

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

SPONSORED BY

MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPARTMENT OF ELEMENTARY EDUCATION AND LITERACY)
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CHAPTER-I

TERMS OF REFERENCE FOR STUDY

- 1.1** The Government of India, Ministry of Human Resource Development (Department of Elementary Education and Literacy), New Delhi vide Ministry's letter No. I/I/2003-EE-XI dated 2nd September 2004 assigned to the Institute of Public Auditors of India, New-Delhi to undertake study of the implementation of the Financial Management and Procurement System relating to Sarva Shiksha Abhiyan in six states for the year 2004-05 including West Bengal. The study will inter-alia include:
- (a) Its financial aspects and such operational aspects as had linkages with financial aspects,
 - (b) Financial management, fund flow and auditing arrangements,
 - (c) Monitoring and utilization of funds released to the State Societies and financing of various activities at the State, District and School Levels during 2002-03, 2003-04 and 2004-05,
 - (d) Accounting of Funds and maintenance of records,
 - (e) Timely release of state share by the State Government and maintenance of expenditure level by the State Government, and
 - (f) Procurement System.

CHAPTER–II

2.1 INTRODUCTION

Government of India, Ministry of Human Resource Development, engaged 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 Project Office, Circle-level Resource Centres (CLRCS) and Village Education Committee (VEC) of Sarva Shiksha Abhiyan (SSA) in West Bengal. The Institute conducted the study selecting Bankura district for field visits and detailed analysis.

2.2 METHODOLOGY

A team was constituted to undertake the studies in West Bengal and the selected Bankura District, a DPEP district. The team visited the State Project Office (SPO) and District Project Office (DPO) and the study was record based in addition to discussions with the district functionaries and State Level functionaries viz. Principal Secretary, Education Department, Additional Project Director, Financial Controller and the Officers assisting them. In the field the team visited 50 schools, located in 12 blocks, which included 2 schools each in tribal area (Chhatra Block) and Muslim area (Bankura Sadar and Barjora Blocks). In addition to scrutiny of basic records at the schools, the team carried out limited interviews based on a structured questionnaire with the VEC Presidents/ Members, Headmasters, Teachers, Parents and Students. The names of the schools visited are indicated in Annexure-I. The findings of the study on the above basis are contained and analysed in the succeeding paragraphs.

2.3 SARVA SHIKSHA ABHIYAN

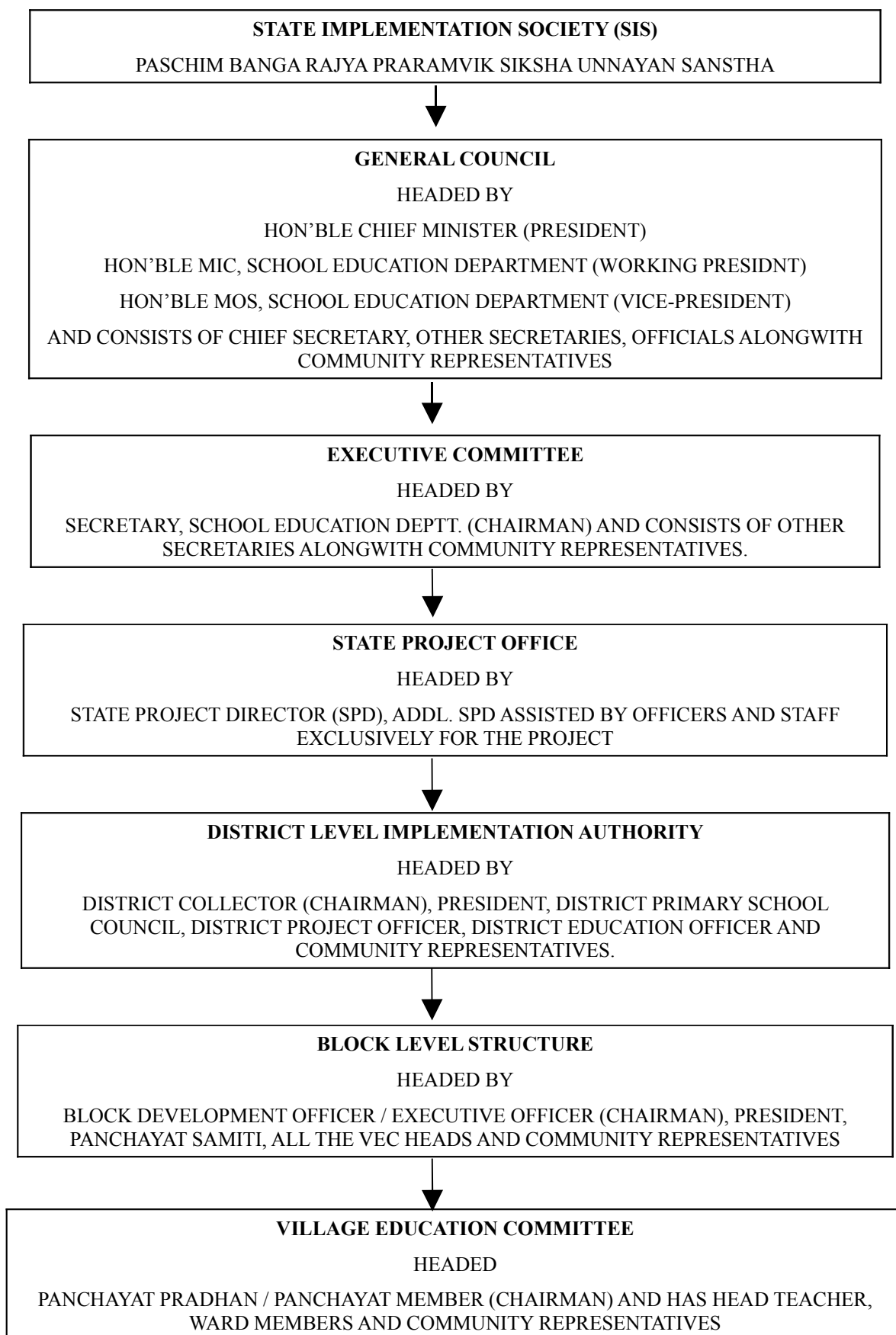
SSA is an effort to universalize Elementary Education by community ownership of the School System. The SSA programme has a clear time frame, responding to the demand for quality basic education, effectively involving the participation of the community in management of schools. The programme aims to provide useful and relevant elementary education to all children in the 6-14 age groups by 2010. The objective of the scheme is to enroll all children in school, Education Guarantee Centre, Alternative School, 'Back to School' by 2003 to enable all children to complete five years of primary schooling by 2007 and enable all children complete eight years of elementary schooling by 2010. The SSA is financed both by Government of India and Government of West Bengal in partnership in the ratio of 85:15 (IX Plan), 75:25 (X Plan) and 50:50 thereafter.

CHAPTER-III

ORGANISATIONAL SET UP/ MANAGEMENT STRUCTURE

- 3.1** As per the framework drawn for implementation of SSA Programme, there would be a State Mission Authority for Universal Elementary Education (UEE). The States have to set up the “State Level Implementation Society (SIS)”. In DPEP States, the existing Societies suitably modified would meet the needs of UEE. The SIS will carry out monitoring and operational support tasks. The District and Sub-district units will be set up by the state.
- 3.2** The West Bengal Government, established on 2nd February 1995, a registered society named “Paschim Banga Rajya Prathamik Siksha Unnayan Sansita” as an autonomous and independent body for implementation of the West Bengal Elementary Education Project and to function as a societal mission for bringing about a fundamental change in the basic education system. The implementation of SSA in the WB State was entrusted to this State Mission on 14th March 2002 with some alterations. The name of SIS was also changed as “Paschim Banga Rajya Praramvik Siksha Unnayan Sanstha”. The authorities of the Society are the General Council (GC) and the Executive Committee (EC). The GC is headed by the Chief Minister, with MIC, School Education as working President and MOS, School Education as Vice-president. The EC, which administers the affairs of the Society, is chaired by the Secretary to Government, School Education Department. The State Project Office is the most crucial unit for implementation of the programme, which has links with District and sub-district level structures, NGOs, State Govt., National Bureau and all other concerned. The Dist. Level Implementation Authority is headed by the Dist. Collector, which implements and reviews the progress of the Programme. After the district level, there are Block Level Structures to provide academic support and supervision, monitor implementation at grass root level and act as a vital link between the field and the District Projects Office. At the bottom, the Village Education Committee (VEC) prepares the plan for local needs and monitors school level interventions and works towards community ownership of the school.
- 3.3** The organizational chart (visual representation) depicting the flow of authority from the State Mission to School Level for successful implementation of the Scheme is indicated below:

ORGANISATIONAL CHART



3.4 Working of State Implementation Society/ District Level Implementation Authority/ Block Level Structure.

(a) General Council

As per Rule 15 of the Memorandum of Association (MoA) of the SIS, the General Council shall meet at least twice in a year. Against this the G.C. met only once during 2002-03 (20.01.04) and 2003-04 (19.04.05).

(b) Executive Committee

Rule 32 of the MoA of the SIS stipulates that the Executive Committee shall meet at least once in every quarter of the year. Against this, the Executive Committee met only once each in 2002-03 (08.05.02), 2003-04 (20.10.03) and 2004-05 (03.01.05).

(c) District Level Implementation Authority (DLIA) – Selected District – Bankura – The DLIA shall meet once in a month, and this should have met 24 times during 2003-04 and 2004-05. But from records it is seen that DLIA had met only thrice in 2003-04 and seven times in 2004-05.

(d) No data was made available to the Study Team regarding status of Block Level Structure.

CHAPTER-IV

DEMOGRAPHIC DATA

- 4.1** The demographic and educational profile of the State of West Bengal and the selected district Bankura is given below.

Sl.No.	Particulars	West Bengal	Bankura District
1.	Area	88752 sq. km.	6882 sq. km.
2.	Population	8.49 crore	0.34 crore
3.	Male	44072648	1716461
	Female	40791457	1635289
	Total	84864105	3351750
4.	Village Panchayats	3354	190
5.	Blocks	341	22
6.	Gram Samsads	44955	2486
7.	Literacy Rate – 2.001 census	Male – 77.58% Female – 60.22%	Male – 77.21% Female – 49.80%
8.	No. of Primary Schools	50255	3465
9.	No. of Upper Primary Schools	11440	518
10.	No. of Teachers:		
	Primary	152810	9545
	Upper Primary	79468	3614
11.	Number of Children (between 6-14)	19023645	727009
12.	Number of enrolled children	18126715	679663

Sources: Census 2001, DISE 2005

CHAPTER-V

FUND FLOW

FUNDING PATTERN AND NORMS

5.1 SSA is financed by the Government of India and Government of West Bengal, in partnership, in the ratio of 85:15 during 1X Plan upto 2002, 75:25 during X Plan upto 2007 and at 50:50 thereafter upto 2010. The State Govt. will have to maintain 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. Preparation of District Elementary Education plans, perspective as well as Annual Working Plan, appraisal of plans, approval of plans and financial outlay by the Project Approval Board (PAB) precede release of funds by Centre. The Ministry would release the funds approved in two instalments every year viz. April and September subject to certain conditions which inter-alia include the following:

- (i) Written commitment by State Govt. regarding its contribution towards SIS
- (ii) Commitment of the State Govt. to release its matching contribution to the SIS within 30 days of release of funds by Govt. of India.
- (iii) Supervision visit of the programme implementation in districts by National Mission before processing the second instalment.
- (iv) The progress of expenditure is at least 50 percent of funds released before release of second instalment and the quality of implementation justified its release.
- (v) Utilization certificate of funds released in the first instalment is furnished before release of 1st instalment of subsequent year.
- (vi) The State share of SSA to be over and above the level of expenditure on Elementary Education incurred by the State for the year 1999–2000.

5.2 Both the Central Govt. and the State Govt. release the funds directly to SIS, which in turn release funds to the District Project Offices (DPO), the DPO releases funds to Cluster Level Resource Centres (CLRCs) and to the VEC (Schools) through CLRC excepting funds relating to civil works, which are sent directly to VEC by SPO.

5.3 SSA NOT AN EXTENSION OF THE ONGOING STATE SCHEME

The Project Approval Board (PAB) while approving the Annual Work Plans (AWP) of 2002-03, 2003-04 and 2004-05 had directed the Govt. of West Bengal to maintain the level of expenditure on elementary education as in 1999-2000 and give details of this to Govt. of India before release of second instalment.

The level of investment (actuals) invested by Govt. of West Bengal (Head of A/c 2202) in Elementary Education in 1999–2000 and thereafter is as below:

Year	Actuals (In crore of Rs.)		
	Plan	Non-Plan	Total
1999-2000	57.99	1292.25	1350.24
2000-2001	81.51	1396.86	1478.37
2001-2002	109.34	1435.09	1544.43
2002-2003	66.86	1355.31	1422.17
2003-2004	85.98	1414.39	1500.37
2004-2005	330.85	1497.15	1828.00

From the above it may be seen that the level of investment in Elementary Education has been maintained by the Government of West Bengal above the level of 1999-2000.

5.4 FUNDING PROFILE

The funding profile of West Bengal from 2001-02 to 2004-05 is given below:

(Rupees in crore)

Year	Approved Annual Outlay	Released by			Expenditure	Balance	Amount not released by Centre/ State
		Centre	State	Total			
2001-02	35.47	14.60	2.58	17.18	Nil	17.18	18.29
2002-03	221.47	108.68	36.22	144.90	87.93	56.97	76.57
2003-04	603.40	166.90	55.63	222.53	169.02	53.51	380.87
2004-05	856.90	454.86	136.62	591.48	505.58	85.90	265.42
NEGEL 14 th Element of SSA 2003-04	3.10	0.58	0.19	0.77	0.57	0.20	2.33
2004-05	20.83	5.38	1.79	7.17	7.22	(-) 0.05	13.66

- (i) Due to non-release of funds to the extent of approved annual outlay and non-utilisation of total released amount, targets as laid down in the Annual Work Plan and Budget approved by PAB could not be achieved.
- (ii) The PAB in its meeting dated 09.10.2002 [item No. 1.5(x)] did not allow any spill over from 2001-02 to the approved annual outlay for 2002-03 as the State did not spend any amount from the funds released during 2001-02, resulting in lapse of the entire amount of Rs.35.47 crore. For the years 2003-04 and 2004-05 the spill over amount of previous years was Rs.56.12 crore and Rs.31.94 crore respectively.
- (iii) As regards NPEGEL spill over of Rs.1.31 crore from the previous year was allowed to the approved annual outlay for 2004-05.

