

DEPARTMENT OF SCHOOL EDUCATION

3.3 Sarva Shiksha Abhiyan

Sarva Shiksha Abhiyan was launched all over the country from January 2001 onwards. However, in Nagaland, the programme started only in 2003-04. The basic data on educational indicators was available only from 2003-04. The Perspective Plans required for all the districts and the State for the period up to 2010 had not been prepared. The issues relating to out of school children, children with special needs and girls education are yet to be addressed by the State. The infrastructure facilities in the State were dismal and construction works were carried out without any technical inputs. The State Implementation Society (SIS) has also not framed any time-bound programme to train 65 per cent of untrained teachers and 45 per cent under-qualified teachers thus, making quality education a distant dream. With these basic inputs not in place, the objective of ensuring that all children complete five years of primary education by 2007 and eight years of elementary schooling by 2010 will be difficult.

Highlights

The State had not prepared a perspective plan for all the districts and the State for the period up to 2010.

(Paragraph 3.3.1)

The State Government did not release its matching share of Rs.4.93 crore in 2002-03, Rs.2.38 crore in 2003-04; Rs.2.81 crore in 2004-05 and Rs.5.46 crore in 2005-06 which led to non-release/short-release of central share in the subsequent years.

(Paragraph 3.3.7)

According to the survey in August 2003, the three districts test checked were grossly deficient in infrastructure as 76 per cent schools had no drinking water facilities, 94 per cent had no electricity, 55 per cent had no verandah, 97 per cent had no toilet for girls and 92 per cent of schools had no urinal and 86 per cent of school buildings had dilapidated wall, roof and floor.

(Paragraph 3.3.8.1)

43 per cent of the teachers were not adequately qualified for teaching purposes and 65 per cent of teachers were not trained to perform the job.

(Paragraph 3.3.11 & 3.3.12)

SSA funds of Rs.10.65 lakh were diverted for distribution of free text books in Kiphire under Tuensang district though the State was providing funds for the same purpose.

(Paragraph 3.3.15.1)

There were 192 habitations without primary schools within one kilometer. The State covered only 32 per cent of the 60,803 out of school children assessed in 2003-04 by arranging Alternative Education (AE) through two NGOs. Out of school children covered by Alternative Education (AE), only 75.55 per cent were brought into the mainstream upto 2005-06 in three test checked districts.

(Paragraph 3.3.17)

There were 72 upper primary schools eligible for Teaching Learning Equipment (TLE) grant of Rs.50, 000 as one time assistance. None of the Upper Primary schools were selected for the grant. Instead Rs.63 lakh was released to 126 Government High Schools and Higher Secondary Schools.

(Paragraph 3.3.22)

3.3.1 Introduction

Sarva Shiksha Abhiyan (SSA) aimed to provide useful and relevant elementary education to all children in the 6 to 14 age-group by 2010 with active participation of the community and school management committees in order to bridge social, regional and gender gaps. The main objectives of SSA are:

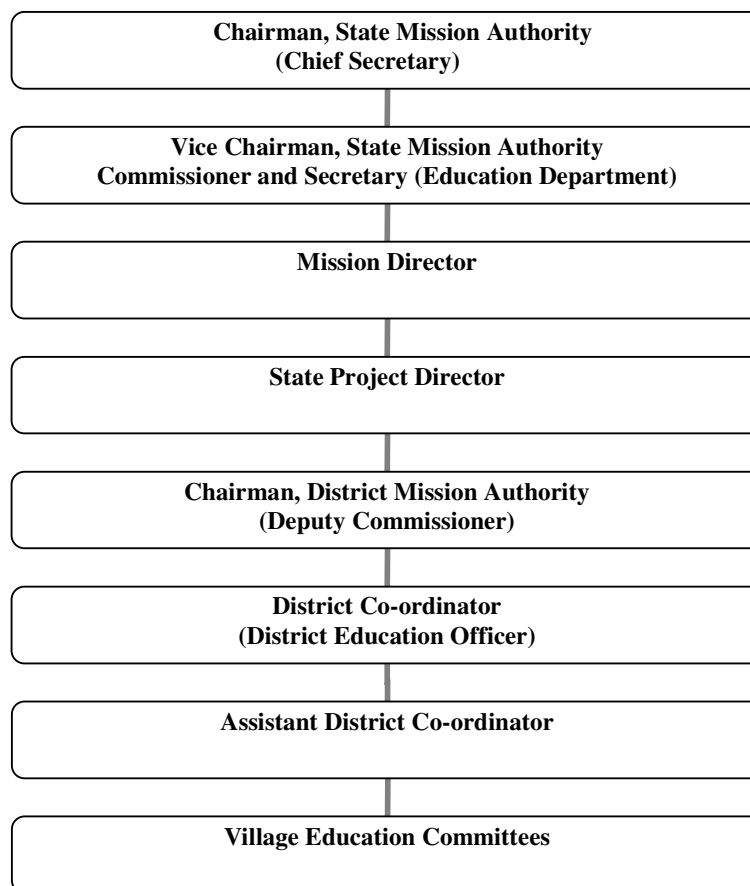
- to have all children in school by 2003, (revised to 2005 in March 2005 complete five years of primary schooling by 2007 and eight years of elementary schooling by 2010)
- to focus on quality elementary education with emphasis on education for life
- to bridge all gender and social category gaps at the primary stage by 2007 and at elementary level by 2010
- Universal retention by 2010.

