

**Report of the  
Comptroller and Auditor General of India  
on  
Implementation of Right of Children to Free  
and Compulsory Education Act, 2009**



**Union Government (Civil)  
Ministry of Human Resource Development  
Report No. 23 of 2017**



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Comptroller and Auditor General of India  
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Education Act, 2009**

**for the year ended March 2016**

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## PREFACE

The Right of Children to Free & Compulsory Education Act, 2009 (RTE) provides a justifiable legal framework that entitles all children between the ages of six – fourteen years free and compulsory admission, attendance and completion of elementary education. The Act was implemented w.e.f. 1 April 2010.

The audit was conducted through test check of records of the Department of School Education and Literacy, Ministry of Human Resource and Development, and state implementing agencies in 28 states (excluding Jammu and Kashmir) and seven Union Territories for the period from April 2010 to March 2016. Further, data of the Unified District Information System for Education (U-DISE)/School Report Card data and records at National Commission for Protection of Child Rights were analysed.

There is no separate budget for RTE, rather it is subsumed in Sarva Shiksha Abhiyan (SSA) budget. The present audit report notes that the budget proposal for SSA in the Centre as well as in the States is not based on the inputs received from the implementing agency. The Ministry has no mechanism to ascertain the out of school children (OoSC) as there is a shortfall in conducting the regular house hold survey by the States. The U-DISE/School Report Card data has inconsistencies; is incomplete and is not being validated at appropriate levels. The infrastructure, as prescribed, which was to be in place, within three years of the implementation of the Act (March 2013), has still not been fully created. Advisory council (National Advisory Council) on implementation of the provisions of the Act, is non-existent since November 2014.

The report of the Comptroller and Auditor General of India containing the results of audit of Implementation of Right of Children to Free and Compulsory Education (RTE) Act, 2009 has been prepared for submission to the President under Article 151 of the Constitution of India. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



## EXECUTIVE SUMMARY

The Right of Children to Free and Compulsory Education Act or Right to Education Act (RTE) 2009 (Act), became operational with effect from 1 April 2010 to make elementary education a fundamental right of all children. Section 3(1) of the RTE Act provides that every child of the age group of 6-14 years shall have a right to free and compulsory education in a neighborhood school till completion of Elementary Education. The RTE Act provides for constitutionally created independent bodies like the National and State Commissions for Protection of Child Rights. These bodies, with quasi-judicial powers bring in a new element of monitoring to the implementation of Act.

### Why did we take up this Audit?

The current audit was taken up to examine the extent to which the Government of India and the State Governments complied to the provisions in the Act and the funds allocated are being utilized in an economic, and efficient manner.

### What did we find?

The important findings of the performance audit are narrated below:

#### Financial Management

State proposals for budget allocation under SSA were consistently higher and were curtailed by the Project Approval Board (PAB) due to non-preparation of the same as per the norms of SSA. Government of India (GoI) budget provisions were not based on the PAB's approved outlay as the time schedule for approval of outlays by PAB are not in alignment with the schedule of budget exercise of GoI. As per the Utilization Certificates of Ministry of Human Resource Development (MHRD), the unspent balances at the end of the year did not match with the opening balance of the succeeding years during 2010-16.

**(Para 2.3)**

Non adherence to the expenditure norms stipulated by Ministry of Finance for release of funds under 13<sup>th</sup> Finance Commission resulted in short release of funds to the tune of ₹ 1,909 crore to 15 states.

**(Para 2.4)**

Retention of huge balances by the State Government, year after year at the close of each financial year was indicative of poor internal control. Unutilized grants

at the close of each year ranged between ₹ 12,259.46 crore to ₹ 17,281.66 crore in 35 States/UTs.

**(Para 2.5)**

Huge outstanding advances by the State Implementing Societies amounting to ₹ 10984.85 crore, ₹ 15053.63 crore and ₹ 4474.79 crore were pending adjustment at the end of 2013-14, 2014-15 and 2015-16 respectively.

**(Para 2.6)**

There was short utilisation of Research, Evaluation, Monitoring and Supervision (REMS) funds by nine states ranging from 9 to 65 *per cent*. Moreover, short utilization of funds pertaining to Learning Enhancement Program and Community Mobilisation in various states was also noticed.

**(Paras 2.11)**

Time limit prescribed by SSA's Manual on Financial Management & Procurement for certification of accounts of the State Implementing Societies was not adhered to by the Chartered Accountants.

**(Para 2.13)**

## **Compliance of RTE Act, 2009**

The Right of Children to Free and Compulsory Education Act, 2009 came into effect in whole of India except state of Jammu & Kashmir w.e.f. 1 April 2010 after more than seven years of the constitutional amendment (December 2002) under Article 21-A which provides for right to free and compulsory education to all children in the age group of six-fourteen years.

**(Para 3.1)**

Regular household surveys by local authorities were not conducted in 21 States/UTs to maintain/update record of children from their birth till they attain age of 14 years.

**(Para 3.2)**

Data captured under Unified District Information System for Education (UDISE) for determining important performance indicators such as Enrolment, Retention, Dropout etc. was incomplete/ inaccurate.

**(Para 3.4, 3.5 & 3.6)**

Benefits such as transport, aids and appliances etc. as envisaged under the Act were not provided to all the eligible Children with Special Needs in five states.

**(Para 3.8)**

No pre-school education was being provided in five states even though the Act prescribed that appropriate Government may make necessary arrangement for providing free pre-school education for children in the age group of three to six years.

**(Para 3.9)**

Cases of excess/irregular reimbursement of per-child expenditure to unaided schools was noticed in four states. Unaided schools were functioning without recognition in five states. Penalty amounting to ₹ 15.29 crore levied on nine schools in Telangana state for charging of capitation fee was not collected.

**(Para 3.10, 3.12, & 3.13)**

Section 16 of the Act envisages that no child should be held back in any class or expelled from the school till the completion of elementary education. Children above the age of 14 years were retained in elementary classes in violation of the Act in 15 states.

**(Para 3.11)**

Cases of schools with adverse Pupil Teacher Ratio (PTR)/ surplus teachers/ single teachers were observed in 11 states, which affects the quality of education being imparted and the learning environment.

**(Para 3.14)**

In violation of Section 25 (2) read with Section 27 of the Act, teachers were deployed for non-educational purposes in nine states.

**(Para 3.16)**

Cases of irregular procurement of textbooks, uniforms, computers etc. were noticed in 12 States/ UTs.

**(Para 3.17 & 3.20)**

Though the Act has mandated provision for school infrastructure to be established within three years, i.e., by 31 March 2013, the same has not been established.

**(Para 3.18)**

Discrepancies between the UDISE and the data collected by the Audit during physical verification of test checked schools were noticed in 18 States/ UTs.

**(Para 3.22)**

## Monitoring and Evaluation

The National Advisory Council which was entrusted with the responsibility of advising on the implementation of the Act largely remained ineffective and not in existence since November 2014.

**(Para 4.2)**

State Advisory Councils (SAC) to provide support in states were not formed in seven states/ UTs. 11 states/ UTs did not hold even one meeting of the SAC.

**(Para 4.3)**

School Management Committees (SMC) were not formed in three to 88 *per cent* schools test checked in Audit in 12 States/ UTs. It was noticed that even in cases where SMCs were formed, the same were formed with delays and there were shortfalls in meetings. Deficiencies were also noticed in preparation of School Development Plans.

**(Para 4.4)**

In 11 states, prescribed inspections were not carried out to ensure periodic supervision under the scheme by officers/ staff of respective Governments e.g. Block Level Officers/ Block Resource Centres/ Cluster Resource Centres etc.

**(Para 4.5)**

Delays in settlement of pending complaints at National Commission for Protection of Child Rights and non-setting up of helpline in 12 States Commissions for Protection of Child Rights were noticed.

**(Para 4.6)**

Non conduct of internal audit of the implementation of RTE scheme at Central level during 2010-11 to 2015-16 and shortcomings in conducting internal audit in seven states/ UTs were noticed.

**(Para 4.8)**

## Recommendations:

Based on the audit findings, the following recommendations are made:

- i. The timelines for finalization of Annual Work Plan & Budget (AWP&B) may be reviewed to make it aligned to the budget formulation exercise in GoI and the States to effectively utilise inputs from AWP&B.
- ii. The Ministry may reconcile the unspent balances at the end of the year with the opening balance of the succeeding years.

- iii. Outstanding advances need to be reviewed regularly and adjusted by the implementing agencies
- iv. Empanelled Chartered Accountants (CAs) & State Implementing Societies (SISs) may strictly follow Financial Management & Procurement (FM&P) Manual and adhere to time schedule.
- v. The State Government may conduct household survey for identification of eligible children in the State to ensure provision of compulsory education to the all eligible children.
- vi. Specific steps may be taken to ensure enrolment of all eligible children to eliminate dropout rate in line with the objective of the Act.
- vii. The appropriate Government may re-evaluate requirement of teachers in the schools and develop a roadmap for deployment of teachers with a view to minimize the possibility of shortage/excess of teachers, as providing relevant and useful education to children is dependent on the availability of teachers.
- viii. The appropriate Government may regularly review supply and distribution of free text books.
- ix. The procurement of text books and uniforms may be further streamlined to ensure proper accounting of receipts and distribution to targeted schools/students.
- x. The infrastructure requirements, as per the RTE roadmap, may be immediately provided.
- xi. National Advisory Council needs to be reconstituted.
- xii. The State Governments may ensure that School Management Committees (SMCs) are constituted in all schools, School Development Plans are prepared by all SMCs and prescribed number of SMC meetings are held for improving the management and monitoring of the scheme.
- xiii. Monitoring mechanism needs to be strengthened and necessary periodical inspections may be conducted by Block Resource Centres and Cluster Resource Centres.
- xiv. Chief Controller of Accounts may ensure that internal audit of the scheme at Central level should be conducted regularly.





## CHAPTER - I INTRODUCTION

### 1.1 Introduction

The Right of Children to Free and Compulsory Education (RTE) Act, 2009 (hereinafter called the Act) became operative w.e.f. 1 April 2010. The Act provides that all children in the age group of six to fourteen years have the right to free and compulsory education in a neighbourhood school till the completion of his or her elementary education. Sarva Shiksha Abhiyan (SSA)<sup>1</sup> is the main vehicle for implementing the provisions of the Act. Accordingly, the framework and norms of SSA were revised in March 2011 to correspond to RTE Act and State RTE Rules<sup>2</sup>.

**Free education** means that no child, shall be liable to pay any kind of fee or charges or expenses which may prevent him or her from pursuing and completing elementary education. **Compulsory education** casts an obligation on the appropriate government and local authorities to provide and ensure admission, attendance and completion of elementary education to every child in the age group of six to fourteen years.

The Act assigns oversight roles to the National and State Commissions for Protection of Child Rights<sup>3</sup>. The National Advisory Council (NAC) and State Advisory Councils (SAC) advise on the implementation of the Act. The Salient features of the Act, 2009 are as under:

- The right of children to free and compulsory education till completion of elementary education in a neighbourhood school (Section 3).
- Ensure compulsory admission, attendance and completion of elementary education to every child in the age group of six to fourteen years (Section 3).
- Child to be admitted to an age appropriate class (Section 4).
- Sharing of financial and other responsibilities between the Central and State Governments (Section 7).

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<sup>1</sup> A Government of India programme for universal elementary education, operational since 2000-01.

<sup>2</sup> The Act has been implemented in all States and Union Territories except Jammu & Kashmir. In Jammu & Kashmir, though RTE Act is not applicable, SSA is applicable.

<sup>3</sup> Created under the Commissions for Protection of Child Rights Act, 2005.

- Prescribing the norms and standards relating *inter-alia*, to Pupil Teacher Ratios (PTR), buildings and infrastructure, school-working days, and teacher-working hours (Section 19 & 25).
- Prohibition of deployment of teachers for non-educational work, other than decennial census, elections to local authority/ state legislatures/ Parliament, and disaster relief, and appointment of appropriately trained teachers (Section 27).
- Prohibition of (i) physical punishment and mental harassment, (ii) screening procedures for admission of children, (iii) capitation fee, (iv) private tuition by teachers, and (v) running of schools without recognition (Section 13, 17 & 18).
- Protection and monitoring of the child's rights and redressal of grievances by the National and State Commissions for Protection of Child Rights (Section 31).

The key objective of the Act is universalisation of elementary education, which encompasses three major aspects, viz., access, enrolment and retention of children in the age group of 6-14 years.

## **1.2 Organisational set up**

The Act is implemented by the Department of School Education and Literacy (DSEL) under the Ministry of Human Resource Development (MHRD). The overall responsibility for the implementation of the Act vests with the state governments, who have created State Implementation Societies (SIS) for this purpose.

## **1.3 Financial assistance**

Expenditure under the Act is shared between Government of India (GoI) and State Governments/ Union Territories<sup>4</sup> (UTs) in the ratio of 65:35 (90:10 for the 8 states in the North Eastern Region (NER)) till 2014-15 and 60:40 (90:10 for the 8 NER states and the two Himalayan states of Himachal Pradesh and Uttarakhand) with effect from 2015-16. GoI is fully contributing for the expenditure in UTs with effect from 2015-16.

During 2010-16, there was expenditure of ₹ 2,04,507.30 crore under SSA out of the funds released by MHRD and the State Governments/ UTs.

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<sup>4</sup> UTs include Delhi and Puducherry.

#### 1.4 Data capture

MHRD in 1994, as a part of the District Primary Education Programme (DPEP), decided to design and develop a school based computerized information system, the main responsibility for which was entrusted to National University of Educational Planning and Administration (NUEPA), New Delhi. The Department of Educational Management Information System (EMIS) in NUEPA is engaged in developing and strengthening the Educational Management Information System in India.

The first version (dbase) of the software, named as 'District Information System for Education' (DISE) was released by NUEPA during the middle of 1995. The system covers eight years of schooling in all primary, upper primary and primary/upper primary sections of the Secondary and Higher Secondary schools. The concept and definitions of educational variables involved therein have been standardized at the national level and are uniformly followed by all districts and states. It provides time-series data at school, village, cluster, block and district levels.

Since 2012-13, for the first time, one Data Capture Format was used across the country for the entire school education consisting standard I to XII. Since then, DISE is known as Unified-DISE (UDISE). UDISE provides information on vital parameters relating to students, teachers and infrastructure at elementary stage. UDISE has acquired the status of 'Official Statistics' and contains two sets of data -

- i. [www.dise.in](http://www.dise.in) contains consolidated compiled data at National, State and District level; and
- ii. [www.schoolreportcards.in](http://www.schoolreportcards.in) contains one page "School Report Card" (with more than 400 variables for each school) for all schools covered under UDISE.

#### 1.5 Audit objectives

The audit was carried out to verify the extent to which the Government of India and the State Governments complied with the provisions in the Act and the funds allocated were being utilized in an economic and efficient manner.

## 1.6 Scope of audit

The audit covered the period of 2010-11 to 2015-16 (six years). Audit covered implementation of the Act at the following levels:

**Chart 1: Implementation of Act at different levels**

Central Level	Ministry of Human Resource Development
State Level	State Implementing Societies
District/Block Level	District Nodal Department
Local Level	Primary/Upper Primary school

## 1.7 Audit sampling

The audit was conducted at MHRD and in all the states (except Jammu & Kashmir (J&K) and the following sampling methodology was adopted.

**1<sup>st</sup> stage: Selection of Districts** – 15 per cent of the districts within a state, subject to a minimum of 2 (two) (in case of UTs with one district, one was selected) and maximum of 10 were selected using Probability Proportional to Size without Replacement (PPSWOR) method with size as number of schools in the district. A total of 112 districts were selected (*Appendix-I*).

**2<sup>nd</sup> stage: Selection of Blocks/Talukas/Sub Districts/Areas** - 4 Blocks (3 Rural and 1 Urban) were selected in a district on Simple Random Sampling without replacement (SRSWOR).

**3<sup>rd</sup> Stage: Selection of Schools** - 30 schools were selected via SRSWOR method in each district. A total of 3,370<sup>5</sup> schools were selected.

The data captured under UDISE for the period 2012-13 to 2015-16 was analysed. Secondary Education is not covered under RTE Act, but the statistics have been adopted in the observations made, to facilitate comparison.

## 1.8 Audit approach and methodology

The audit commenced with an entry conference with MHRD on 26 April 2016 wherein the audit methodology, scope, objectives and criteria were discussed. The audit process consisted of examination of records relating to the implementation of Act at schools, Blocks, Districts, States and MHRD levels.

After conclusion of audit and consolidation of audit findings, an exit conference was held on 30 January 2017 with MHRD and the report has been finalised after incorporating the views of the MHRD. Further, the State

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<sup>5</sup> 70 schools selected by Puducherry.

Accountant Generals also had entry and exit conferences with the respective State Governments at the beginning and end of the audit process. Replies received from MHRD and respective State Governments/ State Implementing Societies, wherever received, have been suitably incorporated in the Report.

### **1.9 Audit criteria**

Audit Criteria were derived from:

- Right to Free and Compulsory Education Act 2009 and related Rules;
- Scheme guidelines based on the Act 2009;
- Norms framed by respective states for expenditure under the Act;
- Various orders, notifications, circulars, instructions issued by MHRD/State Governments/UTs Administration;
- Annual Work Plan and Budget prepared by MHRD;
- Manual of Financial Management and Procurement – SSA, 2010;
- General Financial Rules and Outcome Budget; and
- District Information System for Education.

### **1.10 Structure of Audit Report**

The layout of the Report is as under: -

- Chapter 2- Financial Management;
- Chapter 3 - Compliance of RTE Act, 2009; and
- Chapter 4 - Monitoring and Evaluation.

### **1.11 Acknowledgement**

We acknowledge the cooperation extended by Ministry of Human Resource Development and the State Governments.

## CHAPTER - II

### FINANCIAL MANAGEMENT

#### 2.1 Background

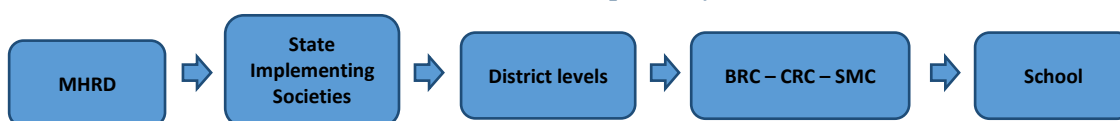
Section 7 (1) of the Act states that the Central Government and the State Governments shall have concurrent responsibility for providing funds for carrying out the provisions of this Act. Each year, Ministry of Finance provides/allocates the budget (Budgeted Estimates (BE)/ Revised Estimates (RE) for implementation of the norms under SSA based on the approved outlay for each state by the Project Approval Board (PAB) as per the norms contained in the revised Framework for Implementation of SSA programme. The budget of SSA includes provisions of RTE.

The 13<sup>th</sup> Finance Commission (FC) had also earmarked funds for elementary education. The total amount of funds to be disbursed to the States during 2010-15 was ₹ 24,068 crore. The PAB approved outlay of a State is reduced to the extent of FC funds and the GoI and State's share in the prescribed ratio is then worked out.

The budget proposals under SSA are prepared in the form of Annual Work Plan & Budget (AWP&B), covering all the interventions specified in the SSA framework. Item wise budget demands for the year are included in the AWP&B. The AWP&B proposals are envisaged in two parts, the plan for the current financial year and the progress overview of the previous year including the spill over activities proposed to be carried over to the current year. The plans are examined by the Appraisal Team and then reviewed by the Project Approval Board (PAB) constituted under the Chairmanship of Secretary Elementary Education in the Ministry of Human Resource Development with representatives from the Planning Commission, Integrated Finance Division, Ministry of Labour, Department of Women and Child Development, Ministry of Social Justice and Ministry of Tribal Affairs, National Council for Educational Research & Training, National Institute of Educational Planning and Administration, National Council of Teacher Education, representatives from the States, members of Appraisal Mission etc. The PAB approves item wise outlays and a consolidated outlay is finally approved.

The GoI share is released in two instalments in a year, in April and in September. The 1<sup>st</sup> instalment is released in two tranches, i.e. 1<sup>st</sup> tranche as ad-hoc instalment & 2<sup>nd</sup> tranche as balance of the 1<sup>st</sup> instalment. The ad-hoc instalment is released in April-May to the tune 25 per cent to 30 per cent of the expenditure made in the previous financial year. In order to maintain the steady fund flow, the balance of the 1<sup>st</sup> instalment is released in the month of June-July subject to state's matching share & provisional utilization certificate of previous year. The 2<sup>nd</sup> instalment is released in the month of September-October based on the pace of expenditure; receipt of commensurate state share, audited accounts, adjustment of outstanding advances, etc. and provisional utilization certificate for the current year. However, apart from SSA, there were some other schemes related to the development of education standards especially under primary and secondary level i.e. Rashtriya Madhyamik Shiksha Abhiyan, Teachers Training, Kasturba Gandhi Balika Vidyalaya (KGBV) and National Programme for Education of Girls at Elementary Level (NPEGEL upto 2013-14). The last two schemes were the two additional components under SSA having separate budget provisions and the fund flow is as under:

**Chart 2: Fund flow chart up to the year 2013-14**



**Chart 3: Fund flow chart from the year 2014-15**



## 2.2 No separate budget provision for expenditure under the Act

As per Note for Cabinet (October 2008), the financial requirement under the Act, based on population estimates in the age group of six to fourteen years, was estimated as ₹ 2.28 lakh crore for the period 2008-09 to 2014-15.

As per Section 7(2) of the Act, the Central Government was to prepare estimates of capital and recurring expenditure for the implementation of the provisions of the Act. However, GoI has not provided any separate budget for implementation of the Act till date.

MHRD stated (December 2015) that since SSA had been chosen as vehicle for implementation of the provisions of the Act, the BE/RE were allocated for SSA and no separate allocation was made under the Act. MHRD further,

stated (May 2017) that the entire Budget provision under SSA (including KGBVs) is made for infrastructure development, management and monitoring the implementation of the Act.

### 2.3 Budget estimates and expenditure

Section 7 (3) of the Act provides that the Central Government shall provide to the State Governments, as grants-in-aid of revenues, such percentage of expenditure as it may determine, from time to time, in consultation with the State Governments. GoI has not specified its funding pattern as required by the Act with reference to RTE but has specified the funding pattern for SSA as 65:35 to be shared between Centre and States/ UTs (90:10 for the eight states in the North Eastern Region (NER)) till 2014-15 and later revised it to 60:40 (90:10 for the eight NER states and the two Himalayan states of Himachal Pradesh and Uttarakhand) with effect from 2015-16. GoI fully contributes for the expenditure in the Union Territories w.e.f. 2015-16.

Ministry of Finance issues Budget Circular in the month of August/ September every year for furnishing the Budget proposals to Ministry of Finance by October/November every year. Accordingly, MHRD issues circulars to the states for forwarding their AWP&B.

As per Para 50.1 of Manual of Financial Management and Procurement, the Budget process starts from 1 January every year with the preparation of AWP&B by the States and approval by PAB by 15 April. As the budget proposals are submitted by MHRD in October/November to Ministry of Finance, the same are adhoc in manner and not based on the PAB approved outlays which are finalised by April of succeeding year. The details of proposals received from State, PAB approvals and GoI budget provisions during 2010-11 to 2015-16 for SSA are given below:

**Table 1: Proposal received from State vis-à-vis Approval & GoI budget provisions for SSA**

(₹ in crore)

Year	State proposal	Outlay approved by PAB	Centre share as per approved outlay	Budget provision in GoI*
1	2	3	4	5
2010-11	No proposal	44609.98	29610.38	19838.23
2011-12	81886.31	60347.53	40100.43	21000.00
2012-13	105244.62	68136.46	45421.35	23875.83
2013-14	96769.42	43810.08	25740.74	27258.00
2014-15	91482.06	51396.02	31947.36	28258.00
2015-16	91485.12	61036.53	38069.99	22000.00

Source: PAB minutes, UCs prepared by MHRD and data furnished by Ministry

\* includes budget provision for J&K also.

