

## Chapter-II Performance Audit

This Chapter presents the Performance Audits of 'Implementation of Public Distribution System under National Food Security Act, 2013' and 'Implementation of Rashtriya Madhyamik Shiksha Abhiyan'.

### Food, Civil Supplies and Consumer Affairs Department

#### 2.1 Implementation of Public Distribution System under National Food Security Act, 2013

##### *Executive Summary*

*Food security intervention by distributing subsidised foodgrains to eligible beneficiaries through Public Distribution System is one of the important interventions by both Central and State Governments in the social sector. To achieve this objective, National Food Security Act (NFSA), 2013 was enacted in September 2013 to provide wheat at subsidized prices of ₹ 2 per kg to eligible beneficiaries under two categories i.e. to Antyodaya Anna Yojana (AAY) Households and Priority Households. The Act came into effect in Rajasthan from 2 October 2013. Maximum ceiling of population coverage under NFSA, based on 'Households Consumption Expenditure Survey (2011-12) for each state was decided by the Government of India (GoI). The responsibility to identify the eligible beneficiaries vested with the State as per their own criteria. A Performance Audit of implementation of Public Distribution System under NFSA, 2013, conducted in seven test checked districts for the period from October 2013-March 2018 revealed following significant audit findings.*

*Government of Rajasthan (GoR) neither conducted any survey for identification of beneficiaries nor prescribed any rules and guidelines to implement the scheme. Further, it neither reviewed the eligibility of beneficiaries at regular intervals nor utilize the Bhamashah camps for doing so. As a result, GoR continued to have coverage in excess of what was prescribed by GoI for two years. Besides there were 65 lakh (47.10 per cent) bogus Ration Cards in the State as on March 2018. Despite this, Food, Civil Supplies & Consumer Affairs Department (FCS&CAD) did not organize any special drives to eliminate these bogus RCs.*

*No norms were prescribed for monitoring the quality of foodgrains and stack wise samples were not being collected from Food Corporation of India, wholesalers and Fair Price Shops (FPSs) for comparison. The viability of FPSs could not be ensured as 65 per cent of FPSs were earning a monthly income of less than ₹ 6,400. Further, no efforts were taken by FCS&CAD to distribute food coupons to 33,271 identified beneficiaries who were not able to collect foodgrains by visiting FPSs.*

*Computerization of the supply chain management process was not initiated despite availability of funds of ₹ 16.90 crore. As a result, there was no real time monitoring of allotment of wheat to Kraya Vikraya Sahakari Samitis/wholesalers, quantity available with them and supply to FPSs. Despite Aadhar/Bhamashah numbers being unique and distribution of wheat through Aadhar enabled Point of Sale was supposed to be fool proof, they were linked with multiple Ration Cards (RCs) leading to duplication and pilferage.*

*Control-checks necessary for an automated system with respect to feeding data on the PDS database were not adopted leading to errors in the data entered and reports hosted on the department's website.*

*State Food Commission was not made operational. Though District Grievance Redressal Officers were made functional from December 2017, no cases were found registered with them in the test checked districts. As a result, aggrieved persons had to move their cases before the court. State level Vigilance Committee (VC) was not formed. Further, though VCs were formed in 20 out of 33 districts (61 per cent), 178 out of 244 blocks (73 per cent) and 10,638 out of 26,303 FPSs (40 per cent), they were not functioning effectively.*

*These deficiencies coupled with ineffective grievance redressal mechanisms, lack of regular inspections, non-existent internal and social audit resulted in weaknesses in the Public Distribution System. GoR should take expedient measures to address all the deficiencies in order to streamline the PDS and to make it efficient and achieve food security in the state.*

### **2.1.1 Introduction**

To ensure food security, distribution of subsidized foodgrains to eligible beneficiaries through Public Distribution System<sup>1</sup> (PDS) is one of the most important interventions by both Central and State Governments in the social sector. It is one of the biggest contributors (53 per cent) to Government of India's (GoI) subsidy bill of ₹ 2.64 lakh crore (2017-18). GoI fulfills the objective of food security jointly with State Governments by distributing subsidized food to eligible beneficiaries through PDS. The Food Corporation of India (FCI) is the nodal agency at central level for procurement and transportation of foodgrains to its godowns situated in a State. GoI procures foodgrains from farmers at Minimum Support Price (MSP) and sells to the States at Central Issue Price (CIP) of ₹ 2 per kg. The difference between the MSP and the CIP is reimbursed to the FCI by the GoI as Food Subsidy.

Food, Civil Supplies & Consumer Affairs Department (FCS&CAD) of Government of Rajasthan (GoR) is responsible for lifting foodgrains from godowns of FCI and transporting it to each Fair Price Shop (FPS) across the State. Rajasthan State Food and Civil Supplies Corporation (RSFCSC), is the nodal agency for intermediate storage and transporting the foodgrains upto FPSs within the State. For implementation of the scheme, GoR is also required to formulate and implement foolproof arrangements for identifying the poor,

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<sup>1</sup> A network of Fair Price Shops, the last mile delivery points for distributing foodgrains. They function under the administrative control of Food, Civil Supplies & Consumer Affairs Department and are licensed & regulated under the PDS (Control) order, 2001.

issue Ration Cards (RCs), maintain database and implement the reforms in PDS in consonance with the National Food Security Act, 2013 (NFSA).

### 2.1.2 National Food Security Act, 2013 and PDS (Control) Orders

The Parliament enacted the National Food Security Act, 2013 in September 2013, which came into effect from 2 October 2013 in Rajasthan. The enactment marked a shift in the '*right to food*' as a legal right rather than just a general entitlement. The Act relies largely on the existing PDS to deliver foodgrains as legal entitlements to poor households. It also retained the earlier scheme of *Antyodaya Anna Yojana* (AAY launched in 2000) through which poorest segments of the population were eligible for 35 kgs of foodgrains at ₹ 1/kg. Other salient features of the Act are given in **Appendix 2.1**.

The Targeted Public Distribution System (TPDS) (Control) Order, 2015 was notified (20 March 2015) by GoI in order to bring the earlier PDS (Control) Order of 2001 in consonance with the NFSA. The new order contained revised provisions for identification of beneficiaries, transparency & accountability, grievance redressal mechanism and digitization of beneficiary, ration card & other database.

Under clause 3 of the TPDS (Control) Order, 2015, the maximum ceiling of percentage coverage of eligible households under the Priority Households<sup>2</sup> (PHHs) was specified as 69.09 *per cent* and 53 *per cent* to rural and urban areas of Rajasthan respectively. Accordingly, maximum 4.46 crore (3.56 crore rural and 0.90 crore urban) population of the State could be covered. The number of *Antyodaya* households was also fixed at a maximum of 9,32,100 families. It also fixed the ceiling of allotment of wheat to Rajasthan at 27.92 lakh MT.

The details of total allotment of wheat by GoI and off-take thereof by GoR during 2013-18 are given in **Table 1** below:

**Table 1**

**(Quantity in lakh MT)**

Year	Wheat allotment	Off-take of wheat by GoR	Un-lifted quantity out of the allotted quantity
2013-14 (From October 2013)	13.96	13.24	0.72
2014-15	27.92	27.67	0.25
2015-16	27.92	27.04	0.88
2016-17	27.92	25.73	2.19
2017-18	23.15	22.15	1.00
<b>Total</b>	<b>120.87</b>	<b>115.83</b>	<b>5.04</b>

*Source: Information provided by the Department*

<sup>2</sup> A category determined under NFSA, eligible to receive 5 kgs per person per month of foodgrains.

### **2.1.3 Organizational set-up**

Secretary, Food, Civil Supplies and Consumer Affairs Department (FCS&CAD), is the administrative head of the department, responsible for overseeing the activities of PDS at the Government level. The Secretary also acts as Commissioner, FCS&CAD and ex-officio Chairperson of RSFCSC. The Commissioner is assisted by Additional Food Commissioner (AFC), two Deputy Commissioners and one Assistant Commissioner in the Commissionerate and three General Managers in RSFCSC. At the District level, the scheme is implemented by the District Collectors (DCs) with the assistance of District Supply Officer (DSOs) and Manager, Civil Supplies (MCSs) of RSFCSC through a network of 26,303 FPSs (March 2018) spread across the State.

### **2.1.4 Audit Objectives**

The Objectives of the Performance Audit were to assess:

1. *Whether system for identification of different categories of beneficiaries and issue of ration cards were as per rules and was effective;*
2. *Whether management of foodgrains distribution was efficient and effective so as to ensure that all eligible households had access to foodgrains in time at prescribed rate, quality and quantity;*
3. *Whether reforms in TPDS as envisaged under NFSA were effectively implemented by the State Government; and*
4. *Whether the internal control systems for monitoring and grievance redressal was adequate and effective.*

### **2.1.5 Audit criteria**

The Performance Audit was conducted against the criteria derived from the following documents:

- NFS Act, 2013 and notifications issued by GoI from time to time and Supreme Court's orders, wherever applicable.
- Provisions of PDS (Control) Order, 2001 and TPDS (Control) Order 2015;
- Orders/Circulars/Notifications and Guiding principles issued by GoI for identification of beneficiaries and issuance of ration cards; and
- Annual Progress Reports and Data uploaded on the departmental web site ([www.food.raj.nic.in](http://www.food.raj.nic.in));

### **2.1.6 Audit Scope, Methodology and Sampling**

The Performance Audit was carried out during April-September 2018, covering the period from October 2013-March 2018. The test check of records of the offices of AFC, DSOs of FCS&CAD and Managing Director & MCSs

of RSFCSC was conducted. For test check, seven districts<sup>3</sup> taking one district from each administrative region of the state were selected by using simple random sampling method with size measure as total quantity of foodgrains allotted to districts during 2016-17. Further, 29 blocks<sup>4</sup> (two urban and two rural blocks from each selected district) were selected by using same method and size measure. In each selected ward/block, four FPSs were selected (total 114 FPSs) by using same method. In districts where wholesalers like *Kray Vikray Sahakari Samiti (KVSS)* were involved in transporting and supply of foodgrains to FPSs, they were also examined.

Data (dump data) of PDS for the period 2016-18 obtained from Department of Information Technology and Communication (DoIT) was also analysed in audit. Apart from these, joint inspection of FPSs was conducted with departmental officials. An entry conference with Secretary, FCS&CAD was held on 8 May 2018 to discuss the Audit objectives, Scope and Methodology with the department. The exit conference was held on 5 December 2018 and responses of the GoR have been taken into consideration while drafting the report.

## ***Audit Findings***

***Audit Objective 1: Whether system for identification of different categories of beneficiaries and issue of ration cards were as per rules and was effective.***

### ***2.1.7 Identification of Beneficiaries***

#### ***2.1.7.1 Survey for identification of Priority Households (PHH) not conducted***

Post implementation of NFSA, GoI froze the pre-existing figures of *Antyodaya Anna Yojana*<sup>5</sup> households in each state and re-emphasized its commitment to safeguard the entitlement of this category at 35 kg of foodgrains per household each month. In Rajasthan also, the existing 9.32 lakh AAY households were allowed to be carried forward as AAY upon implementation of NFSA. GoI also fixed the total population to be covered under PHH in Rajasthan at 4.46 crore (3.56 crore rural and 0.90 crore urban). In order to identify beneficiaries, GoR had to undertake the process of identification of beneficiaries as per Section 10(1) (b) of NFSA by July 2014. Clause 3 (9) of TPDS (Control) Order, 2015 envisaged that the State Government shall use the list of persons as compiled during Socio Economic Caste Census (SECC)<sup>6</sup> or any other authentic source of data to cross check and verify the list of eligible households and their members.

<sup>3</sup> Ajmer, Alwar, Baran, Bharatpur, Churu, Jodhpur and Udaipur.

<sup>4</sup> Kishanganj block in Baran district was also selected to cover tribal population.

<sup>5</sup> Antyodaya Anna Yojana is a GoI sponsored PDS scheme launched by GoR on 25 December 2000 to provide highly subsidised food to poorest families.

<sup>6</sup> Using automatic exclusion/inclusion criteria and deprivation criteria. Ranking of households under SECC was made on the basis of different parameters related to income i.e. salaried job, income tax payer, monthly income less than ₹ 5,000, between ₹ 5,000 and ₹ 10,000, more than ₹ 10,000.

It was observed that a fresh survey was not conducted for identification of beneficiaries under PHH category. In the absence of any fresh survey and failure to use the available SECC data based on the census conducted by GoI during 2011, resulted in the list of PHHs being prepared by merely subsuming all categories of beneficiaries entitled for PDS under different schemes/categories existing prior to launching of NFSA. This included classifications of beneficiaries under Below Poverty Line (BPL) category (18,27,152 families), Below Poverty Line (State) category (SBPL)<sup>7</sup> (11,24,245 families), Above Poverty Line category (APL) (1,07,96,720 families) and Annapurna<sup>8</sup> (1,05,293 families). This resulted in GoR including 5.16 crore population (September 2013) under PHH which exceeded the ceiling of 4.46 crore set by GoI by 69.54 lakh.

Failure to conduct the survey and issue detailed guidelines and methodology resulted in GoR taking more than one year i.e. till October 2015 to eliminate the excess coverage and reduce beneficiaries to the ceiling level fixed by GoI.

Audit also observed that the average distribution of wheat to rural PHHs in Ajmer district reduced to 2.26 to 4.70 kgs in place of entitlement of 5 kgs per person as a result of not reducing the number of PHHs beneficiaries for two years (October 2013 to October 2015).

GoR stated (December 2018) that survey was not conducted in order to implement the NFSA on time in the state. In order to tackle the resultant excess, it was decided to verify the list of beneficiaries in the *Bhamashah*<sup>9</sup> camps. Further, SECC data could not be utilized as it was not available at that time and it did not have income related classification. Lastly, the list of beneficiaries was also shared publicly, objections were received and the list was refined accordingly. The reply is not tenable as the list of beneficiaries was neither reviewed regularly nor verified in the *Bhamashah* camps as pointed out in **Paragraph 2.1.7.4**. Moreover, the Principal Secretary also instructed in January 2015 to utilize SECC data for deciding inclusion and exclusion under NFSA.

#### **2.1.7.2 Non preparation of guidelines for identification of Priority Households (PHHs)**

Section 40 (1) of NFSA stipulated that the State Government may, by notification make rules to carry out the provisions of the Act and Section 40 (2) (a) *ibid* also stipulated that guidelines be prepared for identification of

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<sup>7</sup> State Below Poverty Line category was formed by the GoR for accommodating those families who lost their BPL status in BPL survey conducted by GoI in 2002.

<sup>8</sup> The Annapurna Scheme aims at providing food security to meet the requirement of those senior citizens who though eligible have remained uncovered under the National Old Age Pension Scheme.

<sup>9</sup> *Bhamashah Yojana* was introduced by GoR in 2014 for financial empowerment of women and for unified direct benefits transfer in a transparent manner. Under this scheme, a unique *Bhamashah* ID number was given to women head of household and all the departments had to link their welfare scheme database (PDS database in this case) with *Bhamashah* data hub.

PHH as laid down under Section 10(1) of NFSA. The rules and guidelines were to be laid before the State Legislature.

It was observed that no such rules and guidelines were prepared and laid before the State Legislature by GoR in order to implement the provisions of the Act. However, GoR issued (July 2014) a comprehensive guidelines to rectify the errors occurred during preparation of list of beneficiaries and RCs thereof.

GoR stated (December 2018) that the task force<sup>10</sup> was constituted for deciding inclusion/exclusion categories through which categories of beneficiaries were reviewed regularly and new categories were included from time to time. The fact remains that GoR neither prepared detailed rules/guidelines for implementation of PDS under NFSA nor adopted guidelines issued by Chief Secretary.

#### ***2.1.7.3 Frequent changes in exclusion-inclusion criteria and lack of mechanism to verify beneficiaries against these criteria***

As per section 10 of NFSA, the State Government was required to prepare guidelines and identify priority households within the number of persons determined under NFSA. GoR initially finalized (August 2013) 27 and 26 categories for inclusion and seven and five categories for exclusion in urban and rural area respectively. Thereafter in November 2015, 13 new categories were identified for inclusion of beneficiaries in urban and rural areas. Of this, nine categories were deleted in January 2016 through a notification. Further, seven categories were added in April 2018, out of which three categories had already been included in November 2015 and deleted in January 2016. The list of inclusion-exclusion categories as on August 2013 are given in ***Appendix 2.2***. The reasons for frequent changes of inclusion and exclusion categories were not found on record.

GoR accepted the facts and stated (December 2018) that the reason for initially including and later excluding categories was that it was leading to exceeding of the ceiling prescribed by GoI. The reply is not acceptable as the categories included (in November 2015) and later excluded formed only a minor proportion and they belonged to socio-economically weaker sections as evidenced by the fact that the three categories were added again by GoR in April 2018.

#### ***2.1.7.4 No follow-up on State Government's directions***

NFSA defines the joint responsibility of the Centre and States/UTs. While the Centre is responsible for allocation, transportation and delivery of required food-grains to States/UTs, the States/UTs are responsible for effective implementation of the Act, which inter-alia includes identification of eligible households, issuing RCs to them, distribution of food-grains entitlements to eligible households through FPSs.

<sup>10</sup> Task force was constituted under chairmanship of Chief Secretary, GoR to identify inclusion and exclusion categories under NFSA.

Since the NFSA marks a paradigm shift in the approach to food security from a welfare to a rights based approach, the implementation and execution of a well-planned process for accurate identification of legitimate and eligible beneficiaries forms the core element of a successful and fair PDS. Following the transformative agenda of the NFSA, the GoR had expeditiously issued<sup>11</sup>, at the highest bureaucratic level of the State viz. the Chief Secretary<sup>12</sup>, a Circular in July 2014 in the form of an exhaustive advisory/executive order for identification of the beneficiary. The GoR circular consisted of 15 point Guidelines and 12 Annexures for compliance by the Principal Secretary and other functionaries heading the respective State departments in charge of the implementation of the specific scheme.

This circular served as a detailed template and listed *inter alia* the following crucial objectives, features and aspects of implementation of the PDS and essential direct benefit transfer procedures.

A single-point, one-time survey for selection of beneficiaries was advised (point no. 7) for correct identification of eligible beneficiaries and rectifying defects that could have crept in during the past surveys. It also aimed at avoiding repeated surveys for verification of beneficiary particulars and criteria under the various schemes that have been or will be launched in the future. These aims were to be achieved through a series of camps that were to be set up for supervised, public and one-time identification of eligible beneficiaries and for one-point of service (Annexure 1 of the Circular *ibid*). Appropriate directions were to be issued by the FCS&CAD for implementing the above points of the circular. Scrutiny of records revealed the following:

**(i) Failure to use Camps for Beneficiary Verification**

The GoR circular also required that the FCS&CAD officers would compulsorily attend these camps to verify the eligibility of beneficiaries under NFSA. Thus it was for the formations subordinate to the State Government to take the circular forward for its effective implementation.

