

**CHAPTER - I**  
**SOCIAL SECTOR**



## CHAPTER - I

### SOCIAL SECTOR

#### 1.1 Introduction

This chapter of the Report deals with the audit observations relating to the State Government departments under Social Sector.

The names of the departments under Social Sector and their budget *vis-à-vis* expenditure details during 2017-18 are given in *Appendix 1.1.1*.

#### 1.2 Planning and Conduct of Audit

Audit process starts with the assessment of risks of the departments based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns of stakeholders.

On completion of audit of each Department on a test check basis, Inspection Reports (IRs) containing audit findings are issued to the heads of the departments. The departments are required to furnish replies within one month of receipt of the IRs. Whenever replies are received, audit findings are either settled based on reply/action taken or further action for compliance is advised. Some of the important audit observations in the IRs are processed for inclusion in the Audit Report of the C&AG of India which is submitted to the Governor of the State under Article 151 of the Constitution of India for being laid on the table of the Legislature.

During the year, an expenditure of ₹ 3659.11 crore (including funds pertaining to previous years audited during the year) of the State Government under Social Sector was test checked. This chapter contains audit observations on the Performance Audit (PA) of 'Implementation of Rashtriya Madhyamik Shiksha Abhiyan' and one compliance audit paragraph.

#### *Performance Audit*

### DEPARTMENT OF SCHOOL EDUCATION

#### 1.3 Performance Audit on Implementation of Rashtriya Madhyamik Shiksha Abhiyan

Rashtriya Madhyamik Shiksha Abhiyan (RMSA), a flagship scheme of the Government of India (GoI), was launched in March 2009 with the objective of universalisation and improvement of the quality of education at the secondary level. The primary goals of the scheme are accessibility, quality and equity in secondary education. In Nagaland, the scheme was implemented from the year 2010. A Performance Audit on implementation of the scheme in Nagaland covering the period 2013-18 was carried

out. Some of the major audit findings are highlighted below:

### **Highlights**

*Out of 2058 habitations, only 941 habitations (45.72 per cent) had access to Secondary School education within five Kilometres.*

***(Paragraph 1.3.10)***

*Out of 391 Special Education Teachers appointed on contract, only 360 were identified as genuine. Similarly, out of 3695 students under “Children with Special Needs”, only 1430 students were genuine of which 650 students studying in Government Secondary Schools were eligible for benefits under Inclusive Education for Disabled at Secondary Stage.*

***(Paragraph 1.3.14.1)***

*Out of 11 girls’ hostel sanctioned by the Government of India for construction during the year 2012-13, none of the girls’ hostels were made operational.*

***(Paragraph 1.3.14.3)***

*Out of 168 schools approved for upgradation and construction of new buildings, upgradation of only 113 schools was completed.*

***(Paragraph 1.3.14.4)***

*Twelve Secondary School buildings constructed under the scheme in three selected districts either remained unutilised/unoccupied or were being utilised for private and other than intended purposes.*

***(Paragraph 1.3.14.6)***

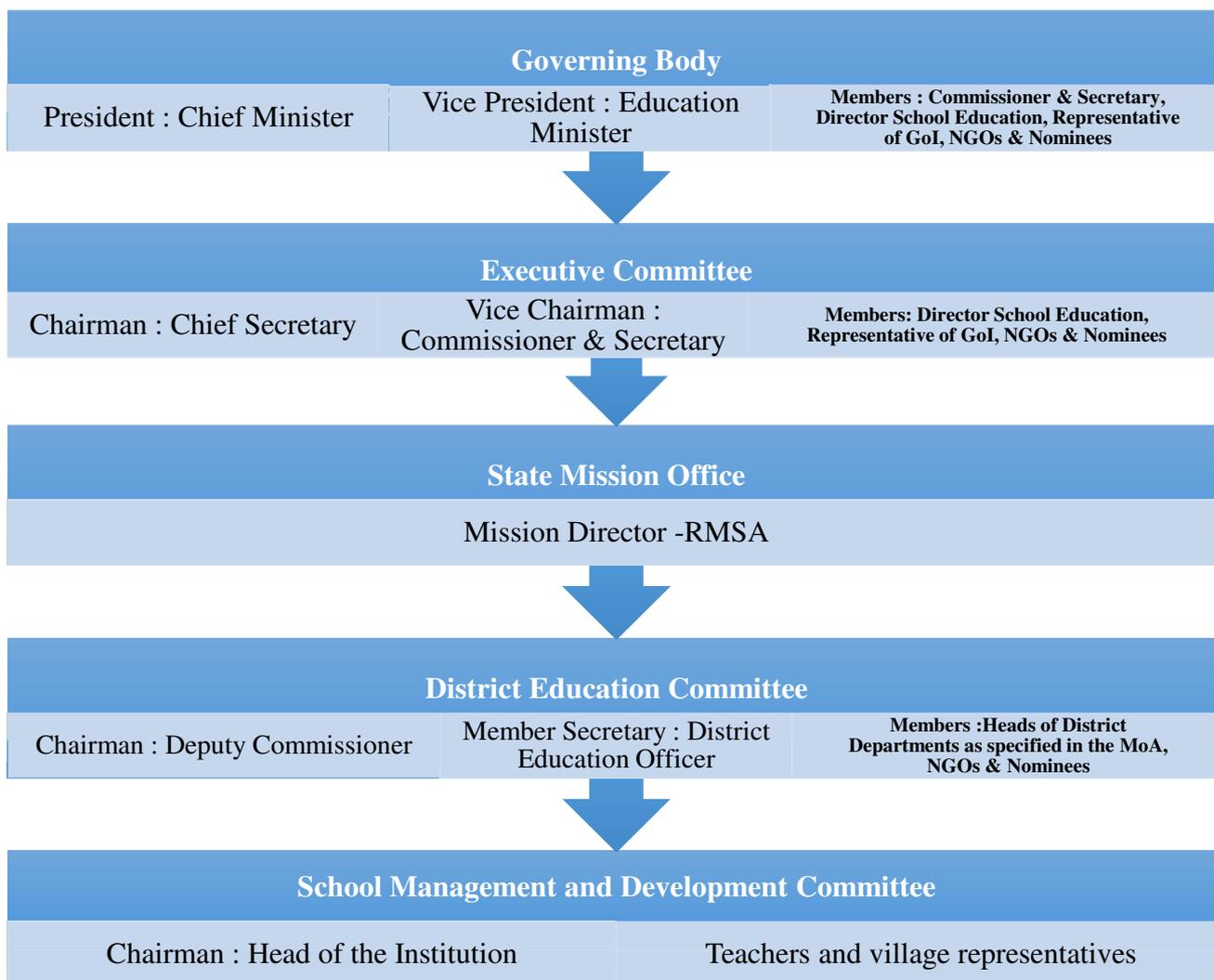
### **1.3.1 Introduction**

Rashtriya Madhyamik Shiksha Abhiyan (RMSA), envisaged establishment of new Secondary Schools, upgradation and strengthening of existing upper primary/Secondary Schools, improvement in quality of education by providing libraries, laboratories, furniture, separate toilets for girls, boys and teachers, accommodation for teachers, residential schools in hilly and difficult areas and enhancement of the quality of teaching by providing adequate in-service training to achieve the goal of accessibility and quality in Secondary education. To ensure the objective of equity in Secondary education, the scheme envisaged free lodging and boarding facilities for students of Scheduled Castes (SCs), Scheduled Tribes (STs) and other backward communities, free girls hostel, books, uniforms, inclusive education for disabled students and to ensure that all schools are disabled friendly.

The scheme was implemented in Nagaland from the year 2010. The scheme subsumed the earlier schemes launched by the GoI, namely, Girls’ Hostel (2009-10), Information and Communication Technology in Schools (ICT@Schools) (2010-11), Inclusive Education for Disabled at Secondary Stage (IEDSS) (2013-14) and Vocational Education (VE) (2013-14).

### 1.3.2 Organisational setup

In Nagaland, the scheme is implemented under the umbrella of Nagaland Education Mission Society (NEMS) with Governing Body, Executive Committee at the State level and the District Education Committee at District level. At the State level, the State Mission Office is headed by the Mission Director, RMSA. At the district level, the District Education Officers (DEOs) are responsible for implementation of RMSA. The organogram of NEMS is shown below:



Source: Departmental Records.

### 1.3.3 Scope of Audit

The Performance Audit (PA) covered implementation of the scheme for the period from 2013-18. Records of the Directorate of School Education (DoSE), the State Mission Office, the District Education Offices (DEOs) of three selected Districts<sup>1</sup> (Kohima, Mokokchung and Tuensang) and all the 106 Government High Schools (GHS) and the Government Higher Secondary Schools (GHSS) of the three Districts were examined.

<sup>1</sup> Out of 11 districts.

#### **1.3.4 Audit Objectives**

The objective of the PA was to ascertain whether:

- i) the planning for the programmes was comprehensive and in accordance with the scheme guidelines;
- ii) the allocation of funds was adequate, timely and utilised efficiently and economically; and
- iii) the internal controls and monitoring system were adequate and effective.

#### **1.3.5 Audit Criteria**

Audit findings were benchmarked against the following sources of criteria:

- i) Guidelines (Framework for implementation of RMSA 2013).
- ii) Orders, circulars and notifications issued by the Ministry of Human Resource Development (MHRD), GoI and the State Government from time to time.
- iii) Perspective Plan, Annual Action plan, Baseline Survey, Approval and recommendations made by State Mission and State Government.
- iv) Correspondence, circulars/orders, minutes of meetings of State Executive Committee, Governing Body and Project Approval Board (PAB).
- v) Physical and Financial Progress Report.
- vi) State PWD Code and Manuals, State Schedule of Rates (SSOR), Analysis of Rates.
- vii) General Financial Rules 2005, State Treasury Rules, Government Accounting Rules.
- viii) Audit Reports of Chartered Accountants, Audited Financial Statements and Third Party reports.
- ix) Prescribed Monitoring mechanism.

#### **1.3.6 Audit Methodology**

Audit methodology comprised of an entry meeting held on 03 May 2018 wherein the audit objectives and criteria of the PA were discussed and inputs of the Department obtained. This was followed by requisition of records, questionnaires, examination of records, issue of audit observations and the draft report to the Department. Joint inspection of Government Secondary Schools and Government Higher Secondary Schools and interview of teachers were also carried out in the selected schools<sup>2</sup>. An exit meeting was held on 18 December 2018 to discuss the audit observations and recommendations of the PA. The written replies received from the Department and views expressed by the Department/Government have been incorporated in the Report.

