

**STATEMENT SHOWING THE ACTION / REMEDIAL MEASURES
TAKEN ON THE STUDY REPORT OF IPAI**

Name of the State: Haryana

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
1.3	Meetings	After the formation of the Parishad in April, 2002, no meeting of the Governing Body was held upto February 2005.	As per para 3.2 of the Framework for Implementation the state follow the system of General Council headed by C.M.	The State should ensure convening the meetings of General Body and EC regularly.	Noted for future compliance	Ok
		As per rules and regulations of the State SSA Parishad, the Executive Committee shall meet as often as necessary but at least once in every quarter of the year. However, the Executive Committee met twice in 2003-04. During 2004-05, only one meeting has been held as on 11-08-2004.	The first meeting of the GC was held on 8-1-2002 and review meeting was held on 22-2-02. The process of the G.C. 3 rd meeting is being initiated and the matter relating to Parishad will be put up before the G.C. As regard Executive Committee's meeting the same was held on 11-08-2004 during the year 2004-05 and on 28-7-05 during 2005-06. However the efforts are being made to fix the EC meeting as scheduled.			
2.1	Fund Flow	As would be seen from the details presented in the tables below, fund flow was an area of concern. Funds were released not only late than the prescribed time frame, these were released in fragmented manner, in several tranches.	It is an admitted fact that funds of Rs. 211.00 lacs received from GOI were released by the State	The State should ensure that the funds to districts and from district to sub-district	Noted for future compliance. Instructions have been issued to	Ok

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		<p>While this was the position at all levels, the position was especially bad in regard to funds released to districts and more important, sub district level offices.</p> <p>The issue of fragmented funds releases and delayed funds releases needs to be addressed urgently as this vitally affects proper programme planning and budgeting and has adverse impact on programme results and achievements.</p>	<p>Govt. in two instalments i.e. 75.00 lacs and Rs. 136.00 lacs. As regards delay in releasing of funds received from Central Govt. and release of State Share on the amount of Rs. 211.00 lacs sanctioned by G.O.I during 2001-02, it is submitted that the G.O.I has sanctioned this amount in two instalments i.e. Rs. 75.00 lacs on 31.3.02 and Rs. 136.00 lacs on 19.3.02. Since</p>	<p>level are released within 15 days in terms of Para 89.3 of the Manual on F.M. &P.</p>	<p>District Offices staff to comply with para 89.3 of the Manual F.M&P and ensure transfer of funds within 15 days of its receipts.</p>	
		<p>In the first year of SSA viz. 2001-02, Rs. 211.00 lacs were sanctioned by the GOI out of which Rs. 75.00 lacs were received by the Parishad in April, 2002. The remaining amount of Rs. 136.00 lacs was kept by the Haryana Government and was not released to the State SSA Mission during that year but was released in September 2003. In addition State Share of Rs. 24.00 lacs was also not released to them. In effect, therefore, in the year 2001-02, there were no funds available to the Parishad. The State Government released funds only in 2002-03.</p> <ul style="list-style-type: none"> ▪ It was noticed huge unspent balances with SPD at the end of the year 2002-03 (Rs. 1147 lacs), 2003-04 (Rs. 1772.00 lacs). Short release of funds in such circumstances, needed investigation and corrective measures. ▪ Funds did not flow as per the prescribed time frame at 	<p>The sanction of Rs. 75.00 lacs was received in this office on 10.4.2002 i.e after the close of the financial year 2001-02 so it was lapsed. So it was got revalidated on 1.7.02 from the GOI and this amount along with State Share was received by Parishad on 10/9/2002. As regards Rs.136.00 lacs the same along with State Share was received by the Parishad on 18/4/02.</p>	<p>The State has not commented on the delay in release of State share for the period pointed out in the review report. It should be ensured that the State share is released within 30 days of the receipt of GOI share as envisaged in Para 89.2 of the Manual on F.M.& P. It is pointed out that there is a net short fall of Rs.10.23 lakh in State share as on 31-3-2006 which</p>	<p>There is no shortfall of Rs.10.23 lacs in release of Govt.Share. The calculation for the release of funds was made @ 25% instead of 15% during the year 2001-02. The State Share has been fully received. Rather now the State Share is released in anticipation of receipts of grant from Govt. of India.</p>	<p>Ok</p>

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		<p>any level.</p> <ul style="list-style-type: none"> ▪ The AWP&B for 2002-03 was submitted late (by 5 months) in August 2002 as against the due date of March. However, the AWP&B for 2003-04 was approved by PAB in May 2003. Funds were, however, released late despite early approval of AWP&B by the PAB in the year 2003-04 (May 2003). The funds were released on 1-7-2002 against which the State Share of Rs. 13.02 lacs was released on 30-09-2002, i.e. after a delay of three months. The second instalment (Rs. 2705.28) was released in September 2002 against which State Share (Rs. 901.76 lacs) was released on 30-1-03, after delay of four months. In 2003-04 too, despite early approval of AWP&B, the first release was only in July, 2003. <p>In 2004-05, the first installment of Central Share of Rs. 5000 lacs was released on 13.8.04 against which State Share of Rs. 1667.00 lacs was released on 12.10.04, after a delay of two months. The second installment of Rs. 7500.00 lacs was released on 4.2.05 against which no State Share has been released up to 21.03.05.</p> <p>SIS released funds to districts in four instalments of which Rs. 1274.62 lacs were released in March 2003. The funds released in March do not anyway serve the intended purpose.</p> <p>The second instalment of 2003-04 was released by the Government of India in January 2004 and by the State at the end of March 2004. The SIS released funds to the districts in eleven instalments bulk of these (Rs. 2924.00 lacs) in March 2004. Obviously, funds released at the fag end of the year could not be used that year.</p>	<p>The funds received from the GOI as well as from the State Govt. are transferred to the DEO-cum-DPC's keeping in view their demand. It is also added that it takes time to procure the material for various activities provided under the scheme and also take time in getting the Civil Works executed. After the amount of Rs. 901.76 lacs which were received on 30.1.03 (during the year 2002-03) and Rs. 75.00 lacs released by GOI on 25.3.04 can not be spent in a short period of one month. After receiving the funds, arrangements have to be made for procurement of material like purchase of computeres, printing of books, purchase of bicycles, science kits, cement & bricks etc. for Civil Works from so many sources involving lengthy procedure prescribed under procurement scheme.</p>	<p>should be released as early as possible. The present position of this short release in State share should be informed to MHRD.</p> <p>The feasibility of introducing electronic transfer of funds from SPO to all districts and from districts to sub-district level is to be examined on a priority basis and the result thereof conveyed to MHRD.</p>	<p>The position would be clear from Annexure 'A'. In view of the explanation given the observation may kindly be dropped.</p> <p>The funds from SPO to district level are being transferred by way of electronic transfer. But the funds could not be transferred to Sub District Level electronically due to non C.B. connectivity at Sub District and Village Level. However the Bank authority are being requested to transfer the funds by way of TPO or by other means to</p>	<p>Ok</p>

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			<p>However, corrective measure are being taken to regulate the funds in such a way so that implementation of the scheme/work do not suffer for want of funds. It is also added that previously the funds were transferred to the districts after getting the bank drafts prepared from different banks in which the funds were placed. This system takes about 15 to 20 days in crediting the amounts in the respective district/field offices. This system has also been stream-lined and now the funds are being transferred through electronic transfer/TPO and under this arrangement the funds are transferred on the same day. It is also not out of place to mention that the funds are being transferred to the field offices on the basis of quarterly requirement and the field offices are also being directed to send</p>		<p>reduce the delay in transfer of funds.</p> <p>In view of the above justification the observations may kindly be dropped.</p>	

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			<p>their demand well in advance so that there may not be any delay in releasing the funds and implementing the schemes under SSA.</p> <p>The system of transfer of funds from State to Disttt. Offices and Distt. Offices to Sub Divisional Level has also been streamlined. We have stopped involvement of so many banks and we have selected two banks in Haryana i.e. PNB and OBC for release of funds. We are also directing the field offices to open their account in either of these two banks and close accounts in all other banks if already opened so that the funds from State to Distt. and Distt.to field offices are transferred on the same day and avoid unnecessary delay in transferring the funds. The funds are demanded as per the approved Annual Work Plan and Budget and also on the</p>			

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			basis of requirement.			
2.2	Delay in disbursement of grants by districts to BRC/VEC/VCC, etc.	<p>i) Gurgaon District</p> <p>Funds received by the District Project Officer, Gurgaon and their further release to BRC/VEC/VCC, etc. shows that these were in several instalments against the stipulated norm 2-3 transfers (except in 2003-04). In additions, bulk of the funds were transferred in the month of March further jeopardizing their utilization during the year concerned.</p> <p>ii) Ambala District</p> <p>It was reveled that there were fragmented releases of funds; besides, conrtributory factor for the delay in release of funds to the VECs/Schools was due to the fact that funds are being transferred by the SPD to the district authorities earlier but the component wise approval is being issued after a time lag of 2-3 months after the release of funds by the SPD to the district authority.</p> <p>As regards the delay in release of funds for construction of civil works, it was informed by the district authorities that the same was released after obtaining approval of the Additional Deputy Commissioner, who is the Chairman of the District Construction Committee. In villages where there was no branch of any bank, there was a delay ranging between 7-15 days in opening of bank account/ encashment of cheques.</p>	<p>Remedial measure in the matter is being taken. Instructions have been issued to promptly transfer the funds tp the quarter concerned.</p> <p>This system is also being streamlined.</p>	<p>This is an area of concern. The State should issue suitable instructions to all districts to release the funds to sub-districts based on the availability of funds to carry out the approved activities of AWP&B.</p> <p>Same as above. The existing system is to be streamlined immediately to avoid delay in execution of civil works.</p>	<p>Instructions has already been issued to District Officer to transfer the funds to BRC/VCC/VEC promptly on receipt of funds from H.Q. to carry out the approved activities of AWP&B. However, instructions are being reiterated.</p> <p>-Do-</p> <p>In view of the above observations may kindly be dropped.</p>	<p>Ok</p> <p>Ok</p>

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2.3	Funds for Pre-project Activities	<p>For Pre-Project Activities (PPA), the Governemnt of India sanctioned to the State Implementating Society (SIS) of Haryana a sum of Rs. 184.16 lacs in three instalments on 27-7-01, 7-11-01 and 19-8-02.</p> <p>(a) Though the amount of Rs.130.64 lacs and Rs.23.28 lacs were transferred to the Haryana State by the Government of India on 27.7.01 and 7.11.01 respectively through RBI, the amount remained with the State government and was released to the mission only in February 2002 i.e. after 6-4 months of their receipt from the Government of India.</p> <p>(b) On 31.03.03 the State Mission transferred Rs.1.00 Crore to SIEMAT at Bhiwani by en-cashing the fixed deposits. Reasons for transferring this amount to SIEMAT were not available. This amount was received back from SIEMAT in July,2003, which was again invested in the fixed deposits. No explanation was given for this seemingly futile exercise of transferring Rs.1.00 Crore to the SIEMAT for a period of 4 months without any purpose.</p> <p>(c) It was noticed that some of the Display boards had been received but were lying in stock. The team, during its visit to the 50 schools (25 each in Ambala and Gurgaon district) did not find Display Boards installed in any of these schools. In most of the schools visited, no proper door to door survey was conducted in the village. In case the survey was done, necessary information were noted in the loose forms and no consolidation in respect of all the household of any village was done and kept in the prescribed register. In the absence of the consolidation of house-to-house survey of each village, the Annual Plans of both these districts could not be considered realistic based</p>	<p>The matter is being looked into and reply will be sent on receipt of comments from the concerned quarter.</p> <p>The concerned District Project Coordinators have been asked to look in the matter and get the needful done.</p> <p>It is wrong to say that they did not find display boards installed in any of the schools visited by them. The display boards can be seen by any one touring the districts.</p> <p>It is wrong to say that no proper door to door survey was conducted in the village. The house-to-house survey was conducted during the year 2001 before the inception of SSA scheme. At that time District Primary Education Officer was the DPC and all the records are available in the offices of DPEOs.</p>	<p>The State should expedite the comments on this point.</p> <p>The State should ensure that the display boards are invariably filled up/updated on the receipt and expenditure for the information of the general public.</p>	<p>The amount relating to pre project activities was received by the State through RBI and the State Govt. has released this amount in two installment i.e. Rs.154.02 lacs and Rs.39.59 lacs during October 2002 after completing necessary formalities. However, the delay is regretted.</p> <p>Noted for Compliance</p>	<p>Ok</p> <p>Further Report is awaited</p>

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		on actual data.				
2.4	Budget Expenditure	<p>Against the approved AWP&B for Rs. 8138.40 lacs and Rs. 12119.72 lacs for 2002-03 and 2003-04 respectively, funds of Rs. 3854.28 lacs and Rs. 9166.66 lacs were released by the Government of India and State Government during these years.</p> <p>During 2002-03, no expenditure was incurred on Education Guarantee Scheme, Research Evaluation, Supervision & Monitoring, Innovative Activity for Girls Education, etc. Block Resource centres and Cluster Resource Centres. Further, nominal expenditure was incurred on Community Training, Integrated Education for disabled children and Teaching Learning equipment during that year.</p> <p>Similarly, no expenditure was incurred on Education Guarantee Scheme for 2003-04 and nominal expenditure was incurred on Community Training, Research Evaluation, Supervision and monitoring and Cluster Resources Centers.</p> <p>In 2004-05, the dismal performance in interventions like EGS, research evaluation, community training, integrated education for disabled children continued. Such continued neglect in these important areas, no doubt, affect adversely the quality of education, and programme outcome in general; besides this will definitely impact adversely the programme of bringing back to school out of school children.</p> <p>i) Gurgaon District.</p> <p>In spite of provision of Rs. 236.06 lacs in 2002-03, expenditure of Rs. 28.56 lacs only was incurred, which was</p>	<p>Rs. 3855.27 lacs and Rs.9194.06 lacs were released by GOI and State Govt. respectively.</p> <p>During the year 2002-03, AIE centers could not be established as the process of identifying NGO's (which was to be done through putting ads in National Papers) inviting applications and holding GIAC meeting could not be completed during 2003-04 one GIAC meeting was called and 13 NGO's were selected but no NGO signed the agreement with the Parishad, thus no center could be established. Until now 2611 AIE centers have been opened enrolling 78380 children in the AIE center. These centers are opened with the help of NGOs, Nehru Yuva Kendra, Private aided schools of VLECs.</p>	<p>While the position of opening of AIE centres was given, the State has not commented on non-incurring of expenditure and dismal performance on other activities. It should be ensured in future that the expenditure on the approved activities should be incurred.</p>	<p>It is being ensured to incur the expenditure on the approved activities.</p>	<p>Ok</p>