Further, State proposals for budget allocation under SSA were consistently higher and were curtailed by the Project Approval Board (PAB) due to



non-preparation of the same as per the norms of SSA. Government of India (GoI) budget provisions were not based on the PAB's approved outlay as the time schedule for approval of outlays by PAB are not in alignment with the schedule of budget exercise of GoI.

The details of expenditure against the funds released by MHRD and the State/ UTs under SSA during the years 2010-11 to 2015-16 is given below:

**Table 2: Outlay available vis-à-vis Expenditure**

(₹ in crore)

Year	Opening Unspent Balance	Centre release	State release	Other receipt	Total outlay available	Expenditure	Percentage of short utilization
1	2	3	4	5	7	8	9
2010-11	10680.76	17894.37	9631.47	591.48	38798.08	25563.08	34
2011-12	14398.23	18606.23	9596.50	1345.48	43946.44	25804.32	41
2012-13	12259.46	19756.82	11329.50	1245.55	45917.10	33852.77	26
2013-14	16963.77	21187.22	13249.87	1675.06	56538.84	38278.16	32
2014-15	17281.66	23360.02	10984.80	865.25	52491.73	39177.16	25
2015-16	14112.90	21739.19	15652.10	1366.40	52870.59	41831.80	21

Source: Data compiled from UCs prepared by MHRD. The following UCs were not provided – Meghalaya (2010-11); Madhya Pradesh (2011-12); Rajasthan (2012-13); Himachal Pradesh (2015-16); Maharashtra (2015-16); Uttarakhand (2015-16).

The above table indicates that the State Governments/ State Implementing Societies were constantly unable to utilize the funds ranging from 21 *per cent* to 41 *per cent* during 2010-11 to 2015-16. Further, scrutiny of UCs issued by the MHRD revealed that the unspent/closing balance at the close of the year did not tally with the opening balance of the succeeding years for all the years during 2010-11 to 2015-16.

MHRD in its reply (May 2017) accepted that the GOI budget estimates were based of the annual plan and not on the basis of the State AWP&B and PAB Approved estimates. It further stated that the unspent/closing balance at the close of the year was always reconciled with the opening balance from the subsequent year. The reply of the Ministry is not tenable as UCs provided to Audit shows that unspent/closing balance at the close of the year do not tally with opening balance of succeeding years.

#### **2.4 Release of Grant under the Thirteenth Finance Commission**

The Thirteenth Finance Commission's (XIII FC) award *inter-alia*, aimed at bridging the gap between the States' provisions as their share for SSA and what the States were required to contribute. It was to be released to the Finance Departments of the respective States for each year (2010-2015) who in turn, were to transfer the entire funds to the State Implementing Society for utilization under RTE/SSA. The grants were an additional assistance for meeting the recurring expenditure of the States for Elementary Education. The grants were released with the stipulation that the expenditure (Plan *plus*

Non-Plan) under Elementary Education, exclusive of salary by the State, should increase by at least eight *per cent* annually.

The 13<sup>th</sup> Finance Commission (FC) earmarked funds amounting to ₹ 24,068 crore for elementary education to be disbursed to the States (including Jammu & Kashmir) during 2010-15 for the purpose of providing financial assistance to the State. Ministry of Finance released an amount of ₹ 22,159 crore during 2010-15. Non-fulfilment of the stipulation of 13<sup>th</sup> Finance Commission deprived 15 States of ₹ 1,909 crores and hence, implementation was affected.

## **2.5 Huge unutilised balances**

Retention of huge balances by the State Government, year after year at the close of each financial year was indicative of poor internal control by the concerned authorities in the State/ Centre. During 2010-11 to 2015-16, it was observed that in 35 States/UTs, the unutilized amount at the close of each year ranged between ₹ 12,259.46 crore to ₹ 17,281.66 crore (*Appendix II*).

This reflects poor planning and execution by State Governments resulting in non-accomplishment of goal to provide infrastructure in three years and it remained distinct target even after six years of implementation of the Act.

MHRD stated (May 2017) that the quantum of unspent balances is adjusted against funds released to States and UTs and is also reviewed regularly by the Department. The reply however is silent about the reasons for heavy unutilised balances.

## **2.6 Outstanding advances**

As per Para 74.1 of Manual on Financial Management and Procurement (FM&P), the funds released to the districts and sub-district level are initially classified as advances and shown in the books of accounts accordingly. Advances if, not actually spent for which accounts have not been settled should be shown as advances and not as expenditure. Similar procedure shall be followed for funds released at district and sub-district level.

As per Para 93.1 of above manual, the advances must be treated as expenditure for the purpose of reporting. However, these advances shall continue to remain in the books of accounts as advances till the utilisation certificates/expenditure statements were received and adjusted in the books of accounts. The norms for regulating/ adjusting of advances are detailed in

Para 75 of the FM&P. GFR provisions also define adjustment of Advances within one year.

Scrutiny of the records of the Ministry revealed that there were consistently huge outstanding advances amounting to ₹ 10,984.85 crore, ₹ 15,053.63 crore and ₹ 4,474.79 crore lying with the SISs at the end of 2013-14, 2014-15 and 2015-16 respectively (*Appendix III*). This indicated that MHRD and the SISs failed to exercise adequate oversight in the matter. The State/ UT wise position of outstanding advances, both under Capital and General head, is reviewed by GoI in the Quarterly Review Meeting of the Financial Controllers of State Implementing Societies. The last such meeting was held in November 2015 wherein the status of outstanding advances as of 30 September 2015 was discussed and early settlement of all outstanding advances, particularly the outstanding advances for the prior and upto 31 March 2014 amounting to ₹ 2,136.01 crore was emphasized. Records of further review meetings were not made available.

MHRD while accepting (May 2017) the facts stated that the level of outstanding advances was brought down in the year 2015-16 as compared to 2014-15.

## 2.7 Release of grant-in-aid at the end of financial year

As per para 9.11.6 of SSA framework ‘there would be two instalments each year, one in April for expenditure between April and September and the second in September, for expenditure between October to March. GoI would release an ad-hoc grant in April every year. This would be subsequently adjusted based on the approval of AWP&B for the year. The second instalment will be based on the progress of expenditure and the quality of implementation.

Scrutiny of the records pertaining to release of Grants-in-aid by GoI in the month of March during the years 2010-16 is given below:

**Table 3: GoI releases in the month of March**

Year	Releases (₹ in crore)
2010-11	2,034.10
2011-12	1,014.68
2012-13	2,545.18
2013-14	1,353.52
2014-15	984.07
2015-16	1,752.76

Source: UCs prepared by MHRD

Release of funds in March by GoI and subsequent release by State to the implementing agency indicates poor fiscal discipline.

MHRD stated (May 2017) that the delay was due to re-appropriation and delay in receipt/discrepancies in the requisite documents.

## 2.8 Delay in release of funds at various levels

Para 9.11.15 of SSA framework stipulates that State government to transfer its share to the State Society within thirty days of the receipt of the Central contribution, as per the approved sharing arrangement. Further, wherever, possible states/UTs administrations may consider electronic transfer of funds from state to school level through banking channels. Audit observed instances of delay in release of funds at various levels viz. from Centre to State, State to Nodal Department, from Nodal Department to various implementing authorities at districts/ blocks/ school level in states as shown below which led to interruption in implementation of the Act in schools.

**Table 4: Delays in release of funds**

Sl. No.	Name of state	Year	Average Delay in release of fund to State Nodal agency	Delay in release of fund from State Nodal Department to District over and above 15 days (Average)
1.	Meghalaya	2010-11	Nil	32 days
		2011-12	Nil	34 days
		2012-13	Nil	44 days
		2013-14	Nil	6 days
		2014-15	Nil	69 days
		2015-16	Nil	57 days
2.	Goa	2010-11 to 2015-16	30 days	30 days
3.	Rajasthan	2010-11	30 days	Not Available
		2011-12	30days	Not Available
		2012-13	37 days	Not Available
		2013-14	32 days	Not Available
		2014-15	25 days	Not Available
		2015-16	30 days	Not Available
4..	Nagaland	2010-11	-	30 to 150 days
		2011-12	-	30 to 240 days
		2012-13	-	30 to 270 days
		2013-14	-	30 to 270 days
		2014-15	112 to 373 days	30 to 60 days
		2015-16		30 to 90 days
5.	Arunachal Pradesh	2010-11	-	30 to 180 days
		2011-12	-	30 to 210 days
		2012-13	-	30 to 150 days
		2013-14	-	30 to 300 days
		2014-15	30 to 60 days	30 days
		2015-16	30 to 90 days	30 to 150 days
6	Mizoram	2014-15	25 to 118 days	Not Available
		2015-16	10 to 33 days	Not Available

MHRD accepted (May 2017) the facts and stated that the delay was due to change in the fund flow policy of the Central Government from the year 2014-15. In order to effectively monitor the flow of funds under all centrally sponsored schemes, directions have been issued to implement the Public Financial Management System up to the last level from the year 2017-18.

## 2.9 Irregular release/ utilization of funds

Diversion of fund for expenditure on any other item, not provided for in sanctioned budget estimates, is forbidden<sup>6</sup> unless the diversion is approved by PAB<sup>7</sup> of SSA. Irregularities noticed in six States/ UTs in release of funds, diversion and utilization of funds in contravention of norms under SSA are detailed below:

Sl. No.	State	Audit Observation
1.	Chandigarh	<ul style="list-style-type: none"> <li>➤ Rule 129 of GFR and Para 2.1 of CPWD Works Manual provided that no work should be commenced or liability incurred in connection with it, until administrative approval/expenditure sanction accorded has been obtained from the appropriate authority, and allotment of funds made. Audit scrutiny revealed that Education Secretary-cum-Chairman, SSA, Chandigarh Administration accorded sanction of ₹ 7.50 crore on account of construction of new building of Govt. Primary School, Dhanas and for some additional class rooms in other schools and deposited ₹ 7.50 crore with Executive Engineer, CP Division No. 4, U.T Chandigarh without taking prior approval from Finance Department, Chandigarh Administration. This resulted in irregular transfer of funds of ₹ 7.50 crore. In its reply, UT administration stated that all the funds under the Act were deposited into the account of SSA society. As per practice, after obtaining the prior approval from Finance Department, UT Chandigarh, expenditure was being incurred on different activities of SSA/RTE. In this case, without obtaining prior approval of Finance Department for ₹ 7.50 crore on account of construction of new building of school and for some additional work, funds were released by the SSA society.</li> <li>➤ Expenditure of ₹ 8.72 crore was incurred (₹ 6.41 crore – November 2011) on a school building which was on a disputed land and the dispute was in the court since 2004. The court gave decision in the favour of the petitioner in July 2013. Further, Hon'ble Supreme Court of India also dismissed (March 2014) the special leave petition filed by Chandigarh Administration. Meanwhile, additional budget allotment of ₹ 2.31 crore was made in July 2015. Failure of</li> </ul>

<sup>6</sup> Paragraphs 86.2 and 86.3 of Manual on Financial Management and Procurement

<sup>7</sup> Paragraphs 4.10.1.2 and 4.10.1.3 of Manual for Planning and Appraisal

		Department of Education /Chandigarh Administration to ascertain the feasibility upfront led to irregular utilization of fund of ₹ 8.72 Crore.																																										
2.	Andhra Pradesh	<p>➤ An amount of ₹ 8.95 crore was diverted from SSA grant to National Programme for Education of Girls at Elementary Level (NPEGEL) scheme during 2013-14. Also, an expenditure of ₹ 0.55 crore was incurred in 2014-15 on NPEGEL scheme by diverting funds from SSA grant again even after NPEGEL scheme was discontinued by MHRD since 2014-15.</p> <p>➤ Funds were diverted during 2012-13 to 2015-16 in the form of Advances to other Departments/Officers which did not fall under the framework of SSA resulting in irregular release of payments (pending advances of Telangana region are for the period 2012-13 and 2013-14) as detailed below:</p> <p style="text-align: center;"><b>Table 5: Expenditure outside the scope of SSA</b> (₹ in crore)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Sl. No.</th> <th>Activity</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>CEO, Society for Elimination of Rural Poverty</td> <td>4.73</td> </tr> <tr> <td>2.</td> <td>AP Government Printing Press</td> <td>0.43</td> </tr> <tr> <td>3.</td> <td>Commissioner of School Education</td> <td>0.25</td> </tr> <tr> <td>4.</td> <td>Director General, NIRD, Rajender Nagar</td> <td>0.08</td> </tr> <tr> <td>5.</td> <td>Controller, ANGRAU, Rajendra Nagar</td> <td>0.06</td> </tr> <tr> <td>6.</td> <td>Registrar, Andhra University</td> <td>0.05</td> </tr> <tr> <td>7.</td> <td>Finance Officer, University of Hyderabad</td> <td>0.05</td> </tr> <tr> <td>8.</td> <td>IDRA, Tirupati</td> <td>0.02</td> </tr> <tr> <td>9.</td> <td>Moulana Azad University, Hyderabad</td> <td>0.02</td> </tr> <tr> <td>10.</td> <td>S.V. University, Tirupathi</td> <td>0.02</td> </tr> <tr> <td>11.</td> <td>Principal NSR College, Hyderabad</td> <td>0.01</td> </tr> <tr> <td>12.</td> <td>Principal IASE, Osmania University</td> <td>0.01</td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>Total:</b></td> <td><b>5.73</b></td> </tr> </tbody> </table>	Sl. No.	Activity	Amount	1.	CEO, Society for Elimination of Rural Poverty	4.73	2.	AP Government Printing Press	0.43	3.	Commissioner of School Education	0.25	4.	Director General, NIRD, Rajender Nagar	0.08	5.	Controller, ANGRAU, Rajendra Nagar	0.06	6.	Registrar, Andhra University	0.05	7.	Finance Officer, University of Hyderabad	0.05	8.	IDRA, Tirupati	0.02	9.	Moulana Azad University, Hyderabad	0.02	10.	S.V. University, Tirupathi	0.02	11.	Principal NSR College, Hyderabad	0.01	12.	Principal IASE, Osmania University	0.01	<b>Total:</b>		<b>5.73</b>
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3.	Uttar Pradesh	In 2010-11 and 2011-12, funds amounting to ₹ 5.30 crore and ₹ 85.61 crore (total ₹ 90.91 crore) respectively was diverted from SSA to National Programme of Education for Girls at Elementary Level (NPEGEL) whereas in 2012-13, 2013-14, 2014-15 and 2015-16 ₹ 26.14 crore, ₹ 5.17 crore, ₹ 54.86 crore and ₹ 6.00 crore (total ₹ 92.17 crore) respectively was diverted from NPEGEL to SSA, though funding for NPEGEL was stopped from 2013-14.																																										
4.	Gujarat	Para 27.4 of FM&P provides that schools up to three classrooms will be eligible for maintenance of grant up to a maximum of ₹ 5,000 per schools per year, while schools having more than three classrooms would get a maintenance grant up to a maximum of ₹ 10,000 per school per year subject to the condition that the overall eligibility for the district would be ₹ 7,500 per school per year. HM room and office room would																																										

		not count as classrooms for this purpose. Maintenance grant to the 1,268 schools <sup>8</sup> having up to three class rooms were paid at the rate of ₹ 7,500 per school per annum. Further, three Primary Schools which had no class room also got maintenance grant in Mahisagar district at the rate of ₹ 7,500 per annum. Thus, non-adherence to the guidelines for payment of maintenance grant by the DPCs, led to an excess payment of ₹ 31.70 lakh.																					
5.	Manipur	<p>₹ 3.31 crore meant for construction of school buildings was unauthorisedly diverted by the State Project officer for the following works:</p> <p style="text-align: center;"><b>Table 6: List of works</b> (₹ in crore)</p> <table border="1"> <thead> <tr> <th>Sr.</th> <th>Name of work</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Renovation of SPO and Garage, SPO, SSA/SMA, Babupara</td> <td>1.81</td> </tr> <tr> <td>2</td> <td>Renovation of Chowkidar Quarter of SPO, SSA/SMA, Babupara</td> <td>0.11</td> </tr> <tr> <td>3</td> <td>Development of Lawn yard of SPO, SSA/SMA, Babupara</td> <td>0.10</td> </tr> <tr> <td>4</td> <td>Strengthening of Compound wall around the complex of SPO, SSA/SMA, Babupara</td> <td>0.09</td> </tr> <tr> <td>5</td> <td>Purchase of Laptop, TA/DA to the officials, trainings, purchase of Television, hiring of vehicle, purchasing of furniture for SPO office etc.</td> <td>1.20</td> </tr> <tr> <td colspan="2" style="text-align: right;"><b>Total</b></td> <td><b>3.31</b></td> </tr> </tbody> </table>	Sr.	Name of work	Amount	1	Renovation of SPO and Garage, SPO, SSA/SMA, Babupara	1.81	2	Renovation of Chowkidar Quarter of SPO, SSA/SMA, Babupara	0.11	3	Development of Lawn yard of SPO, SSA/SMA, Babupara	0.10	4	Strengthening of Compound wall around the complex of SPO, SSA/SMA, Babupara	0.09	5	Purchase of Laptop, TA/DA to the officials, trainings, purchase of Television, hiring of vehicle, purchasing of furniture for SPO office etc.	1.20	<b>Total</b>		<b>3.31</b>
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6.	Andaman & Nicobar Islands	<p>Government Middle School (GMS) at Kanyapuram in Wimberlygunj had (2012-13) 17 elementary classrooms for 320 students in primary and upper primary classes. In comparison to the norms and standards of the Act 2009, the school had six classrooms were in excess of requirement. However, the PAB of SSA, and UT Mission Authority approved fund during 2012-13 for four additional classrooms. The work was completed in March 2016 at a cost of ₹ 62.63 lakh. Thus, construction of additional classrooms without requirement resulted in avoidable expenditure of ₹ 62.63 lakh.</p> <p>The authority replied that 10 out of 17 class rooms were used for other purposes and only seven rooms were used for teaching purposes and hence as per norms there was shortage of four classrooms which were constructed under SSA for GMS Kanyapuram. Reply of the authority is not acceptable as only 11 class rooms were required as per norms. Out of 10 rooms which were utilized for other purposes, four rooms could have been utilized for teaching purpose. Further, the authority under which rooms were used for the other purpose was also not explained.</p>																					

The diversion of fund indicates weak internal control mechanism.

<sup>8</sup> 287 schools of Bharuch (2013-14), 703 schools of Mahisagar (2015-16) and 139 + 139 schools of Balasinor and Virpur Taluka previously in Nadiad district (2010-11 & 2011-12).

## 2.10 Misappropriation of funds

Suspected cases of misappropriation of funds are given below:

Sl. No.	State	Audit Observation
1	Odisha	<p><b>Misappropriation by Head Masters (HMs):</b> In five sampled districts, ₹ 1.04 crore was withdrawn and retained by 58 HMs without executing 80 infrastructure works allotted to them.</p> <p>Out of those 58 HMs, 14 retired; 4 expired and 2 absconded, while 38 others were continuing in service. Although Distt. Project Coordinators were instructed in May 2016 for recovery of the amount and initiation of disciplinary action against defaulting HMs, except in case of one HM, no action was initiated against the remaining 57 HMs.</p> <p><b>Misappropriation of SSA fund by Senior Technical Consultant (Sr.TC):</b> In order to provide safe drinking water in urban government schools, 13 works were taken up by Distt. Project Officer, Sonapur @ ₹ 1.00 lakh per work under SSA. An advance of ₹ 8.00 lakh was released (August 2011) by Distt. Project Coordinator to then Sr. Technical Coordinator<sup>9</sup>, the Sr.TC produced vouchers amounting to ₹ 11.03 lakh for 14 schools. It was observed that vouchers submitted by the Sr.TC towards materials and digging cost were fake.</p> <p>In the case of 25 works valuing ₹ 1.36 crore in Mayurbhanj District, the entire fund was drawn (2009-10 to 2012-13) by the HMs without completing the work. The technical consultant failed to monitor the progress of works and report to respective DPC/DEO. The concerned DPC/DEOs were responsible for initiation of departmental action against the defaulting HMs and other staff but no action was taken till date.</p>
2.	Bihar	<p>During test check of the records of DPOs and schools, it was noticed that HMs of 234 schools<sup>10</sup> in six districts had withdrawn funds of ₹ 12.06 crore<sup>11</sup> up to 2014-15 meant for civil works from the account of Vidyalaya Shiksha Samiti (VSS). But, the concerned civil works were still incomplete and targeted basic facilities were not achieved within a period of three years from commencement of the Act. Besides, the HM of schools neither submitted adjustment vouchers nor deposited the amount even though FIR/court cases were lodged against them. Non-recovery of amount (July 2016) from the recipient was fraught with risk of misappropriation.</p>

<sup>9</sup> Shri. A.K. Khandual (presently working at DPC, Nuapara)

<sup>10</sup> E.Champaran: 43 schools, Jamui: 09 schools, Madhubani: 31schools, Munger:30 schools, Nalanda: 17 schools and Patna: 104 schools, **Total = 234 schools**

<sup>11</sup> E.Champaran: ₹ 2.06 crore, Jamui: ₹ 0.53 crore, Munger: ₹ 0.90 crore, Madhubani: ₹ 1.52 crore, Nalanda: ₹ 0.38 crore and Patna: ₹ 6.67 crore, **Total = ₹ 12.06 crore**



3.	Assam	<p>In selected districts of Dhubri, Kokrajhar, Lakhimpur and Darrang, during 2010-11 to 2014-15, ₹ 339 crore was sanctioned and released to different School Management Committees (SMCs) for 11,268 civil construction works, such as additional class rooms, boys' toilet and HM room etc., of which 842 works, estimated to cost ₹ 21.92 crore, remained incomplete (as of May 2016).</p> <p>Against the estimated amount of ₹ 21.92 crore (released amount ₹ 17.69 crore), ₹ 10.87 crore was utilised in civil construction works and ₹ 5.47 crore remained in the SMCs accounts. The balance ₹ 1.35 crore was reported by District Monitoring Committees as being misappropriated by the Secretary/President of the SMCs.</p>
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Misappropriation of funds indicates poor internal control.

## 2.11 Short utilization of funds in implementation and monitoring

### 2.11.1 Research, Evaluation, Monitoring and Supervision (REMS)

Research, Evaluation, Monitoring and Supervision is one of the interventions that focuses on the quality dimensions of education under SSA. Para 7.14 of SSA framework stipulates that funds under REMS will be used for undertaking research activities, conducting achievement tests/ evaluations and creating a pool of resource persons at various levels for effective field based monitoring. Under REMS, ₹1,450 per school per year is available with the State SSA mission for division of resources from the state to schools at various levels. The status of funds allotted and utilised in nine states is detailed below:

**Table 7: Utilization of funds under REMS**

(₹ in crore)					
Sl. No.	State/ UT	Years	Fund allotted	Expenditure/ Utilisation	Short Utilisation (%)
1.	Andhra Pradesh	2010-16	2.85	1.53	1.32 (46.31)
2.	Daman & Diu	2010-16	4.83	3.03	1.80 (37.26)
3.	Delhi	2010-16	2.54	1.64	0.90 (35.43)
4.	Gujarat	2011-16	20.77	18.86	1.91 (9.21)
5.	Jharkhand	2010-16	29.15	10.29	18.86 (64.69)
6.	Maharashtra	2010-16	17.52	11.93	5.59 (31.90)
7.	Rajasthan	2010-16	57.37	26.33	31.04 (54.10)
8.	Uttar Pradesh	2010-16	34.59	18.40	16.19 (46.80)
9.	Nagaland	2010-16	1.68	0.77	0.91 (54.61)

The above table indicates short utilization of funds by states ranging from 9 (Gujarat) to 65 (Jharkhand) *per cent*. The reason for short utilisation of funds was delayed release of funds by GoI and respective State Governments.

Monitoring and evaluation of all aspects of pedagogical inputs like curriculum and textbook development, teacher training packages and classroom process is important for sustainable development and improvement of education. Short utilization of funds under REMS in conducting evaluation and research activities hampered achievement of RTE objectives.

MHRD stated (May 2017) that the funds were released to the states in lump sum and not intervention wise. Hence the Central Government has no direct control over the ways and pattern of expenditure. It, however, stated that from 2016-17 all interventions have been categorised under three categories and States have been advised to spend certain portion of funds for intervention on quality improvement.