It was observed that there were serious lacunae, omissions and non-compliance with the Act and GoR guidelines. While the Guidelines and the point-wise directions in it issued by the GoR at the apex level had established a sound framework, no further operational order or enabling actions had been

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<sup>11</sup> The GoR order, in fact anticipated many of the salient features that were subsequently referred in the TPDS (Control Order) 2015. The clause 3 (10) of *ibid* order provides that the State Government shall prescribe the detailed procedure for finalisation of the list of eligible households covering, *inter alia*, aspects like the process of drawing up of draft list, putting the draft list in the public domain including reading out of the list in meetings of the *Gram Sabha* or equivalent body in urban areas, inviting objections, disposal of objections, appeals and so on.

<sup>12</sup> Point 1 to 3 of GoR circular (2014) states that, in 2008, the State of Rajasthan had introduced comprehensive procedures and processes for effecting an error-free data hub and thereby a transparent, fool-proof 'financial inclusion' as well as speedy delivery of benefits to legitimate beneficiaries, for use in various welfare schemes in the State. However no further action was taken to execute the provisions under this scheme during the intervening years upto 2014. The GoR circular of 2014 was issued to reiterate and update the provisions of the 2008 scheme and to lay down the detailed procedures for fool-proof implementation of the NFSA 2013.



issued or undertaken for effectively propagating them at the State, district and *panchayat* levels.

No further follow-up was taken in pursuit of the intent of the state Government. No action also is seen to have been taken on the instructions for beneficiary authentication. There appears to be a perfunctory approach on the part of the FCS&CAD in the implementation of the beneficiary identification programme.

**(ii) Non-verification of NFSA beneficiaries:**

As per clause 3 (13) of the subsequent TPDS (Control) Order, 2015, annual review for weeding out ineligible beneficiaries and for inclusion of fresh eligible beneficiaries was required to be conducted in every district. The verification of beneficiaries was also required to be done as per procedure laid down in Chief Secretary's circular.

It was observed that in five of the seven test checked districts<sup>13</sup>, only one review was conducted in each district during four years (January 2015 to July 2018) as against prescribed annual review. In other two districts of Bharatpur and Udaipur, the information was not furnished. Further, the verification of NFSA beneficiaries was also not done in the 9,286 *Bhamashah* camps organized upto December 2014 during which 1.50 crore beneficiaries were enrolled for the scheme.

GoR stated (December 2018) that though the list of beneficiaries was not verified in the *Bhamashah* camps, the department had weeded out 79.06 lakh beneficiaries based on physical verification carried out by DSOs. It further stated that village-wise revenue campaigns were organized from time to time wherein the name of deprived beneficiaries were included and non-entitled beneficiaries were excluded.

The fact remains that the department failed to utilize the opportunity of *Bhamashah* camps to verify the eligibility of 1.50 crore beneficiaries and to conduct a comprehensive annual review based on socio-economic parameters to weed out the ineligible beneficiaries. The GoR circular issued (July 2014) was exhaustive and comprehensive in nature and included controls that covered all the principal risks and weaknesses arising in beneficiary identification processes. Had these been complied with the FCS&CAD previous lapses in the identification of beneficiaries, preparation and digitization of RCs could have been rectified and fresh errors minimised. The measures contained in the circular were crucial for establishing a fool proof system for identification of beneficiaries and inclusion of legitimate beneficiaries and exclusion of ineligible beneficiaries. Thus, non-adherence to the prescribed procedure stipulated vide guidelines issued (July 2014) led to large scale failure in beneficiary screening in PDS.

The State Government and the Department concerned should take concrete steps to ensure that the controls prescribed in the NFSA and guidelines are complied with diligently on priority basis.

<sup>13</sup> Ajmer, Alwar, Baran, Churu and Jodhpur.

### 2.1.8 Preparation and issue of Ration Cards

The GoR circular (point no. 6) provided for linking of various cards including Ration Cards meant for food distribution under the PDS and to correct the errors already noted in the identification of beneficiaries among the RCs issued in 2013-2014. The correction of these errors was stated to be an indispensable objective behind the issue of the GoR circular. Point 12 laid special emphasis on the procedure for rectification of errors in the RCs prepared under the NFSA during 2013 and linking them with those already validated under the Bhamashah eligibility identification procedure.

Point 9 and 10 of the GoR circular emphasised the importance of the identity of the authorities in charge of the identification of the beneficiaries so that responsibility can be easily attributed at any later date. The minimum number and designations of authorised personnel who would compulsorily be in charge of the beneficiary identification was also stipulated in the circular. Their full names should be inscribed on the seal used for the beneficiary verification processes. The purpose was to capture all important data including biometric details, photographs and other details listed in Annexure 7 of the circular. Point 15 made it mandatory that suitable action should be taken against any officers/employees who are found responsible for any mistake/error in the data captured and entered by them.

Further, as per Clause 4 of TPDS (Control) Order, 2015, it was the responsibility of GoR to prepare and issue Ration Cards (RCs) to eligible households, maintain database, review the list and monitor its implementation. It also provided that GoR shall endeavor to eliminate bogus or ineligible RCs as a continuous exercise. For this, an annual special drive was to be organized before the end of every financial year.

The above controls were not complied with resulting in gravely undermining the process of beneficiary selection and in the following audit findings. The department lost out on an opportunity to lay a strong foundation for the establishment of a foolproof system of beneficiary identification.

#### 2.1.8.1 Existence of Bogus Ration Cards

A comparison of family data (extrapolated for 2017) as per Census-2011 with RCs existing in the State (March 2018) is given in the **Table 2** below:

**Table 2** (in crore)

Population as per census 2011	Families in 2011	Average member in a family (Col1/Col2)	Approximate population in the year 2017 <sup>14</sup>	Approximate no of families in 2018 taking 5.39 members (col4/col3) as family size	Total RC in the State as on 15 March 2018	Probable Bogus RC in the State (Col6-Col5)
1	2	3	4	5	6	7
6.85	1.27	5.39	7.45	1.38	2.03	0.65 (47.10 per cent)

*Source: Information provided by the Department.*

<sup>14</sup> Based on Report of the Technical Group constituted by the National Commission on population projection for India and State 2001-2026 (Revised December 2006).

It can be seen from the above table that there were estimated 0.65 crore (47.10 *per cent*) bogus RCs existing in the State as on March 2018. The aforesaid figure of bogus RCs was calculated conservatively on the assumption that every family in the State was provided RCs irrespective of their status of coverage under NFSA. However, given the fact that a large number of families did not have RCs, the proportion of bogus RCs would be still significantly higher than what has been estimated (0.65 crore).

The FCS&CAD carried out an exercise (April 2016) wherein about 39.32 *per cent* bogus RCs were estimated in the State. As per department's own estimate, the figures increased by 50 *per cent* in seven districts<sup>15</sup>. Further, in some blocks the percentage of RCs issued in 2015 were as high<sup>16</sup> as 234-283 *per cent* of the total population of the blocks. On the other hand, in few blocks the total number of RCs issued in comparison to population was very low<sup>17</sup> at 12-17 *per cent*.

This indicates that in some blocks/wards, excess number of RCs were issued whereas in some blocks /wards RCs were not distributed to the majority of the population.

During 2014-18, National Informatics Centre (NIC) identified 14.83 lakh bogus RCs through '*organic de-duplication process*' at backend by matching details of pan card, Aadhar, voter ID, name, father name, mother name etc. It also pointed out in its report, there could be more than 42.29 lakh duplicate RCs if database of RCs were compared with census family data. Further, Principal Secretary, FCS&CAD while expressing his serious concerns about existence of bogus RCs also directed (March 2016) all District Collectors to undertake exercise for de-duplication of bogus RCs floating in their districts. Despite this, no special drive was conducted in the test checked districts except for cancellation of 14.83 lakh duplicate RCs identified by NIC through organic de-duplication process.

GoR accepted the facts and stated (December 2018) that after the introduction of e-KYC facilities in Point of Sale (PoS) machines and digitization of RCs, the preparation of new bogus RCs would be effectively prevented. In addition, instructions were also being issued to DSOs to identify and weed out duplicate and bogus RCs. However, the fact remained that the department failed to take effective measures to weed out existing bogus RCs. Even the detailed guidelines stipulated for screening of beneficiaries during *Bhamashah* camps and through stipulated annual review as prescribed in TPDS (Control) Order were not followed by the Department.

<sup>15</sup> Ajmer (58.06 *per cent*), Dholpur (55.30 *per cent*), Chittorgarh (55.01 *per cent*), Jhunjhunu (51.97 *per cent*), Jhalawar (51.85 *per cent*), Sriganganagar (51.65 *per cent*) and Sikar (50.73 *per cent*).

<sup>16</sup> 252.48 *per cent* (urban Bikaner), 238.55 *per cent* (Rajgarh- Churu), 258.62 *per cent* (Sadulsahar- Sriganganagar), 233.75 *per cent* (Mundva- Nagaur), 282.90 *per cent* (Niwai-Tonk).

<sup>17</sup> Kaman- Bharatpur (13.60 *per cent*), Bayana - Bharatpur (17.45 *per cent*), Gangapur – Bhilwara (16.38 *per cent*), Keshorai Patan - Bundi (12.38 *per cent*), Todabhim-Karauli (12.31 *per cent*) and Shrimadhampur - Sikar (14.49 *per cent*).

The noncompliance of the controls and best practices in the GoR circular and the TPDS (Control) Order resulted also in poor accountability and inability to identify the officers and employees who were responsible for the bogus RCs and thereby establish deterrent action against the defect in the system. The State Government should ensure a foolproof identification by better implementation of controls.

#### ***2.1.8.2 Lack of follow up action by FCS&CAD on suspected RCs***

Deputy Director, RajCOMP Info Services Ltd. (RISL) Rajasthan, Jaipur submitted (October 2017) to Additional Food Commissioner (AFC), FCS&CAD a list of 41 RCs having 26 to 83 members in each RC and requested to investigate the matter. However, it was observed that AFC, FCS&CAD did not take measures to investigate the issue and take action against suspected RC holders. Therefore, FCS&CAD failed to eliminate bogus RCs and duly initiate corrective measures in the form of special drives despite the irregularities being brought to its notice in October 2017 by DoIT. GoR accepted the facts and stated (December 2018) that reports were being obtained from DSOs and instructions were issued to verify the identified cases through enforcement staff and for taking necessary action.

#### ***2.1.8.3 RCs not issued in the name of woman head of household***

Section 13 of the Act provided that the eldest woman who is not less than 18 years of age shall be head of the household for the purpose of issuing of RC.

It was observed that the department did not take any measure to implement this provision. There were only 20.79 lakh out of 2.03 crore RCs, which were issued in the name of eldest woman only because of natural reasons that there were no eldest male member in the family. Further, no periodical review was done to incorporate the female member as a head of household.

GoR while accepting the facts stated (December 2018) that wide publicity would be given through social audit campaigns to make RCs in the name of the eldest woman head of the household. Henceforth new RCs are also going to be issued in the name of woman head of the households.

#### ***2.1.8.4 Non-realisation of cost of application forms and issue of RCs to APL families and Liquidated damages***

Principal Secretary, FCS&CAD issued (July 2012) Administrative and Financial sanction of ₹ 43.90 crore for preparation and issue of RCs under New Ration Card Campaign-2012. The DSOs concerned executed agreements with the firms for digitization of beneficiary data base, preparation of digital RCs and preparation of other associate reports by September 2014, failing which Liquidated Damage (LD) at a rate of ₹ 1 per RC per week subject to the maximum of ₹ 5 per RC was to be recovered. In addition, the cost of application forms at ₹ 1 per form and the cost of issuing RCs to APL beneficiaries at ₹ 10 per RC were also to be recovered by enumerators/Sub Divisional Officers/Block Development Officers. Scrutiny of the records of

DSOs and information collected from AFC, FCS&CAD, revealed the following:

(a) In 23 districts, a total of 1.71 crore forms were distributed to the beneficiaries and an amount of ₹ 1.71 crore at the rate of ₹ 1 per form was to be realized. But only ₹ 38.83 lakh was realized by the DSOs and remaining ₹ 1.32 crore was yet to be received from SDOs/BDOs/Enumerators concerned (December 2018).

(b) In 18 districts, 73.22 lakh RCs were distributed to APL beneficiaries and an amount of ₹ 7.32 crore was to be realized from beneficiaries by SDO/BDO/Enumerators and deposited to DSO concerned. However, only ₹ 95.28 lakh was received by DSOs and remaining ₹ 6.37 crore was yet to be received from concerned SDOs/BDOs/Enumerators (December 2018).

(c) In seven test checked districts, the firms supplied only 40,52,358 RCs as against ordered quantity of 49,75,231 RCs upto stipulated date i.e. 30 September 2014 and remaining 9.23 lakhs RCs (18.55 per cent) were either not supplied or supplied belatedly. However, DSOs concerned recovered only ₹ 4.18 lakh as against ₹ 46.14 lakh towards the LD and balance amount of ₹ 41.96 lakh was not recovered as of December 2018.

(d) In five districts Ajmer, Jaipur-I, Pali, Tonk and Udaipur, total 31.34 lakh RCs were prepared by the firms, of which 5.10 lakh RCs were not issued (September 2018) and lying with the concerned DSOs. No reasons were found on record for non-distribution of aforesaid RCs. Thus, an expenditure ₹ 70.78 lakh proved wasteful on preparation of these RCs.

GoR while accepting the facts stated (December 2018) that letters have been issued to all DSOs for taking action and to report in this regard. It was also stated that efforts were being made to recover outstanding amount from urban local bodies/*Panchayat Samitis*.

***Audit Objective 2: Whether management of foodgrains distribution was efficient and effective so as to ensure that all eligible households had access to foodgrains in time at prescribed rate, quality and quantity.***

### ***2.1.9 Stock management, transportation, quality, monitoring, supply to FPSs and distribution to beneficiaries***

#### ***2.1.9.1 Non-accounting/non-disposal of unutilized wheat of pre NFSA schemes***

Before commencement of the NFSA in the State, wheat was being distributed to entitled beneficiaries at different rates as per different schemes prevailing at that time like *Annapurna*, BPL and APL. On commencement of NFSA w.e.f October 2013, all earlier schemes were closed and issue price of wheat was fixed at ₹ 2 per kg for all beneficiaries. By September 2013, undistributed stock of wheat from old schemes was lying in stock with *Kray Vikray*

*Sahakari Samitis*<sup>18</sup> (KVSSs) in each district. AFC, FCS&CAD directed (October 2013) all DSOs to send details of unutilized wheat lying with them of earlier schemes.

Scrutiny of the records of Additional Food Commissioner (AFC), FCS&CAD revealed that only 13 DSOs sent the requisite information about availability of 3,739.8 MT wheat with them by the end of September 2013. DSOs of another 20 districts failed to send information about the pre-NFSA stock available with them. After this, FCS&CAD did not take any steps to follow up on the stocks available and their disposal for three years.

Thereafter only in October 2017 Principal Secretary, Administrative Reforms Department issued directions for constitution of a committee at district level to examine the quality of wheat and auction it for cattle feed in case it was not found fit for human consumption. As a result of delay in taking steps for disposal, a large quantity of wheat was still lying undisposed, not accounted for by the DSOs or got damaged during the storage, the specific instances are listed below:

(i) In test checked district of Ajmer, DSO intimated (March 2015) to AFC, FCS&CAD that 5,570.80 quintals of pre-NFSA wheat was available in the stock of KVSSs. Only in November 2017, after a lapse of two years, the block level committees were appointed by DSO-I, Ajmer to examine the quality of only 1,534.32 quintal of wheat against the availability of 5,570.80 quintals of pre-NFSA wheat.

On being enquired about the reasons for not examining the rest of the quantity of wheat, DSO, Ajmer replied (June 2018) that the wheat was distributed under NFSA as the sale price of both schemes was same. However, DSO, Ajmer did not furnish any evidence in support of distribution of this wheat through FPSs. With regard to the 1,534.32 quintal of wheat examined by the committee, it was replied that the wheat was lying in stock and action for disposal of it was under process (December 2018).

Thus, 1,534.32 quintal of pre-NFSA wheat was still lying undistributed and the fate of another 4,036.48 quintal pre-NFSA wheat was not known.

(ii) General Manager, KVSS Alwar intimated (November 2013) DSO Alwar that 3,769.22 quintal wheat pertaining to earlier schemes was available with them and sought further direction for disposal of this wheat. However, no action was initiated by the DSO, Alwar for disposal of this wheat (December 2018). Thus 3,769.22 quintal wheat was lying undisposed.

In KVSS, Kherliganj, the pre-NFSA stock of wheat available was 563.10 quintal as on October 2013 and it was 46.40 quintal as on June 2018. However, no details regarding the remaining wheat (516.70 quintals) was available in order to ascertain its disposal.

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<sup>18</sup> A registered society engaged in transportation, intermediate storage and distribution of food grains to FPS.

(iii) A committee was appointed by District Collector, Bharatpur for examining the quantity and quality of wheat available with *Mahila Bahu-uddheshiya Sahakari Samiti*<sup>19</sup> (MBSS), Jurhara & Kumher, and KVSS-Bayana. The quality of wheat available (1343.65 quintal) with MBSS, Jurhara was examined (December 2017) by the committee and it was not found suitable for human consumption but suitable for cattle feed. Accordingly, the wheat was auctioned at ₹ 1,060 per quintal in an open bid on 16 March 2018 i.e. ₹ 290 per quintal less than MSP<sup>20</sup>. This was due to lack of timely decision (more than four years delay) by the department in accounting and distributing pre-NFSA wheat through NFSA channel.

In KVSS, Bayana 416.65 quintal of wheat was available, of which, 155 quintal wheat was shown as transferred into NFSA and was distributed in the month of October 2013. However, evidence for distribution of remaining 261.65 quintal wheat was not furnished to Audit. In MBSS, Kumher, 894.29 quintal wheat was shown as distributed, but no evidence of distribution was provided.

Thus, FCS&CAD had no information from 20 districts on the fate of pre-NFSA stock of wheat available with them and also did not take proactive and timely measures in 13 other districts to account for and its proper disposal. As a result, 5,349.94 quintal<sup>21</sup> wheat was lying undisposed in KVSSs of two test checked districts (Ajmer and Alwar). Further, the distribution of another 5,709.12 quintals<sup>22</sup> was not verifiable in three test checked districts (Ajmer, Alwar and Bharatpur).

GoR stated (December 2018) that report was being called for from DSOs regarding taking action through the constituted committee at district level and further action would be taken on the basis of report.

