

TWELFTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2006-2008)**

TWENTY SECOND REPORT

(Presented on 10th July, 2007)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2007

TWELFTH KERALA LEGISLATIVE ASSEMBLY

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On

**Paragraph relating to General Education Department, contained in the
Reports of the Comptroller and Auditor General of India for the year ended
31 March, 1997 No. 3 (Civil), 31 March, 1999 No. 3 (Civil) and 31 March 2003
(Civil)**

998/2007.

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COMMITTEE ON PUBLIC ACCOUNTS (2006-2008)

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Legislature Secretariat :

- Dr. N. K. Jayakumar, Secretary
Shri K. Gireesa Kumar, Joint Secretary
Shri K. Ravikumar, Deputy Secretary
Smt. A. Achamma, Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report on their behalf, present the Twenty Second Report on paragraph relating to General Education Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31 March 1997 No. 3 (Civil), 31 March 1999 No. 3 (Civil) and 31 March 2003 (Civil).

The Report of the Comptroller and Auditor General of India for the year ended 31 March 1997 No. 3 (Civil), 31 March 1999 No. 3 (Civil) and 31 March 2003 (Civil) were laid on the Table of the House on April 23, 1998 March 31, 2000 and June 28, 2004 respectively.

The Committee considered and finalised this report at the meeting held on May 30, July.

The Committee place on record their appreciation of the assistance rendered to them by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,
10th July, 2007.

ARYADAN MUHAMMED,
Chairman,
Committee on Public Accounts.

REPORT

GENERAL EDUCATION DEPARTMENT

Wasteful expenditure due to non-implementation of Government Order

Government ordered (January 1990) amalgamation of the Government High Schools (GHS) for boys and girls functioning in two independent buildings in the same compound at Kaloor, Ernakulam District as the student strength of both these schools was very low. According to the order, the amalgamated school (*i.e.* Government High School, Kaloor) would function in the building where GHS for boys had been functioning and the Headmaster of GHS for girls was required to hand over all the papers to the Headmaster of GHS, Kaloor. Deputy Director of Education, Ernakulam (DD) was directed by Director of Public Instruction to oversee the process of amalgamation and transfer of records. DD did not carry out the orders of amalgamation issued by Government in 1990, but shifted GHS for girls to the building for GHS for boys with the result that both the Government High Schools for girls and boys continued to function independently in the same building with the level of utilisation reduced from 78 per cent in 1990-91 to 40 per cent in 1996-97 in Girls High School and from 47 per cent in 1990-91 to 24 per cent in 1996-97 in the Boys High School. This resulted in retention of staff (teaching staff : 6, non-teaching staff : 4) of GHS for Boys, Kaloor, who could have been deployed to other schools, as the staff attached to GHS for girls was sufficient to run the new school. The pay and allowances incurred on the staff for the period from 1990-91 to 1995-96 worked out to Rs. 39 lakh.

Government cancelled (November 1996) its order issued in January 1990 for the amalgamation of these schools, on the ground that the earlier orders had not been implemented. Government decision to cancel its order of January 1990 merely on the ground of its non-implementation by one official was unjustifiable in view of the recurring annual loss of Rs. 6.67 lakh on the pay and allowances of the staff of GHS for boys, Kaloor. Also no action was initiated against the officer for non-implementation of the Government orders.

The matter was referred to Government in February 1997; reply had not been received (October 1997).

[Paragraph 3.3.—Contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 1997 (Civil)].

Government notes on the above audit paragraph is included in Appendix II.

The Committee pointed out that had the Education Department informed the Committee about the closure of the School earlier, then much time could

have been saved and the Committee need not have spent time for examination of the para.

2. When enquired as to whether such closed schools were utilised for other fruitful purposes, the DPI disclosed that the buildings of the closed schools were handed over to the Government controlled institution like Audio Visual & Reprographic Centre, IHRD, LBS etc. for starting various educational institutions such as Engineering College etc.

3. The Committee wanted to know the latest position regarding the G.H.S at Kaloor. The witness (Secretary, General Education) deposed that the independent Girls High School was closed in 2002. The girl's high school was shifted to the building where the boy's high school was functioning and the boys and girls sections were being conducted in the upstairs and downstairs of the same building respectively. The building where the girls' high school was functioning had been handed over to Bar Council for starting a law school. Enquired about the reasons for delay in closure of the school as directed by Government the witness stated that there was public protest against the closure of the school.

