

**CHAPTER – I**  
**SOCIAL SECTOR**



## CHAPTER-I

### SOCIAL SECTOR

#### 1.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2018 deals with the findings on audit of State Government departments under Social Sector.

During 2017-18, against a total budget provision of ₹ 3,304.71 crore, a total expenditure of ₹ 2,900.61 crore was incurred by 13 departments under the Social Sector. The department-wise details of budget provision and expenditure incurred there-against are shown in Table-1.1.

Table-1.1:- Details of department-wise budget provision and expenditure

(₹ in crore)

Sl. No.	Name of the Department	Total Budget Allocation	Expenditure
1.	School Education	1,081.70	1,028.37
2.	Higher and Technical Education	279.31	234.93
3.	Sports and Youth Services	34.56	32.57
4.	Art and Culture	12.14	11.14
5.	Medical and Public Health Services	733.44	547.86
6.	Water Supply and Sanitation	347.28	296.33
7.	Information and Public Relations	17.02	15.36
8.	Labour, Employment, Skill Development and Entrepreneurship	31.13	13.30
9.	Social Welfare	195.66	165.24
10.	Disaster Management and Rehabilitation	37.85	37.83
11.	Local Administration	96.84	96.44
12.	Personnel and Administrative Reforms	5.53	3.83
13.	Urban Development and Poverty Alleviation	432.25	417.41
	<b>Total</b>	<b>3,304.71</b>	<b>2,900.61</b>

Source: Appropriation Accounts: 2017-18

Besides, the Central Government has been transferring a sizable amount of funds directly to the implementing agencies of State Government for implementation of various programmes of the Central Government. During 2017-18, ₹ 27.55 crore was directly released to different implementing agencies under Social Sector. The details are shown in **Appendix-1.1.1.**

#### 1.2 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various departments of Government. The risk criteria involves expenditure incurred, criticality/ complexity of activities, level of delegated financial powers, assessment of overall internal controls, etc.

After completion of audit of each unit, Inspection Reports (IRs) containing audit findings are issued to the Heads of the departments with a request to furnish replies within one month of receipt of the IRs. Based on the response, audit findings are either settled or further action for compliance is advised. Significant audit observations arising out of these IRs are processed for inclusion in the Audit Report.

The Audit Report is submitted to the Governor of the State under Article 151 of the Constitution of India for being tabled in the State Legislature.

During the year, an expenditure of ₹ 4,759.61 crore (including funds pertaining to previous years audited during the year) of State Government pertaining to Social Sector was test checked. Out of the expenditure test checked, approximately 62 *per cent* was committed expenditure (expenditure incurred on Salary and Wages, Pensions, Interest and subsidies).

## PERFORMANCE AUDIT

### SCHOOL EDUCATION DEPARTMENT

#### 1.3 Performance Audit of “Implementation of Rashtriya Madhyamik Shiksha Abhiyan”

##### 1.3.1 Introduction

Rashtriya Madhyamik Shiksha Abhiyan (RMSA) is a flagship scheme of Government of India (GoI) launched in March 2009 with the objective of providing accessible, affordable and quality education to the target population group of 14-16 years. The scheme aimed at 75 *per cent* enrolment rate at the secondary stage by providing a secondary school within a reasonable distance of any habitation, universal access to secondary education by 2017 and universal retention by 2020.

Important physical facilities to be provided under the scheme are additional class rooms, laboratories, libraries, art and crafts room, toilet blocks, drinking water provisions and residential hostels for teachers in remote areas.

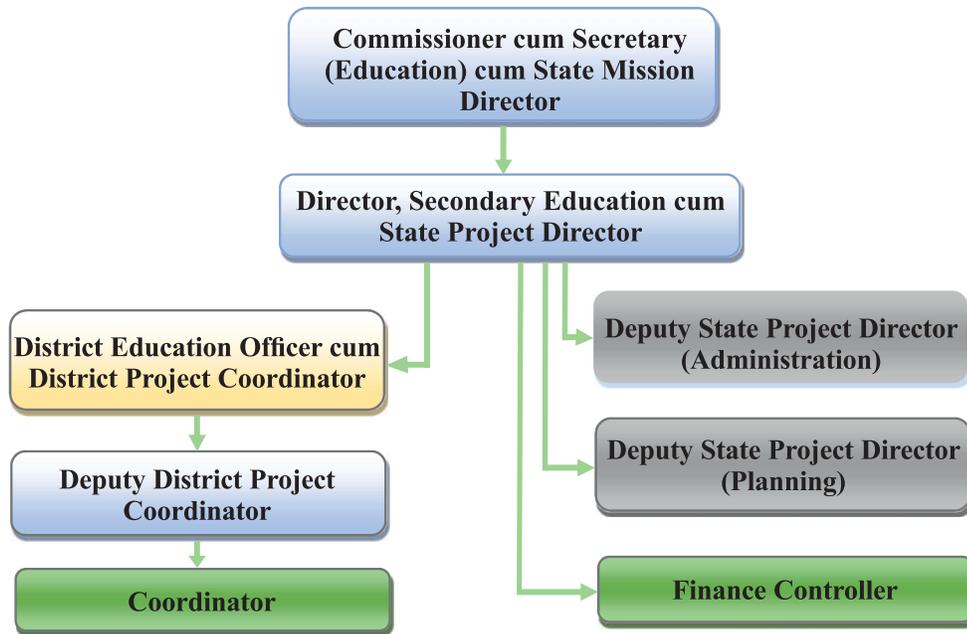
Important quality interventions to be provided under the scheme are appointment of additional teachers to reduce pupil teacher ratio (PTR) to 30:1, focus on Science, Mathematics and English education, in-service training of teachers, science laboratories, ICT enabled education, curriculum reforms, and teaching learning reforms.