### 2.11.2 Learning Enhancement Programme (LEP)

Appendix-1, norm 11 of the SSA framework provides for support under 'Learning Enhancement Programme' to initiate and institute curricular reform, including development of syllabi, textbooks and supplementary reading material keeping with the child centric assumptions. The status of funds allotted and utilized in eight states is tabulated below:

**Table 8: Utilization of funds under LEP**

(₹ in crore)

Sl. No.	State/ UT	Years	Fund allotted	Expenditure/ Utilization	Short Utilization (%)
1.	Andhra Pradesh	2010-16	15.40	6.43	8.97 (58)
2.	Jharkhand	2010-16	64.14	33.37	30.77(48)
3.	Madhya Pradesh	2010-16	142.79	121.22	21.57 (15)
4.	Maharashtra	2010-16	126.30	101.86	24.44 (19)
5.	Meghalaya	2010-16	14.47	1.67	12.80 (88)
6.	Rajasthan	2010-16	129.91	45.84	84.07 (65)
7.	Uttar Pradesh	2011-16	118.86	85.74	33.12 (28)
8.	Nagaland	2010-16	1.77	1.00	0.77 (43)

The above table indicates short utilization of funds by states ranging from 15 to 88 *per cent*. The reason for short utilisation of funds was improper planning by State Governments/ State Implementation Societies and delayed release of funds by GoI, respective State Governments.

Short utilization of funds under LEP resulted in children being deprived of child centric curriculum reforms by the academic authority and hence, affecting teaching learning process of students.

### 2.11.3 Community Mobilization (CM)

Appendix-1, norm 25 of the SSA framework provides for Community participation to be a central and overreaching factor in planning, implementation and monitoring interventions for universal elementary education. SSA would work towards enhancing participation of the community, parents, teachers and children by awareness generation, interventions for community mobilisation. The status of funds allotted and utilized in seven states is tabulated below:

**Table 9: Utilization of funds under Community Mobilization**

(₹ in crore)

Sl. No.	State/ UT	Years	Fund allotted	Expenditure/ Utilization	Short Utilization (%)
1	Andhra Pradesh	2010-16	5.24	2.69	2.55 (49)
2	Madhya Pradesh	2010-16	47.45	21.48	25.97 (55)
3	Maharashtra	2010-16	46.15	22.24	23.91 (52)
4	Meghalaya	2010-16	6.68	2.64	4.04 (60)
5	Rajasthan	2010-16	72.55	37.23	35.32 (49)
6	Uttar Pradesh	2010-16	37.96	28.91	9.05 (24)
7	Delhi	2010-16	2.37	1.06	1.31 (55)

There was short utilization of funds ranging from 24 to 60 *per cent* due to delayed release of funds by GoI and respective State Governments.

Short utilization of funds defeated the purpose of community mobilisation for awareness of SSA-RTE. Activities planned under the intervention could not be conducted fully and objectives of community mobilisation were partially achieved.

### 2.12 Irregular depictions in Annual Accounts of SISs

As per para 106.2 of FM&P of SSA, SISs shall maintain proper accounts and other relevant records and prepare annual accounts comprising the receipts and payments accounts and Statement of liabilities in such form as may be prescribed by the Registrar of Societies.

Some irregularities noticed in the annual accounts of four states is detailed below:

Sl. No.	State	Irregularities noticed
1	Rajasthan	Scrutiny of annual accounts of Rajasthan Council for Elementary Education (RCEE), revealed that in schedule of the 15 district level units, an amount of ₹156.06 crore was outstanding as on 31.03.2015. However, the amount of outstanding in RCEE main annual account was depicted as 'Nil'.
2	Uttar Pradesh	The total expenditure of ₹ 47,403.24 crore reported to GoI during 2010-16, whereas the actual expenditure shown in the audited financial statement for the same period was ₹ 45,797.05 crore.

3.	Sikkim	<p>Cash book is the principal record of all money transactions which take place every day and all other registers are subsidiary to it. It was observed that the funds received from the Centre / State Governments were not accounted for in the cash books on a number of occasions as shown below:</p> <p><b>Table 10: Fund received vis-à-vis Amount taken to Cash Book</b> (₹ in crore)</p> <table border="1" data-bbox="582 504 1276 828"> <thead> <tr> <th rowspan="2">Year</th> <th colspan="2">Funds received</th> <th colspan="2">Actual amount entered in receipt side cash books</th> </tr> <tr> <th>GoI share</th> <th>State share</th> <th>GoI share</th> <th>State share</th> </tr> </thead> <tbody> <tr> <td>2010-11</td> <td>44.69</td> <td>2.62</td> <td>34.69</td> <td>2.27</td> </tr> <tr> <td>2011-12</td> <td>40.23</td> <td>3.00</td> <td>43.21</td> <td>0</td> </tr> <tr> <td>2012-13</td> <td>26.94</td> <td>4.99</td> <td>0</td> <td>0</td> </tr> <tr> <td>2013-14</td> <td>41.95</td> <td>4.00</td> <td>41.95</td> <td>4.00</td> </tr> <tr> <td>2014-15</td> <td>45.26</td> <td>5.00</td> <td>11.60</td> <td>0</td> </tr> <tr> <td>2015-16</td> <td>40.54</td> <td>6.27</td> <td>33.26</td> <td>2.00</td> </tr> <tr> <td><b>Total</b></td> <td><b>239.61</b></td> <td><b>25.88</b></td> <td><b>164.71</b></td> <td><b>8.27</b></td> </tr> </tbody> </table> <p>Source: Departmental data</p> <p>Thus, extant provisions were not complied with.</p>	Year	Funds received		Actual amount entered in receipt side cash books		GoI share	State share	GoI share	State share	2010-11	44.69	2.62	34.69	2.27	2011-12	40.23	3.00	43.21	0	2012-13	26.94	4.99	0	0	2013-14	41.95	4.00	41.95	4.00	2014-15	45.26	5.00	11.60	0	2015-16	40.54	6.27	33.26	2.00	<b>Total</b>	<b>239.61</b>	<b>25.88</b>	<b>164.71</b>	<b>8.27</b>
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4.	Haryana	<p>An amount of ₹ 2,147.14 crore was released by Director, Elementary Education (DEE) to Haryana School Shiksha Pariyojna Parishad during 2009-15, but verification of annual accounts prepared/ maintained by the Parishad revealed that only ₹ 2,027.36 crore was accounted for and balance of ₹ 109.78 crore was not accounted for in accounts.</p> <p>The Parishad in June 2016 stated that DEE had released funds for supply of free uniform/text books and repair work also. Only the funds received for SSA were shown in accounts. It was further stated that the difference of ₹ 15.26 crore in the year 2009-10 was yet to be reconciled whereas ₹ 21.50 crore in the year 2010-11 were adjusted against payment of salary to teachers. The reply was not tenable as proper accounts were not maintained and remaining amount was not reconciled by the Parishad.</p>																																												

### 2.13 Certification of accounts by Chartered Accountant Firms

Chapter VIII of FM&P of SSA stipulates that the annual accounts of SIS would be audited by CA firm selected from the C&AG/State AG's empanelled list. The CA firm is to complete the audit of the accounts by 31 August and submit its report by 30 September every year, certifying that the accounts are true and fair to the best of their knowledge. The State Government would forward the audit report to Government of India for acceptance by 1 November every year.

Test check of record of certification of accounts of SIS for 2014-15 of 27 States/UTs<sup>12</sup> revealed that in only 8 states viz Andhra Pradesh, Bihar,

<sup>12</sup> Andhra Pradesh, Assam, Bihar, Chandigarh, Chhattisgarh, Daman & Diu, Delhi, Dadra Nagar Haveli, Goa, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Kerala,

Chandigarh, Chhattisgarh, Daman & Diu, Delhi, Punjab and Sikkim, CA firm completed the audit within the prescribed time and in another nine states/UTs viz Andhra Pradesh, Bihar, Chandigarh, Chhattisgarh, Delhi, Sikkim, Uttar Pradesh, Rajasthan and West Bengal the CA firm submitted the report within the prescribed time. Further none of the State Governments forwarded the Audit Report to Government of India by the prescribed date.

Audit examination further revealed that Annual Report and audited accounts of 11 SIS for the year 2014-15 were not presented in Parliament by the due date (31 December 2015).

Non adherence to time limit in certification of accounts of SIS by CA firms reflected poor financial discipline.

MHRD stated (May 2017) that the non-adherence to time limit for certification of accounts should be tackled by the States/UTs. The reply is not acceptable as it is the duty of MHRD to present annual report and audited accounts of SIS in Parliament in the prescribed time for which necessary monitoring needs to be done by Ministry.

#### **2.14 Conclusion**

There is no separate budget for RTE and it is subsumed in the SSA budget. The AWP&B was not used as an input for the budgeting exercise in GoI and States. The unspent balances at the end of the year did not match with the opening balance of the succeeding years for all the years during 2010-16 as per the Utilization Certificates of MHRD. There were persistent closing balances and advances pending adjustment with the SIS. Cases of diversion/irregular release of funds, misappropriation of funds, and irregular utilisation of grant, irregular depiction in annual accounts of SIS and delays in release of funds at various levels were noticed. Non adherence of time limit in certification of accounts of SIS by CA firms reflected poor financial discipline.

#### **2.15 Recommendations**

We recommend that,

- i. The timelines for finalization of AWP&B may be reviewed to make it aligned to the budget formulation exercise in GoI and the States to effectively utilise inputs from AWP&B.

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- ii. The Ministry may reconcile the unspent balances at the end of the year with the opening balance of the succeeding years.
- iii. Outstanding advances need to be reviewed regularly and adjusted by the implementing agencies
- iv. Empanelled CA's & SIS may strictly follow FM&P Manual and adhere to time schedule.

## CHAPTER - III

### COMPLIANCE OF RTE ACT, 2009

#### 3.1 Evolution of the Act

The Constitution (Eighty sixth Amendment) Act, 2002 which received Presidential assent in December 2002, sought to make the following changes in the Constitution:

**i) insertion of Article 21-A in the Fundamental Rights:**

*“The State shall provide free and compulsory education to all children of the age of 6-14 years in such manner as the State may, by law, determine”.*

**ii) replacement of Article 45 in Directive Principles of State Policy:**

*“The State shall endeavor to provide early childhood care and education for all children until they complete the age of 6 years”.*

**iii) insertion of clause (k) in Article 51-A in Fundamental Duties:**

*“It shall be the duty of every citizen of India ... (k) who is a parent or a guardian to provide opportunities for education to his child or as the case may be, ward, between the age of 6 and 14 years”.*

Consequently, after six years of amendment, the Right of Children to Free and Compulsory Education (RTE) Bill, 2008 was proposed. The Bill, after one year, was passed by both the Houses of Parliament and received the assent of the President in August 2009 as ‘The Right of Children to Free and Compulsory Education Act, 2009. The Act came into effect in whole of India except state of Jammu & Kashmir w.e.f. 1 April 2010. Hence, the RTE Act which represents the consequential legislation envisaged under Article 21-A came into effect after more than seven years of the constitutional amendment.

In exercise of the powers conferred by Section 38 of the Act, the Central Government framed the Right of Children to Free and Compulsory Education Rules, 2010 (RTE Rules). As per Rule 7(2) of the RTE Rules, in order to implement the provisions of the Act, the Central Government shall, within a period of six months of the appointed date, ensure that its programmes for elementary education are in conformity with the provisions of the Act. SSA Framework for implementation has been revised to correspond to RTE vision, strategy, norms and standards in March 2011. The revised SSA

Framework, which includes all the provisions of RTE, provides a broad outline of approaches and implementation strategies, within which States can frame more detailed guidelines keeping in view their specific social, economic and institutional contexts.

Subsequently, the RTE Act, 2009 was amended in July 2012 to exclude Madarsas, Vedic Pathshalas and Educational Institutes imparting religious instructions from the purview of the Act.

### **3.2 Non maintenance of records of children by local authority**

As per Rule 10 of the RTE Rules, the local authority shall maintain a record of all children in its jurisdiction, through a household survey, from their birth till they attain the age of 14 years. The record is to be updated annually and maintained in the public domain.

Audit noted that regular household surveys were conducted to record and update the information of all children upto the age of 14 years in 14 states/ UTs; while no such regular surveys were conducted in the remaining 21 states/ UTs<sup>13</sup> during 2010-2016.

Since, the household survey was not carried out, vital information viz. number of children in the age group of zero to 14 years; number of children attending schools, out of School Children etc. have not been captured and updated annually by the local authorities.

The data projections being used were based on 2011 census of India and also on the data received from schools spread across the 35 States/ UTs. In the absence of regular updation by the appropriate Governments through local authorities, assessment of the targeted group of children to be enrolled and the analysis carried out by MHRD based on assumptions, is not verifiable.

A comparative statement of the four sets of data available regarding Out of School Children (OoSC) during 2014-15 and 2015-16, i.e., State survey; UDISE; MHRD survey; and State (AWP&B) as in *Appendix-IV* indicates variations in all the four sets of data in all the states. Hence, the mechanism for collection/ projection of data of number of OoSC was not reliable, thus adversely impacting the implementation of Act.

MHRD stated (January 2017), that they had assigned the task of standardizing all data definitions including the definition of OoSC to

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<sup>13</sup> Andaman & Nicobar Island, Andhra Pradesh; Arunachal Pradesh; Assam; Bihar; Chhattisgarh; Goa; Gujarat; Haryana; Jharkhand; Karnataka; Kerala; Lakshadweep; Manipur; Meghalaya; Mizoram; Nagaland; Odisha; Punjab; Sikkim; and Rajasthan.



NUEPA. However, Ministry was unable to authenticate any set of data of OoSC.

MHRD stated (May 2017) that all 21 States and UTs mentioned in the Audit Report, except UT of Andaman and Nicobar Island, have informed in their AWP&B 2017-18 that household survey has been conducted in 2016/2017.

### 3.3 Expenditure on transport facility

Rule 6(4) of the RTE Rules states that for the children from small hamlets as identified by the appropriate Government or the local authority, where no school exists within the area or limits of neighbourhood specified under Rule 6(1) of the RTE Rules, the appropriate Government or the local authority shall make adequate arrangements, such as free transportation and residential facilities for providing elementary education in a school, in relaxation of the area or limits specified in the said Rule.

MHRD had set a timeframe of three years for establishment of neighbourhood schools, i.e., by 31 March 2013. It was observed that states could not establish the neighbourhood schools within the prescribed time of three years and therefore continued to incur expenditure towards transportation facility provided to students. Issues noticed in this regard in five states are as follows:

Sl. No.	State	Audit Observation																				
1	Andhra Pradesh	<p>Out of total 49,803 habitations in the state, 2,189 habitations were not having primary school within the prescribed limits of their neighbourhood and 2,242 habitations were without upper primary schools during 2015-16.</p> <p>Since the schools, as per RTE Rules, could not be established, State Implementing Authorities and District Authorities claimed transportation on this account for 59,270 students to provide transport facility by incurring an expenditure of ₹ 9.66 crore during 2011-16.</p>																				
2	Gujarat	<p>State Government, in lieu of relaxed norms, proposed transportation facility for children every year as detailed below:-</p> <p style="text-align: center;"><b>Table 11: Expenditure on transportation</b> (₹ in crore)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Student Identified for transportation</th> <th>Student Provided for transportation</th> <th>Expenditure</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>51,653</td> <td>44,944</td> <td>11.16</td> </tr> <tr> <td>2013-14</td> <td>79,535</td> <td>73,487</td> <td>12.96</td> </tr> <tr> <td>2014-15</td> <td>79,508</td> <td>86,128</td> <td>21.15</td> </tr> <tr> <td>2015-16</td> <td>99,989</td> <td>1,08,231</td> <td>28.19</td> </tr> </tbody> </table> <p>Source: Figures provided by State Project Director (SPD)</p> <p>The table clearly indicate that the requirement of transport</p>	Year	Student Identified for transportation	Student Provided for transportation	Expenditure	2012-13	51,653	44,944	11.16	2013-14	79,535	73,487	12.96	2014-15	79,508	86,128	21.15	2015-16	99,989	1,08,231	28.19
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		<p>facility more than doubled from 44,944 in 2012-13 to 1,08,231 in 2015-16 which implies that the Government had not covered all eligible habitations as per neighbourhood norms which resulted in excessive expenditure on transportation.</p> <p>Further, for the last three years, the State had been reporting to PAB that all its habitations were covered by regular schools at primary and upper primary level; yet it was providing transportation facility.</p>
3	Meghalaya	<p>Contrary to the PAB approvals, transport allowance was underpaid to the eligible children in East Khasi Hills district. State Project Director (SPD) released GIA of only ₹ 6.50 lakh, against eligible amount of ₹ 8.13 lakh for 271 children that resulted in short payment of Transport Allowance by ₹ 600/- per head amounting to ₹1.63 lakh.</p> <p>However, the matter of short payment was taken up by District Monitoring Committee, East Khasi Hills with the SPD Office for final settlement.</p>
4	Maharashtra	<p>17,874 children in 2014-15 and 14,087 children in 2015-16 were residing in 2,216 remote habitations without schools. The Project Approval Board (PAB) approved in principle, transportation to children in remote area for 2015-16 subject to condition that the State Government should notify the habitation eligible for Transport Facility. However, the State failed to notify the habitations.</p>
5	Uttar Pradesh	<p>In Uttar Pradesh, transport/ escort facilities were proposed annually in AWP&amp;B during 2012-16 for children living in remote habitations with sparse population ranging between 1,336 and 8,473. In addition, urban deprived children/children without adult protection in urban areas ranging between 1,403 and 9,792 were also proposed transport/ escort facilities.</p> <p>The proposal, however, was not approved by PAB (2012-16) with the remark that the State had not notified the limit norms of transportation.</p>

Neighbourhood schools were not established within three years as stipulated in SSA Framework which resulted in continuous and extra expenditure on transport facility.

### 3.4 Net Enrolment Ratio<sup>14</sup> trend

As per Section 8(a)(i & ii) of the Act, it is the duty of the State Government to provide free elementary education; and ensure compulsory admission, attendance and completion of elementary education by every child of the age of six to fourteen years. The Net Enrolment Ratio (NER) for the country is tabulated below.

<sup>14</sup> Net Enrolment Ratio =  $\frac{\text{Total enrolment in grades I – VIII aged 6 to 14 in year } t * 100}{\text{Total population in the age group of 6 to 14 in the year } t}$

Table 12: Net Enrolment Ratio during 2012-16

(figures in per cent)

Year	Net Enrolment Ratio		
	Primary (Class I – V)	Upper Primary (Class VI & VII)	Secondary (Class VIII – X)
2012-13	96.09	73.78	47.92
2013-14	90.41	72.54	46.86
2014-15	87.41	72.48	48.46
2015-16	87.30	74.74	51.26

Source: UDISE Data

Above table indicates that NER for primary classes was in the decreasing trend during 2012-13 to 2015-16.

Further analysis of U-DISE data revealed least NER for the year 2015-16 in Puducherry and Andhra Pradesh in the Primary segment with 69.30 and 72.10 *per cent* respectively and in Uttar Pradesh in the Upper Primary segment with 60.53 *per cent*.

As NER relates to only those children who are within the official school age range to the school age population, it should never exceed 100 *per cent*. However, the data under UDISE indicating NER in excess of 100 have been highlighted in **Appendix VA - VD**.

MHRD (January 2017) explained the measures adopted by Centre/ States to improve the quality of database.

Since, it is the obligation of the appropriate Government to ensure compulsory education to all children in the age group of 6 to 14 years, incorrect NER raises doubts on the achievement of the objectives of the Act.

MHRD stated (May 2017) that it has decided to upgrade the existing system of school-wise data w.e.f. 2016-17 to address the concerns on the quality and reliability of data collected by NUEPA under U-DISE, especially on enrolment and infrastructure.

### 3.5 Poor retention rate<sup>15</sup> in Government Management schools

As per Section 8(f) and 9(e) of the Act, the Appropriate Government/Local Authority shall ensure and monitor admission, attendance and completion of elementary education by every child. The retention rates at All Management.

<sup>15</sup> Retention Rate for the year t+4 (SR<sub>t</sub>)=  $\frac{\text{Enrolment in grade V in year } t + 4 * 100}{\text{Enrolment in grade I in year } t}$

Schools and Government Management Schools for the years 2014-15 and 2015-16 is given below:

**Table 13: Retention Ratio during 2014-16**

(figures in per cent)

Year	All Management Retention Rate		Government Management Retention Rate	
	Primary	Upper Primary	Primary	Upper Primary
2015-16	84.21	70.70	77.59	52.00
2014-15	83.74	67.38	73.75	48.46

Source: UDISE Data

The above table indicates that the retention rate at Government management schools was poor in comparison to that in all management schools. Further analysis of U-DISE data revealed that least retention rate was in Mizoram in the Primary segment with 36.07 per cent and in Maharashtra in the Upper Primary segment with 14.61 per cent for the year 2015-16. Further, the data captured under UDISE was incomplete and the above retention rate was computed without data of all the states. For instance, for 2015-16 for Primary Segment, the retention rate was computed without data of six states (Chandigarh; Daman & Diu; Delhi; Kerala; Puducherry & Tamil Nadu).

However, despite the initiatives taken for universalising elementary education, the retention ratio has not reached 100 per cent even after six years of implementation of RTE Act.

This indicates that all children getting admitted in Class I do not complete the elementary education till Class VIII even after six years of implementation of the Act.

### 3.6 Incomplete UDISE dropout<sup>16</sup> data

Analysis of UDISE data of dropout pertaining to a period of four years (2012-13 to 2015-16) is tabulated below:

**Table 14: Dropout Rate during 2012-16**

(figures in per cent)

Year	Primary		Upper Primary	
	Government	Private & Others	Government	Private & Others
2012-13	9.39	NA	11.81	NA
2013-14	4.86	4.39	19.60	5.45
2014-15	7.82	4.72	13.66	NA
2015-16	5.10	2.60	11.73	NA

Source: UDISE Data; NA = Not available in UDISE

<sup>16</sup> Dropout is a person who withdraws from a programme of study before completing the same.

U-DISE data further revealed highest dropout rate for the year 2015-16 in respect of Government Management schools in the primary segment was in Assam where the dropout rate was 18.52 *per cent* and in upper primary segment in Maharashtra where the dropout rate was 35.34 *per cent*.

Similar to the case of retention rate, the data captured for dropout under UDISE was incomplete and it was not possible to derive any conclusion. Further, the dropout rate under UDISE does not correlate with retention rate indicating the deficiencies in data compilation.

### **3.7 Discrimination of HIV affected children**

As per Section 9(e) of the Act, every local authority shall ensure and monitor admission, attendance and completion of elementary education by every child residing within its jurisdiction. Scrutiny of records at Goa Sarva Siksha Abiyan (GSSA) and the Goa State Commission for Protection of Child Rights (GSCPCR) revealed that the schools denied admission to 43 children including 13 HIV affected children. The children were then admitted to a new school, which was 10 km away from the first school. However, the new school also discriminated against the HIV affected children. Remaining 30 children who were not HIV+ were shifted back to original school. Thereafter, these 13 HIV affected children had to be enrolled in another school which was not their neighbourhood school.

GSSA (August 2014) admitted the fact of discrimination of the children.

### **3.8 Facilities for Children with Special Needs (CWSN)**

Section 3(2) of the Act read with chapter V of the Persons with Disabilities Act 1995 states that the appropriate Government and the Local authority should ensure that every child with a disability has access to free education in an appropriate environment and should endeavour to provide integration of students with disabilities in the normal schools.