5.5 The funds released for 2002-03 were received by the Society (SIS) in the months of October 2002 and December 2002 and the expenditure was Rs.136.20 crore in 2002-03. In 2003-04 and 2004-05 the unspent balances in this regard were Rs.8.15 crore and Rs.85.90 crore respectively.

5.6 DELAY IN FLOW OF FUNDS

Table below depicts the extent of delay in release of funds by Centre/ State of their respective shares.

Central Share			State Share			Delays	
Date of Sanction	Amount (in Crore)	Date of receipt by SIS	Date of sanction	Amount (in crore)	Date of receipt by SIS	Sanction to Receipt	Centre to State sanction
(A)		(B)	(C)		(D)	(A to B)	(A to C)
2002-03							
3.10.02	5.80	31.10.02	19.12.02	1.93	11.03.03	29 d	2m 18d
13.11.02	102.87	20.12.02	13.01.03	20.78	11.03.03	1m 7d	2m 2d
			11.03.03	13.00	31.03.03	-	3m 29d
			25.03.03	0.51	31.03.03	-	4m 13d
2003-04							
14.01.04	166.90	31.01.04	11.02.04	55.63	28.02.04	17d	28d
2004-05							
09.08.04	304.86	27.08.04	07.09.04	101.62	30.12.04	18d	29d

5.7 The above table reveals

- ❑ In none of three years, Government of India released the funds in April and September as per framework.
- ❑ During the years 2002-03, 2003-04 and 2004-05 the time lag between the actual receipt of funds by SIS and date of sanction is more or less one month.
- ❑ The time lag between date of sanction of central share and date of sanction of state share ranged from 29 days to 4months and 13 days. Only one instalment of State share was released by West Bengal Government within the stipulated time of 30 days.

5.8 FUND FLOW FROM GOVERNMENT TO SCHOOLS

A flow chart indicating the flow of funds from Government of India and Government of West Bengal for the years 2002-03, 2003-04 and 2004-05 to the SIS and subsequent release of funds to DPO/ Schools is furnished below.

SSA WEST BENGAL
FUND FLOW CHART FOR 2002-2003, 2003-2004 & 2004-2005

2002-2003

(Rupees in Lakh)

Date of Submission of AWP and Budget	Date of approval by PAB	Amount approved	Govt. of India Share		Govt. of W.B. Share		Balance Due		Release of funds to districts		Date of release of fund by DPO Bankura to CLRC	
			Date of Release	Amount Rs.	Date of Release	Amount Rs.	GOI Rs.	GOWB Rs.	Date	Amount Rs.	Date	Amount Rs.
05.07.2002 to 09.07.2002	09.10.2002	22146.98 (Central Share: 16610.23 State Share: 5536.75)	03.10.2002	580.13	19.12.02	193.37	5742.62	1914.22	21.11.02	300.00		Mostly in the month of March
			13.11.2002	10287.48	11.03.03	2078.27			25.03.03	402.59		
					31.03.03	1300.00			31.12.02	12858.73		
					31.03.03	50.89			to 31.03.03			
		22146.98		10867.61		3622.53	5722.62	1914.22		13561.32		
<u>2003- 2004</u>												
13.06.2003	13.08.2003	60340.09 (Central share: 45255.07 State Share: 15085.02)	14.01.04	16690.00	11.02.04	5563.33	28565.07	9521.69	03.06.03 to Nov.2003	15077.78		Mostly in the month of March
		60340.09		16690.00		5563.33	28565.07	9521.69	11.03.04	5373.68		

2004-2005

(Rupees in Lakh)

Date of Submission of AWP and Budget	Date of approval by PAB	Amount approved	Govt. of India Share		Govt. of W.B. Share		Balance amount Due		Release of funds to districts		Date of release of fund by DPO Bankura to CLRC	
			Date of Release	Amount Rs.	Date of Release	Amount Rs.	GOI Rs.	GOWB Rs.	Date	Amount Rs.	Date	Amount Rs.
07.05.2004	02.06.2004	85690.41 (Central Share: 64267.81 State Share: 21422.60)	09.08.04 09.02.05	30486.00 15000.00	07.09.04 23.03.05	10162.00 3500.00	18781.81	7760.60	14.7.04 29.7.04 28.8.04 12.10.04 28.10.04 02.11.04 06.12.04 24.01.05 15.03.05	350.00 100.00 500.00 9506.52 130.00 9453.02 6060.73 7743.68 9403.00		Mostly in the month of March
		85690.41		45486.00		13662.00	18781.81	7760.60		43246.95		
2003- 2004												
National Programme for Education of Girls at Elementary Level (NPEGEL)		310.60 Central Share: 232.95 State Share: 77.65	20.02.04	58.23	3103.04	19.41	174.72	58.24	3103.04	57.08	-	-
		310.60		58.23		19.41	174.72	58.24		57.08		
2004-05												
		2083.50 (Central Share: 1562.63 State Share: 520.87)	24.09.04	538.36	10.12.04	179.45	1024.27	341.42	29.04.04 10.11.04 10.02.05	18.99 527.59 175.86	Upto 04.01.05	85.36
		2083.50		538.36		179.45	1024.27	341.42		722.44		85.36

- 5.9** It is noticed that the SIS submitted the AWP & B for 2002-03 belatedly in July 2002 as against the due date of March. Instalments of Central Share were released in October and November 2002 instead of prescribed months of April and September. The corresponding state share was released in December 2002 and March 2003 with a delay of one month and 3 months. The SIS released funds to the districts in instalments during the last quarter of 2002-03.
- 5.10** As against a total receipt of Rs.14490.14 lakh, the distribution to districts was only Rs.13561.32 lakh. Consequent on delayed release, the implementation of the programme in 2002-03 was tardy and could be launched only in the last quarter and there was an unspent balance of Rs.5697 lakh.
- 5.11** Though the PAB approved the AWP&B for 2003-04 in August 2003, only instalment from Centre was released in January 2004 after a delay of four months. The state share was released in February 2004. The SIS released 1st instalment of fund to districts in June to November 2003 after taking a loan of Rs.1000 lakh from DPEP Fund in October 2003. The amount was, however, refunded in February 2004. Second instalment was released by the SIS to the districts in March 2004. As against a receipt of Rs.22253.33 lakh the SIS distributed funds to the extent of Rs.20451.46 lakh to the districts, but the release in March 2004 alone was Rs.5373.68 lakh. Obviously, funds released at the fag end of a financial year do not serve the intended purpose. Further, as against the approved outlay of Rs.60340.09 lakh, the release by the centre and State was only Rs.22253.33 lakh. The unspent balance in the fund of SIS as on 31.03.2004 was Rs.5351 lakh.
- 5.12** Though the PAB approved the AWP&B for 2004-05 in June 2004, the 1st instalment from Centre was released in August 2004 and the 2nd in February 2005 after a delay of 7 months. The State released the 2nd instalment in March 2005. The SIS released funds to districts in 9 instalments. As against a receipt of Rs.59148 lakh (FY) the SIS distributed funds to the extent of Rs.43246.95 lakh to the districts, but the release in March 2005 alone was Rs.9403 lakh. Further, as against the approved outlay of Rs.85690.41 lakh, the release by the Centre and state was only Rs.59148 lakh. The unspent balance in the hand of SIS as on 31.03.05 was Rs.10275.23 (Provisional).
- 5.13 NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL (NPEGEL)**
- Receipt and Payment of funds vis-à-vis utilization of the same have been discussed in Chapter–VIII.
- 5.14 BANK BALANCE**
- Huge bank balance was held both in SPO/ DPO. Year wise bank balance and accrued bank interest are as follows:

(in Lakh)

	2002-03		2003-04		2004-05	
	C.B. on 31.03.03	Bank Interest	C.B. on 31.03.05	Bank Interest	Closing Balance on 31.03.05	Bank Interest
SPO	Rs.1120.76	Rs.0.96	Rs.1689.91	Rs.2.75	Rs.64.46 (provisional)	Rs.8.67
DPO, Bankura	Rs.70.51	Rs.1.82	Rs.250.69	Rs.5.86	Rs.956.20 (as on 29.03.05)	Rs.18.06

Total interest earned by SPO and DPO, Bankura was Rs.12.38 lakh and Rs.25.73 lakh respectively upto 31.03.2005. As on 31.03.05 the bank balance at SPO was Rs.64.46 lakh (prov.), which included interest of Rs.12.38 lakh. In case of the Bankura district, the bank balance as on 29.03.05 (prov.) was Rs.956.20 lakh, which included interest of Rs.25.73 lakh.

5.15 UTILISATION CERTIFICATE

In terms of para 73.3 of the Manual on Financial Management and Procurement, the Utilization Certificate (UC)/ expenditure statement should be obtained from the spending authority within the time limit prescribed in para 73.1 of the Manual *ibid*. It has also been further stated that in case the UC is not received within the prescribed time limit, further advances shall not be made.

It is, however, seen from Item No.2.10 of the Minutes of the 52nd Meeting of the PAB held on 2nd June 2004 that the SPO must provide the Utilisation Certificates for the funds released in 2001-02, 2002-03 and 2003-04 before the second instalment is released. No papers/ information about follow up in this regard had been produced to the Study Team.

- 5.16** As per status report of the Bankura district, UC in respect of civil works amounting Rs.105.88 lakh has been received by the DPO up to 28.02.2005 as against total grant of Rs.129.91 lakh released to the VECs/ Schools during 2002-03 and 2003-04.

5.17 UNAUTHORISED RELEASE OF FUND

In order to reduce huge unspent balance (Rs.956.20 lakh as on 29.03.2005), the DPO, Bankura released of Rs.399.26 lakh at the fag end of March 2005 to 45 CLRCs on account of Maintenance Grant (Rs.173 lakh), Para Teachers' salary (Rs.180.96 lakh) and Book Grant (Rs.45.30 lakh) intended for the period from April 2005 to September 2005 without the approval of annual outlay for 2005-06 by the PAB.

CHAPTER-VI

BUDGET AND ACTUALS

6.1 ANNUAL WORK PLAN AND BUDGET

The position of approval of AWP&B was as under:

Year	Date submission of AWP&B to PAB	Date of approval of PAB	Date of release of 1 st instalment of fund
2002-03	5.7.2002 & 9.7.2002	09.10.2002	31.10.2002
2003-03	13.06.2003	13.08.2003	31.01.2004
2004-05	07.05.2004	02.06.2004	27.08.2004

Submission of AWP&B by SPO, approval of the same from PAB and release of 1st instalment of funds from GoI need further improvement as per the prescribed time schedule so that the activities as laid down in AWP&B are taken up well in time.

6.2 BUDGET AND ACTUALS

Tables below indicate activity wise outlay approved and the expenditure as reported and as per Income & Expenditure Accounts, so far as available, against each component for the year 2002-03, 2003-04 and 2004-05 for West Bengal.

2002-03

(Rs. in lakh)

Activity	Amount approved by PAB	Fund released by Central and State Governments	Actual expenditure as reported	Actual as per Income and Expenditure Accounts for 2002-03	Difference (D-E)	Percentage of short fall (B:D)
A	B	C	D	E	F	G
1. Teachers training	1241.17		Project Management 107.93	67.86	40.07	94.90
2. Management & MIS	872.09 2113.26					
3. Community mobilization	75.69	Budget Head-wise allocation not made	62.64	66.96	(-) 4.32	17.24
4. Civil Works	6494.05		3505.82	1669.89	1835.93	46
5. BRC	1022.45		Pedagogy 3920.88	3568.47	352.41	39.20
6. CRC	645.08					
7. Free text book	76.87					
8. Maintenance grant	2989.70					
9. School grant	747.64					
10. Teachers' grant	819.46					

Activity	Amount approved by PAB	Fund released by Central and State Governments	Actual expenditure as reported	Actual as per Income and Expenditure Accounts for 2002-03	Difference (D-E)	Percentage of short fall (B:D)
A	B	C	D	E	F	G
11. New Teachers' salary	20.00					
12. TLE	127.50					
	6448.70					
13. Alternative schooling	3948.96		1049.89	1049.26	0.63	73.42
14. IED	326.47		5.46	2.35	3.11	98.33
15. ECCE	120.00		1.29	0.46	0.83	98.93
16. GE	199.49		0.92	2.22	(-) 1.30	99.54
17. ILIP	21.36		---	0.03	(-) 0.03	100
18. Other innovations	326.92		50.04	30.57	19.47	84.70
19. PREM	525.07		88.56	69.20 PPA 7.49	19.36 (-) 7.49	83.14
Total	20599.97	14490.14	8793.43	6534.76	2258.67	60.30
Kolkata (PE&UPE)	1547.01					
Total	22146.98					

2003-04

Activity	Amount approved by PAB	Fund released by Central and State Governments	Actual expenditure as reported	Actual as per Income and Expenditure Accounts for 2003-04	Difference (D-E)	Percentage of short fall (B:D)
A	B	C	D	E	F	G
1. Teachers training	3935.15		Project Management			
2. Management & MIS	1221.55 5156.70	Budget Head-wise allocation not made	208.60	223.55	(-) 14.95	96.00
3. Community mobilization	127.13		88.51	130.93	(-) 42.42	30.38
4. Civil Works	23007.16		9535.27	146.17	9389.10	58.56
5. BRC	695.34					
6. CRC	1631.83		Pedagogy			
7. Free text book	1097.38		5030.25	3966.11	1064.14	76.93
8. Maintenance grant	2449.80					
9. School grant	748.32					
10. Teachers' grant	797.86					
11. New Teachers' salary	13877.22					
12. TLE	507.50					
	21805.25					