The earlier schemes launched by GoI *viz.* Girls’ Hostel, ICT@Schools, Inclusive Education for Disabled at Secondary Stage (IEDSS) and Vocational Education (VE) were subsumed under the umbrella of RMSA with effect from 01 April 2013.

##### 1.3.2 Organisational set up

Government of Mizoram (GoM) implemented RMSA through Mizoram Education Mission Society headed by the State Mission Director under administrative control of the Department of School Education. Organogram of RMSA in Mizoram is shown in the following chart:

Chart-1.3.1



## Audit Framework

### 1.3.3 Audit Objectives

Performance audit of implementation of RMSA was carried out with the objective of assessing whether,

- Plans were formulated for coverage of all the eligible habitations with secondary schools and to create necessary infrastructure in the schools; and
- Quality interventions relating to focus on Science, Maths, English and ICT enabled education were achieved.

### 1.3.4 Audit Criteria

Audit findings were benchmarked against the criteria sourced from the following:

- Framework for Implementation of RMSA and instructions of GoI thereunder;
- Annual Work Plans, Budget and Annual Action Plans; and
- General Financial Rules and Central Public Works Department Manual being followed by State Government.

### 1.3.5 Scope and Methodology of Audit

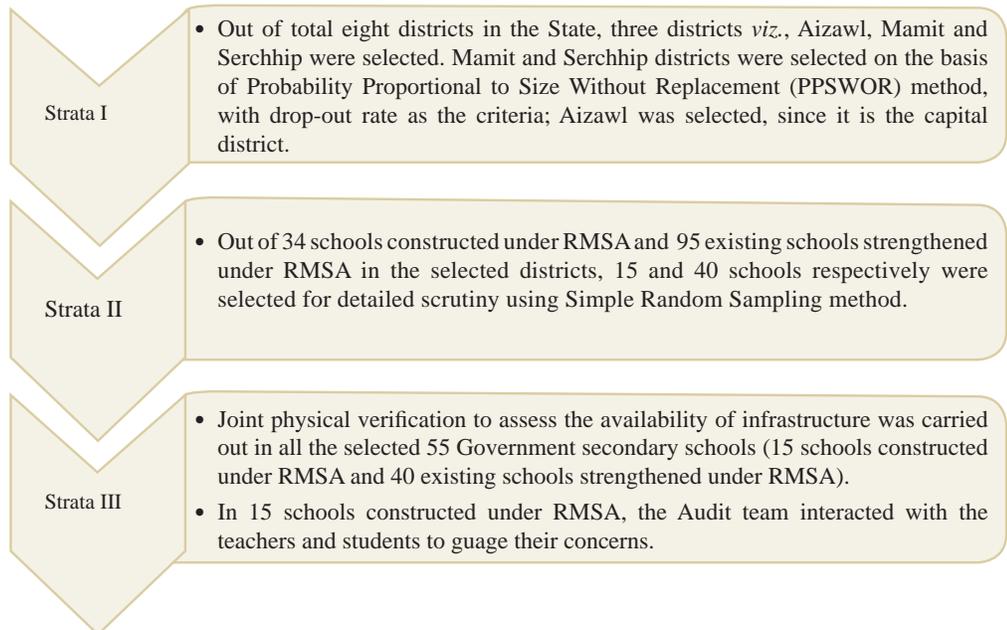
Audit was carried out during September to October 2018 and covered the implementation of RMSA in the State during the five year period from 2013-14 to 2017-18. Audit methodology involved scrutiny of records in the office of the Director, Secondary Education-cum-State Project Director (SPD), RMSA at the

State Level and District Education Officer-cum-District Project Coordinator (DPC), RMSA in the three sampled districts on a test check basis. In addition to the scrutiny of records, joint physical verification along with departmental officials, collection of photographic evidence and interview of students and teachers through questionnaires wherever relevant, were also carried out to substantiate the audit findings.

Audit objectives, criteria, scope and methodology were communicated (August 2018) to the Secretary (Education) through a demi-official letter. After conclusion of Audit, the draft Report was issued to State Government and the Implementing Society on 13 November 2018. Audit findings were discussed with Deputy Secretary (School Education) and Deputy SPD in an Exit Conference held on 21 January 2019. Replies furnished during the Exit Conference were incorporated in the report at appropriate places, as reply of the Department and Government have not been received (30 June 2019).