### 2.1.9.2 Short accounting of wheat due to irregularities in stock registers

RSFCSC was the coordinating agency for off-take of wheat from FCI godowns by KVSSs. After receiving district-wise and KVSS-wise allocation from office of District Supply Officer (DSO), Vigilance Inspector of RSFCSC enters the vehicle details, quantity lifted etc., in off-take register maintained for each KVSS and issues a delivery slip to the representative of KVSS who also acknowledges slip by appending his signature on it. The quantity lifted by each KVSS/wholesalers reaches its godown and gets recorded in its stock register. Similarly, the stock of wheat distributed to Fair Price Shops (FPSs) from KVSS/wholesalers should be recorded in the distribution register. All these statistics are consolidated and sent as Monthly Progress Report to Manager Civil Supplies (MCS) of RSFCSC who in turn forwards it to DSO for monitoring. The wholesaler submits transportation bill to DSO for the quantity of wheat transported from FCI to FPS after getting it verified from MCS.

<sup>19</sup> A cooperative society involved in transportation of foodgrains to FPSs.

<sup>20</sup> In 2013-14 MSP of wheat was ₹ 1,350 per quintal.

<sup>21</sup> 1,534.32 (Ajmer) +3,815.62 (Alwar) =5,349.94 quintals.

<sup>22</sup> 4,036.48 (Ajmer) +516.70 (Alwar) +261.65 (Bayana-Bharatpur) +894.29 (Kumher-Bharatpur) = 5,709.12 quintals.

Scrutiny (May-September 2018) of stock registers, transportation bills, off-take register and distribution registers maintained by KVSS/ MCS, RSFCSC of the test checked districts revealed the following:

(i) In nine KVSSs of two test checked districts (Jodhpur and Udaipur), during 2013-18 there were differences between the quantity shown in off-take register maintained for each KVSS by RSFCSC and corresponding entries made in the stock register of KVSSs as receipt. The consolidated quantity of wheat lifted from FCI in 67 such cases was 1,20,888.92 quintal as per off-take register but only 1,08,392.39 quintal wheat was accounted for in the stock register. By doing so these KVSSs short accounted for 12,496.53 quintal of wheat in their stock registers. The possibility of pilferage of the less entered quantity of wheat in stock registers could not be ruled out and the matter needs to be examined at departmental level.

(ii) In four test checked KVSSs (out of 19 KVSSs) of Alwar, Bharatpur and Churu districts, the closing balances of stock register on a day was not tallied with the actual balances after adjusting the quantity received/distributed. In seven such instances, lesser closing balances of stock than actuals were carried forwarded to next day as opening balance. The consolidated quantity of wheat short accounted for in the stock was 1,808.43 quintal and possibilities of pilferages of this quantity cannot be ruled out.

(iii) In Bharatpur district, against a quantity of 8,423.85 quintal of wheat shown as off-take in the delivery slip issued by Vigilance Inspector of RSFCSC, only 7,007.56 quintal of wheat was entered in the stock register of three KVSSs (six cases) as receipt. Resultantly, 1,416.29 quintal of wheat was not depicted in stock registers of KVSSs. Thus, the possibility of pilferage of 1,416.29 quintal of wheat could not be ruled out.

(iv) In KVSS, Rajgarh (Alwar district), old stocks of wheat pertaining to *Annapurna* (132.35 quintal), BPL (140.11 quintal) and AAY (889.04 quintal) categories was shown as transferred to NFSA, SBPL/BPL categories respectively in November 2013. However, the corresponding entries of receipt of wheat were not made in the stock registers of two respective categories (NFSA & SBPL/BPL) to which they were transferred. Further, 140.11 quintal of wheat of earlier BPL was shown as closing balance in November 2013, but not carried forward to December 2013. Thus, possibility of pilferage of 1,161.50 quintal of wheat could not be ruled out.

(v) In Bharatpur district, work of transportation of three KVSSs was discontinued (September 2017) and 1,007.94 quintal of wheat was lying undistributed as closing balance with them. Accordingly, undistributed quantities of wheat were supposed to be taken over from those KVSSs by RSFCSC. It was observed that out of 1,007.94 quintal, only 418.13 quintal of wheat was surrendered to RSFCSC and remaining 589.81 quintal<sup>23</sup> of wheat was not transferred back to RSFCSC even after lapse of 10 months (July 2018) of withdrawing the responsibility for distribution of wheat from these

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<sup>23</sup> Kaman: 9.38 quintal (30.09.2017); Kumher: 264.05 quintal (31.03.2017) and Nadbai: 316.38 quintal (30.09.2017).



KVSSs. MCS Bharatpur in case of KVSS Nadbai, stated (July 2018) that the balance wheat would be deposited at the earliest.

Thus, there was short accounting and possible pilferage of 17,472.56 quintals wheat valuing ₹ 2.66 crore<sup>24</sup> due to different irregularities committed in various KVSSs under the control of RSFCSC is indicative of the fact that monitoring by RSFCSC over the KVSSs was not effective.

GoR stated (December 2018) that replies were being sought from Managers of RSFCSC concerned.

### ***2.1.9.3 Quality of wheat not being checked at the stage of lifting, transportation and distribution***

One of the primary objectives of PDS is that the foodgrains distributed to consumers should be of Fair Standard Quality<sup>25</sup> and fit for human consumption. As per Annexure 4(7) of PDS (Control) Order, 2001 and clause 7 (6) of TPDS (Control) Order 2015, the representatives of the State and FCI should conduct joint inspection of the stock intended for PDS to ensure that the quality of foodgrains conformed to the prescribed quality specification. Clause 7 (7) of TPDS (Control) Order, 2015 further extends the responsibility upon the state agency (RSFCSC) to draw stack wise sample for display at FPSs and to keep one duplicate sample with them for future reference. Separately, samples were also to be drawn by Enforcement Inspectors/ Enforcement Officers from the wholesaler's godowns and FPSs to adjudge the quality of foodgrains.

It was observed in Audit that there were no detailed instructions issued to monitor the quality of foodgrains. Further there were no targets set by GoR for taking samples from FCI godowns, wholesalers and FPSs. In the absence of such instructions, stack wise samples of wheat were not being collected from FCI godowns and wholesalers' godowns and FPSs jointly by representatives of RSFCSC and FCS&CAD. DSOs of test checked districts confirmed that no instructions for taking samples were given by FCS&CAD and no targets for taking samples by EO/EIs were also prescribed.

GoR stated (December 2018) that the procurement of wheat was carried out by FCI in the state which ensures quality while procuring the wheat. It was also stated that RSFCSC, being the nodal agency for lifting and transportation of wheat has issued guidelines/instructions (March 2015) for monitoring quality and carry out joint inspection by representatives of RSFCSC and FCI for quality of wheat. It was also stated that stack-wise sample of wheat were collected and displayed at FPSs.

During joint inspection of 114 FPSs by Audit along with departmental officials, sample of wheat was not found displayed in any of the FPS

<sup>24</sup> ₹ 1,525 per quintal as per MSP 2016-17.

<sup>25</sup> Wheat should be dried mature grains having natural size, shape, colour, luster and free from obnoxious smell, admixture of deleterious substances including toxic weed seeds. Stocks containing moisture between 12 per cent and 14 per cent were to be discounted at full value and in excess of 14 per cent were to be rejected.

surveyed. As a result, it could not be ensured whether the quality of wheat being currently distributed was the same as that was received from the FCI godowns. Further, 17 FPS dealers stated that sometimes, in addition to machine stitched bags, hand stitched bags were also delivered to them by the wholesaler, in which dust and pebbles were found in excess quantity.

Therefore, quality of wheat was not checked at any stage of distribution despite high probability of replacing of wheat by the inferior quality during transportation and storage. Thus, the distribution of wheat of fair standard quality could not be assured.

#### **2.1.9.4 Irregularities in transportation of foodgrains**

RSFCSC was responsible for transportation of wheat to the door step of FPSs as per allotment. The corporation deposits advance payment to FCI for lifting of foodgrains for distribution by FPSs. The cost on the basis of Central Issue Price of wheat was to be collected from FPS dealers by RSFCSC at the time of supply of wheat after adjusting commission payable to FPS dealer.

Scrutiny of records of DSOs of Baran and Jodhpur districts revealed that ₹ 3.49 crore<sup>26</sup> was outstanding against FPSs dealers on account of cost of Central Issue Price of wheat supplied during October 2016 to March 2018. However, RSFCSC did not take action to recover dues and continued to supply wheat to the FPSs.

GoR stated (December 2018) that ₹ 0.26 crore and ₹ 1.00 crore have been recovered out of ₹ 1.17 crore and ₹ 2.32 crore by Manager Civil Supplies Baran and Jodhpur respectively and remaining amount would be recovered shortly.

#### **2.1.9.5 Irregularities noticed in management of Fair Price Shops**

FPSs form the last mile delivery points of the PDS network. They can be owned privately by individuals or cooperative societies or by *Gram Panchayats*. A network of 26,303 FPSs are licensed under the PDS (Control) Order, 2001 to sell essential commodities as per entitlement of beneficiary at central issue price. Audit scrutiny revealed the following:

##### **(i) Viability of FPSs not ascertained**

Clause 9(5) and 9(6) of TPDS (Control) Order, 2015 stipulates that the licenses to FPS dealer should be issued keeping in view the number of RC holders, location, coverage and the financial viability of an FPS. A committee set up by GoI to look into the various issues under NFSA recommended (December 2014) ₹ 10,000 as reasonable monthly income for FPS dealers with average annual allocation of at least 1,100 quintal per FPS. Only a criteria of minimum of 500 RCs or 2,000 persons was fixed to allot licenses to FPSs.

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<sup>26</sup> Baran: ₹ 1.17 crore as of June 2018 and Jodhpur: ₹ 2.32 crore as of August 2018.

It was, however, observed that FCS&CAD had not set any norms for issue of license to an FPS on the basis of location, coverage and the financial viability of an FPS. As a result, there was wide disparity between FPSs in terms of RCs attached. Further, AFC, FCS&CAD had instructed (January 2016) all District Collectors for rationalization of all FPSs with regard to number of attached RCs and forwarded a list of 198 FPS, covering all 33 districts as example of irrational attachment of RCs with FPS. Out of 198 FPS, 41 were attached with more than 5000 RCs, two FPS were attached with abnormally higher number of 27,143 RCs and 40,178 RCs in Udaipur and Rajsamand district respectively. On the other hand, 58 FPSs had only one RC attached. Instructions were again issued (September 2017) to complete the work of rationalization of FPSs by Deputy Commissioner, FCS&CAD.

Despite passing of such instructions, there were still 7,002 FPSs (26.62 *per cent*) having RCs below the threshold required for minimum level of income and were therefore unviable (Number of active FPSs having below 10 RCs: 784; 11 to 100 RCs: 364 and 101 to 500 RCs: 5,854).

Further, the amount of income, based on distribution of foodgrains during a month was also analyzed for all the 24,761 FPSs during 2016-17 in the State and it was observed that 16,090 FPSs (64.98 *per cent*) had less than ₹ 6,400 monthly income based on the FPSs commission margin of ₹ 77 per quintal. Thus, rationalization of FPSs with regard to RCs attached with them was not done by FCS&CAD to ensure minimum viability of FPSs.

GoR accepted the facts and stated (December 2018) that rationalization of RCs was a regular process and continuous efforts were being made to make FPSs economically viable and instructions were issued to DSOs for rationalization of RCs.

**(ii) Under reporting of 433 MT wheat in stock balances of FPS**

Clause 10 (4) (vi) of TPDS (Control) Order, 2015 entrusted the responsibility to submit accounts of the actual distribution of foodgrains and the balance stock at the end of each month to the FPS dealer. Principal Secretary, FCS&CAD issued (August 2016) directions for distribution of wheat through PoS device instead of distributing manually from September 2016. The FPS dealers were authorized to upload the quantity received from the wholesaler as per allotment made by DSO into PoS. The undistributed quantity of wheat available with FPS as on 1 September 2016 was also to be uploaded on PoS by FPS dealer.

Audit scrutiny revealed that prescribed monthly returns showing opening balance, quantity received and distributed during the month and closing balance of wheat at the end of each month were not being obtained from the FPS dealers. In the absence of this, correctness of quantity of wheat uploaded by FPSs dealer as opening balance as on 1<sup>st</sup> September 2016 could not be verified.

DSO, Churu and Jodhpur accepted the facts and stated (August-September 2018) that verification of correctness of the quantity uploaded by FPS dealer

was not done. Therefore, under reporting of stock available with the FPS dealers as on 1 September 2016 as per the above direction issued by GoR could not be ruled out.

In November 2017, Principal Secretary, FCS&CAD ordered to constitute an inspection committee to verify the quantity of wheat uploaded in PoS by FPS dealers of Udaipur district during September 2016 to July 2017. The Committee observed that as against actual balance of 719 MT of wheat in 299 FPSs, only 286 MT was entered as opening stock of September 2016 on the website resulting in under reporting of 433 MT wheat with a value of ₹ 66.03 lakh on the basis of MSP of ₹ 1525 per quintal in 2016-17. However, no action was initiated for updating the correct stock position despite lapse of one year of submission of findings of Committee.

GoR stated (December 2018) in respect of Udaipur district that suitable action would be taken by conducting physical verification. However, the department should examine this issue in other districts as well.

#### 2.1.9.6 Results of joint inspection of FPSs

As per Clause 10 of TPDS (Control) Order, 2015, the license issued by GoR to FPS owner shall lay down the duties and responsibilities of FPS dealer, which shall include (i) display of information on a notice board at a prominent place in the shop on daily basis, (ii) maintain records of ration card holders, stock register, issue or sale register (iii) display of samples of foodgrains being supplied through the FPS (iv) submit a monthly reports of actual foodgrains distributed and balance stock at the end of month to district authority etc.

Accordingly, 114 out of 7,322 FPSs in seven test checked district were jointly inspected by Audit along with the departmental representatives using a questionnaire. The results are given in **Table 3** below:

**Table 3**

S.No.	Duty and responsibility of the FPS dealers	Audit observation	GoR reply
1.	Display of information on notice board	Various information about entitlement, scale, prices, timings, stock, grievance redressal, toll-free helpline etc., were not displayed on the notice boards by 36.84 to 73.68 per cent FPSs. Information about the subsidy borne by GoI on PDS foodgrains was not displayed by any of the FPS.	GoR stated (December 2018) that regular instructions were being issued to display all information at FPSs.
2.	Maintenance of records of ration card holders, stock register and issue/sales register	Important records like register of ration card holders, stock register, issue or sale register were not maintained in 53.50 to 91.22 per cent FPSs,	GoR while accepting the facts stated (December 2018) that FPS dealers were directed to maintain the records properly.
3.	Display of samples of foodgrains being supplied	None of the FPS displayed samples of foodgrains being supplied. 19 FPS dealers (16.67 per cent) were not satisfied with the quality of the foodgrains supplied to them. 17 FPS dealers (14.91 per cent) also made complaints of hand stitched bags which contained dust/pebbles in excess quantity.	

S.No.	Duty and responsibility of the FPS dealers	Audit observation	GoR reply
		In 15 FPSs, wheat was found deteriorated due to infestations, mixed with pebbles and dust etc.,	
4.	Submission of monthly reports of actual distribution and balance of foodgrains at the end of the month	<p>None of the 114 FPS were submitting monthly reports of actual quantity distributed and balance stock at the end of the month to the district authorities.</p> <p>Further, Vigilance Committees (VCs) were not constituted in 75 per cent FPSs and in remaining 25 per cent FPSs, though VCs were constituted, no records found maintained at any FPS regarding meetings held and inspections carried out</p>	GoR stated (December 2018) that DSOs were directed to obtain monthly reports from FPS.

### 2.1.9.7 Distribution of foodgrains to beneficiaries

#### (i) Inadequate distribution of foodgrains to AAY families

As per section 3(1) of NFSA, the AAY households were entitled to 35 kgs foodgrains irrespective of number of members in the family.

It was observed that 6.21 per cent AAY households, (41,052 out of a total of 6,61,237 AAY households) having more than seven members were receiving only 35 kgs per month. On the other hand, 5.05 lakh families in the Priority Household (PHH) category having more than seven family members were receiving more than 35 kgs of foodgrains at 5 kg/person. Therefore, 41,052 AAY households were in a disadvantageous position despite their poverty status.

GoR stated (December 2018) that necessary action would be taken after making policy decision by the GoI.

#### (ii) Failure to provide food coupons to aged, disabled and lonely persons

Section 12 (2) (h) of NFSA envisaged providing food coupons to old age, disabled and lonely persons, who were not able to get their entitlements from FPSs, in order to ensure their foodgrains entitlements. As on January 2018, there were 4,06,082 RCs shown in abeyance list who never took their entitled foodgrains and 25,94,882 RCs did not take entitled foodgrains for last three months. FCS&CAD issued instructions (November 2017) to all DSOs to identify among this list those beneficiaries who were not able to visit and collect foodgrains through help of relatives or neighbours and thereby take measures to issue food coupons to aforesaid beneficiaries.

FCS&CAD identified 33,550 beneficiaries to provide food coupons out of which data of 18,406 beneficiaries was uploaded on the web portal. Thereafter, it was observed that no efforts were taken by the department to distribute food coupons to the identified beneficiaries. DSOs of seven test checked districts replied that they were awaiting instructions from the department in this regard.

GoR stated (December 2018) that 279 out of 18,406 identified beneficiaries were being provided home delivery of foodgrains. However, the fact remained that there were still 18,127 beneficiaries not being provided foodgrains at their homes despite being unable to take foodgrains from FPS.

#### ***2.1.9.8 Non-follow up of proof of concept study conducted on Direct Cash Transfers by J- PAL South Asia***

In February 2015, a research consultancy firm Jameel-Poverty Action Lab (J-PAL) South Asia proposed to run a pilot *Proof of Concept* (PoC) for Direct Cash Transfers in Ajmer and Banswara Districts. The objectives were to explore efficient processes for reducing leakages, to provide options in PDS, to test the system readiness and to determine the extent of beneficiary interest in the programme. Under PoC, 500 households were to be selected from urban and rural blocks of Ajmer and Banswara districts. The selected households were to be provided coupon with the option to either deposit the coupon at *e-mitra* kiosks for transfer of funds to head of family or deposit the coupon at FPS dealers for getting their entitled foodgrains. The entire cost of the PoC including cash transfer was to be borne by J-PAL and there was no financial obligation for the State Government. The pilot project was to be run from March to June 2015. Permission was accorded (March 2015) by AFC, FCS&CAD to J-PAL South Asia for carrying out PoC on Direct Cash Transfers under NFSA, 2013.

It was observed that there were no details available with the department on the results of PoC, follow up action taken by FCS&CAD etc. Deputy Commissioner, FCS&CAD replied (August 2018) that they have no knowledge about J-PAL.

However, in the selected district of Ajmer it was observed that 168 families of 12 villages and three wards of Ajmer district were selected to explore the interest in Direct Cash Transfer by J-PAL. Food coupons were provided to the 92 families during PoC of which 81 families got cash through food coupons and remaining got their foodgrains entitlement from FPSs. The results of the study was to be shared by FCS&CAD and decision for extension of PoC was to be taken up but no action was initiated by FCS&CAD.