Activity	Amount approved by PAB	Fund released by Central and State Governments	Actual expenditure as reported	Actual as per Income and Expenditure Accounts for 2003-04	Difference (D-E)	Percentage of short fall (B:D)
A	B	C	D	E	F	G
13. Alternative schooling	8017.12		1748.13	1784.73	(-) 36.60	78.20
14. IED	744.79		22.35	27.27	(-) 4.92	97.00
15. ECCE	118.48		74.05	7043	3.62	37.50
16. GE	211.48		38.97	117.53	(-) 78.56	81.58
17. Other innovations	331.38		54.39	42.74	11.65	83.59
18. PREM	520.55		101.02	73.15	27.87	80.60
19. SEMAT	300.00		Nil	---	---	---
				PPA 1.34	1.34	100.00
Total	60340.04	22253.33	16901.54	6583.95	10317.59	72.00

2004-05

(Rs. in Lakh)

Sl. No.	Activity	Approved AWP&B for the year	Spill over approved	Total approved in AWP&B	Fund released by Central and State Government	Expenditure
1.	BRC	395.42	126.00	521.42	Activity-wise figures not available	Accounts not yet complied
2.	CRC	802.77	190.80	993.57		
3.	Civil Works	23186.65	1399.64	24586.29		
4.	Intervention for "Out of School"	13901.27	877.15	14778.42		
5.	Free Text Book	9320.23	-	9320.23		
6.	Innovative Activities	842.32	-	842.32		
7.	IED	1266.44	-	1266.44		
8.	Maintenance Grant	2423.24	-	2423.24		
9.	Management and MIS	4172.61	-	4172.61		
10.	REM	543.35	-	543.35		
11.	School Grant	987.52	-	987.52		
12.	Teachers Grant	1164.83	-	1164.83		
13.	N. Teachers Salary	16327.56	-	16327.56		
14.	TLE	1263.50	300.00	1563.50		
15.	Teachers Training	5787.87	-	5787.87		
16.	Community Mobilisation	111.24	-	111.24		
17.	SEIMAT	-	300.00	300.00		
TOTAL		82496.82	3193.59	85690.41	59148.00	50558.22 (Prov.)

- (i) Against PAB approved outlay of Rs.22146.98 lakh for the year 2002-03, only Rs.14490.14 lakh (65.43%) was released by the Central and State Governments during the year.
- (ii) Overall shortfall between the approved AWP&B and actual expenditure as reported during 2002-03 was to the extent of 60.30%.

- (iii) During 2002-03 of the total 19 activities, variation between the approved AWP&B and actual expenditure as reported under only 3 activities (3, 4 & 5) were less than 50% and in respect of 8 activities (13, 14, 15, 16, 17, 18 & 19) shortfall in expenditure was between 73% to 100%.
- (iv) There was a huge difference (Rs.2258.67 lakh) in expenditure as reported and as incorporated in the Income and Expenditure Accounts.
- (v) Against PAB approved outlay of Rs.60340.04 lakh for the year 2003-04, only Rs.22253.33 lakh (36.88%) was released by the Central and State Governments during the year.
- (vi) Overall shortfall between the approved AWP&B and actual expenditure as reported during 2003-04 was to the extent of 72%.
- (vii) During 2003-04, of the total 19 activities variation between the approved AWP&B and actual expenditure as reported under only two activities (3 & 15) was less than 50%. In respect of nine activities (2, 4, 5, 13, 14, 16, 17, 18 & 19) shortfall in expenditure was between 58% to 100%.
- (viii) Rs.300 Lakh was approved for SEIMAT during 2003-04, but no expenditure was incurred.
- (ix) There was a huge difference (Rs.10317.59 lakh) in expenditure as reported and as incorporated in the Income and Expenditure Accounts.
- (x) From the approved AWP&B for 2004-05 it was seen that an annual outlays of Rs.85690.41 lakh including spill over of Rs.3193.59 lakh was approved. But against the approved outlay, a total sum of only Rs.59148.00 lakh (69%) was released by both Central and State Governments during the financial year.
- (xi) Over all shortfall between the approved AWP&B (Rs.85690.41 lakh) and provisional expenditure (Rs.50558.22 lakh) during 2004-05 was to the tune of 41%.

6.3 Activity-wise outlay approved and expenditure incurred against each component for the years 2002-03, 2003-04 and 2004-05 in respect of Bankura district was as under:

Budget and Actuals – Bankura District

(Rs. in Lakh)

Sl. No.	Major Activities	2002-03			2003-04		
		Approved AWP&B	Actual as reported	Percentage of short fall	Approved AWP&B	Actuals as reported	Percentage of short fall
1.	Project Management	4.56	-	100	12.71	-	100
2.	Community Mobilisation	0.00	-	-	-	0.30	-
3.	Civil works	196.76	19.00	90.35	424.40	260.45	38.63

Sl. No.	Major Activities	2002-03			2003-04		
		Approved AWP&B	Actual as reported	Percentage of short fall	Approved AWP&B	Actuals as reported	Percentage of short fall
1.	Project Management	4.56	-	100	12.71	-	100
4.	Pedagogy	301.54	239.73	20.50	579.54	272.42	53
5.	Alternative Schooling	62.00	-	100	274.85	-	100
6.	ECC&E	0.00	-	-	-	-	-
7.	Girls' Education	7.52	0.32	95.75	10.89	0.20	98.17
8.	IED	11.12	-	100	24.47	-	100
9.	PRM & MIS	7.25	0.19	97.38	5.86	0.34	94.20
10.	Innovation	8.33	-	100	24.11	-	100
Total		599.08			1356.83		

2004-05

Sl. No.	Activity	Approved AWP&B	Actuals as reported	Percentage of shortfall
1.	Circle Resource Centre	10.80	-	100
2.	Cluster Level Resource Centre	12.24	10.25	16.26
3.	Civil Works	827.10	833.97	-
4.	Interventions for out of school children	292.04	48.18	83.50
5.	Free Text Book	446.05	191.56	57.05
6.	ECC&E	-	46.64	-
7.	Girls' Education	14.81	6.00	59.49
8.	SC/ST	15.00	-	100
9.	Computer Education	15.00	-	100
10.	IED	21.32	-	100
11.	Maintenance Grant	153.82	173.00	-
12.	Project Management	109.50	13.29	87.86
13.	PRM & MIS	6.73	2.64	60.77
14.	School Grant	14.92	9.04	39.41
15.	Teachers Grant	20.97	13.56	35.34
16.	Teachers Salary	698.94	433.16	38.03
17.	TLE	67.50	-	100
18.	Teachers Training	105.25	3.97	96.23
19.	Communication Mobilisation	0.76	-	100
Total		2832.75	1785.26	37

- (i) Overall unutilized amount during 2002-03, 2003-04 and 2004-05 was 56.73%, 60.67% of and 37% respectively.
- (ii) During 2002-03 shortfall in the utilization of funds under pedagogy was 20% and in other cases 90% or above. In respect of Project Management, Alternative Schooling, IED and Innovation entire approved outlay remained unutilized.
- (iii) During 2003-04 savings under Civil Works was 39%, under Pedagogy was 53% and under Girls' Education & PRM & MIS was above 90%. Entire approved outlay in respect of Project Management, Alternative Schooling, IED and Innovation remained unutilized Rs.0.30 lakh was expended under Community Mobilisation without approved budget allotment.
- (iv) During 2004-05 shortfall in the utilization of funds under CLRC was 16%, under School Grant, Teachers Grant and Teachers Salary was 35% to 39%, under Free Text Book & Girls' Education was 57 to 59%, under interventions for "Out of School Children", Project Management and PRM & MIS was more than 50% and under Teachers Training was 96.23%. Funds under CRC, SC/ ST, Computer Education, IED, TLE and Community Mobilisation were not utilized. In respect of Civil works Rs.833.97 lakh was expended as against approved budget allotment of Rs.827.10 lakh. Expenditure to the tune of Rs.46.64 lakh was incurred under. "Early Child Care and Education" (ECC&E) without any approved budget allotment.
- (v) As against approved outlay of Rs.599.08 lakh for 2002-03, Rs.1356.83 lakh for 2003-04 and Rs.2832.75 lakh for 2004-05, funds were received by the Bankura district to the tune of Rs.393.07 lakh, Rs.592.99 lakh and Rs.1716.99 lakh respectively.

CHAPTER-VII

SCHOOLS, TEACHERS, STUDENTS, EDUCATION GUARANTEE SCHEME, ALTERNATIVE AND INNOVATION EDUCATION, ETC.

7.1 SCHOOLS

- 7.1 According to the figure as on 01.04.2005 based on the Status Report number of Primary and Upper Primary Schools in the State of West Bengal was 50,255 and 11,440 respectively. Following new schools were approved to be opened by the PAB:

Approved by PAB	Annual Target	Cumulative Total Target
AWP & B 2001-02	31	31
AWP & B 2002-03	162	193
AWP & B 2003-04	244	437
AWP & B 2004-05	557	994

New schools as under were opened during 2001-2005 (December 2004):

Cumulative Total Target	Work Started	Completed	In Progress	Not Started	Balance upto 2004-05
994	441	123	219	69	583+69

From the above it may be seen that the achievement of the State is much below the target set by PAB.

7.1.2 Distance of Schools from Habitations

As per norms for interventions under SSA, school/ alternative schooling facilities should be within one KM of every habitation. In the state of West Bengal this criteria is more or less maintained. Out of 96,511 habitations 84,636 have a Primary School within one KM, 9,940 have within one to two KM and 1,935 have more than two KM. But in case of Upper Primary Schools, students have to travel even more than 3 KM due to infrastructural deficiency.

7.1.3 School Less Villages

Full particulars and data in this respect were not supplied to the Study Team. However, it was found in the Bankura district that a total of 257 school less villages were in existence as on 30.09.2004 in 22 Blocks.

7.2 TEACHER

7.2.1 Teachers in position

The position of teachers as on 01.04.2005 as per Status Report is indicated below:

		Sanctioned posts of teachers	Teachers in position	Vacant posts of teachers
Primary	Regular	207255	152810	54445
	Para	15906	1864	14042
Upper primary	Regular	90281	79468	10813
	Para	54392	15154	39238

The PAB in its meeting held on 2nd June 2004 made comments on the delay of recruitment of teachers numbering more than 1 lakh. It was further desired by PAB that all the sanctioned posts should be filled in as soon as possible in order to improve the status of classroom teaching, PTR and the learning achievement of the children. But this was not done. In this connection it may be stated that the recruitment of para teachers had been held up due to stay orders dated 06.12.2004 & dated 22.12.2004 of the Hon'ble High Court. These orders have not yet been vacated (April 2005).

In the Bankura District out of sanctioned 1872 posts, 1502 para teachers were engaged in Upper Primary Schools.

7.2.2 Posting of excess/ less teachers

One teacher for every 40 children in Primary and Upper Primary School has been laid down in the norms for interventions under SSA. At least two teachers in Primary School and one for every class in UPS has also been prescribed therein.

Following position was noticed in the Primary schools by the Team:

(i) Schools having one teacher

In terms of the Status Report as on 01.04.2005, there were 3046 schools with one teacher in the State of West Bengal. The position of the Bankura district in this regard was 252. SSA norms have not yet been followed.

(ii) Schools having less teachers than the norms prescribed

From the available records of 543 schools, out of a total of 3465 primary schools in Bankura District, it was noticed that a total of 197 teachers were less than the norms prescribed in the Manual in those 543 primary schools. Documents regarding excess teachers were not made available to the Study Team.

7.2.3 Excess Projection of Fund

As per approved AWP&B for 2004-05 provision was made for engagement of 20,000 Para teachers in Primary and 40,000 para teachers in Upper Primary Schools with a projected expenditure of Rs.240 lakh and Rs.9600 lakh respectively. Position in this regard in the State of West Bengal was as follows:

(Rs. in Lakh)

Schools	Sanctioned post	Projected expenditure	Actual engagement	Actual expenditure	Excess Projection	
					Physical	Financial
Primary	15906	1908.72	1864	223.68	14042	1685.04
Upper Primary	54392	13054.08	15154	3636.96	39238	9417.12
Total	70298	0	17018	3860.64	53280	11102.16

The excess projection was for 53280 teachers (14042 for primary schools and 39238 for upper primary schools) not in position, involving an unnecessary projection of funds to the tune of Rs.11102.16 Lakh.

In this connection it may be stated that vide stay orders dated 06.12.04 and dated 22.12.94 of the Hon'ble Kolkata High Court, the recruitment of Para teachers had been stopped. But the DPOs had ample time (April 2002 to November 2004) to complete the process of recruitment in order to achieve the targeted goal.

7.3 TRAINING (CAPACITY BUILDING)

SSA is an effort to universalize elementary education by community ownership of the school system, which calls for active participation of the community management of schools. Framework of SSA has put emphasis on this aspect and to realise the goal intensive training programmes have been formulated for all those involved at the implementation level of SSA. The Annual Work Plan and Budget for 2003-04 to 2004-05 for each district showed minimum 55 number of training programmes were set to be conducted during those years. The SPO was not in a position to provide state-wise consolidated information as regards number of training programmes planned, coverage of target group (trainee), provision made vis-à-vis position of execution of programmes and cost involved. However, as per SPO, the number of teachers trained in orientation course conducted during 2003-04 and 2004-05 was as follows:

Year	Training Course	Numbers trained
2003-04	Head Master Orientation	11060
	Managing Committee Orientation	32277
2004-05	General awareness of teachers	20584

Though the number of teachers trained in Primary Schools were 51412 and 61204 during 2003-04 and 2004-05 respectively, percentage of teachers trained to the target set could not be ascertained for inadequate data. It may be mentioned that the strength of total teachers in PS and UPS levels in the State was 247432. Cost of imparting training was not shown segregated in accounts but kept amalgamated with pedagogical expenditure.