#### **1.3.7 Acknowledgement**

We acknowledge the assistance and cooperation extended by the Department at all levels during the course of the conduct of this audit.

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<sup>2</sup> All the 106 GHS and GHSS of the three selected Districts.

## Audit Findings

### 1.3.8 Planning

As per Para 3.10 and 3.11 of the framework on implementation of RMSA (2013), the starting point for planning is the creation of Core Groups of government and non-governmental persons at the District level entrusted with the task of implementing the programme. The core teams should undertake extensive visits of the Districts, covering every habitation/village/urban slum and the process of micro planning should be initiated. This would involve intensive interaction with each household to ascertain the educational status and needs. Requirement of incentives like scholarship, uniforms, textbooks, notebooks, school infrastructure, teachers and teaching materials was required to be ascertained. The schools were required to play a critical role in the planning process wherein the Head Master/Principal and his/her team would function as the local resource team for planning. A School Management and Development Committee (SMDC) were to be formed in all Secondary schools to prepare school level Perspective Plans and Annual Plans which were then consolidated into District Perspective Plans and State Perspective and Annual Plan.

Examination of records by audit revealed the following:

- a) Contrary to the scheme guidelines, planning was done at the State level by RMSA Mission through a consultant agency<sup>3</sup> without the involvement of District level Core Groups, SMDC, Parents Teachers Associations (PTAs) or any grassroots level organisations.
- b) The State Perspective Plan and Annual Plan were prepared by the Directorate of RMSA Mission based on Unified District Information System for Education (UDISE) data. The State Perspective Plan prepared in 2010 through the consultant agency, had not been revised or updated during the last five years (2013-18).
- c) District level Core Groups were not formed for preparation of District Perspective Plans and Annual Plan.
- d) The SMDC were formed in 93 schools out of the 106 schools inspected. However, none of the schools had prepared school level Perspective Plans and Annual Plans. The function of the SMDC was limited only to approval of the expenditure to be incurred by the schools. The Department stated (December 2018) that 45 school were yet to be switched to SMDC from erstwhile School Management Committee (SMC) (which was formed under Village Education Committee for schools upto upper primary classes). However, the framework had envisaged that all Secondary Schools would have SMDC for planning process, whose composition and jurisdiction was different from SMC.
- e) The Parents Teachers Associations (PTAs) were confined to discussions on academic progress of the students. No assessment by the parents or teachers on infrastructural or quality interventions required in the schools, were done and submitted to the SMDC for preparation of school plans.

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<sup>3</sup> M/s. North East Consultancy Services Ltd.

On the above being pointed out in audit, the Department/Government accepted the facts. Regarding the role of the PTAs, the Department replied (December 2018) that it was confined to academic progress of students and not on infrastructural aspects.

The reply was not acceptable as para 2.1.5 of the RMSA framework envisaged PTAs as one of the grassroots level organisations to be involved in the planning process which included infrastructure and quality interventions. Thus, the planning process was deficient because the involvement of grass-root level organisations that includes District level Core Groups, SMDC and PTA, was not ensured as envisaged in the RMSA framework.

***Recommendation (1): The Department should ensure that the planning process begins at grass-root level as envisaged in RMSA framework by creating Core Groups at District level and by involving the SMDCs and PTAs for preparation of School Level Annual Action Plans and Perspective Plans.***

### **1.3.9 Preparation of Annual plans based on District Information System for Education (U-DISE) data not updated**

The school based computerized Education Management Information System (EMIS) was initiated in 1995 by National University of Educational Planning and Administration (NUEPA) with the support from MHRD which is known as the District Information System for Education (DISE). The Unified District Information System for Education (U-DISE) data is adopted by the Department of School Education for planning and management of education, including flagship programmes like the Sarva Siksha Abhiyan (SSA), RMSA, Teacher Education, etc.

The RMSA adopted the U-DISE data prepared by the SSA under DoSE for preparation of Annual Plans of RMSA. It was, however, observed that the Annual work plans for 2016-17 and 2017-18 were based on U-DISE data which had not been updated since 2015-16. Thus, Annual plans were prepared based on the District Information System for Education (U-DISE) data which was not updated thereby leaving a scope for deficient planning process.

While accepting the audit observation, the Department stated (December 2018) that Annual Plan for 2016-17 and 2017-18 was based on U-DISE data of 2015-16 and 2016-17 respectively.

The reply was not acceptable as the U-DISE data was updated only upto 2015-16 when the Annual Plans for 2016-17 and 2017-18 were prepared. However, on this being pointed out, U-DISE data had been updated upto 2017-18 (December 2018) by the SSA.

***Recommendation (2): The Department should ensure timely updation of U-DISE so that the plans are based on accurate data.***

### 1.3.10 Habitations without access to Secondary Schools

As per RMSA framework (2013), to improve accessibility, every village should be accessible within a distance of five kilometres to Secondary Schools and seven to 10 kilometres to Higher Secondary Schools with efficient and safe transport arrangements depending on local circumstances and ensure universal access to secondary education by 2017. In hilly and difficult areas, these norms can be relaxed and preferably residential schools may be set up in such areas.

The State Government prepared Perspective Plan (2009-12), with a target to establish 589 Secondary Schools by 2017. The Department, however, could setup only 253 (42.95 *per cent*) Secondary Schools (March 2018). As of March 2018, against 2058 habitations in the State, the students in only 941 habitations (45.72 *per cent*) had access to Secondary Schools within five kilometres indicating that students in 1117 habitations<sup>4</sup> were deprived of access to Secondary Schools by 2017. We observed that the short achievement of target was primarily due to the following reasons:

- a) Delay in upgradation and strengthening works (discussed in **Paragraph 1.3.14.4**) relating to school infrastructure;
- b) Delay in release of State share for works (discussed in **Paragraph 1.3.13.2**); and
- c) Low enrolment in existing and upgraded Secondary Schools, which was due to non-availability of transportation facility between feeder villages (discussed further below).

Status of Secondary School and enrolment for the last five years is shown below:

**Table 1.2**  
*Enrolment status of Secondary and Higher Secondary Schools during last five years*

| Year                                  | Govt. Secondary school |           | Govt. Higher Secondary School |           |
|---------------------------------------|------------------------|-----------|-------------------------------|-----------|
|                                       | No. of School          | Enrolment | No. of School                 | Enrolment |
| 2009-10<br>(Before inception of RMSA) | 110                    | NA        | 16                            | NA        |
| 2013-14                               | 195                    | 12814     | 19                            | 4541      |
| 2014-15                               | 243                    | 15427     | 40                            | 5540      |
| 2015-16                               | 248                    | 17376     | 41                            | 7091      |
| 2016-17                               | 253                    | 13498     | 41                            | 6839      |
| 2017-18                               | 253                    | 14344     | 41                            | NA        |

*Source: Reply to query furnished by the Department. NA: Not available.*

Examination of records and joint inspection of all the 106 schools in the three selected districts revealed that:

- i) None of the villages with Secondary Schools, situated within 5 to 10 kilometres, had public transportation facility for the students.
- ii) Student enrolment in the Secondary Schools was poor as shown below:

<sup>4</sup> 2058 minus 941.

**Table 1.3**

*Status of students' enrolment in all 104 Secondary Schools in three selected districts*

| Year           | No. of Schools | Districts          | Schools having    |         |                   |         |                   |         |
|----------------|----------------|--------------------|-------------------|---------|-------------------|---------|-------------------|---------|
|                |                |                    | Below 25 students |         | 25 to 70 students |         | Above 70 students |         |
|                |                |                    | Class-IX          | Class-X | Class-IX          | Class-X | Class-IX          | Class-X |
| <b>2013-14</b> | <b>31</b>      | <b>Kohima</b>      | 18                | 23      | 11                | 7       | 2                 | 1       |
| 2014-15        |                |                    | 17                | 25      | 10                | 3       | 4                 | 3       |
| 2015-16        |                |                    | 14                | 24      | 12                | 6       | 5                 | 1       |
| 2016-17        |                |                    | 14                | 24      | 11                | 6       | 6                 | 1       |
| 2017-18        |                |                    | 15                | 21      | 11                | 9       | 5                 | 1       |
| <b>2013-14</b> | <b>31</b>      | <b>Tuensang</b>    | 20                | 23      | 3                 | 6       | 8                 | 2       |
| 2014-15        |                |                    | 16                | 22      | 6                 | 6       | 9                 | 3       |
| 2015-16        |                |                    | 18                | 23      | 3                 | 4       | 10                | 4       |
| 2016-17        |                |                    | 19                | 23      | 5                 | 4       | 7                 | 4       |
| 2017-18        |                |                    | 20                | 23      | 5                 | 7       | 6                 | 1       |
| <b>2013-14</b> | <b>42</b>      | <b>Mokok-chung</b> | 26                | 35      | 14                | 5       | 2                 | 2       |
| 2014-15        |                |                    | 28                | 38      | 12                | 3       | 2                 | 1       |
| 2015-16        |                |                    | 28                | 35      | 10                | 5       | 4                 | 2       |
| 2016-17        |                |                    | 29                | 38      | 11                | 3       | 2                 | 1       |
| 2017-18        |                |                    | 31                | 38      | 10                | 3       | 1                 | 1       |
|                | <b>104</b>     | 03                 |                   |         |                   |         |                   |         |

*Source: Records from School enrolment (two schools, i.e., GHS Khonoma and GHS Chinbmei, though inspected, but records not produced to audit).*

From the above, it may be seen that

- Out of 104 schools' records verified, 14 to 31 schools in class IX and 21 to 38 schools in class X had enrolment of students below 25 during the last five years.
- Only one to 10 schools in class IX and one to four schools in class X had enrolment of students above 70. Though there was an increase of 143 schools since 2009-10, the enrolment of students in class IX and X was very low.
- Out of 58 upgraded Secondary Schools in three districts, 14 schools had zero enrolment in class IX and X (2017-18) and seven schools<sup>5</sup> were downgraded due to zero enrolment in class IX and X for three years continuously.
- Three schools which were upgraded to Secondary School prior to 2013 were yet to operate class X.

The low enrolment of these schools was primarily due to lack of transportation facilities between neighbouring habitations and Secondary Schools.

It was further observed that proposals for setting up of Residential Schools were not incorporated in the Annual Plans or Perspective Plan of the State though Nagaland is primarily situated in hilly and difficult areas. Therefore, accessibility to these schools was confined to the nearby villages/towns which were situated within the reach of the students, leaving the students of the neighbouring feeder villages inaccessible to the Secondary Schools.