***Audit Objective 3: Whether reforms in TPDS as envisaged under NFSA were effectively implemented by the State Government.***

#### ***2.1.10 End-to-End computerization and PDS reforms***

As per Section 12 of NFSA, end to end computerization was required to be carried out by GoR in two components. Component-I comprised of digitisation of Ration Cards/beneficiaries/other data base, computerisation of supply-chain management, setting up of transparency portal and grievance redressal mechanism. Component-II comprised of automation of FPSs. The expenditure was to be shared between GoI and State in the ratio of 50:50. GoI accorded A&F sanction for implementation of Component-I in December 2012. Under Component-I, computerisation of supply-chain management was

to be carried out by October 2013, in order to monitor the movement of foodgrains from state godowns to FPSs. Audit scrutiny revealed the following:

#### **2.1.10.1 Non computerisation of supply chain management**

GoR was required to computerize operations regarding receiving foodgrains from FCI, issuance at state depot, generation of delivery order, truck challans & gate-passes and recording the acknowledgement receipt received from FPS dealers etc. As regards computerization of Component-II, the automation of FPSs was completed and the distribution of foodgrains was being carried out through PoS machines on real time basis from September 2016 onwards.

However, it was observed that computerization of supply chain management was not initiated (March 2018) even after lapse of four and half years of GoI's timeline and despite availability of funds amounting to ₹ 16.90 crore. As a result, the allocation of foodgrains at district level, wholesalers and FPSs is being done manually. This raises the risk of irregularities at the supply chain level as the department cannot monitor the real time movement of foodgrains.

GoR stated (December 2018) that the supply chain management was being implemented from August 2018 through which allotment, sub-allotment, lifting and distribution were implemented online.

#### **2.1.10.2 Other irregularities in Component-I Computerization**

##### **(i) Testing of modules and third party evaluation of computerization process was not carried out**

As per administrative approval of GoI, all modules of application software were required to be tested by Standardization Testing and Quality Certification Organization (STQC). A third party evaluation of entire computerization process was to be carried out within three years i.e. by 2015-16.

However, no modules of application software were tested by STQC. It was also observed that third party evaluation of the computerization of the PDS was not carried out till date. In the absence of module testing and third party evaluation, assessment of implementation of the scheme was not ensured.

GoR stated (December 2018) that security audit of supply chain management system is under process and STQC process of all modules of the software application would be carried out after completion of the security audit.

##### **(ii) Full matching share was not released by GoR**

Of the total project cost of computerization of component-I of ₹ 46.29 crore on 50:50 sharing basis by GoI and GoR, GoI released an amount of ₹ 23.14 crore in three installments i.e. 60 per cent, 30 per cent and 10 per cent subject to fulfilling the conditions viz. release of state matching share, submission of UCs, testing of all modules of application software and assessment of the scheme.

It was observed that as per sharing pattern, GoI released its full share and as such, an equal amount was required to be released by GoR but it released only ₹ 15.98 crore. Besides, GoI while intimating release of first installment of its share directed (June 2014) GoR to utilize the funds effectively. But as of September 2018, FCS&CAD could spend only ₹ 22.22 crore (56.80 per cent) out of a total release of ₹ 39.12 crore as hardware required for computerization of supply chain management was not procured. Further it submitted UCs to GoI for only ₹ 9.07 crore.

Thus, GoR neither released its matching share nor utilized the available funds, thereby delaying the process of computerization.

### 2.1.10.3 Discrepancies noticed in data analysis of PDS transactions under NFSA

Department of Information Technology and Communication (DoIT) of GoR is the custodian of transaction data relating to Public Distribution System under NFSA. Data analysis of the distribution of wheat for the year 2016-18 was conducted by Audit and results of such analysis are discussed below:

#### (i) Seeding of single Aadhar with multiple RCs

There was duplication in seeding Aadhar number with RCs as 30,350 Aadhar numbers were seeded with 95,618 RCs in 2016-17. One particular Aadhar number was seeded the maximum with 1,255 RCs. The details of Aadhar number seeded with more than one RC are given in **Table 4** below:

**Table 4**

Range of RCs seeded with one Aadhar	Two RCs seeded with one Aadhar	Between three and 10 RCs seeded with one Aadhar	Between 11 and 20 RCs seeded with one Aadhar	Between 21 and 50 RCs seeded with one Aadhar	Between 51 and 100 RCs seeded with one Aadhar	Between 101 and 1255 RCs seeded with one Aadhar
<b>No of cases</b>	27,875	1,929	219	159	106	62
<b>Quantity Distributed (in quintal)</b>	46,343	4,622	1,274	1,952	2,790	5,545

It can be seen from the above table that one Aadhar number was seeded with more than one RC and 62,526 quintal of wheat amounting to ₹ 9.54 crore was distributed to these RCs holders during 2016-17. As Aadhar number is unique and one beneficiary cannot be part of more than one RC, seeding of one Aadhar with more than one RC points to the systemic weaknesses in the process.

Since September 2016, foodgrains were being delivered through PoS machines after biometric authentication using Aadhar. While seeding Aadhar with a different RC, an error message "Aadhar ID already exists" is displayed on the PoS and therefore the system will not allow that particular transaction to go through. However, despite this system check, having so many RCs linked with single Aadhar raises possibility of tampering with the system.



Though the position of seeding of one *Aadhar* with multiple RCs reduced from 30,350 cases in 2016-17 to 5,115 cases in 2017-18, the fact remained that the problem of seeding of one *Aadhar* with multiple RCs still continues and 9,378 quintals wheat valued at around ₹ 1.52 crore<sup>27</sup> were unauthorisedly lifted in 2017-18.

GoR while accepting the facts stated (December 2018) that no validation exercise was conducted at the time of initial *Aadhar* entry in the RC database. DoIT has initiated the process of *Aadhar* validation through a bulk authentication process to weed out duplication.

**(ii) Delivery of PDS services made through Bhamashah platform**

The detailed GoR circular (point no. 13) provided that data entry and corrections have to be designed such that there is a full audit trail available in the specially programmed application software package. This was also to help identify which officer/employee had filled in the personal data and whose irresponsible activity led to a mistake in any entry. The identification procedures were also aimed at helping to form a comprehensive database for deciding eligibility under various schemes including *Aadhar* cards and *Bhamashah* cards.

GoR further issued (October 2017) directions to all the concerned departments advising the use of the *Bhamashah*<sup>28</sup> Resident Data Hub for delivery of notified public welfare benefits and services through *Bhamashah* platform. In order to utilize this platform for PDS benefits, the departmental data base of RCs was to be seeded with *Bhamashah* number, bank account number and *Aadhar* number. As on August 2018, 90.17 lakh RCs under NFSA were seeded with *Bhamashah* cards.

Analysis of Data provided by DoIT revealed that there was duplication in seeding *Bhamashah* number with RCs as one *Bhamashah* card was seeded with 11 to 20 RCs in 2 cases; with 3 to 10 RCs in 3,068 cases; and 2 RCs in 98,292 cases. Further one particular *Bhamashah* card bearing ID Number “*BID*” was seeded with 2,240 RCs.

However, in these cases the amount of foodgrains drawn from these RCs was not available and the impact of the multiple seeding of RCs with one *Bhamashah* card could not be ascertained.

GoR stated (December 2018) that report on the issue pointed out by Audit is being obtained from DoIT.

<sup>27</sup> ₹ 1,625 per quintal as per MSP 2017-18.

<sup>28</sup> For women empowerment, financial inclusion, direct transfer of public welfare benefits and delivery of services to the beneficiaries through *Bhamashah* platform, the Rajasthan *Bhamashah* (Direct Transfer of Public Welfare Benefits and Delivery of Services) Act, 2017 was enacted by the Rajasthan State Legislature. The Act was came into force from 15 August 2017.

Had the detailed procedure laid down in the circular been followed the above errors of seeding of single RC with multiple *Bhamashah* number would have been avoided. It would also have been possible to fix the officials who are responsible for the erroneous entries for suitable punitive and deterrent action.

**(iii) Multiple transaction of wheat in a day/month from a single RC**

Scrutiny of data revealed that there were 71 RCs receiving more than 15 quintals wheat each during 2016-17 through PoS. Scrutiny of such 50 RCs revealed that 36 RC holders carried out 16 to 194 transactions in a single day (April-May 2016), another 13 RC holders carried out 66 to 876 transactions between February and July 2016 and remaining one RC holder carried out 19 transactions between March and July 2017. Therefore, a total of 1,807 quintal of wheat valued at ₹ 27.56 lakh was collected by these 50 RC holders irregularly for which they were not entitled. Even the quantity of wheat distributed in a single transaction was also more than the entitled quantity as per family members.

GoR stated (December 2018) that report on the issue pointed out by Audit is being obtained from DoIT.

**(iv) Distribution of wheat in excess of entitlement and to more family members than actual members in Ration Cards**

Analysis of data of RCs of NFSA (2017-18) revealed that in 96 RCs, wheat was distributed in excess of entitlements of each family member. Further, in another 162 RCs, names of family members were repeated more than once (1-5 times) and excess wheat was lifted. Resultantly, 350 quintal wheat valued at ₹ 5.69 lakh was lifted in excess during 2017-18.

GoR stated (December 2018) that wheat distribution in excess of entitlement in a particular month is mainly due to carry forward option available with beneficiaries under which beneficiaries can take foodgrains of previous three month along with current month. The reply is not tenable as calculation made by Audit had taken into account the carry forward option of foodgrains of the last three months.

**(v) Uploading erroneous details of Ration Cards**

Analysis of details of RCs of NFSA revealed that the particulars of RC holders and family members were entered erroneously as given below:

- In 1,77,612 RC's the age of family members entered were having negative and exaggerated values ranging from (-)7,986 to 6,786 years.
- In 12,968 RC's the date of birth of family members was shown as ranging from 1,753 to 9,999 years.

This shows that the beneficiaries' data base was not foolproof and while developing software necessary checks should have been incorporated in respective data fields and processes. Despite linking RC database with unique

ID numbers like *Aadhar & Bhamashah*, there were still significant number of cases with duplications in linking. Further, there were significant number of transactions where excess wheat was lifted due to systemic deficiencies. This brings out lot of loopholes in the system of distribution of wheat through PoS and its online monitoring.

GoR accepted the facts and stated (December 2018) that all the irregularities have been identified and DSOs have been asked to rectify them.

***Audit Objective 4: Whether internal control systems for monitoring and grievance redressal was adequate and effective.***

### ***2.1.11 Internal Control, Monitoring and Grievance Redressal***

#### ***2.1.11.1 Non-constitution of State Food Commission***

Section 16 of NFSA provided that every State Government shall constitute a State Food Commission (SFC) for monitoring and review of implementation of this Act. Accordingly, GoR delegated the powers of SFC to Rajasthan State Consumers Redressal Commission constituted under section 9 of Consumer Protection Act, 1986 by issuing (May 2015) notification. However, the Supreme Court observed that this was not in consonance with the provision of the law particularly the letter and spirit of NFSA. Consequently, GoR issued (March 2017) notification for constitution of SFC.

It was observed that neither were any members appointed nor were the required rules framed for proper functioning of SFC as prescribed in section 16 (5) of NFSA. In absence of SFC, monitoring and evaluation of implementation of NFSA was not being carried out by a state level body.

GoR while accepting the facts stated (December 2018) that selection of Chairperson and members is under process. The fact remained that SFC was still not functional despite lapse of five years from the date of implementation of NFSA.

#### ***2.1.11.2 Non-functioning of District Grievance Redressal Officers***

Section 15 of the NFSA stipulated that the State Government shall appoint or designate an officer as District Grievance Redressal Officer (DGRO) for each district for expeditious and effective redressal of grievances of the aggrieved persons in matters relating to distribution of entitled foodgrains, and to enforce the entitlements under NFSA.

In September 2013, all the District Collectors were designated as DGRO. However, as pointed out by the Supreme Court, this was against the principle of natural justice as no one should be a judge in his own case. It also directed that an independent person should be appointed and not the District Collector as they were directly involved with the implementation of NFSA. Further, on an objection raised (August 2016) by GoI, FCS&CAD issued (December 2017) orders to designate all the Additional District Magistrates (Administration) as DGRO for their respective district. In case of complaints

case against the DC the Divisional Commissioner was designated as DGRO. However, since majority of the decisions regarding implementation of NFSA was being taken by the DCs, it was unlikely that appointing ADMs as DGROs was going to be effective.

It was also observed that in the selected districts no complaint was received in the offices of the ADM (Administration) regarding PDS. This shows that the system of DGROs was not functioning effectively in the State.

Thus, as can be seen from the above, in the absence of adequate functioning of regulatory and redressal structures like DGROs and SFC, aggrieved persons had no option but to approach different courts of law for justice. This contention was corroborated by the fact that 840 court cases were pending (April 2018) in different courts against FCS&CAD. Out of those, two were in Supreme Court, 609 were in High Court and remaining in various other subordinate courts.

GoR stated (December 2018) that detailed guidelines have been issued (April 2018) to make the DGROs functional.

#### ***2.1.11.3 Delay in formation/non-functioning of Vigilance Committees***

As per Section 29(1) of the NFSA, every State Government shall set up Vigilance Committees (VCs) at the state, district, block and FPS levels for ensuring transparency & proper functioning of the TPDS and accountability of the functionaries in such system. AFC, FCS&CAD also issued (September 2017) guidelines to all District Collectors for formation of VCs with its responsibilities and functions at district, block and FPS level. As per guidelines the VCs were to meet once in a month wherein inclusion and exclusion criteria were to be ascertained. As per clause 11 of TPDS (Control) Order, 2015 State Government was also required to send an annual report on functioning of VCs to GoI. Audit scrutiny revealed the following:

- State level VC was not formed and district level VCs were formed only in 20 (60.60 *per cent*) out of 33 districts. Block level VCs were formed in 178 (72.95 *per cent*) out of 244 blocks and FPS level VCs were formed in 10,638 (40.44 *per cent*) out of 26,303 FPSs as on March 2018.
- VCs formed were not functional as neither cases of malpractices/misappropriation of funds were reported nor the recommendation on inclusion or exclusion of beneficiaries was made by these VCs. Further no progress report regarding meetings held by block and FPS level VCs was prescribed by the DSOs of selected districts in order to monitor the functioning of VCs.
- GoR did not send any annual report on functioning of VCs to GoI as prescribed under clause 11 of TPDS (Control) Order, 2015.

Thus, the formation of VCs in the state was not adequate and functioning was also not effective.

GoR stated (December 2018) that State level VC was constituted on May 2018. GoR did not furnished the reply in respect of non-formation of VCs in 13 Districts, 66 Blocks and 15,665 FPS.

#### **2.1.11.4 Inspections of FPSs not carried out as per norms prescribed by GoI**

Clause 8 of the PDS (Control) Order, 2001 stipulated that the State Governments should ensure regular inspections of FPSs not less than once in six months by EOs/EIs, which was revised to at least once in every three months by clause 11 of TDPS (Control) Order, 2015. Further, as per clause 8 of PDS (Control) Order, 2001 and clause 10 (10) of TPDS (Control) Order, 2015, monthly report on monitoring of FPS and annual report on action taken against FPS were required to be submitted to GoI.

Audit scrutiny revealed that in five test checked districts<sup>29</sup>, against a consolidated requirement of conducting 60,578 inspections, only 11,530 (19.03 per cent) were conducted due to insufficient designated officers/inspectors as posts of 56 EOs (54.37 per cent) against 103 sanctioned and 193 (61.66 per cent) EIs against 313 sanctioned were lying vacant as of January 2018. Further, the reports required to be submitted to GoI regarding status of FPS inspections and follow up actions by FCS&CAD, were not being submitted.

GoR stated (December 2018) that less inspections were carried out due to insufficient staff.

#### **2.1.11.5 Internal audit was not conducted**

Internal audit is an important tool for monitoring over the functions and functionaries of a department. It also evaluates and contributes to the ongoing effectiveness and level of compliance. It was observed that the department neither laid down any plan for internal audit nor deployed regular audit parties for internal audit. As a result, internal audit was not conducted in any of the units of the department during 2013-18. Thus, in absence of internal audit mechanism, the department was not able to monitor the system of TPDS.

GoR while accepting the facts stated (December 2018) that internal audit could not be carried out due to lack of staff.

#### **2.1.11.6 Social audit was not conducted**

Section 28 (i) of NFSA provided that every local authority, or any other authority or body, as may be authorized by the State Government, shall conduct periodic social audit of the functioning of FPSs and TPDS. The findings of social audit were to be published and necessary actions were to be taken to improve the effectiveness of risk management and monitoring control

<sup>29</sup> Information in respect of Bharatpur and Udaipur districts was not provided.

over the implementing authorities. The Supreme Court also directed all State Governments to ensure that social audits are conducted at least once in every six months by *Gram Sabha* akin to MGNREGA.

It was observed that the draft rules for carrying out of social audit were not finalized by the FCS&CAD even after lapse of five years from launch of NFSA in October 2013.

GoR while accepting the facts stated (December 2018) that draft notification of Social Audit Rules were sent to Law Department for examination after due publication on departmental portal and inviting objections/suggestions. It was also stated that Social Audit would be conducted from 26 January 2019.

#### **2.1.11.7 Redressal of consumers' grievances**

In compliance with Section 14 of NFSA, online grievance redressal mechanism was started by piggybacking PDS related complaints to GoR's central complaints portal- '*Sampark*' from January 2014. A toll free number 181 was also available for registering of consumer grievances. The complaints registered through 181 were also reflecting on *Sampark* Portal.

A Vigilance Cell was also functional in FCS&CAD under DSO (Vigilance). Scrutiny of 35 complaints received with the cell through the Ministers, MLAs, Anti-Corruption Bureau and aggrieved persons revealed the following:

- In 16 complaints, directions were issued to the concerned DSOs to investigate the case and to submit factual report within seven to 15 days but the investigation report was not received even after lapse of five months from the date of issue of directions.
- In 19 complaints, an enquiry was conducted by the DSO (Vigilance), wherein the FPSs dealer were found defaulter in distribution of foodgrains, non-handing over of foodgrains stock and use of bogus RCs etc. Though the directions were issued for taking action against the erring FPSs, the concerned DSOs neither submitted the report of action taken against defaulter FPS nor was it followed up by any superior authorities.

This shows lack of monitoring and control over district authorities to whom the function of investigation of complaints and enforcement of law was assigned.

#### **2.1.11.8 Non-identification of state indicators and non-preparation of action plan for implementation of Sustainable Development Goals**

Sustainable Development Goals (SDGs) came into effect from 1<sup>st</sup> January 2016. The Planning Commission mapped the SDG targets with the schemes of Center and State Government. The goals and targets related to FCS&CAD are shown in the **Table 5** below:

Table-5

Goal No.	Goal	Nodal department	Targets	Implementing departments
2	End Hunger, achieve food security, improved nutrition and promote sustainable agriculture	Agriculture Department	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.	FCS&CAD, TAD, WCD
12	Ensure sustainable consumption and production patterns	Environment Department	12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest issues	FCS&CAD, Agriculture and Warehouse Corporation

Principal Secretary, Planning Department, GoR issued (September 2017) directions for identifying the state indicators and preparing Action Plan for SDG implementation. Accordingly, FCS&CAD had to submit to Planning Department by September 2017, a matrix of targets, their current status, milestones to be achieved by 2019-20, 2022-23 and 2030 respectively. Two officers, first as Nodal Officer and second as Focal Point officer for data related information were to be nominated to facilitate the entire exercise concerned with SDGs.

