



CHAPTER-I

PERFORMANCE REVIEW

SCHOOL EDUCATION DEPARTMENT

1.1 ELEMENTARY EDUCATION

Highlights

The Government of India had formulated the National Education Policy in the year 1986 and Right to Education Act in 2009 which inter-alia provided Universal Elementary Education of good quality for education to children in the age group 6-14 years through provision of schools with appropriate infrastructure within an approachable distance. The Sarva Shiksha Abhiyan was launched in 2001 to achieve the goal of Universal Elementary Education through a time-bound integrated approach, in partnership with states and Right to Education Act, 2009 was introduced in the State only during March 2011. Mid day Meal programme was also launched with an aim to give a boost to the universalisation of primary education by increasing enrolment, retention and attendance and simultaneously improving the nutritional status of students in primary classes. The programme was further extended to students of middle schools. A performance audit of Elementary Education in Mizoram revealed certain shortcomings in the implementation of programmes due to improper planning, handling of funds, deployment of teachers, diversion of funds, interference by external bodies, inclusion of ineligible beneficiaries, sub standard execution of works, inefficient monitoring etc.

The following are the significant findings of the review:

The planning process under SSA was not on need based assessment with the inputs from district level units.

(Paragraph 1.1.7)

Due to absence of proper staffing norms and rationalisation on deployment of teachers in schools, an excess of 2,883 and 4,625 teachers were deployed against the requirement in Primary School and Upper Primary Schools respectively.

(Paragraph 1.1.9.5)

A fund to the tune of ₹ 14.95 crore ranging between 29 to 79 per cent of the available funds meant for implementation of Out of School Children intervention was irregularly diverted towards payment of honorarium to Education Volunteers during 2006-11.

(Paragraph 1.1.9.3)

The District SSA authority, Lawngtlai did not observe all the codal procedures, while implementing the civil works, appointment of Education Volunteers and MDM cooks due to unauthorised interference by the member of the LADC.

(Paragraph 1.1.9.10.1 and 1.1.9.10.2)

In Lunglei district, utilisation of ₹ 77.83 lakh in respect of Child Friendly Elements fund could not be verified in Audit due to failure on the part of District Project Office, SSA Lunglei in production of records.

(Paragraph 1.1.9.12.3)

1.1.1 Introduction

Elementary Education in India is the foundation on which the development of every citizen and the nation as a whole hinges. The Government of India formulated the National Education Policy in 1986 and Right to Education Act in 2009, which *inter-alia* provided Universal Elementary Education (UEE) of good quality for education to children in the age group 6-14 years through provision of schools with appropriate infrastructure within an approachable distance. The Government of India further launched (2001-2002) Sarva Shiksha Abhiyan (SSA) in partnership with the State Governments and Local Self Government to attain UEE covering the entire country in a mission mode. In Mizoram, SSA was launched in 2001 with the registration of Mizoram Sarva Shiksha Abhiyan Rajya Mission under the Societies Registration Act. With the introduction of Right to Free and Compulsory Education (RTE) Act, 2009, the Government has made Free and Compulsory Education till the completion of Elementary Education the right of every citizen, the Act was, however, launched in the State during March 2011 only. Further, Mid Day Meal programme also started functioning in the State from 15 August 1995 by way of distribution of raw rice/cooked meals to students of Primary and Upper Primary schools.

In Mizoram, Directorate of School Education has been vested with the responsibility of formulating and implementing elementary education in the State. During 2010-11, there were 1,821 Primary schools¹ and 1,353 Upper Primary schools² in Mizoram with enrolment of 1,66,152 and 69,318 respectively.

1.1.2 Organisational Set-up

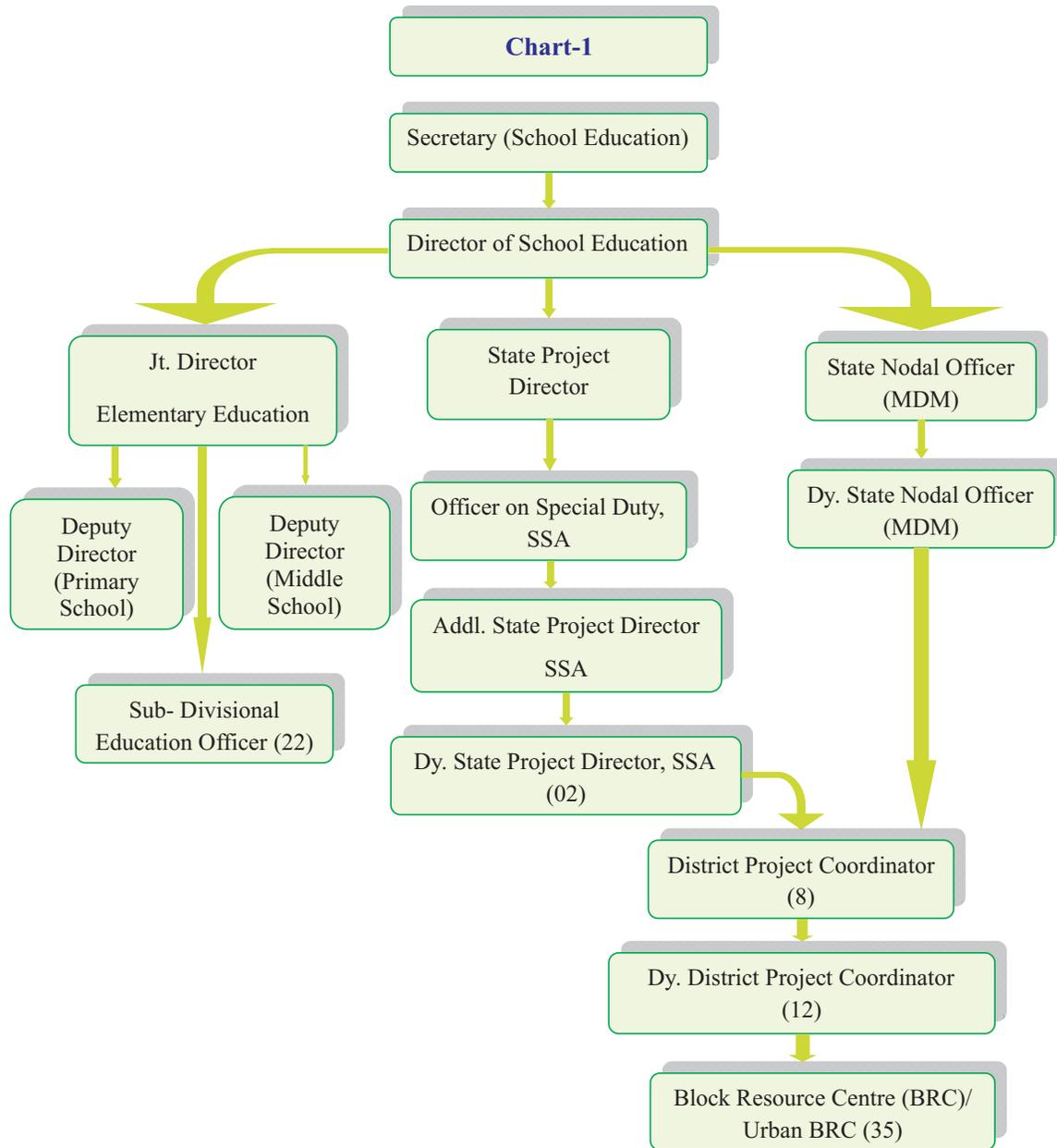
The Secretary, Government of Mizoram, is the administrative head of the School Education Department. The Director, School Education Department is responsible for implementation of Elementary Education. He was assisted by one Joint Director (Elementary Education), two Deputy Directors (Primary and Upper Primary schools), one State Project Director (SSA), one Officer on Special Duty (SSA), one Additional State Project Director (SSA), two Deputy State Project Director (SSA), one State Nodal Officer (Mid Day Meal) and one Deputy State Nodal Officer (Mid Day Meal).

¹ 871 (Government) + 279 (Local bodies) + 196 (Aided by Government and District Councils) + 475 (Private) Schools

² 538 (Government) + 91 (Local bodies) + 369 (Aided by Government and District Councils) + 355 (Private) Schools

In the district level, 22 Sub-Divisional Education Officers are responsible for implementation of mainstream elementary education. Besides, eight³ District Project Coordinators (DPC) are responsible for administration, management, implementation as well as monitoring of SSA under elementary education in their respective district. Under the District Project Coordinators, 12 Deputy District Project Coordinators and 35 Block Resource Centres are responsible for implementation of different components/ projects of SSA and MDM under elementary education.

The Organogram of Elementary Education in Mizoram is given below:



³ Eight District : Aizawl, Champhai, Lunglei, Lawngtlai, Mamit, Saiha, Kolasib and Serchhip

1.1.3 Scope of Performance Audit

This performance audit on Elementary Education in the State covers the period from 2006 to 2011. The performance audit stressed on scrutiny of basic records and other documentary evidences through a test check (May to August 2011) of Administrative Department, Directorate of School Education, State Project Office, Mizoram SSA Mission at State level. In the district level, records of the seven SDEOs in three districts (Champhai, Lunglei and Lawngtlai) out of 22 SDEOs in the State involved in the implementation of Elementary Education were covered under test check. Besides, three SSA District Project offices (Champhai, Lunglei and Lawngtlai districts) out of eight district project offices, six⁴ Block Resource Centres (BRC) out of 10 BRCs in the selected districts, were covered under test check.

1.1.4 Audit Objectives

The objectives of the Performance audit in Elementary Education were to see whether:

- Planning for implementation of various components of the programme has been effective;
- Provisioning of funds was adequate for implementing the programme;
- Major interventions were carried out as per norms;
- Proper deployment of teachers in schools with respect to enrolment of students;
- Meaningful research activities undertaken under the programme facilitated quality improvement in teaching-learning;
- Outreach of education for girls, SC and ST were expanded and infrastructure provided as per plan; and
- Adequate and effective monitoring and internal control mechanism exists.