Though the main focus of Sarva Shiksha Abhiyan is on capacity building through training, community based data collection and its analysis, the State did not have any basic data on educational indicators such as total child population, enrollment, drop out rate etc. up to 2003-04. As per data made available in 2003-04, there were 4,01,653 children in the age group of 6-14 years. Of this, 2,68,031 children (67 per cent) were enrolled. The data available during 2003-04 was also not updated in the subsequent years. In the absence of updated data, it was not possible to comment on the retention of children enrolled in the system. Perspective Plans for each district and the

State for the period upto 2010 have not been prepared. Audit scrutiny was carried out on the basis of Annual Plans.

3.3.2 Organisational set-up

The State Implementing Society (SIS) consists of the State Mission Authority (SMA) with the Chief Secretary as the Chairman and the Commissioner and Secretary, School Education, as the Vice Chairman. The Mission Director, an officer of the level of Deputy Secretary, acts as the Chief Executive, who is assisted by the State Project Director. The District Mission Authority (DMA) is headed by Deputy Commissioner as the Chairman and the District Education Officer as the District Coordinator who is also the chief executing officer assisted by one Assistant District Coordinator in each district. At the village level, the Village Education Committee (VEC) is the agency which co ordinates with the schools in implementing the activities of Sarva Shiksha Abhiyan. The organisational set-up of the programme is given below:



3.3.3 Scope of Audit

The performance audit covered the progress of various activities of SSA for the period 2000-06 in the State of Nagaland in general and the three districts

(Kohima, Phek and Dimapur) in particular. Out of the total expenditure of Rs.68.68 crore, Rs.20.28 crore was covered (30 *per cent*) in audit.

Random Sampling method was adopted for selection of samples for test check. Records of the State Mission Authority, three selected District Mission Authorities out of eight, nine Educational Block Resource Centres (EBRC) (one urban and two rural blocks in each selected district) out of 41 in the State and 53 schools (two primary, middle and high schools from each selected block) out of 1724 in the State were test checked.

3.3.4 Audit objectives

The audit objectives were to see whether:

- the programme was planned and executed properly in line with the overall objectives at the State and district level.
- adequate infrastructure was in place.
- the technical inputs envisaged in the guidelines for civil works were followed.
- the teachers were adequately qualified and trained to impart quality education.
- the problem relating to ‘out of school children’ and ‘children with special needs’ were addressed properly to achieve the objective of 100 *per cent* retention by 2010.
- the performance was effectively monitored to plug any loopholes in the implementation of the scheme.

3.3.5 Audit criteria

In order to assess the extent of achievement of the programme with respect to economy, efficiency, and effectiveness, the main criteria used were;

- plans prepared to achieve the objectives of SSA.
- norms/standards prescribed for infrastructure development.
- norms prescribed for training of teachers and teaching and learning equipment grants.
- norms for distribution of free text books and other innovative learning activities.
- norms for evaluation and monitoring.

3.3.6 *Audit Methodology*

The performance audit began with an entry conference (7 July 2005) attended by the Secretary, School Education Department besides other implementing officers wherein, the audit objectives, scope and audit criteria were discussed. This was supplemented by discussions between the senior officers of the Department and the Accountant General (Audit). At the end, an exit conference was held (27 September 2005) which was attended by the Secretary and other subordinate officers responsible for implementation of the scheme. The review was finalised after taking into account the points put forth by the department during the exit conference.

The Social and Rural Research Institute (SRI), a specialist unit of Indian Market Research Bureau International (IMRB) was commissioned by Audit for assessing the impact of SSA from the perspective of the beneficiaries and their parents.

The audit observations on the basis of analysis of data of selected samples in comparison with the criteria set for achieving the objectives are incorporated in the succeeding paragraphs.