### 1.3.5.1 Audit sample

There were a total of 289 Government secondary schools (92 schools constructed under RMSA and 197 existing schools strengthened under RMSA) in the State as of 2013-14. Audit sample for test check and joint physical inspection was chosen on the following basis:



### Audit Findings

The State has a high literacy rate (91.33 per cent) compared to the other North-Eastern States and the all India average (74 per cent). As per Census 2011, the gross enrolment ratio of the State for secondary schools is also above the target fixed by the GoI for achievement during the RMSA implementation period. However, due to inadequate planning, the State could not build upon these positives, as discussed in the succeeding paragraphs.

### 1.3.6 Planning

#### 1.3.6.1 District level plans

The guidelines of RMSA placed emphasis on planning as a vital tool for implementation of the scheme. The planning process was to be bottom-up, with micro-level planning at the school level with inputs from the School Management Development Committee (SMDC), integrated in to the district level plans and consolidated at the State level, before forwarding to the GoI. The Mizoram Education Mission Society was to form core groups in each of the districts to ascertain the requirement of incentives, uniforms, shoes, textbooks, *etc.*, for the district as a whole and funds were to be provided from the State Plan for this purpose. The District Core Groups (DCGs), comprising members from the Education Department, State Council of Educational Research and Training, Self Help Groups, teachers, *etc.* were to visit every habitation/ village/ urban slum to initiate the process of micro level planning.

Scrutiny of records of the three sampled districts (Aizawl, Mamit and Serchhip) revealed that DCG was not formed in Serchhip district. Although it was formed in Aizawl and Mamit districts, no activity was undertaken by the Group to ascertain the requirements of the schools, and although the annual plans of these two districts were prepared and submitted to the State Government until 2014-15, these were not based on micro level planning at the local level.

#### 1.3.6.2 Perspective Plan and Annual Plan

As per the framework for implementation of RMSA, State level Perspective Plan (PP) and Annual Plans (AP) were to be prepared based on the district level PP and AP, which in turn were to be based on school level PP and AP. While the AP was to be based on a broad indication of resource availability in a district in a particular year, the objective of PP was to assess and plan for universalisation of access to, and improvement of, quality of education at secondary stage in a particular district.

Contrary to the guidelines, none of the three sampled districts has prepared any PP during the audit period, while APs were prepared by the districts only for two (2013-14 and 2014-15) out of five years of audit coverage period. The APs prepared at the State level and submitted to the Project Approval Board (PAB) in the Union Ministry of Human Resources Development (MoHRD) did not reflect the actual requirements of the schools, as the plans did not emanate from school level and districts were involved in the planning only till 2014-15. Perspective plan, which was prepared at the State level, was also prepared only for the period up to 2011-12 and not for the subsequent years. There were no recorded reasons for non-preparation of PP beyond this period.

Absence of planning from grassroots resulted in non-provision of some of the infrastructure interventions like computer laboratories, library buildings, *etc.* where necessary. Where provided, these remained unutilised/ idle for prolonged periods, as observed during physical verification. Further, one of the main objectives of RMSA of coverage of all habitations within five kilometres radius was not planned for implementation in a phased manner as discussed in paragraph 1.3.6.3.

The Department stated that due to the State being small and shortage of expert personnel at the district level, preparation of perspective plan at the district level is impracticable.

While it is true that the State is small and may have constraints relating to availability of expert personnel, it could have certainly obtained inputs from the schools and districts with regard to their requirements. Not doing so has resulted in non-provision of adequate number of schools, classrooms, infrastructure and other learning aids to the students. Where infrastructure was provided, due to lack of immediate requirement, it was lying idle, as brought out in paragraph 1.3.8.

### 1.3.6.3 Habitations without access to secondary school

The framework for implementation of RMSA, *inter alia*, provides for a secondary school within a reasonable distance of five kilometres from every habitation. The cumulative coverage of habitations by secondary schools in 2013-14 and 2017-18 is given below.

**Table-1.2:- Status of coverage of habitations as per distance norm**

Particulars	2013-14	2017-18
Total number of habitations eligible for coverage of secondary schools	780	853
Number of eligible habitations covered by secondary schools	381	461
Number of eligible habitations not covered by secondary schools	399	392

Source: Departmental Records

As can be seen from the table above, while the number of eligible habitations had increased by 73 during the coverage period, the number of habitations covered had increased by 80. However, the number of eligible habitations not covered by secondary schools stood at 392 (46 per cent of the total habitations of 853) even after ten years of implementation of RMSA in the State.

One of the main reasons for non-coverage of 46 per cent of the eligible habitations was not carrying out any habitation-wise survey to identify the number of eligible students' residing in the uncovered habitations and non-preparation of a long term plan or strategy to cover them within a specific timeframe.

On this being pointed out, the Department stated (April 2019) that besides distance norm, the HRD used to approve new schools/ up-gradation only when the expected enrolment of such proposed school exceeds 25 children per class (for hilly and difficult areas) as per enrolment data of Class-VIII from feeder habitations. The expected enrolment of a proposed school could not often meet the norm due to small and scattered habitations in the State. The Department however, assured during the Exit Conference that it would increase the coverage through provision of transport and hostel facilities in remote habitations.