1.1.5 Audit Criteria

Audit objectives have been benchmarked against following criteria:

- Programme guidelines issued by Government of India (GoI) on SSA.
- Guiding principles of GoI on Mid day meals scheme.
- Orders/instructions circulated by the State Government for issue of free text books, separate toilets etc. for girls with recruitment of women teachers.
- Guidelines for implementation of Kasturba Gandhi Balika Vidyalaya and National Programme for Education of Girls at Elementary Level.
- Manual of Mizoram Education Mission Society.
- Guidelines for formulation, responsibilities and duties of Village Education Committees as per Mizoram SSA (Constitution, Function and Power) Regulation 2002.
- Various Annual Work Plan and Budget submitted by Districts and State authorities to GoI during the year 2006-11.
- Annual Publication by Statistical Cell, Directorate of School Education, Mizoram, Aizawl on list of schools with number of teachers and enrolment of Students.

⁴ 1. Champhai, 2. Khawzawl, 3. Lunglei, 4. Tlabung, 5. Lawngtlai and 6. Chawngte

1.1.6 Audit Methodology

Audit commenced with an entry conference held in May 2011 with the Additional Secretary, Government of Mizoram, School Education Department and the Joint Director of School Education Department, wherein audit objectives, scope and criteria were discussed. The sample selection of districts and blocks for audit was done based on the enrolment of students, number of primary and upper primary schools and geographical location. The audit methodology involved the examination and analysis of the records/documents of the Department coupled with field visit by the audit party along with departmental officials for joint inspection of schools (Primary and Upper Primary) in the test checked districts through photographic evidence and questionnaires duly authenticated by the departmental officials. The audit findings were discussed in an exit conference held on 5 October 2011 with the Secretary-cum-Director, School Education Department, State Project Director, Mizoram SSA Mission and other officers of the Government/Department and the replies of the Department have been suitably incorporated in the review at appropriate places.

Audit findings

The important points noticed during the course of audit are discussed in the succeeding paragraphs:

1.1.7 Planning

The guidelines on SSA envisage decentralised, need based and participatory planning in a bottom-up approach and to focus on universal access, equity, participation and quality. For this, the main source of data required for planning and plan formulations are household surveys, the District Information system for Education (DISE) and research studies. The guideline emphasises yearly updation of household survey data and yearly collection of DISE data pertaining to the schools along with the research studies which serves as a valuable input for planning. Again, SSA norms stipulate that each district was to prepare a perspective plan for ten years and an annual plan with reference to the perspective plan. The SSA norms provided that the plan was to commence from the village level and culminate with compilation at the State level. Thus, the plans were to be based on the existing position of attendance, retention, drop out and learning achievement etc. and the target to be achieved for universalisation of education.

The SSA Mission, Mizoram and the SSA district authorities prepared Perspective plan of SSA Mission for ten years at the inception of SSA Mission (2001), Mizoram. Again, Annual work plans under SSA were prepared for all the districts during 2006-11. However, scrutiny of records at the State Project office and three selected districts revealed that household survey was conducted in the year 2008 and 2010 in Champhai district and in other seven districts it was conducted only during 2010. In the absence of household surveys, the Department however, prepared the annual work plans under the SSA mission during the period covered under audit based on Village Information and School information obtained from DISE-VIS (village information schedule) and DISE-SIS (School information schedule) only.

Scrutiny of records (VIS and SIS) of SSA Champhai revealed that though VIS and SIS served as the main source of data in the preparation of DISE, only about 39 per cent of the Village Education Committees (VECs) and 22 per cent of Schools in the district were updated their Village/School Education Register in the Champhai district. Further, data captured in the DISE were seen to be inflated notionally at the rate of three per cent by the District planning team for projecting the requirements in the preparation of Annual Work Plan and Budget (AWP&B).

Thus, in the absence of main source of data required for planning and plan formulations through a regular household surveys and its yearly updation and credible DISE report, the district authorities could not formulate a well informed need-based planning at the district level.

Further, it was observed that at the State level, the AWP&B of SSA Mission, Mizoram were prepared by only consolidation of the AWP&B of districts rather than by assessing the authenticity of the annual district level plans.

The District Project Coordinator, SSA Champhai stated (June 2011) that due to shortage of manpower and time constraints, district plans could not be made in a realistic manner during 2006-11.

1.1.8 Financial Management

1.1.8.1 Total State Budget vis-à-vis Budget allocation on Elementary Education

The budget allocation on Elementary Education by State Government reflects the importance given by the Government for improving elementary education in the State. The following table shows year wise total State budget vis-a-vis the budget allocation on Elementary Education and expenditure incurred under Elementary education during 2006-11.

Table-1.1

(₹ in crore)

Year	Allocation			Expenditure (Elementary Education)				
	For the State as a whole	For the elementary education	Percentage of allocation against elementary education	CSS	Salary	Non-Salary	Total	Percentage of expenditure on salary
2006-07	2628.16	137.50	5	8.55	109.72	18.20	136.47	80
2007-08	3044.95	155.74	5	10.17	126.17	20.08	156.42	81
2008-09	3553.78	184.22	5	13.14	141.96	25.33	180.43	79
2009-10	4510.21	222.95	5	6.20	188.95	29.44	224.59	84
2010-11	5105.67	278.98	5	16.58	231.53	27.39	275.50	84
Total	18842.77	979.39		54.64	798.33	120.44	973.41	

Source: Departmental records

It would be seen from the above table that:

- Only five *per cent* of the budget was allocated towards the elementary education compared to the total budget of the State during 2006-11 which reflects that State Government has not given much importance to improving elementary education in the State.
- During the year 2006-11, the percentage of expenditure on salary component ranged between 79 to 84 *per cent* leaving little scope for other development works like maintenance and construction of schools, training of teachers, scholarship to eligible students etc.

1.1.8.2 Funding Profile under SSA, Mizoram

The fund under SSA was shared by Centre and State in the ratio of 75:25 during 2006-07 and thereafter in the ratio of 90:10. The Ministry of Human Resource Development (MHRD) released fund directly to the SSA Mission, Mizoram and State Government also transferred its share to the SSA Mission, Mizoram.

The position of expenditure incurred out of total available funds and the unspent balance at the end of each year from 2006-11 was as under:

Table-1.2

Year	PAB Approved Outlay	Availability of Fund's					Expenditure	Closing balance
		Opening balance	Central	State	Misc. receipt	Total		
2006-07	46.53	0.66	34.76	13.15	0.16	48.73	46.97	1.76
2007-08	48.03	1.76	42.12	11.00	0.12	55.00	47.37	7.63
2008-09	67.39	7.63	51.13	5.00	0.15	63.91	52.45	11.46
2009-10	84.91	11.46	66.18	7.50	0.22	85.36	82.10	3.26
2010-11	116.72	3.26	101.15	8.00	0.15	112.56	90.73	21.83
Total	363.58		295.34	44.65	0.80	365.56	319.62	

Source: Departmental records

It may be seen from the table above that:

- (i) Against the approved outlay of ₹ 363.58 crore, although the GoI was required to release ₹ 320.25 crore (as per prevailing cost sharing pattern), the GoI released central share of ₹ 295.34 crore during 2006-11, which resulted in short release of ₹ 24.91 crore. The short release of fund by the Centre was due to adjustment of unspent balance. Thus, due to failure on the part of SSA Mission, Mizoram to fully absorb the central share, the State was deprived of ₹ 24.91 crore.
- (ii) As per records furnished by the SSA Mission, an amount of ₹ 6.19 crore was due from the State Government as a progressive outstanding State share at the end of 2005-06. Again, during 2006-11, against the share of ₹ 295.34 crore released by the Centre, the State Government was required to release a State share of ₹ 40.54 crore. Thus, State Government was required to release a total State share of ₹ 46.73 crore (₹ 6.19 crore + ₹ 40.54 crore), against which the State Government released a fund of ₹ 44.65 crore, which resulted in short release of State share of ₹ 2.08 crore (₹ 46.73 crore – ₹ 44.65 crore).

In their reply, the State Project Director, SSA stated (November 2011) that the actual requirement of the fund was already solicited from the State Government, but the State Government could not release the full matching share and as such matter was beyond the control of State SSA Mission.

1.1.8.3 Delay in release of SSA funds

As per SSA guideline, the State Government was to release its share within 30 days after the receipt of Central share. Scrutiny of the records of the State Project Office, SSA revealed that during 2006-07, the State Government released their share with delay ranging between 58 days (2006-07) and 434 days (2008-09) which resulted in considerable delay in implementation of activities under the programme.

Details of release of Central and State share are shown in the table below:

Table-1.3

(₹ in crore)

Year	GoI Release			State release			Period of delay (days)	Remarks
	No. of Instalment	Amount	Date of credit	No. of Instalment	Amount	Date of credit		
2006-07	1 st	16.98	13.07.2006	1 st	4.61	11.10.2006	58	-
	2 nd	17.12	05.03.2007				171	Calculated showing date of release on 24.09.2007
2007-08	1 st	12.00	11.06.2007	1 st	7.50	24.09.2007	73	-
	2 nd	8.28	21.01.2008				347	Calculated showing date of release on 03.02.2009
	3 rd	15.00	25.02.2008				314	-do-
	4 th	6.57	28.03.2008				311	-do-
2008-09	1 st	10.53	13.06.2008	1 st	4.97	03.02.2009	203	-
	2 nd	12.95	29.09.2008				434	Calculated showing date of release on 07.01.2010
	3 rd	15.00	27.02.2009				285	-do-
	4 th	10.40	10.04.2009				241	-do-
2009-10	1 st	26.45	24.06.2009	1 st	7.50	07.01.2010	166	-
	2 nd	39.45	21.01.2010				345	Calculated showing date of release on 01.02.2011
2010-11	1 st	44.34	02.07.2010	1 st	4.95	01.02.2011	182	-

Source: Departmental records

While accepting the fact, the State Project Coordinator, SSA stated (November 2011) that the State Mission was well aware of the adverse effect of sluggish inflow of fund, but the State Government delayed the release of State matching share despite being requested for immediate release.