<sup>5</sup> GHS Sakshi, GHS Buranamsang, GHS Chingmei, GHS Panso, GHS Noksen, GHS Phenshunny and GHS Seyochung village.

There was 130 *per cent* increase in number of Secondary Schools from 2009-10, however, the desired objective of accessibility was not achieved mainly due to lack of transportation facilities in the hilly terrain, remote areas and natural barriers.

Considering the natural barriers and no public transportation facilities, inclusion of Residential Schools for villages of hilly terrains in the Annual Plans and Perspective Plans for implementation under the scheme would have improved both accessibility to the schools and the enrolment in the Government Secondary Schools.

While accepting the audit observations, the Department replied (December 2018) that, the proposals were made for Hostels for boys/girls under Samagra Shiksha Abhiyan, introduced in 2018-19 to cover the gaps and to achieve the objective under the scheme.

The reply was not acceptable, as the desired objective of accessibility to Secondary Schools could not be achieved within the targeted year of 2017, which was primarily due to improper planning of the Department.

***Recommendation (3): Department should make efforts to establish residential schools as envisaged in the framework guidelines for hilly and difficult areas to increase enrolment and accessibility to Secondary Schools in order to achieve the intended objectives of the scheme.***

### **1.3.11 Non- adherence to RMSA norms for upgradation of Secondary Schools**

According to RMSA framework (2013), the norms for approving new Secondary Schools were as under:

- a) non-availability of Secondary School facility within a distance of five kilometres from habitations; and
- b) at least 70 children should be enrolled in VIII Standard of feeder upper primary schools within the area.

Joint Inspection by Audit with the representatives of the Department revealed the following:

- 58 out of 106 schools were upgraded to Secondary Schools during the last five years. It was observed that of the 58 schools, five schools<sup>6</sup> were upgraded despite having a Secondary / Higher Secondary School within a distance of five kilometres of the habitations against the norms.
- In 16 out of 58 schools, located in remote area, upgraded during the last five years, none of the feeder schools had the prescribed minimum required strength of 70 students in Class VIII before upgradation. This was with the fact that there was no private Secondary Schools located in their vicinity.
- Only one school<sup>7</sup> out of 16 schools had enrolment of more than 70 students in Class IX.

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<sup>6</sup> GHS Chaba, GHS Hakushang, GHS Chandmari, GHS PWD and GHS Mokokchung village

<sup>7</sup> GHS New Market

- Maximum enrolment in Class IX in 15 schools in the last five years ranged between 0 and 28.

It was, thus, revealed that the upgradation to Secondary schools was done without assessing the actual requirement in the habitations and without following the prescribed norms for upgradation. The upgradation of schools in habitations where Secondary Schools already existed was unjustified as it deprived the students in habitations which did not have access to Secondary Schools.

On this being pointed out, the Department accepted (December 2018) the audit observations.

The reply was an admission of the fact that the prescribed norms for upgradation of Secondary Schools were not followed by the Department and thus, deprived the students in habitations which did not have access to Secondary Schools.

### **1.3.12 Posting of teaching and non-teaching staff**

Project Approval Board (PAB) of the MHRD was authorised to approve all integrated plans of RMSA, including the four subsumed Centrally Sponsored Schemes of secondary education. While approving upgradation of new schools and strengthening of existing schools, PAB also approves deployment of teaching and non-teaching staff in these schools. Details of approved teaching and non-teaching staff and actual position as on March 2018 is shown in the following table:

**Table 1.4**

***Position of teaching and non-teaching staff***

*(In numbers)*

| Year    | PAB approval |          |                                 |                       | Actually engaged |            |                           |                        |
|---------|--------------|----------|---------------------------------|-----------------------|------------------|------------|---------------------------|------------------------|
|         | HM           | Teachers | Librarians / Office Aassistants | Laboratory Assistants | HMs              | Teachers   | Librarians/ office assts. | Laboratory Technicians |
| 2013-14 | 168          | 1044     | 168                             | 168                   | 35               | 210        | 0                         | 0                      |
| 2014-15 | 168          | 1044     | 168                             | 168                   | 35               | 210        | 0                         | 0                      |
| 2015-16 | 168          | 1044     | 168                             | 168                   | 111              | 210        | 0                         | 0                      |
| 2016-17 | 168          | 1044     | 168                             | 168                   | 146              | 590 to 705 | 0                         | 0                      |
| 2017-18 | 168          | 1044     | 168                             | 168                   | 146              | 672 to 769 | 0                         | 0                      |

*Source: AWP&B and statements furnished by Department.*

It was, thus, revealed that:

- Till 2016, only 210 (20.11 per cent) out of 1044 teachers sanctioned by PAB were posted in schools under RMSA.
- As against 168 Head Masters (HMs) and 1044 teachers sanctioned by PAB, only 146 HMs and 769 teachers were posted / appointed by the State as of March 2018.
- Librarians and laboratory technicians sanctioned by PAB, were not appointed / engaged by the Mission during the last five years, in spite of availability of laboratory and library rooms in upgraded Secondary Schools under RMSA during the last five years.

The Department's failure to complete the approved upgradation and strengthening works<sup>8</sup> resulted in lack of infrastructure to operate the targeted number of Secondary schools. The strength of teachers approved by PAB also could not be operated which compromised the quality of education in Secondary schools as discussed in **Paragraph 1.3.16.2**

On this being pointed out, the Government accepted (December 2018) the audit observations and stated that efforts were being made to cover all habitations through introduction of residential schools. However, no records with regard to such a planning was furnished.

Department's acceptance of the audit observation indicated that due to deficiencies in infrastructure, qualified teachers and laboratory technicians / librarians, the objective of accessibility and quality in Secondary education was not achieved.

### 1.3.13 Financial Management

#### 1.3.13.1 Position of release of funds and expenditure

Fund sharing pattern under RMSA between GoI and Government of Nagaland (GoN) is in the ratio of 90:10. During the last five years, funds released by the GoI and GoN and expenditure thereon are shown below:

**Table 1.5**

*Fund availability and expenditure during last five years*

(₹ in crore)

| Year         | Opening balance | GoI release   | State release | Interest received | Other receipts | Total fund available | Expenditure incurred | Closing balance |
|--------------|-----------------|---------------|---------------|-------------------|----------------|----------------------|----------------------|-----------------|
| 2013-14      | 34.40           | 5.84          | 0             | 0.33              | 0              | 40.57                | 13.07                | 27.50           |
| 2014-15      | 27.50           | 3.64          | 0.40          | 0.28              | 0              | 31.82                | 5.25                 | 26.57           |
| 2015-16      | 26.57           | 53.26         | 2.41          | 0.23              | 0              | 82.47                | 17.50                | 64.97           |
| 2016-17      | 64.97           | 25.10         | 2.79          | 0.87              | 0              | 93.73                | 52.91                | 40.82           |
| 2017-18      | 40.82           | 54.84         | 9.71          | 0.18              | 0.21           | 105.76               | 87.15                | 18.61           |
| <b>TOTAL</b> |                 | <b>142.68</b> | <b>15.31</b>  | <b>1.89</b>       | <b>0.21</b>    |                      | <b>175.88</b>        |                 |

*Source: Compiled from records furnished by the Department.*

*Note: Figures include funds received under the subsumed programmes of Girls Hostel and Vocational Education.*

During 2013-18, GoI released ₹ 142.68 crore and GoN released State share of ₹ 15.31 crore under the scheme. Out of total available funds of ₹ 194.49 crore<sup>9</sup> (including interest and miscellaneous receipt: ₹ 2.10 crore), ₹ 175.88 crore was utilised leaving a balance of ₹ 18.61 crore.

<sup>8</sup> out of 589 schools approved for upgradation to Secondary Schools only 253 schools could be upgraded.

<sup>9</sup> ₹ 34.40 crore (OB) + ₹ 142.68 crore + ₹ 15.31 crore + ₹ 1.89 crore + ₹ 0.21 crore

**1.3.13.2 Delay in release of State share**

As per Para 3.12 and 3.17.2 of the Framework on implementation of RMSA, allocation of resources to the State will be based on commitment from the State Government with regard to the State share. Further, GoI while releasing 90 per cent of its share directed the State Government to release the 10 per cent state's share within 30 days.

Examination of records, revealed delay in release of funds to the RMSA as shown in the table below:

**Table 1.6**  
*Delay in release of funds by State Government under the Scheme*

*(₹ in lakh)*

| Year    | GoI Release |            | State share |            | Delay from the stipulated time (approx.) | Remarks  |
|---------|-------------|------------|-------------|------------|--|--|
|         | Amount      | Date       | Amount      | Date       |  |  |
| 2013-14 | 263.00      | 13.11.2013 | 240.91      | 01.2.2016  | 2 years 1 month                          | State's Share includes release for 2012-13 (₹ 184.61 lakh) and two instalment of 2013-14 (₹ 56.27 lakh ) |
|         | 243.44      | 13.11.2013 |             |            | 2 years 1 month                          |  |
| 2013-14 | 363.00      | 27.03.2015 | 40.43       | 24.05.2016 | 1 month                                  |  |
| 2015-16 | 5326.42     | 20.10.2015 | 591.82      | 14.06.2017 | 1 year 7 months                          |  |
| 2016-17 | 105.14      | 13.5.2016  | 278.84      | 07.03.2017 | 10 months                                |  |
|         | 1321.27     | 11.07.2016 |             |            | 7 months                                 |  |
|         | 1083.17     | 24.11.2016 |             |            | 3 months                                 |  |
| 2017-18 | 687.10      | 28.04.2017 | 76.34       | 03.08.2017 | 2 months                                 |  |
|         | 1541.71     | 21.06.2017 | 302.49      | 13.12.2017 | 4 months                                 |  |
|         | 1180.62     | 31.07.2017 |             |            | 4 months                                 |  |
|         | 913.21      | 23.01.2018 |             |            | 239.14                                   | Not released   |
|         | 15.30       | 31.01.2018 |             |            |  |  |
|         | 1145.88     | 20.03.2018 |             |            |  |  |
|         | 51.89       | 10.03.2014 |             |            |  |  |
| 26.00   | 10.03.2013  |            |             |            |  |  |

*Source: Compiled from Department data.*

As can be seen from the above table, the delay in release of State share ranged from one month to two years. Further, State share amounting to ₹ 2.39 crore<sup>10</sup>, had not been released (September 2018).

Delay in release of State share resulted in delay in execution of works, which further resulted in delay in commencement of Secondary schools and appointment of teachers. This ultimately resulted in non-achievement of the objective of universal accessibility to Secondary school education.