Further, as per Rule 6(7) of the RTE Rules, the appropriate Government or the local authority shall endeavour to make appropriate and safe transportation arrangements to enable children with disability, which prevents them from accessing the school, to attend school and complete elementary education. Test check regarding provision of facilities revealed the following:

Sl. No.	State	Audit Observation
1.	Assam	Out of 6,07,182 CWSNs identified, 5,16,169 (85 per cent) were enrolled in schools and the balance (15 per cent) were provided Home Based Education. The shortfall in providing Transport Allowance (TA) to CWSNs enrolled ranged from 66.27 per cent to 96.65 per cent during 2010- 15. No TA was provided during 2015-16 due to non-receipt of funds from GoI.
2.	Kerala	In 60 test checked schools in Thrissur and Idukki Districts, 42 to 79 CWSNs were eligible for free and safe transportation facility during the period 2010-11 to 2015-16. However, no free and appropriate transportation facility was provided to any of those students during 2010-11 and 2011-12. Transportation facility was given only for 1 to 6 students during the period 2012-13 to 2015-16.
3.	Tamil Nadu	22,310 to 25,468 CWSNs, identified during 2010-14, were not provided transportation as funds were not allotted for this component by SSA, though funds were allotted under Inclusive Education for Disabled (IED). As of March 2016, 20,588 CWSNs were not provided with transport arrangements.

Further, as per Para 35 on FM&P on 'Education of children with special needs', all children requiring assistive devices should be provided with aids and appliances, and support services like physical access, special equipment etc.

Test check of other facilities provided to CWSNs revealed the following:

Sl. No.	State	Audit Observation
1.	Uttar Pradesh	As per Manual for Planning and Implementation of Inclusive Education, children suffering from mild disabilities (less than 40 per cent) were not eligible for benefits provided to CWSNs. Out of 18.76 lakh children enrolled as CWSN during 2010-16, only 2.09 lakh children had disability certificate. However, 16.67 lakh children who were not issued disability certificate were also considered eligible under CWSN leading to irregular expenditure of ₹ 256.49 crore.
2.	Gujarat	Braille books were not provided to 9,189 children during 2010-16. SPD stated (September 2016) that Braille books were not provided during last two years as approved cost of Braille books was very low in comparison to actual cost and there was no participation in online tender for Braille books during 2014-16. The reply was, however, silent as to why corrective measures were not taken.
3.	Tamil Nadu	Grant of ₹ 35.75 crore was received under Inclusive Education for children with Disabilities (IED) for provision of equipment

		<p>viz., caliper, hearing aids, wheel chair and transport arrangements in five test checked districts. Out of which, ₹ 32.72 crore was utilized leaving a balance of ₹ 3.03 crore.</p> <p>Despite having closing balance of funds to the extent of ₹ 3.03 crore, 798 out of 7,049 children with disabilities were not provided with the entitled equipment.</p>
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Despite existence of adequate provisions in the scheme guidelines for providing facilities to children with disabilities, irregularities still persist.

### 3.9 Facilities for pre-school education

Section 11 of the Act states that, with a view to prepare children above the age of three years for elementary education and to provide early childhood care and education for all children until they complete the age of six years, the appropriate Government may make necessary arrangement for providing free pre-school education for such children. The provision of the Act is also consistent with the UN Convention on Rights of the Child (September 1990), to which India is a party.

Even after lapse of six years, MHRD was unable to formulate policy of pre-school education for children between three to six years.

No pre-school education is being provided in five states viz., Bihar; Chhattisgarh; Gujarat; Meghalaya; and Punjab.

MHRD stated (May 2017) that as per U-DISE 2015-16, in 10 States more than 50 *per cent* of Government primary schools had pre-primary sections. Most of the States are covering children in the age of 3-6 years through convergence with Aaganwadi Centres co-located in primary schools or opening pre-primary sections in Government Schools. However, the fact remains that Government is yet to formulate policy for pre-school education and more than 50 *per cent* states were yet to provide pre-school education to children.

### 3.10 Reimbursement of per-child-expenditure

As per Section 12(1)(c) of the Act, read with Section 2(n)(iv) of the Act, an unaided school, not receiving any kind of aid or grants from the appropriate Government or the local authority, shall admit in Class I, to the extent of at least twenty-five *per cent* of strength of that class, children belonging to weaker sections and disadvantaged groups in the neighbourhood and provide free and compulsory elementary education. Further, schools shall maintain a separate bank account in respect of the amount received by it as reimbursement under sub-section (2) of Section 12 (RTE Rules).

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For 2015-16<sup>17</sup>, an amount of ₹ 492.70<sup>18</sup> crore was reimbursed by MHRD for 11.13 lakh children of 10 states (average cost arrived at ₹ 4,424 per child per annum). It was noticed that unit cost Per Child Per Annum (PCPA) ranged from ₹ 5,400 (Uttar Pradesh) to ₹ 23,805 (Tamil Nadu) in respect of 10 States/UTs to whom the reimbursement was made.

Cases relating to excess/irregular reimbursement to ineligible institutions in violation of the RTE Rules are discussed below:

Sl. No.	State	Audit Observation
1.	Karnataka	<ul style="list-style-type: none"><li>• Test check of 10 blocks revealed excess reimbursement of fee of ₹ 80.00 lakh in 124 schools due to inclusion of inadmissible items of expenditure such as fees paid for cultural activities, repair and maintenance, insurance on rent, travelling expenses etc.</li><li>• Block Education Officer (BEO), Channagiri, retained ₹ 6.25 lakh of the reimbursement amount for 16 schools. The amount was not reimbursed due to non-availability of statutory records from the schools. The amount continued to remain irregularly in the Savings Bank account of the BEO from December 2015 until March 2016.</li><li>• An amount of ₹ 28.86 lakh was drawn in excess and retained in Savings Bank accounts by six BEOs during 2012-13 and 2015-16.</li><li>• The unaided schools were required to submit the annual accounts of the school, certified by the CA, along with their claim in prescribed form for reimbursement. 1,304 unaided schools in Basavakalyan, Bhalki, Bidar and Humnabad taluks were reimbursed ₹ 13.15 crore during 2012-13 to 2015-16 without receipt of the certified annual accounts.</li></ul>
2.	Bihar	For 2011-12 to 2013-14, in three test check districts (East Champaran (11 schools); Madubani (3 schools); Patna (76 schools), 90 unrecognised schools were reimbursed fees of ₹ 1.18 crore irregularly as reimbursement could be done only to recognized unaided schools.
3.	Madhya Pradesh	<ul style="list-style-type: none"><li>• In three districts (Burhanpur, Dhar and Jhabua), ₹ 1.01 crore was paid to 303 unrecognised schools for 4,361 students during 2011-15.</li><li>• Payment of ₹ 1.63 crore was not made to schools in four districts (Balaghat, Datia, Dhar and Ratlam) during 2011-16 due to wrong entry of account numbers in the database of the Department and the amount was lying in the bank accounts of four District Planning Coordinators (DPC). As a result the schools were deprived of their legitimate dues.</li></ul>

<sup>17</sup> In 2014-15 an amount of ₹ 250.65 crore was reimbursed for 5,05,117 children of 7 states (average cost arrives at ₹ 4,962 per child per annum).

<sup>18</sup> Vide OM No. F.No.2-21/2016-EE.3 dated 27 July 2016 issued by DSEL, MHRD.



4.	Uttarakhand	As per Section 2(5) of the RTE Amendment Act 2012, Madarasas, Vedic Pathshalas and educational institutions primarily imparting religious instructions are not covered under the RTE Act. In DPO Udham Singh Nagar, Uttarakhand, 14 Madrasas were reimbursed ₹ 19 lakh as school fees etc. up to March 2014. DPO Udham Singh Nagar, Uttarakhand accepted the mistake and confirmed that no further reimbursement/ assistance was provided after 2013-14. The reimbursed amount is however, yet to be recovered.
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MHRD stated (May 2017) that the comments on inaccuracies pointed by the Audit are being collected from the State/UTs.

### 3.11 Retention of students in same class

Section 16 of the Act envisages that no child should be held back in any class or expelled from the school till the completion of elementary education. Audit noted that children above the age of 14 years were retained in elementary classes in violation of the Act in 15 states<sup>19</sup>.

Some specific instances are given below:

Sl. No.	State	Audit Observation
1.	Assam	During the six year period ending 31 March 2016, children in the range of 28,427 to 33,930 who attained the age of 14 years were retained in class VIII. The reason for retaining the students above the age of 14 years was attributed to non-completion of the elementary cycle as they were not enrolled in schools in time i.e. at the beginning of the academic years and in some cases, the students were retained in same classes ( <b>repeaters</b> ) due to poor performances in class ( <b>slow learners</b> ).
2.	Rajasthan	During 2010-16, 83.17 lakh children enrolled in classes I to VIII were over-aged. Moreover, 17.60 lakh children more than 14 years were found enrolled between classes III to VIII.
3.	Arunachal Pradesh	The number of retained children in primary classes and upper primary classes were 10,284 and 1,717 respectively during the period 2011-2016.
4.	Kerala	<ul style="list-style-type: none"> <li>• 103 students were detained in five schools in Thrissur District and 10 students in one school in Idukki District during the academic year 2010-11.</li> <li>• In Alappuzha district, despite orders of the High Court of Kerala, a student continued to be denied promotion from the 6th to 7th standard during 2015-16.</li> </ul>
5.	Sikkim	During joint physical inspection, it was noted that one school Rongneck, JHS, in East District retained 114 students (out of 2105 enrolled) in the same class during 2010-11 to 2014-15.

<sup>19</sup> Andaman & Nicobar, Arunachal Pradesh, Assam, Chhattisgarh, Dadra Nagar Haveli, Daman & Diu, Gujarat, Himachal Pradesh, Kerala, Maharashtra, Manipur, Nagaland, Rajasthan, Sikkim and Uttar Pradesh.

MHRD stated (May 2017) that comments on the violation of No-detention Policy are being collected from the concerned States.

### 3.12 Functioning of Unaided Schools without recognition

As per Section 19(1) of Act, no school shall be established, or recognised, unless it fulfils the norms and standards specified in the Schedule annexed to the Act. Also, where a school established before the commencement of this Act does not fulfil the norms and standards specified in the Schedule, it shall take steps to fulfil such norms and standards at its own expenses, within a period of three years from the date of such commencement. Further, as per Section 19(3) of the Act, where a school fails to fulfil the norms and standards within the period specified (three years) under sub-section (2), the authority prescribed shall withdraw recognition granted to such school in the manner specified under sub-section (3) thereof. Subsequently, as per sub-section (4), with effect from the date of withdrawal of recognition under sub-section (3), no school shall continue to function and any person who continues to run a school after the recognition is withdrawn, shall be liable to fine which may extend to one lakh rupees and in case of continuing contraventions, to a fine of ten thousand rupees for each day during which such contravention continues.

Audit noted deviations in implementing the provisions of the Act in five states:

Sl. No.	State	Audit Observation
1.	Chhattisgarh	In District Education Offices at Raipur and Ambikapur, 70 Primary Schools (PSs) and Upper Primary Schools (UPS) were recommended for de-recognition to the Government (July 2016), but only 11 PS and UPS in Ambikapur were derecognised.
2.	Kerala	1,666 unaided schools were functioning without recognition as on 31 March 2016.
3.	Jharkhand	In four test checked districts (Deoghar, Giridih, Pakur and Simdega), out of 547 private schools operating, 352 private schools applied for recognition during January 2013 to December 2015. After verification by the DPOs/DSEs, 101 schools of these, were found eligible for recognition. However, recognition was not provided to them as of July 2016 since proposals, were pending with Director Primary Education, Jharkhand and no government funds have been provided to these schools.
4.	Gujarat	2,052 existing unaided schools were running without certificate of recognition in test checked districts even after a lapse of four years since implementation of Gujarat State RTE Rules, 2012. DPEOs and DEO stated (May-August 2016) that issue of recognition certificates to existing unaided schools was in progress.

5.	Uttarakhand	In Udham Singh Nagar, Uttarakhand, 109 schools were running without the requisite recognition certificates during 2015-16 and no action against them was initiated until March 2016. Further, instead of levying a penalty for running the school without recognition, two of these schools were reimbursed tuition fees under section 12(1) (c) amounting to ₹ 2.84 lakh.
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Functioning of schools without recognition or delay in recognition results in non-compliance to norms and standards of the Act.

MHRD stated (May 2017) that the comments on inaccuracies pointed by the Audit are being collected from the State/UTs.

### 3.13 Levy of capitation fee in violation of Act

As per Section 13 of the Act, no school or person shall, while admitting a child, collect any capitation fee and subject the child or his or her parents or guardian to any screening procedure. Any school or person, in contravention of the provisions, receives capitation fee or subjects a child to screening procedure, shall be punished with levy of penalty.

Audit noted that the Education Department in the state of Telangana issued notices (March – December 2014) to 21 schools for conducting screening tests for admission into classes I to VIII and for collecting capitation fee from children. Of these, a penalty of ₹ 15.29 crore<sup>20</sup> was imposed on nine such schools. No amount was recovered from these schools as of August 2016 even after a lapse of about two years from the date of imposition of penalty.

MHRD stated (May 2017) that the comments on inaccuracies pointed by the Audit are being collected from the State.

### 3.14 Pupil Teacher Ratio

Section 25 of Act states that within three years (31 March 2013) from the date of commencement of this Act, the appropriate government and the local authority shall ensure that the Pupil Teacher Ratio (PTR) as specified in the Schedule is maintained in each school.

As per Schedule (u/s 19 & 25/ Part-II) of Act, norms for pupil teacher ratio in primary as well as in upper primary schools was as follows:

<sup>20</sup> 1. Meridian School, Madhapur, Hyderabad (₹ 0.10 crore); 2. CHIREC School, Kondapur, Hyderabad (₹ 0.15 crore); 3. Delhi Public School, Khajaguda (₹ 0.10 crore); 4. SPR High School, Warangal (₹ 6.62 crore); 5. Greenwood High School, Hanmakonda (₹ 1.81 crore); 6. Oasis High School (₹ 0.31 crore); 7. Tejaswi High school, Hanmakonda (₹ 0.78 crore); 8. St. Gabriel's High School, Warangal (₹ 2.92 crore); and 9. National High School, Warangal (₹ 2.50 crore).

Table 15: Norms for teachers under RTE

Class	No. of students	No. of teachers required
Primary (I to V)	Up to 60 student	Two teachers
	61-90 student	Three teachers
	91-120 student	Four teachers
	121- 200 student	Five teachers+ one Head teacher
	Above 200 student	Per 40 student one teacher plus Head teacher
Upper Primary (VI to VIII)	Per 35 student	One teacher
		One full time Head teacher
		One teacher each for Science & Mathematics, Social Studies, and Language
		Part time instructor for Art Education, Health & Physical Education and Work Education

These norms clearly prohibit single teacher schools. Audit observed cases of irrational deployment of teachers in 11 states as detailed below:

Sl. No.	State	Audit Observation
1.	Chhattisgarh	There was incidence of both adverse and surplus PTR. In 2015-16, out of 30,919 PSs & 13,408 UPSs, in 4,362 PSs & 2,112 UPSs there was adverse PTR and in 13,947 PSs and 8,227 UPSs, there was surplus PTR. On being pointed out, the Department stated that action would be taken as per the provision of the Act. However, Department failed to rationalize the deployment of teachers.
2.	Bihar	PTR (both PS and UPS) of Government schools was in the range of 50:1 and 61:1 during 2010-16. 3,269 PSs (eight <i>per cent</i> ) and 127 UPSs (one <i>per cent</i> ) were running with single teacher in Bihar during 2015-16.
3.	Meghalaya	Scrutiny of records of the State Project Director, State Education Mission Authority Meghalaya (SEMAM) during 2010-16 revealed a favourable PTR ratio despite 224 single teacher schools which reflects irrational deployment of teachers as of 31 March 2016.
4.	Madhya Pradesh	18,940 to 48,132 PSs and 13,763 to 15,107 UPSs had adverse PTR during 2010-16 in the state. In test checked districts, 2,925 teachers and 729 Head teachers were working in excess in 2,444 PSs against the requirement as per RTE Act and 751 teachers and 621 full time Head teachers were working in excess in 886 UPSs. 17,938 (15 <i>per cent</i> ) to 20,245 (18 <i>per cent</i> ) schools were working with single teachers during 2010-2016. In eight districts, there was no teacher in 1,329 PSs and UPSs. Against the requirement of three teachers, two teachers were available in 7,269 (24 <i>per cent</i> ) (2013-14) to 7,937 (26 <i>per cent</i> ) (2015-16) UPSs.
5.	Gujarat	64 schools having 5,698 students had no teachers during 2013-14 and 677 schools had only one teacher as of March 2016. On the other side there were 843 and 7,333 surplus

		teachers in 1,539 PSs and 4,243 UPs respectively as of March 2016. No efforts were made by the Director of Primary Education for rational deployment of teachers in the PSs and UPSs.
6.	Andhra Pradesh	5,282 PSs (15 per cent) and 35 UPSs (0.67 per cent) had single teachers as of 31 March 2016 and further, there were 1,928 PSs (5.5 per cent) and 829 UPSs (16 per cent) with adverse PTR.
7.	Haryana	There were 788 PSs (8.86 per cent) and 269 UPSs (4.79 per cent) running with single teachers in 2015-16.
8.	Odisha	2,023 (3.4 per cent) schools were functioning in the State with single teacher during 2015-16. In sampled districts, Audit noted that 85 schools with 2,379 students (2015-16), were functioning with single teacher against the norm of two to three teachers.
9.	Punjab	There were 1,406 PSs (10.78 per cent) and 228 UPSs (3.61 per cent) running with a single teacher.
10.	Rajasthan	11,071 PSs (29 per cent) and 365 UPSs (two per cent) were running with single teacher in 2015-16 against the norm of two and three teachers.
11.	Tamil Nadu	The State continued functioning with 197 (2.39 per cent) single teacher schools (Government schools 154 and Government Aided schools 43) during 2015-16.

Persistent vacancies and lack of proper deployment of available teachers cause adverse PTR. Adverse PTR and single teacher schools affects the quality of education being imparted and the learning environment.

MHRD stated (May 2017) that it has been emphasising on the States and UTs to ensure that all Schools meet the prescribed PTR norms.

### 3.15 Reverse trend in teacher classroom ratio

In terms of Section 19 and Schedule to the Act, in a school, there should be at least one classroom for every teacher and an office-cum-store-cum Head teacher's room. Data under 'School Report Card' during the last four years revealed that number of schools having teachers in excess of classrooms has increased from 8,94,329 in 2012-13 to 9,58,820 in 2015-16 as depicted in the table below:

**Table 16: Teacher Classroom Ratio**

Year	Total number of Primary/ Upper Primary schools	No. of schools having teachers in excess of classrooms in a school	Percentage (%)
2012-13	14,31,703	8,94,329	62.47
2013-14	14,48,712	10,17,496	70.23
2014-15	14,45,807	9,83,359	68.01
2015-16	14,49,078	9,58,820	66.17

Source: UDISE data

From the table, it is seen that 62.47 *per cent* schools in 2012-13 had to accommodate more than one teacher in a class and this increased to 66.17 *per cent* schools in 2015-16 which warranted addition of classrooms in existing schools to comply to the norms prescribed under the Act.



Picture 1: Three classes (Class I, II and K-Shreni) running in a single room of 656 No Dubachuri LPS-Bilasipara, Dhubri District (Assam)

MHRD stated (January 2017) that 17.59 lakh additional classrooms have been constructed since 2000-01, but however, the fact remains that as of March 2016, there are 9.59 lakh schools with adverse Teacher Classroom Ratio.

### **3.16 Deployment of teachers for non-educational purposes**

As per Section 25 (2) read with Section 27 of the Act, no teacher shall be deployed for any non-educational purposes except for decennial population census, disaster relief duties or duties relating to elections to the local authority or the State Legislatures or Parliament, as the case may be.

MHRD issued guidelines (September 2010) based on Hon'ble Supreme Court orders to all States/UTs for deployment of teachers for non-teaching duties which stated that teachers could be deployed for duties relating to election to the local authority/State Legislatures/Parliament which inter-alia include conduct of elections, time spent on training and collection of election material. Further, all other duties relating to electoral roll revision would be undertaken on holidays and during non-teaching hours and non-teaching days.

Audit noted the deployment of teachers in non-educational purposes in violation of norms in the following cases:

Sl. No.	State	Audit Observation
1.	Andhra Pradesh	In addition to Census and Election duties, 37 teachers were posted as PAs to Public Representatives and 28 teachers on other deputations not related to teaching. The Department stated that in view of the decision of Hon'ble Supreme Court of India, all the District Collectors and District Educational Officers were instructed to withdraw teachers so deputed. Action was yet to be initiated by the District Collectors.
2.	Assam	In three out of the four selected districts of Assam, 1,559 elementary teachers were engaged in field verification for updation of the National Register of Citizens (NRC) <sup>21</sup> during 2014-15.
3.	Kerala	12 Panchayats in Thrissur and Idukki districts of Kerala deployed 12 teachers (six each in Thrissur & Idukki districts) for non-educational purposes such as Gram Sabha Co-ordinators and Implementing Officers.
4.	Meghalaya	In East Khasi Hills district, 133 school teachers were engaged during 2010-16 for 30 to 45 days every year for summary revision/ updation of electoral rolls.
5.	Mizoram	PS and UPS teachers were irregularly engaged for non-educational works in Circle, Block, District and State level offices as Coordinators, Project Assistant, Data Entry Operator etc. This had a financial implication of ₹ 37.22 crore towards salary paid from SSA funds during 2010-16.
6.	Punjab	1,609 teachers were deployed as District Resource Persons (DRP) and Block Resource Persons (BRP). During Exit meeting, the Department stated that all the BRPs and DRPs deployed for non-education purposes were being shifted back to schools.
7.	Rajasthan	During 2010-16, 112 teachers in 14 districts were deployed for performing duties in the office of Nagar Parishad, Zila Parishad and Rajasthan Council of Rural Livelihood etc.
8.	Telangana	67 teachers in two test checked districts were deployed for other works, i.e., other than educational purpose.
9.	Uttarakhand	268 teachers were deployed on arrangement basis as Cluster Resource Coordinators (CRCs) in the State. The SPO stated that the selection process of regular CRCs had been initiated, but the selection process was held up due to the matter being <i>sub judice</i> .

The deployment of teachers, in violation of provisions of the Act, compromised the quality of education being imparted to children.

<sup>21</sup> NRC is the project undertaken by the State Government of Assam through the Project Coordinator, National Register of Citizenship for updating the National Register of Citizenship, 1951, which is different from Census.

MHRD stated (May 2017) that NUEPA has conducted a study to assess the time spent by teachers on academic and non-teaching activities and the report is under consideration.

### 3.17 Procurement/distribution of text books and uniforms

As per the provisions of Section 8 and 9 of the Act, it is the duty of the State Government/Local Authority to provide learning material to the children. Further, as per Rule 4(3)(d) of the RTE Rules, the School Development Plan shall include entitlements of children such as free text books and uniforms and any other additional requirement for fulfilling the responsibilities of the school under the Act and is part of the PAB approved outlay.