1.1.8.4 Improper maintenance of accounts

SSA guideline envisages that any fund released by the District Project Office (DPO) to their sub divisional/Village level units are to be booked as advance payment and such advances should not be treated as expenditure until the same are adjusted against the final adjustment bill. The guideline further envisages that only one saving bank account was allowed under each major component (SSA, NPEGEL and KGBV) at DPO level.

Test check of records of the DPOs Champhai and Lunglei revealed the following irregularities in maintenance of accounts:

- The DPO Champhai and Lunglei released an advance of ₹ 7.95 crore and ₹ 36.14 crore to its field level units (BRCs/CRCs/VECs) during 2007-11 and 2006-11 respectively and booked the same as final expenditure without obtaining final adjustment bills from the field level units.

In their reply, the State Project Director, SSA stated (November 2011) that all the utilisation certificates (UCs) are available with the District Project Offices, but the reply is silent about the reasons for booking the advances as final expenditure without obtaining final adjustment bills from the field level units.

- In violation of the prescribed financial rules, the DPO, SSA Lunglei irregularly maintained two cash books for SSA pertaining to the same period from (i) 08 December 2006 to 23 March 2007 and (ii) 01 April 2007 to 26 March 2008 without maintenance of proper supporting vouchers during the period from April 2006 to March 2009. As a result, authenticity of the entries recorded in the two cash books with reference to the actual expenditure incurred as per supporting vouchers could not be ascertained in audit. Further, cash book along with supporting vouchers for the period from April 2008 to March 2009 was not maintained, the fact which was confirmed (July 2011) by the DPC, Lunglei.

In their reply, the State Project Director, SSA stated (November 2011) that two cash books were not maintained during the period. The reply is not acceptable as the District Project Coordinator, SSA Mission, Lunglei has already confirmed (15 July 2011) to audit that two cash books were maintained for the same intervening period.

- In violation of the provisions contained in the guidelines, DPO Lunglei maintained four saving bank accounts⁵ in multiple banks for SSA scheme during 2006-10.

⁵ Four saving bank accounts of State Bank of India [Account Nos. (a) 01100050371 (b) 11376850551 (c) 01100050329] and (d) One saving bank account of Mizoram Rural bank (Account No. 9778)

While accepting the fact, the State Project Director, SSA Mission state (November 2011) that out of four saving bank accounts, three accounts (01100050371, 9778 and 11376850551) are closed at present.

- The SSA guidelines requires statutory audit of SSA accounts annually by Chartered Accountant Firms. It was observed in audit that despite the fact that DPO Lunglei irregularly maintained two cash books for SSA without supporting vouchers during (i) 08 December 2006 to 23 March 2007 and (ii) 01 April 2007 to 26 March 2008, the DPO surprisingly arranged to certify the accounts to obtain audit reports from a Chartered Accountant⁶ and submitted the same to the higher authorities for obtaining further grants. The fact of preparation of accounts to obtain audit report from the Chartered Accountant was duly confirmed (July 2011) by the District Project Coordinator, SSA Mission, Lunglei.

Programme Implementation

1.1.9 Implementation of interventions under Elementary Education and Sarva Shiksha Abhiyan (SSA)

1.1.9.1 Maintenance grant

Under SSA guidelines, annual maintenance grant can be disbursed only to Government Schools for annual maintenance and repairs of existing school building and other facilities to up keep the infrastructure in good condition within a limit of ₹ 4,000 for schools having less than three classrooms and ₹ 7,500 per school in respect of schools having more than three class rooms and was strictly not applicable for Government aided schools and other private schools. However, for each district, the overall expenditure will be restricted to ₹ 5,000 per school per year. This has been revised again from April 2008 with a limit of ₹ 5,000 and ₹ 10,000 per school per year in respect of schools having less than three classrooms and more than three class rooms respectively with a restriction of expenditure within ₹ 7,500 per school per year in a district.

Scrutiny of records during the Joint Inspection of Schools revealed that maintenance grants were utilised for repairs and maintenance of schools like flooring of classrooms, replacing glass panes etc. by the school authorities. However, scrutiny of records of DPO, SSA Champhai revealed that against the eligible maintenance grants of ₹ 72.55 lakh during 2006-07 and 2008-11 for the available schools under the district, the DPO disbursed a maintenance grant of ₹ 80.01 lakh which resulted in an excess expenditure of ₹ 7.46 lakh. The year wise position of disbursement of maintenance grants during the period from 2006-11 are shown in table below:

⁶ Saraf & Chandra, Kolkata

Table-1.4

Year	No. of Govt. School			Eligible maintenance grants		Maintenance grant actually disbursed (₹ in lakh)	Excess disbursed (₹ in lakh)
	Schools with upto 3 classrooms	Schools with more than 3 classrooms	Total	Rate (per school per year)	Amount (₹ in lakh)		
2006-07	102	131	233	₹ 5000	11.65	12.50	0.85
2007-08	125	154	279	₹ 5000	13.95	13.25	Nil
2008-09	108	152	260	₹ 7500	19.50	22.88	3.38
2009-10	124	152	276	₹ 7500	20.70	21.53	0.83
2010-11	125	151	276	₹ 7500	20.70	23.10	2.40
Grand Total							7.46

Source : Departmental records

The District Project Coordinator (DPC), SSA Champhai while accepting the fact stated (May 2011) that the excess disbursement of maintenance grant occurred due to the inclusion of local body schools during the planning process. Further, records on monitoring of utilisation of maintenance grant by schools authorities were not found at the test checked districts SSA offices (Champhai, Lunglei and Lawngtlai). In their reply, the State Project Director, SSA also accepted (November 2011) the fact of inclusion of local bodies schools.

Thus, the expenditure of ₹ 7.46 lakh incurred on account of maintenance grant was irregular and unauthorised.

1.1.9.2 School Grant

As per SSA guidelines, School Grant is to be provided to all Government and Government aided Schools on annual basis for the replacement of non-functional school equipment and for incurring other recurring cost, such as consumables, play material, games, sports equipment, science laboratories and computer education requirements etc at the rate of ₹ 2,000 per year per primary and Upper Primary School during 2006-08. However, the rate was revised to ₹ 5,000 per year per primary school and ₹ 7,000 per year per upper primary schools from 2008-09 onwards.

Scrutiny of records during the Joint Inspection of Schools revealed that school grants were utilised for procurement of school equipments like chalk, maps, dusters etc by the school authorities. Scrutiny of records of DPO, SSA Champhai revealed that against the eligible School grants of ₹ 53.82 lakh during 2006-07 and 2008-11 for the available schools under the district, the DPO disbursed school grant of ₹ 57.72 lakh which resulted in an excess expenditure of ₹ 3.90 lakh. The position of disbursement of school grants during the period from 2006-11 are shown in table below:

Table-1.5

Year	Eligible school grant							Actual disbursement (₹ in lakh)	Excess
	PS			UPS			Total eligible grant (₹ in lakh)		
	No. of School	Rate per school (₹)	Amount (₹ in lakh)	No. of School	Rate per school (₹)	Amount (₹ in lakh)			
2006-07	133	2000	2.66	108	2000	2.16	4.82	5.78	0.96
2007-08	175	2000	3.50	139	2000	2.78	6.28	6.16	Nil
2008-09	152	5000	7.60	126	7000	8.82	16.42	17.14	0.72
2009-10	152	5000	7.60	124	7000	8.68	16.28	17.11	0.83
2010-11	151	5000	7.55	125	7000	8.75	16.30	17.69	1.39
Total									3.90

Source : Departmental records

The DPC, SSA Champhai while accepting the fact stated (May 2011) that excess drawal of School grant occurred due to the inclusion of local bodies schools during the planning process. Further, records on monitoring of utilisation of school grant by schools authorities were not found at the test checked districts SSA offices. In their reply, the State Project Director, SSA also accepted (November 2011) the fact of inclusion of local bodies schools.

The expenditure of ₹ 3.90 lakh was, thus, irregular and unauthorised.

1.1.9.3 Teacher Grant

In accordance with SSA guidelines, teacher grant is to be provided to all teachers on annual basis to facilitate child centred, joyful classroom processes by using self development, low cost, locally available teaching learning material at the rate of ₹ 500 per teacher per year in primary and upper primary school.

Scrutiny of records during 2006-11 at SSA Champhai revealed that, in violation of the provisions in the guideline, teachers grant was disbursed uniformly during 2008-11 at rate of ₹ 2,800 to all schools (primary and upper primary) irrespective of number of teachers posted in schools. Similarly, at SSA Lunglei, teacher grant was disbursed at a uniform rate of ₹ 2,000 per school during 2008-09. Further, records on monitoring of utilisation of teachers grant by schools authorities were not found at the test checked districts SSA offices.

While accepting the fact, the State Project Director, SSA stated (November 2011) that as it was resolved in the DPC meeting held on 29 May 2008, the fund for teacher grant was distributed equally to the schools since 2008-09. The reply is, however, not acceptable as SSA guideline does not provide for uniform distribution of teacher grant.

1.1.9.4 Access to Primary and Upper Primary schools

As per SSA norms there should be a primary school within one kilometre of every habitation and upper primary school is to be opened based on number of children completing primary education, subject to a ceiling of one upper primary school for every two primary schools.