<sup>10</sup> including ₹ 8.64 lakh pertaining to 2013-14, Central share ₹ 51.89 lakh and ₹26.00 lakh.

The Department while accepting the audit observations, stated (December 2018) that it would take up the matter with the Finance Department for timely release of funds.

**Recommendation (4): Government should ensure timely release of funds in order to avoid delay in completion of works.**

### 1.3.14 Programme Implementation

#### 1.3.14.1 Implementation of Inclusive Education for Disabled at Secondary Stage

Inclusive Education for Disabled at Secondary Stage (IEDSS) was launched during 2009-10 and replaced the earlier scheme of Integrated Education for Disabled Children (IEDC). The objective of this scheme was to enable all students with disabilities to pursue four years of secondary education in an inclusive and enabling environment after completing eight years of elementary schooling. The scheme covered all children studying in Classes IX to XII in Government, local body and Government-aided schools, with one or more disabilities. Apart from financial and material aids to the Children With Special Needs (CWSN) students, the scheme requires all architectural barriers in schools to be removed so that students with disability have access to classrooms, laboratories, libraries and toilets in the school. Though the scheme was subsumed under RMSA by GoI in the year 2013-14, the implementation of the programme was done by DoSE till March 2015.

(i) During the year 2011-12, GoI approved ₹ 13.18 crore for implementation of IEDSS scheme, out of which ₹ 13.01 crore was released to the State Government. Government appointed<sup>11</sup> 391 Special Education Teachers (SET) on contract basis for six months, extendable after every 6 months, co-terminus with the scheme. The SETs were appointed for 3695 CWSN students. The implementation of IEDSS for the period 2011-12 to 2012-13 was under investigation by Special Investigation Team (SIT)<sup>12</sup> constituted by the Vigilance Department due to suspected misappropriation of funds amounting to ₹12.80 crore.

From the report of the SIT (2015), it was seen that the investigation team identified only 360 genuine SETs out of 391 appointed by the Government and only 1430 genuine CWSN students against 3695 stated by the Department. It was seen that out of 1430 genuine students, 780 students were studying in private unaided schools and therefore, the actual number of CWSN students entitled under IEDSS programme was only 650.

(ii) During 2013-14, GoI released an amount of ₹ 11.33 crore<sup>13</sup> for implementation of the programme. Examination of records revealed that ₹ 8.08 crore was released to RMSA and ₹ 3.11 crore was released to DoSE. The details of expenditure are shown below:

<sup>11</sup> In October 2012, vide DSE/IEDSS/4-2/2012.

<sup>12</sup> As ordered by Chief Secretary & Vigilance Commissioner vide order No. SVC/SIT-2014-2015/309 dated 17/2/2015.

<sup>13</sup> Dated 23-5-2013.

**Table 1.7**  
*Details of expenditure on IEDSS fund*

(₹ in lakh)

| Sl. No. | Category  | Period         |              | Total months | Unit cost | Total paid    |
|---------|---|----------------|--------------|--------------|-----------|---------------|
| 1       | Salary of 381 SET for 11 districts paid by DoSE             | September 2013 | June 2014    | 10           | 0.085     | 323.85        |
| 2       | Salary for 1 SET for 1 district (Mokokchung)                |                |              | 4            | 0.085     | 0.34          |
| 3       | Salary for 1 SET for 1 district (Zunheboto)                 |                |              | 8            | 0.085     | 0.68          |
| 4       | Salary of 357 SET paid for all 11 districts by RMSA Mission | July 2014      | January 2016 | 19           | 0.085     | 575.60        |
| 5       | Orientation programme under IEDSS for 11 districts          | -              | -            | -            | -         | 25.20         |
| 6       | Administrative Cost   |                |              |              |           | 3.36          |
| 7       | Payment to CWSN students                                    |                |              |              |           | 0             |
|         | <b>Total Expenditure</b>                                    |                |              |              |           | <b>929.03</b> |
|         | <b>Balance (including interest)</b>                         |                |              |              |           | <b>203.97</b> |

*Source: Compiled from data furnished by the Department.*

Examination of records and audit analysis of the implementation of the scheme, on funds received since 2013, revealed that an amount of ₹ 9.29 crore was paid to SETs of 11 districts pertaining to the period from September 2013 to January 2016 and ₹ 28.56 lakh was paid towards orientation and administrative cost. However, since investigation by SIT was initiated during 2012-13, the services of the contract SET were not extended during the period of investigation, and hence, the services of the SETs were not utilised during 2013-16. After receiving the funds, the Department, issued orders to extend the service of the SETs up to March 2016 in June 2016<sup>14</sup> and released the payment of salary till January 2016 and thereafter, terminated their services with effect from March 2016.

Further, on verification of records and joint inspection of 106 Secondary and Higher Secondary Schools (*Appendix 1.3.1*) of the three selected districts, the Headmasters of the respective schools stated that only 65 CWSN students were enrolled during the period 2013-14 to 2017-18 (*Appendix 1.3.2*). Details of the SETs engaged and the activities of the SETs during 2013-16 were not on records in the schools inspected. It was also seen during joint inspection that none of the schools inspected had the friendly facilities for disabled students<sup>15</sup>.

We, thus, observed that the implementation of IEDSS scheme was mired with mismanagement of funds by way of manipulating data, thereby defeating the intended objective of the scheme.

While accepting (December 2018) the facts, the Department stated that, by the time IEDSS was subsumed with RMSA, the scheme was under investigation by SIT.

<sup>14</sup> Vide order No.NLD/RMSA/IEDSS/SET/2015-16(PT)

<sup>15</sup> Lack of Ramps leading to school, toilets, laboratories, libraries, etc. with SET teachers and helpers.

Officials involved in the case were charge-sheeted by the Government but the case was still pending.

The reply of the Department was not acceptable, as the IEDSS was implemented by DoSE and the funds received under the scheme were mismanaged which led to investigation by SIT. Despite being investigated by the SIT on misappropriation of IEDSS funds, the Department paid an amount of ₹ 9.29 crore to SETs who were not engaged during the period of investigation (September 2013 to January 2016). The mismanagement of IESSS funds, thus, deprived the much needed assistance to CWSN students of Secondary Schools and hence, defeated the objective of the scheme.

#### **1.3.14.2 Information and Communication Technology at Schools**

Information and Communication Technology at Schools (ICT@schools), a revised centrally sponsored programme was implemented from 2010. The programme envisaged to cover all Government and Government aided Secondary and Higher Secondary Schools in the country with emphasis on educationally backward blocks and areas with concentration of SC, ST, minority and weaker sections. The programme was subsumed under RMSA since 2013-14. However, the programme continued to be implemented by State Council of Educational Research and Training (SCERT) in Nagaland.

(i) From 2005-06 to 2012-13, GoI had approved and released funds for implementation of the programme in 691 schools. The total amount of funds released by GoI and GoN till 2012-13 was ₹ 54.42 crore. During 2013-18, the Department received ₹ 82 lakh (₹ 1 lakh per school for 82 schools). Further release of funds under the scheme was stopped by GoI since the Department violated the norms of the schemes by including 403 private schools out of 691 schools. Project Approval Board (PAB) in its meeting in 2016 directed the State Government to refund or surrender the amount released by the Department to private schools and stopped further release of fund under the scheme to them.

Examination of records by Audit revealed the following:

Out of the 106 schools inspected, none of the schools had a functional Computer lab for the students. Computers received under various schemes by the school were unusable and obsolete. No computer classes, course materials/aids or computer teachers were available in any of the schools inspected.

(ii) GoN released ₹ 82 lakh (March 2015) for the implementation of scheme in 82 schools @ ₹ 1 lakh per school. However, the Department utilised the entire fund in 16 schools.

a. The Department, in violation of the prescribed norms, engaged M/s. Eastern Computers, without floating any tender to implement the scheme which included supply of computers, accessories, training kits, content development for students, course logistic, engagement of computer teachers, maintenance and monitoring *etc.*, for 16 Government schools.

- b. Joint inspection in four out of 16 schools in the selected three districts revealed that only one school<sup>16</sup> received two computer sets.

Thus, due to mismanagement of fund and violation of norms of implementation of the scheme, the intended objective to provide education on Information Technology to the students of Government Secondary schools could not be achieved.

The Department replied (November 2018) that, with regard to extension of benefit to private schools, the matter was under investigation by the MHRD before any further release of funds under the scheme. However, in respect of other audit observations, the Department did not furnish any reply (December 2018).

***Recommendation (5): The funds and activities under ICT@schools and IEDSS programmes should be monitored closely by the Government in order to avoid mismanagement of fund and violation of norms of the programmes.***

### **1.3.14.3 Construction of Hostel for Girls**

The revised scheme of “Girls’ Hostel”, launched by the GoI in the year 2009-10 was subsumed under RMSA in the year 2013-14. The scheme envisaged setting up of hostels with lodging and boarding facilities in the Educationally Backward Blocks (EBB) so that the girl students were not denied the opportunity to continue their study due to societal factors. The scheme was required to be implemented by the State Governments through a society constituted for the purpose. However, DoSE continued implementing the scheme.

Examination of records revealed that GoN released Central share of ₹ 10.61 crore<sup>17</sup> (March 2013) and State share of ₹ 1.18 crore (December 2017) out of the total approved cost of ₹ 23.01 crore, for the construction of 11 Girls’ Hostels<sup>18</sup>. The work orders were issued (January 2014) to 11 contractors to be completed within 18 months from date of issue of work order. An amount of ₹ 9.26 crore was paid against the 11 works. The Department reported in its appraisal report to GoI in Annual Work Plan 2016-17 that three Girls Hostels<sup>19</sup> were complete and remaining eight hostels were in progress. The State Project Engineer, however, submitted a status report to the GoN (August 2018) certifying that six hostels were complete.

Examination of records and joint inspection (July 2018) of construction of four Girls’ Hostels in Tuensang District, revealed that none of the Hostels<sup>20</sup> (inclusive of the three hostels stated above to have been completed) were completed and handed over to the beneficiaries (***Appendix 1.3.3***). Thus, Appraisal Report submitted by the Department as part of Annual Action Plan to MHRD stating the completion of all six

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<sup>16</sup> GHS Chandmari.

<sup>17</sup> ₹ 10.61 crore released by GoI in 2012-13 (GoN release on March 2013) and 10 per cent State share of the GoI release i.e., ₹ 1.18 crore (released on December 2017).

<sup>18</sup> Kiphire – 1, Longleng – 2, Mon – 4, Tuensang – 4.