Reply of the Department is not acceptable in view of the fact that the Department was not even aware of the habitation-wise number of students in the absence of a survey. Further, reply of the Department on the issue of providing transportation facilities in remote areas of the State should be seen in the light of the fact that, the State Transport Department does not provide proper transport service in those areas.

**Recommendation:** Government needs to carry out an extensive survey of the habitations to identify those with children in the target age group, who are out of school due to inadequate schooling facilities, and make arrangements to cover such habitations by either constructing a secondary school or upgrading an upper primary school. If the habitations are remote and scattered, children may be transported to a nearby school or hostels may be constructed. Providing transportation services would also integrate such remote habitations with the rest of the State by enabling the inhabitants to derive the benefits of socio-economic development.

### 1.3.7 Financial Management

#### 1.3.7.1 Fund Flow and Expenditure

The scheme provides for funding pattern in the ratio of 90:10 by the GoI and State Government respectively. From 2014-15, the system of direct funding was discontinued and the Central share was being released to State Government, which, in turn, released funds to State Implementing Society.

Details of allocation of funds, actual releases and expenditure under RMSA during the period 2013-14 to 2017-18 are given below:

**Table-1.3:- Details of Budget allocation and expenditure**

(₹ in crore)

Year	Total Allocation	Opening Balance	Fund received		Interest/ Other Receipts	Total Funds available	Expenditure	Closing balance
			GoI	State				
2013-14	43.59	41.54	40.17	7.32	1.49	90.52	49.58	40.94
2014-15	31.71	40.94	28.03	0.64	2.50	72.11	52.27	19.84
2015-16	58.43	19.84	20.80	2.49	0.48	43.61	37.03	6.58
2016-17	55.84	6.58	32.24	4.37	0.39	43.58	30.68	12.90
2017-18	54.77	12.90	32.50	2.20	0.63	48.23	34.78	13.45
<b>Total</b>	<b>244.34</b>		<b>153.74 (90)</b>	<b>17.02 (10)</b>	<b>5.49</b>		<b>204.34</b>	

Source: Departmental records (figures in parentheses represent percentage of funds received)

Audit observed that during the period from 2013-14 to 2017-18, the PAB had approved and allocated an amount of ₹ 244.34 crore for all components of integrated RMSA<sup>1</sup> against which, an amount of ₹ 153.74 crore was released by GoI and State Government contributed ₹ 17.02 crore. Out of the total available funds of ₹ 217.79 crore during the audit coverage period, the Society incurred an expenditure of ₹ 204.34 crore (93.82 per cent). Audit scrutiny revealed that short-release of funds to the tune of ₹ 73.58 crore against the PAB's approval of ₹ 244.34 crore was due to the slow pace of execution of civil works. State Government released the Central assistance of ₹ 112.89 crore to the implementing agency with delays ranging from 18 to 192 days. The details of release of Central Share by GoM to the implementing agency are shown in **Appendix-1.3.1**.

<sup>1</sup> The earlier schemes launched by GoI namely Girls' Hostel, ICT@Schools, Inclusive Education for Disabled at Secondary Stage (IEDSS) and Vocational Education (VE) were subsumed under "Integrated RMSA"

### 1.3.8 Programme Implementation

#### 1.3.8.1 Creation of infrastructure

In order to provide access to educational institutions, RMSA envisaged establishment of new secondary schools, upgradation of existing upper primary schools and strengthening of existing secondary schools. The scheme aimed at providing required infrastructure, engagement of adequate number of teachers and training them for imparting quality education. To maintain equity, the scheme provided for establishment of hostels, free lodging/ boarding for weaker sections of society and girl students, besides providing facilities such as assistive devices, teaching/ learning material, transport/ escort allowance, etc. to disabled students.

Infrastructure developed in the State since 2009 (inception of RMSA) was as follows:

Infrastructure	Number of schools
Upgradation of Upper Primary Schools to Secondary Schools	Nil
Strengthening of existing Secondary schools	197
New Secondary Schools constructed	92

Although PAB approved upgradation of upper primary schools to secondary schools during the period 2009-10 to 2017-18, the State had not taken up this task. Instead, new schools were constructed.

In line with the objective of providing access within five km of every habitation, RMSA provided for creation of physical infrastructure for strengthening of existing schools. As per the RMSA framework, the existing secondary schools need to be strengthened depending upon the requirements worked out through school level micro planning.

Joint physical verification (October 2018) was conducted by the Audit team along with officials from the District Mission Offices in 40 schools in three sampled districts of the State. From the information obtained from the school Management and physical verification at the schools, infrastructure projects worth ₹ 196.20 lakh were found to be lying idle/ un-utilised (**Appendix-1.3.2**).

Photographs showing idle/ unutilised infrastructure created under RMSA of four State Government secondary schools amongst others, are shown below:



Art & Craft Room constructed at Government Bawngkawn High School remained unused



Library Room constructed at Government Ch. Chhunga High School remained unused



*Strengthened Government Kulikawn High School was found unused*



*Class Room constructed at Government KVM High School being used as store room*

While this infrastructure could be put to use at a later point in time, the possibility of deterioration in its condition due to non-use cannot be ruled out. Non-optimal utilisation of infrastructure resources created at a cost of ₹ 196.20 lakh was primarily due to not ascertaining the actual requirements of the schools at the micro-level and reflects poor planning.