Scrutiny of records of SSA Mission, Mizoram revealed that during 2006-11, there existed many eligible habitations without the access of primary schools and also there existed excess upper primary schools as per norms as shown in the table below:

Table-1.6

Year	No. of habitations	Primary School				Upper Primary School		
		Existing Primary Schools	Habitations without PS	Eligible habitations for PS out of habitations without PS	No. of children in eligible habitations	Required UPS	Existing UPS	Excess
2006-07	954	849	105	84	NA	425	877	452
2007-08	876	863	13	13	NA	432	801	369
2008-09	881	869	12	12	NA	435	876	441
2009-10	921	919	3	3	88	460	890	430
2010-11	1344	1314	30	21	800	657	1281	624

Source: Departmental records

NA: Not Available

It would be seen from the above table that:

- There existed 30 habitations without primary schools during 2010-11 in the State, out of which 21 habitations having 800 primary school children were eligible for primary schools but they were deprived of getting primary education due to non-existence of primary schools in their habitations.
- As per the norms, maximum number of upper primary schools that should be opened in the State during 2010-11 was 657. However, it could be seen that during 2010-11, the Department established 1,281 upper primary school against the requirement of 657 upper primary schools which resulted in excess establishment of 624 upper primary schools in the State.

1.1.9.5 Deployment of Excess teachers

Guideline on SSA envisages the norms of deployment of teachers as one teacher for every 40 children in primary and upper primary school, at least two teachers in a primary school and one teacher for every class in an upper primary school. The position of teachers in Primary and Upper Primary schools in the State during 2010-11 is shown in the **Appendix-1.1**.

The compiled position for the same is shown in following table:

Table-1.7

(A) Position of Primary Schools (PS):

Sl. No.	Name of District	Required primary school teachers as per norms	Total number of P/S teachers available			Teacher deployment (+) Excess (-) Less
			State	SSA	Total	
1.	Aizawl	637	1228	76	1304	(+) 667
2.	Champhai	407	411	40	451	(+) 44
3.	Kolasib	235	552	46	598	(+) 363
4.	Lawngtlai	408	981	64	1045	(+) 637
5.	Lunglei	574	833	140	973	(+) 399
6.	Mamit	425	558	86	644	(+) 219
7.	Saiha	248	672	50	722	(+) 474
8.	Serchhip	164	238	6	244	(+) 80
Total		3098	5473	508	5981	(+) 2883

Source: Departmental records

(B) Position of Upper Primary Schools (UPS):

Sl. No.	Name of District	Required Upper primary School teachers as per norms	Total number of UP/S teachers available			Teacher deployment (+) Excess (-) Less
			State	SSA	Total	
1.	Aizawl	669	1282	242	1524	(+) 855
2.	Champhai	387	662	144	806	(+) 419
3.	Kolasib	223	1000	144	1144	(+) 921
4.	Lawngtlai	369	735	381	1116	(+)747
5.	Lunglei	520	1003	207	1210	(+) 690
6.	Mamit	307	425	211	636	(+) 329
7.	Saiha	248	517	137	654	(+) 406
8.	Serchhip	212	419	51	470	(+) 258
Total		2935	6043	1517	7560	(+) 4625

Source: Departmental records

It would be seen from the above table that:

- As compared to SSA norms, there existed excess of 2,883 and 4,625 teachers in primary and Upper Primary schools respectively in different districts of Mizoram during 2010-11.

Scrutiny of records revealed that the Department of School Education did not have any prescribed norms for creation of posts of teachers in the Primary and Upper Primary schools of the State. Rationalisation of posting of teachers was also not done during 2006-11 by the School Education Department. Thus, due to creation of posts of teachers without any prescribed norms as well as due to non rationalisation of posting of teachers, the Department did not have any control on the recruitment of Regular, SSA, Contractual and EVs teachers at various schools in Mizoram, which led to the deployment of teachers in excess over the requirement.

While accepting the fact, the State Project Director, SSA stated (November 2011) that until and unless rationalisation of teachers is done by the State Government, the problem on excess teachers could not be overcome.

1.1.9.6 Deployment of teachers in Urban and Rural areas

SSA norms on deployment of teachers prescribed the Pupil Teacher Ratio (PTR) as 40:1 for Primary and Upper primary schools. The position of deployment of teachers in primary and upper primary schools of urban and rural areas during 2010-11 is shown below:

Table-1.8

(a) Primary Schools:

Sl. No.	Name of District	Urban			Rural		
		Enrolment	No. of teachers	PTR	Enrolment	No. of teachers	PTR
1.	Aizawl	11059	874	13	8373	551	15
2.	Champhai	3065	194	16	8744	407	21
3.	Kolasib	2991	181	17	4445	197	23
4.	Lawngtlai	492	96	5	20976	763	27
5.	Lunglei	3239	335	10	11690	590	20
6.	Mamit	1239	79	16	7413	331	22
7.	Saiha	1898	144	13	6878	507	14
8.	Serchhip	1287	135	10	2797	183	15
Total		25270	2038		71316	3529	
PTR of Primary schools in the State = 16							

Source: Departmental records

(b) Upper Primary Schools:

Sl. No.	Name of District	Urban			Rural		
		Enrolment	No. of teachers	PTR	Enrolment	No. of teachers	PTR
1.	Aizawl	6437	919	7	4768	584	8
2.	Champhai	1720	222	8	4537	462	10
3.	Kolasib	1344	171	8	1715	174	10
4.	Lawngtlai	352	71	5	5227	554	9
5.	Lunglei	1872	296	6	4043	455	9
6.	Mamit	518	74	7	2640	281	9
7.	Saiha	215	41	5	937	172	5
8.	Serchhip	953	143	7	1560	187	8
Total		13411	1937		25427	2869	
PTR of Upper Primary schools in the State = 8							

Source: Departmental records

It would be seen from the above table that:

- The PTR of primary schools in urban areas was 12 whereas for the rural areas it was 20, which indicates higher deployment of teachers in schools of urban areas compared to those of rural areas.
- Similarly, in upper primary schools, in urban areas and rural areas, the PTR were seven and nine respectively indicating improper rationalisation of deployment of teachers in upper primary schools situated in urban and rural areas.
- The PTR of primary schools and upper primary schools in the State were 16 and 8 respectively, which was far lower than the SSA norms of 40:1 indicating the existence of excess teachers

1.1.9.7 Irregular deployment of Education Volunteers

Guidelines on Education Guarantee Scheme (EGS) and Alternative and Innovative Education (AIE) envisage that Education Volunteers (EVs) to be recruited only for deployment in EGS and AIE centres. However, in violation of prescribed norms in the guidelines, the SSA Mission, Mizoram, engaged 338, 784, 1,074, 1,408 and 1,143 EVs during 2006-07, 2007-08, 2008-09, 2009-10 and 2010-11 respectively in different Government schools other than EGS and AIE centres, although these Government schools (Primary and Upper Primary) were having excess teachers against the SSA norms.

In reply to audit query, the State Project Director, SSA Mission stated (August 2011 and November 2011) that EVs were engaged in different schools due to shortage of man power and due to public pressure. The reply is not acceptable as the Primary and Upper Primary schools in the State have already been functioning with excess teachers.

1.1.9.8 Joint Inspection of Schools

During the course of Joint Inspection of Schools (June-July 2011) by audit team along with the Departmental staff in the test checked districts, it was revealed that many schools were having very high PTR as shown below:

Table-1.9

I. Lawngtlai District:				
Sl. No.	Name of School visited	Enrolment	No. of teacher posted (Regular, SSA, CSS, contract)	PTR
1.	Chawntlangpui Middle School	6	11	0.55
2.	Sihtlangpui Primary School	77	7	11.00
3.	Rosebud Middle School	86	13 + 1 (EV)	6.14
4.	Rev. Thanzinga Memorial Middle School	29	12	2.42
5.	AOC Primary School –II	45	8	5.63
6.	Bazar Primary School	55	15	3.67
7.	Chawntlangpui Primary School	60	7 + 1 (EV)	7.50
8.	Sintlangpui Middle School	36	12 + 1 (EV)	2.77

II. Lunglei District:				
Sl. No.	Name of School visited	Enrolment	No. of teacher posted (Regular, SSA, CSS, contract)	PTR
1.	Govt. Middle School-II, Lungsen	62	7	8.86
2.	Govt. Primary School –III, Lungsen	44	4	11.00
3.	Govt. Middle School, Zodin	105	7	15.00
4.	Sardar Vallabhbhai Patel Govt. Middle School	122	13	9.38
5.	Model Primary School, Lunglawn	103	10	10.30
6.	Zobawk Primary School-II	77	6	12.83
7.	Govt. Middle School Thaizawl	22	8	2.75
8.	Govt. Middle School Thualthu	36	8	4.50
III. Champhai District:				
Sl. No.	Name of School visited	Enrolment	No. of teacher posted (Regular, SSA, CSS, contract)	PTR
1.	Govt. Primary School-II, Khawzawl	78	4	19.50
2.	Govt. New Chalrang Primary School	41	2 (EV)	20.50
3.	Chawngtlai Govt. Middle School	125	7	17.86
4.	Govt. Chawngtlai Primary School -II	29	1+1(EV)	14.50
5.	Govt. Roseland Comprehensive school	258	16	16.13
6.	Govt. Vapar Middle School	44	9	4.89
7.	Govt. Hnahlan Middle School	88	10	8.80
8.	Govt. Tlangsam Middle School	106	12	8.83

Source: Joint Inspection of Schools

In regard to maintenance of high PTR in schools mentioned in above table, the State Project Director, SSA admitted the findings of Joint Inspection of schools and stated (November 2011) that until and unless rationalisation of teachers is done by the State Government, the problem on high PTR could not be overcome.

1.1.9.9 Out of School Children

1.1.9.9.1 Identification of Out of School Children

SSA envisages that household survey should be conducted by a team of teachers or members of Village Education Committee or energetic persons of village to identify out of school children (OoSC). Further, the guidelines stipulate that under the interventions for OoSC, SSA to set up formal schools or education guarantee centre in un-served habitations, and different models of alternative and Innovative Education programmes and to provide education through bridge courses, remedial courses and back to school camps.