<sup>19</sup> Chessore, Noklak and Shamatore.

<sup>20</sup> Chessore, Noklak, Thonoknyu and Shamatore.

Hostels, was not factually correct, which calls for fixing of responsibility of officials at fault.

The scheme approved in 2012-13 with a view to setup Girls' Hostel with lodging and boarding facilities in Educationally Backward Blocks to promote education amongst girl students remained incomplete and not put to meaningful use (September 2018). Further, subsequent release of Central share was put on hold due to delay in physical progress. Thus, the objective of the programme to benefit girl students of educationally backward blocks of the State was not achieved.

The Department, while accepting the facts, stated (December 2018) that efforts shall be made to complete all the Hostels during 2018-19.

Thus, the objective of the scheme of "Girls' Hostel" failed to achieve its intended purpose depriving girl students of the benefit of the scheme. Further, action is to be taken on officials for false reporting.

**Recommendation (6): Government should ensure strict monitoring of construction works to ensure timely completion and utilisation of assets created for intended purpose and fix responsibility for wrong reporting about completion of six hostels.**

#### 1.3.14.4 Construction of school building under strengthening and upgradation of Secondary Schools

To achieve the primary goals, the scheme envisaged establishment of new Secondary Schools, upgradation and strengthening of existing Upper Primary/Secondary Schools. The number of schools approved for upgradation/strengthening and number of schools taken up for upgradation/strengthening is given below:

**Table 1.8**  
**Status of schools approved for upgradation and strengthening**

(in numbers)

| Year         | Upgradation of schools |                  |                   | Strengthening of schools |                 |                   |
|--------------|------------------------|------------------|-------------------|--------------------------|-----------------|-------------------|
|              | Schools approved       | Schools taken up | Schools completed | Schools approved         | School taken up | Schools completed |
| 2009-10      | 35                     | 0                | 0                 | 0                        | 0               | 0                 |
| 2010-11      | 67                     | 0                | 0                 | 126                      | 8               | 0                 |
| 2011-12      | 45                     | 29               | 0                 | 0                        | 0               | 0                 |
| 2012-13      | 0                      | 29               | 23                | 0                        | 1               | 0                 |
| 2013-14      | 21                     | 12               | 11                | 0                        | 0               | 0                 |
| 2014-15      | 0                      | 4                | 11                | 0                        | 0               | 0                 |
| 2015-16      | 0                      | 52               | 5                 | 0                        | 0               | 0                 |
| 2016-17      | 0                      | 9                | 58                | 58                       | 36              | 2                 |
| 2017-18      | 0                      | 2                | 5                 | 0                        | 11              | 34                |
| <b>Total</b> | <b>168</b>             | <b>137</b>       | <b>113</b>        | <b>67*</b>               | <b>56</b>       | <b>36</b>         |

Source: PAB minutes and AWP&B.

Note: \* Funds for 117 schools were surrendered.

As can be seen from the table above, the PAB approved 168 schools for upgradation from Middle to Secondary School during the years 2009-12 and 2013-14. Out of 168 schools, only 137 schools were taken up for upgradation, out of which only 113 schools could be completed. {Appendix 1.3.4 (a)}. Further, the PAB approved 21 schools (₹ 21.90 crore) for upgradation during 2013-18 which were yet to be taken up for construction.

For strengthening of existing Secondary Schools, 126 schools were approved (₹ 42.38 crore) in the year 2010-11 out of which only nine schools were taken up. The unutilised fund of ₹ 33.99 crore (for 117 schools) was surrendered by the Department during the year 2016-17. Subsequently, the PAB approved ₹ 33.47 crore (2016-17) for strengthening of 58 schools {Appendix 1.3.4(b)} at new State Schedule of Rates (SSOR) (2013).

Non-utilisation of fund sanctioned during the year 2010-11, resulted in cost escalation and had to be revised as per new SSOR and only 67 schools could be approved for strengthening. Status of payment made against these works is shown in the table below:

**Table 1.9**

**Status on payment made against upgradation and strengthening of schools**

(₹ in crore)

| PAB Approved works                                | Total approved cost | Total Ongoing works | Payment for ongoing works | Total completed | Payment on completed works | Works not taken up | Payment on works not taken up | Total payment |
|---|---------------------|---------------------|---------------------------|-----------------|----------------------------|--------------------|-------------------------------|---------------|
| <b>Upgradation works in new Secondary School</b>  |                     |                     |                           |                 |                            |                    |                               |               |
| 35  | 20.34               | 4                   | 1.60                      | 28              | 13.50                      | 3                  | 0.63                          | 15.73         |
| 67  | 38.04               | 14                  | 4.74                      | 48              | 23.12                      | 5                  | 0.92                          | 28.78         |
| 45  | 22.33               | 6                   | 1.88                      | 37              | 14.56                      | 2                  | 0.00                          | 16.44         |
| 21  | 21.90               | 0                   | 0.00                      | 0               | 0.00                       | 21                 | 0.00                          | 0.00          |
| <b>168</b>  | <b>102.61</b>       | <b>24</b>           | <b>8.22</b>               | <b>113</b>      | <b>51.18</b>               | <b>31</b>          | <b>1.55</b>                   | <b>60.95</b>  |
| <b>Strengthening of existing Secondary School</b> |                     |                     |                           |                 |                            |                    |                               |               |
| 58  | 33.47               | 11                  | 2.46                      | 36              | 15.39                      | 11                 | 1.08                          | 18.92         |

Source: Compiled from the records of the Department.

As can be seen from the table above, the approved cost (2009-10 to 2013-14) for upgradation of 168 schools was ₹ 102.61 crore, out of which ₹ 60.95 crore (59.40 per cent) was paid and 113 works (67 per cent) were reported as complete. Out of 113 upgradation of schools, joint inspection was carried out in 47 schools in 03 sampled districts and found that all the 47 schools were incomplete.

Similarly, an amount of ₹ 33.47 crore was approved for strengthening of 58 existing schools out of which ₹ 18.92 crore (56.53 per cent) was paid and 36 (62.07 per cent) works were reported to be complete. Out of 36 strengthening works stated to be completed, joint inspection was carried in 10 schools in 03 sampled districts and observed that none of the works in the schools inspected were completed.

From the above details, it may be seen that the department had misreported the facts about the completion of works which amounted to misleading the government, which is a serious matter requiring investigation and fixing of responsibility of officials concerned for misreporting progress of works and not ensuring completion of works.

The failure of the Department to utilise funds in time for strengthening of existing schools resulted in cost escalation which subsequently led to revision as per new SSOR with reduced number. Further, the delay in completion of approved upgradation works for Secondary Schools, adversely affected the intended objective of the scheme in providing universal access to Secondary School as envisaged in RMSA.

While accepting the facts, the Department stated (December 2018) that approval of State Level Empowered Committee was awaited for upgradation of the 21 schools approved during the year 2013-18.

The reply was not acceptable as the Department did not obtain prior approval of the SLEC before submission of proposals to the PAB. Further, the delay in completion of upgradation and strengthening works deprived the students of the habitations access to Secondary Schools and thereby the intended objective of scheme could not be achieved.

***Recommendation (7): (i) Government should initiate action against the officers responsible for submission of false and incorrect completion certificate in respect of works relating to upgradation and strengthening works in infrastructure where the same were found incomplete during joint inspection.***

***(ii) To ascertain the actual status of completion, Government should consider checking the status of completion of upgradation and strengthening works related to rest of the schools in the state where the same was reported as complete by the authorities concerned.***

#### **1.3.14.5 Short execution of works**

Joint inspection along-with the departmental officers, in respect of 70 works executed in the three selected districts involving ₹ 37.33 crore revealed short execution in components of works and plinth areas in 57 schools which were certified as complete (*Appendix 1.3.5*). The difference in actual works executed and estimated work for which work order was issued is shown in the following Table.

**Table 1.12**  
**Actual works executed and estimated work**

*(₹ in crore)*

| District     | No. of schools where short execution of work was observed | Estimated cost of the work | Total Payments made | Short execution in components of work  |   | Short execution as per plinth area |  |  |                  |                                   | Total value of short execution |
|--------------|---|----------------------------|---------------------|--|---|------------------------------------|--|--|------------------|-----------------------------------|--------------------------------|
|              |   |                            |                     | No. of components of work not executed | Value of components of works not executed | Value of civil work                | Plinth area required to be constructed (Sqm) | Plinth area actually constructed (Sqm) | Difference (Sqm) | Value of short execution of works |                                |
| <i>i</i>     | <i>ii</i>   | <i>iii</i>                 | <i>iv</i>           | <i>v</i>                               | <i>vi</i>                                 | <i>vii</i>                         | <i>viii</i>                                  | <i>ix</i>                              | <i>x</i>         | <i>xi</i>                         | <i>xii</i>                     |
|              |   |                            |                     |  |   |                                    |  |  | <i>(viii-ix)</i> | <i>(x * rate)</i>                 | <i>(vi + xi)</i>               |
| Kohima       | 9   | 4.84                       | 3.82                | 107                                    | 0.31                                      | 3.52                               | 2407   | 1924.03                                | 482.97           | 0.71                              | 1.03                           |
| Mokokchung   | 25  | 13.07                      | 10.52               | 252                                    | 0.69                                      | 10.09                              | 7171   | 6062.36                                | 1108.64          | 1.61                              | 2.29                           |
| Tuensang     | 23  | 12.93                      | 9.59                | 259                                    | 0.92                                      | 8.06                               | 4831   | 3989.52                                | 841.48           | 1.35                              | 2.27                           |
| <b>Total</b> | <b>57</b>   | <b>30.84</b>               | <b>23.93</b>        | <b>618</b>                             | <b>1.92</b>                               | <b>21.67</b>                       | <b>14409</b>                                 | <b>11975.91</b>                        | <b>2433.09</b>   | <b>3.67</b>                       | <b>5.59</b>                    |

*Source: Records of the Department and joint site inspection.*

The Department paid ₹ 24 crore against these 57 works to the contractors. It was however observed that there was short execution in components of works and plinth areas for ₹ 5.59 crore<sup>21</sup>.

This indicated that the Senior Project Engineer fictitiously certified the works as complete and payments were made to the contractor in contravention of the provisions of NPWD code and provisions of GFR. The Senior Project Engineer also compromised the quantity of the plinth area and quality of works by reducing the components of works rendering the school buildings susceptible to damages and insufficiency in the assets created.

The Department while accepting the facts, stated (December 2018) that, changes at the time of execution of works had to be carried out due to land issues, land availability and escalation of cost *etc.*, which resulted in short execution of works.