Cases of irregularities in procurement and disbursement of text books/uniforms is stated below:

Sl. No.	State	Audit Observation
1.	Arunachal Pradesh	<p>As per Financial Rules 121.6(e) of SSA, advance payment to contractors is to be made in respect of construction works only and not for supply of goods and services.</p> <p>Audit observed that ,in violation of the above Rules SPD, SSA released advance payment of ₹ 20.08 crore during 2010-11 to 2014-15 to four suppliers for supply of work/text books which was 73.59 to 100 <i>per cent</i> of the total cost of the books. Thus, releasing advance payment of ₹ 20.08 crore to the four suppliers was not only irregular but an undue favour to the suppliers.</p> <p>Audit further observed that despite full payment of ₹ 4.73 crore as advance to M/s Shanti Enterprises, Naharlagun during 2013-14, 12,299 text books worth ₹ 10.88 lakh were never delivered to SPD, SSA. No follow-up action to get delivery of the balance text books from the suppliers was available on record.</p>
2.	Chhattisgarh	<p>Records of the Mission Director revealed that Chhattisgarh Text Book Corporation (CTBC) supplied text books to 26,27,818 number of children (Class VI to VIII) during 2012-13 to 2015-16 at the price ranging from ₹ 256 to ₹ 317 per child against the ceiling of ₹ 250 per child (norms prescribed in SSA Framework). This resulted in extra expenditure of ₹ 7.70 crore.</p> <p>The Mission Director stated (May 2016) that the payment was made for supply of text books within the approved budget provision. The reply does not address the issue of procurement at a higher price.</p>
3.	Maharashtra	<p>Maharashtra Prathamik Shikshan Parishad (MPSP) places orders on Maharashtra State Bureau of Text Book and Curriculum Research (MSBTB&amp;CR), Pune for printing of textbooks and workbooks for free</p>



		distribution to children enrolled in Government and Aided schools up to class VIII. During 2010-14, out of 57.81 crore books, 17.09 crore books (29.56 per cent) were supplied by MSBTB&CR after the commencement of academic session. The delays ranged between one to six months. As a result, the books could not be distributed to the children on time.
4.	Jharkhand	<p>Total enrolment in Government and Aided schools during 2010-16 was 3.25 crore, however, only 2.79 crore sets of text books were printed during this period. Consequently 45.81 lakh children were deprived of free text books during 2010-16 due to short printing of books.</p> <p>In four selected districts (Deoghar, Giridih, Pakur and Simdega), books were not distributed among 16.83 lakh students during 2010-16. Further, in test checked 42 schools of two districts (Giridih and Pakur), 12,576 out of 35,225 students of class I to VIII did not receive free text books during 2010-16.</p> <p>Jharkhand Education Project Council (JEPC) stated that the State Government decided to print the text books on the basis of student attendance and availability text books in book bank of every school.</p> <p>Reply of the State is not tenable as distribution of books should be on the basis of enrolment and not as per attendance.</p>
5.	Kerala	Uniforms were required to be supplied to all categories of students, but eligible boys students belonging to Above Poverty Line (APL) category were not provided with uniforms during 2012-16.
6.	Madhya Pradesh	<p>Records of Rashtriya Shiksha Kendra (RSK), revealed that 42.88 lakh books were short supplied to districts against the supply order of 26.49 crore books during 2010-16. Districts which were not provided books by the MP Pathya Pustak Nigam raised additional demand after the session started. This led to delayed distribution of text book.</p> <p>1,10,933 books of different subjects were not distributed during 2013-16 in three districts (Balaghat, Datia, and Ratlam) and in three districts (Balaghat, Burhanpur, and Datia), 4,32,497 books were distributed after commencement of session between months July to November.</p> <p>The DPCs stated that delayed distribution was due to delay in supply from the Nigam and the timely distribution of text book would be ensured in future.</p>
7.	Odisha	Against the requirement of 2.77 crore of free text books during 2014-15 for 54,99,796 students of class I to class VIII in Government and Aided schools, only 2.69 crore of books were supplied, resulting in short supply of 7.5 lakh books.

		As a result, 59,710 students did not receive full set of books during the year and 1,38,636 students of class IV to VIII received the books partly.
8.	Meghalaya	82 to 97 <i>per cent</i> of the eligible children were deprived of free school uniforms during 2012-15 (except for the year 2015-16) due to short release of funds (₹ 37.79 crore) as against PAB approved outlays. During 2012-16, 9,44,828 children were deprived of free school uniforms.
9	West Bengal	Uttar Dinajpur district (West Bengal), Teacher-in-Charge of 13 Schools reported that the quality of the uniform distributed during 2014-15 was very poor. Further, it was observed that guardians of 17 children of Kaliyaganj Milanmoyee Free Primary School, Uttar Dinajpur refused to receive sub-standard quality uniforms.
10	Uttar Pradesh	In three test-checked districts (Maharajganj, Ghazipur and Sonbhadra), 24.73 lakh books valuing ₹ 3.19 crore were purchased in excess of requirement during 2014-16.

Non distribution of school books in time and non-distribution/distribution of substandard uniforms adversely affects the education being imparted.

MHRD stated (May 2017) that the matter has been referred to the concerned states for clarification on the issue.

### 3.18 Irregularities in infrastructure development of schools

As per Section 8 and 9 of the Act, it is the duty of the State Government/ Local Authority to provide infrastructure including school building, teaching staff and learning material. Further as per Section 19(1) of the Act, no school shall be established, or recognized, unless it fulfils the norms and standards specified in the Schedule to the Act. Also as per Section 19 of the Act and as mentioned in the Schedule annexed to the Act, every school must have an all-weather building consisting of (i) at least one classroom for every teacher and an office-cum-store-cum-Head teacher's room; (ii) barrier free access; (iii) separate toilets for boys and girls; (iv) safe and adequate drinking water facility to all children; (v) playground; (vi) arrangements for securing the school building by boundary wall/fencing. The Act has mandated that provision for school infrastructure shall be met within three years, i.e., by 31 March 2013. The cases of irregularities noticed in infrastructure development are discussed below:

#### 3.18.1 Inadequate Infrastructure

Test check in audit revealed that in seven States/UTs, there were shortcomings in infrastructure facilities as mentioned below:

**(i) Chandigarh**

Test check of Government Sr. Secondary School at Khuda Ali Sher, Chandigarh, revealed that the building of the school was unsafe due to major cracks in beams and leakages. Despite the request by the School Principal (July 2014), no corrective measures were taken by the Engineering Department and school was still running in unsafe building, thus, exposing the students (approximately 200) to risk.

The Department accepted the (August 2016) the audit observation.

**(ii) Tripura**

Physical inspection at Durgapur J.B. School under Dharmanagar Municipal Council in North Tripura district revealed that the school was functioning in a Anganwadi Centre (AWC) since 2004. Further, the AWC was in a dilapidated and unhygienic condition.



Picture 2: School run in bamboo shed

Similarly, Kumbharam Para JB School under Ganganagar Block in Dhalai district was running in a temporary bamboo shed since 2001. Rajdhan Chowdhury Para J.B School under Dumburnagar Block, Gandacherra in Dhalai district was also running in a temporary room constructed

with GCI Sheet since 2004.

As a result, conducive atmosphere for imparting education was not prevalent in these three schools.

**(iii) Kerala**

1,412 schools did not obtain fitness certificates as of September 2016. Directorate of Public Instruction, Kerala informed that 146 schools were in unsafe condition.

**(iv) Jharkhand**

In two of the four selected districts (Giridih and Pakur), 14 schools were without buildings. In two Government Primary Schools, three

rooms out of existing six classrooms in one school and three rooms in another school were under unauthorized occupation and hence, not being used for teaching purpose.

(v) **Puducherry**

Test check of 378 schools in two selected districts revealed that, six schools were running in rented buildings. A test check of 70 schools in two selected districts revealed that 17 schools were without playground, 37 schools were without barrier free access and two schools were without boundary wall. In one school, two classes were found running in a dilapidated old kitchen building covered by asbestos sheets.

(vi) **Delhi**

In Delhi Municipal Corporations (DMC), construction and renovation works in schools are carried out by Engineering Department on the requisition of Education Department of respective DMCs. During 2009-16, Education Departments of North and South DMCs issued requisition of various works in 95 schools. The status of these works as of July 2016 is tabulated below:

**Table 17: Status of works**

Work	No. of schools	Works proposed	Works executed	Not executed (%)
Class Rooms	78	1317	380	937 (71)
Halls	28	29	9	20 (69)
Toilet Blocks	34	271	100	171 (63)
Seats (toilet)	6	83	16	67 (81)
Boundary walls	18	18	5	13 (72)
Gates	1	1	0	1 (100)

Audit scrutiny revealed the following:

- Works in eight schools were not taken up as budget was not made available by their respective Education Departments.
- 24 works in North MCD and 25 works in South MCD were not started though requisitions were received by the Engineering Departments 7 to 78 months ago.
- Construction work of the Municipal Corporation Primary school, Gopal Nagar was abandoned after completion of 50 *per cent* of work and incurring expenditure of ₹ 1.16 crore due to construction of Metro Station.

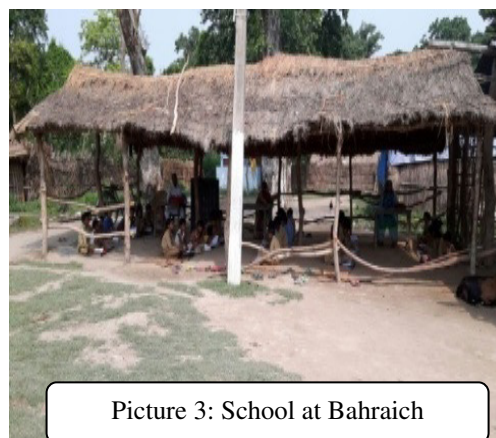
**(vii) Tamil Nadu**

Test check of 150 schools in five selected districts revealed that, nine schools did not have barrier free access for crossing State Highway, River and Dam; classes were conducted in the corridor of broken tiled roof in one school; 19 schools were functioning in tiled roof buildings; three schools in buildings with asbestos sheet roofing; 11 schools in dilapidated buildings; and 19 schools did not have kitchen shed.

**(viii) Uttar Pradesh**

➤ 105 schools were running without building; 403 schools were running in dilapidated buildings; and 858 schools were running in rented buildings.

➤ 26 school buildings ➡ were accommodating 2 to 3 PSs/ UPSs each (total 58 schools) in Bahraich, Gorakhpur, Sultanpur and Unnao districts. Thus, proper school buildings were not provided to schools even after six years of implementation of the Act.



➤ Physical verification ➡ of PS Payasi, Gorakhpur revealed that the school was being used as dairy/goatery and PS Payasi was running in the building of UPS Payasi.



The above cases indicate inadequacies of infrastructure posing risk to students and also failing to provide conducive environment for providing quality education.

### 3.18.2 Boundary walls

As per Section 19 of the Act and as per the Schedule annexed to the Act, every school must have an all-weather building with arrangements for securing the school building by boundary wall/fencing. Analysis of 'School Report Card' data revealed that during 2012-13, 64 *per cent* schools were having boundary walls. This increased to 68 *per cent* during 2015-16. Hence, till date, 32 *per cent* schools are without boundary walls.

MHRD (January 2017) stated that the boundary walls were provided to schools which were situated near highways, ponds, railway lines, forests, international boundaries and those having the rule of encroachment etc. The reply of the Ministry is not tenable because, as per the norms prescribed under RTE Act, every school must be provided by an all-weather building consisting of arrangements for securing the school building by boundary wall/fencing, as one of the essential condition.

### 3.18.3 Schools having Electricity

Provisions under Para 6.4.3 of the SSA Framework stipulates that school buildings should be electrified. Analysis of 'School Report Card' data for the four years period is tabulated below:

**Table 18: Schools having Electricity**

Sl. No.	Year	Total no. of Government Management Schools	No of schools having Electricity	<i>Per cent</i> of Govt. Management Schools having Electricity
1.	2012-13	10,62,147	5,36,431	50.50
2.	2013-14	10,89,892	5,35,910	49.17
3.	2014-15	10,78,021	5,87,653	54.51
4.	2015-16	10,75,036	6,23,152	57.97

Source: UDISE data

Though the status of electrification has marginally improved, only 57.97 *per cent* of the Government Management Schools were electrified. Even though the Government is emphasizing on computer assisted learning in schools, even after six years of implementation of Act, 42.03 *per cent* of the schools were not having electricity which constrained the beneficiaries from using the modern learning techniques and a learning environment as envisaged by the Government.

MHRD stated (January 2017) that the responsibility of external electrification in school was to be done by the State Electricity Board.

### 3.18.4 Number of schools having ramps

As per norms in Section 19 of the Act, every school must have barrier free access. Analysis of 'School Report Card' data for the last four years with reference to the provision of ramps in schools is as indicated below:

**Table 19: Schools having ramps**

Year	Government Schools			Unaided Schools		
	No.	With Ramp	%	No.	With Ramp	%
2012-13	10,62,147	2,05,286	19.32	3,53,952	33,503	9.47
2013-14	10,89,892	2,57,488	23.62	3,44,521	46,706	13.55
2014-15	10,78,021	3,92,454	36.40	3,54,200	85,897	24.25
2015-16	10,75,036	3,80,332	35.37	3,60,758	86,617	24.00

Source: UDISE data

The table indicates improvement in provision of ramps in schools but is still far from satisfactory as 76 per cent schools were still without ramps which hamper education of CWSN students.

MHRD stated (January 2017), that as per UDISE data, percentage of schools which required and having ramps during 2013-14, 2014-15 and 2015-16 were 82.33, 77.37 and 82.60 respectively. The reply is not tenable because as per section 19, no school shall be established unless it fulfils the norms and standards.

MHRD stated (May 2017) that the matter has been referred to the concerned states for clarification on the issue.

### 3.19 Blocking of funds

Examination of records in eight states revealed blocking of funds by various agencies as detailed below:

Sl. No.	State	Audit Observation
1.	Chandigarh	A sum of ₹ 541.48 lakh (SSA share ₹ 257.20 lakh plus UT share ₹ 284.28 lakh) was released during 2010-11 for the construction of Government Model High School, Chandigarh. However, the work was not started till date (August 2016) as the approval of revised site plan was still awaited. This resulted in blocking of funds of ₹ 541.48 lakh.
2.	Telangana	An amount of ₹ 103.91 lakh was released (2012-13) towards electrification in 666 schools in Khammam district. However, there was no progress in work and the funds were lying unutilised as of March 2016.
3.	Lakshadweep	An amount of ₹ 2.56 crore released to Lakshadweep Public Works Department (LPWD) for deposit work during the period 2010-11 to 2012-13 was lying idle as no works were

		undertaken by LPWD and the amount was refunded to MHRD in 2014-15.
4.	Odisha	135 infrastructure works were not started even after 4 to 7 years of approval, resulting in blocking of ₹ 5.22 crore. The money is lying idle as the schools lacked preparedness and there was absence of need based planning. Lack of community participation and improper monitoring by District Project Coordinator (DPC) were also noticed.
5.	Puducherry	Out of ₹ 463.53 lakh meant for Civil works, ₹ 160.17 earmarked for construction of 19 rooms in eight schools remained unutilised since four and a half years resulting in blocking of ₹ 160.17 lakh.
6.	Uttar Pradesh	Out of 12,542 schools sanctioned during 2010-12, 99 schools were under construction. Construction in 542 schools has not commenced due to land disputes, and insufficient funds leading to blocking of funds of ₹ 38.14 crore at District Project Office (DPO) level.
7.	Daman & Diu	<ul style="list-style-type: none"> <li>The collector of Diu shifted two Government middle (boys and girls) school in a nearby Government Higher Secondary School building in November 2014 because the buildings were structurally weak and unsafe. A sum of ₹ 50 lakh was allotted for maintenance and repair of these buildings. However, no progress had been made as of June 2016.</li> <li>Capital grant of ₹ 79.50 lakh for construction of three schools buildings sanctioned under SSA during period from 2010-11 to 2012-13 had not been utilised as of June 2016.</li> </ul>
8.	Nagaland	During 2012-13, PAB approved construction of 97 new Government Primary School (GPS) (₹ 28.11 crore) and upgradation of 41 Government Middle School (GMS) (₹14.43 crore). However, the works were not started and no expenditure was incurred for those approved schools resulting in blocking of fund of ₹ 42.54 crore.

### 3.20 Irregularities in procurement

#### 3.20.1 Irregular payment of ₹ 80.44 lakh on procurement of furniture

DPC, Surguja, Chhattisgarh placed (February 2011) supply orders worth ₹ 2.35 crore to 10 firms for supply of 7,495 tables and benches for UPSs and made payment of ₹ 2.70 crore. Payments were made in advance during 2011. The payment included Value Added Tax (VAT) amounting ₹ 34.58 lakh which was to be retained from the suppliers' bills as per the provision of Section 27 of the VAT Act and to be deposited in the Government Account. The firms concerned had not deposited the VAT amount in the Government Account. Further, four firms had not supplied (July 2016) 2,532 tables and benches valuing ₹ 45.86 lakh. Action against the suppliers had not been initiated for non-supply (July 2016).



DPC, Surguja, thus, made irregular payment of ₹ 80.44 lakh on procurement of furniture.

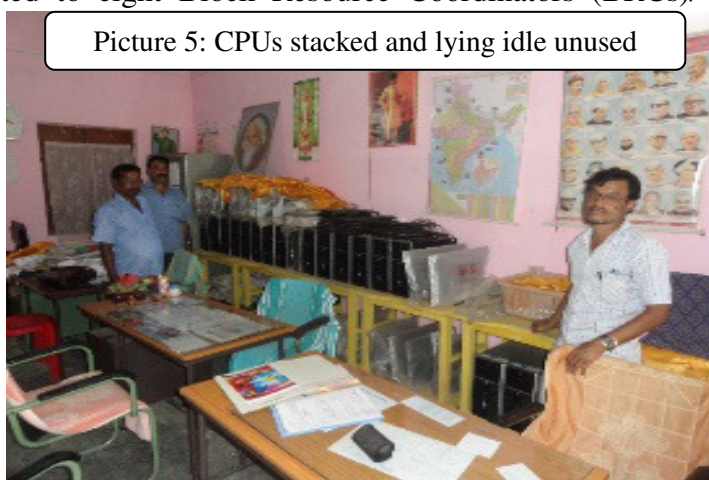
### 3.20.2 Irregularities in procurement of computers/ accessories in Chhattisgarh, Tripura & Delhi

(i) PAB sanctioned (October 2010), ₹ 9.00 crore to 18 districts of Chhattisgarh under Computer Aided Learning Programme (CAL) for 288 UPSs to be developed under CAL with Large Format Display (LFD) computers.

Supply order was issued (October 2010) by Rajiv Gandhi Siksha Mission (RGSM) to a firm registered under Director General of Supplies & Disposal (DGS&D) rate contract, for supply of 246 units of computer equipment for schools at a total cost of ₹ 3.29 crores. Audit noted that the equipment were supplied by another firm, not registered under DGS&D rate contract and the payment of ₹ 3.29 crore was released to that firm. Thus, procurement of computer equipment of ₹ 3.29 crore was irregular.

The RGSM Director stated (May 2016) that the second firm was an authorized dealer of the first firm to whom supply order had been placed. Reply is not acceptable because RGSM issued the supply order to the second party without terminating the contract with first firm. Besides, the second firm was also not empanelled under DGS&D.

(ii) PAB had approved ₹ 1.85 crore during 2011-12 for CAL programme under Innovative Activities of SSA in Tripura. Accordingly, MHRD provided ₹ 1.85 crore to Rajya Shiksha Mission, Tripura in March 2012. The Rajya Shiksha Mission centrally procured 160 computer sets for ₹ 59.33 lakh (including ₹ 5.82 lakh for five years Annual Maintenance Contract) and distributed to eight Block Resource Coordinators (BRCs)/ Urban Resource Coordinator (URC) in May 2013. Audit noted that no computer training was conducted by the BRCs/URC except one batch in Gournagar, BRC under North Tripura District. Out of 160



computers, 26 were being used in the office of the IS/DEO/BRC etc, 22 became non-functional and 112 were lying idle with BRCs/URC since March

2013 as displayed in the picture above. The computers were not being used for the purpose for which these were procured and consequently intended benefits for providing innovative training to the teachers were remained unfulfilled.

(iii) During 2010-16, the Universalisation of Elementary Education Mission (UEEM), Delhi made a total provision of ₹ 20.84 crore for CAL activities viz. Infrastructure Technology support to schools, Development of Hardware/Software CAL content, Technical Personnel, Programmers and Specialists, etc. of this, ₹ 7.01 crore was only utilised, leaving ₹ 13.83 crore unutilized as of March 2016, which constituted 66 *per cent* of the total budget.

MHRD stated (May 2017) that the matter has been referred to the concerned states for clarification on the issue.

### **3.21 Cases of irregularities in operation of schools**

- One UPS viz. Goalgaon Jr. High School, Uttar Dinajpur, West Bengal though shown as functioning during 2015-16, was found closed during the visit of audit. On verification, it was intimated that the school was closed since December 2013 owing to non-posting of teachers. The village (Goalgaon) had no UPS within 6 to 7 KM. Hence, legally guaranteed right of education to the eligible students in a neighbourhood school in that village was not fulfilled.
- Khikhirtola F.P. School, Uttar Dinajpur, West Bengal is an Urdu medium school. But, Urdu teacher was not available in this school for the last five years, also, no Urdu scripted books could be made available in the school for the last five years. Teacher in charge of the school stated that no classes were conducted in the school during last five years due to shortage of teacher and also due to non-availability of class room in good condition. However, only Mid-Day Meal was served during the school hour.

### **3.22 Discrepancies between UDISE and State(s) Data**

The data collected during the audit of test checked schools in the states for the five interventions was compared to the corresponding UDISE data. Differences in the information is tabulated below:

Table 20: Discrepancies in UDISE and State(s) data

(Per cent)

State	District Name	Percentage having school building		Barrier free access		Separate toilets for boys and girls		Safe and adequate drinking water facility to all children		Securing the school building wall and fencing	
		A	B	A	B	A	B	A	B	A	B
Assam	Lakhimpur	40.66	82.71	26.00	40.00	43.33	79.17	50.00	81.65	33.33	23.09
	Kokrajhar	-	-	36.66	39.32	60.00	58.25	33.33	52.51	30.00	11.61
	Dhubri	-	-	33.33	17.69	33.33	83.00	33.33	88.48	16.66	10.83
	Darrang	-	-	23.33	16.88	50.00	42.92	20.00	42.55	3.33	16.01
Goa	South Goa	100	100	53.33	21.96	100	100	100	100	76.66	73.41
	North Goa	100	100	56.66	43.61	99.9	98.56	100	100	80	81.20
Bihar	Jamui	89.65	91.84	79.31	30.99	62.06	94.33	75.86	86.00	55.17	36.71
	Madhubani	92.59	92.59	0.00	15.28	33.33	100.00	70.37	95.05	25.92	59.21
	Motihari	96.55	81.78	86.20	20.78	79.31	74.42	93.16	87.53	37.93	47.94
	Munger	78.57	89.10	10.71	4.10	25.00	98.99	35.71	99.74	35.71	57.25
	Nalanda	82.14	97.67	67.85	15.84	53.57	92.43	67.85	93.19	39.28	59.15
	Patna	78.57	93.36	3.57	20.09	64.28	97.85	82.14	95.99	28.57	59.59
Rajasthan	Barmer	100	98.66	65.00	45.44	90.00	99.88	95.00	97.19	60.00	79.19
	Jhunjhunu	100	98.77	100	39.64	95.00	100.00	95.00	100.00	95.00	91.03
	Rajasmand	100	100	70.00	34.32	90.00	100.00	85.00	99.80	55.00	77.90
	Sikar	100	99.33	100	26.39	100	100	95.00	97.72	65.00	88.13
	Udaipur	95.00	100	85.00	19.52	95.00	99.00	95.00	94.54	65.00	67.65
UP	Sonebhadra	100	100	3.66	7.15	80.00	100	66.66	94.23	70.00	95.31
	Sultanpur	100	100	20.00	22.18	53.33	97.13	56.66	94.68	40.00	49.67
	Unnao	100	100	31.04	18.46	51.72	99.81	48.27	99.48	24.14	71.66
	Bahraich	100	99.68	30.00	47.75	70.00	99.88	70.00	97.57	46.66	53.01
	Gorakhpur	100	100	18.75	9.15	37.50	99.80	37.50	98.95	12.50	41.33
	Maharajganj	100	100	26.66	9.94	66.66	100.00	80.00	99.03	50.00	43.44
	Lakhimpur	100	99.79	43.33	67.18	83.33	99.79	93.33	98.57	43.33	53.56
	Kanpur Dehat	100	99.95	44.83	12.36	72.41	99.65	82.75	99.90	62.06	62.16
	Farrukhabad	100	100	25.00	32.73	46.42	99.73	57.14	98.17	50.00	55.91
Pudducherry	Pudducherry	90.00	100	30.00	75.88	100	100	100	100	100	96.15
	karikal	83.33	100	20.00	43.26	93.33	93.26	96.66	100	93.33	94.68
Tamil Nadu	Virudhunagar	100	99.80	100	5.42	100	99.21	86.66	100	43.33	66.86
	Trichy	100	100.00	100	47.67	90.00	98.95	100	100	23.33	67.64
	Tiruvarur	96.66	99.57	86.66	83.35	90.00	99.04	100	100	53.33	83.56
	Villupuram	100	99.90	86.66	47.76	90.00	99.03	96.66	100	36.66	65.63
Arunachal Pradesh	East Siang	100	99.38	0.00	6.74	40.00	100.00	50.00	93.25	70.00	73.00
	West Siang	100	100	0.00	-	75.00	94.04	60.71	80.95	57.14	40.87
Chhattisgarh	Dhamtari	100	99.44	100	52.76	76.66	100.00	86.66	99.58	60.00	69.54
	Raipur	100	99.12	100	61.99	73.33	100.00	93.33	99.85	86.66	88.37
	Rajnandgaon	100	99.26	100	37.10	80.00	100.00	93.33	99.12	33.33	61.98
	Surguja	100	99.84	100	53.00	93.33	100.00	96.66	99.94	46.66	44.68
Gujarat	Bharuch	100	100	90.00	56.55	90.00	94.97	93.33	100.00	90.00	96.31
	Kutchh	100	100	80.00	51.57	100	94.68	86.66	100.00	90.00	89.68
	Mahisagar	100	100	80.00	32.10	93.33	100.00	93.33	100.00	76.66	84.18
	Narmada	100	100	86.66	33.38	83.33	99.22	80.00	99.95	76.66	90.20
	Surat	100	100	90.00	45.14	90.00	94.07	90.00	100.00	96.66	95.39
Jharkhand	Deoghar	100	99.90	60.71	32.67	85.71	99.39	78.57	98.47	60.71	41.24
	Giridih	100	99.68	51.72	26.70	86.21	99.31	82.76	95.71	20.69	11.74
	Pakur	100	99.90	37.04	21.33	74.07	99.42	85.19	90.76	25.93	15.04
	Simdega	100	99.89	83.33	13.52	93.33	90.04	70.00	88.96	26.67	14.61
Lakshadweep	Lakshdweep	100	100	100	37.77	100	100	100	100	66.66	57.77
Nagaland	Dimapur	100	98.32	83.33	26.75	80.00	100	46.66	78.26	16.66	39.46
	Mon District	100	100	90.00	72.72	70.00	100	33.33	82.25	26.66	48.05
Tripura	Dhalai	93.33	100	80	7.92	73.33	100	70.00	71.78	8.00	11.40
	North Tripura	96.66	100	76.66	22.97	73.33	100.00	70.00	90.99	23.33	16.21
Uttarakhand	Tehri garwal		99.24	100		80.00	93.42	76.66	93.65	56.66	65.36
	Udhamsingh Nagar		98.86	96.66		76.66	92.65	83.33	98.86	70.00	90.28

Haryana	Kaithal	100	100	90.00	30.51	86.66	91.70	100	100.00	80.00	97.84
	Panipat	100	98.12	86.66	30.21	90.00	92.50	73.33	98.67	93.33	97.65
	Fatehabad	100	100	63.33	23.26	93.33	93.67	83.33	100.00	86.66	99.05

A=State Joint Physical Inspection data, B=UDISE

The table revealed that:

- There was no major variation in collated state data by Audit and UDISE data with reference to schools having buildings except in Lakhimpur, Assam.
- Variation was noticed in nearly all the states in all the districts for provision of barrier free access to schools.
- Regarding separate toilets for boys and girls, while UDISE depicted a satisfactory situation, collated state data by Audit indicated clear deviations.
- In the remaining two interventions, there was a mixed trend. In some districts there was a wide variation and in some districts the state figures tallied with the UDISE data.