Scrutiny of records revealed that the household survey to identify the OoSC was conducted by Champhai district during 2008-09 and 2010-11 and by Lunglei and Lawngtlai districts during 2010-11. But, before the proper identification of actual number of OoSC through household survey and without assessing the requirement of centres for the OoSC, the SSA units of these three districts opened arbitrarily centres, like: Alternative and Innovative Education (AIE), Residential Bridge

Courses (RBCs) and Non Residential Bridge Courses (NRBCs) and the posted teachers in these centres, then enrolled the OoSC available in that areas.

In their reply, the State Project Director, SSA stated (November 2011) that the OoSC was identified from the DISE obtained from the Village Education Committees. The reply is however not acceptable, as the identification of OoSC was not done by VECs through household survey.

1.1.9.9.2 Status of Out of School Children

The SSA aims to achieve goals of Universalisation of Elementary Education and retention of all children in the 6-14 age groups by 2010. As already mentioned in the paragraph 1.1.9.9.1, the household survey for identification of OoSC was carried out in the entire State during 2010-11, except in Champhai district where it was conducted in 2008-09. But, scrutiny of records of State Project Director, SSA Mission, Mizoram revealed that during 2006-10, based on DISE reports obtained from Village Education Committees, the Department identified OoSC as shown below:

Table-1.10

Year	Number of Out of School Children		
	6-11 age group	11-14 age group	Total
2006-07	2144	2160	4304
2007-08	1811	3102	4913
2008-09	4037	7883	11920
2009-10	2450	3092	5542
2010-11	1546	2600	4146

Source: Departmental records

It would be seen from the above table that the SSA Mission, Mizoram failed to achieve the goals of SSA in providing retention of all children in schools as there still existed 4,146 OoSC in the 6-14 age groups during 2010-2011.

While accepting the fact, the State Project Director, SSA stated (November 2011) that number of OoSC is fluctuating year by year mainly due to the repatriation of Bru and Chakma communities from neighbouring States and Countries and landless labourers of Kolasib district, who were not permanently settled in the State. However, full efforts are made for mainstreaming of these OoSC.

1.1.9.9.3 Diversion of fund under OoSC intervention

The SSA guideline envisages support for mainstreaming OoSC under the OoSC intervention by implementing various strategies, like: Residential Bridge Course, Non-Residential Bridge Course, Back to school, Mobile school, Alternative and Innovative Education (AIE) centres etc. Further, the guideline stipulates that Education Volunteers are to be recruited for Education Guarantee Scheme (EGS) and AIE centres only and not in other establishments. However, the SSA norms do not provide any allocation for procurement of exercise books out of OoSC intervention fund for distribution to children.

Scrutiny of records revealed that in gross violation of SSA norms, the fund under OoSC intervention was irregularly diverted towards payment of honorarium to the Education Volunteers posted in different establishments other than EGS and AIE centres, like: primary and middle schools, Block Resource Centres, Sub Divisional Education Officers offices and SSA District Project Offices and also for purchase of exercise books. The amount diverted from OoSC intervention to other activities would be seen from the following table:

Table-1.11

(₹ in lakh)

Year	Project Approval Board (PAB) allocation for OoSC intervention	Amount diverted from OoSC intervention		Total fund diverted	Percentage of fund diverted w.r.t. fund available
		For payment of honorarium to EVs posted other than EGS and AIE	For procurement of exercise books		
2006-07	354.970	101.40	Nil	101.40	29
2007-08	530.910	235.20	Nil	235.20	44
2008-09	708.160	322.20	Nil	322.20	46
2009-10	536.675	422.40	Nil	422.40	79
2010-11	524.740	342.90	71.15	414.05	79
Grand Total		1424.1	71.15	1495.25	

Source: Departmental records

It reveals from above table that the percentage of fund diverted from OoSC intervention was subsequently increased from 29 per cent in 2006-07 to 79 per cent during 2010-11 and out of total diverted fund of ₹ 14.95 crore, an amount of ₹ 14.24 crore was diverted for unauthorised payment of honorarium to EVs.

Thus, due to the irregular diversion of fund from OoSC intervention, sufficient fund could not be released for effective implementation of OoSC intervention, which resulted in the persistent existence of OoSC during 2006-11.

While accepting the fact, the State Project Director, SSA stated (November 2011) that due to public pressure, the State SSA Mission was compelled to recruit Education Volunteers in different schools.

1.1.9.10 Implementation of SSA in Autonomous District Council areas

In Lawngtlai district, all the elementary education upto the middle school level are under the control of Lai Autonomous District Council (LADC). However, there is no scope for intervention of the LADC in the implementation of SSA Mission in the district, as the Lawngtlai SSA Mission has been functioning in the district as an independent district level unit under Mizoram SSA Rajya Mission. In a reply to audit query, the Executive Secretary of LADC confirmed (August 2011) that the LADC does not control directly or indirectly any of the funds being allocated to the District Project Coordinator (DPC), Lawngtlai SSA Mission.

However, scrutiny of records at District Project Office, SSA Mission, Lawngtlai revealed that in gross violation of SSA guidelines, LADC's Executive Members were regulating and controlling interventions, like: Civil works, appointment of Education Volunteers and MDM cooks etc. under SSA as discussed in the succeeding paragraphs.

1.1.9.10.1 Execution of Civil Works

SSA guidelines do not provide for engagement of contractors/private individuals in building construction, except for the construction of Block Resource Centre (BRC) and bigger buildings.

Scrutiny of records at SSA Lawngtlai, however, revealed that in gross violation of SSA norms, the DPC, SSA Lawngtlai had been awarding work orders to selected individuals for execution of civil works *viz.*, construction of separate girls toilet, additional classrooms, boundary wall, kitchen shed, etc. under the instructions of Members from Lai Autonomous District Council (LADC), Lawngtlai.

The photographs enclosed with the completion reports submitted to the District Project Coordinator, SSA Lawngtlai by the individuals are depicted below:



Separate Girls Toilet at Chamdurtlang Primary School constructed on the instruction of Executive Member (i/c Agriculture) LADC, Lawngtlai during 2010-11



Boundary wall at Lawngtlai-I Primary School constructed by private unregistered contractor during 2010-11

Guideline on SSA requires mandatory evaluation by an independent third party to assure technical quality of civil works. It was however, revealed that the DPC, SSA Lawngtlai irregularly released payment to these individuals, engaged as contractors under the instructions from the Members of LADC, based on completion reports submitted by themselves without any measurement and technical evaluation of the works with reference to the approved plan/estimates. It was also noticed that while releasing the payment to these individuals, the DPC, SSA Lawngtlai ignored the complaints lodged by the concerned Headmasters of schools on the execution of sub-standard works.

While accepting the fact, the State Project Director, SSA Mission stated (November 2011) that various civil works under the SSA Mission were taken up in the district under the instructions of

District Councils. As a proof of council intervention, the department has already shown a number of chits/orders received from different Executive Members regarding allocation of civil works. Thus, the State Government requires to take up the matter with the LADC so that this unauthorised intervention in the functioning of the District SSA unit do not recur in future.

1.1.9.10.2 Irregular appointment of Education Volunteers and MDM cooks

SSA norms stipulate that Education Volunteers (EV) would be selected by local community where the school/centre is proposed to be established. The State may define the role of the local Village Education Committee (VEC), Village Councils (VC) and committee of the parents, since parents are most important stakeholder in the proper functioning of the school. The VECs/VCs would receive applications, scrutinize them and shortlist suitable candidates for appointment. Similarly, as per order issued (January 2006), the VECs are designated as the appropriate authority to select and deploy cook under MDM in Mizoram.

Scrutiny of records of SSA Lawngtlai revealed that in violation of the SSA norms and Government orders all the recruitment of Education Volunteers and Mid Day Meal cooks was done by the District Project Coordinator, SSA Lawngtlai at the instance of chits/orders from the Council authorities of LADC without obtaining short listed suitable candidates from the VECs/VCs.

In their reply, the State Project Director, SSA Mission accepted (November 2011) the fact that appointment, Posting and transfer of SSA staff have been controlled by the District Council authorities.

1.1.9.10.3 Diversion of fund under Additional Classrooms

Scrutiny of records of SSA Lawngtlai, revealed that during 2009-10, the fund of ₹ 10 lakh approved and allocated by the Project Approval Board (PAB) for construction of four additional classrooms at four different schools (at the rate of ₹ 2.50 lakh per school) was unauthorisedly diverted towards purchase of a plot of land for Lawngtlai Bazar Primary School under the instructions of Chief Executive Member, LADC. Again, ₹ five lakh earmarked for construction of two additional classrooms at two different schools was unauthorisedly diverted for the construction of single additional classroom at Lawngtlai Bazar Middle School under the instructions of Chief Executive Member, LADC.

Similarly, during 2010-11, the fund of ₹ 12 lakh earmarked for the construction of four additional classrooms at four different schools (at the rate of ₹ three lakh per school) was unauthorisedly diverted for construction of Lawngtlai Bazar Primary School under the instructions of Chief Executive Member, LADC.

Further, ₹ six lakh earmarked for the construction of two additional classrooms at two different schools (at the rate of ₹ three lakh per school) unauthorisedly diverted for the construction of Indira Gandhi Memorial School, Sangau under the instructions of Chief Executive Member, LADC.

While accepting the fact, the District Project Coordinator, SSA Lawngtlai stated (July 2011) that diversion of fund under additional classrooms, in violation of the PAB's approval were done on the instructions of Chief Executive Member, LADC, Lawngtlai.

1.1.9.11 Free Text Books

SSA guidelines envisage that the Free Text Books (FTB) to all focus group children viz. girls/SC/ST children are to be distributed only to Government Schools and Government aided schools.