Conclusion/Recommendation

4. **While issuing a Government Order for amalgamation of two schools the authorities should specifically mention, what to do with the vacant building after amalgamation. Then only the subordinate authorities can use or allot these building for other purposes. In this case no such action has been seen taken. It may lead to other audit objections.**

5. **In this case the Government Order was issued in 1990, but it was complied in 2002. It took 12 years to hand over the building to the Bar Council for starting a law school. The Education Department is facing acute resource crunch for starting new educational institutions, and then running it. In such a situation, had this vagueness been avoided, the delay in utilisation of the building would have been avoided.**

6. **Dereliction of duty on the part of subordinate officers should be viewed seriously. In fact this dereliction on the part of DD had led to under utilisation of schools building and also loss to the state exchequer to the tune of Rs. 39 lakh due to non deployment of excess teaching staff. Stringent action should be taken against the officers who failed to comply with the order.**

7. **The Governments Order to cancel its erstwhile order of amalgamation due to non implementation reveals the laxity on the part of the authorities in implementing its own order. Such hasty decisions need a rethinking since it will reflect the poor governance.**

Nutritional Support to Primary Education

Highlights

The 'Nutritional Support to Primary Education' scheme was launched by Government of India (GOI) in August 1995 with the objectives of increasing enrolment, retention and attendance and simultaneously impacting on nutrition of students in primary classes. The programme provided for free supply of meal having a calorie value of 100 gms of rice/wheat per day to the students up to Standard V. In Kerala the students in Standard VI and VII were also covered under the scheme by diverting the rice received from GOI.

Audit Review revealed that the programme was not effectively managed as seen by large scale interruptions in feeding due to local factors as there was no shortage of foodgrains. Further, the foodgrains supplied by GOI were diverted for the State's own programme. Further, the calorific value was lower than the prescribed value even though there was no shortage of foodgrains. Information regarding feeding furnished by the State Government to GOI was not reliable.

- Due to inflated figures of student strength furnished by DPI, GOI allotted excess quantity of rice and the State Government lifted 1.25 lakh quintals of rice in excess of requirement.

[Paragraph 3.2.4]

- Test check showed that noon meal was not supplied for 19 *per cent* to 75 *per cent* of the school days. The interruptions were caused due to local factors and there was no shortage of foodgrains. This was not adequately monitored by the Department.

[Paragraph 3.2.4(a)]

- More than 50 *per cent* of the quantity of foodgrains received from GOI was unauthorisedly diverted for students in Primary and Upper Primary classes on festival occasions. The cost of diverted foodgrains during 1997-98 and 1998-99 worked out to Rs. 60.42 crore including transportation cost.

[Paragraph 3.2.4(b)]

- 0.45 lakh quintal of rice costing Rs. 3.63 crore was diverted during 1995-97 to other districts, where the scheme was not operating as per the GOI approval.

[Paragraph 3.2.4 (c)]

- 3388 quintals of rice costing Rs. 31.98 lakh was diverted for providing mid-day meal to school children in a training programme under District Primary Education Programme (DPEP) during May 1998.

[Paragraph 3.2.4(d)]

- The calorific value of mid-day meal given to students was deficient by 14 to 23 per cent during 1996-97 and 1997-98 eventhough GOI supplied excess quantity of rice for this purpose.

[Paragraph 3.2.5]

- DPI did not maintain proper records to show the class-wise break-up of the students fed. Information furnished to GOI regarding the actual use of rice for the scheme was not reliable.

[Paragraph 3.2.6]

Introduction

With a view to boost universalisation of primary education by increasing enrolment, retention and attendance and simultaneously impacting on nutrition of students in primary classes, GOI launched (August 1995) the scheme “Nutritional Support for Primary Education” (NSPE), popularly known as mid-day meal scheme. The scheme envisaged supply of free meal having a calorie value equivalent to 100 gm of wheat/rice per day to primary school children up to Standard V. GOI was to provide 100 per cent assistance to meet the cost of foodgrains supplied by Food Corporation of India (FCI) and a part of the transportation charges. The cost of conversion of foodgrains into hot cooked meal was to be met by the State Government/Local bodies and the community.

In Kerala, a noon meal programme for primary students was under implementation since December 1984 and it was extended to upper primary schools (Standard VI and VII) from 1987-88. The programme was continued with NSPE from August 1995. Lifting of rice from FCI and their distribution to schools was entrusted to Kerala State Civil Supplies Corporation (KSCSC). They supplied rice through their sub depots based on indents signed by the headmasters and countersigned by the Assistant Educational Officers (AEOs).

Organisational set up

The Programme was administered by the Director of Public Instructions (DPI). At the district level the scheme was supervised by the Deputy Directors of Education. The scheme was implemented by the school mid-day meal committee headed by the headmaster and comprising of representatives of teachers, local bodies and the parent teacher association.

Audit coverage

A review of the implementation of the scheme covering the period 1995-96 to 1998-99 in three districts[§] (out of 14) was conducted by audit during December 1998 to May 1999. Accounts and records kept in 4 AEOs in each district, 7 schools under each AEO, offices of the DPI, FCI and KSCSC were test checked in audit. The results of review are given in the succeeding paragraphs.