3.3.7 *Financial Arrangements*

The details of the funds released by the Government of India and the State Government during 2000-01 to 2005-06 were as under:

Table 3.3.1

(Rupees in crore)

Year	Project Approval Board Approved	Fund Released			Expenditure
		GOI	State Share	Total	
2000-01	Nil	0.30	0.02	0.32	Nil
2001-02	Nil	0.81	Nil	0.81	0.20
2002-03	19.71	9.73	Nil	9.73	2.03
2003-04	29.51	Nil	5.00	5.00	10.15
2004-05	34.40	20.88	5.79	26.67	27.51
2005-06	33.85	23.23	3.00	26.23	28.79
Total	117.47	54.95	13.81	68.76	68.68

(Source: Financial statement furnished by State Mission Authority)

From the above table, it can be seen that the funds received were less than the total approved outlay. Despite the short receipt, the State was unable to utilise the whole amount, indicating that it was not adequately prepared to utilise the funds released.

As per the financial norms of SSA, cost of implementation of the programme was to be shared by the central and the State Governments in the ratio of 85:15 during the IXth Plan and 75:25 during the Xth Plan (2002-07). The table below

shows that the State Government did not release its matching share of Rs.4.93 crore, Rs.2.38 crore; Rs.2.81 crore and Rs.5.46 crore during the years 2002-03, 2003-04, 2004-05 and 2005-06 respectively. This adversely affected the fund flow from the Centre and subsequent release to the districts during 2003-04 and 2004-05.

Table 3.3.2

(Rupees in crore)

Year	Funds to be released by		Funds actually released		Amount of Short release	
	GOI (75%)	State (25%)	GOI	State	GOI	State
2000-01	Nil	Nil	0.30	0.02	Nil	Nil
2001-02	Nil	Nil	0.81	Nil	Nil	Nil
2002-03	14.78	4.93	9.73	Nil	5.05	4.93
2003-04	22.13	7.38	Nil	5.00	22.13	2.38
2004-05	25.80	8.60	20.88	5.79	4.92	2.81
2005-06	25.38	8.46	23.23	3.00	2.15	5.46
Total	88.09	29.37	54.95	13.81	34.25	15.58

(Source: Appraisal report of the Department)

3.3.8 Civil works

3.3.8.1 Infrastructure Survey

In the three selected districts (Kohima, Dimapur and Phek) there were 682 schools. The State had conducted an infrastructure survey (August 2003) only in 500 schools. The reasons for shortfall in survey were not stated to Audit. A summary of the survey findings are given below:

Table 3.3.3

District	Total No. of schools	Total No. of schools where survey was conducted	No. of schools with no drinking water facility	No. of schools with no electricity	No. of schools with no boundary wall	No. of schools with no verandah	No. of schools with no toilet for girls	No. of schools with no urinal	No. of school building with dilapidated wall, roof and floor
Kohima	270	217	162	202	204	111	208	198	181
Dimapur	238	143	125	136	138	81	139	133	129
Phek	174	140	95	131	139	81	137	127	119
Total	682	500	382	469	481	273	484	458	429
Percentage			76	94	96	55	97	92	86

(Source: School Survey Reports 2003-04)

The survey report gives a dismal picture of the infrastructure facilities existing in the State, as 76 per cent of schools had no drinking water facility, 94 per cent had no electricity, 55 per cent had no verandah, 96 per cent had no boundary wall, 97 per cent had no toilet for girls, 92 per cent had no urinal and 86 per cent school buildings had dilapidated walls/roofs and floors. The SIS did not take up infrastructure components found deficient as discussed above, except construction of 10 school buildings (Kohima: 3; Dimapur: 5;

Phek: 2) 19 one room extension; (Kohima: 3; Dimapur: 8; Phek: 8) 11 two room extension (Kohima: 5; Dimapur: 4; Phek: 2) and 307 boundary wall construction (Kohima: 142; Dimapur: 78; Phek: 87) during 2002-03.

As per the SRI Report, about 42.20 *per cent* of Government Primary Schools and 33.30 *per cent* of upper primary schools (UPS) had constructed new buildings. About 9.6 *per cent* of primary schools (PS) and 4.30 *per cent* of UPS had utilised the fund for drinking water facility. 71.30 *per cent* of PS, 93.60 *per cent* of UPs and 98.90 *per cent* of High Schools with UPS did not have electricity. 12.80 *per cent* of PS, 5.30 *per cent* of UPS Primary schools and 1.10 *per cent* of Higher Secondary with UPS had constructed separate toilets for girls. 38.30 *per cent* of PS, 14.90 *per cent* of UPS and 1.10 *per cent* of Higher Secondary Schools with UPS had constructed urinals. 12.50 *per cent* of PS had dilapidated/unstable structures.

The SRI had covered all the eleven districts of the State and their report depicts the entire picture of implementation of SSA in the State. Audit has covered only three districts and hence there are some differences in the conclusions. The differences are also due to different methodology adopted in collection and analysis of data.

In reply, the State Mission Authority while admitting the facts stated (October 2005) that the year-wise activities were taken up on the basis of funds made available for the purpose.