In Mizoram, free text books under SSA Mission were distributed satisfactorily on time to the school children during 2006-11. However, scrutiny of records of State Project Officer, SSA Mission, revealed that in violation of the prescribed provisions of the guidelines, Free Text Books worth ₹ 33.85 lakh were unauthorisedly distributed during 2007-11 to ineligible students studying in private unaided schools run by religious organisations.

The details of year wise number of schools and amount incurred are shown in following table:

Table-1.12

Year	No. of Schools run by religious organisations provided with FTB	No. of students in schools run by religious organisations provided with FTB (Class I – VIII)	Total amount incurred (₹ in lakh)
2006-07	NIL	NIL	NIL
2007-08	52	4147	6.40
2008-09	28	3220	4.65
2009-10	39	4204	8.78
2010-11	43	6054	14.02
Grand Total			33.85

Source: Departmental records

Thus, an irregular and unauthorised expenditure of ₹ 33.85 lakh was incurred by extending the benefits of free text books to ineligible beneficiaries.

In their reply, the State Project Director, SSA Mission stated (November 2011) that these schools run by religious organisation mainly in the border and difficult areas. Thus, instead of establishing new schools in those areas the Department has helped these private schools run by religious organisations by providing free text books. The reply is, however, not acceptable as the free distribution of text books is permissible only to Government and Government aided schools.

1.1.9.12 Civil Works

1.1.9.12.1 Boundary Wall

SSA guidelines stipulate that all school campus shall be secured by providing boundary wall or green fencing with a gate to secure the school premises and to be constructed as per the State Schedule of Rates (SoR).

As per Project Approval Board's (PAB) approved Annual Work Plans of SSA Mission, Mizoram, the boundary wall of schools (with half brick masonry with first class brick) are to be constructed as per the detailed technical estimate prepared by the PWD, Mizoram at the rate of ₹ 65,000 for each boundary wall.

Scrutiny of records of SSA Mission Champhai, Lunglei and Lawngtlai districts revealed that during 2006-11, 540 boundary walls were constructed in the schools at the cost of ₹ 351 lakh with Goat proof net fencing and wires without any half brick masonry with first class brick in violation of the PAB approval as per details shown in the following table:

Table-1.13

Sl. No.	Name of district	No. of boundary wall constructed	Period	Rate for each wall (in ₹)	Total amount (₹ in lakh)	Remarks
1.	Champhai	140	2009-11	65,000	91.00	Constructed only Goat proof net walling
2.	Lunglei	220	2006-11	65,000	143.00	Constructed only Goat proof net walling with single iron bar
3.	Lawngtlai	180	2006-11	65,000	117.00	Provided wall fencing with wire
Total		540			351.00	

Source: Departmental records

The photographs of boundary walls constructed with Goat proof wire net and wires are depicted below:



[Govt. Roseland School, Champhai]



[Govt. Middle School, Thualthu, Lunglei]



[Govt. Middle School, Chawnhu, Lawngtlai]

Thus, in three districts 540 sub-standards boundary walls were constructed during 2006-11 without any half brick masonry, although the estimated cost of ₹ 65,000 meant for construction of each boundary wall with half brick masonry with first class brick was spent by the three district authorities.

In their reply, the State Project Director, SSA Mission stated (November 2011) that the rate fixed by the Government of India in respect of construction of boundary wall is not workable as the cost of material is very high in Mizoram. The reply is however not acceptable as the PAB had approved the construction of boundary wall at the rate of ₹ 65,000 each based on the detailed technical estimate prepared as per SoR of PWD, Mizoram.

1.1.9.12.2 Electrification of Schools:

During 2006-07, a total of 237 schools were electrified in seven districts⁷ at the unit cost of ₹ 20,000 per school for a total amount of ₹ 47.40 lakh. Again, electrification of 241 schools was executed in six districts⁸ for an amount of ₹ 48.20 lakh during 2007-08.

Further, during 2008-09, scrutiny of records of State Project Office, SSA Mission revealed that PAB approval of electrification of 1,440 schools (unit cost ₹ 20,000) with a total amount of ₹ 288 lakh. Accordingly, SSA Mission, Mizoram engaged (September 2009) three firms viz. M/s Zeon Electricals, Aizawl, M/s M&L Electrical Enterprises, Aizawl and M/s Mizoram Engineering Agency, Lunglei for electrification of 1,440 schools in all the eight districts⁹. After completion of the electrification works the three firms had submitted (February 2010) their completion reports for only 1,368 schools leaving 72 schools without electrification. The details of electrification of the left out 72 schools and payment thereof of the balance fund of ₹ 14.40 lakh was not on records.

⁷ Aizawl – 30 schools, Champhai – 24 schools, Kolasib – 30 schools, Lawngtlai – 60 schools, Mamit – 25 schools, Saiha – 5 schools and Serchhip – 63 schools

⁸ Aizawl – 60 schools, Champhai – 50 schools, Kolasib – 30 schools, Lawngtlai – 46 schools, Mamit – 10 schools and Serchhip – 45 schools

⁹ Aizawl – 470 schools, Champhai – 200 schools, Kolasib – 100 schools, Lawngtlai – 100 schools, Lunglei – 270 schools, Mamit – 100 schools, Saiha – 100 schools, Serchhip – 100 schools

Similarly, during 2009-10 against the approval of PAB for electrification of 312 schools in five districts¹⁰ for ₹ 62.40 lakh (at the rate of ₹ 20,000 per school), the SSA Mission, Mizoram had completed electrification of only 217 schools during 2009-10 by engaging one firm (M/s Marshall Electrical, Aizawl) at a total cost of ₹ 34.72 lakh (at the tendered unit cost of ₹ 16,000 per school). The position of electrification of remaining left out 95 schools (312 schools – 217 schools) and utilisation of balance fund of ₹ 27.68 lakh (₹ 62.40 lakh – ₹ 34.72 lakh) was not on record.

Thus, during 2008-10, against the 1,752 schools approved for electrification only 1,585 schools were electrified depriving 167 schools in getting electrification.

In their reply, the State Project Director, SSA Mission stated (November 2011) that during 2008-09, due to urgent need of the schools, the Village Education Committees of said 72 schools electrified their concerned schools. Again, the electrification of remaining 95 schools were completed in advance during 2008-09 and fund for the same was released to the two districts (Saiha and Lawngtlai) during 2009-10. The contention of the department is however doubtful as (i) the VECs were not authorised to execute any electrification of schools, except by the approved electrical firms of the SSA Mission and (ii) before the approval of the PAB, no electrification could be done in any schools in advance.

1.1.9.12.3 Diversion and suspected misappropriation of Child Friendly Elements fund

SSA guidelines *inter alia* stipulate that child friendly elements are to be classified as one of the sub components of Civil works under SSA, towards support for school Infrastructure. Accordingly, child friendly features were to be incorporated in school building designs responding to the needs of children like drinking water taps and urinals at different heights for children of different age groups/heights, child friendly hardware fittings etc. and fund for construction of child friendly elements to be transferred to School Management Committee/Village Education Committee for incorporation of child friendly features in schools.

During the year 2010-11, the PAB approved an outlay of ₹ 1.30 crore for providing child friendly elements to 200 schools under civil works for four districts (Champhai, Mamit, Saiha and Serchhip). Scrutiny of records of State Project Officer, SSA Mission revealed that in violation of the norms, based on recommendations of the State Level purchase committee, the State Project Director, SSA Mission, Mizoram irregularly issued supply orders (February 2011) to two firms (M/s Skipper Sports, Aizawl and M/s Ronnies Agencies, Aizawl) for supply of sports items (Football - 2,721 nos., Volleyball - 2,721 nos., Volleyball net - 2,721 nos. and Skipping rope - 10,884 nos.) at a total cost of ₹ 1.24 crore to the four districts. On receipt of the materials, the concerned four districts SSA authorities released (2010-11) the entire fund of ₹ 1.24 crore to the suppliers.

Thus, the SSA authority had irregularly diverted an amount of ₹ 1.24 crore meant for child friendly elements for support to school infrastructure towards unapproved component of Sport materials, thereby depriving children in needy schools of the child friendly elements.

¹⁰ Champhai – 15 schools, Lawngtlai – 45 schools, Lunglei – 162 schools, Mamit – 40 schools, Saiha – 50 schools

Similarly, during 2008-09 against the approved outlay of ₹ 1.45 crore for implementation of child friendly elements in Lunglei District, the District Project Coordinator irregularly procured other unapproved items¹¹ at the total cost of ₹ 60.65 lakh (benches with desk for ₹ 52.20 lakh, school uniform, Shoes etc for ₹ three lakh and incurred transportation cost for benches and desks for ₹ 5.45 lakh). But, the details of utilisation of unspent balance of ₹ 77.83 lakh (₹ 145 lakh – ₹ 60.65 lakh - ₹ 6.52 lakh on management cost) out of allocated fund of ₹ 145 lakh was not on records.

At the time of conduct of audit (July 2011), the erstwhile District Project Co-ordinator, SSA Lunglei stated (July 2011) that documents in support of expenditure of ₹ 145 lakh could be obtained from the present District Project Coordinator. But, the District Project Coordinator, SSA Lunglei stated (July 2011) that records pertaining to expenditure of ₹ 77.83 lakh was not handed over to him by former District Project Coordinator. Thus, misappropriation of ₹ 77.83 lakh could not be ruled out, which calls for proper investigation.

In their reply (November 2011), the State Project Director, SSA Mission failed to clarify the actual utilisation of unspent balance of ₹ 77.83 lakh, if any.