Status of training courses planned and executed in the Bankura district would speak for inaction in this important part of the project vide table below:

Year	No. of Training programme	Targeted No. of Trainee	Provision (Rs. in lakh)	Remarks
2002-03	14	20,046	85.55	No. Expenditure
2003-04	18	64,628	65.75	-do-
2004-05	23	53,397	105.04	Only 5 programmes

Out of the above, the following programme were executed:

Nature of programme	Year	Target	Provision of fund (Rs. in Lakh)	Target covered	Remark
1) 20 days intensive Training to teachers	2004-05	3078	43.00	2718	Cost of training not available
2) Training of Distt. and sub-distt. Functionaries	-do-	50	0.10	50	-do-
3) Training of Head Teachers on DISE	-do-	518	0.73	453	-do-
4) Cohort study at 20% UPS	-do-	104	0.21	434	-do-
5) Training of members of UPS	-do-	1250	2.50	2265	-do-

Reserves for shortfall/ excess in target was not explained. Expenditure incurred was not available as the same were not shown separately in accounts. Impact of training in the process of rejuvenation of pedagogical interventions was not discernible during the course of study. SPO, however, admitted that evaluation of training programme was not yet started.

West Bengal Board of Secondary Education, WB Board of Primary Education, WB Board of Madrasa Education and State Council of Education, Research and Training (SCERT) were involved in the process of training for pedagogical development and were paid Rs.87.85 lakh during 2004-05 for this purpose.

The SPO stated that the terms and conditions of the Memorandum of Agreement were not known to them as no copy of MOA was available with them. Study, however, revealed that WB Board of Secondary Education developed following modules :

- i) Orientation of Head of the Institution.
- ii) Orientation of the Members of the Managing Committee.
- iii) Sensitisation/ orientation awareness.
- iv) Module of life style Education.
- v) Teaching Module of Bengali, English, Mathematics and a guideline "Nutan Abhimukh Sahayika".

Those modules were supplied to the teachers/trainees at the time of training.

During interaction with such trained teachers of Bankura district, it was noticed that the teachers were not very explicit about the use of the modules in classroom teaching and to what extent the students were receptive.

WB Board of Primary Education also provided modules on Health, English and New Syllabus and curriculum. Beside English, other modules remained unused in Bankura as of date. Though the SPO provided fund to the WB Board Madrasa Education and SCERT, the project office was not aware of the purposes for which the fund was released to them and also about the utilization of the fund.

In the course of visit to CLRC, Bankura Sadar, it was found from the records that 19 training programmes and workshops were conducted during the years 2002-03 to 2004-05 with 1067 trainees (teachers members of VEC/ WC, guardian mothers). The records relating to cost involved were not made available to the Team. During discussion it was stated that some of the training programmes were carried out of the DPEP fund. The DPO, however, could not provide any information relating to training programmes conducted at CLRC.

Training programme is one of the most important elements of capacity building, inadequate training would retard the progress of the project and aim of achieving literacy (elementary education to the age group 5⁺ to 13⁺) by 2010 will recede.

7.4 STUDENTS

7.4.1 As on 01.04.2005 the total population of “school going” and “out of school” children in the age groups 5⁺ to 8⁺ and 9⁺ to 13⁺ in the whole State were as under:

Age group	Population	Enrolled in Schools	Out of School
5 ⁺ to 8 ⁺	9447464	9258615	188849
9 ⁺ to 13 ⁺	9576181	8868100	708081

Gross Enrollment Ratio (GER) and Net Enrolled Ratio (NER) of Primary Schools for the year 2004-05 under SSA were 116.70 and 98.00 respectively. In respect of UPS for the year 2004-05, GER and NER was 79.28 and 74.60 respectively.

7.4.2 In Bankura District out of 367144 children in the age group 5⁺ to 8⁺ as on 01.04.05, 347511 were school going and the number of out of school children was 19633. Similarly in the age group 9⁺ to 13⁺, out of 359865 children, 332152 were enrolled in schools and remaining 27713 were out of school. In this district 317721 children in the age group 5⁺ to 8⁺ and 219425 in the age group of 9⁺ to 13⁺ were studying in Government schools and remaining in aided/ unaided schools.

7.4.3 Teacher – Pupil Ratio

As already stated norms of one teacher for every 40 children in Primary and Upper Primary school has been laid down in the norms for interventions under SSA.

For the year 2004-05 average teacher pupil ratio (TPR) of Primary Schools under SSA was 1:49.28. Whereas lowest TPR (1:33.25) was in Bankura District, highest (1:73.74) was in Malda District. In respect of UPS average TPR for the year 2004-05 was 1:55.46, lowest (1:33.46) in Nadia District and highest (1:104.49) in Murshibad district.

In the district of Bankura visited by the Team the TPR was as under:

(as on 30.09.2004)

Sl. No.	Category of schools	Average TPR	Highest TPR	Lowest TPR
1.	Primary Schools	1:33.71	1:38.50 (Patrasayer Block)	1:21.30 (Sonamukhi Block)
2.	Upper primary Schools	1:59.61	1:91.38 (Bishnupur Block)	1:45.31 (Indpur Block)

7.5 Out of School children

7.5.1 One of the main objectives of SSA is that all children are in school by 2003. Besides formal school, SSA provides support to out of school children in the form of EGS centre in unserved habitations and setting up alternate schooling like Bridge courses/ Residential Campus, etc. As per information provided by the SPO, the number of “out of school” children was 896930 (PS 188849 and UPS 708081) as of 01.04.05 in the State of West Bengal. Approved outlay and actuals (as available) for “out of school” children were as under:

(Amount in lakh of Rs.)

Year	Approval outlay		Actuals	
	Physical	Financial	Physical	Financial
2003-2004	EGS centre (PS) 267195	2174.98	129287	1092.48
	EGS centre (UPS) 188330	2224.86	3533	42.40
	Bridge course 236010	1135.18	27122	189.86
2004-2005	EGS centre (PS) 497422	4799.15	Figures not available	
	EGS centre (UPS) 86889	1323.90	”	
	Bridge course 47000	306.92	”	

Percentage of utilization of approved annual outlay for 2003-04 in respect of EGS Centres (PS), EGS Centres (UPS) and Bridge course was 50.20, 1.9 and 16.7 respectively.

7.5.2 In the selected district of Bankura it was noticed that 510 bridge course centres were opened in 2004-05 as against approved number of 895 to cover drop out/ out of school children to the extent of 16200 out of total of 47346 being 34.21% of the children identified. But none of the students was found to be properly trained up to the standard of classes in the mainstream school.

Visit to two such centres and interaction with the teachers and taught there revealed that all the students were drop outs and willing entry into UPS on completion of bridge course. The teachers were of the opinion that the curriculum/ syllabus that had been provided could not be covered within the stipulated 6 months time. The curriculum of the course was prepared on three disciplines viz. Bengali, Physical Science and Mathematics. It may be pointed out that in upper primary classes teaching of English language has been made compulsory by the Education Department, Govt. of West Bengal. Thus, bridge

course programme with the objective to bring back children to mainstream classes would be a futile exercise without inclusion of English in the syllabus.

7.6 RABINDRA MUKTA VIDYALAYA (RMV)

To cover the “out of school” children at the age group of 9⁺ to 13⁺ under school facilities, alternative centre named Rabindra Mukta Vidyalaya was established in 1997 under the aegis of State Govt. The RMV prepared materials for their centres.

From the available data as of 01.04.2005 it was found that 1078 centres were opened by RMV covering 26784 children in the State.

As per information furnished by DPO Bankura, RMV opened 33 centres in the district out of approved 202 centres with an enrollment of 900 children. The cost of running the centres was being borne by the DPO. Total fund provided to RMV for the purpose was Rs.3.72 lakh as of February 2005. The effectiveness of the money spent to achieve the objective could not be assessed by Study Team for want of evaluation report.

7.7 INNOVATION – EARLY CHILDHOOD CARE AND EDUCATION (ECCE)

The allotment for ECCE for the State of West Bengal for the year 2003-04 was Rs.118.49 lakh. Out of which Rs.62.80 lakh (53%) was utilized during the year leaving a balance of Rs.55.69 lakh. While approving the AWP&B for the year 2004-05 this spill over was not considered and a sum of Rs.133.26 lakh was sanctioned.

In Bankura District a sum of Rs.8.27 lakh was utilized during 2003-04 by way of distribution of TLM to 2757 Aangan Wadi Centres (AWC) @ Rs.300/- each. During 2004-05 expenditure of Rs.46.64 lakh had been booked under this programme though most of the fund was released to Madhyamik Shiksha Kendras (MSKS). It may be pointed out that no allotment was approved under this programme for both the years.

7.8 INNOVATION – GIRLS EDUCATION

Out of approved annual outlay of Rs.211.49 lakh for the year 2003-04 a sum of Rs.49.65 lakh (23.5%) was utilized during the year. The spill over was not considered while sanctioning the allotment of Rs.233.18 lakh for 2004-05 in this regard.

In Bankura district a total sum of Rs.4.99 lakh was utilized during 2004-05 against the annual outlay of Rs.14.81 lakh for the year.

7.9 INNOVATION – SC/ ST

Only 22.6% of annual outlay of Rs.51.36 lakh was utilized during 2003-04. Allocation of Rs.192.88 lakh was sanctioned for 2004-05 in this regard without taking into account in spill over.

In Bankura District there was no expenditure in this regard during 2003-04 and 2004-05. Entire allocated amount of Rs.15.00 lakh remained unspent in 2004-05 though the percentage of SC and ST population in the district is 36.48 and 10.33 respectively.

7.10 INNOVATION – COMPUTER LITERACY PROGRAMME (CLP)

In 2003-04 and 2004-05 there was no expenditure on CLP in Bankura District and the entire amount of Rs.15 Lakh remained unspent during 2004-05. As per SSA norms, CLP is to cover students of Class of 6, 7 and 8. In Bankura District number of children in UPS as on 01.04.2005 was 291558. But no effective step was taken by the DPO to implement the programme.

7.11 CHILDREN WITH SPECIAL NEEDS (HANDICAPPED)

Under SSA there is a provision of Rs.1200 per child for integration of disabled children. As per Status Report as of 01.04.2005, 109397 Children With Special Needs (CWSN) in age group 5⁺ to 13⁺ were identified in the whole state. Of these, 62416 children has been enrolled in schools. Thus 46981 handicapped children were yet to be enrolled in schools. During 2003-04, against annual outlay of Rs.744.79 lakh, an amount of Rs.74.15 lakh (10%) only was utilized depriving the benefit to huge number of disabled children.

The position of Bankura District in this regard is more dismal, Total population of CWSN in the age group 5⁺ to 13⁺ of the district was 18765, 4383 children were identified through Assessment, out of which 3520 children had been enrolled in schools. But no expenditure was incurred during 2003-04 and 2004-05 against annual outlay of Rs.21.32 lakh.

7.12 RESEARCH, MONITORING AND EVALUATION (REM)

Under the intervention REM, 2004-05 an amount of Rs.6.73 lakh was approved for Bankura District, against which Rs.2.64 lakh was utilized. Details of expenditure were not available.

7.13 ROLE OF DIET

As per norms of SSA there will be at least one District Institute of Education and Training (DIET) in each district. It was understood that establishment of 16 DIETs (13 through upgradation of existing PTTIs and 3 by new construction) were under progress. It was stated that civil works of 16 DIETS had been completed but the functioning of these DIETS had not yet been commenced.

DIET in the Bankura district had not yet started functioning though stated to be completed in all respects.

CHAPTER–VIII

NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL (NPEGEL)

- 8.1** The new programme NPEGEL is a part of SSA to be implemented with a district identity. The scheme is applicable in Educationally backward blocks where the level of rural female literacy is less than the National level and the gender gap is above the National average.

In West Bengal 172 clusters in 86 Blocks from 12 Districts were identified for coverage under NPEGEL in 2003-04. The PAB in Feb 2004 considered the supplementary plan and approved an outlay of Rs.310.60 lakh for West Bengal in the first phase. As against an amount of Rs.116.42 lakh (75% of 50% of Rs.310.60 lakh) the Government of India sanctioned only an amount of Rs.58.23 lakh on 20.02.2004 since it was the last quarter of the financial year. The matching State share of Rs.19.41 lakh was released by the West Bengal Government on 31.03.04. The total amount released by the Centre/ State was thereafter Rs.77.64 lakh during the financial year 2003-04.

- 8.1.1** Both the SIS and DPO, Bankura followed the guidelines regarding opening of separate Bank Account for operating the funds of NPEGEL and maintaining of separate account in this regard.

Out of Rs.77.64 lakh only a sum of Rs.57.08 lakh was distributed to the 12 districts on 31.03.04.

Against the approved annual outlay of Rs.310.60 lakh and Rs.2083 lakh for 2003-04 and 2004-05 Govt. of India sanctioned funds to the tune of Rs.58.23 lakh and Rs.538.36 lakh on 20.02.04 and 25.08.04 respectively. Funds released by GoI on 20.02.04 were received by SPO after 26 days (17.03.04) and funds released on 24.08.04, were received by SPO after 30 days (24.09.04) although first instalment was required to be released during April in terms of Para 88.1 of Manual.