It was observed that no efforts were taken by FCS&CAD to comply with the directions of Planning Department as it neither submitted desired note nor nominated officers required for carrying out the exercise.

### 2.1.12 Conclusion

*National Food Security Act (NFSA), 2013 was enacted in September 2013 which came into effect in Rajasthan from 2 October 2013. For effective implementation of the NFSA in the state, GoR neither conducted a survey for identification of beneficiaries nor took effective measures to eliminate significant numbers of bogus Ration Cards. The quality of wheat could also not be monitored at any stage of its distribution channel. There were significant duplications in Aadhar/Bhamashah linking resulting in irregular distribution of wheat in excess of entitlements. Further, the supply chain management was not yet computerized.*

*No efforts were taken to distribute food coupons to 33,271 identified beneficiaries who were not able to collect foodgrains by visiting FPSs. Despite the distribution of wheat through Aadhar/Bhamashah enabled PoS which have unique identification features, there were instances of multiple and duplicate RCs leading to excess distribution of foodgrains.*

*Viability of fair price shops in terms of number of linked RCs and minimal income was not ensured. Absence of automated system and monitoring bodies like State level Vigilance Committee also resulted in poor monitoring and weak internal control. In spite of State Food Commission being notified by GoR, it was not made functional. Inspections of FPSs were also not carried out as per prescribed norms by Enforcement Officers/Inspectors. Even after*

*lapse of five years from launch of NFSA in October 2013, social audit was not conducted as even the rules for carrying out of social audit were not finalized.*

*These deficiencies coupled with ineffective grievance redressal mechanisms, lack of regular inspections, non-existent internal and social audit resulted in weaknesses in the Public Distribution System, GoR should take expedient measures to address all the deficiencies in order to streamline the PDS and to make it efficient and achieve food security in the state.*

**Recommendations:**

*GoR should*

- 1. Prepare detailed rules, guidelines and methodology for inclusion and exclusion of Priority Households and conduct a comprehensive annual review of PHHs to exclude non-entitled beneficiaries and to include entitled beneficiaries.*
- 2. Issue necessary instructions for detailed investigation of short accountal/pilferage of wheat noticed in most of the KVVS.*
- 3. Prescribe norms for collecting wheat samples from FCI/wholesalers/ FPSs to ensure distribution and monitoring of quality of foodgrains.*
- 4. Expeditiously implement computerization of supply chain management and reform of GPS tracking of trucks for effective monitoring of foodgrains movement. Regular inspection of FPSs and internal/social audit may also be ensured.*
- 5. Conduct Information Systems Audit and install control-checks wherever necessary to check the loopholes in Aadhar/Bhamashah enabled distribution system.*
- 6. Ensure that the grievance mechanism available through State Food Commission and the District Grievance Redressal Officers as prescribed under the National Food Security Act, 2013 is made fully functional.*



## School Education Department

### 2.2 Implementation of *Rashtriya Madhyamik Shiksha Abhiyan*

#### *Executive summary*

*Government of India (GoI) launched Rashtriya Madhyamik Shiksha Abhiyan (RMSA) in March 2009 to make good quality education available, accessible and affordable to all young persons in the age group of 14-18 years and integrated (July 2013) implementation of Information & Communication Technology, construction of Girls Hostels, Inclusive Education for Disabled at Secondary Stage (IEDSS) and Vocational Education with RMSA from the year 2013-14. A Performance Audit of Implementation of RMSA conducted in 225 test checked schools of nine districts revealed following significant audit findings:*

*High-level task force and Core Groups were not constituted at state and district level respectively. Perspective plan was not prepared at district level and in 96 per cent of test checked schools, annual plans were not prepared. Out of 1,51,042, 34,065 habitations (22.55 per cent) did not have access to Secondary schools within the prescribed limit of five kms and 33.56 per cent of children remained out of the purview of secondary school. As a result, the vision of RMSA to ensure universal access of secondary education by 2017 was not fully achieved.*

*The Pupil Teacher Ratio (PTR) was more than the prescribed limit in 44 per cent of the test checked schools. This pointed to the asymmetrical distribution of teachers amongst schools, which was not reflected in the overall state level PTR. The prescribed minimum of five subject teachers were not posted in 62 per cent of the test checked schools. Out of 14,103 schools, State Government could not provide science laboratories in 10,216 schools, art/craft/culture rooms in 10,093 schools, computer rooms in 9,971 schools, library in 9,737 schools and playground in 5,340 schools even after lapse of nine years of implementation of RMSA. Further, no rooms for secondary classes were found available in eight out of 225 test checked schools and in 47 per cent of test checked schools, the classrooms were overcrowded with a student strength ranging from 51 to 167.*

*The Gross Enrollment Ratio in Classes IX and X in the State increased from 71.12 per cent (2013-14) to 78.87 per cent (2017-18), even though it could not attain the goal of universal access of Secondary Education by 2017. The dropout rate in Class IX in test checked schools was much higher than state average of 2.16 per cent. There was shortfall of 92.04 per cent and 80.58 per cent in imparting of in-service training for teachers and induction training to newly recruited teachers respectively during 2013-18.*

*In 155 test checked schools, ICT scheme was being conducted without dedicated teachers and any prescribed syllabus.*

*The significant migration of students from government schools to other management schools in Class IX points to need for the government schools to improve quality of education imparted.*

### **2.2.1 Introduction**

Government of India (GoI) launched *Rashtriya Madhyamik Shiksha Abhiyan* (RMSA) in March 2009 to achieve universal secondary education in a mission mode. The vision of RMSA is (a) to make good quality education available, accessible and affordable to all young persons in the age group of 14-18 years, (b) to ensure universal access of secondary education (100 per cent Gross Enrollment Ratio) by 2017, (c) to achieve universal retention by 2020, and (d) to provide access to secondary education with special reference to economically weaker sections of the society, educationally backward, girls and disabled children residing in rural areas and the other marginalized categories.

Further, four other schemes namely “implementation of Information & Communication Technology”, “Construction of Girls’ Hostels”, “Inclusive Education for Disabled at Secondary Stage (IEDSS)” and Vocational Education were integrated (July 2013) with RMSA from the year 2013-14. Government of India (GoI) and the Government of Rajasthan (GoR) were to share the expenditure on these schemes in the ratio of 75:25 up to 2014-15 (except 90:10 for Girls Hostel and 100 per cent for IEDSS) and thereafter uniformly for all schemes/components in the ratio of 60:40.

The main objectives of RMSA are:

1. To ensure that all secondary schools have physical facilities, staff and supplies,
2. To improve access to secondary schooling to all (Secondary schools within 5 kms and higher secondary schools within 7-10 kms),
3. To improve the quality of secondary education and to ensure that no child is deprived of secondary education of satisfactory quality due to gender, socio-economic, disability and other barriers,
4. To implement information and communication technology (ICT) in schools,
5. To construct girls hostels and ensure inclusive education for disabled at secondary stage (IEDSS), and
6. To provide vocational education (VE).

### **2.2.2 Organizational set-up**

For implementation of RMSA in the State, an independent and autonomous body i.e. “Rajasthan Council for Secondary Education (RCSE)” was

constituted (September 2009) and got registered as society under Rajasthan Society Registration Act, 1958. A Governing Council (GC) headed by Chief Minister of Rajasthan and represented by various Ministries is responsible to review the implementation of RMSA and to give overall policy guidance and direction for efficient functioning of the RCSE.

An Executive Committee (EC) of RCSE headed by Principal Secretary, School Education Department, GoR is responsible to achieve the objects of the RCSE and to discharge all its functions and exercise all administrative, financial and academic authority in this behalf, including powers to create posts of all descriptions and make appointments thereon in accordance with the Regulations.

The State Project Director (SPD) is the Principal Executive Officer of RCSE and implements the various activities of RMSA under the direction and guidance of the Chairman of EC. SPD is assisted by Additional SPD, Financial Advisor and Superintending Engineer, etc. Designated District Project Coordinator (DPC) is responsible for carrying out all activities of RMSA at the district level. School Management and Development Committee (SMDC) in each Government school implements the scheme at school level.

### 2.2.3 Audit Objectives

The Performance Audit aimed to assess whether:

1. *Planning for effective implementation of the scheme was adequate and whether access to Secondary/Senior Secondary Schools was provided within the distance prescribed in the scheme;*
2. *Teachers (including pupil-teacher ratio), staff and physical facilities like school infrastructure, girls hostels, laboratories, text books, etc., were provided as per norms and were effective in providing quality secondary education;*
3. *Targets of enrolment, transition rate and retention rate were achieved and whether teacher training and schemes for Vocational Education, Information & Communication Technology and Inclusive Education for Disabled at Secondary Stage were implemented effectively to improve the quality of secondary education; and*
4. *Financial management, internal control, monitoring and evaluation of the scheme were adequate and effective.*

### 2.2.4 Audit Criteria

The Performance Audit was conducted against the criteria derived from the following documents:

- Framework for implementation of RMSA;
- Manual on Financial Management and Procurement (MFMP) for RMSA 2012 (MHRD), Annual Work Plan and Budget (AWP&B) of RMSA,

Project Approval Board's minutes; and circular/orders & instructions issued by MHRD, GoI and GoR; and

- Survey Reports, Unified District Information System for School Education (UDISE) and other data available on RMSA.

### **2.2.5 Scope of audit and audit methodology**

The Performance Audit on RMSA was conducted during May 2018 to September 2018 covering period from 2013-14 to 2017-18. The records at the office of SPD of RMSA in the State and Director Secondary Education were examined. Besides, nine<sup>30</sup> District Project Coordinators (out of 33) and 25 Government schools (90 per cent from rural areas and 10 per cent from urban areas) from each of the nine districts were selected on random sampling basis. Out of 25 schools in each district, three schools each having ICT and VE facilities, two schools having Girls hostel, five schools having IEDSS facilities were selected apart from 12 schools from rest of schools. On the request of Principal Secretary, GoR one Government Model School each from seven selected districts (except Churu and Hanumangarh districts where no model school established) was also test checked. Thus, 232 schools out of a total of 14,103 Government schools were selected for test check. Data of Unified District Information System for Education (UDISE) were also analyzed. Joint physical inspection of selected schools was also conducted along with departmental officials.

An entry conference was held (May 2018) with Principal Secretary, School Education Department, GoR wherein Audit objectives, criteria, scope and methodology were discussed and an exit conference was held (January 2019) with Commissioner, School Education wherein audit findings were discussed.

## **Audit Findings**

***Audit Objective 1: Whether planning for effective implementation of the scheme was adequate and whether access to Secondary/Senior Secondary Schools was provided within the distance prescribed in the scheme.***

### **2.2.6 Planning**

#### **2.2.6.1 Non constitution of task force at State level**

RMSA framework Paragraph 3.1.1 stipulated for the constitution of a high level task force to work out comprehensive policies, plan and programmes for the State. It was observed in Audit that the task force was not constituted at the State level during 2013-18 though district level committees were constituted under the leadership of District Education Officers. However, a high level Executive Committee has been constituted under the Chairmanship of

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<sup>30</sup> Baran, Chittorgarh, Churu, Dholpur, Hanumangarh, Jaipur, Jaisalmer, Jalore and Tonk. State has been divided into nine educational zones and one district each from nine zones was selected.

Education Secretary which implements the policies, plans and programmes of RMSA comprehensively for the state.

#### **2.2.6.2 Failure to conduct survey by Core Group**

As per Paragraph 3.10 of RMSA framework, setting up of a Core Group of Governmental and non-Governmental persons at the district level was the starting point for planning activities. The Core Group would undertake an extensive visit of the district, by interacting with each household to ascertain the educational status and the educational need. It was observed in Audit that a Core Group has been constituted only at State level under the leadership of State Project Director and a District Executive Committee/Core Group has been constituted under the Chairmanship of District Collector at district level. The household survey conducted under *Sarva Shiksha Abhiyan* (SSA) is also being used for RMSA. However, the survey conducted for SSA does not fulfill the purpose as it covers only elementary education.

#### **2.2.6.3 Non-preparation of Perspective Plan at district level**

As per Paragraph 3.11.1 of RMSA framework, based on school level plan, each district was required to prepare a Perspective Plan and an Annual Plan. The Perspective Plan would be a plan for universalization within the time frame of RMSA. It would be based on the existing position with regard to attendance, retention, transition rate, drop out and learning achievement work out the total requirement for universalization, spread over a number of years.

It was observed in Audit that district level Perspective Plan were not prepared in any of the districts during 2013-18. RCSE however, prepared Indicative Perspective Plan of the State for the years 2009-17 on the basis of UDISE and census data. Thus, perspective plan of the state was not based on the district level perspective plans and local conditions of the area could not be taken care of.

#### **2.2.6.4 Non preparation of Annual Plan at school level**

As per Paragraph 3.10.5 of RMSA framework, the School has to play a critical role in the bottom up planning process and the School Management and Development Committee (SMDC) of every Government Secondary School has to prepare a school level annual plan. In the un-served areas new schools are required to be established. In the case of such schools, the school plan will be prepared by the District Project Coordinator with the help of District Core Group.

It was observed in Audit that 216 (96 per cent) out of 225 test checked Government Secondary Schools (GSSs)/Government Senior Secondary Schools (GSSSs) did not prepare their Annual Plan during 2013-18.

GoR stated (December 2018) that annual plans of the Government schools were prepared as per the prevailing directions. The reply is not correct as annual plan was not found prepared in 96 per cent of the test checked schools.

Thus, the Annual Plans for implementation of RMSA in the State were prepared without assessing the school level educational needs and the bottom up approach for planning was not followed as envisaged in the framework. Due to lack of proper planning, proposals of upgradation of 790 schools and works of strengthening of 176 schools were rejected/cancelled by MHRD as discussed in the *paragraphs 2.2.7.2 and 2.2.9.5 (ii)* respectively.

### **2.2.7 Access to the schools**

#### **2.2.7.1 Habitation without access to Secondary School**

As per Paragraph 1.3.1 of the RMSA framework, the vision for secondary education is to make good quality education available, accessible and affordable to all young persons in the age group of 14-18 years. It *inter alia* provided for establishment of Secondary school within a reasonable distance of any habitation, which should be five kms for Secondary schools and 7 to 10 kms for Senior Secondary schools to ensure universal access of secondary education by 2017. Perspective Plan (2009-17) of the State also stipulated that all habitations would have access to Secondary schools within a radius of five kms by 2017.

It was observed in Audit that out of 1,51,042 habitations in the State, only 1,16,977 habitations (77.45 *per cent*) had access to a Secondary school within five kms, as of March 2018. Thus, 34,065 habitations (22.55 *per cent*) did not have access to Secondary schools within five kms, indicating that the objective of providing Secondary school to all habitations by 2017 was not fully achieved.

For determining neighbourhood schools, Geographical Information System (GIS) mapping was conducted in 2009 and 2012 in the State. SPD further intimated (June 2018) that GIS mapping was updated in 2017, however, in spite of repeated requests, SPD, RMSA did not provide details of GIS mapping conducted in 2012 and 2017 to Audit. As such, Audit was neither able to verify the correctness of number of total habitations/number of habitation with access to secondary schools within the prescribed distance nor verify whether GIS mapping exercise (2017) was carried out in a transparent and fair manner.

Further, while considering the proposals for upgradation of schools for 2014-15, MHRD rejected the proposal for upgradation of 300 schools, stating that '*School mapping exercise is in process and therefore the total requirement of Secondary schools in the State has not yet been determined*'.

GoR stated (December 2018) that the work of mapping of habitations with existing secondary schools was under progress.

#### **2.2.7.2 Rejection of proposal of upgradation of 790 Upper Primary Schools**

Scrutiny of Annual Work Plan & Budget of RMSA for the period 2013-18 revealed that SPD, identified 1,063 Upper Primary Schools and proposed for

their upgradation. Out of this list, MHRD approved only 273 (25.68 per cent) schools for upgradation and rejected proposals of upgradation of 790 schools during 2013-18 since the schools were already notified for upgradation or due to non-assessment of requirement of Secondary school properly owing to non-completion of GIS mapping or low gross access ratio, etc.

GoR accepted (December 2018) the facts that MHRD did not approve proposals for upgradation of upper primary schools to GSSs as the proposals did not fulfil the specified criteria.

***Audit Objective 2: Whether teachers (including pupil-teacher ratio), staff and physical facilities like school infrastructure, girls hostels, laboratories, text books, etc., were provided as per norms and were effective in providing quality secondary education.***

### 2.2.8 Quality Aspects

Good quality education demands the availability of quality infrastructure, qualified and trained teachers.

#### 2.2.8.1 Availability of teachers

As per Paragraph 4.6 of RMSA framework and Point 4 of Annexure III of MFMP, every Secondary school would have at least one Headmaster and five teachers<sup>31</sup> for students' up to 160 and one teacher for every additional 30 students with overall Pupil Teacher Ratio (PTR) not more than 30:1.

The State level position of PTR which is a factor of dividing total number of students by total number of teachers in Government Senior Secondary/ Secondary schools in the state during 2013-18 is given in **Table 1** below:

**Table 1: Position of PTR at State level**

Year	State level range of PTR in Government schools of		
	State	Rural area	Urban area
2013-14	Not provided	23:1	23:1
2014-15	22:1	24:1	26:1
2015-16	21:1	21:1	26:1
2016-17	22:1	21:1	25:1
2017-18	22:1	21:1	25:1

*Source: As per information provided by Deputy Director (Planning), RCSE.*

It could be seen from the table that during 2013-18, PTR in Government schools was within the prescribed limit of 30:1 when we consider the total number of teachers and the total number of students in the state. However, in 225 test checked schools, it was observed that, in 44 per cent schools (99 out of 225), the PTR was more than the prescribed ratio of 30:1 and ranged between 31:1 to 190:1 as per details given in **Table 2** below.

<sup>31</sup> One teacher each for English, Hindi, Mathematics, Social Studies & Science.