3.3.9 Shortfall in achievement of targets

The GOI issued from time to time, guidelines for management structures for civil works such as preparation of infrastructure plans, designs, specifications and technologies, barrier free construction for children with special needs, and quality construction and quality control measures etc. In compliance with the above guidelines, the SMA had issued instructions to the District Mission Authority that the estimates for construction and repair of School buildings were to be prepared by the engineering wing of the Education Department or any competent technical personnel. For all practical purposes, the engineering wing of the Education department was to supervise and issue completion certificates of all the works. The district-wise civil works taken up for the entire State at a cost of Rs.18.20 crore are detailed in **Appendix-XXXI**.

Test check revealed that the estimates were neither prepared by the designated competent agencies nor were the works supervised. The works stated to have been completed, were also not supported by completion certificates from the competent authority, but were based on the utilisation certificates submitted by the VEC in the three selected districts. In the absence of any report on supervision by technical personnel, Audit could not verify the authenticity and effectiveness of the implementation.

The target of civil works for the year 2002-03 as provided in the annual work plan and achievement for the three districts test checked are given below.

Table 3.3.4

Item	Physical target				Achievement				Shortfall
	Kohima	Dimapur	Phek	Total	Kohima	Dimapur	Phek	Total	
One Room	3	8	8	19	2	7	8	17	2
Two room	5	4	2	11	3	3	2	8	3
Full Government Primary School	2	4	1	7	Nil	2	1	3	4
Full Government Middle School	1	1	1	3	Nil	1	1	2	1
Boundary Wall	142	78	87	307	26	65	18	109	198
Educational Block Resource Centre construction	1	2	1	4	Nil	2	1	3	1
	Total target			351	Total achievement			142 (40%)	209

(Source: Statement furnished by the District Mission Authority¹)

The above table reveals that only 40 per cent civil works taken up during 2002-2003 could be completed. The expenditure on civil works for the three districts during that year was Rs.2.32 crore (Kohima: Rs.0.89 crore; Dimapur: Rs.0.80 crore; Phek: Rs.0.63 crore). The SMA stated that the delay in completion of the civil works was due to delay in release of funds by the GOI and the subsequent release by the SMA and District Mission Authorities to the VEC. The civil works targeted during 2004-05 and 2005-06 could not be completed due to late release of funds to the District Mission Authorities.

In reply, the SMA stated (October 2005) that the technical inputs and supervision of the civil works as per the guidelines is now being complied with.

3.3.10 Construction of Boundary Wall

The GOI had issued guidelines (October 2002), emphasizing the technical inputs as an essential ingredient for achieving quality construction, which should also conform to the best standards available in the area having least possible cost of maintenance. The technical inputs were to be for proper planning, designing, proper technical training of the community, adopting sound cost effective construction technologies/techniques and adequate supervision.

The SMA spent an amount of Rs.1.23 crore for construction of boundary walls in 307 schools in the three districts during 2002-03, details of which are shown below:

¹ Expenditure for the year 2002-03 in respect of Dimapur: Rs.79.45 lakh/ Kohima: Rs.89.30 lakh/ Phek: Rs. 62.25 lakh.

Table 3.3.5

Name of the district	Physical target	Expenditure (Rs.)	Number of works claimed to be completed	Shortfall	Date of fund release by State Mission Authority	Date of fund release by District Mission Authority
Kohima	142	56,80,000	26	116 (82 %)	(a) 09-04-2003 Ist Installment	(a) .(i) 09-02-04 Ist Installment
					(b) 21-07-2004 IInd Installment	ii) 16-03-04 IInd Installment b) NA
Dimapur	78	31,20,000	65	13 (17 %)	(a) 09-04-2003 Ist Installment	(a).(i) 04-12-03 Ist Installment
					(b) 21-07-2004 IInd Installment	(ii) 15-03-04 IInd Installment
						(iii) 09-09-04 IIIrd Installment (b) NA
Phek	87	34,80,000	18	69 (79 %)	(a) 09-04-2003 Ist Installment	Oct-Dec 2003
					(b) 21-07-2004 IInd Installment	
Total	307	1,22,80,000	109	198 (64%)		

(Source: Departmental figure)

Note: The funds are shown to have been spent when the money is released to the VECs for carrying out construction works. However the completed works are on the basis of Utilisation Certificates (UCs) received from the VEC.

Out of 87 schools in Phek district, only 18 schools/VECs submitted UCs. Scrutiny of these UCs revealed that the construction of boundary walls were certified by the VECs to have been completed within the amount of Rs.12, 000 each released as the first installment. The District Mission Authority, however, released the subsequent installment of Rs.5.04 lakh to the same schools during October and November 2003. The reason for release of second installment when the work was completed with the amount released in the first installment by 18 schools was not on record. The State and District authority also did not verify the authenticity of the claim and the quality of the work claimed to have been completed with Rs.12,000 against Rs.40,000 as estimated on an average. The second installment (Rs.18.20 lakh) was also released to 69 other schools though UCs were not submitted by them.