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		<p>not a satisfactory performance.</p> <p>On the other hand against the provision of Rs. 4.20 lacs during the year 2002-03 for teacher salary, expenditure incurred was Rs. 28.00 lacs. The booking of excess teachers salary has been dealt with separately and commented upon in our report (vide para 6.2 (a)).</p>	<p>The position has been explained against para 6.2(a)</p>	<p>See our comments against Para 6.2(a) and take further action accordingly.</p>	<p>Kindly see comments against para 6.2 (a).</p> <p>The matter is under correspondence with the Education Department Haryana.</p>	<p>Further reports is awaited</p>
2.5	<p>Non-Approval of AWP&B by the Executive Committee</p>	<p>It was noticed that EC did not discuss the Plans for the years 2002-03, 2003-04 and 2004-05. The Project Director did not get approval of the EC before transmission to the Ministry.</p>	<p>The meetings of Executive Committee could not be held regularly due to unavoidable circumstances. Since the plans are to be submitted in time to GOI, these were brought to the notice of Executive Committee in their next meetings. It needs to mention that the district plans are got approved from District Level Advisory Committee headed by Deputy Commissioners.</p> <p>During 2005-06 the</p>	<p>In case it is not possible to convene a meeting of the EC before submission of the AWP&B, approval of the Chairman of the EC should be obtained and later on the plans are placed before the EC for ratification.</p>	<p>Point noted for future compliance.</p>	<p>Ok</p>

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			plan was got approved from the Vice Chairman of Executive Committee.			
2.6	Financial Monitoring & Control	<p>SIS Haryana had not framed any financial rules/regulations for Sarva Shiksha Abhiyan but was following the relevant State Government financial rules. The EC, However, in its meeting held on 11th August 2004 adopted the Manual of Financial Management and Procurement issued by Ministry of HRD. The SIS has delegated the financial powers to the officers in the SPD's office as well as in the District offices.</p> <p>SIS is intimating the expenditure component wise provided in the annual work plan/budget approved by the PAB. At the State Project Office, there is one Chief Accounts Officer with two Section Officers and two accountants. One Section Officer and one accountant are on contract basis. One accountant has been withdrawn from Panchkula district whose salary is being met from the district office. The Chief Accounts Officer and one SO are on deputation from the State Finance Department. There is a shortage of one Internal Audit Officer, two Section Officers/four Accountants. No other staff having sufficient accounting background is working in the SPD's Office. None of staff working in the Accounts branch has been imparted any orientation training in accounting during the last 2-3 years. Following deficiencies in accounts were noticed.</p>	<p>It is correct that the Manual on Financial Management and Procurement issued by the Ministry of Human Resource Development has been adopted in Executive Meeting held on 11.8.04. Further the delegation of powers has been approved by Executive Committee meeting held on 20-1-04 vide Agenda Item No.9.</p> <p>Action to fill up the posts sanctioned for audit wing is being taken. The Accounts personnel working in accounts branch are working under Section Officer posted by F.D. and they are well conversant with the</p>	<p>Haryana had earlier developed a Financial Regulation including the delegation of financial powers for the implementation of DPEP in the State. In case a similar Financial Regulation including the delegation of financial powers incorporating the provisions of the Manual on F.M.&P is developed for SSA, it would be handy for the effective implementation of SSA.</p> <p>In addition to the Audit wing, there were vacancies not filled up for two Section Officers and four Accountants. In case these posts are still vacant, immediate action should be taken to fill up these posts and the position</p>	<p>The existing Financial Rules & Regulations of DPEP are being followed the SSA Manual of FM&P developed and for effective implementation.</p> <p>i) The Finance Department Haryana (Treasury & Accounts) have been requested to provide Section Officers on deputation.</p> <p>ii) The posts of Accountants are</p>	<p>Ok</p> <p>Ok</p>

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			accounts matter. It is also added that the necessary training is being imparted to the Section Officers in the monthly meetings and arranging workshops.	intimated to MHRD. Since the accounting is weak in the State as reported in the review report, the training of accounts staff during the monthly meetings alone are not sufficient. Orientation training in accounting should be imparted to all the accounts staff working in SPO, DPO and sub-district level urgently to improve the accounting system in the State.	likely to be filled up shortly as the Exam/interview has already taken place and the appointments letters are under issue. The orientation training programme to A/C's Staff will be initiated immediately on the posting / joining of the Accountants/Accounts Clerks.	
2.6.1	Cash Book	At State Project Office there were three Cash Books, one each for the pre project funds, Sarva Shiksha Abhiyan funds and National Programme for Education of Girls at the Elementary Level (NPEGEL). No physical verification/surprise verification of cash balance was conducted at any time for any of the three cash books.	Now physical verification of cash is being done at end of each month. However noted for guidance.	The State should ensure that physical verification of cash balance is carried out at least once in a month as envisaged in Para 78 of the Manual on F.M. & P.	This is being ensured.	Ok
2.6.2	Accounting Records	Except maintenance of Cash Book, Stock Account & vouchers in support of expenditure, all other particulars on accounts are stored in electronic mode. In the absence of proper and uniform code, the required information was found to be difficult to be retrieved.	Action in this regard is being taken.	The State should take immediate action to improve the system for easy access to the required information.	This is being ensured.	Ok
2.6.3	Accounting Records not	The following registers/books of accounts were not maintained by the SPD office :	All the relevant registers are now being	The State should ensure that all the prescribed	All the prescribed registers are being	Ok

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	maintained	<ul style="list-style-type: none"> • Register of money orders and bank drafts received, • Register of remittances made into the bank, • Register of money order, postal order& bank draft dispatched, • Register of temporary advances, register of investments. <p>It was also seen that :</p> <ul style="list-style-type: none"> • No valuation in respect of the works completed/goods including computers received has been worked out in the assets register • No record is being maintained to watch the receipt of utilization certificates corresponding to the funds transferred to the district authorities. In effect this means absence of any effective monitoring control on the expenditure. 	<p>maintained.</p> <p>The needful is being done.</p> <p>The expenditure is watched on the basis of monthly statement received for the DEO-cum-DPC. Further C.A. firms have also been engaged to monitor the benefits being given under various schemes of SSA.</p>	<p>Registers are maintained.</p> <p>The State should immediately issue suitable instructions to all concerned to follow the correct procedure.</p> <p>Para 72 of the Manual on F.M. & P provides that all funds released to the districts and sub-district level are initially classified as advances and the same indicated as such in the books of accounts. These advances are adjusted based on the expenditure statement/ utilization certificate received. All advances are to be entered in the advance register prescribed in Para 74 of the Manual on F.M.&P. The State should ensure that as soon as the expenditure statement/utilization certificate is received,</p>	<p>maintained.</p> <p>Instructions have already been issued.</p> <p>This is being ensured.</p>	<p>Ok</p>

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		<p>In conclusion, the maintenance of accounts needs improvement for which immediate posting of adequate trained staff on a long term basis and training in accounts is necessary.</p>	<p>Efforts are being made to post the adequate staff in the Accounts Section</p>	<p>the same is linked with the advance register and the outstanding advances adjusted. This is an effective monitoring mechanism to watch the adjustment of advances as well as receipt of expenditure statement/ utilization certificate.</p> <p>The State should take immediate action to post adequate accounts staff and impart training to them as stated against Para 2.6 above.</p>	<p>The advise noted for future complianace.</p>	<p>Ok</p>
2.7	Internal Audit.	<p>Though a post of Internal Audit Officer is sanctioned, it is lying vacant since the inception of Sarva Shiksha Abhiyan. The reports given by the accounts staff have not been submitted to the EC. In the 22nd meeting of the EC held on 11.8.04 approval for creation of Internal Audit Wing under SSA was accorded. No such wing has, however, come into being so far (May 2005). In effect, therefore, no Internal Audit in the real sense has ever been done. However, statutory audit has been done by the Accountant General (Audit), Haryana, Chandigarh upto the period 31.3.03. Statutory audit for the year 2003-04 is in progress. Urgent action is called for the constitution of competent Internal Audit Wing. It can be done either through in-house resources but looking to the experience so far, it may be better and more effective if an external agency</p>	<p>The Internal Audit Wing has been created by sanctioning one post of Audit Officer, two posts of Section Officer's and four Accountants. The Finance Deptt. Haryana (in the TA Branch) has been requested to post A.O. and two Section Officer's so that Audit Wing be made operational but they have posted only one SO. Efforts are being made to</p>	<p>Internal audit is to be given utmost priority. The 3rd JRM of SSA has also emphasized the need for strengthening the internal audit mechanism. Immediate action is therefore to be taken to post full complement of the staff in internal audit wing. Are the 35 CA firms appointed for monitoring the scheme at district level also do</p>	<p>The Internal Audit Wing has conducted the Audit of Ambala, Panchkula & Bhiwani District for the year 2005-06. As the statutory Audit for the year 2005-06 has been completed, the Internal Audit Wing will conduct the Audit of 5-6 District Offices during the current financial year for the</p>	<p>Ok</p>

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		<p>competent in the field is given the task.</p>	<p>post the required staff in Audit Wing and for starting its functioning. 35 CA firms have also been appointed to monitor the scheme at Distt. Level.</p>	<p>the internal audit in terms of Para 100 of the Manual on FM&P.</p>	<p>year 2006-07.</p> <p>The CA firms have been engaged to monitor the scheme under SSA and as per terms of their appointment they can not be deputed for Internal Audit.</p>	<p>Ok</p>
2.8	<p>Annual Accounts</p>	<p>The HPSPP submitted the Annual Audited Statement of accounts for the year 2002-03 to the Government of India in February 2004 after getting the approval of EC i.e. after a delay of five months.</p> <p>Annual Audited statement of Accounts for the year 2003-04 has been submitted to the Ministry in December 2004 i.e. after a delay of 3 months but without getting the approval of EC. During discussion, the Chief Accounts Officer assured that necessary approval of the EC will be obtained in the next meeting.</p>	<p>The approval of Annual Audited statement for the year 2003-04 has been obtained from the Executive Committee in its meeting held on 11-08-2005.</p> <p>As per para 104.1 of the Manual on Financial Management & Procurement, the date of submission of Annual Report and audited accounts to GOI is Ist December every year and not 30th September as mentioned in the Study Report. Now the</p>	<p>The State should ensure timely submission of the Annual Report along with the audited accounts to GOI by December every year as envisaged in Para 103.3 of the Manual on FM & P.</p>	<p>This is being ensured.</p>	<p>Ok</p>