State Govt. released matching grant to the tune of Rs.19.41 lakh and Rs.179.45 lakh for 2003-04 and 2004-05 on 31.03.04 and 10.12.04 respectively. There were delays in releasing the funds by 40 days and 77 days during 2003-04 and 2004-05 respectively. The SPO released Rs.57.08 lakh on 31.03.04 to 12 districts leaving an unspent balance of Rs.20.56 lakh. Again the SPO released funds of Rs.18.99 lakh on 29.04.04 to 12 districts, Rs.527.59 lakh on 10.11.04 to 11 districts and Rs.175.86 lakh on 10.02.05 to 11 districts leaving an unspent balance of Rs.15.93 lakh.

- 8.1.2** Bankura District received a total fund of Rs.152.91 lakh (Rs.12.61 lakh on 03.04.04, Rs.4.20 lakh on 06.05.04, Rs.102.07 on 10.11.04 and Rs.34.03 lakh on 10.02.05) during the year 2004-05 against approved annual outlay of Rs.377.70 lakh. Out of Rs.152.91 lakh the DPO released Rs.85.35 lakh to for constructed of 43 CRSG covering 11 Blocks @ Rs.1,98,500 per CRSG during 2004-05. Though the target date of completion was fixed to be February 2005, none of the work was stated to be completed till March 2005. It was also

found by the Study Team that a sum of Rs.66.31 lakh still remained unspent as of March 2005 without covering approved activities under the scheme.

From the above it may be seen that the DPO was not keen enough to implement the new component (NPEGEL) of SSA for education of girls at elementary level effectively and efficiently.

8.2 INJUDICIOUS ALLOTMENT OF FUND FOR CONSTRUCTION OF IEC

An amount of Rs.15 lakh was allotted to the District Project Office, Bankura by the State Project Director, SSA, WB, on 05.07.2004 for construction of Integrated Education Complex at Ranibandh HS School, Khatra, Bankura. The amount was received by the DPO Bankura, on 12.07.2004 (Rs.5.10 lakh) and 15.07.2004 (Rs.9.90 lakh) respectively. But the report submitted by the Estimator, SPO, SSA, WB who visited the site on 1/2.2.2005 to monitor the progress of Civil works alongwith other interventions revealed that the said school was already equipped with all major components of Integrated Education Complex, such as newly constructed CLRC, a primary school, a high school, a library and a Laboratory and the was no scope for construction of any component of IEC and spending the amount allotted for it. His report also stated that out of Rs.15 lakh an amount of Rs.7 lakh had been kept for spending on the following items of Ranibandh HS School, CLRC and primary school (as could be gathered from a teacher of the school):

	Amount
Laboratory equipment	Rs.0.50 lakh
New rooms (2 Nos.)	Rs.3.00 lakh
Drinking water	Rs.1.00 lakh
ICDS	Rs.2.00 lakh
Toilet	<u>Rs.0.50 lakh</u>
	<u>Rs.7.00 lakh</u>

Nothing could be explained by the local authority to the Estimator as to how the balance amount of Rs.8 lakh would be spent.

The Estimator had expressed his surprise that despite presence of all major components of IEC, the site had been selected for the same.

From the above it transpired that inspite of existence of all major components of IEC in the premises of Ranibandh HS School, the same was selected for proposed IEC injudiciously. The SPO, SSA was also very casual in allotting the fund of Rs.15 Lakh without prior verification as to whether the site selected was suitable for construction of IEC or not.

8.3 INORDINATE DELAY IN CONSTRUCTION PROCESS

For construction of Integrated Education Complex at the campus of Roll CMT High School, Roll at Indus Block, Bankura, an amount of Rs.15.00 lakh was allotted by the State Project Director, West Bengal on 31.03.2003 from the

State component of SSA Budget for 2002-2003. The amount was received by the District Project Office, Bankura on 4.4.2003 (on 04.04.03 the DPO received Rs.1,15,17,000 inclusive of above Rs.15.00 lakh) The Beneficiary Committee for construction of IEC was formed on 30.09.03 and approved by Sabhapati SSA-cum-Sabhadhipati, Zilla Parishad, Bankura, on 16.10.03, the plan & estimate of the IEC was formalized on 27.09.04, tender was invited on 06.01.2005 and after finalizing the tender (Tender committee's recommendation and evaluation report were not available) the order of the work of construction was awarded to the firm, M/s Sigma Unemployed Engineers Co-operative Society Ltd. Village and P.O. Indus, Bankura District on 03.02.05 at a total cost of Rs.12,51,955 with the stipulation that the work was to be completed within six months from the date of the work order. In this connection it may be mentioned that the work was to be done departmentally but if it was not possible the same was to be completed by inviting tender as advised by the State Project Director in his memo dated 20.11.2003

From the above it would be evident that at every stage there was inordinate delay in finalizing the work order process and thereby resulted in total delay of 2 years to place the work order for construction of the IEC in question, which frustrated the very purpose for which the amount of Rs.15 lakh was allotted besides blocking up of the said amount.

CHAPTER-IX

CIVIL WORKS

9.1 OVERALL PROGRESS

9.1.1 The following table indicates the progress made on civil works both in physical and financial terms for the year 2001-02 to 2004-05 (December 2004) under SSA in the State of West Bengal

(Rs. in lakh)

Type of construction	Physical						Financial		
	Approval by PAB	Actual work taken up as on 31.12.2004	Completed by 31.12.2004	In progress as on 31.12.04	Balance (-)	Number started percentage of non-completion	Approved Fund 2001-05 (Dec. 2004)	Expenditure 2001-05 (Dec. '04)	Spillover 31.12.04
New school Buildings (Primary)	994	411	123	219	(-) 583	69 70%	3826.9	1162.050	2664.850
Additional class room (Primary)	15717	5580	1475	2604	(-) 10137	1501 73.56%	23575.50	7145.354	16430.146
Additional Class room (upper Pry)	22441	7109	2231	3265	(-) 15332	1613 68.62%	33661.50	9494.405	24167.095
Total ACR (P and UP)	38158	12689	3706	5869	(-) 25469	3114 70.79%	57237.00	16639.759	40597.241
Drinking water/ Toilet (primary)	4854	1715	390	635	(-) 3139	690 77.26%	1698.90	681.630	1017.270
Upper Pry.	4390	1379	560	583	(-) 3011	234 59.39%	1536.50	476.590	1059.910
Total DW/T (P + UP)	9244	3094	950	1220	(-) 6150	924 69.29%	3235.40	1158.220	2077.180
Custer level Resource Centre	401	206	78	104	(-) 195	24 62.13%	2406.00	963.740	1442.260
NPEGEL	86	33	NIL	29	(-) 53	04	2083.50 for 2004-05	65.500	
Total								19989.269	

The table above indicates the number of New School Buildings, Additional classrooms, CLRCs and DW and Toilets approved by PAB for construction

during 2001-2005 and the actual number being executed by SIS. There are wide variations between that approved for construction and being executed.

9.1.2 The percentage of incompleted work ranged between 59.39 to 77.26 per cent though funds were not the constraints, since huge unspent balance was available under SSA funds. Technical guidance and support from department was lacking since there was only one Engineer to supervise the construction works for whole of the State. There was no Engineer in Bankura district.

9.1.3 The status of civil works under SSA in the Bankura district was more dismal as would be evident from the following table:

Item	Target 2004-05	Executed with spill over	Not started	In progress	Completed	Balance	Fund approved (Rs. in lakh)
ACR (Pry)	243	Nil	Nil	Nil	Nil	243	364.50
Toilet	50	-	-	-	-	50	10.00
Drinking water	50	-	-	-	-	50	7.50
							.00

Against a total projected budget of Rs.827.10 lakh under civil works as approved by PAB, the district received (upto January, 2005) fund of Rs.488.280 lakh. Out of which only Rs.167.590 lakh was appropriated leaving a balance of Rs.328.690 lakh upto 31.01.05. But nothing was expended for construction of additional classrooms and providing drinking water and toilet for the Primary Schools.

9.1.4 Position of Primary and Upper Primary Schools in the State of West Bengal as well as in Bankura district as on 01.04.2005 was as follows:

Sl. No.	Item of Works	West Bengal		Bankura District	
		Primary	Upper Primary	Primary	Upper Primary
1.	No. of Building less Schools	363	-	20	-
2.	No. of Schools not having toilet facility	20468	3828	2338	223
3.	No. of Schools not having separate girls toilet facility	40925	2221	3026	128
4.	No. of Schools not having drinking water facility	9316	522	716	15

A. On analysis of the above it was noticed that:

- (i) Darjeeling District (DGHC) had most number of building less schools (90) out of 775 primary schools.
- (ii) There was no building less schools in the districts of Dakshin Dinajpur, Howrah and Kolkata.

- (iii) Highest no. of schools not having toilet facility was in Purulia district (2416) out of 2974, while lowest in Siliguri Mahakuma Parisad (175) out of 399.
- (iv) Highest number of schools not having separate girls toilet facility was in Paschim Medinipur District (4437) out of 4687 schools while lowest in Siliguri Mahakuma Parishad (307) out of 399.
- (i) As regards drinking water facility highest no. of schools (1105) in South 24 Parganas District did not have the facility out of total 3670 schools whereas lowest (81) in Cooch Behar District out of 1825 schools.

B. Position of Upper Primary Schools

- (i) No building less school.
- (ii) Without toilet facility highest in North 24 Parganas – 424 Upper Primary Schools out of 1364 schools while lowest in Siliguri Mahakuma Parishad – 48 out of 79.
- (iii) Not having separate girls toilet facility. Highest – North 24 Parganas District – 184 out of 1362 schools while lowest – Siliguri Mahakuma Parishad – 37 out of 79.
- (iv) Highest number of schools not having drinking water facility were in South 24 Parganas District i.e. 123 schools out of 812 whereas Cooch Behar District had this facility in all the Upper Primary schools numbering 330.

9.2 FAILURE OF COST EFFECTIVE TECHNOLOGY

9.2.1 In the districts covered under District Primary Education Plan, Phase-I (DPEP-P-I), a number of Circle Level Resource Centre (CLRC) and New School Buildings (NSB) were constructed applying Cost Effective Technology (CET). Neither technical analysis nor the benefit of economy from the same compared to the conventional technology applied in the civil works were available with the DPEP/ SSA authorities. Suitability of soil conditions in West Bengal for civil constructions under the said technology also appeared to have not been looked into. However, records revealed that lot of correspondences were made by the District Project Officer, Birbhum regarding fatal damage caused due to developing of cracks in the CLRC buildings constructed adopting above technology and for release of fund for major/ minor repair of such buildings. The details of damaged CLRC buildings at Birbhum district are given below:

Sl. No.	Description of items	Name of CLRCs			
		HASAN	MARGRAM	MOLLARPUR	KALITHA
1.	Model	FOSET (CLRC)	CES (1) & BRC	CES (1) & BRC	FOSET (CLRC)
2.	Span of construction	Started in 2001 completed in 2003	Started in 1999 completed in 2001	Started in 1998 completed in 2000	Started in 2001 completed in 2003
3.	Amount allotted	Rs.5,50,000.00	Rs.7,50,000.00	Rs.7,50,000.00	Rs.5,50,000.00

Sl. No.	Description of items	Name of CLRCs			
		HASAN	MARGRAM	MOLLARPUR	KALITHA
1.	Model	FOSET (CLRC)	CES (1) & BRC	CES (1) & BRC	FOSET (CLRC)
4.	Amount utilized so far	Rs.5,75,000.00	Rs.9,34,724.00	Rs.8,77,352.00	Rs.5,95,000.00
5.	Cracks developed after completion	Four months after completion	2 years after completion	2 years after completion	2 months after completion
6.	Estimated cost of repair	Rs.5.5 lakh	Rs.1.5 lakh	Rs.1.5 lakh	Rs.5.5 lakh

From the above table it would be evident that the construction of the CLRC buildings were completed during 2000 to 2003 and cracks/ damages occurred within a very short span of 4 months, 2 months and 2 years from the date of completion of the construction and specially the damage occurred in Hasan and Kalitha CLRCs buildings were massive and beyond repair while the lives of those buildings were stated to be 45 to 60 years. So, due to sheer negligence in construction, such severe damages occurred. The cost of repairing of these damaged buildings was estimated at Rs.5.5 lakh per building, which is equal to their allotted amount for construction. It meant that these buildings required to be demolished and fresh construction undertaken, resulting in loss of total cost of construction already incurred. The DPO Birbhum, also in his memo dated 10.6.2003 stated that the cracks developed in Hasan and Kalitha CLRCs may cause collapse of the entire building. In the case of other two CLRC buildings, estimated cost of repair was Rs.1.50 lakh per buildings, which was also very high for newly constructed buildings. The question of repair should not have arisen in respect of those buildings unless any one or more of the factors such as defect in construction process, use of sub-standard materials, lack of technical supervision, unsuitability of soil, use of mixture of disproportionate materials, inherent defects in the technology etc. were responsible.

The reason for developing the cracks in the buildings had been attributed to the black cotton soil on which these buildings were constructed. So it was clear that soil-testing was not done before undertaking construction of the said buildings.

For repair of the above-mentioned damaged buildings Rs.12.00 lakh had already been released to the DPO, Birbhum (vide progress report on civil works forwarded by DPO, Birbhum on 16.09.04).

- 9.2.2** Previously also, Rs.3.00 lakh (Rs.1.00 lakh for NSB and Rs.2.00 lakh for CLRC) were released to DPO, Birbhum for special repair of newly constructed building of Paikar CLRC and NSB at Khastipura, Sondhigorabazar, and Chatra Primary schools, which were also constructed under CET as was noticed from the ASPD's note dated 26.12.2001. In this note it was stated that the Paikar CLRC was severely damaged and a part of the building was to be demolished and reconstructed. The cost of this building was Rs.7.5 lakh.

It may be pointed out here that there was no budget provision for repair of the above-mentioned building, which faced damage within such a short period. The amounts released for their repair were appropriated from the fund allotted for other interventions without prior approval of the competent authority in violation of rules.