Requirement, allotment and lifting of rice

Details of quantity of rice required for giving mid-day meal to the primary school children, quantity allotted by GOI and that lifted by the State Government during the period 1995-96 to 1998-99 were as under:

(Quantity in quintal)

Year	Student strength reported	Actual strength	Excess reported	Actual number of school days	No. of days reckoned by GOI for allotment	Rice required as per scale prescribed by GOI	Rice allotted	Rice lifted	Excess quantity lifted
1995-96	***	314576*		147**	163	46243	51276	51276	5033
1996-97	***	314576*		200	240	62915	75498	74666	11751
1997-98	2616547	2281088	335459	200	240	456218	627971	607890	151672
1998-99	2401144	2368022	33122	200	200	473604	480229	429874	(-)43730
Total excess quantity lifted									124726

Due to inflated reporting of strength of students and increased number of feeding days reckoned for allotment, GOI allotted more than the required quantity of foodgrain. The excess quantity of 1.25 lakh quintals of rice lifted along with the surplus generated due to shortfall in noon-feeding was diverted as indicated in paras below :

(a) Interruption in feeding

Though excess rice was supplied by GOI, noon-feeding in schools was not regular and systematic. A test check of the noon-feeding records for 1997-98 in

* The scheme covered only 7 districts during 1995-96 and 1996-97

** From 15 August 1995

***The figures were based on Sixth All India Education Survey and hence no reporting by DPI.

§ Idukki, Malappuram and Thiruvananthapuram.

41 Schools revealed that no school provided feeding for all the 200 school working days and only 6 schools provided food for more than 150 days during the year as shown below. Percentage of shortfall in the test checked schools ranged between 19 *per cent* and 75 *per cent*. In two schools no meal was provided at all during 1997-98.

<i>No. of days on which food was supplied</i>	<i>No. of schools</i>	<i>Percentage of shortfall</i>
0	2	100
1 to 50	5	75
51-100	12	50
101-150	16	25
Above 150, up to 161 (maximum)	6	19

Test check revealed that the interruption in supply of cooked meal was attributed to various reasons like absence of cook, non-availability of cooking facilities like fuel, sheds, water etc. It was also seen that the noon meal supervisors in the districts were not conducting adequate supervision. There was inadequate monitoring of the programme by the Director.

(b) Irregular issue of rice during festival seasons

An analysis of the utilisation of rice during 1997-98 and 1998-99 showed that the quantity of rice used for noon-feeding was only 47 *per cent* and 43 *per cent* of the actual quantity required (based on student strength) as detailed below:

<i>Year</i>	<i>Total Qty. of rice utilised (Festival issue+ noon feeding)</i>	<i>Qty. of Rice issued during festivals</i>	<i>Qty. of Rice available for noon-feeding</i>	<i>Student strength from Std I to VII</i>	<i>(Quantity in quintal)</i>	
					<i>Qty. of Rice required for noon feeding the students @60 gm/day</i>	<i>Percentage of utilisation for noon feeding to requirement</i>
1997-98	521365	356655	164710	2932827 ¹	351939	47
1998-99	438895	283390	155505	3044599 ²	365352	43
Total	960260	640045	320215		717291	45

¹ Students I to V — 2281088+VI and VII-651739

² Students I to V — 2368022+VI and VII-676577

Thus the objective of providing nutritional support to children has not been achieved. A major portion of the rice (6.40 lakh quintals) under the scheme was diverted for distribution at 5 kg per student among students of standards I to VII during festival seasons (i. e. Onam, Christmas and Ramzan). The diversion of this quantity was made from the excess quantity of rice allotted by GOI and the short feeding in the schools. The distribution of rice to students during festival seasons was entirely out of the scope of the scheme. The cost of 6.40 lakh quintals of rice so diverted worked out to Rs 57.22 crore at an average rate of Rs. 894 per quintal and the transportation charge on this quantity paid by GOI worked to Rs. 3.20 crore.

(c) Diversion of rice to districts not covered by the scheme

During 1995-97 GOI allotted rice for 7 districts ³ where the scheme was implemented initially (out of the 14 districts in the State), scrutiny revealed that out of a total quantity of 102312 quintals of rice lifted for use in four⁴ districts, only 57176 quintals was issued in those districts and 45136 quintals was diverted for use in other districts which were not covered by the scheme. However, in the periodical returns of foodgrains lifted etc., sent to GOI by DPI, the entire quantity lifted was shown as utilised in the seven districts where the scheme was sanctioned by GOI. Cost of the diverted quantity to other districts where the programme was not being implemented by GOI worked out to Rs. 3.52 crore (at an average rate of Rs 780 per quintal) and the transportation charges met by GOI (at Rs. 25 per quintal) was Rs. 11.28 lakh.