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			Calander given in the Manual is being followed.																																															
2.9	Non approval of appointment of Chartered Accountant	The HPSPP has appointed the Chartered Accountant for the audit of annual accounts after following the procedure laid down in Manual of Financial management and Procurement and the terms of references of its appointment are also in accordance with the provision contained therein. However, the Parishad appointed the Chartered Accountant under the order of the SPD but no approval of the EC has so far been obtained.	The approval of Executive Committee has also been obtained for the appointment of Chartered Accountant in its meeting held on 11-08-2005 for the year 2003-04, 2004-05.	The State should ensure obtaining the approval of EC in time before the engagement of the CA firms for external audit .as laid down in Para 101.6 of the Manual on FM&P.	This is being done.	Ok																																												
2.10 2.10.1	Outstanding advances to outside agencies/department.	On scrutiny of trial balance with relevant records, it was noticed that huge advances made to outside agencies/department are lying unadjusted/un-recovered. The details of these advances as on 31.3.04 are as under : <table border="1" data-bbox="325 795 1008 1307"> <tr> <td>Director NCERT</td> <td>5752410.00</td> </tr> <tr> <td>HARTRON (Haryana Electronic Corporation)</td> <td>24033962.00</td> </tr> <tr> <td>M/s Steel Furniture Chandigarh</td> <td>21875.00</td> </tr> <tr> <td>Deptt. Printing & Stationery</td> <td>40519845.00</td> </tr> <tr> <td>Institute of Development com</td> <td>162668.00</td> </tr> <tr> <td>SME, Central Works</td> <td>101137.00</td> </tr> <tr> <td>NPEGEL</td> <td>4320000.00</td> </tr> <tr> <td>Kurukshetra University, Kurukshetra</td> <td>331625.00</td> </tr> <tr> <td>Controller, Printing & Stationery</td> <td>39909.00</td> </tr> <tr> <td>MDHRDF Board</td> <td>13700.00</td> </tr> <tr> <td>Jat Sabha Chandigarh</td> <td>3600.00</td> </tr> <tr> <td>Metro Motors</td> <td>10100.00</td> </tr> <tr> <td>R H Mech</td> <td>33278.00</td> </tr> </table> <p>Urgent action is needed for their adjustment.</p>	Director NCERT	5752410.00	HARTRON (Haryana Electronic Corporation)	24033962.00	M/s Steel Furniture Chandigarh	21875.00	Deptt. Printing & Stationery	40519845.00	Institute of Development com	162668.00	SME, Central Works	101137.00	NPEGEL	4320000.00	Kurukshetra University, Kurukshetra	331625.00	Controller, Printing & Stationery	39909.00	MDHRDF Board	13700.00	Jat Sabha Chandigarh	3600.00	Metro Motors	10100.00	R H Mech	33278.00	The latest position of advances is given as under : <table border="1" data-bbox="1018 763 1375 1380"> <tr> <td>Director NCERT</td> <td>5752410.00</td> <td>Nil</td> </tr> <tr> <td>HARTRON (Haryana Electronic Corporation)</td> <td>24033962.00</td> <td>Nil</td> </tr> <tr> <td>M/s Steel Furniture Chandigarh</td> <td>21875.00</td> <td>Nil</td> </tr> <tr> <td>Deptt. Printing & Stationery</td> <td>40519845.00</td> <td>Nil</td> </tr> <tr> <td>Institute of Development com</td> <td>162668.00</td> <td>Nil</td> </tr> <tr> <td>SME, Central Works</td> <td>101137.00</td> <td>3361.00</td> </tr> </table>	Director NCERT	5752410.00	Nil	HARTRON (Haryana Electronic Corporation)	24033962.00	Nil	M/s Steel Furniture Chandigarh	21875.00	Nil	Deptt. Printing & Stationery	40519845.00	Nil	Institute of Development com	162668.00	Nil	SME, Central Works	101137.00	3361.00	Advances of Rs.0.71 lakh are still lying unadjusted in the books of accounts. These advances should also be adjusted by taking immediate action and a completion report furnished to MHRD.	These advances have already been adjusted.	Ok
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			<table border="1"> <tr> <td data-bbox="1020 321 1146 378">NPEGEL</td> <td data-bbox="1146 321 1272 378">4320000.00</td> <td data-bbox="1272 321 1325 378">Nil</td> <td data-bbox="1325 321 1367 378"></td> </tr> <tr> <td data-bbox="1020 378 1146 548">Kurukshetra University, Kurukshetra</td> <td data-bbox="1146 378 1272 548">331625.00</td> <td data-bbox="1272 378 1325 548">Nil</td> <td data-bbox="1325 378 1367 548"></td> </tr> <tr> <td data-bbox="1020 548 1146 719">Controller, Printing & Stationery</td> <td data-bbox="1146 548 1272 719">39909.00</td> <td data-bbox="1272 548 1325 719">39909.00</td> <td data-bbox="1325 548 1367 719"></td> </tr> <tr> <td data-bbox="1020 719 1146 776">MDHRD F Board</td> <td data-bbox="1146 719 1272 776">13700.00</td> <td data-bbox="1272 719 1325 776">13700.00</td> <td data-bbox="1325 719 1367 776"></td> </tr> <tr> <td data-bbox="1020 776 1146 865">Jat Sabha Chandigarh</td> <td data-bbox="1146 776 1272 865">3600.00</td> <td data-bbox="1272 776 1325 865">3600.00</td> <td data-bbox="1325 776 1367 865"></td> </tr> <tr> <td data-bbox="1020 865 1146 922">Metro Motors</td> <td data-bbox="1146 865 1272 922">10100.00</td> <td data-bbox="1272 865 1325 922">10100.00</td> <td data-bbox="1325 865 1367 922"></td> </tr> <tr> <td data-bbox="1020 922 1146 979">R H Mech</td> <td data-bbox="1146 922 1272 979">75310831</td> <td data-bbox="1272 922 1325 979">Nil</td> <td data-bbox="1325 922 1367 979"></td> </tr> </table> <p data-bbox="1020 979 1325 1068">Action is also being taken to adjust the remaining advances.</p>	NPEGEL	4320000.00	Nil		Kurukshetra University, Kurukshetra	331625.00	Nil		Controller, Printing & Stationery	39909.00	39909.00		MDHRD F Board	13700.00	13700.00		Jat Sabha Chandigarh	3600.00	3600.00		Metro Motors	10100.00	10100.00		R H Mech	75310831	Nil				
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R H Mech	75310831	Nil																																
2.10.2		<p data-bbox="321 1076 999 1198">In addition to above, the staff members had also been paid advances, as detailed below, which are still outstanding (May 2003) and need to be recovered/adjusted at the earliest.</p> <table border="1" data-bbox="426 1230 940 1424"> <tr> <td data-bbox="436 1230 772 1263">Sharvan, Clerk</td> <td data-bbox="772 1230 930 1263">5069.00</td> </tr> <tr> <td data-bbox="436 1263 772 1295">Rishi Pal, CT</td> <td data-bbox="772 1263 930 1295">5364.00</td> </tr> <tr> <td data-bbox="436 1295 772 1328">Raj Kumar, Driver</td> <td data-bbox="772 1295 930 1328">133.00</td> </tr> <tr> <td data-bbox="436 1328 772 1360">Hitesh Sharma, Steno</td> <td data-bbox="772 1328 930 1360">218.00</td> </tr> <tr> <td data-bbox="436 1360 772 1424">Renu, DSE Subject Specialist</td> <td data-bbox="772 1360 930 1424">600.00</td> </tr> </table>	Sharvan, Clerk	5069.00	Rishi Pal, CT	5364.00	Raj Kumar, Driver	133.00	Hitesh Sharma, Steno	218.00	Renu, DSE Subject Specialist	600.00	<p data-bbox="1020 1076 1314 1166">The latest position of the staff advances as on 1.4.04 is given as under :</p> <table border="1" data-bbox="1020 1198 1314 1393"> <tr> <td data-bbox="1031 1198 1062 1230">1</td> <td data-bbox="1062 1198 1188 1255">Sharvan, Clerk</td> <td data-bbox="1188 1198 1293 1255">5069.00</td> <td data-bbox="1293 1198 1314 1255">Nil</td> </tr> <tr> <td data-bbox="1031 1255 1062 1287">2</td> <td data-bbox="1062 1255 1188 1312">Rishi Pal, CT</td> <td data-bbox="1188 1255 1293 1312">5364.00</td> <td data-bbox="1293 1255 1314 1312">5017.00</td> </tr> <tr> <td data-bbox="1031 1312 1062 1344">3</td> <td data-bbox="1062 1312 1188 1393">Raj Kumar, Driver</td> <td data-bbox="1188 1312 1293 1393">133.00</td> <td data-bbox="1293 1312 1314 1393">762.00</td> </tr> </table>	1	Sharvan, Clerk	5069.00	Nil	2	Rishi Pal, CT	5364.00	5017.00	3	Raj Kumar, Driver	133.00	762.00	<p data-bbox="1335 1076 1608 1424">Personal advances of Rs.0.34 lakh are also lying unadjusted. Para 74.2 of the Manual on & P provides that personal advances are outstanding for more than one month and in case adjustment claims are not submitted in time,</p>	<p data-bbox="1629 1076 1860 1263">Personal advances are being adjusted at the end of the year. The advance of Rs.0.34 lacs have also been adjusted.</p>	Ok						
Sharvan, Clerk	5069.00																																	
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		Rajesh, Driver	4690.00	4	Hitesh Sharma, Steno	218.00	Nil	
		Desh Raj, Peon	4122.00					
		Sanjeev Kumar, Peon	6500.00	5	Renu, DSE Sub. Specialist	600.00	Nil	
		Ajay Dhanias, DSE Cashier	10000.00					
		KK Jha, DEO	150.00	6	Rajesh Driver	4690.00	5708.00	
		Om Parkash, Peon	1500.00					
		Tejinder Kaur	40000.00	7	Desh Raj, Peon	4122.00	Nil	
		Total	78346.00					
				8	Sanjeev Kumar, Peon	6500.00	2800.00	
				9	Ajay Dhanias, DSE Cashier	10000.00	Nil	
				10	KK Jha, DEO	150.00	Nil	
				11	Om Parkash, Peon	1500.00	Nil	
				12	Tejinder Kaur.	40000.00	20000.00	
						78346.00		
				<p>It is a continuing process to allow advance. Normally the next advance is allowed only after adjusting the previous advance. Further the staff advances are adjusted at the close of the financial year.</p>				

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
2.10.3		Advance register showing advances to outside agencies/depts and staff members is required to be maintained to keep a watch about the adjustment of advances so granted. No such separate register has been maintained. During discussion the project office informed that adjustment of advances was being watched through ledgers. The advance register is to be maintained as per para 74.1 of Manual on Financial management & Procurement (SSA) and the next higher authority above the authority who released the advances is to strictly monitor the adjustment of advances. These requirements are not being followed.	The staff advances are entered in the ledger in their respective accounts and are also being watched on monthly basis.	The staff advances are to be entered in the advance register prescribed in Para 74.1 of the Manual on FM & P. The State should ensure that all advances are invariably entered in the Advance Register.	The staff advances Register is being maintained properly.	Ok
2.11.1	Accounts maintenance at District Level - Gurgaon District	Utilization Certificare Utilization Certificate for Rs. 89,86,579 were awaited as on 31.12.04 out of this Rs. 23,85,450 related to the year 2002-03 and remaining amount of Rs. 66,01,129 related to the year 2003-04.		The State has not commented on the outstanding utilization certificate from Gurgaon district.. The State should indicate position of this outstanding utilization certificate urgently.	All the outstanding utilization certificates in respect of Gurgaon, Districts have been received and adjusted in the Accounts.	Ok

S. No. and Para No.	Reference to the Study Report	Gist of the observations				State's Comments	GOI's Comments	State Comments	Further Comments by GOI's	
2.11.2	Ambala District	<p>i) Staff Position/Completion of Accounts In the District Project Coordinator office no Accountant has been posted and as such the cash book, preparation of Accounts etc. is being manned by the Section Officer only.</p> <p>ii) Cash Book In the District Project Officer, Ambala, 7 cash books were being maintained in respect of the funds related to SSA activities. The district</p>				<p>Action to post Accountant/Accounts Clerk is being taken and likely to be completed shortly.</p> <p>Strict instructions have been given to the field staff to close the bank accounts except operation of accounts in Punjab National bank/Oriental Bank of Commerce so that flow of funds from State to district and Sub Division Level be streamlined to avoid unnecessary blocking of funds. Further the Cash Book is now being maintained on double entry system by following proper procedure.</p> <p>The field staff has been instructed to keep the accounts record in proper registers as per Manual of Financial Management and Procurement.</p>	<p>The State should indicate the position of the posting of account staff in Ambala district. The State should ensure the maintenance of cash books in accordance with Para 77 of the Manual on FM & P.</p>	<p>The Accounts staff i.e. S.O. & Accountant have been posted and are working in Ambala District.</p> <p>The cash book is being maintained as per para 77 of manual of FM&P.</p>	Ok	
		S. No.	Name of bank	Bank Account No.	Closing balance as per cash book (in Rs.)					
					31-03-2004					31-12-2004
		1	PNB, Court Road	8929	1052567.00 (-) 192911.00 wrongly includes Rs. 192911.00 being sundry creditors					18523.00
		2	PNB, Model Town	22576	105147.00					4094.00
		3	PNB, Model Town	384781	1344565.00					195246.00
		4	State Bank of Patiala	10507	350585.98					7054.72
		5	OBC	15300	2574174.00					70366.00
		6	Union Bank of India	14097	231287.00					703.16
7	Canara Bank	61750 (opened on 26.8.03)	0.00	1543734.00						
office had opened 7 accounts in different banks in Ambala as detailed below :										

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<p>The District Project Coordinator has, however, now closed the accounts with the 6 banks. Cash Book maintenance was not satisfactory upto June 2004 but cash book is now being maintained on the double entry system (26th August 2004).</p> <p>iii) Non-maintenance of Accounts Records The following records/registers were not maintained by the District Project Officer as required as per provisions of the Manual of Financial Management and Procurement :</p> <ul style="list-style-type: none"> ▪ Ledger ▪ Journal ▪ Register of Journals, Magazines & News Papers ▪ Register of temporary advances, ▪ Register of Money-orders & bank Drafts received ▪ Register of remittances made into the Bank. ▪ Register of Money Orders, Postal Orders & bank Drafts dispatched, ▪ Establishment Register ▪ Register of Capital Goods, Non-consumable articles, Consumable articles ▪ Register of works ▪ Register of grants, advances given to agencies, NGO's/Voluntary Agencies ▪ Fixed Assets Register ▪ Register of investments, Classified Accounts of the Project, Monthly Accounts of receipts and expenditure ▪ Temporary Advances Register of (i) Staff (ii) Contractors/Suppliers/VCCs (iii) TA/DA advances, ▪ File Register 		<p>The State should ensure that all the prescribed registers are being maintained. The inspecting officers should also check the maintenance of the prescribed registers in districts and sub-district level.</p>	<p>Instructions have already been issued to maintain all the relevant registers. The Inspecting officers/Audit Officers have also been directed to Check the maintenance of the prescribed registers in the District/Sub District level.</p>	<p>Ok</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<ul style="list-style-type: none"> ▪ Consolidated Register indicating progressive expenditure. 				
2.11.3	Shortcomings noted/record maintenance in schools/VEC	<p>The Study Team visited 25 schools, each in Gurgaon & Ambala Districts and noted the following shortcomings/deficiencies in the maintenance of Accounts Records.</p> <p>i) In almost all the schools, Cash Book has not been opened in the proper form and maintained properly. The Cash Book were neither totaled and closed, nor the cash balance tallied with banks, with the result that the entries in the Cash book could not be traced in Bank Pass Book. The contribution from the village Panchayat/Donor's etc. were also not found recorded in the Cash Book. It was also observed that the Cash Book was neither checked by the BEO, nor any officers from DEO Office. The teachers incharge stated that they were not imparted training in writing Cash Book and other allied accounts records. The</p>	The point raised in the Study Reports have been noted and all the field officers has been directed to remove the shortcoming and observe the guidelines given in the Manual of Financial Management and procurement and also follow proper procedure in maintaining the accounts stock/store register etc. Further they have also been directed to prepare monthly reconciliation statement and see the balances of	The State should strictly adhere to accounting procedures prescribed in Chapter IV of the Manual on FM & P. The inspecting officers from State and District should also look into the maintenance of proper accounts in all the levels. In case proper accounts are not being maintained at any level, suitable remedial measures should be taken. Training to teachers who are	This is being done. Instructions have been issued in this respect.	Ok