1.1.9.13 Unfruitful and Avoidable expenditure

In order to implement Computer Education in Schools of Mizoram, the SSA, floated (February 2004) Notice Inviting Tender (NIT) against which the Department received financial and technical bids from five firms, out of which they short listed two Kolkata based firms. The offers made by the two firms were as under:

Table-1.14

(₹ in lakh)

Name of Firms	Total Financial implication:					Negotiated Cost
	Unit cost per school per year	No. of schools with four years terms	Total	Additional mobilisation fund	Grand total	
M/s ACES Infotech Pvt. Ltd.	2.84	80	908.80	200.00	1108.80	926.00
M/s NIIT	2.30	80	736.00	190.00	926.00	-

Source: Departmental records

Although, the firm M/s NIIT, Kolkata submitted all the past experience certificates, credential of financial soundness and technical specifications of the computers and services based on which the Department had shortlisted the firm for consideration, the selection committee irregularly rejected (March 2004) comparatively lower offer made by the firm on the ground that M/s ACES was technically superior and approved the offer made by M/s ACES Infotech, Kolkata at a negotiated price of ₹ 926 lakh. It was noticed that the selection committee had finalised the rate without making any negotiation with M/s NIIT who offered the lower competitive price violating the

¹¹ as provision of separate support for school furniture and school uniform was available under SSA

Central Vigilance Commission's (CVC) guidelines which stipulates that negotiation could be made only with the lowest tenderer for the award of work. Had the selection committee negotiated with the firm (M/s NIIT), the final rate could have been negotiated at substantially lower price. Accordingly, as recommended by the selection committee, the SSA Rajya Mission entered (May 2004) into an agreement with M/s ACES infotech and awarded the work order for implementation of computer education in 80 schools for a four year duration. Based on same approved rate, the SSA Rajya Mission entered into another three agreements with the firm for coverage of additional 160 schools upto March 2012.

Scrutiny of the records of State Project Officer, SSA Mission, revealed that several complaints were received from different sources right from the local media to School Headmasters/Computer Centres regarding poor performance of the firm in implementing computer education in schools, as a result of which the Secretary, Government of Mizoram, School Education Department in his letter 31 March 2010 stated that the contractual period with ACES would come to an end on 31 March 2010 and thereafter it would not be continued or extended in future. However, the contract period with ACES was further extended upto 31 March 2012.

Thus, despite the fact of poor performance of the firm, the firm was irregularly allowed for continue implementation of the project which may entail risk of sub-standard implementation of school computer education programme in the State.

In their reply, the State Project Director, SSA Mission stated (November 2011) that as the firm is not performing well year by year, full efforts is given for discontinuation of the contract agreement.

1.1.10 Mid Day Meal Schemes (MDM)

The GoI launched the National Programme of Nutritional Support to Primary Education, commonly known as the "Mid Day Meal (MDM)" scheme on 15 August 1995 as a Centrally Sponsored Scheme for children of primary stage (Class I to V) in Government, Local bodies and Government aided schools. In October 2002, it was also extended to cover children studying in Education Guarantee Scheme (EGS) and Alternative Innovative Education (AIE) centre. During 2008-09 the programme was also extended to school children studying in upper primary schools (Class VI to VIII).

Mid day meal programme started functioning in the State w.e.f. 15 August 1995 by way of distribution of raw rice to students and cooked meals were served in the entire state since 15 February 2006. The Directorate of School Education is the Nodal Department for implementation of MDM scheme in Mizoram and the programme is being implemented in collaboration with SSA Mission, Mizoram. At District level, the District Education Officer of each District is designated as Nodal Officer of the District concerned and is assigned overall responsibility for effective implementation of the programme at the District level. The implementing units at the District and Block levels are SSA District Project Offices and Sub-Divisional Education Offices respectively. At the village and school levels, responsibility for implementation and supervision of the programme is assigned to the respective Village Education Committee.

1.1.10.1 Funds allocation and expenditure on Mid-Day-Meal

The funds allocated under Mid-Day-Meal and expenditure incurred thereagainst during 2006-11 were as under:

Table-1.15

(₹ in crore)

Year	Availability of Fund's				Expenditure	Closing balance
	Opening balance	Central	State	Total		
2006-07	NIL	2.61	2.80	5.41	5.10	0.31
2007-08	0.31	6.38	3.74	10.43	10.18	0.25
2008-09	0.25	14.00	3.75	18.00	17.07	0.93
2009-10	0.93	6.97	6.00	13.90	12.51	1.39
2010-11	1.39	16.58	5.56	23.53	21.73	1.80

Source: Departmental records

It would be seen from the table that the Directorate of School Education could not utilise the available fund leaving a substantial unspent balance each year especially, during 2009-11. Reasons for substantial savings were not on record.

1.1.10.2 Inclusion of ineligible beneficiaries

The guidelines on Mid Day Meal envisage that Central Government will provide assistance for implementing mid day meal programme to Government, Local Body and Government – aided schools and Education Guarantee Scheme (EGS) and Alternative and Innovative Education (AIE) Centres. Further, the norms for AIE stipulate that the AIE centres to support strategies like Interventions for mainstreaming of “Out of School” children viz. bridge courses, back to school camps etc and strategies for very specific, difficult groups of children who cannot be mainstreamed.

Scrutiny of records revealed that Department of School Education, Government of Mizoram and SSA Mission, Mizoram entered into an MoU (September 2007) with private schools run by religious organisations for extending MDM scheme to these schools by declaring (October 2007) these as AIE Centres. However, these schools were not eligible as AIE Centres being declared as these schools were purely unaided private schools and did not support any of the strategies of AIE centres. Extending the MDM scheme to these private schools was, therefore, in contravention of the MDM guidelines.

The following table shows the expenditure incurred on the ineligible private unaided schools run by religious organisations on account of extending undue benefits of MDM scheme by Department of School Education, Government of Mizoram in violation of norms.

Table-1.16

(₹ in lakh)

Year	No. of ineligible private schools run by religious organisation covered under MDM	No. of Ineligible students	No. of cooks in ineligible schools	Qty. Of food grains allocated for ineligible students (MT)	Cost incurred on food gains for distribution to private schools (₹ 9300 per MT)	Ineligible Cooking cost incurred	Ineligible Cooks salary incurred
2006-07	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2007-08	10	1170	17	17.82	1.66	4.50	2.04
2008-09	57	5935	87	140.80	13.09	16.60	6.91
2009-10	88	9160	146	220.75	20.53	37.43	16.54
2010-11	95	13673	243	333.36	31.00	74.20	33.22
Total	250	29938	493	712.73	66.28	132.73	58.71

Source : Departmental records

It would be seen from the above table that due to the inclusion of private schools run by religious organisations under MDM programme in violation of the norms, the Department had allocated 712.73 MT of food grains worth ₹ 66.28 lakh during 2007-11. Again, the Department also incurred ineligible expenditure of ₹ 132.73 lakh and ₹ 58.71 lakh as cooking cost and cooks salary respectively for extending MDM scheme to private schools run by religious organisation during 2007-11.

Thus, by extending MDM programme to ineligible private schools, the Department incurred unauthorised expenditure of ₹ 257.72 lakh (₹ 66.28 lakh + ₹ 132.73 lakh + ₹ 58.71 lakh) during 2007-11.

1.1.10.3 Excess Lifting of Foodgrains

Guidelines on MDM envisage that Central Government will provide assistance to State Government for supply of food grains at the rate of 100 grams/child/school day (Primary School Children) and 150 grams/child/school day (Middle School Children). The position of foodgrains actually lifted by the Department *vis-a-vis* requirement of foodgrains (as per the actual number of feeding days, enrolment and average attendance rate fixed by the Department) is shown in the following table:

Table-1.17

Year	Required food grains under MDM (in MT)	Food grains actually lifted (in MT)	(+) Excess lifted (-) Short lifted (in MT)
2006-07	2067.24	1750.61	(-) 316.63
2007-08	1983.28	2050.22	(+) 66.94
2008-09	3279.73	3735.33	(+) 455.60
2009-10	3527.21	3716.25	(+) 189.04
2010-11	3894.04	3695.13	(-) 198.91
Total	14751.50	14947.54	(+) 196.04

Source : Departmental records

As shown in the table above, the Department had lifted 196.04 MT. of foodgrains (rice) in excess to the actual requirement during the years 2006-11.

1.1.10.4 Nutritional quality of MDM

The guidelines on MDM programme envisage that the meals provided to the students should satisfy prescribed nutritional norms. The State Government, thus, notified norms of nutrition for primary school (October 2006) and Upper Primary school (December 2007) children as follows:

Table-1.18

Nutritional norms per student per school day	Energy (calories)	Protein (gms)
Primary School	502.50	14.25
Upper Primary School	735.00	19.50

Source : Departmental records

As per Mid Day menu, prescribed by an independent body (Food and Nutritionist) for the primary schools in Mizoram, the following calorific value and protein content must be contained in the mid day meals:

Table-1.19

Days	Menu/Ingredients	Energy (cal)	Protein (gms)
Monday	Plain rice (100g), Potato (20g), Dal (15g), Oil (5g)	460.85	10.89
Tuesday	Plain rice (100g), Potato (10g), Dal (5g), Oil (5g)	445.90	11.47
Wednesday	Plain rice (100g), Potato (10g), Dal (10g), Oil (5g), Boiled Egg (40g)	466.70	12.40
Thursday	Plain rice (100g), Potato (20g), Dal (15g), Oil (5g)	446.45	10.85
Friday	Plain rice (100g), Potato (15g), Dal (2g), Banana (80g)	503.05	10.72
Average calorific value of menu		464.59	11.27

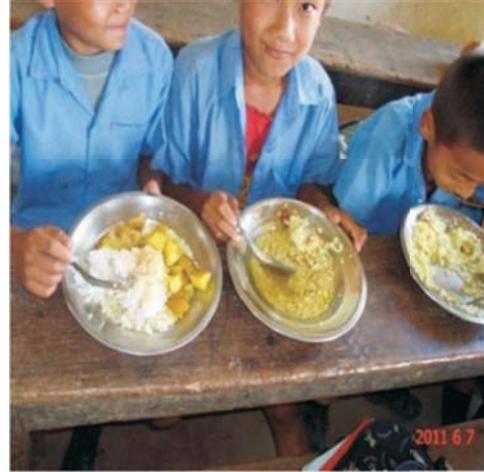
Source : Departmental records

It would be seen from the above table that the weekly menu prepared for the primary school children contained an average of 464.59 calories of energy and 11.27 gms of protein which was far less than the prescribed calorific value of 502.50 calories and 14.25 gms of protein.