(d) Diversion of rice for noon-feeding during vacation

The Director of DPEP conducted a 16 days in-service training to teachers of primary schools (called 'Kingnikkoottam') during vacation (May 1998) involving students from Standards I to IV in 8 districts ⁵. Based on his request, DPI instructed the AEOs to supply noon meal to the students participating in the programme. For this purpose, a quantity of 3388 quintals of rice, costing Rs. 31.98 lakh (including transportation cost of Rs 1.69 lakh) was utilised from the allotment made by GOI. This diversion of rice was against the approved guidelines of GOI.

Deficiency in calorific value of mid day meal

The Scheme provided that the local bodies/State Government had the flexibility to decide the type of food to be provided subject to the condition that the food had a calorific value equivalent to 100 gm of wheat/rice per student per day (346 calories). In the noon meal scheme, which was in vogue in the State,

³ Idukki, Kannur, Kottayam, Malappuram, Palakkad, Thiruvananthapuram and Wayanad

⁴ Idukki, Malappuram, Thiruvananthapuram and Wayanad

⁵ Idukki, Kasaragod, Kollam, Kottayam, Malappuram, Palakkad, Thiruvananthapuram and Wayanad

the mid-day meal supplied to the students (Std I to VII) consisted of 60 gm of rice and 30 gm of pulses (usually green gram). Even after the introduction of the GOI scheme, the same meal was continued, calorific value of which was only 307.8. However, since quantity of pulses distributed was less than what was envisaged a student received only a reduced calorie of 267 (77 per cent) and 298 (86 per cent) corresponding to 60 gm of rice and 17.8 gm of green gram during 1996-97 and 60 gm of rice and 27.2 gm of green gram during 1997-98 respectively. Thus the students were deprived of the prescribed nutritive value of noon meal served to them eventhough GOI supplied rice for the purpose in full quantity.

Non-maintenance of records

The AEOs sent monthly statements showing details of actual number of feeding days, total number of participants etc, to the DPI. These were not analysed in the office of the DPI. Further, the monthly statements sent by AEOs showed only details of total participants from classes I to VII without class-wise break-up. In the absence of separate details relating to primary classes to which the GOI scheme was applicable, details furnished to GOI regarding actual use of rice was not reliable.

The Scheme not evaluated

The State Government has not conducted any review so far (June 1999) to ensure that the scheme achieved the intended objectives and benefited the student population as envisaged in the programme.

The points mentioned above were referred to Government in July 1999; reply had not been received (September 1999).

[Paragraph 3.2—Contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 1999].

Government notes on the above audit paragraph is included in Appendix II.

8. While examining the audit para—Nutritional Support to Primary Education the Committee desired to know, why the programme was restricted to 7 Districts only rather than to extend it to all districts in the state. The witness, Director of Public Instructions submitted that this was a GOI programme intended to be implemented in a phased manner at first in 7 districts during the year 1995. He added that the state Government had already implemented similar programme called Kanji feeding in 1984-85 in the State to give nutritional support to the primary students. When GOI programme was introduced, both the programmes were merged into one. Though the GOI scheme envisaged 100 gm

of rice up to Std. V. children, the State Government extended this up to 7th standard by giving 60 gm of rice with 30 gm pulses/greengram. The Committee brought to the attention of the witness that, at present in noon meal programme in schools, students were served only rice and not pulses. Hence the Committee urged the Department to take steps to serve both rice and pulses to the students. To another question the witness mentioned that the allotment for the feeds was made on the basis of the inspection on the strength of the beneficiaries by DEO/AEO. In each school there was a Noon feeding Committee consisting of Headmaster, PTA members etc. to check the feeding and to decide the number of students who should be given mid-day meals. The materials for feeding would be released on the basis of the request of the feeding Committee.

9. The Committee noted that the Department was not conducting any periodical reviews to evaluate the requirement/demand under the programme which would have been very fruitful in calculating the demand and checking any malpractices. The witness, Director of Public Instructions mentioned that as per the new guidelines of the GOI, the monitoring mechanism of the programme had been strengthened by instituting Committees at State, District, Block, Panchayath and School level.

10. The Committee observed that funds for the mid-day meals was not released to schools in time and usually the headmasters or teachers of the schools had to find the money for the same. The D.P.I. informed the Committee that the expense on noon-meal programme was being distributed as contingent charges through Grama Panchayats. Since there was delay in releasing the funds through Grama Panchayats such situations occur.

11. The Committee enquired whether the DEOs were participating in the District level meetings of the Committees who prepare the Panchayat Project Report, the DPI answered in the affirmative. The Committee pointed out that in many schools, the expenses on fuel for cooking the food grains was met either by selling the rice allotted for feeding or from the pockets of the teachers/headmasters. The DPI informed the Committee that GOI had sanctioned Rs. 2 per student to meet cooking expense. For maintaining the quality of the food grains, the witness stated that food inspectors were included in the District level Committees to conduct quality check of the food grains.