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<p>training of teachers in accounts needs to be given a priority. Also it is necessary that during their supervisory visits, the BEO/DEO offices carry out a check of account records also.</p> <p>ii) Payment exceeding Rs. 500 were made by cash while these were to be made by cheques.</p> <p>iii) Paid vouchers were not defaced by stamping "Paid and Cancelled". The details of expenditure incurred were not got approved from the Village Construction Committee.</p> <p>iv) Material-at-site account, which is required for accountal of the materials brought for the construction work was not maintained in any of the school visited by the team.</p> <p>v) The Stock Register (both consumable and non-consumable) were not properly maintained.</p> <p>vi) No Assets Register has been maintained by any of the Schools.</p>	<p>the Cash Book are tallied with the bank. The entries made in the cash book are also being authenticated by the district incharge/BEO's.</p>	<p>dealing with accounts should be imparted on priority basis.</p>		
3.1	Execution of Work	<p>As per the SSA norms, construction of civil works is to be taken up only when there is a provision in the Annual Work Plan & Budget and PAB has accorded approval for that component of Civil Works. The team, however, noticed that during the year 2002-03 and expenditure of Rs. 85.13 lacs (Kurukshetra- Rs.58.55 lacs, Jhajjar – Rs. 5.23 lacs, Yamunanagar – Rs. 6.35 lacs and Rewari Rs. 15.00 lacs) for the construction of additional rooms was incurred whereas there was no provision in the Annual Plan of that year for this component of the civil works. The, Rs. 85.13 lacs was irregular to spend as there was no budget provision.</p>	<p>It is true that provision of budget for construction of Additional Class Rooms was not available in these districts but provision in the budget for construction of building-less schools & New School Building was available. These districts have</p>	<p>The cases of re-appropriation carried out on civil works in these districts should be reported to MHRD with proper justification for taking the ex-post-facto approval of the PAB.</p>	<p>A proposal for re-appropriation is being processed and will be submitted to Government of India along with AWP&B for 2007-08 for according Ex-Post Facto sanction.</p>	<p>Further reports is awaited</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<p>As per Manual on Financial Management and Procurement of SSA, the funds are to be released in two instalments and the second instalment of 50% remaining funds is to be released only when at least 50% of the first instalment has been spent. SIS, Haryana, however, is releasing the funds for construction of civil works in four instalments as detailed below :</p> <ul style="list-style-type: none"> i) 50% for initial work ii) 35% Foot level iii) 15% Flooring iv) 5% after completion <p>During discussions, the teachers, stated that the last instalments of 5 percent is being met by them from their pockets or by taking material on credit. There is always abnormal delay in the release of the last instalment. The status report of the civil works being carried out in Ambala district for the year 2003-04, confirm the above statement. Out of 105 works already shown as completed, last instalment of 5 percent was still to be released in respect of 85 works. In response, the District Project Coordinator stated that delay in the release of last instalment of 5 percent is due to the fact that some components like fixing of chowkhats, panels of cupboards, plinth protection and terracing etc. are still to be due and the last instalment would be released, as and when these components are</p>	<p>constructed Additional Class Rooms in place of New School Buildings and Building-less schools as per the requirement of the rooms of the concerned schools. But they have not taken prior approval from PAB as per SSA norms. So strict instructions have been issued to all the ADCs and DPCs that re-appropriation will not be allowed in future at any level for any component without prior approval of PAB of GOI.</p> <p>As per the norms of the SSA, the funds are to be released in two instalments. The Parishad is releasing the funds for Drinking Water, Toilet, and Boundary Walls in two instalments and for electrification in one instalment. But for construction of rooms/school buildings</p>	<p>The two stage instalmental payments as envisaged in Para 116.6(e) of the Manual on FM& P is only suggestive. The State can adopt its own procedure for this, if it is considered more appropriate taking into account the local conditions. However, the delay in making instalmental payments including the final payment should be avoided in future.</p>	<p>The advise has been noted for future compliance.</p>	<p>Ok</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<p>completed. The reply of the DPC Ambala is not tenable as he himself has shown these works as completed in the Status Report supplied to the team. The team, thus felt that the release of funds in four instalments affects the completion of the works in time. Government of India may consider the desirability of asking the SSA Haryana for releasing the funds in two instalments as per SSA norms.</p>	<p>funds are releasing in four instalments and this system goes smoothly from the start of the DPEP. The reason is that the huge amount is involved and to ensure smooth working and completion of work and to avoid misappropriation /embezzlement of funds and work not remains incomplete, this system is presently adopted and the Parishad has never received any complaints regarding the releasing of last instalment which is mentioned in the study report and it will be ensured that in future there should be no delay at any level in releasing of last instalment.</p>			
3.2	Construction of BRC in excess of the provisions in AWP&B	<p>During 2003-04, the SSA Haryana had completed the construction of 3 BRC centres in excess of the provision in the AWP&B. The Department should have utilized these funds in respect of components included in the AWP&B instead of spending the money for works not included in the AWP&B.</p>	<p>As per approved budget plan for the year 2002-03, 19 Nos. BRC's were sanctioned and for the year 2003-04, 27 Nos. BRC's were sanctioned. Parishad has</p>	<p>The construction of 3 BRCs in excess of the outlay approved in the AWP&B is not in order. The case with full justification should be reported to</p>	<p>Additional construction of one BRC and not three BRC's has been done. A proposal for Ex-post facto sanction is being</p>	<p>Further Report is Awaited</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
			<p>constructed 47 BRC's out of 46Nos. sanctioned BRC's upto March, 2004. One BRC was constructed excess from the approved budget plan. But it is pertinent to mention here that a team from GOI during their visit, it was decided that BRC building should be constructed on priority basis in all the blocks subject to a ceiling of 5% of the budget (5% of Rs. 81.00 crore) i.e. Rs. 4.00 crore approximately. If all the remaining 18 Nos. BRC's will be constructed, the expenditure will be below the ceiling i.e. Rs. 4.00 crore and this proposal was approved by the then SPD on the basis of discussion with GOI team.</p>	<p>MHRD for taking ex-post-facto approval of the PAB.</p>	<p>processed and will be submitted to MHRD alongwith AWP&B for the year 2007-08.</p>	
3.3	Other irregularities/omission	<p>Other irregularities/omission noted as under :- i) The grant for construction of additional rooms @ Rs. 1.70 lacs per room was paid to such schools, which never required/asked for such grants as sufficient rooms as per norms, were already available with</p>	<p>(i) The grants for construction of school building/rooms are</p>	<p>The point raised in the review report of sanctioning additional classrooms for</p>	<p>The matter is being investigated and further comments will follow.</p>	<p>Further Report is awaited</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<p>those schools. The Teachers informed that the grants were received without consulting them. In this connection, GPS, Jandali (Block Ambala-I), GPS, Mashonda (Block Ambala-II), GPS, Rupa Majra (Block Ambala-III), GPS, (Girls) Jharsa (Gurgaon Block) deserve mention. It was further noticed that there was acute shortage of rooms in certain schools, but no grant for construction of Additional Rooms had been given during last three years. In connection, GPS Bulana (boys) Ambala Block-I, GPS Bulana (Girls) Ambala Block-I, GPS, Solanki, Gurgaon district deserve mention.</p>	<p>always sanctioned by the GOI on the basis of the plan submitted by the concerned district for the particular year. The grants is to be released for construction of school rooms by concerned DEO-cum-DPC's of the district with the approval of ADC as Chairman of the district under SSA after discussion and looking into all the factors required for allotment of rooms. The names of the schools mentioned in Para 3..3 which require Additional Class Rooms will be intimated to concerned DEO-cum-DPC's. If feasible, Additional Class Rooms may be allotted in these schools in the current financial year.</p>	<p>schools, which did not require them need an immediate investigation. The result of the investigation should be reported to MHRD immediately. It should be ensured in future that civil works are included in AWP&B only for those schools, which have actual infrastructure gap.</p>		

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		<p>ii) The Annual Plan for the year 2002-03, 2003-04 & 2004-05 included provision of Rs. 111.84 lacs, Rs. 78.16 lacs and Rs. 159.08 lacs respectively for providing drinking water facilities @ Rs. 12000 per school during 2002-03 & 2003-04 and Rs. 15000 during 2004-05 was made Rs. 1.05 crores and Rs. 1.00 crore were released to various VCCs in August and December, 2004 respectively but construction works in respect of none of these units has started so far (February, 2005). The Department in response to our inquiry stated that the work could not be started due to the shortage of bricks and work will start as soon as the bricks were available in the market.</p>	<p>As per the Annual Plan for the year 2002-03, 2003-04 & 2004-05, the Parishad has completed 906 Nos. Drinking Water up to March, 2004 & 1380 Nos. Drinking Water facilities up to March, 2005 & total 1941 Nos. of Drinking Water facilities has been completed up to 30-09-2005 and balance 372 Nos. Drinking Water facilities sanctioned will be completed by end of September, 2005.</p>	<p>The State should indicate the present status of the incomplete work of drinking water facilities.</p>	<p>All the 372 works have been completed</p>	<p>Ok</p>
4.1	Teacher Grant	<p>General aberrations noticed in the use of this fund, during visit to schools, were related to non-display of material to the students, purchase of material not relevant to the students curriculum/use, purchase of identical material by all the teachers, etc. Some of the teachers had kept the TLM at their residence instead of at the school for fear of being spoiled by the students. We feel that the distribution of this grant is generally reckoned as an annual incentive to teachers as the same is not being used properly for enhancement of the educational skill of the children for whom it was meant. The amount individually is too small also, we suggest that the teacher grant in each school be pooled to prepare/buy specific modules collectively each year as decided by VEC which can be used best for some years.</p>	<p>Teacher grant @ Rs. 500/- is given to all the teachers teaching classes 1st to 8th for preparation/procurement of teaching learning material for use in teaching in their class room.</p> <p>The teacher is at liberty to keep the material at a place which is safe. The suggestions made by IPAI that the grant be pooled to prepare/ buy</p>	<p>The State should ensure the utilization of the teacher grant of Rs.500/- per teacher per annum to the best advantage of his teaching. The inspecting officers should also look into the use of TLM grant given to teachers.</p>	<p>This is being done.</p>	<p>Ok</p>