**Recommendation:** *Existing schools may be strengthened only on need based assessment after proper micro level school plans and steps should be taken for fruitful utilisation of the idle assets.*

### 1.3.8.2 Non-compliance with standard specifications

As per RMSA framework, the size of different rooms in schools should be as per the State norms issued in April 2011.

It was observed in Audit that State Project Engineer, Engineering Cell of RMSA, responsible for approving the design and estimates of the building construction, approved designs of 58 newly constructed school buildings during 2010-12, which were completed during 2015-16.

Joint physical verification of nine new secondary schools constructed after April 2011 under RMSA, out of 15 sampled schools revealed that the rooms of the schools were of smaller size than that specified by GoM as detailed below:

**Table-1.4:- Details of RMSA schools' room sizes not as per the State norms**

Room Type	State Norms (in sqm)	Range between which the rooms were smaller than the State norms (in per cent)
Computer Room	72	62 to 83
Class Room	36	26 to 37*
Library	40	33 to 71
Science Laboratory	81	68 to 84
Headmaster's Room	25	19 to 48
Arts and Craft Room	36	49 to 65
Girls' Toilet	18	46 to 86
Boys' Toilet	18	32 to 86

*Source: Information on State norms are furnished by the School Education Department*

*\* except one school in which room sizes were as per State norms*

It was further observed that some of the rooms like computer rooms, science laboratory, etc. were smaller than the stipulated norms to the extent of 83 per cent thus casting doubt on the efficacy and functionality of such rooms. Non-adherence to State norms in designing and approving construction of schools/ class rooms by the State Project Engineer resulted in construction of rooms smaller in size which may not be able to accommodate the prescribed number of students<sup>2</sup>.

**Recommendation:** *State Government may investigate the matter and fix responsibility for approving smaller size of rooms than the specified State norms.*

### **1.3.8.3 Questionable Appointment of Laboratory Assistants**

PAB approved the upgradation of 32 middle schools and construction of 26 new standalone schools during 2010-11 and 2011-12 respectively. Test check of records of the State Project Officer revealed that construction of 58 (32 plus 26) schools commenced only during 2014-15 due to delay in tendering process and were completed during 2014-18<sup>3</sup>. Audit scrutiny of records indicated that 58 Laboratory Assistants were appointed and posted to these under-construction schools in March 2012. Their engagement was however, revoked with effect from April 2014.

At the time of joint physical verification in six of these schools, it was stated that classes were conducted in the community halls, NREGS halls and Council halls of the respective villages. Considering that construction activities had just been started and the temporary classes held in public areas were devoid of laboratory facilities, appointment of 58 Laboratory Assistants was questionable, and the amount of ₹ 208.80 lakh spent on their pay and allowances was not justified.

### **1.3.8.4 Non-availability of drinking water facilities in new schools**

As per guidelines on safety and security of children issued by MoHRD in October 2014, school authorities should ensure that drinking water in the schools is safe, by purifying it through chlorine tablets/ use of filters.

Joint physical verification of 15 new schools out of 92 schools constructed under RMSA indicated that, 10 schools did not have piped drinking water facilities and water stored through rain-water harvesting was being used for drinking, thereby, compromising the health and hygiene of students as well as the teaching staff.

During the Exit Conference, State Government accepted the audit observation and assured that the issue would be followed up with the Public Health and Engineering Department (PHED) and water connections would be ensured.

## **1.3.9 Inclusive education for disabled children at secondary stage (IEDSS)**

### **1.3.9.1 Non-deployment of Special Educators in designated schools**

As per RMSA framework, the pupil : teacher ratio should be 30:1. While this ratio is quite encouraging in Mizoram with regard to the general students (9:1 on an average), in the case of children with special needs, a lot needs to be done. A plan for quality education should include a plan for Children with Special Needs (CWSN). It was

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<sup>2</sup> Each class room has to accommodate an average of 30 students

<sup>3</sup> 2014-15: 20; 2015-16: 33; 2016-17: 4; 2017-18: 1

observed that nine out of 15 newly constructed secondary schools sampled in audit were designed with more than one storey but disregarded the needs of CWSN students by providing only steps and not ramps.

As per the guidelines for Inclusive Education for the Disabled at Secondary Stage (IEDSS), Special Educators are to be appointed in schools that have more than five CWSN students. If the number of children is less than five, the Educator could also work for other schools. The PAB also instructed the States to deploy the Special Educators in the schools and not in the resource rooms.