Further, data (41 indicators) of the School Report Card was verified through physical verification of facilities in 150 test-checked schools of five selected districts of Karnataka and variations in all the indicators was noticed. The details are included as **Appendix-VI-A**. Similarly, in 150 sampled schools in Odisha, it was observed that the actual position of infrastructure in the schools does not tally with the UDISE data. The details are included as **Appendix-VI-B**.

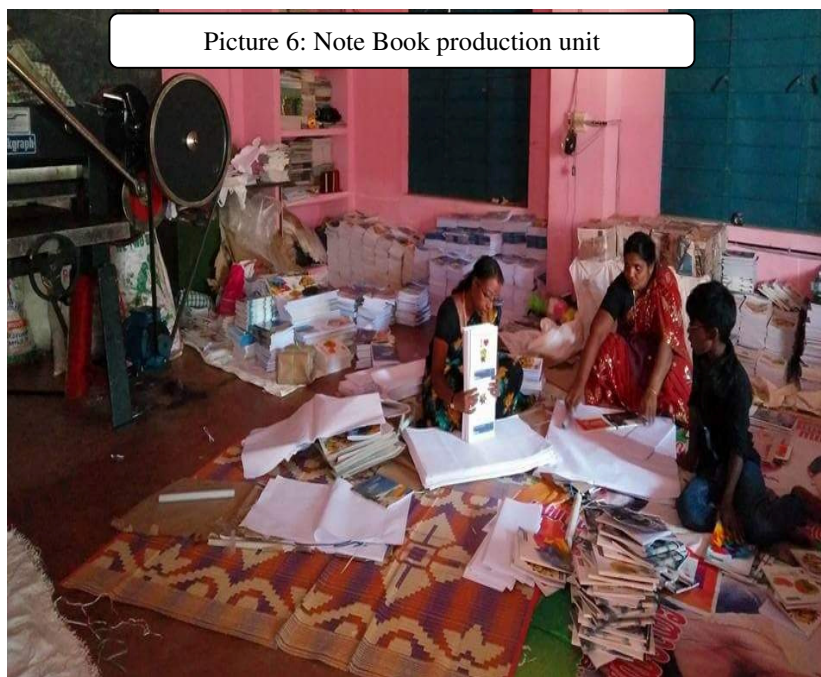
Variations in UDISE data indicate that data capture and validation was deficient. UDISE data entry, validation, verification and test check needs to be strengthened.

### 3.23 Good practices noticed by Audit

Audit identifies factors inhibiting satisfactory performance or goal fulfilment. Some good practices noticed for augmentation of the objectives are mentioned below:

- (i) In Karnataka, Action Plan for increasing enrolment was prepared every year through public awareness programmes, viz., Thayindira Mela, Dakalathi Andolana and Vishesha Dakalathi Andolana.
- (ii) Block Resource Centre, Vellangallur, Thrissur District in Kerala had started a Note Book production Unit from March, 2015 to facilitate

self-employment for the mothers of Children with Special Needs. Block Panchayat had provided the unit with ‘cutting’ and ‘stapler’ machines. BRC Vellangallur provided the required training to these mothers. The Unit named ‘Punyam’, a registered society utilizes the spare time of mothers of children studying in schools in five Panchayaths under BRC, Vellangallur in the manufacturing unit. Thus, mothers could attend to their children as well as earn an income with a flexible time schedule without disturbing their household affairs.



### **3.24 Conclusion**

Access to elementary education is not a privilege, it's a legally enforceable right and yet, many of the children are still not in school. The number of children eligible for elementary education is not being maintained and updated through house hold surveys by the local authorities under the appropriate Government. The UDISE data has inconsistencies in terms of data capture/ projections made and the data captured is not validated at appropriate levels. Children above the age of 14 years were retained in elementary classes in violation of the Act. Schools were running without the recognition even after six years of the implementation of the Act. Adverse PTR noticed in the states indicated poor mobilisation of teachers to synchronise with the provision of the Act. Deployment of teacher in non-educational purposes in contravention of Supreme Court orders compromised the quality of education. Provision of infrastructure as prescribed for schools to be completed within a timeframe of three years (March 2013) was still not fully provided.

### **3.25 Recommendations**

We recommend that,

- i. The State Government may conduct household survey for identification of eligible children in the State to ensure provision of compulsory education to the all eligible children.
- ii. Specific steps may be taken to ensure enrolment of all eligible children to eliminate dropout rate in line with the objective of the Act.
- iii. The appropriate Government may re-evaluate requirement of teachers in the schools and develop a roadmap for deployment of teachers with a view to minimize the possibility of shortage/excess of teachers, as providing relevant and useful education to children is dependent on the availability of teachers.
- iv. The appropriate Government may regularly review supply and distribution of free text books.
- v. The procurement of text books and uniforms may be further streamlined to ensure proper accounting of receipts and distribution to targeted schools/students.
- vi. The infrastructure requirements, as per the RTE roadmap, may be immediately provided.

## CHAPTER - IV

### MONITORING & EVALUATION

#### 4.1 Background

Section 21 of the RTE Act provides that a school shall constitute a School Management Committee consisting of the elected representatives of the local authority, parents or guardians of children admitted in such schools and teachers. SMC shall monitor the management of the school, prepare and recommend School Development Plan (SDP), monitor the utilization of the grants received from the appropriate Government or local authority, and perform any such functions as may be prescribed. Further, as per Section 31 of the Act, National Commission for Protection of Child Rights (NCPCR) and the State Commissions for Protection of Child Rights (SCPCRs) shall examine and review the safeguards for rights provided by or under this Act and also inquire into complaints relating to child's right to free and compulsory education. Further, as per Section 33 and 34 of Act, National Advisory Council (NAC) and State Advisory Council (SAC) shall be constituted to advice Central and State Government on implementation of the provisions of the RTE Act in an effective manner.

#### 4.2 National Advisory Council

MHRD had set up NAC on 08 July 2010 in compliance of Section 33 of the Act. The functions of NAC was to advice Central Government on implementation of the provisions of the RTE Act in an effective manner. The Minister of Human Resource Development is Ex-officio Chairperson of the Council. The Secretary, Department of School Education & Literacy, Director, NCERT, Vice Chancellor, NUEPA, Chairman NCTE and Chairman NCPCR are *ex-officio* Members and nine other members were nominated by the Central Government

As per its own approved schedule (26 August 2010), the NAC was to meet every quarter in the initial three years of the commencement of the Act. Audit observed that the NAC met only twice in 2010-11 and 2011-12, once in 2012-13 and 2013-14 and has not met thereafter. Further NAC has not been reconstituted after November 2014. MHRD informed (January 2017) that formation of new NAC was under process. Thus, the NAC which was entrusted with the responsibilities of advising the implementation of the Act in an effective manner largely remained ineffective and not in existence since November 2014.

MHRD stated that GoI has set up the National Mission of SSA in 2001 with Governing Council (GC) and Executive Council (EC) working under it. GC had met only once since 2001 and the reconstitution of EC is under process. However, the reply is silent about non reconstitution of NAC.

### **4.3 State Advisory Council (SAC)**

Section 34 of the Act, envisages that the State Government should constitute, by notification, SAC to advise them to implement the provisions of the Act in an effective manner.

The Minister in-charge of the Ministry/Department of School Education in the State Government is ex-officio Chairperson of the Council. As per the procedures for transaction of business of the SAC, was to meet regularly, at such times as the Chairperson thinks fit, but three months shall not intervene between its last and the next meeting.

Audit observed that seven<sup>22</sup> out of the 35 states/UTs had not constituted SACs and in 28 states/UTs where the SACs had been constituted, 13 states/UTs constituted the SACs after three years of implementation of the Act. Of these, Maharashtra constituted the SAC only in February 2016.

Further, out of 28 states that had constituted SACs, 17 states/UTs did not comply with the requirements in the Act to hold SAC meetings at intervals not exceeding three months. In fact, 11 states/UTs<sup>23</sup> did not hold even one meeting of the SAC.

MHRD stated (May 2017) that the comments from the respective States are being collected.

### **4.4 School Management Committee (SMC)**

Rule 3 of the RTE Rules provides that the SMC constituted under Section 21 of the Act should be constituted in every school, except unaided schools within six months of implementation of the Act and be reconstituted after every two years. SMC acts as a critical bridge between community and the school, playing the additional role of providing oversight in schools to ensure all basic requirements of the school are being met.

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<sup>22</sup> Dadra Nagar Haveli, Daman & Diu, Jharkhand, Manipur, Tamil Nadu, Telangana, Uttarakhand

<sup>23</sup> Andaman & Nicobar Island, Andhra Pradesh, Arunachal Pradesh, Goa, Karnataka, Lakshadweep, Maharashtra, Nagaland, Punjab, Sikkim, Uttar Pradesh



#### 4.4.1 (a) Non formation of SMCs

Test check in audit revealed the status of constitution of SMCs in 12 states/ UTs as tabulated below:

**Table 21: Formation of SMCs**

Sl. No.	State	Number of Schools test checked	Number of Schools SMC not constituted	Percentage of SMCs not constituted
1.	Bihar	169	21	12%
2.	Karnataka	150	62	41%
3.	Kerala	60	25	41%
4.	Madhya Pradesh	240	28	12%
5.	Mizoram	60	14	23%
6.	Punjab	90	4	5%
7.	Rajasthan	100 <sup>24</sup>	4	4%
8.	Tamil Nadu	150	24	16%
9.	West Bengal	90	79	88%
10.	Andaman and Nicobar Islands	60	14	23%
11.	Delhi	60	02	3%
12.	Puducherry	70	7	10%

Non formation of SMCs deprives the oversight as envisaged in the Act.

#### 4.4.1 (b) Delay in formation of SMCs

Audit observed delays in formation of SMCs ranging from one month to three years as detailed below:

Sl. No.	State	Audit Observation
1.	Jharkhand	In 120 test checked schools in four selected districts, there was delay in formation of SMCs ranging from three months to two years
2.	Mizoram	Only three out of 60 test checked schools had constituted SMC within six months of implementation of the Act. 23 out of 60 schools did not reconstitute SMC every two years.
3.	Punjab	In 47 schools, SMC was not formed within 6 months from the implementation of the Act.
4.	Tripura	In 60 test checked schools in two districts, delay of constitution of SMC in 18 schools ranged from 1 to 37 months
5.	Andaman and Nicobar Islands	Out of 60 test checked schools, in 10 schools SMCs were not constituted within the prescribed six months period.
6.	Chandigarh	Out of 30 test checked schools, 18 schools have not formed SMCs within six months.

<sup>24</sup> Test checked Government Schools

7.	Delhi	Out of 60 selected schools, in 50 schools, SMCs were constituted with delays ranging from 1 to 31 months. In two DMC schools, SMCs were not constituted till March 2016.
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#### 4.4.2 Shortfall in meetings of SMC

Rule 3(5) of the RTE Rules stipulates that the SMC shall meet at least once a month, the minutes and decisions of the meetings properly recorded and made available to the public. The status of meetings of SMCs in various states is detailed in *Appendix-VII*.

The Appendix indicates that there were shortfalls in SMC meetings which deprived constructive dialogue with the stakeholders and reinforcing the well-functioning of school system.

#### 4.4.3 Non preparation of School Development Plan (SDP)

As per Section 22 of the Act, every SMC shall prepare a SDP, which is the basis for the plans and grants to be made by the appropriate Government or local authority. SDP is a strategic plan for improvement in school functioning. Test check in audit revealed that during 2015-16 in nine states/UTs namely Bihar, Haryana, Jharkhand, Lakshadweep, Mizoram, Nagaland, Rajasthan, Uttar Pradesh and West Bengal no SDP was prepared by the SMCs whereas, in the following states/UTs, the status was as below:

**Table 22: Preparation of School Development Plans**

Sl. No.	State	Schools test checked	SDP prepared	SDP not prepared	Percentage not prepared
1.	Chhattisgarh	120	87	33	27 %
2.	Goa	60	4	56	93 %
3.	Gujarat	117 <sup>25</sup>	59	58	50 %
4.	Karnataka	150	105	45	30 %
5.	Kerala	60	47	13	21 %
6.	Madhya Pradesh	231	52	179	77 %
7.	Manipur	60	27	33	55 %
8.	Odisha	150	85	65	43 %
9.	Punjab	90	26	64	71 %
10.	Sikkim	57	12	45	79 %
11.	Tamil Nadu	150	37	113	75 %
12.	Chandigarh	30	6	24	80 %
13.	Daman and Diu	60	30	30	50 %
14.	Delhi	60	38	22	37%

<sup>25</sup> Test checked Government schools

To contribute effectively to child development, the school and local community have to work in unison. In the absence of SDP, the schools were deprived of harmonized development.

#### 4.4.4 Special training not provided to identified children

Rule 5 of the RTE Rules stipulates that the SMC of a school owned and managed by the State Government or local authority shall identify children requiring special training. SMCs were required to organize such training based on specially designed appropriate learning material.

Audit noted that no training for identified children was conducted by SMCs in eight states, viz., Andhra Pradesh, Haryana, Himachal Pradesh, Manipur, Meghalaya, Nagaland, Sikkim, Tamil Nadu whereas in five states given below, training for identified children was partly extended by SMC's:

Sl. No.	State	Audit Observation
1.	Assam	In 95 (79 per cent) out of 120 selected schools, SMCs neither identified any children for special training, nor organized such training.
2.	Jharkhand	During 2010-16, out of target of 1.60 lakh children requiring special training, only 1.21 lakh (77 per cent) children were provided special training by SMC's despite availability of funds.
3.	Kerala	In 60 selected schools in 2 districts, SMCs did not provide special training to 52 students who were given age appropriate admission in three schools.
4.	Maharashtra	No special training was arranged by the concerned SMCs in 9 out of 72 selected schools where it was required.
5.	Rajasthan	During 2010-16, out of 2.80 lakh children needing special training, only 1.30 lakh (46 per cent) children were provided special training by SMCs.

Failure of SMCs to provide special training resulted in identified children not being given special training to enable them to successfully integrate with the rest of the class academically as envisaged in the Act.

MHRD stated (May 2017) that the comments from the respective States are being collected.

#### 4.5 Shortfall in inspections

Regular inspections of schools were to be conducted by officers/staff of respective State Government e.g. Block Level Officers (BLOs), Block Resource Centres (BRCs), Cluster Resource Centres (CRCs) and various

Nodal Officers nominated by the State Government. Test check in audit revealed the status of inspections in following states:

Sl. No	State	Audit Observation
1.	Arunachal Pradesh	In the test checked 60 schools, inspection was carried out by BRC and CRC only once a year instead of once in every two months during 2010-16.
2.	Andhra Pradesh	In two selected districts, out of 37,296 inspections targeted for 2010-16, only 21,415 inspections were conducted by various Nodal Officers e.g. District Education Officers (DEOs), Deputy Education Officers (Dy EOs) and Mandal Education Officers (MEOs).
3.	Chhattisgarh	Out of four test checked DEOs, in one district, 91 <i>per cent</i> of schools were not inspected during 2010-16. Further, out of 16 test checked Block Education Officers (BEOs), in 10 BEOs two to 89 <i>per cent</i> of schools had not been inspected.
4.	Himachal Pradesh	In test checked blocks, against 3,189 inspections, only 1198 inspections were carried out during 2010-16.
5.	Kerala	In two selected districts, out of 1,080 inspections targeted for 2010-16, only 267 inspections were conducted by various Nodal Officers e.g. Deputy Director of Education (DDE), DEO and Assistant Education Officer (AEO).
6.	Madhya Pradesh	The inspection of schools conducted by district level officials ranged from 853 to 11,047 during 2012-13 to 2015-16 against the target of 15,300 per year.
7.	Maharashtra	Out of 2,66,715 schools, 28,532 schools were not visited even once by BLO/ BRCs/ CRCs and 41,657 schools were visited by BRCs/ CRCs less than five times in a year during 2011-12 to 2014-15.
8.	Meghalaya	In 60 test checked schools in two selected districts, the percentage of schools which were not inspected even once during 2010-16 was 42 <i>per cent</i> in one district. Majority of the schools (68 <i>per cent</i> and 42 <i>per cent</i> in two districts respectively) were inspected only 1-5 times during 2010-16.
9.	Tamil Nadu	Out of 150 test checked schools, nine schools were not at all inspected, 31 schools were inspected between 1 and 5 times, 21 schools between 6 and 10 times during 2010-11 to 2015-16.
10.	Uttar Pradesh	During 2010-16, shortage of inspections by BRC, Nyay Panchayat Resource Centre (NPRC) and BRC/NPRC ranged between 9 to 100, 7 to 100 and 2 to 100 <i>per cent</i> respectively.
11.	West Bengal	None of the Sub-Inspectors of School of the 12 test-checked Blocks except one in a district visited the schools. In 10 Circle Resource Centres (CLRCs), percentage of visit by Sub-Inspectors of Schools ranged between 3 and 50 <i>per cent</i> and in 9 CLRCs, the same ranged between 51 and 117 <i>per cent</i> from 2010-11 to 2015-16.

Inspection of school is important to monitor the status of basic facilities like drinking water, toilets, mid-day meal, quality of education, attendance of

teachers etc. Absence of periodic inspection/supervision of schools, hampers the monitoring of continuous assessment of the implementation of RTE.

MHRD stated (May 2017) that the comments from the respective States are being collected.

#### 4.6 Grievance Redressal Mechanism

Section 31 of the Act provides additional powers to National Commission for Protection of Child Right (NCPCR) & State Commission for Protection of Child Right (SCPCR) to examine and review the safeguards to rights provided by or under the Act, and inquire into complaints relating to child's rights to free & compulsory education

##### 4.6.1 National Commission for Protection of Child Rights (NCPCR)

Section 3 of the Commissions for Protection of Child Rights Act, 2005 read with Section 31 of the Act provides that the Central Government shall constitute the NCPCR to exercise the powers conferred on, and to perform the functions assigned to it. At National level, NCPCR monitors the Protection of Child Rights and matters of violation of child's rights and for matters connected therewith or incidental thereto.

##### 4.6.1.1 Difference in UDISE data and monitoring surveys conducted by NCPCR

During July- August 2014, NCPCR conducted a survey of 38 schools in four educationally backward blocks in Bihar, Karnataka, Maharashtra and Odisha for the year 2014-15. The purpose of this survey was to assess the veracity of UDISE data collected by National University of Educational Planning and Administration, MHRD (NUEPA) for the year 2012-13 in April 2014. However, there were discrepancies between UDISE and data collected by NCPCR survey team as mentioned below:

**Table 23: Discrepancies in UDISE data and NCPCR data**

Sl. No.	State / Block	Indicators	No of schools having the indicators	
			As per UDISE data(2012-13)	As per NCPCR data(2014-15)
1.	Karnataka/ Lingasugur	Boys toilet	10	8
		Girls toilet	10	8
		Drinking water	10	9
		Student classroom ratio	7	5
		Pupil teacher ratio	8	7
		Teacher classroom ratio	9	6
2.	Maharashtra/ Dharur	Girls toilet	10	9
		Drinking water	7	1
		Library	6	4
		Boundary wall	3	2
3.	Odisha/ Lanjigarh	Ramp	8	6

4.	Bihar/ Pupri	Ramp	9	7
		Student classroom ratio	2	0
		Pupil teacher ratio	2	0
		Teacher classroom ratio	4	0

The above table indicates that the number of schools having the indicators were lesser as per NCPCR survey as compared to UDISE data which raises doubts about the veracity of UDISE data.

For successful implementation of any educational programme, reliable information system is essential. In the absence of veracity of UDISE data, the effective monitoring of the Act was difficult.

#### 4.6.1.2 Pending complaints

Para 31(1) (b and c) of the Act stipulates that NCPCR shall, in addition to the functions assigned to it, shall also inquire into complaints relating to child's right to free and compulsory education, and take necessary steps as per provisions of the Commission for Protection of Child Rights Act, 2005. Further, Para 8.3.4 of SSA framework empowers NCPCR for following areas of Grievance Redressal System - (i) Registration of complaints; (ii) Investigation of complaints; (iii) Response to complaints; and (iv) Appeal process.

As on March 2016, 993<sup>26</sup> complaints were pending with NCPCR as tabulated below:

**Table 24: Status of complaints - NCPCR**

Year	No. Of complaints received	No. Of complaints disposed	No. Of complaints pending	Nature of Complaints pending	
				Infrastructure	Others
2010-11	1,742	1,588	154	23	131
2011-12	1,677	1,156	521	327	194
2012-13	726	568	158	33	125
2013-14	297	201	96	23	73
2014-15	115	88	27	7	20
2015-16	61	24	37	7	30
<b>Total</b>	<b>4,618</b>	<b>3,625</b>	<b>993</b>	<b>420</b>	<b>573</b>

Source: Data provided by NCPCR management.

Section 14(1) of the Commissions for Protection of Child Rights Act, 2005 provides that the NCPCR shall, while enquiring into any matter relating to complaints, have all the powers of a civil court trying to suit under the Code of Civil Procedure, 1908 e.g. summoning and enforcing the attendance of any person and examining him on oath.