The reply of the Department was misleading, as all land issues should have been settled before submitting the proposal to the Government. Besides, the Department failed to obtain prior approval of the Government before revising the drawings and specifications and should have also reduced the cost of works to commensurate with the reduction in the plinth area and components of work.

Due to the above lapses committed in the execution of various works which were at variance with approved plans, estimates and drawings, the government may get investigation done in the matter through vigilance wing of the government and file

<sup>21</sup> ₹ 1.92 crore + ₹ 3.67 crore.

FIRs against the persons at fault with a view to fix responsibility for doing their job in an arbitrary and unauthorised manner in violation of prescribed norms/rules.

**Recommendation (8):** Government should initiate action for recovery of ₹ 5.59 crore which was paid to contractors without actual execution of works. The matter may also be investigated and responsibility of officials involved in misappropriation of funds fixed, besides referring case to Vigilance Department.

#### 1.3.14.6 School buildings not utilised

Joint inspection of 58 upgraded Secondary Schools in the three selected districts (out of 11 Districts) revealed that 12 out of 58 school buildings had not been occupied and utilised by the Department. Details are given in *Appendix 1.3.6*.

It was observed that, five school buildings were constructed more than one kilometre away from the main school building making it impossible for the school authorities to occupy the same, as the teachers would not be able to move from the main building to the new buildings at every interval. Further, one school was occupied by private individuals and another utilised as private hostel. It was also observed that the two Secondary School buildings, i.e., GHS Konya and GHS Tseminyu, under construction, were located at a distance of two to four kilometres away from the main school building.

Thus, improper planning and lack of monitoring of implementation of works and delay in handing over of the completed buildings, resulted in assets created under the scheme remaining unutilised.

While accepting the facts, the Department stated (December 2018) that action had been initiated on the unauthorised occupation but was silent on issue of construction of buildings away from the main building, which resulted in non-utilisation of the assets created under the scheme for the intended purpose.

The reply was an admission of the fact that the assets created with an expenditure of ₹ 5.23 crore was unfruitful and did not serve the intended purpose.

**Recommendation (9):** Government should ensure that the intended purpose of construction of school building is served and does not become unfruitful. It should also be ensured that completed buildings are handed over without delay to avoid unauthorised occupation.

#### 1.3.14.7 Non-construction of residential quarters for Teachers

As per Para 4.6 of RMSA framework, the construction of residential quarters for female teachers in remote/hilly areas, was envisaged.

Audit scrutiny of records revealed that, GoI released ₹ 11.82 crore (March 2011 and January 2012) for construction of 197 residential quarters at the rate of ₹ 6 lakh per unit during the year 2011-12. Department could not utilise the fund due to improper planning and surrendered the funds in 2016-17. It was observed that subsequently, the

PAB approved construction of 17 residential quarters (in seven schools) at the revised SSOR in 2016-17 and an amount of ₹ 2.01 crore was released at the rate of ₹ 11.80 lakh per unit. The contractor was paid ₹ 9.85 lakh for construction of two quarters<sup>22</sup> (September 2018) and the balance amount remained unutilised.

Thus, the residential quarters for teachers were not constructed due to improper planning. Moreover, delay in utilisation of funds led to cost escalation which resulted in revision of cost as per new SSOR as well as reduction in the number of residential quarters for teachers.

On the above being pointed out in audit, the Department stated (November 2018) that estimates for 197 residential quarters were based on SSOR 2007. Hence, it was not workable during 2010-11 (when SSOR 2010 was in effect). Further, while accepting the delay in construction, the department stated (December 2018) that necessary formalities will be observed for the early completion of the works.

The reply was not acceptable as the estimates were prepared and approved in 2011-12, after commencement of RMSA in Nagaland. Therefore, the estimate should have been prepared as per prevailing SSOR 2010. Further, the Department kept the fund unutilised till 2016-17, before surrendering the same. This led to reduction of 197 residential quarters (2011-12) to 17 residential quarters (2016-17).

***Recommendation (10): The Department should make all efforts to complete the works within the targeted dates so that the objective of the scheme is achieved.***

### **1.3.15 Quality issues relating to RMSA**

#### **1.3.15.1 Inadequate classrooms (classroom-pupil ratio)**

According to para 4.6 of RMSA framework, the infrastructure requirement for Secondary Schools, (*i.e.* classroom-pupil ratio) should be a minimum of 1:25 and not to exceed 1:40.

Joint inspection of 106 schools in three selected districts revealed that during the year 2017 and 2018, the students' enrolment in Class IX ranged between 1 to 82 and 1 to 67 in Class X.

In 23 schools, classroom-pupil ratio was not maintained. The number of students in Class IX was above 40 in a classroom while in 11 schools the students' enrolment in Class X was above 40 in a classroom which was above the prescribed norms. Further, it was also seen that in 59 schools, number of students per classroom in Class IX was below 25 and in 63 schools, students in Class X was less than 25 which was below the minimum strength prescribed in RMSA framework.

Thus, the prescribed classroom-pupil ratio to ensure quality in teaching was not maintained as per RMSA framework in 23 schools for Class IX and in case of Class X, it was noticed that in 11 schools, the number of students in a class room was above 40.

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<sup>22</sup> At Jotsoma (a twin building, occupied by a UDA)

The Department admitted (December 2018) the fact and stated that proposals for the construction of more classrooms will be sent to the Ministry as per requirement as per RMSA norms.

The reply of Department was an acceptance of the fact that due to improper planning, students were deprived of quality education as adequate classrooms were not provided in schools where enrolments were higher than the prescribed classroom-pupil ratio.

***Recommendation (11): Department should ensure that the prescribed norms for classroom-pupil ratio as per RMSA guidelines are followed to ensure quality in Secondary School education.***

### **1.3.15.2 Lack of basic amenities in the schools**

As per RMSA framework, there should be basic infrastructural requirements, i.e. science laboratory, library, separate toilets for teachers and girl students, girls' activity rooms *etc.*, in Secondary Schools. However, joint inspection of 106 schools revealed deficiencies in infrastructural requirements, as per RMSA framework, was as indicated below:

- In 98 schools, laboratory rooms were constructed in all the new buildings under 'upgradation and strengthening works' of RMSA. However, these rooms were not utilised for science laboratories. Further, lab equipment received (under the scheme of RMSA) by 34 schools of the 106 schools inspected were stacked in cupboards and boxes and were not being utilised, as provisions for utilisation or facilities such as practical table, racks, safety equipment for science practical classes were not available in the rooms constructed for science labs. Lab assistants were not recruited for required assistance in labs.
- In 98 schools, the library rooms constructed under RMSA were not being utilised for the intended purpose. In 10 Schools, the library books made available were not accessible to students as the books were stacked in cupboards and left unutilised in other rooms for want of posting of librarians.
- In 85 schools, there were no hygienic toilets. In 48 schools there was no separate toilet for girl students and also there was no toilet for female teachers in 83 schools. Construction of toilets for these schools were not taken up under the 'strengthening programme' of RMSA. This deprived the students and teachers of these Secondary Schools access to hygienic toilets.
- RMSA framework mandated separate girls' activity area in all Secondary Schools. However, neither of the schools inspected had separate girls' activity area nor provision for it were included in the plans of the Department.
- In 70 schools, there was no playground for the students.
- Out of 106 schools inspected, only 14 schools had a single ramp (without railings) to access the main building. The architectural barriers for disabled students were not removed and modified in any of the schools inspected. Separate toilets accessible to CWSN students were not found constructed in any of the schools inspected.

- The condition of 41 school buildings was either very poor or dilapidated. Toilets were unusable, there was no drinking water facility and the workmanship was poor etc., as given in *Appendix 1.3.7*.

Further, feedback from 504 teachers were taken in the selected schools. The feedback received from them on quality and infrastructure interventions needed, are shown in the Table below:

**Table 1.14**

| <i>Feedbacks for requirements in schools received from teachers</i> |   |               |                   |             |                  |                       |                        |   |                   |            |                |
|---|---|---------------|-------------------|-------------|------------------|-----------------------|------------------------|---|-------------------|------------|----------------|
| Districts   | Quality interventions (facilities required) |               |                   |             |                  |                       |                        | Infrastructural interventions (facilities required) |                   |            |                |
|   | Library                                     | Teaching aids | Sports Activities | Science Lab | Teacher Shortage | Seminar & Counselling | E-learning & Computers | Girls Room  | Teachers quarters | Toilets    | Drinking Water |
| Kohima  | 54  | 31            | 2                 | 27          | 12               | 18                    | 31                     | 5   | 4                 | 46         | 22             |
| Mokokchung  | 61  | 41            | 2                 | 36          | 17               | 0                     | 38                     | 2   | 11                | 36         | 33             |
| Tuensang  | 42  | 29            | 4                 | 41          | 24               | 7                     | 24                     | 3   | 10                | 38         | 18             |
| <b>Total</b>  | <b>157</b>                                  | <b>101</b>    | <b>8</b>          | <b>104</b>  | <b>53</b>        | <b>25</b>             | <b>93</b>              | <b>10</b>   | <b>25</b>         | <b>120</b> | <b>73</b>      |

*Source: Interview and feedbacks from teachers.*

The above table indicated that teachers were not satisfied with existing arrangements and sought for the quality and infrastructural interventions for better education.

We observed that the PAB approved strengthening works in 126 Schools for providing quality education in Secondary schools with all infrastructural facilities as per RMSA norms (**Paragraph 1.3.14.4**). However, the Department's failure to complete the planned works (**Paragraphs 1.3.14.5, 1.3.14.6, 1.3.15.1 and 1.3.15.2 refer**) resulted in infrastructural deficiencies as stated above. This deprived the students of basic amenities and quality education in Secondary Schools. Further, CWSN and girl students were deprived of equity interventions as prescribed in the RMSA norms.

While accepting facts, the Department stated (December 2018) that the matter will be looked into for remedial action.

The reply of the Department was an admission of the fact that it had failed in providing quality and equity interventions in Secondary Schools as prescribed in RMSA framework.

***Recommendation (12): Government needs to make proper assessment of infrastructural requirements in schools and provide adequate and quality infrastructure facilities and complete the works in time to achieve the intended objectives of RMSA.***

### **1.3.15.3 Appointment of unqualified teachers and payment without work**

Government of India, in its notification dated 12 November 2014 prescribed the minimum qualification for Secondary School teachers as graduate/post graduate with B.Ed. from National Council of Teacher Education (NCTE) recognised institutions.

Further, GoN vide notification dated 4 January 2008 prescribed minimum qualification for Secondary School teachers as graduate with B.Ed.