Scrutiny of records revealed that 53 out of 309 secondary schools had more than five CWSN students enrolled every year and 42 Special Educators were posted in different districts as shown below:

**Table-1.5:- List of Special Educators posted in different offices**

Sl. No.	Place of Posting	No. of Special Educators
1.	In State Project Office (SPO) and District Project Office (DPO)	22
2.	Resource Room, Darlawn	2
3.	Resource Room, Saitual	2
4.	Special Blind School, Durtlang	1
5.	Resource Room, Republic Higher Secondary School (HSS), Aizawl	3
6.	Resource Room, Government Champhai Vengtlang High School (H/S)	2
7.	Resource Room, Government Kolasib H/S	2
8.	Resource Room, Government Region H/S, Lawngtlai	1
9.	Resource Room, Government Lunglei H/S	2
10.	Resource Room, Government Mamit H/S	2
11.	Resource Room, Government Serchhip H/S	2
12.	Resource Room, Government Siaha H/S	1
<b>Total</b>		<b>42</b>

Source: Departmental Records

As can be seen from the above details, although 42 Special Educators were available in the State, 26 (22 in SPO and DPOs and four in resource rooms) of them have been posted in places which are not covered by the RMSA guidelines. Due to this, children with special needs were denied an inclusive and enabling environment.

The Department replied that as the Special Educators were engaged in teaching other subjects also, they had no time for visiting other schools that have CWSN students on their rolls.

However, in the Exit Conference, State Government assured that the matter would be considered and the services of the Special Educators would be utilised appropriately by redeploying them.

### **1.3.10 ICT@Schools**

#### **1.3.10.1 Implementation of Information and Communication Technology (ICT)**

ICT@Schools scheme was being implemented by the GoI since 2004 and was subsumed in RMSA with effect from 2013-14. The primary aim of the scheme is

to catalyse the process of infusion of information and communication technology to enhance productivity, efficiency and equitable access to education to all.

Scrutiny of records revealed that 377 schools were approved for coverage under ICT@Schools scheme by MoHRD which was then undertaken by SCERT during 2005-06 to 2011-12. Out of these, the PAB noticed discrepancies in the details relating to 30 schools and asked the State Government to reconcile these issues. Due to the inability of the GoM to reconcile the discrepancies, no fresh fund was released by GoI under ICT during the period 2013-14 to 2017-18. Fund spilled over from the previous years amounting to ₹ 384.00 lakh was released during 2016-17. However, this was also lying unspent as of 2017-18 due to non-completion of procurement.

The Department confirmed that there was an issue of un-reconciled records between Centre and State with regard to ICT activities, and eventually, MoHRD agreed with the records of the State and released an amount of ₹ 384.00 lakh during 2016-17. Audit scrutiny (October 2018) revealed that this fund was not utilised for purchase and installation of computers even after two years of its receipt.

Audit scrutiny revealed that none of the 15 sampled secondary schools constructed under RMSA was covered under ICT as of March 2018. Although computer rooms were constructed in these schools, there were no computers, printers, internet facilities, etc. As these schools were located in remote areas, the need for ICT education was all the more crucial, as school is the only place where the advantage of information and communication technology can be availed of by the students.

In the Exit conference, the Department stated that ₹ 384.00 lakh was expended during the current financial year (2018-19) and the computers were distributed to the schools.

The above notwithstanding, the benefits to be accrued by provision of ICT facilities to the students were deferred by more than five years due to the above discrepancies. Further, the 60 schools covered during 2018-19 did not include any of the newly established secondary schools under RMSA.

### **1.3.11 Monitoring**

#### **1.3.11.1 Inadequate monitoring of implementation of RMSA**

As per the RMSA framework, the State Mission, by a well-structured channel and field visits, has to monitor all aspects of implementation of RMSA. Scrutiny of records revealed that field visits were conducted only to monitor the civil works. Although, the State Mission claimed to have visited the field for monitoring other aspects of RMSA, no records in support of the claim were produced to Audit.

Adequate monitoring mechanism could have obviated the existence of idle assets, lack of adequate facilities viz. drinking water, ICT facilities, shortage of teachers, etc., noticed during the course of audit.

The Department replied that though field visits have been conducted at regular intervals, reports have not been prepared for such visits since the concerns found during the visits were informed verbally to the responsible personnel on the spot itself for taking remedial action.

The veracity of the contention of the Department could not be ascertained in the absence of monitoring or action taken reports indicating the nature of problem and its redressal.

As per RMSA guidelines, State Government was required to set up grievance redressal mechanism at State, district and school levels. The Grievance Redressal Cell would not only ensure accountability of the Government but will also give the public a sense of ownership in the education sector. However, no such mechanism was set up in the State as of March 2018.

During the Exit Conference, State Government stated that it would look in to this aspect as required by the guidelines.

### **1.3.12 Beneficiary Survey**

From the three sampled districts, 15 out of 92 schools established with RMSA funds were selected for survey and inspection. From out of these schools, 322 students and 61 teachers were interviewed/ interacted with and feedback was obtained by providing pre-designed questionnaires. A summary of the feedback received is given below:

- On the challenges faced by the teachers during interaction with the students, 41 out of 61 teachers (67 *per cent*) replied that their major challenge was poor command of English by the students. This was primarily due to the fact that the middle schools or the upper primary schools are Mizo medium schools whereas the secondary schools are all English medium.
- As regards the subjects considered difficult by the students, 185 out of 322 students (57 *per cent*) replied that it was Mathematics. The National Achievement Survey conducted by National Council of Educational Research and Training (NCERT) also stated that the least preferred subject of students of Mizoram was Mathematics.