Moreover, as per the provision (para 27.1) of Manual there is no distinction between major and minor repairs. All repairs and maintenances should be carried out within Rs.5000 per year. Therefore the release of the above amount for repair was also violation of provision of the Manual.

- 9.2.3** In view of the above an investigation should have been instituted to find out whether similar type of incidence also occurred in other districts where CLRC buildings and NSB had been constructed under CET.
- 9.2.4** As the status of other districts in this regard had not been made known to the Study Team, it is suggested to initiate a thorough investigation regarding all constructions in the districts under CET and the possible lapse, irregularity and fixation of responsibility therefor.
- 9.2.5** During the visit of selected schools in the Bankura District in the month of February/ March 2005, the Study Team also observed that the roofs of newly constructed school buildings under CET at Haparrria, Bhangabandh and Kalaiberia Primary schools had been badly damaged.

On a decision to conduct an enquiry on the irregularities in civil construction under CET in Birbhum district, an enquiry team had been formed by the SPD. The enquiry team, however, did not visit Birbhum district till the date of completion of the study by IPAI.

While proposing the formation of above enquiry team, the ASPD, in his note dated 22.04.05 observed, inter-alia, as follows:

“.... There is reason to believe that there was foul play in CLRC construction in the district of Birbhum

CHAPTER-X
PRE-PROJECT ACTIVITIES (PPA)

- 10.1** To achieve the objectives of SSA the Ministry of Human Resources Development launched upon PPA before implementing the SSA scheme. For this purpose, the Ministry of HRD sanctioned to the SIS of West Bengal, a sum of Rs.2.90 crore in four instalments as follows:

Sl. No	Date of sanction	Amount Sanctioned (Rs.)	Date of receipt by SIS
1.	19.10.2000	1,32,00,000	04.12..2000
2.	22.03.2002	68,45,000	22.07.2002
3.	18.01.2002	14,69,000	30.07.2002
4.	18.01.2002	75,01,000	30.07.2002
Total		2,90,15,000	

In this connection the following points are observed:

- (a) On receipt of first instalment of Rs.1.32 crore in December 2000, the Society released a total sum of Rs.1,33,27,200 to 10 Non-DPEP districts during the period 14.12.2000 and 15.03.2002 leaving a minus balance of Rs.1,27,200 due to excess payment of Rs.1 lakh to Burdwan district over the approved amount plus bank charges of Rs.27,200. However, the excess expenditure was adjusted against subsequent grant for project activities without the aproval of the competent authority, which is irregular.
- (b) Amounts of Rs.68,45,000, Rs.14,69,000 and Rs.75,01,000 being 2nd, 3rd and 4th instalments had been released to districts between 26.08.02 and 01.11.02, in August 2002 and between 26.08.02 and 11.10.02 respectively.
- (c) No separate account was maintained exclusively for PPA at State as well as District level as spelt out in sanctions.
- (d) Funds for PPA were released to the districts between the period 14.12.2000 and 11.10.02 and the implementation of SSA programmes themselves had preceded PPA.
- (e) On 10.10.2002 Bankura district received a fund of Rs.14.80 lakh from SPO for the purpose of pre-project activities in Bankura district in respect of Upper Primary Education. It was stated by the District Office that the aforesaid fund could not be utilized for the specific purposes. Though clarification in this regard had been sought for by the SPO, no instruction has yet been received by them. Rs.14.80 lakh still remained unutilized at the end of 2004-05. This should be refunded to Govt. of India.

- (f) In case of other districts, the State Office could neither furnish the expenditure statement nor utilization certificates required to be received from the district Offices in respect of utilization of fund released to them for pre-project activities.

The above shows lack of financial management and control on the part of the State Office.

CHAPTER–XI

PROCUREMENT PROCEDURE

- 11.1** Procurement plays a vital role in capacity building for implementation of SSA, which assigns great importance to the preparatory activities as these have been conceived as a necessary condition for quality implementation of the programme. Systematic mobilization of the community, creation of an effective decentralized system of decision making, strengthening of the SPO, DPOs and sub-district offices, setting up of an effective information system, assessment of manpower needs are essential for launching and carrying out the programme successfully. These require developing as well as application of an effective procurement system. Procurement covers civil works, equipment, goods, consultancy, resource support etc.
- 11.1.1** State Project Office did not evolve any specific procurement procedure nor did it provide any guidelines to the subordinate offices in this regard. The infrastructure facilities prevailed in SPO and 10 identified back ward districts under DPEP came as readymade tool under SSA. Need for utilizing fund for development of infrastructure under SSA was reported to have not been felt. The SPO disbursed fund aggregating Rs.133.272 lakh during 2000-01 and 2001-02 to districts not covered by DPEP for pre-project activities. A large portion of this fund related to procurement. The fund was disbursed without undertaking any survey to assess the needs. SPO did not monitor project activities, which required infrastructural development, mobilization of resources, setting up of information system, engagement of professionals (particularly for Management Information System) etc. involving high value procurement on a large scale. No utilization certificates were submitted by the districts nor was there any evidence to show that the SPO called for the same. Entire expenditure was booked in the final head “Project Activities” in accounts.
- 11.1.2** In ten DPEP districts where there were apparently no further requirement of fund for pre-project activities in respect of primary Schools, fund amounting to Rs.158.15 lakh was released for Upper Primary Schools (for Kolkata – both Primary and Upper Primary Schools) during 2002-03 Rs.14.80 lakh was released for this purpose to the Bankura District on 10.10.2002. But the same was lying idle in the Bank till date (05.04.2005). As per the opinion of the DPO, Bankura, there is no scope of utilization of the fund at present.
- 11.2** In respect of interventions where procurement is one of its ingredients, financial requirements relating to procurement were not shown separately in the Budget. There was no analysis to show how the provision was arrived at. In case of procurement/ purchase of specific items like computer, provisions were, however, made in the budget. In Bankura district Rs.15 lakh was provided in the budget for 2004-05 for purchase of computers, but no purchase was made during the financial year. On civil works SSA fund amounting to Rs.19923.769 lakh had been utilized upto December 2004. Bankura District spent Rs.1113.42 lakh upto 2004-05 on that account which mostly related to

construction of additional classrooms on centrally prepared estimate as per the norms stipulated in “Frame Work” of SSA. Procurements of materials were made locally and constructions were carried out by engagement of labourers under the supervision of VEC/ WC.

11.3 In the State of West Bengal free distribution of text books is being made to the students at primary level by the State Govt. under their own education programmes. There is also a provision under SSA to provide free text books to all focus group children namely girls/ SC/ ST belonging to Upper Primary Schools at a ceiling of Rs.150 per child inclusive of transportation charges. In the Bankura district Rs.150 per student annually had been projected in the budget, but without assessing requirements. Each Upper Primary School was paid Rs.10,000 as lump sum grant for purchase of text books to be distributed among eligible students. Since selection of books published by Board of Secondary Education, West Bengal for students of Upper Primary Schools is mandatory and books are of fixed price, there is no scope to procure books by tender process. However for lifting and distribution of text books transport contractors were engaged by notice inviting tenders displayed at public places.

11.4 As the accounting personnel engaged on contract basis did not have the expertise to prepare the annual accounts and balance sheet, the same was got done by firm of Chartered Accountants. No record could be produced to the Study Team by the SPO as to the method adopted to select the firm.

11.5 APPOINTMENT OF AUDITOR

Auditing of the accounts of SSA vis-à-vis procedure of selection of Auditor (Chartered Accountant Firm) have been laid down in Chapter-VIII of the Manual. In terms of para 101.7 ibid the selected CA Firm shall be engaged initially for a period of one year. If found suitable, the services of the CA firm may be extended on an annual basis for a maximum of a further two years. In no case should a CA firm be entrusted with the external audit responsibility for a period exceeding three years. But it was observed by the Study Team that M/s C. Goswami and Co. was appointed as auditor for all DPEP districts and State Office since inception in 1995 and is being continued. After launching of SSA in the State in 2000-01 the same firm was deployed as auditor for SSA accounts also and is continuing the work even upto 2004-05 accounts in violation of clear instructions embodied in the Manual. Papers/ documents regarding appointment and evaluation of the performance of the auditor were not produced to the Team. However, observation of the Study Team on the performance of the Audit firm is given in Chapter-XII.

11.6 It was observed that no procurement plan had been worked out and no set up had been established at any level to assess bulk requirement for the State as well as the districts to handle the same. No delegation of financial powers for procurement to districts/ block level had been made indicating limits, items etc. No terms and conditions were formulated for engagement of external

agency in interventions like training, capacity building activities. Rabindra Mukta Vidyalaya was engaged for conduct of bridge course under SSA, while Board of Secondary Education was associated with preparation of various training modules for teachers and village level committee. Total fund spent so far on these accounts was Rs.120.37 lakh. On what terms their services were procured could not be examined as relevant papers/ documents were not made available to the Team by the SPO.

CHAPTER–XII

ACCOUNTS

12.1 The State Implementation Society (SIS) West Bengal, had not developed/ formulated Financial Rules and regulations, Accounting Manual and Delegation of Financial Powers. It had not adopted coding system for accounting of expenditures and receipts at State/ District level and as a result Codal Accounting was not being rendered to the Govt. of India. The State Project Office was having one Controller of Finance, one Finance and Accounts Officer, four Accountants, one Cashier-cum-Accountant, one Assistant Audit Officer and one PMIS, Finance in position in its Accounts Department. In the District Project Office, Bankura, there were one Finance Officer, one Accountant and one Cashier in the Accounts Section in position. In the Accounts Deptt. of SPO all officials were engaged either on deputation or on contact service basis. In the DPO, Bankura, the above officials were originally of DPEP and were working both for DPEP and SSA. Some of the officials in SPO/ DPO were having accounting background. However, orientation training on accounting was not imparted to the officials during last three years.

12.2 Following deficiencies in maintenance of accounts were noticed.

12.2.1 Cash Book

The Cash Book at SPO was maintained in the ordinary bound register and certificate to the effect that “this Cash-Book contains..... pages” had not been recorded on the 1st page under the dated signature of the SPO/ DDO with rubber stamp. No heading had been indicated on the top of any column. Contents of the Cash Chest/ Cash-Box had not been counted physically once in a month nor any surprise check of cash balance was exercised by the HOD/ DDO/ Senior most Officer-in-Charge nor the certificate to the effect that “Cash balance verified by me and found to be Rs..... (Rupees only) on actual count” was recorded on the cashbook under his/ her dated signature with rubber stamp. Narration for each entry should have been descriptive but brief in nature but the same had not been followed. Ledger folio in many cases had not been noted against entry.

In the DPO, Bankura Cash Book and Bank Book were maintained separately instead of maintaining one Cash Book with Bank Column. Entries relating to Bank transactions of different dates were made in one page instead of making the entries for each day in one or more number of pages. Closing of Bank-Book was not done daily but was done on next day in pencil without signature of HOD, which was irregular (e.g. page No. 22, 23, 24, 25 of Bank book for 2004-2005). Entries of Bank Book were not attested by the DAO/ DDO. “No entry” was not noted in the Cash Book in the day on which no transaction took place and the balance carried over to the next day was not attested by the HOD/ DDO. Neither physical verification of cash balances once in every month was conducted nor any surprise check exercised by the DPO/ DDO or

any responsible officer. Barring a few, none of the schools visited by the team, maintained the Cash Book.

12.2.2 Accounting Records

The registers/ books of accounts as prescribed in the Manual not maintained in the SPO and DPO, Bankura are mentioned below.

In SPO, Register for journals/ magazines/ newspapers, Register of money-orders & bank draft received, Register of Remittances into Bank, money-orders, Postal orders and Bank-draft despatched, Bill Register, Establishment Register, Stock Register of Capital goods – consumable & non-consumable articles, Register of works, Register of grants of advances to mobilizing agencies/ NGOS/ voluntary agencies, Fixed Asset Register, Register of investments, Classified accounts of the project, Monthly accounts of receipts and payments, Temporary advance Register of staff, contractors/ suppliers.

In DPO, Bankura: Register of journal/ magazines/ newspaper, Register of money orders and Bank Draft received, Register of remittances made into the Bank, Register of money orders, postal orders and Bank draft despatched, Bill Register, Establishment Register, Stock Register of Capital goods – consumable and non-consumable articles, Works Register, Register of grants of advances to mobilising agencies/ NGOs/ voluntary agencies, Register of investments, Classification accounts of the projects, Monthly accounts of receipts and payments, Advance Register of Contractors/ Suppliers/ VEC, Despatch Register and Assets Register.

12.3 ANNUAL ACCOUNTS

12.3.1 The consolidated Balance Sheet, Income & Expenditure A/cs and Receipts & Payments A/cs for the year 2002-2003 and 2003-2004 were not prepared in the formats as prescribed at Annexure XIX, XX and XXI respectively to the Manual. The SPO, West Bengal had submitted to the study team, consolidated Balance Sheets, Income & Expenditure A/cs and Receipts & Payments A/cs for 2002-2003 and 2003-2004 in a tabular form, in which amounts involved in different interventions as also the Bank interest income of all the districts including SPO had been tabulated. In these Balance Sheets, I&E A/cs and R&P A/cs previous years' figures had not been incorporated and as a result present years' figures could not be compared with those of the previous years. No supporting schedules had been appended to the Balance Sheets, I&E A/cs and R&P A/cs and in absence of which authenticity of figures appeared in those accounts could not be verified.

12.3.2 Study of the above Consolidated Balance Sheet for 2002-2003 and 2003-2004 revealed that the opening balance in respect of North 24 Parganas District and Hooghly District had been shown as Rs.7,53,26,438 and Rs.3,03,44,046 as on 01.04.03 as against closing balance of Rs.7,53,71,131 and Rs.3,08,71,381 as on 31.03.2003 respectively. The difference between the above opening and closing balance have not been reconciled.