All the 78 schools in Dimapur district submitted the UCs. Scrutiny revealed that 13 schools had diverted an amount of Rs.2.93 lakh out of Rs.31.20 lakh, towards items other than the construction of boundary walls. There was no record to substantiate the compliance of the technical inputs envisaged in the guidelines issued by the GOI. In the absence of any system for monitoring and evaluation of the construction works, the effectiveness and efficiency of the works could not be assessed in audit.

As per SRI report, 86.20 *per cent* of PS and 92.50 *per cent* of UPS and 98.90 *per cent* of high schools had not carried out construction of boundary wall.

In reply, the Authority stated (October 2005) that the funds diverted for repair and maintenance would be adjusted in the subsequent allotment for the same purpose.

In respect of Kohima district, the Utilisation Certificates were not produced to Audit.

3.3.11 Under-qualified teachers

As per the norms prescribed by the GON, the minimum qualification for a primary teacher in the State is Higher Secondary. Test check of records in the three selected districts revealed that, on an average, the qualification of 43 *per cent* of the primary teachers was below the prescribed norm as detailed below:

Table 3.3.6

Name of the District	Total number of primary teachers	Total no. of teachers in upper primary schools having primary section	Total Primary and Upper Primary teachers	Number of teachers having qualification less than the prescribed norm	Percentage of under qualified teachers to total primary and upper primary teachers
Kohima	925	227	1152	506	44
Phek	496	155	651	314	48
Dimapur	934	84	1018	404	40
Total	2,355	466	2,821	1,224	43

(Source: Survey Report 2003-04)

The above table shows that, a large number of under qualified teachers are deployed to teach students of the primary level. The National Institute of Education Planning and Administration report published in 2004 also confirms the presence of 43 *per cent* of under qualified teachers in primary and upper primary level in the State.

Due to absence of any time bound programme to train these under qualified teachers the objective of imparting quality education at the elementary level was compromised.

3.3.12 Teachers training

According to Para 1.8 of the framework for implementation of SSA, provision was made for 20 days in-service course for all teachers, 60 days refresher course for untrained teachers already employed as teachers and 30 days orientation for freshly trained recruits every year.

The total number of untrained teachers vis-à-vis the total teachers in Government Primary and Middle Schools prior to 2003-2004 was not available on record. The number of teachers trained during 2002-06 as reported by the Department is as under:

Table 3.3.7

Type of training	2002-03		2003-04		2004-05		2005-06	
	Total teachers	Teachers trained	Total teachers	Teachers trained	Total teachers	Teachers trained	Total teachers	Teachers trained
20 days	NA	752	10583	2986	10215	8174	11333	7308
30 days	NA	NIL	513	NIL	496	Nil	685	Nil
60 days	NA	231	2100	2030	5642	300	2690	728

(Source: Statements furnished by the State Mission authority)

During the years 2002-03 to 2003-04, teachers training was entrusted to the State Council of Educational Research and Training (SCERT) for which, an amount of Rs.1 crore was released on different occasions during 2002-04. Out of the above amount, Rs.98.38 lakh was utilised for training of 3,673 teachers by the SCERT. The balance amount of Rs.1.62 lakh was not returned. An amount of Rs.47.06 lakh was also released (November 2003 to March 2004) to the Director of School Education for imparting training to five categories of teachers (Physical Education, Carpentry, Knitting, Hindi and Language teachers). Teachers training entrusted to SCERT was discontinued due to non-submission of UCs in time. Thereafter the Educational Block Resource Centres (EBRCs) were entrusted with imparting 20 days training to in-service teachers from 2004-05.

Thus, an amount of Rs.2.67 crore was incurred by the SCERT/DSE on teachers training during 2002-03 and 2003-04. However, according to the Appraisal Report of SMA for the year 2003-04, 65 *per cent* of teachers in the State still remained untrained against the National Council of Teacher Education norms even after incurring an expenditure of Rs.2.67 crore during 2002-03 to 2003-04. Audit observed that the Department did not prepare any time bound programme to train the untrained teachers.

The SRI report did not make a specific comment on teachers training, but admitted that only 38.40 *per cent* of the parents were satisfied with the quality of education.

In reply, the SMA stated (October 2005) that as a result of the audit observation, a Committee had been constituted (November 2005) by the State with the Commissioner and Secretary of the Education Department as Chairman to look into the matter relating to teachers training.

3.3.13 Excess expenditure on training

As per norms, the unit cost of Rs.70 per day per teacher and the number of days for each type of training should be strictly adhered to, which includes the cost of development of training modules and teachers' guides.