**Table 2: PTR of test checked schools**

Name of district	Total no. of schools	Overall PTR less than 30:1		Overall PTR more than 30:1		PTR more than 30:1 in rural area schools		PTR more than 30:1 in urban area schools	
		No. of schools	Range of PTR	No. of schools	Range of PTR	No. of schools	Range of PTR	No. of schools	Range of PTR
Baran	25	17	8:1 to 23:1	8	36:1 to 69:1	7	36:1 to 69:1	1	45:1
Chittorgarh	25	13	10:1 to 27:1	12	31:1 to 186:1	11	31:1 to 186:1	1	56:1
Churu	25	16	3:1 to 30:1	9	43:1 to 96:1	4	43:1 to 92:1	5	44:1 to 96:1
Dholpur	25	11	12:1 to 30:1	14	34:1 to 84:1	13	34:1 to 84:1	1	83:1
Hanumangarh	25	14	10:1 to 30:1	11	32:1 to 74:1	9	32:1 to 74:1	2	38:1 to 44:1
Jaipur	25	14	6:1 to 30:1	11	34:1 to 53:1	9	35:1 to 52:1	2	34:1 to 53:1
Jaisalmer	25	19	5:1 to 29:1	6	31:1 to 82:1	5	31:1 to 82:1	1	56:1
Jalore	25	11	6:1 to 25:1	14	31:1 to 107:1	13	31:1 to 107:1	1	49:1
Tonk	25	11	5:1 to 26:1	14	31:1 to 190:1	9	32:1 to 190:1	5	31:1 to 63:1
<b>Total</b>	<b>225</b>	<b>126</b>		<b>99</b>		<b>80</b>		<b>19</b>	

Source: As per information provided by concerned schools.

From table 2 above, it can be seen that the PTR in 126 out of 225 (56 per cent) of the test checked schools was within the prescribed limit of 30:1 (ranged between 3:1 to 30:1). However, 99 out of 225 schools (44 per cent) of the test checked schools in rural areas and schools in urban areas was not as per the prescribed limit (ranged between 31:1 to 190:1).

Even though the overall PTR in Jaipur district was 20:1 and was within the prescribed ratio of 30:1, various discrepancies in the deployment of teachers were noticed as discussed below:

- Out of 849 schools in Jaipur district, prescribed minimum five teachers were available only in 184 schools (21.67 per cent). In 438 schools (51.59 per cent), minimum five teachers were not available. In 56 (6.60 per cent) schools though five teachers were available but teachers were still less than requirement as per norm (PTR of 30:1).
- On the other hand, there were more teachers (six to 20) in 171 schools (20.14 per cent) than the norm of five teachers.
- Also in seven of the 171 schools located in Jaipur city or nearby (Dudu, Jaitpura and Lunyawas), 10 to 20 teachers were deployed in these schools even though there were less than 100 students.

Thus, there appears to be an asymmetrical distribution of teachers amongst schools which was not reflected by overall state level PTR.

#### 2.2.8.2 Non-availability of minimum subject teachers

As per Manual on Financial Management and Procurement (MFMP) for RMSA norms at least one Headmaster and five subject teachers for students up to 160 would be posted for secondary classes in every Government school.

Scrutiny of information furnished by RCSE of Government Secondary Schools (GSSs) having less than five subject teachers revealed that the number of GSSs having less than minimum five subject teachers reduced from 1,743 in 2013-14 to 118 in 2017-18 due to merger and upgradation of schools. However, 118 GSSs still did not have the minimum of five subject teachers as



per detailed in **Table 3** below:

**Table 3: Position of GSSs having less than five teachers**

Year	Government Secondary Schools	
	Total schools	Having less than five subject teachers (percentage)
2013-14	9,060	1,743 (19.24 per cent)
2014-15	7,934	542 (6.83 per cent)
2015-16	4,222	145 (3.43 per cent)
2016-17	4,257	145 (3.40 per cent)
2017-18	4,031	118 (2.93 per cent)

*Source: As per information provided by RCSE.*

In respect of 10,072 Government Senior Secondary Schools<sup>32</sup> (GSSSs), RCSE did not provide the number of schools having less than five subject teachers for secondary classes (classes IX and X).

It was noticed that 62 per cent (139 out of 225 schools) test checked Government Secondary and Senior Secondary Schools<sup>33</sup> did not have minimum five subject teachers during 2017-18 for secondary classes.

GoR did not offer any comment for non-availability of prescribed minimum subject teachers in 118 GSSs. However, in respect of GSSSs it was stated (December 2018) that services of subject lecturers are being utilized for Secondary classes whenever they have free classes. The reply is not convincing as only 857 GSSSs (8.51 per cent) had science stream and it seems impracticable that subject lecturers other than Science stream were engaged to teach Science and Mathematics in secondary classes.

### 2.2.8.3 Staff strength

It was observed in Audit that during 2013-18, posts of teachers for Class IX and X were lying vacant ranging from 19.17 per cent to 28.75 per cent. In 2017-18, as against the sanctioned strength of 69,673, 53,502 teachers were posted and 16,171 (23.21 per cent) posts were lying vacant. However, GoR stated (December 2018) that as against the sanctioned strength of 73,053 senior teachers, 61,309 were working as on date and 11,744 (16.07 per cent) posts were lying vacant.

Similarly, it was also noticed that during 2013-18, posts of non-teaching staffs were lying vacant ranging from 38.23 per cent to 46.10 per cent. In 2017-18, as against the sanctioned strength of 73,149 of non-teaching staff 43,750 were posted and 29,399 (40.19 per cent) posts were lying vacant in Government Secondary Schools (GSSs) and Government Senior Secondary Schools (GSSSs).

<sup>32</sup> (Total GSS/GSSS schools 14,103 minus 4,031 GSS) = 10,072 GSSS.

<sup>33</sup> Baran: 17 schools, Chittorgarh: 16 schools, Churu: 15 schools, Dholpur: 19 schools, Hanumangarh: 17 schools, Jaipur: 9 schools, Jaisalmer: 20 schools, Jalore: 13 schools and Tonk: 13 schools.

## 2.2.9 Infrastructure facilities

### 2.2.9.1 Inadequate provision of infrastructure facilities

Paragraph 3.4.1 of MFMP provides for strengthening of infrastructure such as science laboratory, art/craft/culture room, separate toilet for boys and girls, drinking water, etc., for each existing schools. These facilities were required to be provided by the end of 12<sup>th</sup> five year plan i.e March 2017.

The year-wise position of Government Secondary Schools (GSSs) and Government Senior Secondary Schools (GSSSs) not having infrastructure facilities in the State during 2015-18 is shown in the **Table 4** given below:

**Table 4: Position of lack of infrastructure facility**

Year	Total schools	Number of GSSs and GSSSs not having facility of						
		Science laboratory	Art/Craft/Culture room	Computer room	Library	Drinking water	Play-ground	Boundary wall
2013-14	Not available							
2014-15	Not available							
2015-16	13,882	10,866	11,004	11,010	10,376	677	5,947	783
2016-17	14,056	10,408	10,928	10,577	10,256	619	5,841	819
2017-18	14,103	10,216 (72.44%)	10,093 (71.57%)	9,971 (70.70%)	9,737 (69.04%)	306 (2.17%)	5,340 (37.86%)	744 (5.28%)

*Source: As per information provided by RCSE.*

As per RMSA guidelines, infrastructure facilities such as science laboratory, art/craft/culture room, drinking water, etc., would be provided in each existing GSSs and GSSSs by March 2017. But even after lapse of nine years of implementation of RMSA, out of 14,103 GSSs and GSSSs in the State, science laboratory was not available in 10,216 (72.44 per cent) schools, art/craft/ culture rooms in 10,093 (71.57 per cent) schools, computer rooms in 9,971 (70.70 per cent) schools, library in 9,737 (69.04 per cent) schools, drinking water in 306 (2.17 per cent) schools, playground in 5,340 (37.86 per cent) schools and boundary wall in 744 (5.28 per cent) schools as of March 2018.

Similarly, out of 225 test checked schools, science laboratory was not available in 114 (50.67 per cent) schools, art/craft/culture rooms in 174 (77.33 per cent) schools, computer room in 83 (36.89 per cent) schools, library in 69 (30.67 per cent) schools, drinking water in 15 (6.67 per cent) schools, separate toilets for boys and girls in 15 (6.67 per cent) schools, playground in 54 (24.00 per cent) schools and boundary wall in 41 (18.22 per cent) schools till date of audit (December 2018). It was also observed that 217 (96.44 per cent) test checked schools were not disabled friendly.

In seven test checked Model schools, no shortage in infrastructure facilities was noticed. Though RCSE intimated (July 2018) that all GSSs and GSSSs had separate toilets for boys and girls, however separate toilets were not found available in 6.67 per cent of the test checked schools.

GoR stated (December 2018) that for providing infrastructure facilities, efforts are being made to make necessary funds available from other schemes of GoI/GoR.

The lack of infrastructure as prescribed in RMSA guidelines, is a big hurdle in providing quality secondary education in a comfortable learning environment.

### 2.2.9.2 *Inadequate provision of classrooms leading to adverse Student Classroom Ratio*

As per Paragraph 4.6 of RMSA framework, the Student Classroom Ratio (SCR) of a minimum of 25:1 and maximum 40:1 was to be maintained. The position of SCR and Additional Class Rooms (ACR) for Classes IX and X in Government Schools during 2013-18 is given in **Table 5** below:

**Table 5: Position of SCR at State level**

Year	No. of students enrolled (IX & X)	No. of classrooms	SCR	No. of ACRs proposed in AWP&B	No. of ACRs approved by MHRD
2013-14	9,78,574	24,557	40:1	1,106	707
2014-15	10,73,730	29,452	37:1	629	0
2015-16	11,40,563	28,545	40:1	1,765	770
2016-17	12,23,640	28,471	43:1	1,702	86
2017-18	13,03,774	22,077	59:1	2,695	11
<b>Total</b>				<b>7,897</b>	<b>1,574</b>

*Source: As per information provided by SPD, RMSA*

It would be seen from the table above that SCR during 2016-18 in Government Schools turned adverse (between 43:1 and 59:1) due to the continuously increasing trend in enrolment of students and decreasing trend in availability of classrooms for Classes IX and X. Further, it was also observed that in spite of numbers of classrooms reducing drastically by 6,394 (28,471-22,077) from 2016-17 to 2017-18, SPD proposed only 2,695 Additional Classrooms in AWP&B for the year 2017-18 out of which MHRD approved only 11.

In 225 test-checked schools, the position of SCR during 2017-18 is given in **Table 6** below.

**Table 6: Position of SCR in test checked schools**

Name of district	Overall SCR during 2017-18		No. of schools having no rooms for Classes IX and X	SCR more than 50:1	
	No. of schools	Range of SCR		No. of schools	Range of SCR
Baran	25	12:1 to 102:1	1	7	54:1 to 102:1
Chittorgarh	25	24:1 to 93:1	0	10	51:1 to 93:1
Churu	25	6:1 to 157:1	0	9	55:1 to 157:1
Dholpur	25	17:1 to 167:1	1	14	51:1 to 167:1
Hanumangarh	25	20:1 to 74:1	3	9	59:1 to 74:1
Jaipur	25	14:1 to 78:1	0	15	51:1 to 78:1
Jaisalmer	25	9:1 to 75:1	0	7	56:1 to 75:1
Jalore	25	26:1 to 115:1	1	15	54:1 to 115:1
Tonk	25	13:1 to 124:1	2	15	57:1 to 124:1
<b>Total</b>	<b>225</b>		<b>8</b>	<b>101</b>	

*Source: As per information provided by concerned schools*

The above table depicts that the maximum limit of SCR was ranging between 74:1 and 167:1 in 2017-18 against prescribed norm of 40:1. Further, in eight

schools there were no rooms for students of Classes IX and X and in 46.54 per cent (101 out of 217) schools, the classrooms were overcrowded with a student strength ranging from 51 to 167. Thus, non-provision of adequate number of classrooms in these schools resulted in overcrowding in classrooms causing uncomfortable learning environment for the students, besides conducting classes by making partitions, in verandahs or under trees.



It was also observed that 11 Additional Class Rooms, art/craft/culture rooms, library room, science lab room and computer room constructed in eight test checked schools of Jaisalmer district were being used for either storage of furniture/principal room/office room or lying vacant. Thus, these rooms were not being used for the intended purpose for which they were constructed.

Further, in seven test checked model schools, SCR ranged from 32:1 to 39:1 and was within the prescribed limit of 40:1.

GoR stated (December 2018) that efforts are being made for arranging necessary funds for construction of Additional classrooms.

The fact remains that in absence of school level annual plan as discussed in **paragraph 2.2.6.4**, school specific needs could not be assessed resulting in overcrowding causing uncomfortable learning environment for the students.

### **2.2.9.3 Delay in distribution of free text books**

Paragraphs 3.10.3 and 3.13.4 of RMSA framework envisage provision of distribution of free text books to children in Government schools. The State Government had implemented a scheme since 2004 for providing free text books to all girl students, all students belonging to SCs and STs and boy students (whose parents are not tax payers) of Class IX to XII of Government Secondary Schools (GSSs) and Government Senior Secondary Schools (GSSSs). As per order (September 2010) of School Education Department, GoR, consolidated demands for text books for the next academic year were required to be submitted to Rajasthan State Textbook Board (RSTB) up to month of July of the current academic year and free text books were to be supplied by RSTB up to 30<sup>th</sup> April of the next academic year (at the beginning of the session).

Scrutiny of records of Director Secondary Education (DSE) revealed that during 2013-18, DSE never sent the consolidated demand of text books to

RSTB on time and sent demand in a piecemeal manner up to month of September. Further, text books were required to be distributed to students in beginning of the academic year *i.e.* in the month of April, but the text books were actually made available to schools for distribution up to November of the academic year with delay from one to six months. Thus, inspite of incurring expenditure of ₹ 250.60 crore, free text books could not be provided in time to the eligible students of class IX to XII in the government schools before the start of the academic sessions.

GoR stated (December 2018) that efforts would be made to provide free text books in time.

#### **2.2.9.4 Construction and occupancy of Girls hostels**

The main objective of providing hostel for Girls was to retain girl children in Secondary School and also to ensure that girl students are not denied the opportunity to continue their study due to distance, parent's affordability and other connected social factors. Under the scheme one hostel for girls with a capacity of 100 beds was to be set up in each of the educationally backward blocks in the state. The girl students in the age group of 14 to 18 years studying in classes IX to XII and belonging to SCs/STs/OBCs/minority communities and BPL families would form the target group.

Scrutiny of records revealed that 186 (100 bedded) Girl hostels were to be constructed in the State up to March 2017. Out of these, 184 Girls' hostels were completed and made functional as of June 2018 and their occupancy had improved to 91.89 *per cent.* GoR stated (December 2018) that efforts to further increase occupancy are being made.

#### **2.2.9.5 Civil Works**

RMSA provided for infrastructure support to enhance access and enabling conditions for quality education. Infrastructure support includes opening of new secondary schools or upgradation of upper primary schools to the secondary stage and strengthening of existing secondary schools through construction of Additional Classrooms (ACR), science laboratories, library, art/craft/culture rooms, computer rooms and separate toilets for girls and boys, etc.

##### **(i) Upgradation/Strengthening of schools**

During 2013-18, MHRD approved 5,897 works for upgradation/strengthening of school buildings (273 upgradation of schools, 1,574 ACRs, 1,092 Science laboratories, 1,118 Art/Craft rooms, 702 Computer rooms, 891 Library rooms, 247 toilets) at a total outlay of ₹ 745.24 crore. Out of these, 5,080 (86.14 *per cent*) works were completed, 749 works in progress and 68 works could not be started as of March 2018. The details of all the works is given in **Table 7** below.

**Table 7: Position of construction of strengthening works**

Sl. No.	Item of civil work	Works Approved by MHRD	Nos. of works completed (per cent)	Nos. of works in progress	Nos. of works not started	Details of approval of works not started
1.	Upgradation of school	273	222 (81.32)	50	1	Non availability of land, land dispute etc.
2.	ACRs	1,574	1,477 (93.84)	79	18	Out of 18 works, 11 works approved in 2013-14, six in 2015-16 and one in 2016-17
3.	Science laboratory	1,092	921 (84.34)	160	11	Out of 11 works, three works approved in 2013-14, three in 2015-16, two in 2016-17 and three in 2017-18.
4.	Art & Craft room	1,118	936 (83.72)	171	11	Out of 11, one work was approved in 2013-14, four in 2015-16, three in 2016-17 and three in 2017-18.
5.	Computer room	702	620 (88.32)	77	5	Out of five works, two works were approved in 2013-14, two in 2015-16 and one in 2016-17.
6.	Library room	891	722 (81.03)	161	8	Out of eight works, two works were approved in 2013-14, two in 2015-16, one in 2016-17 and three in 2017-18.
7.	Toilet	247	182 (73.68)	51	14	Out of 14 works, three works were approved in 2016-17 and 11 in 2017-18.
	<b>Total</b>	<b>5,897</b>	<b>5,080 (86.14)</b>	<b>749</b>	<b>68</b>	

While the position of completed works was satisfactory, 817 strengthening/upgradation works (13.86 per cent) were still in progress and completion thereof required to be expedited.

GoR stated (December 2018) that efforts are being made to complete the works.

**(ii) Cancellation of strengthening works in 176 schools**

It was observed in Audit that on the proposals of SPD, strengthening works in 176 schools were approved by the MHRD at a cost of ₹ 33.09 crore during 2010-14 as detailed in **Table 8** below. These works were subsequently cancelled by MHRD in 2015-16 due to non-availability of land, land dispute or land was not in possession of schools.

**Table 8: Cancelled works**

Year	No. of schools	Name of component proposed for cancellation						Total amount (₹ in crore)
		ACR	Science lab	Computer room	Library room	Art/Craft room	Drinking water	
2010-11	23	19	18	23	6	23	2	4.90
2011-12	137	75	112	74	48	120	1	24.10
2013-14	16	28	9	6	6	7	0	4.09
<b>Total</b>	176	122	139	103	60	150	3	33.09

In terms of guidelines of RMSA, preparation of proper budget plays an important role in timely implementation of any projects. Further, each district was required to prepare a perspective plan up to 2016-17 based on the school

level plans as discussed in the *paragraph 2.2.6.4*. However, as per the prevailing practice of preparation of State level annual plans based on data available in UDISE without considering the actual requirements of the schools, the ground level problems like non availability of land, land dispute, etc., at individual school level went unnoticed. This resulted in not only cancellation of strengthening works but the project outlay was also reduced by ₹ 33.09 crore owing to poor planning.

GoR accepted the facts and stated (December 2018) that strengthening works of other 176 schools were sanctioned in 2015-16 against the cancellation of these works.

The reply of GoR needs to be viewed in the light of the fact that in the year 2015-16 itself, GoR had proposed strengthening of 2079 schools and looking to the huge pendency for completion of works of previous years, GoI did not sanction any new work except works against cancellation. Thus, cancellation of strengthening works could have been avoided by ensuring availability of land for the proposed schools while planning of such works.

**(iii) Lapses noticed in test checked districts**

• **School building in dilapidated condition**

During test check of Government Senior Secondary School, Ralawata, Sambhar Lake of Jaipur district, it was observed that school building was in dilapidated condition and Public Works Department declared this building abandoned in August 2012. As such suitable rooms were not available in the school for classroom purpose and all classes were being conducted under trees and in *verandah*. Even though the school principal brought this issue various times in the notice of department, no action was taken till date.