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			<p>specific modules collectively each year as decided by VEC which can be used best for some years, is not acceptable. The teacher is the best person to decide what is to be prepared/procured keeping in view his classroom teaching & interest of the students to boost their studies.</p>			
4.2	Repair and Maintenance Grant	<p>The grant was being issued to all the schools in routine without obtaining any requirements from the VECs. The grant received during the last three years was mostly spent on white washing, repair of roofs, repair/replacement of doors and windows, etc. After having a close look in respect of the school buildings specially in Gurgaon District where white washing was shown to have been done, it appeared that no white washing of the outer/inner walls had been done for the last two/three years. The team also noticed that there was no rationale in releasing the repair and maintenance grant at a uniform rate of Rs. 5000/- per school irrespective of the size of the building. For instance there was only one class room and one store in GPS (for girls) Balana (Ambala District) whereas in GPS, Jundali (Ambala District) there were six rooms but in both the cases grant of Rs. 5000 was released.</p> <p>Two different schools were functioning in two shifts in the same building but the repair and maintenance grant was being given to both, the schools for the upkeep of the same building. Some rationalization in the disbursement of this grant is called for in the light of above example.</p>	<p>As per para 27.9 of the Manual on Financial Management and Procurement, the principle of Social Audit may be accepted for minor repair. Therefore white washing, repair of doors and windows, boundary walls etc. can be treated as maintenance and repair of school building. In the IPAI Study Report, it has not been indicated the names of schools where no white washing or repair works has been done but amount has been charged. However the matter will be examined on receipt of detailed reports from the</p>	<p>The State should ensure that the amount of the grant is regulated based on the size of the school as envisaged in Para 27.4 of the Manual on FM&P. Schools with up to 3 classrooms is eligible for Rs.4000/- while the schools with more than 3 classrooms can get Rs.7500/- subject to overall eligibility of Rs.5000/-.</p> <p>The matter regarding the non-white washing of schools in Gurgaon district should be examined and the result thereof reported to MHRD immediately.</p>	<p>The matter is under investigation and the result will follow.</p>	<p>Further Report is awaited</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
	Learning Equipment grant (TLE)	<p>noticed that supply order for procurement of TLE items worth Rs. 240.23 lacs were issued directly without taking the requirement from the schools/blocks/district authorities. During field visit the team noticed that TLE viz. Model Science Kits, Microscope, Weighing Balance etc. were lying in almirahs of the schools for want of infrastructure. During interaction with the teachers it was recalled that neither any requirement for the purchase of these items were asked for nor sent by them to the higher authorities. The purchase of TLE items without involving the VEC/Schools would seem to be against the objectives for implementation of SSA. During checking of the records of the District Project Coordinator Ambala, our team noticed that Animal Safari (learn and play English A to Z 26 pices Dianosaur) worth Rs. 10,00,000 were purchased and issued to all the BEO's for further issue to the Primary Schools. Since there were only seven newly upgraded Primary Schools (six during 2002-03 and one during 2003-04) in Ambala District TLE items issued to the remaining 547 schools in the districts was clearly against the norms under SSA.</p>	<p>submitted that the amount provided under TLE scheme i.e. Rs. 50,000/- for 2693 schools in the State, but this amount was not utilized by the concerned DEO's. In order to sort out the matter, a committee of the following members was constituted to finalize the requirement of material under the head TLE.</p> <ol style="list-style-type: none"> 1. Subject Expert from SCERT. 2. Deputy Director (TT) looking after syllabus and teachers training. 3. A nominee from DSE (Text Cell) 4. Science Teacher, Teacher etc. 5. Two nominee from State Offices. <p>This committee finalized the requirement of items to be procured for the newly upgraded schools. The committee discussed the requirements brought by the DEO's by</p>	<p>that TLE for UPS as per local specific requirement to be determined by the teachers/school committee, school committee to decide on best mode of procurement in consultation with teachers and school committee may recommend district level procurement if there are advantages of scale. State level procurement of TLE for UPS is also not provided in Para 107.2.6 of the Manual on FM & P. The distribution of Animal Safari book purchased from out of the TLE for UPS to all schools is also not in order. The State should take immediate action to regularise these irregularities. It should also be ensured that the correct procurement procedure is strictly</p>	<p>procurement of TLE items is now being done at the District level by involving VEC & Teachers as provided in the Manual.</p>	<p>not commented on supply of TLM to other schools. Please offer comments and indicate value of TLE items supplied to other schools.</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's															
			organizing the meeting at Block Level, Cluster Level of teachers and Head Teachers. This committee only recommended the Items under head TLE including Steel Almirha for the safe custody of the valuable material being procured by the respective schools.	followed for the procurement of TLE in future.																	
5.1	Out of School children	<p>During team's visit to 50 schools (25 each in Gurgaon and Ambala District), it was noticed that in many cases no house to house survey of 6-14 years age group children was ever conducted or if conducted by school authorities its findings were kept in loose forms and no consolidated records in respect of the village as a whole had been kept.</p> <p>Non-conducting of proper house to house survey and non-maintenance of consolidated record in proper form in the schools inspite of availability of huge funds under pre project activities puts to doubt the sanctity of figures in respect of out of school children as shown in the Annual Work Plan/Budget and the same could not be authenticated.</p>	<p>Action in the matter will be taken on receipt of detail reply for the District Incharge.</p> <p>Educational Survey was conducted in the month of June-2005 and it is in process of compilation.</p>	<p>The State should indicate the action taken in this regard.</p> <p>The State should state on what basis the out of school children were included in the AWP&B in the absence of house to house survey. The district-wise data on out of school children on the basis of Educational Survey now conducted should also be provided.</p>	<p>The District Authority has been asked to keep proper record of house to house survey (register) as and when conducted and produce it as and when demanded by the authority visiting the district.</p> <p>The figures out of school children are as under:-</p> <table border="1" data-bbox="1629 1143 1982 1300"> <thead> <tr> <th data-bbox="1629 1143 1696 1273">Age group</th> <th colspan="2" data-bbox="1696 1143 1835 1273">Total Population</th> <th colspan="2" data-bbox="1835 1143 1982 1273">Enrollment</th> </tr> <tr> <td></td> <td>B</td> <td>G</td> <td>B</td> <td>G</td> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Age group	Total Population		Enrollment			B	G	B	G						
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5.2	Planning	During our school visits we noticed that the process of formulation of annual plan for the year 2002-03, 2003-04 & 2004-05 was limited to the collection of statistical data in the prescribed format, which was, consolidated block-wise. The consolidated block wise data was sent to the DPC Office for onward transmission to SPD Office. The State Plan of these three years were prepared on the basis of basic data of the schools collected but without community participation, as the team did not find any evidence in the villages visited of any plan or even suggestion etc. formally communicated to the BEO/DPC by the VEC's. During team's interaction with the VECs members/teachers, it transpired that at no stage their views or requirement were ever obtained. It would be factually more accurate to tray that these Annual Plans eventually emanated from district level only and this participatory approach was missing.	Noted for future compliance.	The importance of participatory planning process is emphasized in SSA. The State should ensure participatory planning process in future and the evidence of such planning recorded in the Annual Work Plan and Budget.	Noted for future compliance																											
5.3	Innovative Activities	For 2002-03, budget of Rs. 749.91 lacs was provided under the head Innovative Activities. Against this no expenditure was incurred on any of the activities mentioned above during that year. However, an advance of Rs. 217.40 lacs was given to M/s HARTRON Ltd. (Haryana Electronic Corporation), Chandigarh in February 2003 for procurement of computers and allied accessories. The following table shows the provisions made against various innovative activities and expenditure incurred there	Innovative Activities for the year 2002-03 through the funds were approved but still prior approval of the GOI was required for Innovative Activities to be organized. The		No comments of GOI on this point. However, the observations have been noted please.					Further report is awaited																						

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		<p>against during 2003-04 and 2004-05 :</p> <p style="text-align: right;">(In Rs. lacs)</p> <table border="1"> <thead> <tr> <th rowspan="2">S. N.</th> <th rowspan="2">Name of Innovative activity</th> <th colspan="2">2003-04</th> <th colspan="2">2004-05</th> </tr> <tr> <th>Provision in the AWP&B</th> <th>Expenditure incurred</th> <th>Provision in the AWP &B</th> <th>Expenditure incurred</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Computer Education</td> <td>285.00</td> <td>321.73</td> <td>283.10</td> <td>48.93 upto Nov. 2004</td> </tr> <tr> <td>2</td> <td>Education for Girls</td> <td>285.00</td> <td>283.67</td> <td>278.00</td> <td></td> </tr> <tr> <td>3</td> <td>Education for SC/ST</td> <td>190.00</td> <td>64.27</td> <td>192.00</td> <td></td> </tr> <tr> <td>4</td> <td>Early Childhood Care and Education(ECCE)</td> <td>190.00</td> <td>117.68</td> <td>196.90</td> <td></td> </tr> <tr> <td></td> <td>Total</td> <td>950.00</td> <td>787.35</td> <td>950.00</td> <td></td> </tr> </tbody> </table> <p>The above table shows that during the year 2003-04 the excess expenditure of Rs. 36.73 lacs on Computer Education was met by diverting the unspent balances of other Innovative Activities. 1184 computers alongwith other accessories have so far been received in 296 Upper Primary Schools. The Financial achievement on Education for SC/ST during 2003-04 was just 34 percent.</p> <p>During 2004-05 against the provision of Rs. 950.00 lacs for the Innovative activities only Rs. 48.93 lacs has been spent upto November 2004, Bifurcation of the expenditure during 2004-05 i.e. activity wise was not available with the SPD's office.</p>	S. N.	Name of Innovative activity	2003-04		2004-05		Provision in the AWP&B	Expenditure incurred	Provision in the AWP &B	Expenditure incurred	1	Computer Education	285.00	321.73	283.10	48.93 upto Nov. 2004	2	Education for Girls	285.00	283.67	278.00		3	Education for SC/ST	190.00	64.27	192.00		4	Early Childhood Care and Education(ECCE)	190.00	117.68	196.90			Total	950.00	787.35	950.00		<p>approval was received towards the end of the financial year therefore only action with regard to procurement of Computer System by way of remittance of advance to HARTRON which is a Haryana Govt. undertaking could be taken.</p>	<p>The State should indicate the action taken on the regularization of the excess expenditure of Rs. 36.73 lakh incurred on the innovative activity of</p>		
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			The matter is being examined.	computer education. The State should take the ex-post-facto-approval of the PAB for this excess expenditure.	Action is being taken	Further report is awaited																		
5.4	Out of school children	Against the provision of Rs. 3356.79 lacs (Rs. 1845.27 lacs for Primary and Rs. 1511.52 lacs for Upper Primary) for the year 2004-05 on EGS centers for enrolment of 3,20,668 children, only 1348 centres covering 35750 children has been allotted by incurring expenditure of Rs. 62.21 lacs (upto 2/05). The physical/financial achievements even during the year 2004-05 was thus about 11 percent/1.8 percent respectively up to February, 2005.	1348 centres covering 35750 children were opened during the year 2004-05. More centers could not be opened due to assembly and Panchayat election (Model code of conduct) thus resulting in lesser expenditure.	The State should indicate the present status of out of school children in the State. While arriving at the out of school children, the data collected during the Educational Survey conducted in June 2005 should be used.	The figures out of school children are as under:-	Ok																		
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					59143	69373	6.1	
5.5	Quality of Implementation of Programme – Supervisory Visits	<p>Supervision was carried out by the State team but no representative of the National Mission or team, however, visited the State for this. The constitution of the team locally constituted of their schedule of visits with reports, if any, was not supplied to the team. There is need to strengthen the supervisory missions with close coordination between National Mission and State Implementation Society for better results.</p> <p>Gurgaon/Ambala Districts</p> <p>The District Project Coordinators, Gurgaon and Ambala informed during discussions that due to heavy work load, it was not possible for them to make inspections of the schools. At the block level, though 63 and 49 posts of Assistant Block Resource Coordinator have been created in Gurgaon and Ambala Districts respectively, but only 23 ABRCs each in these districts were in position. The District Project Coordinators informed that due to non-availability of the staff, the inspections at block level are also not generally being conducted</p>	<p>The suggestion made by IPAI Team has been noted for future compliance.</p> <p>At present 23 and 27 ABRCs are working in Gurgaon and Ambala district respectively. These officials are working on deputation. As sufficient persons are not available for deputation, it has been decided to recruit ABRCs on contractual basis. Applications have been invited from the candidates and the appointments are expected to be made shortly.</p>	<p>The Officers from MHRD (National Mission) visit the State regularly on monitoring and supervision purpose. The State should have indicated this to the Team.</p> <p>The State should indicate the present status of the appointment of ABRCs not only in the two districts but also in all the districts. The State should ensure that ABRCs are posted in all the districts on a priority basis.</p>	Due to rationalization of posts of Teacher surplus teachers have been adjusted as ABRC's ABRC's have been posted in all the districts.	Ok		
5.6	Teacher Pupil Ratio	<p>"Frame Work for implementation of SSA" envisaged providing of one teacher for every 40 children in Primary School and at least two teachers in a Primary school. The teacher pupil ratio in the 50 schools of Gurgaon & Ambala district visited by study team revealed that there was considerable gap in the deployment of teachers in the</p>	<p>A minimum of two posts of teachers is to be provided in each primary school. The exercise for rationalization of staff is being done by Primary</p>	<p>The State should carry out the exercise of rationalization of teachers on a priority basis and required number of teachers</p>	After rationalization, the teacher pupil ratio is all most as per prescribed norms.	Ok		

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		<p>schools. In GPS (girls), Mokaldas, GPS(girls), Hali Mandi Pataudi, GPS(boys), Hali Mandi, GPS(boys), Mokaldas of Gurgaon district the teacher pupil ratio was almost 1:9 whereas in Government Girls Primary School, Kakrota, GPS Jharsa, GPS Ullawas of the same district, the teacher pupil ratio varies from 1:44 to 1:59.</p> <p>Similarly, in GPS Roopamajra of Ambala district, the teacher pupil ratio was 1:15 where as in the GPS Saunda, Babyal, GPS Bullana of the same district, the teacher pupil ratio varies from 1:47 to 1:59. It appears that some rationalization of the system of deployment of teachers in Government Schools is called for.</p>	<p>Education Department and postings would be done on that basis.</p> <p>The suggestion has been noted for future compliance.</p>	<p>positioned in schools wherever shortage of teachers exists.</p> <p>Same as above.</p>		
5.7	Mid-Day Meal Programme	<p>In Haryana State Mid Day Meal Programme in the shape of providing food grains i.e. wheat, grain & rice at the rate of 1^{1/2} kg per child per month was introduced in the year 1995. However, from January, 2002 the State Government started giving cooked meals viz. Khichri, Wheat Chana, Bakali etc. in lieu of food grains to children studying in two blocks of Kaithal and Faridabad I of the Faridabad district and five Blocks of Tauru, Nuh, Nagina, Punahana & Ferozpur Zirka of Gurgaon District.</p> <p>On August 15, 2004 the State government decided to provide cooked meal in lieu of good grains in all the Primary Schools of the State with slight changes in the menu viz. Daliya, Kichri, Sweet Rice, Polu & Bakli. In Sohna Block of Gurgaon District we were informed that stock of food grains for almost one year was lying with all the schools of the block and a decision has now been taken (January 2005) by DPEO for immediate distribution of food grain for ten months to the children in addition to the cooked meals.</p> <p>In Ambala district the team noticed that no cooked meal was being served from the first week of February 2005 in GPs</p>	<p>As per information received from DPEO Gurgaon vide his letter No. G-2/05/1235 dated 19/9/05 it is intimated that cooked meal was being served w.e.f. 15-8-04 in Pataudi & Sohna Block and prior to this Dry Food Grains were being supplied. To serve cooked meal one kg rice and 1 kg wheat per student per month was required but vide GOI letter No. 5/22/2003 NSPE (MDM) dated 26.7.04 allocation of wheat and rice was increased from 1 kg. to 1^{1/2} kg for Sohna Block</p>	<p>The State should strictly adhere to the Guidelines issued by Government of India and State Government in this regard. Any violation of these guidelines will be viewed seriously.</p>	Noted Please	Ok