The SMA incurred an expenditure of Rs.1.47 crore during 2002-03 and 2003-04 for imparting training to 5,183 teachers against the target of 10,177 teachers during the period. Out of 5,183 teachers claimed to have been trained,

1,395 teachers were imparted training for 4 days and 10 days against the target of 20 days training during 2003-04 after incurring an expenditure of Rs.19.53 lakh. The actual expenditure on training for 1395 teachers during 2003-04 as calculated in audit comes to Rs.4.99 lakh* only on the basis of Rs.70 per day. Thus, there was an excess expenditure of Rs.14.54 lakh when calculated with reference to the actual number of training days. By shortening the duration of training, the SMA compromised the imparting of required teaching skills to the teachers.

In reply, the State Mission Authority stated (October 2005) that, though the expenditure was booked for the whole 20 days training, the duration of the training was reduced to meet other contingent expenses. The reply is not tenable, as the overall ceiling of Rs.70 per day per teacher and the number of training days was to be strictly adhered to in terms of the scheme.

3.3.14 Overstatement of expenditure under Teachers Training

Scrutiny of records revealed that during the year 2003-04, against the target of 3,050 in-service teachers and 2,100 refresher/untrained teachers training, the SMA reported imparting training to 2,986 in-service teachers and 2,030 refresher/untrained teachers.

Scrutiny of the report submitted by the State Council of Educational Research and Training and the Education Department revealed that training was actually imparted only to 2,824 in-service and 1,401 refresher/untrained teachers. The above fact revealed that the number of teachers actually trained was inflated by 162 (in-service teacher) and 629 (refresher/untrained teachers) which has resulted in overstatement of expenditure by Rs.11.07 lakh*.

The reason for the difference in the figure of teachers actually trained and claimed to have been trained was not furnished to Audit. The defective and incorrect reporting indicates ineffective control and lack of monitoring of expenditure.

3.3.15 Free Text Books

3.3.15.1 Diversion of funds

According to Para 25.6 of Financial Management and Procurement, it should be ensured that the State was not already providing free text books to any class

* 774 X 4 X 70 =Rs.	2,16,720.00
300 X 4 X 70 =Rs.	84,000.00
133 X 10 X 70 =Rs.	93,100.00
188 X 8 X 70 =Rs.	<u>1,05,280.00</u>
Rs.	4,99,100.00
* 162 X 20 X 70 = Rs.	2,26,800.00
629 X 20 X 70 = Rs.	<u>8,80,600.00</u>
Rs.	11,07,400.00

of children. In cases where the text books were provided by the State, it should not be provided under SSA.

The Government of Nagaland has a State scheme of providing free text books to all students from class I to IV and from classes I to VIII in two districts *viz*, Tuensang and Mon. The funds released from the State plan for distribution of free text books for the two districts (Tuensang and Mon) and the actual expenditure incurred by these districts during the year 2003-04 were Rs.70.49 lakh and Rs.68.64 lakh respectively.

A test check revealed that, an amount of Rs.10.65 lakh was released to the Deputy Inspector of Schools, Kiphire under Tuensang District in March 2004 from SSA funds for distribution of free text books, which was not permissible under SSA norms, as the State Government was providing free text books to the students of classes I to VIII in that district.

As per SRI report, 75 *per cent* of primary schools and 81.50 *per cent* of upper primary schools were provided free text books. Altogether 13 *per cent* of students did not receive free text books.

In reply, the SMA, while admitting the facts stated (October 2005) that ex-post-facto sanction was sought (September 2004) from the GOI to regularise the diversion, but the response to this from GOI had not been received (October 2005).

3.3.16 Distribution of cash instead of Text books

Test check revealed that during 2003-04 and 2004-05, except in a few schools, Rs.150 was disbursed to each student in cash instead of providing text books, as detailed below:

Table 3.3.8

Name of the district	Year of receipt of fund	No. of Schools test checked	No. of Schools issued free test books	No. of schools where cash payment was made	No. of schools which could not produce the records	No. of schools where the amount was not utilized
Dimapur	2004	11	2	9	-	-
Phek	2004	12	12	-	-	-
Kohima	2004	12	5	1	6	-
Dimapur	2005	11	1	10	-	-
Phek	2005	12	8	4	-	-
Kohima	2005	12	1	3	6	2

(Source: Departmental figures)

Further scrutiny revealed that the money was released to the schools only in the month of April, whereas the school session begins in the month of February in the State. In Kohima district, six schools out of the 12 schools test checked, could not produce any records relating to distribution of free text books or payment of cash to students.

In reply, the Authority accepted the facts. It was also stated (October 2005) that disbursement of cash was considered to be a reimbursement of the cost of books already purchased by the students. The reply is not tenable, as the disbursement of cash in lieu of text books was against the GOI guidelines, besides this amount is not sufficient to meet the cost of text books and may not be utilised for the purpose by the intended poor beneficiaries.