12.4 ASSET REGISTER AND STOCK REGISTER

12.4.1 The Assets Register and Stock Register of for capital goods-consumable and non-consumable articles acquired out of Govt. grants were not maintained in any level of SSA (i.e. Schools, CLRO, DPO of Bankura and SPO, Salt Lake) and physical verification of fixed assets and capital goods had not been conducted at any level since inception of SSA though there is a provision in the Manual that the Register of Assets and Stock Register of Capital Goods are required to be maintained at all level of SSA and arranged for their (Assets & Capital goods) physical verification at least once in a year. The Manual also provides that abstract of Register of Assets containing progressive figure of both stores and value, should be appended to the Annual Statement of Accounts submitted by the Society to the Govt. of India. But the same had not been appended to the Annual Statement of Accounts. Assets worth Rs.44,53,880 and Rs.27,15,027 were shown in the Balance Sheet for 2002-2003 and 2003-2004 respectively.

In absence of the above registers and physical verification report the existence and location and value of the fixed assets and stock of capital goods could not be authenticated.

The stock of capital goods had not been exhibited in the Assets side of the Balance Sheet as at 31.03.03 and 31.3.04 and as a result this had remained unaccounted for and uncommunicated to the Govt. of India.

12.4.2 The conditions of fixed assets such as buildings, office equipments, furnitures, etc. are subject to deterioration due to wear and tear, exposure to suns and rains, long storage, passes of time etc. For these reasons and in pursuance of commercial accounting policy, depreciation on fixed assets at prescribed rates should have been charged in the accounts instead of exhibiting the fixed assets at their original cost price.

12.5 TREATMENT OF ADVANCE

12.5.1 As laid down in the Manual the funds released by the SIS to the districts and sub-districts level were initially to be classified as advances and the same were to be indicated as such in the books of accounts and these advances were to be adjusted based on the utilisation certificates/ expenditure statement received in the SIS of having spent the funds. The advances, which have not been actually spent should have been shown as advance in the Balance Sheet as current assets and not as expenditure. But the funds released by SIS, West Bengal to the districts were shown as expenditure in the Income and Expenditure A/cs of SPO violating in violation of the provisions of Manual.

As a result of the above accounting treatment of advance, the current assets were understated and excess of expenditures over income were overstated.

12.5.2 The civil works expenses amounting to Rs.16,69,88,759.00 and Rs.1,46,17,054.00 charged off to the consolidated Income & Expenditure A/cs for the year ended 31.3.2003 and 31.3.2004 included Rs.30,00,000.00 and Rs.15,00,000.00 respectively being the grants released to the districts by the State Project office for construction of Integrated Education Complex (IEC). These amounts (Rs.30,00,000 and Rs.15,00,000) should have been treated as

advances in the accounts till receipt of the utilisation certificate and not as expenditure as per provision of the Manual and the same should have been shown as Current Assets in the Asset Side of the Balance Sheet. The above accounting treatment amounted to violation of provision of Manual and had resulted in under statement of Current Assets with corresponding overstatement of expenditure.

12.5.3 The balance amount of Rs.16,39,88,759 (Rs.16,69,88,759 – Rs.30,00,000) and Rs.1,31,17,054 (Rs.1,46,17,054 – Rs.15,00,000) represented expenses related to civil works constructions in the districts in 2002-2003 and 2003-2004. These expenses comprised of pay, TA/ DA, etc. of Junior Engineers (Civil) engaged for supervision of civil works constructions as also other misc. expenses as was seen from the records. Since the above amount of expenses directly related to civil works constructions and identified as civil works expenses, the same should have been treated as capital expenditure and added to the cost of construction instead of treating as revenue expenditure. This had resulted in under statement of fixed assets and overstatement of expenditure.

12.5.4 The pre-project expenditures of Rs.7,48,571 and Rs.1,34,133 had been charged off to the consolidated Income & Expenditure A/c. for the year ended 31.03.2003 and 31.03.2004, respectively. But in the conditions of sanction of pre-project grants given by Govt. of India, it was mentioned, inter-alia, that the State Project Officer, Govt. of West Bengal shall maintain a separate and proper accounts of the expenditure incurred out of the grants and the accounts so maintained shall be opened to the audit by the Comptroller & Auditor General of India. However, no such separate and proper accounts appears to have been prepared by the State Project Officer, West Bengal and got audited by the Comptroller and Auditor General of India. Without preparing and maintaining the proper account, charging off the pre-project expenditure to the main account of SSA had amounted to violation of conditions of sanction of Govt. of India. Charging off pre-project expenditure to the main account had also increased the expenditure.

12.6. BANK RECONCILIATION STATEMENT

No Bank reconciliation statement was prepared at the end of March 2003 and 2004, in the absence of which the authenticity of bank balance as shown in the Balance sheet as at 31.3.2003 and 31.3.2004 could not be verified.

12.7 SEGREGATION OF CAPITAL AND REVENUE FUND

The consolidated Income and Expenditure A/cs for the year ended 31.3.2003 and 31.3.2004 revealed that the entire expenditure of various interventions of SSA amounting to Rs.65,34,75,740 and Rs.65,83,95,612 had been charged off against the interest income of Rs.40,55,701.72 and Rs.2,14,21,460.78 respectively. The fund released had been taken as capital receipt debiting the entire expenditure of Rs.65,34,75,740 and Rs.65,83,95,612 against the credit of interest of Rs.40,55,701.72 and Rs.2,14,21,460.78 resulting in excess expenditure in 2002-2003 and 2003-2004 respectively. Had the grants, excepting cost of civil works (33% of the total outlay) and Furniture and

Fittings been taken as income, the Income & Expenditure A/c. would have exhibited excess of income over expenditure.

As the principle followed by SIS in preparing the accounts did not sound logical and in accordance with standard practice, the Ministry may consider issue of clarification on this segregation between capital and revenue items and listing out the items under them.

12.8 BANK INTEREST

The fund released by the Govt. of India and Govt. of West Bengal were being deposited in the Savings A/cs of bank by all constituent levels of SIS and had been earning considerable amount of interest on the balance lying with the banks. The same were being added to their credit balance and they were spending this amount of interest earned in addition to the actual grants released by the Govt. But nothing appeared to have been indicated by the Govt. as to whether this amount of interest shall be adjusted against future budget provision or will be utilised for any specific purpose. In this connection it may be pointed out that the constituent levels should not have enjoyed this facility while they were being allotted separate fund for each intervention. The amounts of interest earned by SIS (SPO and DPOS) were Rs.40,55,701.72 in 2002-2003 and Rs.2,14,21,460.78 in 2003-2004.

12.9 DELAY IN SUBMISSION/ NON-SUBMISSION OF ANNUAL ACCOUNTS

As laid down in the conditions of sanction issued by the Govt. of India for release of funds under SSA the Annual Audited Statement of the Accounts together with utilisation certificate was to be submitted to the Ministry of HRD, Govt. of India within three months from the close of the financial year i.e. by June 2003 and June 2004 for the accounting year 2002-2003 and 2003-2004 respectively. Moreover, Annual Administrative Report of the Society was also to be submitted to the said Ministry within 9 months from the close of the financial years. However, the audit of Annual Accounts for 2002-2003 and 2003-2004 was completed by the Chartered Accountant Firms on 24th October, 2003 and 22nd September, 2004 and these audited accounts were sent to the Ministry of HRD on 24.01.2003 and 28.09.2004 i.e. after a lapse of 7 months and 6 months respectively from the close of the financial year. The Annual Administrative Report for 2002-2003 was submitted to MHRD on 31.05.2004 and for the year 2003-2004 the same has not yet been prepared (May 2005).

12.10 INTERNAL AUDIT

Internal audit has a very vital role to play in the activities of an organisation. In case of SSA also the necessity of internal audit was of immense importance and the scope and extent of internal audit have been clearly spelt out in the Manual and the same has since been made mandatory. As per the provision of the Manual, the reports of the Internal Auditors are required to be placed before the Executive Committee. But neither in State Project Office nor in District Project offices the effective Internal Audit Team had so far been

created though huge expenditure of Rs.65,34,75,740.50 in 2002-2003 and Rs.65,83,95,612.40 in 2003-2004 had been incurred in respect of SSA programme in the State.

12.11 DOUBLE ENTRY SYSTEMS OF ACCOUNTS

12.11.1 In para 49 of Manual it has been laid down that complete accounts in respect of monetary transactions of the SIS in the Head Quarters Office as well as in the subordinate offices shall be maintained in the same manner as required in the State Govt. Offices and double entry method based on mercantile system of accounting shall also be followed under SSA. List of books, accounts and registers to be maintained has been given in para 50 of the Manual. In para 52 it has been stipulated that books and forms of accounts shall be maintained in the forms in which these are maintained in State Govt. Offices and if some of the registers and forms are not in use in the State Govt. Offices, the forms adopted by the SIS with the approval of SPD will be followed. In para 77.2 *ibid* it has been stated that Cash Book should be maintained under double entry system. In para 80 and 81 instructions for maintenance of Journal and Ledger respectively have been given.

12.11.2 The Study Team observed as follows.

- (a) The State of West Bengal was following single entry system of accounts and its books and forms were based on that system of accounts.
- (b) The Team did not find any instance where SIS adopted registers and forms different from State Govt. Offices with the approval of SPD.
- (c) All the accounts personnel of SPO, DPOs and CLRCs were either on deputation from State Govt. or on contract basis. Most of them had background of single entry system of accounts.
- (d) No depreciation on assets are being charged under SSA as per Government Accounting System.
- (e) Even in the Offices of SPO and DPO at Bankura, the double entry system could not be followed properly as pointed out in the foregone paragraphs of this Chapter. In all the schools visited by the Team, the maintenance of accounts and Cash Books were in a mess.

In view of the above, the Team suggests that single entry system of accounts as followed in State Govt. Offices will be suitable for SPO and its subordinate offices and may be introduced immediately. This will eliminate the ambiguity in the manual provision. Even from cash book and single entry system with MIS through register of assets and liability, income & expenditure account and balance sheet can be generated.

CHAPTER–XIII

FIELD VISITS

13.1 In the selected Bankura District, the team visited 50 Schools (6 upper primary and 44 primary schools) in 12 blocks (Bankura Sadar, Bankura II, Gangajal Ghati, Taldangra, Chaatra, Bishnupur, Mejia, Onda, Barjora, Indpur, Sonamukhi and Ranibandh). This included 2 Schools in tribal areas (Ranibandh and Chhatra Blocks) and 2 Schools for Muslim population. The Team had extensive interaction with the VEC Chairmen and Members, the Head masters, Teachers, around 250 students and 207 parents/ guardians. Interviews were conducted with the Parents, Students, VEC Chairmen and Members, Teachers/ Headmasters based on a structured questionnaire. In addition, the basic records maintained by the Schools viz. Village Education Registers, Household Population Survey, Bank Pass Book, Vouchers, etc. were examined. The results of the field study not covered earlier are summarised below.

13.2. COMMUNITY PARTICIPATION

As per the scheme, the Village Education Committee (VEC)/ Ward Committee (WC) of the implementing level will undertake survey in the area under its jurisdiction to identify children within the age group of 6 to 14 years and ensure that none of these children are left out of schools. It is the responsibility of the DPO to impart adequate training to the VEC/ WC members in process of identification, maintenance and updating of Child Register. During 2002-03 Teachers in charge/ Teachers of the Schools and not any member of VEC/ WC as per provision of SSA guidelines made door-to-door survey at a consolidated remuneration of Rs.500 identified the children and recorded the child profile in the Child Registers. The registers are required to be updated every year, which were not done. Children remaining out of school as per Registers verified during visit were as follows:

As per 30 available Child Registers, 301 children were out of school, which was 13% of the children identified within the age group of 6-14. There was nothing on record/ or explanations whether any initiative was taken by the VEC to persuade those out of school children to come to school and under take study. A review of the AWP&B of the District for the year 2004-05 reveals that provision was made for giving incentive (Rs.50 per student for identification and Rs.50 per student for retention) to VEC to identify “out of school” children and ensure their retention at school for least one year. But no expenditure was incurred there against. Lack of motivation on the part of the VEC/ WC may frustrate the very objective of SSA as to provide elementary education to all children in the age group of 6 to 14 by 2010.

The members of the VEC did not have the training/ guidelines towards management of schools and keeping their books of accounts. All administrative, accounting work, organisation of mid-day meal programme and keeping of stock and store thereof were the responsibility of the Head

teachers. As a result, there was a very little time left for him to concentrate on teaching job.

During the period from April 2001 to December 2005 maximum of 48 and minimum of 9 meetings were held in the 30 VECs visited as against the present norm of twice in a month. Barring two cases, no matter discussed in the VECs was considered reportable to the CLRCS/ DPO. Of the two cases referred to the DPO, no response was received. VEC/ WC's involvement in SSA needs to be intensified. Interaction and co-ordination at all levels right from district to villages are to be geared up.

13.3 INSPECTION OF SCHOOLS

Inspection of schools by the Circle Inspectors was very few. Total 71 inspections were made in 31 schools over the period of 4 years. Inspections were noticed to be held in a customary fashion by recording the remarks as "Seen" in the Attendance Registers of the teachers. No inspection note or suggestions (barring in respect of 3 schools where inspection reports were submitted) for improvement was recorded.

13.4 DISTANCE OF SCHOOLS

Within one km of every habitation there should be a school. It is seen that this criterion is more or less maintained in case of primary schools. But students passing out from class IV/ V have to travel quite a few KMS way to attend UPS schools, which speaks of the infrastructural inadequacy in carrying of the programme. In fact enrolments in Upper Primary School was noticed to have dropped down with reference to that of class IV/ V.

13.5 FORMATION OF SCHOOL BUILDING

Primary school buildings should have at least 2 rooms with a varandah. In 28 out of 44 primary schools visited, it was noticed that classes were not separated by any partition walls and held in a hall though the teaching strength was sufficient to man such classes. The atmosphere was noisy and not conducive to draw attention of the students to the subject taught.