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<p>(Girls), Babyal, GPs (Boys), Babyal, GPS, Jandali, GPs Bhari and GPs, Ramgarh. On being enquired it was stated by the Head Teacher concerned that cooked meal was not being served for want of ration.</p> <p>From it would be clear that in the case of Gurgaon District (Patuadi and Sohna Block) issue of wheat grain/rice in addition to the cooked meals was in violation of the State Government instructions, whereas, in the case of Ambala district not providing of cooked meals to the students indicates that the scheme was not implemented as per Government guidelines.</p> <p>The team during their visit to Ambala and Gurgaon District interacted with teachers and parents and came to the conclusion that one of the most important reasons for sending the children by the weaker sections of society in the schools is the mid day meal. Some of the parents/teachers suggested cooked meals in packets as is being provided in Delhi Administration should be made available in Haryana State also. They were of the opinion that the supply of packed cooked meals would definitely attract more children for admission to Government Schools.</p>	<p>To avoid damage of stock of Food grain (rice and wheat) it was decided by the then DPEO to distribute the same and exhaust the piled up stock.</p> <p>DPEO Ambala vide his letter No. E-I/05/7940 dated 19.4.05 has intimated that five schools which were inspected by the IPAI team the cooked meal could not be served for 7-8 days due to shortage of ration/food grains. It was due to late submission of tenders & the supply of</p>	<p>The State should ensure that mid-day meal is provided to the eligible children regularly without any break by timely procurement of ration/food grains etc.</p>	<p>Noted Please.</p>	<p>Ok</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's				
			ration made later by Confed.							
5.8	Supply of free text books to all the girls and SC/ST boys.	<p>In the State of Haryana under a scheme called “Book Banks” introduced during the year 1975-76, students belonging to SC and economically weaker sections of society are given Text Books free of cost in the beginning of the academic session on returnable basis at the end of academic session so that the same set of books could be issued to the next batch of students. Since SC boys and girls were already being provided free text books under “Book Bank” Scheme, only non-SC girls were eligible for free text books under SSA. The HPSPP being the State Agency to look after the implementation of SSA incurred an expenditure of Rs. 569.70 lacs during the year 2003-04 for supplying of free text books to all girls and SC/ST boys. Expenditure from SSA funds for SC girls/SC boys as explained above was not covered under SSA norms (and was thus unauthorized to that extent, primarily because free text books to these categories of the children was to be continued to be supplied from State Book Bank Scheme already in existence. Class-wise details of non-SC girls eligible for free text books and the number of books received back from the students after the end of academic year, which were issued under “Book Bank” scheme was not available with the Department and as such exact financial impact involved could not be worked out.</p> <p>From the supply bills received from Printing & Stationery Department and the details of books pertaining to primary classes, it transpired that the cost of one set of books in respect of primary classes was far below Rs. 150/- the maximum ceiling limit under SSA. The cost of set of class wise books is detailed as under :</p> <table border="1" data-bbox="373 1365 758 1399"> <thead> <tr> <th data-bbox="373 1365 541 1399">Class</th> <th data-bbox="541 1365 758 1399">Cost of Books</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Class	Cost of Books			<p>No Comments.</p> <p>The matter is being looked into and detail reply will be supplied later on.</p>	<p>This is a very serious observation which needs to be examined by the State and factual position included in the comments. The State should therefore examine the issue and intimate the position immediately to MHRD.</p> <p>The State should furnish the reply to the observation immediately to MHRD.</p> <p>The State should confirm that no advances are outstanding with Printing and Stationery Department, Haryana.</p>	<p>This is being looked into. If there is such scheme like Book Bank then action as per observation will be taken. The matter is under correspondence with the Education Department.</p> <p>The matter is being looked into and reply will follow.</p>	<p>Further reports is awaited</p> <p>Further reports is awaited</p>
Class	Cost of Books									

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's										
	(i)	<table border="1" data-bbox="373 326 758 488"> <tr> <td>I</td> <td>Rs. 24.40</td> </tr> <tr> <td>II</td> <td>Rs. 40.50</td> </tr> <tr> <td>III</td> <td>Rs. 55.00</td> </tr> <tr> <td>IV</td> <td>Rs. 81.00</td> </tr> <tr> <td>V</td> <td>Rs. 97.00</td> </tr> </table> <p data-bbox="436 521 957 578">Average cost of each class Text Books = Rs. 60/-</p> <p data-bbox="321 683 1003 837">(On the basis the actual claim to be obtained from Government of India worked out to Rs. 452.27 lacs against the claim of Rs. 1130.67 lacs submitted and obtained from Government of Inaia. This resulted in excess claim of Rs. 6.78 crores.</p> <p data-bbox="321 935 1003 1057">(Class-wise details of non-SC girls alongwith the class-wise/category-wise details of SC/ST girls and boys students for the year 2003-04, 2004-05 were not available with the mission).</p> <p data-bbox="321 1097 1003 1252">The scrutiny of records further revealed that advances amounting to Rs. 213.4 lacs were plaid to the Printing & Stationery Department, Haryana during the years 2002-03 & 2003-04 for printing of text books out of which a sum of Rs. 74.08 lacs was still with the Department.</p>	I	Rs. 24.40	II	Rs. 40.50	III	Rs. 55.00	IV	Rs. 81.00	V	Rs. 97.00	<p data-bbox="1031 667 1073 805">}</p> <p data-bbox="1031 902 1314 1414">The figures of Rs. 231.04 lacs were taken by IPAI team from the letter addressed by Printing & Stationery Department Haryana to HPSPP in which it was mentioned that District Education Officer-cum-District Project Coordinator have deposited this amount as advance during the year 2002-</p>	<p data-bbox="1335 643 1598 1398">The State should clearly state that focus group children were not issued textbooks under the Book Bank Scheme of the State Government at the time of introduction of SSA in 2001-02. If the focus group children were getting the textbooks under the Book Bank Scheme of the State Government, the textbooks cannot be issued under SSA. The State should therefore intimate the factual position immediately to MHRD. The State should ensure in future that textbooks are made</p>	<p data-bbox="1629 326 1860 448">No advance is outstanding against the printing and Stationery Deptt.</p> <p data-bbox="1629 894 1860 1016">The matter is under correspondence with Education Deptt.</p>	<p data-bbox="1887 1146 2028 1398">(i) SIS may furnish comments on the excess expenditure of Rs.6.78 crore on</p>
I	Rs. 24.40															
II	Rs. 40.50															
III	Rs. 55.00															
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S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
	(ii)	<p>Gurgaon & Ambala Districts</p> <p>During field visit the team noticed different practices regarding supply of the books e.g. in some of the schools viz. GPS, Kakrola, Manesar, Gurgaon, GPS, Indra Colony, Gurgaon, GPS, Ullawas Sohana, GMS, Sonda Ambala-I, Government Sr.Secondary School, Jalbera, Ambala, free text books were being given to all the students and in other cases these are given to all girls and SC boys only. BEO, Sonha, Gurgaon Distt. Informed that under Book Bank Scheme, free text books were being supplied to all categories of students and were taken back after the completion of academic year. However, they informed that no supply of text books under the scheme have been received since 1994 i.e. from the date of introduction of DPEP.</p> <p>A peculiar feature noted was that text books were received in batches and the full set of books were not handed over to the eligible students at the start of each academic session. Thus books were received in July 2004, October 2004, December 2004 & January 2005. During interaction with some of the parents of the children studying in those schools complaints about delayed issue of books to their wards was made. Some of the books were issued as late as in October 2004 and January 2005. Apparently, distributional aspects of the text books in mismanaged.</p>	<p>03, 2003-04 and after reducing this amount from the amount payable to the Printing & Stationery Department a sum of Rs, 74,07,880/- was still payable by HPSPP to the Printing & Stationery Department and not the amount is still pending with the Printing & Stationery Department.</p> <p>Book Bank is a State Govt. Scheme independent of SSA/DPEP.</p> <p>As regards the supply of books, the position</p>	<p>available to the focus group children at the beginning of the academic year. The State should also work out the requirement of books correctly for each class to avoid large number of books lying in stock.</p>	Noted	<p>Text Book</p> <p>Necessary details may please be furnished</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<p>In Nagina Block in Gurgaon District and Block-II in Ambala District, the team noticed that 1746 and 7000 books pertaining to VI to VIII class and class VII, respectively were lying in stock. This shows that the requirement of books were not being worked out realistically before placing the orders with the Printing & Stationery Department.</p>	<p>mentioned in the Study Report is correct that books were received from July 2004, October, 2004, December, 2004 & January, 2005 but the books in question were supplied during October, 2004 & January, 2005. Now we have taken remedial measure to supply books in time to the students by giving requirement of books to the Printing & Stationery Department well in advance so that they are in a position to supply the books at the start of session. Since books have to be supplied at the beginning of academic session, the enrollment figures are tentative which can change later on.</p>			<p>Ok</p> <p>Ok</p>
6.1		<p>Deviations noticed in four districts in respect of Upper Primary Schools, where the number of schools opened were 126 against the projected 235 schools. Further, there were wide deviations in respect of all the districts except Kaithal. In 2003-04, the number of school opened was almost as per</p>	<p>Necessary action in the matter is being taken as suggested in the report.</p>	<p>The State should take ex-post-facto approval of the PAB for the deviations in opening of schools</p>	<p>The case will be submitted to MHRD alongwith PAB for 2007-08 for obtaining Ex-</p>	<p>Further reports is awaited</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		approved plan, 176 Primary and 105 Upper Primary – there were deviations in ten districts (Primary) & 16 districts (Upper Primary). Deviations in the approved plan needs to be ratified by the PAB.		against the numbers approved by PAB in each district. Inter district change of opening of schools approved by PAB is not permissible.	post facto approval.	
6.2	Irregular drawl of salaries of teachers from SSA Funds	<p>a) In Haryana on the conversion of branch schools to primary schools, and up-gradation of primary schools the existing teachers salary have also been debited SSA funds. As no recruitment of teachers has been made under Sarva Shiksha Abhiyan, the charging of their salaries in respect of these schools teachers to Sarva Shiksha Abhiyan funds is open to question. (The expenditure was Rs. 3.18 crore and Rs. 4.77 crores during 2002-03 and 2003-04 respectively). The foregoing facts are brought to the notice for specific decision of the Government of India.</p> <p>While checking records of Gurgaon District the above position was confirmed as the salaries of six existing teachers transferred to the newly upgraded Primary Schools were charged to SSA funds.</p> <p>We have also noted that the annual accounts for 2003-04 contains a certificate from the State Project Director, Haryana indicating that:</p> <p><i>“The expenditure against teachers” salary has been incurred by way of depositing the amount in the state Treasury. The amount of salary has been calculated as per the provision in the approved plan.</i></p> <p>This makes the matter more confusing. The SPD did not, unfortunately, respond to our repeated queries on this aspect. Government of India may like to seek clarification.</p>	Postings of teachers in the upgraded schools is not done by SSA Society i.e. HPSPP. Legally it is not advisable to appoint teachers under SSA due to various decisions of the report. As such appointment of teachers in the upgraded schools under SSA is made by Education Department, which is the appointing authority. Since the salaries are paid through Government Treasury, the amount in respect of teacher salary are deposited in the Government Treasuries.	The State has not categorically stated that new teachers were appointed for the upgraded schools. In case new teachers were appointed by the Education Department and positioned in these schools charging of their salary from SSA funds is in order. On the other hand, if the existing teachers of the State Government are transferred to these upgraded schools, their salary cannot be charged from SSA funds. In support of the documentary evidence for the appointment of new teachers for these upgraded schools, the Education Department should provide the copy of the appointment	The matter is under correspondence with the Education Deptt. “As stated ABRCs are taken on deputation, at present. The posts held by them are treated as vacant appointments are made by the department. It needs to mention that a decision has been taken to make appointments of ABRCs on contractual basis. The appointments are expected shortly.” The comments of Government of India on the reply of this para are also reproduced as	Further reports is awaited

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
		<p>(b) Similarly, the existing teachers in the Haryana State have been appointed as Assistant Block Resource Coordinator (ABRCs) and transferred to the various BRCs during 2003-04. Their salaries amounting to Rs.2.92 Crores have been charged to SSA funds. As these teachers were already drawing their salaries from the State Plan and were not freshly recruited, the charging of this expenditure to SSA was to be borne by the State Government.</p>	<p>As stated earlier ABRCs are taken on deputation at present. The posts held by them are treated as vacant posts and alternate appointments are made by the department. It needs to mention that a decision has been taken to make appointments of ABRCs on contractual basis. The appointments are expected shortly.</p>	<p>order to SSA authorities. In the light of this clarification, the State should re-examine the issue and intimate the position to MHRD immediately to take further necessary action in this regard. The salaries of the ABRCs taken on deputation should continue to be paid by the State Government. The minimum salary applicable to new teachers appointed to fill the resultant vacancies of these ABRCs will only be borne by SSA as envisaged in Para 39.9 of the Manual on FM & P. Hence, the salary of ABRCs on deputation charged to SSA is irregular. The State should therefore take action to get the reimbursement of Rs.2.92 crore from State Government immediately and inform MHRD</p>	<p>under:- In this connection it is stated that in Para 39.9 of Manual on Financial Management and Procurement of Government of India, it has been laid down that the posts of Resource Persons in BRCs and CRCs are required to be filled up by transferring existing Senior and experienced teachers who have shown the temperament for this kind of job. Accordingly, the posts of a BRCs were filled by taking experienced surplus Masters/Lecturers of Science and Commerce stream on deputation from the Education Department, in pursuance to the qualification and experience</p>	<p>Since No Teacher have been appointed under SSA-Salary of existing Teachers has to be however by the State Govt. Hence Recovery of 2002-03 Rs.3.18 crore 2003-04 Rs.4.77 crore ABRCs Rs.2.92 crore Further funds for Teachers Salary not to be provided Funds Provided for 2004-05, 2005-06 &</p>

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
				accordingly.	<p>prescribed by the E.C. of the Parishad.</p> <p>Further, as per ibid para, the resultant vacancies are required to be filled up by trained primary teachers or para teachers to fill up the vacancies subject to the State policy on the subject and NCTE guidelines. It has also been envisaged in this para that maximum salary applicable to fresh teachers or para teachers would be provided from SSA Budget.</p> <p>In this connection it is clarified that consequent upon emergence of SSA, posts of ABRCs were filled up on deputation basis from surplus staff of Education Department as</p>	2006-07 also to be recovered.