Due to distribution of cash the Department suffered a loss on account of rebate and royalty on text books. The same could not be assessed due to non production of records.

3.3.17 *Alternative and Innovative Education (AIE)/Education Guarantee Scheme (EGS)*

One of the major objectives of SSA was to bring all children in school by 2003, either through formal schools or Education Guarantee Centres (EGC), Alternate Schools (AS), back to school camps, etc.

There were 192 habitations in 2003-04 and 111 habitations in 2005-06, which did not have primary schools within one kilometer. These areas were proposed to be covered under Alternative and Innovative Education/Educational Guarantee Schools (AIE/EGS). There were 60,803 out of school children in the State as per a survey conducted by the SMA in 2003-04, constituting 14 *per cent* of the total child population of 4,21,593. To cover the out of school children, the SMA released Rs.2.68 crore to two Non-Governmental Organisations (NGOs) *i.e.*, Nagaland Baptist Church Council; Rs.2.67 crore and BOSCOM: Rs.1.39 lakh. Against 60,803 children the NGOs covered only 19,585 children at a cost of Rs.2.68 crore under AIE, by conducting residential and non-residential camps, which constituted only 32 *per cent* of the total out of school children assessed in 2003-04 leaving a balance of 41,218 children. No action was taken by the Department against the NGOs for excess expenditure of Rs.1.82 crore[©].

Details of out of school children covered in the three test checked districts during the period of implementation were as under:

Table 3.3.9

District	No. of out of school children	No. of children targeted to be covered by NGOs	Actually covered	Percentage of achievement	Actual no. of children enrolled in mainstream	Percentage of achievement to actually covered children
Kohima	11,901	4,515	3,420	75.74	3041	88.92
Dimapur	13,230	5,118	5,227	102.13	3599	68.85
Phek	4,093	1,877	1,782	94.93	1239	69.53
Total	29,224	11,510	10,429	90.60	7879	75.55

(Source: Departmental figure)

[©] Rs.2,68,00,000 ÷ 60,803 children = Rs.440.76 per child x 41,218 children = Rs.1.82 crore

The information furnished by the two District Mission Authorities (Kohima and Phek) in respect of Alternative and Innovative Education undertaken by Nagaland Baptist Church Council, revealed that only 4,280 students (82 per cent) out of 5,202 children in two districts were enrolled in the regular schools. No records were furnished to Audit in respect of the NGOs (BOSCOM), which was engaged to cover the out of school children in Dimapur. To cover the balance out of school children in the State, arrangements were made with 25 NGOs, incurring an expenditure of Rs.5.91 crore during 2005-06. The basis of calculation was not made available to audit. No action was taken by the Department against the NGOs for excess expenditure.

However, the SMA could enroll only 7879 children (75.55 per cent) in the above districts in the mainstream.

In reply, the SMA stated (October 2005) that the uncovered habitations and the unattended out of school children would be covered during the next year.

3.3.18 Drop out rate

The SMA had not prepared any plan or conducted any survey to assess the drop out rate in the State. Therefore, basic data on dropouts was not made available to Audit.

3.3.19 Up-gradation of Primary Schools to Upper primary Schools.

As per norms, new UPS were to be opened with a ceiling of one UPS for every two PS. The State required upgradation of 723 PS. However, the State could not upgrade any of these to UPS. The State, despite maintaining a very healthy teacher pupil ratio (1:25) as compared to the national level (1:40), 38 PS were still with a single teacher. No effective steps had been taken to address these areas.

3.3.20 Computer Education

Computer education is an important component of the SSA, which planned to provide Rs.15 lakh to each district annually for the purpose under innovative activities with estimated budget provision of Rs.2.25 crore (Rs.1.20 in 2003-04 crore and Rs.1.05 crore in 2004-05). The main objectives of computer based education at elementary level were to create computer awareness among the children at elementary level, make teaching and learning more effective and interesting, and also to empower the teachers to generate supplementary material in digitised form and improve the quality of education.

Computer education was launched in the State only in 2004-05. The reason for delay was stated to be non-approval of the innovative component by the Project Approval Board in 2002-03 and non-release of funds in 2003-04.

As per SRI report, only 12.80 *per cent* PS and 4.30 *per cent* UPS were provided computers. And only 8.50 *per cent* of PS and 3.20 *per cent* of UPS were given computer training.

3.3.21 Training of teachers on Computer Aided Learning

During the first phase, a target was fixed to impart training to 80 teachers (5 teachers from each school) with 10 nodal officers and 256 teachers in the second phase. Against the target of 80 teachers in the first phase, only 52 teachers were trained (November 2004) in computer aided learning after incurring an expenditure of Rs.1.12 crore till the date of audit, resulting in a short fall of 35 *per cent*. No time frame was prescribed for imparting training in the second phase. No assessment/evaluation of the impact of the training was conducted.