12. The Committee enquired whether Government had ensured the calorific value of the food grains served to students as per the guidelines. The Secretary, General Education apprised that as per the guidelines and as per the direction of the Supreme Court, 300 calories of food per day was to be ensured.

The calorific value of the rice and pulses served in the State would come to 306 calories, a bit more than what was stipulated.

13. In the audit para, it was observed that proper records showing details of actual number of feeding days, total number of participants etc. were not maintained in the department and the same was not analysed in the office of the DPI. The witness (DPI) stated that the noon-meal officers were visiting schools to test check the quality of the food grains served.

14. The Committee enquired whether any evaluation of this nutritional support scheme had been conducted at any stage. The Secretary (General Education) informed that evaluation was being done regularly in every year. Monthly meetings of the implementing officers were also convened. She added that the body weight of the beneficiary students had increased which was a testimony to the success of the scheme. The Scheme of Health Department in providing Health Cards in which the details of the students like height, weight, eyepower, whether anaemic etc. were included, had been stopped

15. The Committee observed that Health Cards could be issued with the help of voluntary organisations and Indian Medical Association. The Committee opined that the Education Department with the help of Health Department should conduct health programmes in schools in each year at the auspices of District level officers which would be beneficial for students' health.

16. The Committee opined that in addition to the nutritional support, the scheme envisaged a social change for eradicating untouchability and for inculcating a feeling of fraternity, at least among the school children. The Committee understood that eventhough the problem of such untouchability was less in our State when compared to other places in India, in some schools children preferred to take home the rice and pulses allotted to them instead of having it at the school.

17. The Committee called the attention of the officers regarding the inadequacy of funds released under the S.S.A Scheme especially for construction of well, installation of motor for drinking water and other such infrastructural facilities like purchase of furniture to the schools. There was no Government controlled agency for the purchase of benches and desks for the schools. The witness stated that eventhough GOI had earmarked funds for providing infrastructural facilities to schools, the financial limit was stipulated as Rs. 10,000 under the scheme. This money was inadequate and needed enhancement. She assured the Committee that she would bring all these shortfalls before Government of India.

Conclusion/Recommendation

18. Imparting education to all the children is one of the main duties of our state as envisaged in the Directive Principles of State Policy of the Constitution. The Mid day Meal Scheme launched by GOI in 1985 was major step forward to attract children in rural areas to schools. But the much laudable programme could not achieve the expected results due to utter mismanagement and improper planning on the part of the department.

19. In spite of the ample supply of foodgrains by GOI, the school authorities miserably failed in implementing it by utilizing all the foodgrains received from GOI. Instead they diverted the foodgrains to other schemes, like distributing it to school children during festival seasons instead of serving in hot cooked meal. In this era of decentralisation with active participation of people in all matters, the Mid day Meal Committee can raise a fund to serve hot cooked meal to school children. Also, before successfully implementing the programme in primary classes the authorities extended it to upper primary without proper sanction from the authorities. It seems that this extension has created inflated figures in the strength of students and allotment of foodgrains in excess of requirement.

20. The Mid day Meal Scheme, envisaged, in addition to nutritional support, a social change for eradicating untouchability and inculcating a feeling of fraternity among school children. Hence the authorities should have approached this with a human face.

21. The Committee learns that at present under the Noon Meal Programme in school in the State, students were served with only 60 gm of rice and not pulses. This is against the scheme envisaged. Therefore the Committee urges the department to take urgent steps to introduce the scheme of serving both the rice and pulses (green gram) to the school children as envisaged in the scheme.

22. The Committee sees that the Department is not conducting any periodical reviews to evaluate the programme and to ensure its implementation in a more effective manner. Though there are GOI guidelines for monitoring mechanism by instituting Committees at State, District, Block, Panchayat and School level, no significant efforts are seemed taken in this direction.

23. The Committee observes that the funds for the mid day meals programme are very often released by the Grama Panchayat belatedly or not in time. This creates many hardships to Headmasters/Headmistresses and Teachers to find out money for the meals. Hence the Committee demands that

the Education Department should bring the matter with Panchayat authorities at higher levels and request them to issue strict directions to concerned Grama Panchayats to release the funds for the Noon Meal Programme well in advance. Also Panchayat should be given statutory powers for implementing the scheme more effectively.