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
					<p>already stated above. The decision as mentioned in reply of the State comments to appoint ABRCs on contractual bases was dropped with the approval of the then Hon'ble CM Haryana. Thus no pra teachers/primary teachers were required to be appointed against teachers taken as ABRCs on deputation for SSA. Hence, the question to get the reimbursement of Rs.2.92 crores from the State Government does not arise.</p>	
7.1	Training of Teachers	The Haryana Government did not project in its Annual Plan for 2002-03 and 2003-04 any funds for 60 days refresher course for untrained teachers. However, provision for Rs.17.47 lacs for imparting training to newly recruited	Since there are no untrained teachers in the State, no provision is made for 60 days	The State should ensure in future that approved outlay for training of teachers should be	Noted.	Ok

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's																								
		<p>470/778 teachers was provided in the AWP&B for the year 2002-03 and 2003-04, yet no training during these two years was provided to the newly recruited teachers. Deputy Director (TT) informed that there was no system of appointing untrained teachers.</p> <p>In-service training of teachers approved in the Annual Plan and achievements are as under :-</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Approved</th> <th colspan="2">Achievement</th> </tr> <tr> <th>Physical</th> <th>Financia l</th> <th>Physica l</th> <th>Financial</th> </tr> </thead> <tbody> <tr> <td>2002-03</td> <td>58000 for 20 days</td> <td>546.01</td> <td>56956 for 12 days</td> <td>158.73</td> </tr> <tr> <td>2003-04</td> <td>65798 for 20 days</td> <td>921.17</td> <td>57072 for 13 days</td> <td>363.53</td> </tr> <tr> <td>2004-05</td> <td>67897 for 20 days</td> <td>950.57</td> <td>66700 for 12 upto days</td> <td>255.06 upto 11/04</td> </tr> </tbody> </table> <p>From the table it is clear that shortfall in the training programe is quite significant. The expenditure ceiling for training programme is Rs.70/- per teacher per day. The mission claimed the budget accordingly. The expenditure figure for 2002-03 and 2003-04 indicates total unit cost for non-residential training would be much lower.</p> <p>It is also suggested that in-service training may be given at one stretch instead of in piece meal.</p>		Approved		Achievement		Physical	Financia l	Physica l	Financial	2002-03	58000 for 20 days	546.01	56956 for 12 days	158.73	2003-04	65798 for 20 days	921.17	57072 for 13 days	363.53	2004-05	67897 for 20 days	950.57	66700 for 12 upto days	255.06 upto 11/04	<p>refresher course for untrained teachers. Provision is made for imparting training to the newly recruited teachers. The facts quoted in the para are as a matter of record.</p> <p>During 2004-05 67000 teachers were given training for 20 days at a cost of Rs. 689.22 lacs.</p> <p>The total unit cost for non residential training is on the lower side due to the fact that training is imparted at cluster level where there is less</p>	<p>utilized to the maximum by imparting training to the targeted number of teachers</p> <p>20 days in-service training may be given in phases.</p>	<p>Noted.</p>	<p>Ok</p>
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			<p>expenditure on TA/DA payable to the teachers.</p> <p>The suggestion is not practicable due to various administrative reasons/arrangements to be made for the in-service training & lack of Resource Persons.</p>			
7.2	Gurgaon District	<p>While checking the records of the District Project Coordinator it was seen that no training was imparted during 2002-03 and in 2003-04, if fell short of the programmed number of days.</p> <p>The achievement in respect the training imparted in service teachers was to the extent of 67.5 percent.</p>	No comments being a matter of record.	The State should ensure in future that the targeted number of teachers is given full training as approved by PAB.		
7.3	Ambala District	<p>No training was imparted during the year 2002-03 inspite of the budget provision o Rs. 13.23 lacs during that year. During 2003-04 agaist the budget provision of RS. 45.53 lacs, an expenditure of Rs.. 15.02 lacs was incurred for imparting training to Master Trainers/Teachers in-service. The achievement of training programme in respect of financial terms was only above 33 percent.</p>	No comments being a matter of record.	The State should ensure in future that the targeted number of teachers is given full training as approved by PAB.	Noted	Ok
7.4	Community Training	<p>In respect of training to VEC's members, there was a provision of Rs.2.40 lacs during 2003-04 against which an expenditure of Rs.0.17 lac only was incurred. This low level of expenditure on grass root level training itself speaks of the unsatisfactory state of affairs in the training of community leaders, which has a direct impact on their involvement in the preparation of village annual plans.</p>	<p>No comments being a matter of record. However efforts are being made to increase the participation of community leaders in the preparation of Village Annual Plans.</p>	The State should ensure in future that the targeted number of community leaders is given training as approved by PAB.	Noted	Ok
7.5	Role of SCERT and other	<p>The question of imparting training was also discussed with the Director, SCERT, Gurgaon(on 18th January,2005) who informed that no funds for training to VEC members were</p>	It is wrong to say that SCERT is not being involved in teachers	The State should take the assistance of SCERT and DIET for	Noted	Ok

S. No. and Para No.	Reference to the Study Report	Gist of the observations	State's Comments	GOI's Comments	State Comments	Further Comments by GOI's
	support agencies	<p>provided by SSA to them even though they are in a position to impart such training. We were also informed that the SCERT is not being involved by the SSA in the preparation of training programmes to the in-service teachers. We feel that the SCERT should get involved since they have capacity and are in a position to impart training to the VEC members/teachers in-service and the SSA office is clearly unable to cope with training requirements of teachers/village community leaders.</p> <p>Similarly, we got impression that the role of DIET in training as also in evaluation has not been significant in Haryana. Their involvement will definitely improve the qualitative aspects and capacity building of SSA personnel including community leaders training.</p>	<p>training programmes. SCERT is actively involved in this exercise. The preparation of modules, training of resource persons and master trainers and monitoring of the training is the responsibility of SCERT.</p> <p>The impression given by IPAI is not based upon facts. DIET are also actively involved in the training of teachers.</p>	<p>the training of teachers and community leaders with a view to give full training to targeted number of teachers and community leaders.</p>		
8.1	Procurement Procedure	<p>Executive Committee of HPSPP accorded approval in August 2004 for following the procurement procedure laid down in the Manual on Financial Management and Procurement issued by Ministry of HRD, but the same is yet to be implemented. The Parisahd is meanwhile following the procurement procedure of the Haryana Government. As per this procedure, purchase in respect of all Government Department for more than Rs. 5.00 lacs are being made from the firms on rate contract with Director, Supplies & Disposal (DS&D), Haryana after getting approval from the High Powered Purchase Committee headed by the Chief Minister, Haryana.</p> <p>A scrutiny of some purchase records made available to us revealed the following irregularities in purchase:</p> <p>a) The SPD office approached the High Powered Purchase Committee for procurement of 7000 steel almirahs for their distribution of DPEO's/BEO's schools without enquiring the requirement from them. Purchase were approved from the following firms:</p>	<p>It was pointed out in the Study Report that the orders for the procurement of seven thousand Steel Almirahas were placed with the Director Supplies & Disposal Haryana without obtaining the requirement from the DPEO's, DEO's Schools. In this connection it is submitted that the amount provided under TLE scheme i.e. Rs. 50,000/- for 2693 schools in the State, but</p>	<p>The State should strictly follow the procurement procedures prescribed in Chapter IX of the Manual on F.M.&P. SSA norms provides that TLE for UPS as per local specific requirement to be determined by the teachers/ school committee, school committee to decide on best mode of procurement in consultation with teachers and school committee may</p>	<p>This is being done</p>	<p>Ok</p>

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		<table border="1" data-bbox="411 354 995 699"> <thead> <tr> <th data-bbox="411 354 491 418">Sr.No.</th> <th data-bbox="491 354 890 418">M/s</th> <th data-bbox="890 354 995 418">Nos.</th> </tr> </thead> <tbody> <tr> <td data-bbox="411 418 491 488">1</td> <td data-bbox="491 418 890 488">M.S. Steel furniture Chandigarh</td> <td data-bbox="890 418 995 488">1450</td> </tr> <tr> <td data-bbox="411 488 491 558">2</td> <td data-bbox="491 488 890 558">R. H. Machatronics, Panchkula</td> <td data-bbox="890 488 995 558">1000</td> </tr> <tr> <td data-bbox="411 558 491 628">3</td> <td data-bbox="491 558 890 628">Chandigarh Industries, Chandigarh</td> <td data-bbox="890 558 995 628">2070</td> </tr> <tr> <td data-bbox="411 628 491 699">4</td> <td data-bbox="491 628 890 699">A. M. Technologies, Panchkula</td> <td data-bbox="890 628 995 699">2480</td> </tr> </tbody> </table> <p data-bbox="323 732 1003 1422">While according approval for the purchase, the Committee decided that since the financial year was drawing to close, the rate contract/supply order be issued directly without waiting for the security deposit and in the rate contract/supply order itself, the firms be asked to deposit the security within fifteen days and the payments to the firms for the materials to be received was to be released only after receipt of security amount from them. On receipt of the proceedings of the Committee SPD, SSA placed supply orders on 31.3.2003 in favour of all the above firms for supply of 7000 numbers almirah, at a cost of Rs. 3,60,25,000 without levying the condition regarding deposit of security as desired by the Committee. All the 19 district project offices were made as consignees. During the team's visit to District Project Coordinator's office, Ambala and to various schools, it was noticed that in addition to the supply of steel almirahs against the supply orders issued by the SPD, they had already procured some steel almirahs from local market out of the school grant. In order to avoid any blockage of funds as well as unnecessary purchase, the SPD office, therefore, should have obtained the requirement of steel almirahs from all the levels before</p>	Sr.No.	M/s	Nos.	1	M.S. Steel furniture Chandigarh	1450	2	R. H. Machatronics, Panchkula	1000	3	Chandigarh Industries, Chandigarh	2070	4	A. M. Technologies, Panchkula	2480	<p data-bbox="1024 326 1310 634">this amount was not utilized by the concerned DEO's. In order to sort out the matter, a committee of the following members was constituted to finalize the requirement of material under the head TLE.</p> <ol data-bbox="1024 643 1325 1016" style="list-style-type: none"> 1. Subject Expert from SCERT. 2. Deputy Director (TT) looking after syllabus and teachers training. 3. A nominee from DSE (Text Cell) 4. Science Teacher, Teacher etc. 5. Two nominee from State Offices. <p data-bbox="1024 1049 1310 1398">This committee finalized the requirement of items to be procured for the newly upgraded schools. The committee discussed the requirements brought by the DEO's by organizing the meeting at Block Level, Cluster</p>	<p data-bbox="1339 326 1604 829">recommend district level procurement if there are advantages of scale. State level procurement of TLE for UPS is also not provided in Para 107.2.6 of the Manual on FM & P. Hence, the procurement of steel almirah made at State level without obtaining security deposit is irregular and needs regularization.</p> <p data-bbox="1339 862 1604 1398">Against a budget provision of Rs.2.85 crore under the innovative activity of girls education for 2003-04, bank draft for Rs.3.02 crore was issued on 31-3-2004 which has resulted an excess expenditure of Rs.0.17 crore. The State should state how this excess expenditure was regularized. Rs.3.02 crore was blocked in bank draft for nearly 1</p>	<p data-bbox="1633 326 1864 951">The work of procuring Steel Almirah was entrusted to the firm by the High Power Purchase Committee through Director Supplies and Disposal Haryana and the said Department taken security at the time of finalizing the tenders. The security has been refunded being the supply satisfactorily completed as there was no complaint.</p>	<p data-bbox="1892 326 2028 415">Mis-Procurement</p>
Sr.No.	M/s	Nos.																			
1	M.S. Steel furniture Chandigarh	1450																			
2	R. H. Machatronics, Panchkula	1000																			
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4	A. M. Technologies, Panchkula	2480																			

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		<p>approaching the High Powered Purchase Committee.</p> <p>b) The HPSPP, with the approval of the State Government, decided to allot bicycles to girl students of 6th Class in whose cases there was no middle school in their village and the same was located at a distance of more than 2 kms. The expenditure on this account was to be met out of the funds of Rs. 2.85 crores earmarked during 2003-04 under Innovative Activities-Education for girls.</p> <p>In order to avoid the lapse of the budget grant, the Department proceeded hurriedly by issuing the supply order on 30.3.04 in favour of M/s ATLAS & Co., Sonapat for the purchase of 19000 lady bicycles with whom rate contract was entered into by Director, Supplies & Disposals, Haryana on 27th March 2004, without assessing the actual requirement taking into account the number of such girl students in each village.</p> <p>Simultaneously, with a view to avoid lapse of funds, SPD got prepared 38 Bank drafts of Rs. 7.95 lacs each in favour M/s ATLAS Cycles on 31st March 2004. These drafts remained in the custody of SPD office and only on 25th February 2005 i.e. after 11 months of their issue by the bank, two drafts, each of Rs. 7.95 lacs were handed over to all the 19 districts authorities for further issue to the firm after completion of supply of bicycles even though their validity had expired.</p> <p>The perusal of the rate contract/supply order has revealed that there was no penalty clause in respect of the rate contract/supply order has revealed that there was no penalty clause in respect of the defective material, if supplied by the firm and also the weight of 18"-20" bicycles</p>	<p>Level of teachers and Head Teachers.</p> <p>This committee only recommended the Items under head TLE including Steel Almirha for the safe custody of the valuable material being procured by the respective schools.</p> <p>As regards security deposit this clause was to be implemented by the DS&D Department Haryana & the supply was to be ensured by the Parishad as per conditions indicated in the rate contract finalized by the High Power Purchase Committee. Regarding the Steel Almirha, already procured, it is stated that the Steel Almirhas were purchased on the recommendation of the committee constituted for the TLE items and some of the schools might have purchased Steel Almirha keeping in view their own</p>	<p>year depriving interest. The other irregularities are (a) actual requirement not obtained, (b) defective technical specification resulting considerable delay in delivery, (c) penalty clause not provided, and (d) rush of expenditure in March .The State should furnish proper justification on all these points and take immediate action to regularize the irregularities.</p> <p>SSA norms provides that TLE for UPS as per local specific requirement to be determined by the</p>	<p>b) The case relates to the supply of cycles to the focus group girls, SC children in the State. The orders for procurement of Bicycle was placed on 22.11.04 and the rate contract was finalizing by DGS&D on 27.3.04. In favour of M/s Atlas Cycle Co Sonapat for the supply of 20900 cycle. The supply orders were placed n 30.03.04 and the supply was to be completed within 60 to 90 days. In view of this Bank Drafts of Rs.303.05 lacs were prepared district wise so that the same be handed</p>	<p>Irregular</p>