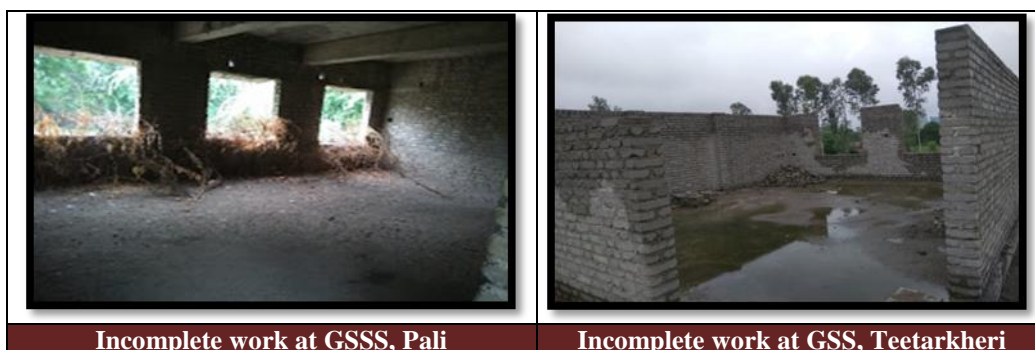
GoR stated (December 2018) that two additional classrooms have been sanctioned under MPLAD/MLALAD and efforts are being made for repair/construction of school building from other schemes.



• **Incomplete works in test checked districts/schools**

Test check revealed that strengthening works (construction of ACRs, computer rooms, toilets, etc.) in 13 schools sanctioned during 2010-16 at the

cost of ₹ 2.11 crore were lying incomplete as of May-August 2018 as the contractors abandoned the construction works. This resulted in not only the students being deprived of the benefits, but also unfruitful expenditure of ₹ 2.11 crore.



GoR stated (December 2018) that five works have been completed out of 13 incomplete works and remaining works under progress. However, details of five completed works was not provided to Audit.

#### 2.2.9.6 Purchase of furniture

##### (i) Non utilisation of furniture grant

As per Paragraph 3.4.1 of MFMP for RMSA, grant was to be provided for procuring furniture/fixture under the component 'Strengthening of Schools' where construction work of library, science laboratory, art/craft/culture/computer rooms and ACRs had been completed.

Scrutiny of records of nine test checked District Project Coordinators (DPCs), revealed that RCSE transferred ₹ 4.49 crore to three District Project Coordinators during March 2015 to November 2016 for purchase of furniture for 141 schools under RMSA. Out of ₹ 4.49 crore, only ₹ 0.75 crore could be utilised for purchase of furniture for 37 schools as per details given in **Table 9** below:

**Table 9: Position of procurement of furniture**

(₹ in crore)								
Sl. No.	Name of DPC	Month of transfer of funds by RCSE	Fund released	No of schools	Amount utilised	Schools for which procured	Amount lying unutilized	Reasons for funds lying unutilised
1.	Jaisalmer	February & October 2016	0.71	16	0.00	0	0.71	Due to non finalization of tenders
2.	Dholpur	November 2016	1.66	35	0.00	0	1.66	Due to non finalization of tenders as no tenderer was found eligible.
3.	Tonk	March 2015	2.12	90	0.75	37	1.37	Due to non supply of furniture by firms to remaining 53 schools
<b>Total</b>			<b>4.49</b>	<b>141</b>	<b>0.75</b>	<b>37</b>	<b>3.74</b>	



It would be seen from the table above that DPCs, Jaisalmer and Dholpur could not finalize the tenders for purchase of furniture. In DPC, Tonk though a firm was finalized, the firm supplied furniture in 37 out of 90 schools only. Thus, in these three DPCs an amount of ₹ 3.74 crore (83.30 per cent) meant for purchase of furniture was lying unutilized for 26 months to 46 months as of December 2018.

GoR stated (December 2018) that in Dholpur district, utilization of furniture grant is under progress and district offices of Jaisalmer and Tonk districts have been directed to refund the unspent amount and fix the responsibility for non-utilization of funds.

**(ii) Avoidable expenditure incurred on purchase of computer furniture**

ICT scheme was launched in the State during 2008-16 in 7025 schools<sup>34</sup> in four phases. Under this scheme, computers, its accessories along with computer chair and tables were provided to these schools.

Scrutiny of records of seven test checked District Project Coordinators (DPCs) revealed that RCSE transferred funds in March 2015 to the DPCs and further these DPCs issued Administrative and Financial Sanctions and transferred ₹ 16.07 crore to 728 schools for purchase of furniture which included purchase of computer chairs and tables. It was observed that out of 728 schools, in 337 schools computer chairs and tables were supplied without any requirement as these schools were supplied computer chairs and tables earlier under the ICT scheme. Thus, in 337 schools extra expenditure of ₹ 1.40 crore was incurred on purchase of computer chairs and tables as per details given in **Table 10** below:

**Table 10: Details of purchase of computer furniture**

Sl.No	Name of DPC	(₹ in crore)			
		Particulars of sanction issued by DPC		Particulars of extra purchase of computer furniture	
		No. of schools	Amount of sanction	No of schools	Amount of purchase
1	Hanumangarh	78	1.62	49	0.21
2	Dholpur	60	1.57	39	0.20
3	Jaipur	249	3.81	52	0.19
4	Jaisalmer	42	0.73	29	0.11
5	Jalore	98	3.28	76	0.25
6	Tonk	113	3.16	39	0.20
7	Churu	88	1.90	53	0.24
	<b>Total</b>	<b>728</b>	<b>16.07</b>	<b>337</b>	<b>1.40</b>

GoR stated (December 2018) that compliance would be intimated after receiving the reply from the DPCs concerned.

<sup>34</sup> 1<sup>st</sup> Phase: 2,500 (2008-09), 2<sup>nd</sup> Phase: 2,000 (2010-11), 3<sup>rd</sup> Phase: 2,000 (2013-14) & 4<sup>th</sup> Phase: 525 (2015-16).

***Audit Objective 3: Whether targets of enrolment, transition rate and retention rate were achieved and whether teacher training and schemes for vocational education, information & communication technology and inclusive education for disabled at secondary stage were implemented effectively to improve the quality of secondary education.***

**2.2.10 Non achievement of universal access of secondary education**

The vision of RMSA is to ensure universal access of Secondary Education by 2017 (Gross Enrolment Ratio<sup>35</sup> (GER) of 100 per cent). The percentage of GER of Class IX and X of Government Schools of the State during 2013-18 were 71.12 per cent (2013-14), 69.68 per cent (2014-15), 75.38 per cent (2015-16), 78.45 per cent (2016-17) and 78.87 per cent (2017-18) showing an increasing trend yet it could not fully attain the goal of universal access of Secondary Education by 2017.

**2.2.10.1 Enrolment of children in schools**

One of the objective of RMSA was to attain universalisation of secondary education in the State by bringing all the children in the age group of 14-18 years to school for education. Typically children in the age group of 14-18 years would be in classes IX to XII. However, in a scrutiny of UDISE data, it was observed that some children in the age group of 14-18 years were also enrolled in Class VIII.

Accordingly, based on the available data, the universalisation of secondary education for all children in the age group of 14-15 years enrolled in Class VIII to XII in Government and other schools (including private/other management schools) were considered for verification by Audit. The position of projected population of children of all categories, in the age group of 14-15 years as per census 2011 as adopted by GoR vis-a-vis enrolment of children in the Class VIII to XII in all private/management schools during 2013-14 to 2017-18 is shown in **Table 11** below:

**Table 11: Enrolment of children of all categories**

Year	Projected population of children in the age group of 14-15 years as per census 2011	Number of children of that age group enrolled in Class VIII to XII as per UDISE	No of children out of school	Percentage of children out of schools
2013-14	30,06,800	18,12,243	11,94,557	39.73
2014-15	31,95,300	17,97,801	13,97,499	43.74
2015-16	31,51,300	21,32,986	10,18,314	32.31
2016-17	32,72,800	21,74,593	10,98,207	33.56
2017-18	32,30,200	21,12,291	11,17,909	34.61

It would be seen from the table above that though there was increasing trend in enrolment of children of all categories from 18.12 lakh in 2013-14 to 21.12

<sup>35</sup> It shows level of proportion/percentage of relevant age group population enrolled in Educational Institutions. GER=Total Enrollment in Classes IX and X in a year/ Population of 14-15 years in the same year \* 100.

lakh in 2017-18. However, the fact remains that 34.61 *per cent* of children of all categories were not enrolled in any school (government or private or other management school) during 2017-18.

GoR stated (December 2018) that efforts would be made to increase enrolment.

### **2.2.10.2 Examination results in Government schools vis-a-vis schools of other Management**

RMSA is committed to universalize quality education at Secondary school stage. The focus on quality interventions would necessitate existence of quality infrastructure, curriculum development, competency, subject specific deployment in schools, in-service training of teachers and heads of the schools, academic support at all levels, classroom based support and supervision issues etc. It was also envisaged that the Mission would encourage States to focus on total development of children, encouragement in sports, cultural activities, etc.

No specific reports/survey regarding quality and desired learning outcomes of school education for Secondary/Senior Secondary level was available with MHRD. An analysis of the report of *Pratham*, a Non Government Organization prominent in assessment of learning outcomes in education sector also did not include outcomes for students of secondary/senior secondary level. The audit analysis of learning outcomes was limited to analysis of examination results only.

The performance of the students (both boys and girls) of both Government and other management schools in common class X Board examination, which is a major indicator of quality education, was analyzed to review whether RMSA's other objective of providing quality education was achieved.

Scrutiny of pass percentage of students in class X examination (Rajasthan Board) in both Government and other than Government Schools furnished by the Department revealed that at State level, average pass percentage of students of class X was 69.90 (ranging between 57.55 *per cent* and 75.61 *per cent*) in government schools as compared to 77.04 (ranging between 69.51 *per cent* and 81.09 *per cent*) in other management schools during 2013-18. However, the gap between Government schools and other management schools reduced from 11.96 *per cent* in 2013-14 to 5.48 *per cent* in 2017-18.

GoR stated (December 2018) that the reply would be intimated in due course.

Thus, from the examination results for Class X, which is a major indicator of quality education, though there is further scope for improvement, it appears that the quality of education improved during the last 5 years.

### **2.2.10.3 Transition Rate**

All the children in the age group of 14-18 years were required to be enrolled in schools to attain universalization of secondary education.

**(i) Transition rate from Class VIII to IX**

During 2013-18, it was observed that the transition rate from Class VIII to Class IX in all management schools in the State remained less than 100 per cent (ranging between 91 per cent and 95 per cent) as per details given in **Table 12** below. This indicates that 5 per cent to 9 per cent children were not enrolled in Class IX.

**Table 12: Transition rate of class VIII to IX in all management schools**

Enrolment in class VIII		Enrolment in class IX in the succeeding year				Transition rate from Class VIII to IX (in per cent)
Year	Number of children enrolled	Year	Total enrolment in class IX	Repeater in class IX	Net Enrolment in class IX	
1	2	3	4	5	6 (4-5)	7 (col.6/col.2)
2012-13	12,73,868	2013-14	12,16,241	47,666	11,68,575	92
2013-14	12,57,697	2014-15	11,92,043	52,360	11,39,683	91
2014-15	12,24,944	2015-16	12,14,024	51,556	11,62,468	95
2015-16	12,58,976	2016-17	12,18,649	38,809	11,79,840	94
2016-17	12,88,995	2017-18	12,89,822	85,731	12,04,091	93

Source: UDISE data

**(ii) Transition rate from Class IX to X**

High transition rate from Class IX to Class X is also an indication of quality education provided in Class IX. The position of transition rate from class IX to X in all management schools at the State level and in 225 test checked Government schools during 2013-18 is given in **Table 13** below.

**Table 13: Transition rate from Class IX to X in test checked and in all management schools**

Year	Total enrolment in Class IX		Fresh enrolment in class X in the succeeding year			Transition rate from class IX to X (%)	
	In all management schools	In test checked schools	Year	In all management schools	In test checked schools	In all management schools	In test checked schools
1	2	3	4	5	6	7 (col 5/col 2)	8 (col 6/col 3)
2012-13	10,96,079	NA	2013-14	10,80,864	Not provided	99	-
2013-14	12,16,241	14,671	2014-15	10,71,263	10,408	88	71
2014-15	11,92,043	13,934	2015-16	10,73,327	10,412	90	75
2015-16	12,14,024	14,621	2016-17	10,92,770	11,705	90	80
2016-17	12,18,649	15,538	2017-18	10,79,715	12,310	89	79

Source: Data as per UDISE for State level and as per information provided by concerned test checked school.

It can be seen from the table that though transition rate from class IX to Class X in all management schools in the State was more than 88 per cent (ranging between 99 per cent and 88 per cent) during 2013-18 but in 225 test checked Government schools it was still up to 80 per cent (ranging between 71 per cent and 80 per cent) during 2014-15 to 2017-18. Low transition rate in test checked Government school as compared to State average reflects on the quality of education in these test checked Government schools.

GoR accepted (December 2018) the facts.

#### 2.2.10.4 Trends in Dropout

Dropout refers to pupil who leaves school before completion of a school stage or leaves at some intermediate point of a given level of education. Overall dropout rate for classes IX and X in the state decreased from 13.65 per cent (2013-14) to 1.34 per cent (2017-18) as it was 13.65 per cent (2013-14), 12.16 per cent (2014-15), 3.28 per cent (2015-16), 2.16 per cent (2016-17) and 1.34 per cent (2017-18).

However, in nine selected districts, dropout percentage<sup>36</sup> in test checked schools in class IX was 24.03 per cent in Baran, 26.56 per cent in Chittorgarh, 9.12 per cent in Churu, 11.76 per cent in Dholpur, 14.29 per cent in Hanumangarh, 9.30 per cent in Jaipur, 17.17 per cent in Jaisalmer, 19.58 per cent in Jalore and 19.39 per cent in Tonk district during 2016-17. The results of the test checked schools during 2016-17 indicate that the dropout rate in Class IX was higher than average of 2.16 per cent for the whole state.

GoR accepted the facts and stated (December 2018) that monitoring system at block, district and state level was being strengthened for improving quality education in Government schools. Dropout rate would improve in schools on adoption of new monitoring system.

#### 2.2.10.5 Training to teachers

RMSA framework envisages that the teacher is the most important component in school education. It is necessary to continuously upgrade the quality of teachers through in-service education programmes and a variety of other measures, apart from pre-service qualifying programme of teacher training viz., B.Ed. Hence, teachers' competency and efficiency can be improved through focused planning for training so that observable improvements in student effectiveness and education efficiency in terms of examination results can be achieved. Scrutiny of records revealed the followings:

##### (i) *Inadequate in-service training*

- ***In-service training to teachers:*** As per Paragraph 3.4.1 (Annexure–III) of MFMP of RMSA, in-service training was to be given to all the teachers and heads of schools for five days in a year.

During 2013-18, against requirement of training for 2,65,389 teachers as per RMSA guidelines, only 32,028 teachers (12.06 per cent) were targeted for in-service training. Of these, only 21,104 (65.89 per cent) teachers were imparted in-service training. No training was imparted during 2013-14 though 8,000 teachers were targeted for training. During 2015-16, no teachers were even targeted for in-service training.

Thus, 92.04 per cent teachers (2,44,285 out of 2,65,389) were not imparted any in-service training during 2013-18. Further, out of ₹ 6.97 crore approved

<sup>36</sup> The dropout in Class IX in test checked schools was calculated by applying the formula=  $\frac{\text{Total number of children enrolled in class IX in a particular year} - (\text{Number of children promoted to Class X in next year} + \text{Number repeater in Class IX in next year})}{\text{Total number of children enrolled in class IX in the particular year}} * 100$ .

for in- service training by MHRD, only ₹ 5.30 crore could be utilised for imparting in-service training leaving unspent balance of ₹ 1.67 crore (23.96 per cent).

- ***In-service training to Headmasters/Principals:*** In eight test checked districts, out of 7,092 Headmasters/Principals, only 1,584 (22.33 per cent) Headmasters/Principals were imparted with in-service training during 2015-18 resulting in 5,508 (77.67 per cent) Headmasters/Principals not being imparted training. DPC, Chittorgarh did not provide such information though called for by Audit.

(ii) ***Induction training to newly recruited teachers***

As per Paragraph 3.4.1 of MFMP of RMSA, induction training for 10 days was to be given to all the newly recruited teachers and heads of schools.

It was noticed that against availability of funds of ₹ 7.60 crore for induction training of 10 days to 25,348 newly recruited teachers, 20,426 (80.58 per cent) newly recruited teachers were imparted with induction training at an expenditure of ₹ 5.96 crore during 2013-17. Thus, 4,922 newly recruited teachers were not provided induction training despite availability of funds. Further, no targets were set for induction training for the year 2017-18.

(iii) ***Training under different activities***

It was also noticed that against availability of funds of ₹ 8.12 crore for other trainings to 22,144 teachers/Personnel under different activities, 16,794 (75.83 per cent) teachers/Personnel were imparted training at an expenditure of ₹ 5.59 crore during 2013-18. Thus, 5,350 (24.17 per cent) teachers were not imparted training despite availability of funds.

GoR stated (December 2018) that apart from training under RMSA other training programmes were also organised by Secondary Education, Bikaner and Career & Technical Education (CTE) under MHRD. The reply is not convincing as the target set in AWP&B approved each year by GoI was not achieved. However, State Mission RMSA did not provide any details regarding number of teachers trained additionally (District wise) by Secondary Education, Bikaner and CTE during the period 2013-18 to substantiate the reply.

#### ***2.2.10.6 Vocational Education***

The objectives for Vocational Education (VE) was to (a) empower Secondary and Senior Secondary students (both boys and girls) with employable skills along with academics and making them self-dependent, (b) reduce dropout in education and (c) make the students belonging to SCs, STs, OBCs communities and minorities especially girls residing in rural/urban areas self-dependent. Vocational Education was to be implemented in class IX (level-I) with the goal to make student employable when they complete Class XII education (level-IV).

Scrutiny of information revealed that VE was introduced in 70 schools in 2014-15 in which 2,678 students were enrolled in level I (Class IX), against which 1,274 (48 per cent) students had completed level IV (Class XII) in 2018. Similarly, in the year 2015-16, 12,277 students were enrolled in 220 schools (Class IX) of which only 6,114 (49.80 per cent) students completed level III (Class XI).

GoR stated (December 2018) that due to non-availability of higher classes in all three streams (Arts, Commerce & Science) in the Government Senior Secondary School and due to lack of awareness among the parents/students about Vocational courses, children dropped out after level II (i.e. after class X). GoR further stated that while selecting Vocational Education schools, preference would be given to schools where all three streams are available.