24. **The Committee also finds that proper records showing the details of actual number of feeding days, total number of participants etc. are not maintained in the department and the same are not scrutinised by the Directorate of Public Instructions. Hence the Committee suggests that proper records be maintained in the Department.**

25. **The Committee opines that the practice of issuing Health Cards to school children now not in operation is to be re-introduced with the help of voluntary organisations and Indian Medical Association. The Committee recommends that Health Programmes be conducted in each schools with the help of Health Department under the auspices of District level officers. The Committee also recommends that the funds earmarked at the rate of Rs. 10,000 for providing infrastructure facilities to school in the State under SSA Scheme should be enhanced since the amount is inadequate to meet the demand.**

MISAPPROPRIATION

Misappropriation of Government money

Non-observance of financial rules led to misappropriation of money

Misappropriation of Government money in three institutions amounting to Rs. 7.08 lakh was noticed during audit scrutiny as detailed below:

Scrutiny of the records of the accounts and registers of Government High School, Vaniyambalam in Malappuram district revealed (June 2003) misappropriation of Rs. 2.98 lakh. In 32 establishment pay bills drawn from October 2001 to April 2003, recoveries on account of General Provident Fund (GPF) advances of 43 teachers actually made in the original bills presented in treasury were found to be less than those shown in the office copies of the pay bills, but the total of GPF deductions noted in the two bills was kept identical. The amount thus drawn in excess from treasury was shown as disbursed in the cash book but was not disbursed to the concerned teachers as per acquittance rolls.

The misappropriation was rendered possible due to failure to exercise the basic internal control checks as required in the Kerala Treasury Code (KTC) like comparing the entries of the original bills with the office copies, cross checking of GPF advance recoveries with GPF register, totalling of each column of the bills as well as acquittance rolls, etc.

Government stated (November 2003) that the Director of Public Instructions and the Deputy Director of Education, Malappuram had been directed to quantify the liability of the accused officers considering the loss towards interest for the GPF subscription and to recover the amount from them.

[Paragraph 4.1—Contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2003 (Civil)].

Government notes on the above audit paragraph is included in Appendix II.

26. The Committee was informed that the enquiry conducted by DPI on the misappropriation of money in Government High School, Vaniyambalam revealed that a total amount of Rs. 3,55,591 was misappropriated by the Headmistress and Clerk both retired from service. Rs. 1,77,796 as liability was fixed on each of these officers. The WP submitted by the Headmistress (Rtd.) was pending before the High Court and a vigilance enquiry was in progress. The departmental proceedings against these two persons had been stopped consequent on the initiation of the vigilance case in 2004. The witness added that the Vigilance enquiry had not been completed and hence action could be taken only on completion of vigilance enquiry.

27. The Committee enquired about the steps or measures to be taken as per the Kerala Treasury Code whenever malpractices were detected. The witness (Secretary, General Education Department) revealed that, normally two types of inspections, one at Accountant General's level and the other at Department level itself, were being instituted and actions were taken urgently in those cases detected through Departmental enquiry. The cases detected at Accountant General's level of observation were to be handed over to DPI to speed up action. In this case, enquiry was conducted and action had been taken against those involved in the misappropriation.

28. The Committee enquired whether failure in conducting necessary checks as enunciated in the Kerala Treasury Code resulted in the misappropriation and whether the department had taken any action to see that the provisions of the Kerala Treasury Code were being followed scrupulously in other institutions under the department to ensure that irregularities of similar nature were not being repeated. The DPI deposed that irregularities come to the notice of the Department through the inspection conducted by the Department and through Accountant General's Audit Departmental inspection done annually. Earlier, there was delay in communicating the details of irregularities detected by Accountant General during test check. But now the enquiry on Accountant General's observation were entrusted to DPI and the process had been speeded up.

Enquired whether there was any special squads for inspections, the witness stated that when petition regarding irregularities were received, special team would be deputed by the Accounts Officer for inspection. Immediate action would be taken on the observation of the Accountant General (Audit) or on the observation of the departmental audit. The Secretary (General Education) added that if any irregularity was detected against any official, that person would be removed immediately from responsibilities involving financial implication.

29. The Committee also enquired whether any training was given for Headmasters to prevent such misappropriations. The DPI informed that the newly promoted Headmasters were given 5 days training to impart awareness in administrative and financial matters and other codal provisions. The Secretary (General Education) disclosed that only the Headmasters in the Government Schools would get the training. It was also to be noted that in LP/UP schools all establishment Bills were prepared by Headmasters who do not possess adequate knowledge or had underwent any special training. There was absence of a clear system to find out the irregularities that were likely to arise. This was a state of affairs to be viewed seriously, the Committee added.

Conclusion /Recommendation

30. No comments.

Thiruvananthapuram,
10th July, 2007

ARYADAN MUHAMMED,
Chairman,
Committee on Public Accounts.