The Department stated that after inclusion of Rashtriya Avishkar Abhiyan scheme under the umbrella of RMSA during 2017-18, various activities such as Science Exhibition, Technical festival, Mathematics summer camp, Quiz competition, Study tour to higher institutions and school mentoring by higher institutes were being taken up, which are expected to improve the performance of students in the disciplines of mathematics and science in the State.

### **1.3.13 Conclusion**

Planning process for identification of uncovered habitations for secondary schools and their coverage has not been done systematically. The number of eligible habitations that remained out of coverage of secondary education was 392 (46 *per cent*) as of end of 2017-18. Non-preparation of perspective and annual plans with local input from the schools has resulted in a situation where infrastructure was provided without immediate requirement and therefore, not utilised. State norms were not complied with while designing and constructing class rooms, computer labs, libraries *etc.* Drinking water facilities were not provided in several new schools. Despite the emphasis on provision of ICT facilities by GoI, these were not developed/ provided. Same was the case with children with disabilities/ special needs, where the services of

Special Educators were utilised elsewhere. While laboratory infrastructure was yet to be set up, Laboratory Assistants were prematurely posted to 58 schools. Efforts need to be made to bring about equity in secondary education, as most of the uncovered habitations continue to be in the rural and remote areas.

## COMPLIANCE AUDIT PARAGRAPHS

### URBAN DEVELOPMENT AND POVERTY ALLEVIATION DEPARTMENT

#### 1.4 Avoidable expenditure

**The Department took up construction of a Convention Center without carrying out the geo-technical feasibility, which led to sinking of soil and damage to roads and adjacent buildings during site preparation**

As per Regulation 30 of the Aizawl Municipal Council Building Regulations (AMCBBR), 2012, structural design of foundations shall be carried out in accordance with Part VI - Structural Design, Section 2 - Foundation of the National Building Code of India, 2005, taking into consideration the Indian Standards (IS: 1904-1986). As per the IS, geo-technical investigation should be done before commencement of building construction. Regulation 4(1) of AMCBBR also stipulates that every person, including Central and State Government departments, which intend to erect a building, shall obtain a building permit by giving an application to Aizawl Municipal Corporation (AMC).

Government of Mizoram accorded (30 March 2015) administrative approval for ₹ 35.60 crore and expenditure sanction of ₹ 24.99 crore under Special Plan Assistance for construction of Aizawl Convention Centre<sup>4</sup> (ACC) at Khatla, Aizawl at the then location of Circuit House which has been demolished. Construction work was awarded (April 2016) to a contractor<sup>5</sup> after floating a restricted tender.

Scrutiny of records of the Director, Urban Development and Poverty Alleviation Department (UD&PA) revealed that the work commenced during April 2016 after demolition of the Circuit House and relocation of the occupants. However, after eight months (December 2016) of the start of the work, the soil in the surrounding area of the project site became unstable due to the excavation work undertaken during site development. Joint Inspection<sup>6</sup> of the area on 08 December 2016 revealed crack line on both the excavated as well as the un-excavated portion of the site.

To prevent disaster, order under Section 34(k) of Disaster Management Act, 2005 was issued (January 2016) by the District Magistrate and Chairperson, District Disaster Management Authority, Aizawl District staying the construction works of ACC.

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<sup>4</sup> 9,362 sqm. with three basements and G+5 floors

ACC was set up "to cater to varied and important City/ District/ State level functions" and also "Inter-State level functions" and also to accommodate visiting VVIP and VIP guests of the State

<sup>5</sup> Mr. P. Lalbiaka, Luangmual, Aizawl (Reg. No. 133/E-in-C/2014)

<sup>6</sup> Consisting of 11 members from various departments viz., PWD, UD&PA, DG&MR and DM&R along with Consultants

Audit observed that –

- the construction was started by the Department without obtaining prior permission from the AMC and without conducting soil investigation as mandated. It was also observed that application for building permission was actually sent to AMC only on 30 January 2017 after the crack line had developed around the project site. Contrary to the AMCBR, 2012, the AMC, however, granted provisional building permission on 13 February 2017 with the conditions that (i) NOC from Geology and Mineral Resources Department be submitted within six months (ii) all drawings duly signed by the owner and technical person in accordance with the provisions of the AMCBR to be submitted within 30 days and (iii) the proposed construction will not cause any damage/ construction to the neighbouring area/ land/ property, failing which, the permission would be cancelled. The validity period of the provisional permission was three years from the date of issue of the letter (13 February 2017) *i.e.* up to 13 February 2020. Since the Department did not submit the duly signed drawing by both the owner and technical persons as per the conditions, the permit was cancelled by AMC on 04 July 2017.

The action of the AMC in granting “provisional building permission” is not acceptable as all the required permissions should be obtained in advance prior to the commencement of the work.