**(i) Payment for Vocational Training providers without verification**

RCSE contracted 20 private Vocational Training Providers (VTP) in four phases<sup>37</sup> for implementation of the scheme “Vocationalisation of Secondary/Senior Secondary Education (VSHSE)” in alignment with National Skills Qualifications Framework in Government Schools in the State. As per clause 1.1 to 1.2 of contract agreements, the VTP would pay gross honorarium of ₹ 1.80 lakh per annum (at the rate of ₹ 15,000/- per month) and of ₹ 3 lakh (at the rate of ₹ 25,000/- per month) to each Vocational Trainer (VT) and Vocational Coordinator (VC) respectively by crediting the honorarium directly to the bank account of VT/VC’s through ECS/RTGS. Further, as per clause 1.3 to 1.4 of the agreements, the RCSE shall reimburse an equal amount of honorarium which was paid by VTPs to VTs/VCs after proper verification of the bills.

Scrutiny of records of RCSE revealed that RCSE reimbursed ₹ 36.65 crore to 20 Vocational Training Providers on account of honorarium paid to Vocational Trainer/Vocational Coordinators during April 2014 to September 2017 without verification of bills and ECS/RTGS sheet duly verified by the banks.

It was also noticed that VTs and VCs made complaints against VTPs regarding non receipt of payment for various months and various issues at district and State level. It was further noticed that 15 out of 20 VTPs paid honorarium to VTs at different rates ranging from ₹ 12,345 to ₹ 14,800 per month against contract agreement, for which no supporting documents were attached with the bills. However, RCSE reimbursed at the full rate (i.e. ₹ 15,000 per month to VTs) without verification of bank’s certified NEFT/RTGS/ECS sheets which was violation of the agreement. GoR accepted the facts and stated (December 2018) that the supporting documents are being obtained with bills before making payment to VTPs. The fact remains that no action was taken to check the genuineness of earlier payments.

<sup>37</sup> Scheme was implemented in 70 schools in 2014-15 (Phase-I), 220 in 2015-16 (Phase-II), 380 schools in 2016-17 (Phase-III) and 50 schools in 2017-18 (Phase-IV).

Further, RCSE released advance payment of ₹ 40.32 lakh to M/s Alies Enterprises for the period of July 2017 to September 2017. However, despite the fact that there is no provision in the agreement for advance payment. The firm did not make any payment to VTs/VCs as of August 2018 resulting in undue benefit to the firm to the tune of ₹ 40.32 lakh.

While accepting the fact, GoR stated (December 2018) that firm has been directed to make payments to VTs/VCs and Government also proposed to take legal action against the firm and provision for performance guarantee has since been made in all the agreements executed in current year.

**(ii) *Engaging Vocational Trainers without establishment of Vocational Labs in the schools***

It was observed that Vocational Education scheme was being implemented in 720 Government Senior Secondary Schools (two trades per school) and two VTs per school were engaged in the state. Against 1,440 labs to be established, only 1,285 labs were established in these schools. Thus, 155 Vocational Trainers (1,440-1,285) were engaged as of June 2018, without having trade labs.

GoR stated (December 2018) that 1,408 Vocational labs have been established against 1,440 labs as of December 2018 and remaining labs are being established. Services of Vocational Trainers are being used for theoretical as well as practical classes of vocational trades.

**2.2.10.7 *Information and Communication Technology***

The main objectives of ICT was to create (a) an environment to develop a community knowledgeable about ICT and (b) ICT literate community which could deploy, utilize benefit from ICT and contribute to nation building. Under ICT, all schools should eventually become smart, connected through a common resource internet based platform. The shortcomings noticed in implementation of ICT are discussed in the succeeding paragraphs.

**(i) *Non-conduct of classes as per prescribed syllabus***

It was observed that as of July 2018 the ICT scheme (a GoI scheme) was introduced in 8500 Government Secondary Schools (GSSs)/Government Senior Secondary Schools (GSSSs) in the State. Out of test checked 225 schools, ICT was being implemented in 156 schools only, of which ICT classes were being conducted without any prescribed syllabus in the 155 test-checked schools. Only in one school in Baran district classes being conducted as per prescribed syllabus. GoR stated (December 2018) that ICT classes are being conducted as per prescribed syllabus. However, GoR did not offer comment on the conduct of ICT classes without prescribed syllabus in 155 test checked schools.

**(ii) *Non establishment of smart schools***

As per Paragraph 4 of the Amended Guidelines of ICT in Schools Scheme (February 2011), the emphasis would not only be on the use of Information Technology but also on the use of skills and values that will be important in future and at least one section (of 40 students) in each classes IX-XII will be



fully computerized. Thus, a school having 160 computers at the rate of 40 computers for each IX to XII classes may be called a smart school under the scheme. Five Government Senior Secondary Schools (GSSSs) in Rajasthan State were to be converted into smart schools during XI Five Year Plan up to March 2012. Under this scheme, a non-recurring grant of not more than ₹ 25 lakh per smart school for purchase of 40 computers and recurring grant of ₹ 2.50 lakh per annum per smart school as maintenance, consumable, inter usages and monitoring costs was to be given.

Scrutiny of records revealed that SPD, RCSE submitted a proposal to MHRD for establishment of seven smart schools in Rajasthan in AWP&B for the year 2013-14. MHRD did not approve the proposal stating that the State Government is yet to implement ICT in 4,000 schools approved up to 2010-11. Audit further observed that Project Approval Board approved ICT scheme in 6500 schools<sup>38</sup> during 2007-08 to 2010-11. Out of these, the State Government implemented ICT in 2500 schools in Phase I in August 2008 only. Though ICT phase II started in 2000 schools in August 2010, but due to delay in tender process and Rajasthan Assembly Election in 2008-09, it could not be implemented in 2010-11.

GoR stated (December 2018) that instead of smart schools, smart virtual classrooms have been established in 770 schools during 2016 under Education & Research Network (ERNET). Thus, due to non-implementation of ICT in 4,000 schools on time, MHRD rejected the proposal for establishment of seven smart schools in 2013-14.

#### **2.2.10.8 Inclusive Education for Disabled at Secondary Stage**

Inclusive Education for disabled at Secondary Stage (IEDSS) scheme was introduced with a view to provide educational opportunities for children with disabilities in general schools and to facilitate their retention in the school system. The scheme provides facilities like free books and stationery, uniform, transport allowance, reader allowance, escort allowance, hostel accommodation, actual cost of equipment and payment of stipend to disabled girl child. The scheme also supports appointment of special educators and provision for resource room in each block. Special educator would be appointed in resource centres<sup>39</sup> in the ratio 1:5. Every school where more than five disabled children are enrolled would have the services of at least one special teacher. The shortcoming noticed in implementation IEDSS are discussed in the next paragraphs.

##### **(i) Shortfall in enrolment in resource centres**

It was observed that 295 resource centres were opened in the selected Government Secondary Schools (GSSs) and Government Senior Secondary Schools (GSSSs) to cater to the need of disabled children identified in the entire block. During 2017-18, as per the UDISE data 12,111 Children with Special Needs (CWSN) were identified in 295 blocks. Out of them, only 8,051

<sup>38</sup> 2007-08: 2,500 schools, 2008-09: 2,000 schools and 2010-11: 2,000 schools.

<sup>39</sup> One resource centre would be opened in a Government school in each block and to cater the need of disabled children identified in the entire block by facilitating them with aids and appliances to impart proper training.

(66.48 per cent) CWSN were enrolled in resource centres resulting in shortfall in enrolment of 33.53 per cent (4,060 CWSNs). Further, in 12 resource centres, there was zero enrollment inspite of 411 CWSNs identified in that area. This indicates that necessary efforts were not being made by the Special Educators/Principals of the schools concerned to enroll these identified CWSN at the resource centres.

GoR stated (December 2018) that only needy CWSN students are required to enroll in the resource centres. The reply is not convincing as there was no mechanism available to identify that all the 411 CWSN students were not needy.

**(ii) Resource Centres in test checked schools**

In 225 test checked schools, 45 resources centers were test checked, out of which in three resource centres<sup>40</sup>, 16 to 66 CWSN were enrolled but no special educator was posted since opening of these resources centers.

**(iii) Stipend to CWSN girl children**

IEDSS scheme envisaged payment of stipend to all disabled girl children at the rate of ₹ 200 per month at the secondary level to encourage their participation upto senior secondary level. The position of stipend paid to CWSN girl children during 2013-18 is given in **Table 14** below.

**Table 14: Stipend paid to CWSN girl children**

Year	Total identified CWSN girl children as per UDISE	No. of CWSN girl children to whom stipend paid	Shortfall
2013-14	2,090	Nil	2,090 (100%)
2014-15	2,319	2,085	234 (10.09%)
2015-16	2,123	1,278	845 (39.80%)
2016-17	3,040	1,971	1,069 (35.16%)
2017-18	5,005	3,040	1,965(39.26 %)
<b>Total</b>	<b>14,577</b>	<b>8,374</b>	<b>6,203 (42.55%)</b>

It was observed from the table above that SPD, RCSE did not consider actual data of UDISE while sending the proposal to MHRD for approval for payment of stipend to CWSN girl children. There was shortfall ranged from 10.09 per cent to 100 per cent. This resulted in deprival of benefits to 6,203 (42.55 per cent) identified CWSN girl children during 2013-18.

**Audit Objective 4: Whether the financial management, internal control, monitoring and evaluation of the scheme were adequate and effective**

**2.2.11 Financial Management**

The funding of the schemes (RMSA, ICT and Vocational Education) was in the ratio of 75:25 between the GoI and the GoR up to 2014-15 (except of 90:10 for Girls' hostel and 100 per cent for IEDSS). It was in the ratio of

<sup>40</sup> GSSS Tibii (66 children enrolled), GSSS Sangaria (16 children) and GSSS Bidasar (24 children).

60:40 for all components from 2015-16 onwards. The shortcomings noticed during Audit in financial management of RMSA are discussed in the succeeding paragraphs.

### 2.2.11.1 Receipts of funds and expenditure under RMSA

As per the audited annual accounts of RCSE the position of funds released by the GoI and the GoR under RMSA and expenditure incurred there against during 2013-18 is given in the **Table 15** below:

**Table 15: Position of funds released and expenditure incurred**

Year	Approved Outlay	Opening Balance	Funds released by		Other Receipt	Total availability of funds	Expenditure incurred	Unspent Balance (percentage)
			GoI	State				
1	2	3	4	5	6	7 (3+4+5+6)	8	9 (7-8)
2013-14	263.98	142.23	274.13	89.82	49.37	555.55	125.37	430.18 (77.43%)
2014-15	148.98	432.25	475.36	307.01	29.40	1,244.02	944.72	299.30 (24.06%)
2015-16	940.53	292.90	382.65	278.11	45.20	998.86	776.53	222.33 (22.26%)
2016-17	1,300.64	219.42	356.49	237.66	26.70	840.27	840.55	(-) 0.28 (0.03%)
2017-18*	1,211.41	(-) 0.28	412.21	213.51	0	625.44	822.90	(-) 197.46 (31.57%)
<b>Total</b>	<b>3,865.54</b>		<b>1,900.84</b>	<b>1,126.11</b>	<b>150.67</b>		<b>3,510.07</b>	

Source: Certified UCs of relevant years and figures given by RCSE in respect of the year 2017-18.

\*Provisional figures as the annual accounts for the year 2017-18 have not been audited.

It can be seen from the table above that:

- (i) During 2013-17, there were differences between closing balance of a financial year and opening balance of the corresponding next financial year. While accepting the fact GoR stated (December 2018) that reasons for difference would be intimated after obtaining information from concerned Chartered Accountants.
- (ii) During 2017-18 the expenditure of ₹ 197.46 crore (31.57 per cent) was incurred more than available fund.

### 2.2.11.2 Delay in release of funds by GoR to State Implementing Society

RMSA framework envisages that the participating state would contribute its cost in the agreed ratio within 30 days of the receipt of GoI contribution as per the sharing arrangement.

Review of the information provided by RCSE revealed that during 2013-18 there were delays ranging from five to 249 days in release of matching share by GoR amounting to ₹ 700.75 crore to RCSE beyond the prescribed 30 days of the receipt of GoI contribution.

GoR stated (December 2018) that the funds are being released timely after 2013-14. The reply is not tenable as there were delays ranging from five to 249 days in release of matching share by GoR during 2013-18.

### 2.2.11.3 Failure to open separate bank accounts

As per Paragraph 3.18.4 of RMSA framework, separate bank accounts shall be opened for funds under RMSA at the State, district and schools levels.

It was observed in Audit that funds under RMSA were being kept in separate bank accounts at the state level (SPD, RCSE) and with selected nine District Project Coordinators. Separate bank accounts were not opened for RMSA funds in 139 test checked schools<sup>41</sup>. The funds at the school level are being kept in the bank accounts along with funds received under other schemes. Keeping funds of all schemes in one account at the school level often leads to misutilization of funds relating to one scheme in another scheme. GoR stated (December 2018) that separate ledger was maintained in schools but did not furnish reply of non-maintenance of separate bank account.

### **2.2.12 Monitoring and evaluation**

#### **2.2.12.1 Internal audit arrangements**

As per Paragraph 6.9.1 of Manual of Financial Management and Procurement (MFMP), the internal audit of State Project Director (SPD) and District Project Coordinators (DPCs) offices would be carried out every year. Internal audit of schools would be conducted on a percentage basis, so as to cover five *per cent* of schools in each district.

It was observed in Audit that, internal audit was conducted only from the year 2014-15 onwards, whereas RMSA project was started from the year 2008-09. Scrutiny of the Internal Audit Reports of RMSA for the years 2015-16 and 2016-17 revealed that the internal audit only covered financial activities (bank reconciliation, advances to employees and accounts) and not any operational activities. Thus, the scope of internal audit was limited.

The internal audit for the year 2016-17 pointed out significant difference between cash balance as per cash book and bank book but the same had not been reconciled even as of August 2018. Further internal audit reports were not placed before Executive Committee of RCSE during 2013-18 as required in Paragraph 6.9.9 of MFMP.

During scrutiny of payment vouchers of Vocational Education, it was observed that payments to Vocational Training Providers was made without following the conditions of agreement as commented earlier in **paragraph 2.2.10.6 (i)**.

GoR accepted the facts and stated (December 2018) that action would be initiated after reconciliation of differences in cash book and bank balances, the internal audit report would be placed in next Executive Meeting and separate internal audit arrangements would be made in respect of Vocational Education.

#### **2.2.12.2 Monitoring by SMDC**

As per guidelines for Community Mobilisation and School Management and Development Committee (SMDC) issued by GoI, every Secondary school will

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<sup>41</sup> Baran: 13 schools, Chittorgarh: 11 schools, Churu: 10 schools, Dholpur: 17 schools, Hanumangarh: 14 schools, Jaipur: 19 schools, Jaisalmer: 22 schools, Jalore: 20 schools and Tonk: 13 schools.

constitute a SMDC at the school level. SMDC plays a vital role in monitoring and is also responsible for preparation of school level Annual Plan and perspective plan. So, proper training and capacity building of SMDC members about their roles and responsibilities is extremely critical towards ensuring their active and effective participation in planning, plan preparation, monitoring & supervision of the school level activities. With regard to the monitoring and training of SMDCs, it was observed that:

**(i) Deficiency in training of SMDC members**

RMSA guidelines provide for two days training in a year to SMDC members including the members of both the committees (Academic & School building) at the rate of ₹ 300 per person per day.

Scrutiny of records of RCSE revealed that out of 2,53,854 SMDC members<sup>42</sup> in the entire state, RCSE proposed training for only 1,687 SMDC members (0.66 per cent). Further, out of targeted 1,687 SMDC members, training were imparted to only 1,487 members for two days only in one year. Thus, coverage of training for SMDC members was grossly inadequate.

**(ii) Shortfall in conducting SMDC & PTA meetings**

RMSA guidelines provide for conducting SMDC meetings twice in a month and Parent Teacher Association (PTA) meeting once in a month.

As per information provided by 175 test checked schools of seven selected districts, shortfall in conducting meetings of SMDC ranged between 61.97 per cent and 80.90 per cent and shortfall in conducting PTAs ranged between 70.27 per cent and 88 per cent during 2013-18. Test checked schools of Baran (25 schools) and Chittorgarh (25 schools) districts did not provide the information.

GoR stated (December 2018) that compliance would be made after collecting information from districts offices.

**2.2.13 Evaluation of RMSA by external agency**

As per Paragraph 9.2 of RMSA framework, verification and quality audit by external and independent institutions must be conducted at State and district level. It was observed in Audit that the evaluation work for RMSA activities was assigned to an external agency only in 10 districts during 2014-15. Thereafter, no work has been assigned to any agency to carry out evaluation of RMSA activities in the State.

**2.2.14 Conclusion**

*Government of India (GoI) launched Rashtriya Madhyamik Shiksha Abhiyan (RMSA) in March 2009 to make good quality education available, accessible and affordable to all young persons in the age group of 14-18 years. Though there has been steady progress in the implementation of secondary education in the state during the period 2013-18 through better enrolment, higher*

<sup>42</sup> Calculated on the basis of minimum 18 member per school for 14,103 schools (being 2,53,854 members).

*transition between classes and lower dropout, the physical infrastructure and the availability of teachers in secondary schools was still not adequate.*

*Audit noticed that 22.55 per cent habitations (34,065 out of 1,51042) did not have access to Secondary schools within prescribed limit of five kms, indicating that the vision of RMSA to ensure universal access of secondary education by 2017 was not fully achieved.*

*In 44 per cent (99 out of 225) of the test checked schools, Pupil Teacher Ratio (PTR) ranged between 31:1 to 190:1. This pointed to the asymmetrical distribution of teachers amongst schools, which was not reflected in the overall state level PTR which was within the prescribed limit of 30:1. Government could not provide basic infrastructure facilities in every school even after lapse of nine years of implementation of RMSA.*

*Though Gross Enrolment Ratio (enrolment in class IX and X as a percentage of total population of age group 14-15 years) in Classes IX and X in the State increased from 71.12 per cent (2013-14) to 78.87 per cent (2017-18), yet it could not attain the goal of universal access of Secondary Education by 2017. The transition rate from Class IX to X during 2014-15 and 2015-16 in 225 test checked Government Schools was up to 80 per cent as compared to State average of 90 per cent of all management schools points to the need for the government schools to improve quality of education imparted.*

*The above deficiencies are indicative of the fact that the vision of RMSA to ensure universal access of secondary education by 2017 was not fully achieved.*

**Recommendations:**

*GoR should*

- 1. Streamline the planning process as envisaged in the RMSA framework duly updating the GIS mapping exercise and follow bottom up planning approach for effective implementation.*
- 2. Ensure maintaining prescribed PTR in all individual schools and posting of minimum five subject teachers for secondary classes as per the RMSA norms to improve the quality of teaching.*
- 3. Ensure that all schools must comply with infrastructural norms for an effective learning environment.*
- 4. Identify the root cause for low enrolment at the village, block and district level by mandatorily conducting a household survey through the core group already envisaged under the RMSA framework.*
- 5. Ensure mandatory training to teachers and regular monitoring and evaluation of the scheme at all levels for effective implantation of RMSA in the state.*