APPENDIX I

SUMMARY OF MAIN CONCLUSIONS/RECOMMENDATIONS

<i>Sl. No.</i>	<i>Para No.</i>	<i>Department Concerned</i>	<i>Conclusions/Recommendations</i>
(1)	(2)	(3)	(4)
1	4	General Education	While issuing a Government Order for amalgamation of two schools the authorities should specifically mention, what to do with the vacant building after amalgamation. Then only the subordinate authorities can use or allot these building for other purposes. In this case no such action has been seen taken. It may lead to other audit objections.
2	5	„	In this case the Government Order was issued in 1990, but it was complied in 2002, It took 12 years to hand over the building to the Bar Council for starting a law school. The Education Department is facing acute resource crunch for starting new educational institutions, and then running it. In such a situation, had this vagueness been avoided, the delay in utilisation of the building would have been avoided.
3	6	„	Dereliction of duty on the part of subordinate officers should be viewed seriously. In fact this dereliction on the part of DD had led to under utilisation of schools building and also loss to the state exchequer to the tune of Rs. 39 lakh due to non deployment of excess teaching staff. Stringent action should be taken against the officers who failed to comply with the order.
4	7	„	The Governments Order to cancel its erstwhile order of amalgamation due to non implementation reveals the laxity on the part of the authorities in implementing its own

(1)	(2)	(3)	(4)
			order. Such hasty decisions need a rethinking since it will reflect the poor governance.
5	18	General Education	Imparting education to all the children is one of the main duties of our state as envisaged in the Directive Principles of State Policy of the Constitution. The Mid day Meal Scheme launched by GOI in 1985 was major step forward to attract children in rural areas to schools. But the much laudable programme could not achieve the expected results due to utter mismanagement and improper planning on the part of the department.
6	19	„	In spite of the ample supply of foodgrains by GOI, the school authorities miserably failed in implementing it by utilizing all the foodgrains received from GOI. Instead they diverted the foodgrains to other schemes, like distributing it to school children during festival seasons instead of serving in hot cooked meal. In this era of decentralisation with active participation of people in all matters, the Mid day Meal Committee can raise a fund to serve hot cooked meal to school children. Also, before successfully implementing the programme in primary classes the authorities extended it to upper primary without proper sanction from the authorities. It seems that this extension has created inflated figures in the strength of students and allotment of foodgrains in excess of requirement.
7	20	„	The Mid day Meal Scheme, envisaged, in addition to nutritional support, a social change for eradicating untouchability and inculcating a feeling of fraternity among school children. Hence the authorities should have approached this with a human face.

(1)	(2)	(3)	(4)
8	21	General Education	The Committee learns that at present under the Noon Meal Programme in school in the State, students were served with only 60 gm of rice and not pulses. This is against the scheme envisaged. Therefore the Committee urges the department to take urgent steps to introduce the scheme of serving both the rice and pulses (green gram) to the school children as envisaged in the scheme.
9	22	„	The Committee sees that the Department is not conducting any periodical reviews to evaluate the programme and to ensure its implementation in a more effective manner. Though there are GOI guidelines for monitoring mechanism by instituting Committees at State, District, Block, Panchayat and School level, no significant efforts are seemed taken in this direction.
10	23	General Education, Local Self Government	The Committee observes that the funds for the mid day meals programme are very often released by the Grama Panchayat belatedly or not in time. This creates many hardships to Headmasters/Headmistresses and Teachers to find out money for the meals. Hence the Committee demands that the Education Department should bring the matter with Panchayat authorities at higher levels and request them to issue strict directions to concerned Grama Panchayats to release the funds for the Noon Meal Programme well in advance. Also Panchayat should be given statutory powers for implementing the scheme more effectively.

(1)	(2)	(3)	(4)
11	24	General Education	The Committee also finds that proper records showing the details of actual number of feeding days, total number of participants etc. are not maintained in the department and the same are not scrutinised by the Directorate of Public Instructions. Hence the Committee suggests that proper records be maintained in the Department.
12	25	General Education Health & Family Welfare Department	The Committee opines that the practice of issuing Health Cards to school children now not in operation is to be re-introduced with the help of voluntary organisations and Indian Medical Association. The Committee recommends that Health Programmes be conducted in each schools with the help of Health Department under the auspices of District level officers. The Committee also recommends that the funds earmarked at the rate of Rs. 10,000 for providing infrastructure facilities to school in the State under SSA Scheme should be enhanced since the amount is inadequate to meet the demand.