The Department, in pursuance to Section 19 of Right to Education Act 2009, issued guidelines (26 June 2016) to train the untrained teachers under school education. As per para 2 (ii) of the guidelines, the Government shall no longer depute serving teachers for professional training courses and bear the pay of substitute teachers. It shall be the responsibility of every teacher to get professional qualification through their own arrangement and cost. According to para 2 (iii) no study leave shall be granted for pursuing professional qualification including B.Ed. and M.Ed. courses.

The Department appointed 812 teachers (210 regular, 602 contract teachers) during the period 2013-18 for Secondary School education against vacancies under RMSA. Examinations of records revealed that out of the 812 teachers, 549 teachers<sup>23</sup> did not possess the minimum qualification of graduation with B.Ed. The Department allowed 175 teachers to proceed for B.Ed. course and two teachers for M.Ed. course after joining the service.

We further observed as under:

- a) All 175 teachers who got admitted in professional courses, after joining service, were not sanctioned any kind of leave but were paid full pay amounting to ₹ 8.80 crore<sup>24</sup> during the period of absence from schools ranging from one to two years. This resulted in an undue benefit to the 175 teachers as well as avoidable expenditure on salaries amounting to ₹ 8.80 crore.
- b) Substitute teachers were appointed by the teachers and were paid by the teachers themselves. Hence, the appointment of substitute teachers did not go through any kind of recruitment process.
- c) Verification of records of the 106 schools revealed that the substitute teachers appointed by the teachers who proceeded for B.Ed. and other professional qualifications, did not possess the prescribed minimum qualification to teach in Secondary School classes. Further, in one school<sup>25</sup> there were three undergraduate substitute teachers.
- d) Three teachers proceeded for M.Ed. and Ph.D. courses without obtaining any permission from the Department and placed substitute teachers against them.
- e) Department allowed unqualified teachers to be appointed and allowed them to proceed for professional courses at the expense of the Government<sup>26</sup>.

Year-wise number of Secondary School teachers appointed under RMSA who had undergone professional courses (B.Ed, M.Ed and Ph.D. courses, *etc.*) during the five years is shown in the Table:

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<sup>23</sup> 344 Contract and 205 Regular teachers

<sup>24</sup> Approximate pay to 53 regular teachers ₹3.57 crore and 122 contract/adhoc/temporary teachers ₹5.23 crore

<sup>25</sup> GHS Mangko

<sup>26</sup> By paying full salary during the absence from school for undergoing the course.

**Table 1.15**

***RMSA teachers who had undergone professional courses***

| Academic Session | With Approval |            | Without approval of the Department |           | Total      |
|------------------|---------------|------------|------------------------------------|-----------|------------|
|                  | Regular       | Contract   | Regular                            | Contract  |            |
| 2013-15          | 4             | 0          | 0                                  | 0         | 4          |
| 2014-16          | 17            | 1          | 0                                  | 0         | 18         |
| 2015-17          | 8             | 2          | 0                                  | 0         | 10         |
| 2016-18          | 0             | 7          | 0                                  | 2         | 9          |
| 2017-19          | 15            | 36         | 1                                  | 11        | 63         |
| 2018-20          | 8             | 63         | 0                                  | 0         | 71         |
| <b>Total</b>     | <b>52</b>     | <b>109</b> | <b>1</b>                           | <b>13</b> | <b>175</b> |

*Source: Records furnished by the Department and interview with teachers (Details in Appendix 1.3.8).*

It can be seen from the above table that:

- During the years 2016-18, out of 602 Contract based RMSA teachers appointed after 2016, 175 teachers (29 per cent) were undergoing professional courses.
- One regular teacher and 13 contract teachers were undergoing professional courses without obtaining approval of the Department.

Further,

- The Department allowed 161 teachers to appoint substitute teachers during the professional course compromising the quality of education of the students.
- The Department appointed unqualified teachers and allowed them to proceed for professional courses with full pay in contravention to government notifications.

The Department stated (December 2018) that study leave was granted to 10 teachers as per OM dated 26 June 2016. It was also stated that the matter related to contract fixed payment made to RMSA teachers, who proceeded for B.Ed. courses would be investigated.

The reply was not acceptable as the OM *ibid*, stated that no study leave was to be granted for pursuing professional courses to any teacher by the Department, and thus, the payment to teachers who proceeded for professional course was unauthorised, irregular and hence, requires to be recovered. Further, the action of the Department in appointing unqualified teachers and allowing them to proceed for professional courses with full pay and allowing the teachers to appoint substitutes in violation of Government Notifications and norms was inappropriate which needs investigation followed by fixing of responsibility of erring officials.

### **1.3.16 Impact of scheme Implementation**

RMSA framework envisaged universalisation of Secondary education by 2017. The performance of the state *vis-à-vis* the objective of the scheme is summarized in the succeeding paragraphs:

### 1.3.16.1 Transition of Students from Middle School to Secondary education in Government Schools

Transition rate of students from Class VIII to Class IX is shown below:

**Table: 1.16**

*Transition rate of students from class VIII to Class IX  
(In percentage)*

| Year    | Boys  | Girls | Total |
|---------|-------|-------|-------|
| 2012-13 | 85.12 | 83.87 | 84.49 |
| 2013-14 | 85.85 | 87.53 | 86.68 |
| 2014-15 | 81.24 | 83.71 | 82.47 |
| 2015-16 | 91.89 | 92.02 | 91.95 |
| 2016-17 | NA    | NA    | NA    |
| 2017-18 | NA    | NA    | NA    |

Source: Department's appraisal report 2016-17.

NA: Data not available.

It can be seen from the table above that the transition rate had increased from 84.49 per cent in 2012-13 to 91.95 per cent in 2015-16. However, details for 2016-18 was not available as UDISE was not yet updated.

Joint inspection and verification of records in respect of enrolment and transition from Class VIII to Class IX and Class IX to Class X in the three selected Districts indicates decrease in transition rate from Class IX to Class X.

Details showing enrolment and transition of students in Class VIII to Class X in the selected three Districts is shown in the Table:

**Table 1.17**

*Enrolment and transition of students from Class VIII to Class X*

| Year | Students enrolled in Class VIII (No.) | Students enrolled in Class IX (No.) | Students enrolled in Class X (No.) | Increase in percentage of students enrolled in Class IX | Percentage of students enrolled from Class IX to Class X | Results in Class X (No.) | Percentage of students passed in Class X out of the total enrolled |
|------|---------------------------------------|-------------------------------------|------------------------------------|---|--|--------------------------|--|
| 2013 | 1997                                  | 3184                                | 1783                               | -   | -  | 725                      | 40.66  |
| 2014 | 1932                                  | 3552                                | 1881                               | 11.56   | 59.08  | 694                      | 36.90  |
| 2015 | 1978                                  | 3925                                | 1923                               | 10.50   | 54.14  | 800                      | 41.60  |
| 2016 | 2019                                  | 3864                                | 1924                               | -1.55   | 49.01  | 860                      | 44.70  |
| 2017 | 2149                                  | 3481                                | 1812                               | -9.91   | 46.89  | 737                      | 40.67  |

Source: Compiled from School records.

(School wise details is given in Appendix 1.3.9)

As can be seen from the table above, the transition from Class VIII to Class IX was showing increasing trend due to fresh enrolment from feeder middle schools during 2014 and 2015 which, however dropped during 2016 and 2017. However, transition rate from Class IX to Class X dropped to around 50 per cent (46.89 per cent to 59.08 per cent). The declining trend in transition from Class IX to Class X could be

attributable to the fact that unqualified teachers were appointed to impart quality education to the students, in the absence of regular teachers who proceeded for attaining professional qualification (*Paragraph 1.3.15.3 refers*).

### 1.3.16.2 Comparison of performance of students of Government and Private Schools

The performance of the students of both Government and Private Schools in Class X Board examination, which is a major indicator of quality education, was analysed to review whether RMSA's objective of providing quality education was met.

Results of students of Government High Schools and Private High Schools during the corresponding period were shown below:

**Table 1.18**  
*Comparison of results of students of Government vis-a-vis Private High Schools*  
*(In number)*

| Year         | Government school |              |              |              | Private school |               |               |              | Pass percentages                |         |                         |         |
|--------------|-------------------|--------------|--------------|--------------|----------------|---------------|---------------|--------------|---------------------------------|---------|-------------------------|---------|
|              | No. of schools    | Enrolled     | Appeared     | Passed       | No. of schools | Enrolled      | Appeared      | Passed       | Compared with students appeared |         | Compared with enrolment |         |
|              |                   |              |              |              |                |               |               |              | GHS                             | Private | GHS                     | Private |
| 2013         | 17                | 5424         | 3925         | 1462         | 62             | 19038         | 17385         | 12073        | 37.25                           | 69.44   | 26.95                   | 63.42   |
| 2014         | 19                | 6067         | 4214         | 1757         | 61             | 19349         | 17464         | 12374        | 41.69                           | 70.85   | 28.96                   | 63.95   |
| 2015         | 21                | 6292         | 4900         | 1693         | 61             | 20370         | 18739         | 13212        | 34.55                           | 70.51   | 26.91                   | 64.86   |
| 2016         | 21                | 6538         | 6220         | 2041         | 61             | 17517         | 16750         | 12986        | 32.81                           | 77.53   | 31.22                   | 74.13   |
| 2017         | 23                | 5829         | 4296         | 1830         | 139            | 16495         | 18150         | 13924        | 42.60                           | 76.72   | 31.39                   | 84.41   |
| 2018         | 25                | 5798         | 4263         | 1738         | 142            | 16349         | 17452         | 12597        | 40.77                           | 72.18   | 29.98                   | 77.05   |
| <b>TOTAL</b> |                   | <b>35948</b> | <b>27818</b> | <b>10521</b> |                | <b>109118</b> | <b>105940</b> | <b>77166</b> |                                 |         |                         |         |

*Source: Report and Results Gazette of Nagaland Board of Secondary Education.*

The performance of passed students of private schools in Class X examination ranged from 69.44 to 77.53 *per cent* during the last five years whereas, the performance of Government Secondary Schools was between 32.81 and 42.60 *per cent*. Further, the performance as compared with the enrolment indicates that private school pass percentage ranged between 63.42 and 84.41, whereas in Government schools, the pass percentage was ranged between 26.91 and 31.39. This indicated that the performance of Government Secondary Schools was much lower in comparison with private schools. Further, out of the total students passed in Secondary Schools (87687) during the last five years, the contribution of Government schools was only 12 *per cent*.