<sup>26</sup> This included 455 complaints pertaining to Andhra Pradesh.

Test check of pending complaints in NCPCR revealed that as of March 2016, 25 complaints received pertaining to issues like corporal punishment, denial of admissions, non-attendance of teachers, etc. were pending disposal for more than two years. Despite having above mentioned powers under Section 14 of the Commissions for Protection of Child Rights Act, 2005, NCPCR did not utilize its power and wrote letters and reminders in a routine manner to the state agencies for furnishing the reports resulting in delay in settlement of pending complaints. Two summons pertaining to six complaints only were issued by NCPCR till 2016 for hearing.

NCPCR replied (Nov 2016) that inquiring into complaints is a part of broad monitoring role of NCPCR that also includes undertaking research programmes, visits, etc. which is affected due to appointment of short term contractual staff. Regarding summon hearings, NCPCR replied that the summons can only be issued with the approval of the Chairperson, NCPCR and the process of reviewing the summon hearing procedure has already been initiated in the Commission.

#### **4.6.2 State Commission for Protection of Child Right (SCPCR)**

At State level, SCPCRs monitor the protection of Child Rights, matters of violation of child rights and for matters connected therewith or incidental thereto.

##### **4.6.2.1 Constitution of SCPCRs**

Section 31(3) of the Act provides that where the SCPCR has not been constituted in a State, the appropriate Government may, for the purpose of performing the functions specified in Section 31, constitute such authority, in such manner and subject to such terms and conditions, as may be prescribed. Audit observed that out of 35 states, in ten states SCPCR/ Right to Education Protection Authority (REPA an interim authority) were constituted till April 2010, whereas in the remaining 25 states, SCPCR/ REPA were constituted during June 2010 to April 2015 (*Appendix-VIII*).

##### **4.6.2.2 Non setting of Child Helpline**

Rule 28 of the RTE Rules provides that SCPCR may set up a Child Helpline under which complaints regarding violation of child rights are to be registered, which may be monitored by it through a transparent on line mechanism. However, in 12 states namely Arunachal Pradesh, Bihar, Gujarat, Jharkhand, Madhya Pradesh, Meghalaya, Mizoram, Rajasthan, Tripura, Uttarakhand, Uttar Pradesh and Puducherry child helpline for receiving complaints and further monitoring was not set up.

#### 4.6.2.3 Pending complaints

Section 32 of the Act stipulates that the appeal relating to complaint preferred shall be decided by SCPCR as provided under relevant provisions of Commission for Protection of Child Rights Act, 2005. Test check in audit revealed that there was pendency of complaints in the SCPCRs/State Grievance Redressal Authorities of 11 states as of March 2016:

**Table 25: Status of complaints - SCPCR**

Sl. No.	State	Year	Complaints received	Complaints settled	Complaints pending
1.	Assam	2010-16	356	nil	356
2.	Goa	2010-16	46	10	36
3.	Gujarat	2013-16	49	23	26
4.	Karnataka	2015-16	117	68	49
5.	Madhya Pradesh	2010-16	426	128	298
6.	Odisha	2010-16	17,796	17,527	269
7.	Punjab	2012-16	156	107	49
8.	Rajasthan	2010-16	1,041	378	663
9.	Telangana	2014-16	323	296	27
10.	Uttarakhand	2013-16	176	137	39
11.	West Bengal	2010-16	360	50	310

Absence of child helpline and delay in settlement of complaints, resulted in children being deprived of an important right of grievance redressal as envisaged under the Act.

#### 4.7 Irregularities noticed in monitoring by institutions

According to para 7.12.3 of SSA Framework, institutions including Universities under Departments of Education, Social Science and Institutes of national stature have been assigned the work of periodic monitoring of SSA implementation in State and UTs. The monitoring institutions were required to make field visits and report on progress of SSA at the ground level every six months.

Cases of irregularities in monitoring by institutions are mentioned below:

Sl. No.	State	Audit Observation
1.	Gujarat	An amount of ₹ 50 per school per annum was allotted to Gujarat State Commission for Protection of Child Rights (GSCPCR) for Supervision and Monitoring, which was to be utilised on approved monitoring plan by GSCPCR. As per norms, monitoring plan of GSCPCR was to be approved by the Executive Committee of the SSA. An amount of ₹ 86.83 lakh was allotted to GSCPCR for monitoring during 2013-16 of which only ₹ 18.69 lakh (15 September 2016) was utilised by the Commission. Non-utilisation of funds allotted was mainly attributable to non-approval of monitoring plan by the Executive



Sl. No.	State	Audit Observation
		Committee (August 2016). However, the monitoring plan was submitted only in July 2016 by the Commission.
2.	Tripura	MHRD had assigned Tripura University as Monitoring Institution for monitoring the implementation of SSA. The Monitoring Institutions (MIs) were required to carry out field visits and report on progress of SSA at the ground level every six months. This cycle was to be repeated every two years. During 2010-11 to 2015-16, the Monitoring Institution conducted only three half yearly visits against prescribed 12. Resultantly, there was a shortfall in monitoring of implementation of SSA.
3.	Andhra Pradesh	As per Section 12(1)(c) of the Act, school shall admit in class I, the children belonging to weaker section to the extent of 25 per cent of the total strength of the class in unaided schools. Indian Institute of Management (IIM), Ahmedabad conducted evaluation of implementation of Section 12 (1)(c) during 2014-15 and found that this section was not being implemented in the state. The unaided schools are contesting this provision in the court.
4.	Uttar Pradesh	Rule 25(2) of State RTE Rules provide that any complaint regarding child rights shall be made to Village/Ward Education Committees through its Member Secretary (head teacher), first and second appeal of which shall be made for rural and urban areas to ABSAs and Zila Panchayat/Nagar Palika respectively. Monitoring of these complaints was to be done by UP Basic Shiksha Parishad through online monitoring mechanism. No evidence regarding setting up of online monitoring mechanism for these complaints in Basic Shiksha Parishad was made available to audit. Thus, effective monitoring mechanism was not set up under RTE Rules in the state.
5.	Haryana	A provision of ₹ 5.30 crore was made during 2011-12 for third party assessment regarding overall monitoring of implementation of the provisions of the Act but the assessment from the third party had not been done.
6.	Puducherry	PAB approved a lump sum amount of ₹ 10.00 lakh under Project Management Scheme to carry out third party assessment survey on sample basis. Puducherry University was appointed to conduct the third party assessment survey on SSA for the year 2014-15 from November 2014 to March 2015. An amount of ₹ 8.00 lakh was paid to the Puducherry University in 2014-15 with direction that survey report should reach before the next Project Approval Board meeting. The report however, had not been submitted by Puducherry University as of July 2016.

MHRD stated (May 2017) that the comments from the respective States are being collected.

## 4.8 Absence of Internal audit

### 4.8.1 No Internal Audit mechanism at Central level

Internal audit is conducted through the internal audit wings of the Principal Accounts offices of concerned Ministries/Departments. Principal Chief Controller of Accounts (PCCA) had to conduct internal audit of all schemes of the Ministry implemented by Government of India. During 2010-11 to 2015-16, internal audit of the SSA scheme was not conducted by the Ministry.

The PCCA replied (November 2016) that the internal audit is being conducted on the basis of Annual Audit Plan of the Ministry prepared on the basis of periodicity and availability of manpower and internal audit of the scheme will be conducted as and when the same is included in the Annual Audit Plan. Thus, an important tool for assessing effectiveness of controls in place was overlooked.

### 4.8.2 Internal Audit at State level

As per para 104.3 of Manual of Financial Management and Procurement of SSA, the State Implementation Society should introduce proper internal audit system and strengthen checks of the in-house internal audit system to ensure proper utilization of funds approved in AWP&B. Further, para 104.4 of Manual of Financial Management and Procurement of SSA stipulates that in states where an in- house internal audit team is not available, qualified Chartered Accountant firms may be engaged for carrying out internal audit.

Test check in audit revealed that in seven states/UTs, there were shortcomings in conduct of internal audit as mentioned below:

Sl. No.	State	Audit Observation
1.	Haryana	Internal audit system was not in place in the Directorate of Elementary Education (DEE) and the Parishad.
2.	Lakshadweep	Internal audit was not conducted during 2010-16.
3.	Nagaland	Internal audit for 2014-15 and 2015-16 was not done due to non-release of funds.
4.	Rajasthan	Internal audit was not conducted after 2013-14
5.	Sikkim	Internal audit was not conducted during 2010-16.
6.	Uttar Pradesh	Out of 1,61,000 schools, only 39,455 schools were audited by Internal Audit Wing (IAW) during 2010-15 and norm of auditing the schools once in every three years was not complied with.
7.	Puducherry	Accounts of implementing units at the school level were not audited periodically for the year 2013-14.

Shortcomings in conduct of internal audit in states indicates failure of the internal control mechanism.

#### 4.9 Third party evaluation of civil works

Para 6.10.2 of the SSA Framework states that in order to assure quality of civil works, an independent assessment of the technical quality of civil works, through Third Party Evaluation (TPE) is mandatory. Cases noticed in Audit are given below:

Sl. No.	State	Audit Observation
1.	Madhya Pradesh	Project Approval Board (PAB) in its 162 <sup>nd</sup> (April 2011) and 177 <sup>th</sup> (March 2012) meetings decided to independently assess the technical quality of all construction works. It was noticed that third party evaluation of civil works was not carried out during 2013-16 in two test checked districts of Burhanpur and Morena.
2.	Goa	Experts were not engaged to conduct the evaluation study. The failure on the part of GSSA to engage the experts for the TPE and get the factual reports on the quality of the works deprived the SSA administration from knowing the good practices in the civil works constitutions under the SSA.

In the absence of proper evaluation and assessment reports, the impact of quality assurance e.g. highlighting good practices, bringing and sharing strengths and weaknesses for further improvement as envisaged under the Act was not being done.

MHRD stated (May 2017) that the comments from the respective States are being collected.

#### 4.10 Learning level assessment of children/Low academic achievement by students

Section 29 of the Act provides laying down the curriculum and evaluation procedure for elementary education by an academic authority to be specified by the appropriate Government. Moreover, under Research Evaluation Monitoring and Supervision (REMS), assessment of enhancement in students' learning achievement should be carried out periodically at primary and upper primary stage.

Cases of four states pertaining to learning level assessment of children/low academic achievement by students are mentioned below:

Sl. No.	State	Audit Observation
1.	Odisha	<p>Odisha Primary Education Programme Authority (OPEPA) conducted studies in language, Mathematics and Social studies during 2013-14 covering all 30 districts and in six sample districts in 2014-15 and 2015-16 respectively. Analysis of latest study report of the State covering 17,887 students of class-II, III, VI and VIII of 666 PS and UPS in 2014-15 revealed that:</p> <ul style="list-style-type: none"> <li>• Out of 4,426 class-II students in 333 Primary schools, 16 <i>per cent</i> children could not read letters while 80 <i>per cent</i> children could not read words.</li> <li>• 4,320 students of class III secured mean average of 52 <i>per cent</i> marks in language paper. The result of three districts out of sampled six was below state average.</li> <li>• In case of class-VI, 4,983 students were evaluated with mean average for six districts being 42.55. In mathematics, the learning achievement varied from 27 to 41 <i>per cent</i>. In Social studies, the achievement varied from 27 to 39 <i>per cent</i>.</li> <li>• Out of 4,158 students assessed in class-VIII, only one district reached the level of 50 <i>per cent</i> achievement in language against mean average of 48.75 <i>per cent</i>. In Social studies, 65 <i>per cent</i> of students scored less than 40 <i>per cent</i>. Achievement level in mathematics was below 40 <i>per cent</i> in all six districts.</li> </ul>
2.	West Bengal	<p>A learning level assessment taken up by the School Education Department during 2013 to 2015 through an evaluation programme called 'Utkarsha Abhijan' revealed that there was lack of reading and mathematical skills especially in 7 to 10 districts of the State including the test checked districts.</p> <p>An assessment exercise was undertaken in Shiksha kendras (SSKs) and Madhyamik Shiksha Kendras (MSKs) in 18 educational districts during November-December 2014 in which 2,37,301 SSK learners (out of 11,88,992) and 70,798 MSK learners (out of 3,40,641) had participated. Results of evaluation indicated that 17.97 <i>per cent</i> of the SSK students and 54.58 <i>per cent</i> of the MSK students scored C grades scoring below 45 <i>per cent</i>.</p>
3.	Himachal Pradesh	<p>A survey to assess the enhancement in students learning achievement and progress undertaken by the SPD, SSA during 2013-16 was conducted for Hindi, English, Mathematics and Environmental Science. Comparative achievement of children over the period of three years (2013-16) <i>vis-à-vis</i> baseline survey (start of academic session 2013-14) showed that there was increase in learning levels in respect of primary classes whereas in upper primary classes VI and VII, there was decrease in learning level by 17 and 7 <i>per cent</i>.</p>
4.	Chhattisgarh	<p>In September 2013, the State Government launched Dr. APJ Abdul Kalam Shiksha Gunavatta Abhiyan to improve the</p>

		<p>quality of education and deputed officials of various departments of the State to survey the schools through questionnaires. Out of total 53,269 schools in the state, 43,529 schools (82 <i>per cent</i>) were covered under the programme as of March 2015, details are shown as below:</p> <p style="text-align: center;"><b>Table 26: Grades achieved</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">No. of schools</th> <th rowspan="2">School covered</th> <th colspan="4">Categories</th> </tr> <tr> <th>A</th> <th>B</th> <th>C</th> <th>D</th> </tr> </thead> <tbody> <tr> <td>53,269</td> <td>43,529</td> <td>11,094</td> <td>16,569</td> <td>10,676</td> <td>5,190</td> </tr> </tbody> </table> <p>The above table shows that only 25 <i>per cent</i> of the total schools have achieved Grade “A” and three fourth of schools were under grades B, C and D needing improvement in quality education.</p>	No. of schools	School covered	Categories				A	B	C	D	53,269	43,529	11,094	16,569	10,676	5,190
No. of schools	School covered	Categories																
		A	B	C	D													
53,269	43,529	11,094	16,569	10,676	5,190													

This indicates that greater attention is required for improving the quality of education.

#### 4.11 Conclusion

National Advisory Council was formed to advice Central Government on implementation of the provisions of the RTE Act in an effective manner but was not reconstituted after November 2014. School Management Committee (SMC), which were required to be formed to prepare School Development Plan and monitor the management of the school, were not formed in number of schools test checked in Audit. Training for identified children was not conducted by SMCs in eight states and was partly extended in another five states.

In the absence of a proper system of periodic inspection/supervision of schools, the school progress was not monitored and the purpose of comprehensive and continuous assessment of the scheme implementation was defeated. Further, internal audit of the scheme by Chief Controller of Accounts was also not conducted at the Ministry level.

Continued and effective monitoring as envisaged in the Act is vital to ensure quality elementary education to all eligible students.

#### **4.12 Recommendations**

We recommend that,

- i. National Advisory Council needs to be reconstituted.
- ii. The State Governments may ensure that School Management Committees (SMCs) are constituted in all schools, School Development Plans are prepared by all SMCs and prescribed number of SMC meetings are held for improving the management and monitoring of the scheme.
- iii. Monitoring mechanism needs to be strengthened and necessary periodical inspections may be conducted by Block Resource Centres and Cluster Resource Centres.
- iv. Chief Controller of Accounts may ensure that internal audit of the scheme at Central level is conducted regularly.

New Delhi  
Dated: 16 June 2017



**(MUKESH PRASAD SINGH)**  
Director General of Audit  
Central Expenditure

**Countersigned**



New Delhi  
Dated: 22 June 2017

**(SHASHI KANT SHARMA)**  
Comptroller and Auditor General of India

# APPENDICES





**Appendix-I**  
(Refer to para 1.7)

**Table indicating the sample**

Sl. No.	Name of State/ UT	No. Of Districts	Selection of District @ 15% & Limited to minimum two Districts
1.	Andhra Pradesh	23	2
2.	Arunachal Pradesh	16	2
3.	Assam	27	4
4.	Bihar	38	6
5.	Chhattisgarh	27	4
6.	Goa	2	2
7.	Gujarat	33	5
8.	Haryana	21	3
9.	Himachal Pradesh	12	2
10.	Jharkhand	24	4
11.	Karnataka	34	5
12.	Kerala	14	2
13.	Madhya Pradesh	51	8
14.	Maharashtra	35	5
15.	Manipur	9	2
16.	Meghalaya	7	2
17.	Mizoram	8	2
18.	Nagaland	11	2
19.	Orissa	30	5
20.	Punjab	22	3
21.	Rajasthan	33	5
22.	Sikkim	4	2
23.	Tamil Nadu	30	5
24.	Telangana	10	2
25.	Tripura	8	2
26.	Uttarakhand	13	2
27.	Uttar Pradesh	75	10
28.	West Bengal	20	3
29.	Andaman and Nicobar Island	3	2
30.	Chandigarh	1	1
31.	Delhi	9	2
32.	Dadra and Nagar Haveli	1	1
33.	Daman and Diu	2	2
34.	Lakshadweep	1	1
35.	Puducherry	4	2
<b>Total</b>		<b>658</b>	<b>112</b>

**Appendix-II**  
**(Refer to para 2.5)**  
**Unutilised Balance**

(₹ in crore)

Sl. No.	Name of State/UT	Unspent Balance					
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
1.	Andaman & Nicobar	3.52	3.93	13.29	13.87	9.58	8.81
2.	Andhra Pradesh	628.70	940.43	454.51	591.65	809.08	554.69
3.	Arunachal Pradesh	12.71	22.03	59.09	3.96	224.25	-6.99
4.	Assam	46.284	229.41	163.42	700.22	475.98	507.95
5.	Bihar	5774.09	3419.25	7653.13	5070.00	2722.70	1911.26
6.	Chandigarh	17.30	11.78	23.00	14.39	7.99	1.40
7.	Chhattisgarh	1665.44	98.35	601.37	477.46	108.57	250.00
8.	Dadra Nagar Haveli	7.16	8.37	14.83	7.25	7.74	2.40
9.	Daman & Diu	1.67	1.54	4.61	5.76	5.55	2.79
10.	Delhi	46.86	38.74	28.58	86.01	48.50	51.78
11.	Goa	2.75	10.78	4.15	2.41	4.56	.13
12.	Gujarat	81.26	183.96	116.20	1474.86	458.19	202.26
13.	Haryana	186.66	214.40	468.61	182.72	290.34	305.52
14.	Himachal Pradesh	247.78	80.88	60.16	38.24	49.55	0
15.	Jharkhand	1738.95	1386.41	1725.36	907.39	1216.71	988.55
16.	Karnataka	397.16	380.20	198.63	700.16	235.32	1264.21
17.	Kerala	91.98	140.75	60.26	41.51	107.84	121.78
18.	Lakshadweep	3.99	5.72	10.40	3.77	3.10	-.70
19.	Madhya Pradesh	947.39	0	456.21	1363.89	860.52	1044.75
20.	Maharashtra	200.28	345.21	697.56	708.74	588.80	0
21.	Manipur	95.97	41.31	128.74	29.44	147.09	113.53
22.	Meghalaya	0	63.98	97.18	176.64	137.53	122.00
23.	Mizoram	22.00	2.85	-.31	-1.51	39.55	13.05
24.	Nagaland	47.39	44.33	31.76	40.38	125.86	76.50
25.	Odisha	563.77	1045.27	1782.68	1505.37	1334.32	1209.00
26.	Puducherry	1.87	1.54	2.00	5.65	2.03	5.79
27.	Punjab	253.91	118.82	329.86	285.81	225.69	94.86
28.	Rajasthan	222.38	262.74	0	0	-334.00	70.16
29.	Sikkim	19.81	20.81	10.46	7.88	7.13	11.51
30.	Tamil Nadu	153.76	237.88	243.66	-261.79	9.13	10.43
31.	Telangana	0	0	0	0	620.65	260.29
32.	Tripura	121.30	142.62	55.84	86.19	72.51	73.05
33.	Uttar Pradesh	482.11	968.63	1025.41	874.23	1059.92	1147.71
34.	Uttarakhand	192.88	213.94	29.71	61.55	95.20	0
35.	West Bengal	119.15	1572.60	413.41	2077.56	2335.42	1992.83
36.	<b>Total</b>	<b>14398.23</b>	<b>12259.46</b>	<b>16963.77</b>	<b>17281.66</b>	<b>14112.90</b>	<b>12411.30</b>

0 = UC not provided by Ministry of Human Resource Development

**Appendix-III**  
**(Refer to para 2.6)**  
**Outstanding Advances**

(₹ in crore)

Sl. No.	State / UT	Outstanding advances as on 31.3.2014	Outstanding advances as on 31.3.2015	Outstanding advances as on 31.3.2016
1.	A & N Islands	21.14	6.04	5.84
2.	Andhra Pradesh	375.76	266.08	91.49
3.	Arunachal Pradesh	0.45	0.08	0.99
4.	Assam	64.93	207.89	212.31
5.	Bihar	4554.98	3415.52	1460.08
6.	Chandigarh UT	6.02	8.27	8.29
7.	Chhatisgarh	415.41	523.27	102.02
8.	Dadar and Nagar Haveli	0.00	0.00	0.18
9.	Daman & Diu	2.93	2.63	2.64
10.	Delhi	35.77	26.72	116.37
11.	Goa	2.21	1.81	0.60
12.	Gujarat	0.09	12.15	0.00
13.	Haryana	648.59	165.15	163.71
14.	Himachal Pradesh	12.44	38.58	52.31
15.	Jharkhand	807.79	659.07	876.52
16.	Karnataka	114.83	121.63	35.70
17.	Kerala	1.60	0.42	0.59
18.	Lakshadweep	2.52	0.04	0.36
19.	Madhya Pradesh	1517.85	1165.14	0.00
20.	Maharashtra	0.00	505.44	0.00
21.	Manipur	91.62	117.66	0.00
22.	Meghalaya	31.66	42.56	34.08
23.	Mizoram	0.23	0.00	0.11
24.	Nagaland	0.83	0.82	22.92
25.	Odisha	1715.60	1252.49	53.79
26.	Puducherry	1.32	0.07	4.28
27.	Punjab	63.32	59.87	15.49
28.	Rajasthan	320.48	4047.34	152.45
29.	Sikkim	0.00	0.40	0.30
30.	Tamil Nadu	40.58	35.55	17.05
31.	Telangana	0.00	169.16	138.62
32.	Tripura	0.00	179.23	35.16
33.	Uttar Pradesh	133.93	370.32	248.29
34.	Uttarakhand	0.00	22.83	6.40
35.	West Bengal	0.00	1629.44	615.85
	<b>Total</b>	<b>10984.85</b>	<b>15053.63</b>	<b>4474.79</b>

**Appendix -IV**  
(Refer to para 3.2)

**Comparative statement regarding 'Out of School Children'**

Sl. No.	State	Set 1*		Set 2 <sup>s</sup>		Set 3	Set 4
		OoSC as per State data		OoSC as per Projection and UDISE		OoSC as per MHRD Survey	OoSC as per AWP&B
		2014-15	2015-16	2014-15	2015-16	2014-15	2014-15
1.	Andaman and Nicobar	-265	611	5,873	7,434	1,015	0
2.	Andhra Pradesh	5,09,110	5,47,004	8,69,959	11,25,449	1,07,829	67,805
3.	Arunachal Pradesh	25,573	26,009	-67,798	-70,144	6,517	2,315
4.	Assam	97,501	1,06,646	-4,49,230	-86,603	1,57,813	88,516
5.	Bihar	1,03,557	-16,18,455	-31,458	-71,15,386	11,69,722	1,81,086
6.	Chandigarh	0	0	15,353	24,273	1,090	4,885
7.	Chhattisgarh	50,373	36,511	-1,06,427	-38,533	1,67,072	56,159
8.	Dadra & Nagar Haveli	-562	-1,339	9,408	9,929	745	174
9.	Daman & Diu	1,180	1,497	5,032	6,565	421	71
10.	Delhi	0	0	-4,22,080	-4,28,275	85,084	9,809
11.	Goa	0	0	-4,870	-2,177	0	1,664
12.	Gujarat	35,995	66,877	3,07,425	3,14,082	1,59,308	35,995
13.	Haryana	96,120	1,95,072	1,22,449	3,34,456	43,879	92,644
14.	Himachal Pradesh	4,942	3,892	-7,705	-8,383	2,176	2,852
15.	Jharkhand	-1,63,659	-2,54,478	-3,45,455	-4,30,987	1,40,426	2,44,113
16.	Karnataka	95,542	131,953	1,19,065	-38,64,170	1,22,139	1,81,053
17.	Kerala	13,356	11,852	1,77,488	1,92,510	33,161	2,178
18.	Lakshadweep	0	0	1,766	2,202	267	0
19.	Madhya Pradesh	1,01,234	60,124	72,716	7,72,788	4,50,952	63,591
20.	Maharashtra	2,09,518	3,08,268	1,79,847	2,78,183	1,45,326	63,420
21.	Manipur	1,81,341	2,53,077	-1,15,016	-1,17,602	7,037	7,167
22.	Meghalaya	31,260	14,942	-1,88,820	-2,19,173	17,237	31,276
23.	Mizoram	3,335	5,702	-41,413	-44,971	972	4,108
24.	Nagaland	9,331	8,757	1,341	-1,294	2,896	6,692
25.	Orissa	2,94,675	9,726	15,538	-12,871	4,01,052	6,001
26.	Puducherry	-2,267	-1,991	21,353	28,407	285	303
27.	Punjab	0	0	-76,361	-17,311	91,578	10,840
28.	Rajasthan	26,85,000	20,33,000	7,55,756	3,49,809	6,01,863	2,98,790
29.	Sikkim	902	697	-20,203	-16,645	535	1,342
30.	Tamil Nadu	-120,325	-121,736	27,014	5,782	57,529	38,879
31.	Telangana	36,519	46,391	2,50,581	1,12,991	0	0
32.	Tripura	371,249	3,63,841	-68,529	-71,340	4,518	1,376
33.	Uttar Pradesh	-6,16,212	-8,18,476	51,24,708	58,54,410	16,12,285	78,099
34.	Uttarakhand	3,808	3,208	92,901	98,145	86,794	5,827
35.	West Bengal	15,50,174	14,41,050	-41,486	-5,16,027	3,39,239	86,066

\* - Based on the projection of child population in the age group of six to 14 years less total number of children enrolled in the schools as per States.