Further joint Inspection of primary and upper primary schools in test checked districts by audit team along with departmental staff disclosed that many schools normally have the weekly menu consisting of plain rice, dal, potato and occasionally eggs and soya protein (nutrela). Photograph of students consuming mid day meal is exhibited below:



[Government Tlangsam M/S, Champhai]



[Government P/S – II, Khawzawl]

Further scrutiny of records revealed that Department of School Education had not conducted any nutritional quality test either at state level or at district level to ascertain the calorific value of food served to students under mid day meal scheme by the school authorities during 2006-11.

1.1.11 *Monitoring*

1.1.11.1 *Inspection of Schools*

Inspection of schools at elementary stage is the joint responsibility of School Education Department, Government of Mizoram, SSA and Village level authorities. Further, SSA guideline stipulates community based monitoring as one of the strengths of the programme. Field visit of 24 schools in the test checked districts revealed the following poor performance of monitoring and inspection by different levels during 2006-11:

Table-1.20

I. Lawngtlai District:						
Sl. No.	Name of School	State level	District level	Block level	Circle level	Village level
1.	Chawntlangpui M/S	0	0	0	0	1
2.	Sihtlangpui P/S	0	0	0	0	0
3.	Rosebud M/S	0	2	0	1	2
4.	Rev. Thanzinga Memorial M/S	0	2	0	0	0
5.	AOC P/S –II	0	3	0	0	1
6.	Bazar P/S	0	0	0	1	0
7.	Chawntlangpui P/S	0	0	0	0	0
8.	Sintlangpui M/S	0	0	0	0	0
Sub Total		0	7	0	2	4

II. Lunglei District:						
Sl. No.	Name of School	State level	District level	Block level	Circle level	Village level
1.	Govt. M/S-II, Lungsen	0	1	0	0	0
2.	Govt. P/S –III, Lungsen	0	3	0	0	0
3.	Govt. M/S, Zodin	0	4	1	1	1
4.	Sardar Vallabhbhai Patel Govt. M/S	1	3	0	0	0
5.	Model P/S, Lunglawn	0	0	0	0	0
6.	Zobawk Primary School0II	0	0	0	0	0
7.	Govt. M/S Thaizawl	0	0	0	0	0
8.	Govt. M/S Thualthu	0	0	0	0	0
Sub Total		1	11	1	1	1
III. Champhai District:						
Sl. No.	Name of School	State level	District level	Block level	Circle level	Village level
1.	Govt. Primary School-II, Khawzawl	0	1	1	11	0
2.	Govt. New Chalrang P/S	0	0	1	9	0
3.	Chawngtlai Govt. M/S, Khawzawl	0	3	2	9	0
4.	Govt. Chawngtlai P/S-II	0	0	1	7	0
5.	Govt. Roseland Comprehensive school	0	0	0	10	0
6.	Govt. Vapar M/S	2	1	1	8	0
7.	Govt. Hnahlan M/S	0	0	0	0	0
8.	Govt. Tlangsam M/S	0	0	2	7	0
Sub Total		2	5	8	61	0
Grand Total		3	23	9	64	5

Source: Field visit of test checked districts

Thus, the Department requires to strengthen their monitoring mechanism for effective implementation of the programme.

1.1.11.2 Internal control of SSA

SSA guidelines stipulate that monitoring and supervision of the implementation of the programme and internal audit are the main controls exercised in internal control.

Scrutiny of records revealed that during the years from 2006-11, the internal audit of SSA has been functioning in skeletal form as depicted in the following table:

Table-1.21

Year	District Project office		Block Resource Centre		Cluster Resource Centre		Village Education Committee	
	Existing	Audited	Existing	Audited	Existing	Audited	Existing	Audited
2006-07	8	5	22	12	155	82	769	228
2007-08	8	8	22	22	172	33	775	66
2008-09	8	Nil	26	Nil	172	Nil	775	1
2009-10	8	Nil	26	6	172	54	775	140
2010-11	8	4 + 4 (special audit)	26	25	172	172	775	775

Source: Departmental records

It would be seen from the above table the performance of internal audit of SSA was almost negligible during 2008-10 which was mainly attributed by poor staffing in internal audit cell of SSA. However, during 2010-11, SSA Mission, Mizoram engaged a Chartered Accountant firm for conducting internal audit of SSA to cover most of the units of SSA.

1.1.11.3 Monitoring of SSA by Institutions

SSA guidelines envisage field based monitoring by Institutes like University, Social Science and Institutes of national stature for periodical monitoring of SSA implementation in States.

Scrutiny of records revealed that Mizoram University was engaged as MIs by SSA Mission, Mizoram for monitoring the activities of SSA at field level during 2006-11. However, further scrutiny revealed that Mizoram University has monitored only four districts in a year during 2006-11 which pertains to only 50 *per cent* of the total districts in Mizoram.

1.1.11.4 Inspection by departmental authorities

The guidelines stipulate that the over-all quality of Mid day meal should be monitored by (i) Officers of State Government belonging to Revenue/ Administration, Rural Development, Education, Nodal Department and any other suitable Department like Women and Child Development, Health and Family Welfare, Food and Civil Supplies etc. (ii) Officer of Food & Nutrition Board, GoI, posted in the State (iii) Nutrition Experts/Institutions identified/nominated by the State Government as per the target of inspections per month fixed by State Government in consultation with Food and Nutrition Board/Institution etc. Further, on an average 25 *per cent* of the primary schools, and EGS/AIE centres should be inspected in every quarter so as to cover all primary schools and EGS/AIE at least once every year.

Scrutiny of records revealed that no target was fixed by the State Government for inspection of MDM programme during 2006-11. However, the overall quality of Mid Day Meal was assigned to Mizoram University, Aizawl in Mizoram (March 2007).

Further scrutiny at the test checked districts revealed that under Lawngtlai district, inspections of schools (20) was conducted only during 2010-11 by District nodal officer (MDM). Again, under Champhai district (165) and Lunglei district (67) schools were inspected mainly by BRCC/CRCC and district authorities (DPC, MDM co-ordinator etc) during 2006-11 which implies insufficient monitoring and inspection efforts by the stakeholders of MDM programme in Mizoram.

1.1.11.5 Monitoring of Mid Day Meal programme by Institutions

In pursuance of SSA guideline, the Mizoram University has been assigned by the Government of Mizoram for monitoring of over-all quality of implementation of Mid-day meal programme in Mizoram.

Scrutiny of records revealed that monitoring of MDM programme by Mizoram University started only since 2007-08. Further scrutiny revealed that Mizoram University had been covering only four districts per year during 2007-11. During the years 2007-08, 2008-09, 2009-10 and 2010-11, Mizoram University has covered 55, 58, 125 and 80 number of schools respectively (four district per year) on the implementation of MDM programme which was far less than the number of available schools and EGS/AIE centres in Mizoram during the years.

1.1.12 Conclusion

The performance review of Elementary Education has revealed some positive points especially with specific reference to the uninterrupted implementation MDM despite constraints in terms of flow funds and foodgrains for the scheme. However, the stakeholders and the program managers of Elementary Education in the State are still faced with an uphill task in bringing about qualitative outcome of this vital program in the State. There were a number of areas that reflect poorly on the implementation at the ground level contributing to the overall deficiencies in program execution. The performance of SSA in the State revealed deficiencies in planning at village and district level which was to be based on realistic projection of need assessment of the districts. In the absence of effective monitoring and supervision, there were flaws in record keeping and maintenance of accounts and handling of funds at different levels of execution of programme. Owing to the absence of any proper norms of sanctioned strength of teachers and rationalisation of existing teachers at schools, many schools continued to remain overstaffed. Despite having sufficient funds throughout these years, the SSA Mission has not achieved the goal of retention of all children of 6-14 age groups due to flawed planning and identification of OoSC along with diversion of major chunk of fund meant for the purpose. The SSA Mission also failed to function effectively in the Autonomous District mainly due to interference of Autonomous District Council members. Inclusion of private schools run by religious organisations among the beneficiaries of SSA and MDM, resulted in substantial portion of expenditure being incurred for providing free text books and MDM to ineligible children of private schools. The civil work executed under SSA remains an

area of concern where instances of diversion of funds, substandard works and improper handling of funds by different authorities were a recurring feature. The implementation of the School Computer Education was highly unsatisfactory due mainly to the defective contractual agreement with private firm. The internal control and monitoring of programme still remains largely ineffective due to poor staffing of internal audit cell.

1.1.13 Recommendations

- Proper and realistic planning on implementation of programme must be formulated on the basis of actual requirement at village, district and state levels.
- The SSA authorities should ensure proper and efficient maintenance of accounts and handling of funds.
- The State Government must formulate proper norms for sanctioned post at schools to avoid imbalance of staffing of teachers.
- The objective of retention of all children between the age group of 6-14 years may be achieved by avoiding diversion of funds meant for Out of School Children intervention.
- The flagship programme of Government of India like SSA and Mid Day Meal scheme should be made interference free in their implementation by other authorities.
- Ineligible beneficiaries of private schools run by religious organisations should be excluded from SSA and MDM programme to avoid ineligible expenditure of the programmes.
- Proper monitoring and supervision should be strengthened in order to ensure effective implementation of SSA and MDM programme in the State.