In reply, the Authority stated (October 2005) that the teachers training for the first phase has been completed. The reply is not tenable, as audit scrutiny revealed that only 65 *per cent* teachers were trained.

3.3.22 Irregular release of Teaching and Learning Equipment grant

As per the Manual on Financial Management and Procurement under SSA, an one time grant of Rs.50,000 for procurement of Teaching and Learning Equipment (TLE) is admissible for upgradation of EGS to regular schools, setting up of new primary schools and for primary schools which are not covered under Operation Black Board (OBB).

According to the Survey 2003-04, there were 72 UPS not covered under OBB, out of which, 21 UPS fall under the three districts test checked (Dimapur-11, Kohima -1, and Phek-9). Instead of providing the grant to new, upgraded and existing UPS not covered under OBB, grants amounting to Rs.63 lakh were released to 126 Government High and Higher Secondary Schools against the GOI norms. Test check of records in three districts revealed that, out of Rs.9 lakh released to 18 Government High Schools, only one school could fully utilise the funds (6 *per cent*); the remaining seventeen schools diverted Rs.6.83 lakh (76 *per cent*) for other purposes such as construction, repair and renovation of schools, etc.

As per SRI report, only 28.70 *per cent* of primary schools and 8.50 *per cent* of upper primary schools and 1.10 *per cent* of High schools utilised the TLE grant.

In reply, the SMA stated (October 2005) that the grant was also admissible to High Schools as the middle section was also attached to those schools. The contention is not tenable as the grant was meant for providing TLE to new Middle Schools and not to the High Schools which is expected to be equipped with the basic TLE required for the Middle Section.

3.3.23 Monitoring and Evaluation

As per Scheme guidelines, there is a three tier system of supervision and monitoring viz., National level, State level and District level. The National Level Team having a representative from the GOI is to conduct two supervisions in a year. At the State level, the SIS is to evolve a monitoring format indicating the process and quality indicators in order to track the quality of programme implementation. At the district level, there was no specific reporting norm/standard on monitoring by the nodal officer in-charge of elementary education. However, Coordinators of the EBRCs in each block was to visit at least two schools every month and submit report to the SMA. The Nagaland University was also entrusted with the responsibility of monitoring the implementation of the scheme on a quarterly basis.

During the years 2002-05, the National Level Team conducted supervision only once in each year. The SIS did not evolve a monitoring format indicating the process and quality indicators in order to track the quality of programme implementation. The reports of the Coordinators of EBRCs were never submitted to the SMA. It was reported that the Nagaland University had submitted (April 2004) one report as of September 2005. However, the report was not produced to audit.

3.3.24 Conclusion

The implementation of SSA in the State could not make the desired impact due to:

- Non-availability of basic data on educational indicators such as dropouts, children with special needs, etc.
- Educational Management Information System (EMIS) not being functional.
- Non-preparation of perspective plan.
- Majority of teachers remaining untrained and under qualified.
- Poor quality of infrastructure.
- Non-redressal of issues relating to out of school children and children with special needs.

3.3.25 Recommendations

The following recommendations are made:

- Perspective Plan up to 2010 needs to be prepared and annual operational plans should be derived from the perspective plan. Special

intervention in the areas of shortfall need to be identified and remedial action taken accordingly.

- Effective planning and implementation is required to impart training to all the untrained teachers and upgrade the qualifications of the under-qualified teachers to achieve the objective of quality elementary education.
- Considering the poor infrastructure in the State, the basic facilities need to be given priority. The technical inputs as envisaged in the guidelines needs to be provided for ensuring proper and quality construction.
- Specific need-based training of community leaders and field functionaries needs to be carried out in order to achieve the objective of the programme.
- Efforts should be made to address the issues relating to out of school children and children with special needs.

POWER DEPARTMENT

3.4 Billing and collection of revenue in Power Department with specific emphasis on Transmission & Distribution Losses

Performance review of Billing and collection of revenue in Power Department revealed T&D losses in excess of norms, non-revision of tariff, short billing and inadequate efforts in collection of arrears, etc.

Highlights

The State Government had not set up Regulatory Commission. Fixation of tariff at rates lower than the purchase cost (average) resulted in loss of potential revenue of Rs.153.64 crore.

(Paragraph 3.4.7 & 3.4.8)

Transmission and Distribution losses in excess of the prescribed norms resulted in loss of potential revenue of Rs.100.50 crore.

(Paragraph 3.4.10)

Short billing of 100.38 MU resulted in loss of potential revenue of Rs.17.83 crore.

(Paragraph 3.4.12)