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		<p>was not mentioned.</p> <p>On receipt of certain complaints from the consignees that the weight of some of the cycles supplied by the firm was not in accordance with the sample deposited by the firm with the tender, the High Powered Committee in its meeting held on 23rd December 2004 decided to make a deduction of Rs. 50 for each under weight cycles. Since there was not penalty clause either in the rate contract or in the supply order, it is doubtful if the recovery of Rs. 50 for each under weight cycles can be affected. Moreover, the SPD has already sent bank draft of Rs. 15.90 lacs to each of the 19 districts and, therefore, it is not clear as to how the district authorities will make payment where the requirement of cycles is less then 1100.</p> <p>The two purchase cases detailed above, clearly indicate serious irregularities in the procurement. It is also clear that purchases were approved in great haste to allow SPDO the retention of lapse-able grant in the shape of bank drafts. This is a matter that the Government of India may look into.</p> <p>The main aim of this centrally sponsored scheme is to provide useful and relevant elementary education for all children in 6th to 14th age group and also to bridge social, regional and gender gaps, with the active participation of the community in the management of schools. With this aim in mind, certain conditions were prescribed in the framework for SSA for procurement of TLE items for the schools. The requirement of TLE item was to be determined by the teacher/VEC and the VEC is to decide the best mode of procurement in consultation with teachers. By ignoring all the above basic principles for implementation of SSA, the</p>	<p>requirements.</p> <p>b) Indent for the purchase of Lady Bicycles was placed to DS&D Haryana, keeping in view eligible students already admitted and also keeping in view the students likely to be admitted and eligible under the scheme. The rate contract for the supply of Lady Bicycle was finalized on 27th March, 2004 in favour of M/s Atlas Cycle & Co. Sonapat whose manufacturing capacity was about three to four thousand cycle per day and the supply was likely to be completed by the end of April, 2004 but this could not be done because there was a dispute regarding the Weight, Rim & Dia etc. of the cycle which was decided by the</p>	<p>teachers/ school committee, school committee to decide on best mode of procurement in consultation with teachers and school committee may recommend district level procurement if there are advantages of scale. State level procurement of TLE for UPS is also not provided in Para 107.2.6 of the Manual on FM & P. The procurement of TLE made at the State level is irregular and needs regularization.</p> <p>The State should immediately issue suitable instructions to all concerned to use properly the items purchased under TLE to improve the quality of education.</p> <p>The State should state the present position of the delivery of the</p>	<p>over to the suppliers after the completion of supplies but the supply would not be completed due to weight of cycles. The dispute was resolved by the High Power Purchase Committee of the State Govt. In its meeting held on 23.12.04. The High Power Purchase Committee has imposed penalty of Rs.50/- on each cycle for 7266 lesser weight cycles supplied by the firm. In this way Rs.3.63 lacs was received from the supplier. Further a proposal has also been sent to the DGS&D Haryana for imposing penalty on a/c of late supply of cycles and the matter is</p>	

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		<p>SPD office directly approached the DS&D, Haryana for procurement of following TLE items for 2693 uncovered Upper Primary Schools:</p> <table border="1"> <thead> <tr> <th>Name of TLE items</th> <th>Date of rate of contract by DS&D</th> <th>Date of issue of supply order</th> <th>Amount (Rs. In lacs)</th> </tr> </thead> <tbody> <tr> <td>Microscope with condenser</td> <td>27.03.04</td> <td>31.3.04</td> <td>37.70</td> </tr> <tr> <td>Display Board</td> <td>19.03.04</td> <td>29.3.04</td> <td>40.88</td> </tr> <tr> <td>Drawing Board</td> <td>19.03.04</td> <td>29.3.04</td> <td>20.87</td> </tr> <tr> <td>Gas Stove</td> <td>09.03.04</td> <td>29.3.04</td> <td>23.43</td> </tr> <tr> <td>Model Science Kits</td> <td>27.03.04</td> <td>31.3.04</td> <td>52.51</td> </tr> <tr> <td>Glass ware</td> <td>25.11.03</td> <td>12.12.03</td> <td>23.91</td> </tr> <tr> <td>Physics Kits</td> <td>29.03.03</td> <td>29.3.03</td> <td>40.93</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>240.23</td> </tr> </tbody> </table> <p>Non-observation of the basic norms for implementation of SSA i.e. for non-involvement of schools, teachers, VECs in selection/procurement of TLE items thus defeated the basic purpose for which the scheme was meant.</p> <p>The team visited the office of the District Project Coordinator, Gurgaon and found that all the TLE items received from the various firms were lying in stock (as on 31st January 2005). In the DPC office, Ambala, it was found</p>	Name of TLE items	Date of rate of contract by DS&D	Date of issue of supply order	Amount (Rs. In lacs)	Microscope with condenser	27.03.04	31.3.04	37.70	Display Board	19.03.04	29.3.04	40.88	Drawing Board	19.03.04	29.3.04	20.87	Gas Stove	09.03.04	29.3.04	23.43	Model Science Kits	27.03.04	31.3.04	52.51	Glass ware	25.11.03	12.12.03	23.91	Physics Kits	29.03.03	29.3.03	40.93	Total			240.23	<p>High Power Purchase Committee on 23rd December, 2004 and there after the supply was restored and completed. Due to this reason the bank draft handed over to the supplier. The supply has been completed and the bank draft which were handed over to the district authorities have also been passed on to the supplier on receiving the required quantity of Lady Bicycles.</p> <p>As regards penalty clause it is submitted that since the rate was finalized by the High Power Purchase Committee and penalty clause was also required to be added by the DS&D Deptt., however, the High Power Purchase Committee in its meeting held on 23rd December, 2004 decided to make deduction of Rs. 50/- for each under weight</p>	<p>Science Kit from NCERT and the delegation of the financial powers of SPD for the purchase of items above Rs.5 lakh.</p> <p>The State should immediately furnish the comments on this point.</p>	<p>under consideration with DGS&D. In view of this no loss to the State exchequer has been incurred.</p>	
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		<p>that the drawing boards, display boards and gas stoves were also lying in stock (February, 2005). The team further visited 25 schools in Ambala district out of which 5 were middle schools. In all the these 5 middle schools viz. Shahpur (BEO-II), Jandlu (BEO-I), Sonda (BEO-I), Sullar (BEO-III), Singhanwala (BEO-III), the TLE items received by them were found to have been dumped in almirahs. The entire purchase of TLE items apart from being irregular has not resulted in any operational advantage for the SSA and instead the investment seems to be waste.</p> <p>d) In order to avoid lapse of funds, the SPD gave an advance of Rs. 1.29 crores vide DD No. 234127 datd 13.3.04 (RS. 90.00 lacs)and 234128 dated 13.3.04 (RS. 39.00 lacs) to NCERT for the supply of integrated Science Kits. As per record, the Science Kits are to be supplied approximately in two years i.e.upto 31.03.06. Almost one year has already lapsed, not even a single batch of integrated Science Kits has so far been received. On being enquired whether the NCERT is a manufacturing unit of integrated Science Kits, the Store Purchase Officer showed his ignorance about the same. No reply to the enquiry made by team on the issue has been given inspite of written as well as verbal requests. Since the power to award contract for the procurement of stores above Rs. 5.00 lacs vests with the High Powered Purchase Committee, the action of the SPD for placing an order of Rs. 1.29 crores was also not inconformity with the State Government Procurement Procedure.</p> <p>e) A scrutiny of records maintained by DPC-cum-DEO Ambala revealed that purchase in respect of the following items were made from M/s Ambala Cooperative Store Ltd., Ambala Cantt without obtaining/calling quotations /tenders</p>	<p>Lady Bicycle. The deduction of Rs. 50/- each for the under weight cycles has also been ensured. It has also been ensured the bank drafts have been handed over to the supplier of the ensuring that the districts in which the supply of Lady Bicycles was less than 1100 cycle by adjusting the requirement in the district where the supply was more than 1100 cycles. Now the supply of the cycles have been completed on 22-03-2005 and the bank draft prepared by this office and passed on to the District Officers have also been handed over to the supplier except in case of the Hisar district.</p> <p>c) The material required under head TLE were procured by this office through DS&D Haryana by</p>		<p>The matter is still under investigation and result will be intimated later on.</p> <p>Necessary instructions have been issued.</p>	<p>(Mis-procurement) Further report is awaited</p>

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		from the suppliers/manufacturers on the plea that Ambala Cooperative Store Pvt. Ltd. was an approved source :			taking demand from the schools through DEO's, SCERT, DSE & Teachers by organizing meetings at various level such as Cluster Level, Block Level & District Level for judging the requirements of this newly upgraded schools. The existing list was discussed at State Level before the finalization of the items which were procured under the head TLE.		NCERT failed to comply with supply of integrated Science Kits within schedule time. Rs.1.29 lacs.	
		Year of Purchase	Amount (Rs. in lacs)	Items Purchased				
		2003-04	2.15	Water Campers 20 lt. capacity				
		2003-04	5.00	Dynasor Puzzles				
		2003-04	5.00	Animal Safari for learn to play English A to Z 26 pieces.				
		2003-04	5.00	Animal Safari for learn to play English A to Z 26 pieces.				
		Total	17.15					
		<p>The action of the DEO office was not correct as the Ambala Cooperative Store Pvt. Ltd. Is neither a declared approved source for these items nor it is manufacturing of dealing in these items.</p> <p>While placing the orders, the DPC Ambala failed to verify the competitiveness of rates as the system of open tendering was not adopted nor had the DPC otherwise ensured the correctness of rates vis-à-vis quality by forming a committee of experts.</p>					It is also added that as per delegation of powers the SPO has full powers to sanction purchase of TLE/text books and other articles for firm distribution to students (copy enclosed)	

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			<p>As regards non-utilization of items purchased under head TLE it is stated that in majority of items are being used in the schools but the some cases as reported in Study Report could not be used. However, detail instructions are being issued to all the District Officers to ensure that the material purchased under the head TLE must be used for the purpose for which it was purchased.</p> <p>(d) In regard to the sub para (d) of Para 8.1 it is</p>			

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			<p>submitted that the order was placed for the supply of integrated Science Kit to NCERT because it is a GOI organization and they supply the items of standard quality and their rates are also genuine/cheaper. It is also added that NCERT it is also an approved source for the supply of the Science Kit required by the Parishad. Keeping in view above consideration the orders are being placed with the NCERT and there is no irregularity in it.</p> <p>(e) Comments of the District Incharge is being collected and necessary action will be taken on receipt of reply from him.</p>			

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8.2	Early childhood Care and Education (ECCE)	<p>As per Prospective Plan (2003-07) of SSA Haryana, a unique programme for village enrolment assistance, who are semiliterate ladies from the same villages to act as bridge between the schools and Village Communities was launched. They were also to act as teachers in the absence of regulr teachers. Play way activity based booklet on ECCE were also developed and sent to all Anganwari Centres for effective utilization. It was also mentioned therein that 6807 Anganwari Centres in DPEP districts had been provided educational kits, tat patti, weighing machines and other playing materials.</p> <p>While checking the records of DPC, Gurgaon, which was a DPEP distict, it transpired that 701 durries worth Rs. 9,89,856 (cheque No. 781589 dated 15-04-04) were purchased from Haryana Khadi & Village Industries, Bhiwani and supplied to the various Anganwari Centres in the district. No requirement had ever been obtained from the Anganwari Centres. Moreover, as per Prospective Plan (2003-07) Tat Patti had already been provided to all the centres in the DPEP districts and as such the expenditure incurred on procurement of durries without obtaining requirement from the centres was unwarranted.</p>	Detailed reply in the matter is being collected from DPC Gurgaon and final reply be sent shortly.	The State should immediatly furnish the comments on this point.	Reply will be submitted in due course of time	Further reports is awaited
8.3	National Programme for Education of Girls at Elementary Level (NPEGEL)	<p>The Government of India in December 2003 prior to the release of funds in March, 2004 intimated that implementation of the scheme should start immediately as approved and pending release of grants from Government of India resources for the purposes may be drawn from the SSA funds. The funds so drawn were to be adjusted subsequently on receipt of funds under NEPGEL. Against the release of Rs. 27.40 lacs an expenditure of Rs. 53.83 lacs was incurred. The excess expenditure of Rs. 26.43 lacs was met from SSA interventions.</p>	It is correct that the during the year 2004-05 the funds to the tune of Rs. 196.55 lacs were received from Govt. of India on 20-08-2004 and State Share of Rs. 65.52 lacs received on 12-10-2004. Against this the fund to the tune	Since the re-adjustment has been carried out no further action is needed.	Noted	

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		<p>During 2004-05 funds amounting to Rs. 196.55 lacs were received from Government of India on 20-08-2004 and Haryana Government share Rs. 65.52 lacs received on 12-10-2004. Against this, the SPd released funds to the district authorities amounting to Rs. 335.07 lacs by diverting the SSA funds of Rs. 73.00 lacs to NEPGEL and incurred expenditure of Rs. 91.26 lacs upto October, 2004. The details of expenditure were, however, not available with the SPD's Office.</p>	<p>of Rs. 359.03 lacs were released to the district authorities instead of Rs. 335.07 lacs shown in the Study Report by diverting Rs. 96.86 lacs instead of Rs. 73.00 lacs. It is also correct that an expenditure Rs. 91.26 lacs was incurred upto October, 2004. It is also added that the total expenditure during the year 2004-05 under NPEGEL was to the extent of Rs. 269.73 lacs (subject to Audit). The excess amount taken from SSA has also been recouped by adjusting the funds from NPEGEL.</p>			