13.6 SITTING ARRANGEMENTS

Students of all but two primary schools had to sit on floor. Mattresses initially provided by the District Office had been worn out, damaged and unsuitable for use. Students now had to sit on bare floor or to bring their mattresses from home. Besides the sitting space available are not as per SSA norm. Only two schools provided low benches to class IV. Present arrangement added more discomfort to the students during winter session.

Upper Primary Schools had two-bench sitting arrangement system. Consequent on SSA/ DPEP programme, admission to Upper Primary Schools have been considerably increased but number of benches were not increased.

In the Upper Primary Schools visited at least 7 students were to be accommodated on a single bench, which can barely suffice for 5 students.

13.7 SCHOOL UNIFORM

Most of the students of primary schools were not found in uniform due to poverty as stated by teachers/ VEC members. However, the position of uniform of the students of UP schools was found satisfactory.

13.8 BLACK BOARDS

In almost all the schools visited by the Team, arrangement of black boards either on the walls or through separate wooden planks had been made.

13.9 HEATH CHECK UP OF STUDENTS

It is understood that no health check up of students was carried out by the Health Department of Government of West Bengal.

13.10 ELECTRICITY

Out of 44 Primary Schools visited, 40 had neither electricity nor a night watch man. As reported by 2 schools antisocial elements take over the school after the dusk to carry on their mis-deeds. Neither the VEC nor the Local Panchayat took any preventive measure.

13.11 TOILET AND DRINKING WATER ARRANGEMENT

Of the 50 schools visited, 8 had no toilet facility, 25 schools had common toilet while 17 schools have separate toilets for girl students. There was no arrangement for drinking water in 22 of the 50 schools visited. In 28 schools, which had drinking water facility, 2 were using country well as water source. Tube-wells for schools within school compounds were mostly used by the general public of the locality. In one school (Bikna Jr. Basic) having no drinking water facility, students had to cross a busy road to use the public tube-well.

13.12 BOUNDARY WALL

Of the 50 schools visited by the Team, 23 had no boundary wall. 3 of the 23 boundary less schools are by the side of National Highways. Students were subjected to life risk, as it was difficult to control them during leisure hours. Besides, these schools had to face problem during mid-day meals. Children were badly disturbed by street dogs/ cattles, etc. Cattles gaze in the open school compound and take shelter in the varandah of the schools.

13.13 PLAY GROUND AND PLAYING MATERIALS

Of the 50 schools visited, 22 had no playground. 4 schools had small open space in front of schools. In primary schools there are practically no playing materials. Students were not also encouraged to play.

13.14 TEACHING LEARNING MATERIAL

Of the 50 schools visited students of 20 schools stated that their teachers did not use the TLM (for procurement of which each teacher gets Rs.500 per year) in the class. No register was being maintained showing the nature and indication of use in the classes. There is every possibility of non-utilisation of money for the intended purpose. The TLMs were mostly procured from the local market without observing codal formalities. The teachers on the other hand, seldom applied their innovative quality to prepare TLMs suitable for the students.

13.15 TEXT BOOK

The scheme of supply of free text books to all children of classes I to V of the recognised Primary/ Upper Primary Schools was continued. But it was noticed that the supply was delayed on many occasions. During 2004 textbooks on Physical Science was supplied as late as in October 2005. One school (Bhangabandh) received 10 textbooks short of actual requirement for class I due to wrong requisition without consulting Child Register. As the requisition was to be submitted months before the start of admission process in class I consultation of up to date Child Register should be made to assess the actual number of eligible children to be admitted in Class I.

13.16 LEVEL OF LEARNING

The concept of minimum level of learning was not clear to the teachers. Teachers felt difficulty particularly in class I to set uniform pattern of teaching. Some children with no knowledge of letters, some with good knowledge of reading and writing were admitted in class I. Teachers were unable to balance teaching standard between two different category of students. To cope with the situation no specific guidelines had been provided. Of the 50 schools visited, 31 schools have, however, stated that remedial classes were arranged for backward students.

13.17 ATTENDANCE OF STUDENTS

Review of attendance registers of students of 50 schools visited showed 75 to 95% presence on every school day. Of the 250 students interviewed, 248 attributed reasons for their regular attendance to (i) attractive method of teaching, (ii) be in company with friends, and (iii) Mid-day meals. Of the 2 students who were not regular in attendance, one was physically weak while the other confessed his addiction to TV serials, particularly on Saturdays.

Students interviewed stated that the teachers were not harsh to them rather affectionate. They kept track of the absentee students. Study revealed that after introduction of mid-day meal (cooked) programme incidence of prolonged absenteeism had been arrested.

13.18 MID-DAY MEAL

Mid-day meal (cooked), a Central/ State Govt. programme had been introduced in Bankura during the last quarter of 2004 to January/ February 2005. Mid-day meal programme was in progress in all the 45 primary schools visited. Students and their parents/ guardians had taken the programme with mixed reaction. Quality of food was reported to be good by 200 students of 40 schools, while 25 students stated that the quality was not good (26 students did not participate). During the course of study it was seen that the meal was prepared and served in not very hygienic condition. Most of the schools did not have kitchen, cooking arrangement had to be made in open space. Fuel used was mostly wood, the smoke and smell spreaded during cooking were in the opinion of some teachers/ parents, affecting the academic atmosphere of the school. Meals were served in open space under the sun or in the varandah and even on the floor of classrooms. A lot of academic time was being wasted for washing and cleaning of classrooms and varandahs. During February–March 2005 local panchayat provided fund @ Rs.5000 to each school for construction of Kitchen. Kitchens, as were being constructed, was noticed to be very small in floor area and low height without any chimney and storage area. The kitchens so constructed would in no way reduce the smoke hazards. Kitchens with wider floor area and fitted with smokeless chullah in the model of Indira Awas Youjana were desirable. Mid day meal was introduced with a view to supplement domestic meal, which as per survey conducted fell short in calorific value by 300 calories on an average for student coming from lower income group. The concept of the mid-day meal scheme was that full daytime square meal was to be provided. On this analogy parents/ guardians interviewed by the study Team argued that quantity of rice should be enhanced from 100 gm to 200 gm per student per day. No evaluation to assess the nutritional value of the meal being supplied to students was conducted.

13.19 PARENT-TEACHERS MEETING

Out of 50 schools, the meeting was being held once in a month in 41 schools, occasionally in 2 schools, once in a year in 1 school and no meeting held at all in 6 schools. Some of the Head-teachers stated that despite repeated requests, parents did not attend the meeting or did not take any interest in the helm of affairs of the schools.

13.20 MID-STREAM DROPOUT

Analysis of roll-strength for 3 to 4 years of Primary/ Upper Primary Schools visited revealed that retention of students all through the years of Primary/ Upper Primary level had not been maintained resulting in mid-stream drop outs as illustrated below:

Name of School	Class	2001-02	2002-03	2003-04	2004-05
Sanbad Girls Jr. H.S.	V to VII	-	101	45	33
Mogra Primary School	I to III	-	34	32	32
Rangamati Primary School	I to III	-	76	37	41
Beliatore Girls Primary School	II to IV	-	45	42	39
Kanchanpur J.B.S.	I to IV	80	66	65	53
Gadardihi Primary School	I to III	-	30	26	24
Pakhanna B.S. Balika Vidyalaya	I to IV	19	19	15	14

207 parents/ guardians interviewed during visit of 50 schools had 419 children (186 boys and 233 girls) of whom, 377 were going to school while the rest (42 girls) were not going to school. Out of those 42 girls, 36 were minors and 6 were out of school. Of the 6 girls, 2 were married at a minor age, 2 gave up studies after primary stage and the rest (2) were never enrolled.

13.21 TEACHERS ATTENDANCE

During visit it was noticed that 15 to 20 percent of teachers remained absent on various grounds like to attend Panchayat Office/ Circle Office/ Bank. During discussions, many of the teachers complained that their services were being utilized also for non-academic purposes like census, preparation of voters list, election duty, pulse polio programme, various Panchayat work, etc. resulting in loss to the studies so far as their students are concerned.

13.22 ACCOUNTS

13.22.1 As per the provisions of the Manual double entry method based on mercantile system of accounting shall be followed under SSA. The schools visited did not even have the knowledge of preparation of Receipt and Payment accounts in proper form. Even cash book was not maintained properly. None of the Schools had any idea about Asset Register. It would not be justifiable to expect from a Head teacher of a Primary School to maintain accounts in a complicated double entry system after discharging all his duties including teaching. Head teachers having little knowledge of accounts required intensive training in the matter, which was not yet imparted though provided in the Manual.

13.22.2 Bank Accounts were opened in the name of individual VEC/ WC for more than one school. It was noticed that the VEC of Bahadurpur under Bishnupur Circle had 3 schools under its control, WC of MG Vidyatan under Bankura Sadar had two schools. As the individual schools under same VEC/ WC had no separate Bank Accounts, it was very difficult for the schools to transact transactions in respect of funds allotted to them as well as accounting thereof.

13.22.3 It was further observed that the funds allotted to the schools for specific purposes had been depleted due to Bank commission charged

by the Banks for clearance of cheques issued by the DPO. On test check of 7 schools it was found that a total sum of Rs.5059 had been deducted by the Banks from the grants as Bank commission.

- 13.22.4** Annual accounts were not prepared in any of the schools visited. It was, however, stated by some of the schools that approval of VECs was obtained for expenditure on individual items.

13.23 TRANSPARENCY

The school display board has to show all investment being made in the school alongwith details of grants received and expenditure incurred in order to highlight transparency. But none of the 50 schools visited maintained such display board.

13.24 DEED OF LAND

Most of the schools visited had vague idea about the deeds of land/ property belonging to the schools. Some of them stated that the deeds were kept in the office of DPSC. But copies of the same could not be shown to the Team. It was also stated that encroachments by local residents were made and the same had been reported to the appropriate authority.

13.25 DILAPIDATED BUILDING

- 13.25.1** In para 27.2, 27.3 and 27.4 of Manual following provisions have been made for maintenance of school buildings:

- There is no distinction between major or minor repairs. All repairs and maintenance should be carried out within Rs.5000 per year.
- Repairs beyond Rs.5000 can always be taken up by sourcing of other funds. Schools upto three class rooms will be eligible for maintenance grant upto a maximum of Rs.4000 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.5000 per school per year.

- 13.25.2** It was noticed by the Team that the maintenance grant of Rs.5000 per school per year was being released to the schools by DPO, Bunkura irrespective of the number of classrooms of the schools. No case of sourcing of other funds for this purpose was noticed.

The table below indicates the position of some dilapidated school buildings which require immediate repair.

Sl. No.	Name of the School	Condition of the school building
1.	Bahadur Primary School (Bishnupur Block)	Original Building was more than 100 years old. Condition of the building was dangerous and might collapse any day endangering the life of the students.

Sl. No.	Name of the School	Condition of the school building
2.	Banki Sindra Primary School (Bankura II Block)	The School building was more than 120 years old and in very dangerous condition.
3.	BDR Rly Primary School (Bankura Sadar)	The school building with tin roof resting on the walls was in very bad condition. Seven cracks developed longitudinally along the wall, which might collapse any time.
4.	Kalaiberia Prathamic Vidyalaya (Chhatra Block)	The roof of the school building constructed under CET developed dangerous cracks. The teacher-in-charge of the school expressed his concern about the safety of the students in the ensuing rainy season.
5.	Hapania Primary School (Chhatra Block)	The School building was very old and showed marks of large cracks.
6.	Tewardanga Primary School (Mejia Block)	The school building was in a bad state of disrepair.

ANNEXURE-I**(Refer paragraph 2.2)****List of school visited by the Study Team in Bankura Districts**

Sl. No	Primary School	Sl. No.	Upper Primary School
(a)	Sadar Block		
1.	M.G. Vidyatan	1	Sanabad Grils' Jr. High
2.	Shishumangal Kendra		
3.	Keshiakole		
4.	B.S. Balika		
5.	Patakhuri		
6.	B.D.R. Railway		
7.	Mission Girls		
8.	Nutan Chati K.S.		
(b)	Bankura II Block		
9.	Bankisindra	2	Mogra High
10.	Katjuridanga		
11.	Godardihi Bd.		
12.	Godardihi Goswamipara		
13.	Mogra		
14.	Ratanpur		
15.	Bikna Junior Basic		
(c)	Barjora Block		
16.	Belut	3.	B.S. Chandai High Madrasa
17.	Dadhimukha J.B.	4.	Hat-Ashuria High
18.	Beliatore Laharpura		
19.	Chhandar G.S.J.B.I.		
20.	Barjora balia		
21.	Beliatore J.B.		
22.	Chhandar G.S.J.B. II		
(d)	Bishnupur Block		
23	Bahadurpur	5.	Kusumboni J.K. High
24.	Layckbandh	6.	Shibdas Central Girls' High

25.	Barapukur Bagdipara		
(e)	Gangajal Ghati Block		
26.	Biharjuria Girls'		
27.	Gobindadham J.B.		
28.	Gangajal Ghati Girls'		
29.	Kanchanpur J.B.		
30.	Amarkanan. J.B.		
(f)	Chhatra Block		
31.	Gurputa		
32.	Hapania		
33.	Kalaiberia		
(g)	Mejia Block		
34	Shyamapur J.B.		
35.	Chabra		
36.	Tewaridanga		
(h)	Onda Block		
37.	Bolare		
38.	Bhangabandh Uporsole		
(i)	Indpur Block		
39.	Bhediasol		
40.	Indus Bangal		
(j)	Sonamukhi Block		
41.	Birchandrapur		
42.	Rangamati J.B.		
(k)	Taldagra Block		
43.	Taldangra J.B.		
(l)	Ranibandh Block		
44.	Jhilimili J.B.		