Thus, the performance of Government Schools was poor in comparison to Private Schools as could be evident from the results of these schools.

### 1.3.17 Monitoring

Para 9.1.3 of the RMSA framework stated that the District Programme Coordinators and District Panchayats will monitor all aspects of implementation including flow of funds, implementation of all components of the scheme, both at school level and

district level, progress and quality of works, timely and correct payments etc., to ensure comprehensive and continuous assessment of the scheme. Para 9.1.4 of the framework envisaged that the State Mission and State Government should have a well-structured channel and field visits to monitor all aspects of implementation including performance of all Districts on the quality and pace of implementation of all the components of the scheme.

During joint inspection, it was noticed that:

- 83 schools out of 106 schools (78 per cent) in three test-checked districts were not inspected by District Education Officers during 2013-18.
- District officers did not maintain a schedule of inspection programme approved by State Mission office or School Directorate.
- There was no system of reporting the outcome of inspection to the higher authorities or seeking follow up action from the schools based on the inspections carried out by the district officials.
- For effective monitoring and administration at the school level, HMs were to be posted and working in the schools. However, 32 schools out of 106 schools did not have HMs.
- In 11<sup>27</sup> schools, HMs or head teacher who were in charge of the schools were not present in the school during visit by audit.
- There was no system of recording the presence of HMs in the schools or movement of HMs out of stations.
- At the State level, only one inspection<sup>28</sup> of one school<sup>29</sup> was conducted during the last five years by state level authorities.
- It was also noticed that neither the district level authorities nor the state level authorities carried out stage wise inspection of construction works executed under RMSA to assess the quality and timely execution of works.

Lack of monitoring as envisaged in the RMSA framework not only led to slow execution of infrastructural works, but also led to lack of identification of strengthening works and quality education in Secondary Schools as discussed in the preceding paragraphs.

While accepting the audit observations, the Department stated (December 2018) that monitoring will be taken up in phased manner in due course.

***Recommendation (13): Monitoring and inspection was needed to be strengthened at all levels to achieve the intended objectives of the programme.***

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<sup>27</sup> GHS Saring, GHS Liremen, GHS Phangsang, GHS Chaba, GHS Konya, GHS Chungtor, GHS Noksen, GHS Ngounching, GHS Phensenyu, GHS Sendenyu, GHS Tsophenyu.

<sup>28</sup> 16-7-2014.

<sup>29</sup> GHS Zadhima.

### **1.3.18 Conclusion**

The primary objectives of the scheme to achieve *cent per cent* accessibility, quality and equity in education in Secondary School by the year 2017 could not be achieved in the state due to improper planning, non-inclusion of residential schools, non-adherence to targets in construction of Secondary School building and non-availability of qualified teachers in Secondary Schools. Delay in achievement of targets in construction works of school buildings resulted in surrender of funds, escalation of cost and reduction in number of works which affected the achievement of the programme. Delay in completion of 11 Girls' hostel which was approved during 2012-13 defeated the objective of the programme in providing lodging and boarding facilities to Girl students in Educationally Backward Blocks and areas of the State. Due to mismanagement of funds released under IEDSS and ICT@schools, new proposals pertaining to the period 2013-18 were not approved and released by the GoI, which defeated the achievement of the objective of the programme. Lack of monitoring as envisaged in the RMSA framework led to slow execution of infrastructural works, strengthening works and quality education in Government Secondary Schools as compared to Private Schools which was evident from the results of Government Schools.

Thus, the objective of universalisation and improvement of quality education at the secondary level conceived as per RMSA framework, remained unachieved.

## ***Compliance Audit***

### **YOUTH RESOURCES AND SPORTS DEPARTMENT**

#### **1.4 Payment without execution of work**

**Department made payment of ₹ 76 lakh without actual supply of items and execution of works. The advance payment of ₹ 80 lakh was also made without formal agreement which had not been recovered.**

According to Rule 159 of General Financial Rules (GFR) 2005, payments for services rendered or supplies made should be released only after services have been rendered or supplies made.

Paragraph 341 of the Nagaland Public Works Department (NPWD) Code, stipulates that before the bill of the contractor is prepared, entries in the Measurement Book (MB) relating to the description and quantities of work or supplies should be scrutinised by the sub-divisional officer and calculation of 'contents or area' should be checked.

Further, paragraph 352 (a) (i) of the NPWD Code envisages that in cases requiring an advance payment on the security of materials brought to site, the Executive Engineers (EE) may sanction advances up to an amount not exceeding 90 *per cent* of the value of such materials and a formal agreement should be made with the contractor under

which Government secures a lien on the material and is safeguarded against losses due to the contractor postponing the execution of the work or shortage or misuse of the material.

The objective of the Department of Youth Resources and Sports (Department) is to achieve excellence in the field of Sports and Games. The Indira Gandhi Stadium at Kohima managed by the Department is functioning as Sports Academy for training in disciplines like Football, Taekwondo, Sepak Takraw, Archery *etc.* Audit of the accounts of the Director Youth Resource and Sports for the period from January to December 2017 was taken up during January 2018.

As per records, the Department had prepared the Detailed Project Report (DPR) for installation of Floodlights at Indira Gandhi Stadium (IGS), Kohima at a project cost of ₹ 6.85 crore under Special Plan Assistance (SPA) during 2013-14. The objective of installing flood lights was to improve the utility of stadium by increasing the number of matches to be played and to make it fit for national and international matches. Accordingly, the State Level Programme Implementation Committee (SLPIC) approved the project (June 2014). The Department received ₹ 3.20 crore<sup>30</sup> for the project and reported (December 2018) an expenditure of ₹ 2.65 crore (advance payment of ₹ 80 lakh and ₹ 1.85 crore for design, supply and installation including civil works and consultancy charges).

Scrutiny of records further revealed that the Department awarded (November 2014) the work of installation of flood light at IGS to the lowest bidder (C. Sekhose Company Kohima, Nagaland) on item rate basis at par with NPWD, Schedule of Rates 2013. As per clause 3 of the terms and condition of the contract, the work was to be completed within 24 months from the date of issue of the work order. No specific clause was incorporated in the terms and condition for advance payment to the contractor.

It was observed that the contractor was paid ₹ 2.54 crore (advance of ₹ 80 lakh and ₹ 1.74 crore<sup>31</sup>) which was inclusive of ₹ 76 lakh released by recording incorrect entries in the MB by the EE for supply of floodlights which had not been delivered at the spot. It was also observed that only 15 *per cent* of the work was completed (December 2018) even after expiry of 24 months from the stipulated date of completion (November 2016) whereas 79 *per cent* of the fund received by the Department was paid. Further, the advance payment of ₹ 80 lakh was irregularly made to the contractor without incorporating any clause in the contract by the EE, PWD, Youth Resource and Sports Division.

During two joint inspections by Audit alongwith the departmental officers conducted (January 2018 and December 2018) to ascertain the progress of the work, it was

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<sup>30</sup> SPA 2013-15 (₹ 1.90 crore), State plan-2015-17 (₹ 1.30 crore).

<sup>31</sup> Advance payment-₹ 80 lakh vide voucher No.03 dated 16/03/2016 cheque No.091449; ₹ 53.53 lakh vide voucher No.09 dated 14/03/2017 cheque No.356974-First RA bill and ₹ 1.20 crore vide voucher No.26 dated 26/04/2017 cheque No.542227-2<sup>nd</sup> RA bill.

observed that only three items of works (civil works for foundation, foundation bolts and supply of Hot dip Galvanised High Mast) valued at ₹ 98 lakh were executed as detailed in the Table:

**Table 1.4.1**

**Statement showing the details of works executed and payments released to the contractor**

*(Amount in ₹)*

| Sl. No       | Item of work as per DPR and Measurement Book   | Total number | Amount paid     | Item of work executed as seen during site inspection   | Amount admissible | Inadmissible payment |
|--------------|--|--------------|-----------------|--|-------------------|----------------------|
| 1            | Supply, Installation, Testing and Commissioning of civil foundation etc. complete                        | 4            | 2586156         | Foundation work completed  | 2586156           | 0                    |
| 2            | Supply, Installation, Testing and Commissioning of civil foundation bolts and plate etc. complete        | 4            | 1286133         | Foundation with 24 bolts and plate completed   | 1286133           | 0                    |
| 3            | Design and Supply, Installation, Testing and Commissioning of hot dip galvanized high mast etc. complete | 4            | 5921623         | Partial set of hot dip galvanized high mast delivered to the spot and lying as is where basis. | 5921623           | 0                    |
| 4            | Design and Supply, Installation, Testing and Commissioning of imported floodlights etc. complete         | 24           | 7584432         | No floodlights equipment's brought to the spot/stock   | 0                 | 7584432              |
| <b>Total</b> |  |              | <b>17378344</b> |  | <b>9793912</b>    | <b>7584432</b>       |

It can be seen from the details given in the table above that the floodlights for which payment of ₹ 76 lakh was made were actually not supplied and installed (December 2018) as also shown in the photographs below:

|   |  |   |
|---|--|---|
|  |  |  |
| <b>Base of the civil foundation</b>   | <b>Base of the civil foundation</b>  | <b>Hot dip Galvanised High Masts</b>  |
|  |  |  |
| <b>Foundation bolts with numbers and plate</b>                                      | <b>Base of the civil foundation</b>  | <b>Hot dip Galvanised High Mast</b>   |
| <b>(04 December 2018)</b>   |  |   |

Audit observed as under:

- Advance payment of ₹ 80 lakh was made without incorporating any clause for payment of advances in the contract.
- ₹ 76 lakh was paid by recording incorrect entries with regard to supply and installation of floodlights in the MB without actual delivery of the floodlight materials at site (as shown in Photographs above).
- The Department, therefore, had irregularly paid ₹ 1.56 crore in violation of the contractual provisions and Financial Rules.

Thus, despite making the payment of ₹ 2.54 crore to the contractor (unauthorized payment of advance of ₹ 80 lakh + excess payment of ₹ 76 lakh for purchase and installation of floodlights + ₹ 98 lakh for three items of work executed), the intended objective of improving the utility of the stadium was not achieved.

After the above lapses pointed out by Audit, the Department while accepting the facts, also stated (December 2018) that due to topographic hindrances and non-preparation of mandatory documentation, the materials could not be imported.

It is thus, recommended that on account of failure and lapses on the part of the EE concerned for not following the contractual norms and allowing irregular release of payment, a departmental investigation should be initiated for fixing responsibility of erring officials for making payment for the items of works which were not actually executed at ground level.