Moreover, the failure of the Department in conducting geo-technical investigation before commencement of the work resulted in undertaking construction activities at a geologically vulnerable (unsuitable) site, thereby leading to an avoidable expenditure of ₹ 9.45 crore and creating a committed liability of ₹ 1.88 crore for demolition/ relocation/ renovation of buildings as part of site preparation process.

The matter was reported to the Government in November 2018. In response, the Government stated (December 2018) that -

- It was the responsibility of the Design and Supervision Consultant to obtain necessary clearances/ permission.
- Condition of the existing buildings suggested that the proposed area was stable and there was no risk in soil condition. There had been no history of earth movement or landslide in the area. As such, construction was taken up without conducting soil investigation.
- Cost of rehabilitation of road work undertaken by PWD may not be linked with ACC.

The reply of the Government is not acceptable since all the requisite information should have been accompanied by the application for building permission as per the AMCBR, which was not submitted by the Department in this case. Hence, the Department cannot be absolved of the responsibility for non-adherence to codal provisions.

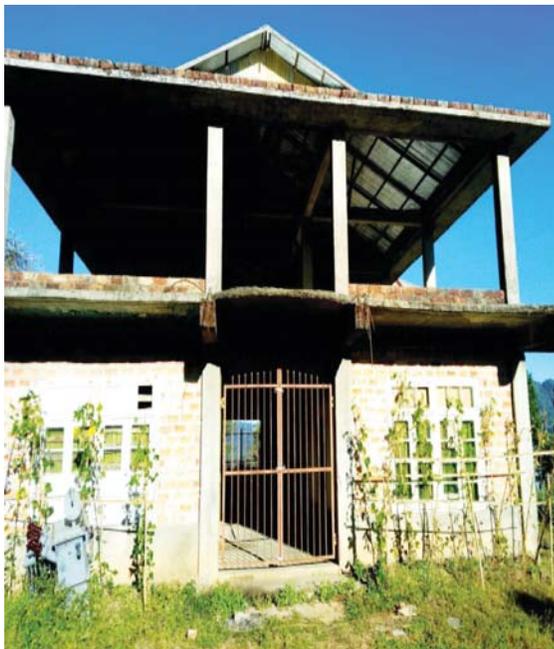
## HIGHER AND TECHNICAL EDUCATION DEPARTMENT

### 1.5 Idle expenditure

#### UGC funded Girl's hostel was abandoned mid-way and was lying idle since April 2012 due to non-provision of local funding component by the college

University Grants Commission (UGC) accorded (27 February 2009) administrative approval for construction of a Women's hostel at Government Serchhip College, Serchhip at an estimated cost of ₹ 59.73 lakh (share of UGC being ₹ 40 lakh and that of college being ₹ 19.73 lakh). The hostel was scheduled to be completed within one year from the date of sanction *i.e.*, by 26 February 2010. As per the procedure for release of grants, UGC sanctioned ₹ 36 lakh during February 2009 to August 2011, out of its share of ₹ 40 lakh directly to the Principal of the college.

Construction of the hostel was taken up in April 2009 and as per the Progress Report submitted by the college (July 2012) to UGC, 90 *per cent* of the construction work was completed at a cost of ₹ 55.73 lakh by April 2012 and the work stopped thereafter due to lack of funds. The hostel could not be made functional as of July 2019.



Audit scrutiny (December 2017) of cash book, audited expenditure statement and other relevant records of the college revealed no transactions/ entries with regard to expenditure of the college share of ₹ 19.73 lakh. Therefore, the credibility of the progress report claiming completion of 90 *per cent* of construction work at a cost of ₹ 55.73 lakh is doubtful. Further, the college forwarded the 'Completion Certificate' to UGC in July 2012 and intimated the latter that the hostel was completed at a cost of ₹ 36 lakh. Photograph of the hostel taken on 16<sup>th</sup> December 2017 (placed alongside) confirms that the building was not completed. It is incomprehensible as to how the hostel, which was

slated to cost ₹ 59.73 lakh would be completed at a cost of ₹ 36 lakh. Also, while the college intimated UGC a few months earlier that it had completed 90 *per cent* of the construction work at a cost of ₹ 55.73 lakh, it had actually showed the cost of completion at about two thirds the cost envisaged. Clearly, the records of the college and its statements are unreliable and cannot be vouched in audit.

Due to non-completion of the hostel even after eight years of commencement of the work, the intended benefits of hostel facilities for women scholars, particularly those who hail from rural areas, could not be achieved.

Audit observed that the women's hostel could not be completed, as the college did not plan for the source of funding of its share. On this being pointed out (November 2018) the Principal of the College replied that the college did not approach the Director, Higher and Technical Education Department, GoM for allocation of grants for the college/ State Government's share to complete the construction work.

While accepting the facts in the Exit Conference (January 2019), State Government replied that due to direct funding to the College, the Government had no idea about the construction work and its non-completion. The Government added that due to absence of hostel facility in the college, some students were compelled to come to Aizawl for higher studies.

Government needs to take measures to complete the construction of the building to prevent further natural deterioration of the structure already created, and provide requisite infrastructure to enable women to pursue higher education.