§ - Based on the child population in the age group of six to 14 years less total number of children enrolled in the schools as per MHRD.

**Appendix-V-A**  
(Refer to para 3.4)

**Net Enrolment Ratio (2012-13)**

Sl. No.	State/UT	Primary	Upper Primary	Secondary
1.	Andaman & Nicobar	168.96	146.96	121.05
2.	Andhra Pradesh	288.55	228.59	157.6
3.	Arunachal Pradesh	113.96	83.49	46.12
4.	Assam	101.96	73.61	47.36
5.	Bihar	84.94	65.25	31.15
6.	Chandigarh	80.28	76.13	54.49
7.	Chhattisgarh	95.83	74.36	42.9
8.	Dadra Nagar Haveli	81.37	71.90	49.63
9.	Daman & Diu	74.07	68.00	47.43
10.	Delhi	92.04	87.79	63.22
11.	Goa	98.96	88.92	68.30
12.	Gujarat	83.42	68.51	42.86
13.	Haryana	77.22	65.13	45.77
14.	Himachal Pradesh	84.36	77.91	68.98
15.	Jammu & Kashmir	69.04	58.24	39.14
16.	Jharkhand	97.92	73.80	40.86
17.	Karnataka	86.20	77.32	61.12
18.	Kerala	83.55	80.44	70.59
19.	Lakshadweep	86.09	94.77	77.22
20.	Madhya Pradesh	97.09	77.18	34.56
21.	Maharashtra	86.20	73.92	53.18
22.	Manipur	286.38	197.65	126.67
23.	Meghalaya	94.82	58.83	33.87
24.	Mizoram	118.99	85.72	51.49
25.	Nagaland	105.00	67.38	31.75
26.	Odisha	94.03	64.71	64.83
27.	Puducherry	82.18	80.98	70.08
28.	Punjab	85.67	69.29	49.08
29.	Rajasthan	80.08	59.22	38.65
30.	Sikkim	91.20	71.57	24.52
31.	Tamil Nadu	86.86	75.18	59.31
32.	Tripura	107.02	94.62	73.19
33.	Uttar Pradesh	91.45	56.36	32.84
34.	Uttarakhand	80.96	63.45	51.23
35.	West Bengal	92.57	68.81	42.03
36.	<b>All States</b>	<b>96.09</b>	<b>73.78</b>	<b>47.92</b>

Source : School Report Card

**Appendix-V-B**  
(Refer to para 3.4)

**Net Enrolment Ratio (2013-14)**

Sl. No.	State/UT	Primary	Upper Primary	Secondary
1.	Andaman & Nicobar	NA	NA	NA
2.	Andhra Pradesh	137.11	110.47	76.69
3.	Arunachal Pradesh	108.51	88.29	50.12
4.	Assam	105.95	76.49	50.32
5.	Bihar	91.66	79.06	35.98
6.	Chandigarh	78.08	77.09	57.99
7.	Chhattisgarh	93.79	76.80	51.89
8.	Dadra Nagar Haveli	79.59	71.65	51.68
9.	Daman & Diu	75.55	68.36	51.30
10.	Delhi	92.30	93.26	64.35
11.	Goa	97.51	89.28	72.91
12.	Gujarat	82.92	68.39	44.88
13.	Haryana	77.67	68.63	46.20
14.	Himachal Pradesh	83.71	78.44	68.07
15.	Jammu & Kashmir	68.99	55.32	39.56
16.	Jharkhand	96.49	79.76	44.38
17.	Karnataka	92.28	82.89	54.01
18.	Kerala	85.78	82.26	73.79
19.	Lakshadweep	79.06	78.74	81.17
20.	Madhya Pradesh	93.66	76.14	44.76
21.	Maharashtra	86.42	75.84	56.27
22.	Manipur	107.78	106.98	72.89
23.	Meghalaya	95.28	64.87	38.29
24.	Mizoram	100.86	83.93	53.98
25.	Nagaland	99.39	74.26	40.75
26.	Odisha	NA	NA	NA
27.	Puducherry	NA	NA	NA
28.	Punjab	85.72	70.13	47.48
29.	Rajasthan	79.54	61.97	41.04
30.	Sikkim	83.54	59.90	26.14
31.	Tamil Nadu	86.66	76.66	61.59
32.	Telangana	NA	NA	NA
33.	Tripura	101.15	101.25	87.95
34.	Uttar Pradesh	87.03	57.26	36.67
35.	Uttarkhand	NA	NA	NA
36.	West Bengal	92.09	72.95	41.66
37.	<b>All States</b>	<b>90.41</b>	<b>72.54</b>	<b>46.86</b>

Source : School Report Card

NA : Not available

**Appendix-V-C**  
(Refer to para 3.4)

**Net Enrolment Ratio (2014-15)**

Sl. No.	State/UT	Primary	Upper Primary	Secondary
1.	Andaman & Nicobar	78.85	68.26	59.90
2.	Andhra Pradesh	73.77	60.31	44.01
3.	Arunachal Pradesh	116.41	100.19	58.37
4.	Assam	107.79	80.22	54.31
5.	Bihar	93.77	87.63	42.08
6.	Chandigarh	74.93	76.07	57.47
7.	Chhattisgarh	93.37	78.45	55.75
8.	Dadra Nagar Haveli	76.65	70.81	59.59
9.	Daman & Diu	75.14	65.53	52.34
10.	Delhi	93.16	95.42	65.13
11.	Goa	96.97	86.65	79.21
12.	Gujarat	83.29	71.36	47.73
13.	Haryana	77.82	71.11	49.42
14.	Himachal Pradesh	83.92	79.36	66.48
15.	Jammu & Kashmir	72.14	56.45	42.30
16.	Jharkhand	96.02	86.12	47.12
17.	Karnataka	94.44	85.02	59.19
18.	Kerala	84.62	80.33	74.89
19.	Lakshadweep	76.03	72.15	90.66
20.	Madhya Pradesh	85.31	73.47	42.99
21.	Maharashtra	85.70	76.85	58.27
22.	Manipur	107.53	108.78	79.44
23.	Meghalaya	97.13	68.41	43.90
24.	Mizoram	95.45	85.97	57.19
25.	Nagaland	85.59	86.25	40.28
26.	Odisha	91.07	68.21	50.31
27.	Puducherry	72.54	67.44	57.81
28.	Punjab	85.74	71.55	49.24
29.	Rajasthan	77.76	63.07	39.79
30.	Sikkim	79.75	68.74	34.06
31.	Tamil Nadu	88.41	76.02	64.20
32.	Telangana	80.10	64.71	50.78
33.	Tripura	100.72	106.66	88.55
34.	Uttar Pradesh	85.64	59.64	40.09
35.	Uttarakhand	85.40	64.07	49.00
36.	West Bengal	90.96	77.45	46.36
37.	<b>All States</b>	<b>87.41</b>	<b>72.48</b>	<b>48.46</b>

**Source : School Report Card**

**Appendix-V-D**  
(Refer to para 3.4)

**Net Enrolment Ratio (2015-16)**

Sl. No.	State/UT	Primary	Upper Primary	Secondary
1.	Andaman & Nicobar	NA	NA	NA
2.	Andhra Pradesh	72.10	63.37	52.29
3.	Arunachal Pradesh	115.64	108.54	64.90
4.	Assam	99.60	77.83	55.67
5.	Bihar	100.57	96.88	48.62
6.	Chandigarh	72.23	74.64	59.49
7.	Chhattisgarh	91.69	82.10	55.94
8.	Dadra Nagar Haveli	76.92	69.18	56.78
9.	Daman & Diu	71.42	62.45	48.67
10.	Delhi	93.36	98.08	68.73
11.	Goa	95.66	84.78	78.45
12.	Gujarat	82.46	73.35	47.54
13.	Haryana	73.76	69.36	50.65
14.	Himachal Pradesh	82.10	80.46	67.37
15.	Jammu & Kashmir	72.39	56.04	43.55
16.	Jharkhand	97.21	89.12	49.61
17.	Karnataka	96.40	79.37	62.14
18.	Kerala	85.65	79.94	76.52
19.	Lakshadweep	73.28	68.20	68.59
20.	Madhya Pradesh	79.83	72.31	46.56
21.	Maharashtra	85.79	78.49	59.94
22.	Manipur	102.87	115.89	82.53
23.	Meghalaya	96.86	72.87	49.88
24.	Mizoram	99.00	92.52	60.08
25.	Nagaland	83.20	80.89	46.44
26.	Odisha	90.51	72.00	52.92
27.	Puducherry	69.30	63.96	52.68
28.	Punjab	84.10	89.24	51.60
29.	Rajasthan	79.20	67.18	41.14
30.	Sikkim	75.47	82.57	41.51
31.	Tamil Nadu	90.90	77.05	65.93
32.	Telangana	80.64	68.45	52.39
33.	Tripura	97.99	121.42	89.82
34.	Uttar Pradesh	83.07	60.53	41.98
35.	Uttarakhand	84.42	66.24	51.49
36.	West Bengal	94.02	81.30	52.35
37.	<b>All States</b>	<b>87.30</b>	<b>74.74</b>	<b>51.26</b>

Source : School Report Card

NA : Not available



**Appendix -VI-A**  
(Refer to para 3.22)

**No. of schools having variations between  
School Report Card data and Joint Physical Verification data in Karnataka**

Sl. No.	Indicators	No. of schools
1.	Visits by Resource Teacher for CWSN	79
2.	No. of visits by CRC Coordinator	122
3.	No. of visits by BEO	114
4.	No. of toilet seats for boys	60
5.	No. of toilet seats for boys (functional)	61
6.	No. of toilet seats for girls	60
7.	No. of toilet seats for girls (functional)	61
8.	Toilet seats for CWSN	52
9.	Toilet seats for CWSN (functional)	58
10.	No. of regular teachers	58
11.	No. of contract teachers	56
12.	Enrolment	84
13.	Repeaters	22
14.	CWSN students	50
15.	SDMC constituted	91
16.	PTR (Pupil-Teacher Ratio)	90
17.	SCR (Student-Classroom Ratio)	92
18.	No. of teachers (Male)	36
19.	No. of teachers (Female)	34
20.	No. of teachers aged above 55	64
21.	No. of teachers trained for at least 10 days	71
22.	Drinking water facilities	82
23.	Drinking water (functional)	23
24.	Classroom for each class	63
25.	No. of classrooms	67
26.	No. of classrooms in good condition	73
27.	No. of classrooms requiring major repairs	53
28.	No. of classrooms requiring minor repairs	57
29.	No. of classrooms for instruction purpose	80
30.	Availability of furniture	74
31.	Playground	49
32.	Land available for playground	44
33.	Whether ramp for disabled needed	83
34.	Ramp available	68
35.	Handrails available	88
36.	No. of computers available	65
37.	No. of computers (functional)	67
38.	Land for additional classroom	58
39.	Status of school building	26
40.	Library	58
41.	No. of books in library	114

Source: UDISE of State and Joint Physical Verifications

**Appendix –VI-B**  
*(Refer to para 3.22)*

**No. of schools having variations between  
School Report Card data and Joint Physical Verification data in Odisha**

Sl. No.	Name of the component	No. of schools
1.	HM ROOM	39
2.	Ramps	40
3.	Toilet Boys	67
4.	Toilet Girls	55
5.	Water	41
6.	Kitchen Shed	86
7.	Play Ground	27
8.	Playing Material	150
9.	Boundary Wall	114
10.	Library	49
11.	Pucca Building	76
12.	Electricity	36

Source: UDISE of the State and Joint Physical Verification (JPV)

**Appendix -VII**  
**(Refer to para 4.4.2)**  
**Shortfall in SMC Meetings**

Sl. No.	State	Observation
1.	Assam	In selected districts, shortfall in meetings ranged from 70 to 73 per cent in a year. All the selected 30 schools under the Kokrajhar district did not hold any SMC meeting during 2013-14.
2.	Chhattisgarh	Out of 120 test-checked schools, in 102 schools (85 <i>per cent</i> ) SMC meetings were not conducted during 2010-16 as per norms.
3.	Gujarat	As against prescribed 10,800 meetings (12 meeting per year for 6 years of 150 schools), only 3,499 (32.40 <i>per cent</i> ) meetings were held during 2010-11 to 2015-16.
4.	Jharkhand	In 80 government schools of four test checked districts, against 4,927 meetings to be organized, only 2,343 meetings were organized since January 2011.
5.	Karnataka	Out of 150 test-checked schools, in 68 schools the number of meetings held during the last five years was less than stipulated.
6.	Madhya Pradesh	In 158 out of 203 test checked schools there was short fall in number of SMC meeting during the last five years.
7.	Meghalaya	Out of 60 test checked schools in two districts, SMC meetings were held up to five times in 33 schools to up to 20 times in four schools during last five years.
8.	Nagaland	Out of two selected districts, no meetings were held in 13 schools in one district. In the remaining 47 schools, out of the mandated 1128 meetings to be held during the period of review, only 636 were held resulting in shortfall of 492 meetings (44 <i>per cent</i> ).
9.	Odisha	Against the requirement of 9000 meetings, only 6793 (73 <i>per cent</i> ) SMC meetings were held in sampled schools.
10.	Punjab	Out of 90 test checked schools, shortfall in SMC meetings were noticed in 49 schools.
11.	Tripura	Out of 1,980 SMC meetings to be held in 60 schools, only 938 meetings were held during 2010-11 to 2015-16.
12.	Uttarakhand	Only 52 <i>per cent</i> meetings against the required number were organised during 2011-16 in selected schools.
13.	Chandigarh	Out of 30 test checked schools, in 27 Schools, shortfall in SMC meetings ranged between 10 <i>per cent</i> and 92 <i>per cent</i> .
14.	Delhi	Out of 60 selected schools, in one school, SMC did not conduct even a single meeting and in 56 (24 schools of DOE and 32 schools of DMCs) schools, SMC conducted less than six meetings in a year. Shortfall in conducting meetings ranged from 3 to 17 meetings.
15.	Dadra and Nagar Haveli	During the year 2015-16, meeting of SMC was not held once in a month in 15 schools.
16.	Daman and Diu	In 27 selected Government Schools of one district, monthly meetings of SMCs were not held.
17.	Lakshadweep	In the 15 test checked schools, there was shortfall in conducting meetings ranging from 1 to 9 during the period 2010-11 to 2015-16.
18.	Puducherry	Out of 2,835 SMC meetings to be held during 2010-16, only 899 meetings were held in test checked schools.

**Appendix -VIII**  
(Refer to para 4.6.2.1)  
**Delay in Constitution of SCPCR**

Sl. No.	States	Due date of constitution	Actual Date of constitution
1.	Andaman & Nicobar Islands	01.04.2010	04.04.2011 (REPA)
2.	Andhra Pradesh	01.04.2010	04.12.2012
3.	Arunachal Pradesh	01.04.2010	08.11. 2013
4.	Chandigarh	01.04.2010	11.03. 2014
5.	Chhattisgarh	01.04.2010	16.06. 2010
6.	Dadra & Nagar Haveli	01.04.2010	12.05. 2011
7.	Daman & Diu	01.04.2010	12.11. 2010 (Child Protection Society)
8.	Gujarat	01.04.2010	28.09. 2012
9.	Haryana	01.04.2010	28.12. 2012
10.	Himachal Pradesh	01.04.2010	27.04. 2013
11.	Jammu and Kashmir	01.04.2010	NA
12.	Jharkhand	01.04.2010	18.10. 2011
13.	Kerala	01.04.2010	04.10. 2012
14.	Lakshadweep	01.04.2010	27.04. 2015 (REPA)
15.	Manipur	01.04.2010	02.11. 2012
16.	Meghalaya	01.04.2010	10.07. 2013
17.	Mizoram	01.04.2010	13.09. 2010 (REPA)
18.	Nagaland	01.04.2010	19.04. 2013
19.	Puducherry	01.04.2010	22.05. 2012 (REPA)
20.	Punjab	01.04.2010	15.04. 2011
21.	Tamil Nadu	01.04.2010	28.03. 2012
22.	Tripura	01.04.2010	30.11. 2013
23.	Telangana	02.06.2014	25.11. 2014
24.	Uttar Pradesh	01.04.2010	29.11. 2013
25.	Uttarakhand	01.04.2010	10.05. 2011
26.	West Bengal	01.04.2010	17.08. 2012

Source: NCPCR and SCPCR of respective state's websites

# ABBREVIATIONS



## ABBREVIATIONS

ABRC	Additional Block Resource Centre
ABSA	Assistant Basic Shiksha Adhikari
AIE	Alternative and Innovative Education
AS	Alternative Schooling
AWC	Anganwadi Centre
AWP&B	Annual Work Plan & Budget
BAS	Baseline Achievement Survey
BEED	Block Elementary Education Officer
BEO	Block Education officer
BLO	Block Level Officer
BPL	Below Poverty Line
BRC	Block Resource Centre
BRC	Block Resource Centre
BRCC	Block Resource Centre Coordinator
BRP	Block Resource Person
BTEC	Basic Teacher Education Centre
CA	Chartered Accountant
CABE	Central Advisory Board of Education
CBR	Community Based Rehabilitation
CCA	Chief Controller of Accounts
CEC	Continuing Education Centre
CLRC	Circle Resource Centre
CM	Community Mobilisation
CPI	Commissioner for Public Instructions
CRC	Cluster Resource Centre, Cluster Resource Coordinator
CRCC	Cluster Resource Centre Coordinator
CWSN	Children with Special Needs
DAMC	District Admission Monitoring Committee
DBE	District Board of Education
DEE	Directorate Elementary Education
DEEP	District Elementary Education Plan
DEO	District Education Officer
DG	Director General
DIET	District Institute of Education and Training
DISE	District Information System for Education
DLMC	District Level Monitoring Committee
DMA	District Mission Authority
DMC	District Monitoring Committee
DOE	Directorate of Education
DPC	District Planning Committee
DPEO	Directorate of Primary Education

DPEP	District Primary Education Programme
DRP	District Resource Person
DS	Deputy Secretary
EC	Executive Committee
EC	Executive Council
ECCE	Early Childhood Care and Education
ECE	Early Childhood Education
EDI	Educational Development Index
EGS	Education Guarantee Scheme
EMIS	Educational Management Information System
EVS	Environmental Science
FMP	Financial Management & Procurement
GC	Governing Council
GiA	Grant-in-Aid
GMS	Government Middle School
GoI	Government of India
GP	Gram Panchayat
GPS	Government Primary School
GSCPCR	Gujarat State Commission for Protection of Child Rights
GSSA	Goa / Gujarat Sarva Shiksha Abhiyan
HLG	High Level Group
HS	High School
HSS	Higher Senior Secondary
ICDS	Integrated Child Development Services
IED	Inclusive Education for Disabled
JEPC	Jharkhand Education Project Council
JRM	Joint Review Mission
KGBV	Kasturba Gandhi Balika Vidyalaya
KSCPCR	Karnataka State Commission for Protection of Child Rights
LEP	Learning Enhancement Programme
MC	Monitoring Committee
MDM	Mid-day Meal
MHRD	Ministry of Human Resource Development
MI	Monitoring Institutes
MIS	Management Information System
MLL	Minimum Levels of Learning
MME	Management, Monitoring and Evaluation
MPPS	Mandal Parishad Primary Schools
MPSP	Maharashtra Prathamik Shikshan Parishad
MPUPS	Mandal Parishad Upper Primary Schools
MS	Mahila Samakhya
MSK	Madhyamik Shiksha kendra
MTA	Mother Teacher Association



NAC	National Advisory Council
NCEC	Nodal Continuing Education Centre
NCERT	National Council of Educational Research and Training
NCF	National Curriculum Framework
NCPCR	National Commission for Protection of Child Rights
NCTE	National Council of Teacher Education
NGO	Non-Governmental Organization
NLM	National Literacy Mission
NPE	National Policy on Education
NPEGEL	National Programme for Education of Girls at Elementary Level
NPRC	Naya Panchayat Resource Centre
NUEPA	National University of Educational Planning and Administration
OBC	Other Backward Community
OPEPA	Odisha Primary Education Programme Authority
PAB	Project Approval Board
PBRSSM	Paschim Banga Rajya Shishu Shiksha Mission
PEEP	Project for Enhancement of Elementary Education Programme
PS	Primary school
PTA	Parent Teacher Association
PTR	Pupil Teacher Ratio
QMT	Quality monitoring tool
REMS	Research, Evaluation, Monitoring and Supervision
REPA	Right to Education Protection Authority
RIE	Regional Institute of Education
RSK	Rajya Shiksha Kendra.
RTE	Right to Education
SAC	State Advisory Council
SC	Scheduled Caste
SCERT	State Council of Educational Research and Training
SCPCR	State Commission for Protect of Children Rights
SDP	School Development Plan
SE&L	School Education & Literacy
SEC	School Education Committee
SEMAM	State Education Mission Authority, Meghalaya
SES	Selected Educational Statistics
SFD	Special Focus District
SIEMAT	State Institute of Educational Management and Training
SIS	State Implementation Society
SMA	State Mission Authority
SMC	School Management Committee
SPD	State Project Director
SPO	State Project Office
SRC	State Resource Centre
SSA	Sarva Shiksha Abhiyan
SSAM	Sarba Siksha Abhiyan Mission

SSK	Shiksha Kendra
ST	Scheduled Tribe
TET	Teacher Eligibility Test
TLC	Total Literacy Campaign
TLE	Teaching Learning Equipment
TLM	Teaching Learning Material
TOR	Term of Reference
TPE	Third party evaluation
TSG	Technical Support Group
UDISE	Unified District Information System for Education
UEE	Universalisation of Elementary Education
UN	United Nations
UP	Upper primary
UPS	Upper Primary school
URC	Urban Resource Centre
UT	Union Territory
VEC	Village Education Committee
WSDP	Whole School Development Plan



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