APPENDIX II

STATEMENT SHOWING REMEDIAL MEASURES TAKEN ON THE AUDIT
REPORT FOR THE YEAR ENDED 31-3-1997

Draft para : Wasteful expenditure due to non-implementation of Government Order

<i>Sl. No.</i>	<i>Para No.</i>	<i>Subject</i>	<i>Recommendation</i>	<i>Action taken</i>
(1)	(2)	(3)	(4)	(5)
1	3.3	Wasteful expenditure due to non-implementation of Government Order	Government ordered (January 1990) amalgamation of the Government High Schools (GHS) for boys and Girls functioning in two independent buildings in the same compound at Kaloor, Ernakulam district as the student strength of both these schools was very low. According to order, the amalgamated School (i.e. Government High School, Kaloor) would function in the building where GHS for boys had been functioning and the Headmaster of GHS for Girls was required to hand over all the papers to the headmaster for GHS, Kaloor. Deputy Director of Education, Ernakulam (DD) was directed by Director of Public Instruction to oversee the process of amalgamation and transfer of records. DD did not carry out the orders of	As per Government Order (Rt) No. 130/90/G.Edn. dated 11-1-1990, Government have issued Orders amalgamating Kaloor Government Boys H.S. and Kaloor Girls High School. But it was not implemented. Shri K. K. Aravindakshan, the then Deputy Director of Education was responsible for the non-implementation of the Government order. Since the officer has retired from service in 1991, Government after examining the matter in detail have issued orders cancelling the above said Government order to maintain statusquo. The Director of Public Instruction has been directed to give all pensionary claims to Shri Aravindakshan withholding the amount involved in the

(1)	(2)	(3)	(4)	(5)
			<p>amalgamation issued by Government in 1990, but shifted GHS for girls to the building for GHS for boys with the result that both the Government High Schools for girls and boys continued to function independently in the same building with the level of utilisation reduced from 78 per cent in 1990-91 to 40 per cent in 1996-97 in girls High School and from 47 per cent in 1990-91 to 24 per cent in 1996-97 in the Boys High School. This resulted in retention of staff (Teaching staff : 6, non-teaching staff : 4) of GHS for Boys, Kaloor, who could have been deployed to other schools, as the staff attached to GHS for Girls was sufficient to run the new school. The Pay and allowances incurred on the staff for the period from 1990-91 to 1995-96 worked out to Rs. 39 lakhs.</p>	<p>Comptroller and Auditor General's Report to the extent possible.</p>
			<p>Government cancelled (November 1996) its order issued in January 1990 for the amalgamation of these Schools, on the ground that the earlier orders had not been implemented. Government decision to</p>	

(1)	(2)	(3)	(4)	(5)
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cancel its order of January 1990 merely on the ground of its non-implementation by one official was unjustifiable in view of the recurring annual loss of Rs. 6.67 lakhs on the pay and allowances of the staff of GHS for Boys, Kaloor. Also no action was initiated against the officer for non-implementation of the Government orders.

The matter was referred to Government in February 1997; reply had not been received (October 1997).

STATEMENT OF ACTION TAKEN ON THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL FOR THE YEAR ENDED 31-3-1999. PARA 3.2
NUTRITIONAL SUPPORT TO PRIMARY EDUCATION

<i>Audit objections</i>	<i>Action taken</i>
(1)	(2)
<i>3.2.1. Introduction</i>	
<p>With a view to boost universalisation of primary education by increasing enrolment, retention and attendance and simulataneously impacting on nutrition of students in Primary classes, GOI launched (August 1995) the scheme "Nutritional Support for Primary Education" (NSPE), popularly known as mid-day-meal scheme. The scheme envisaged supply of free meal having a calorie value equivalent to 100gm of wheat/rice per day to primary school children upto Standard V. GOI was to provide 100 per cent assistance to meet the cost of foodgrains supplied by Food Corporation of India (FCI) and a part of the transportation charges. The cost of conversion of foodgrains into hot cooked meal was to be met by the State Government/Local bodies and the community in Kerala, a noon meal programme for primary students was under implementation since December, 1984 and it was extended to upper primary schools (Standard VI and VII) from 1987-88. The programme was continued with NSPE for August 1995. Lifting of rice from FCI and their distribution to schools was entrusted to Kerala State Civil Supplies Corporation (KSCSC). They supplied rice through their sub depots based on indents signed by the headmasters and</p>	<p>Free mid-day-meals to poor pupils in Lower Primary Schools was introduced with the material assistance of CARE (Co-opertative for American Relief Everywhere) during 1961-62 as per G.O. (Rt.) No. 2013/61/Edn. dated, 31-8-1961. Consequent on the withdrawal of assistance of CARE School feeding programme the Government of Kerala was constrained to take over the responsibility of noon feeding the primary schools. Accodngly Kanji feeding was introduced in the place of care feeding from 1-12-1984. L. P. Schools of both Government and aided schools in 222 Fishermen villages and tribal belt were brought under the scheme. Susequently the programme was extended to all L.P.Schools of Government and aided in the State from 31-12-1985.</p> <p>During 1987-88 the scheme assumed different shape. As a matter of policy of Government the programme was extended to all U.P.Schools and U.P.Sections in High Schools from 1987-88 as per G.O.(P) 160/87/G.Edn. dated, 28-7-1987 with effect from 15-8-1987.</p> <p>While the scheme has been continuing as mentioned above the Government of India came forward with the scheme of</p>

(1)	(2)
countersigned by the Assistant Educational Officers (AEOs).	‘National Programme of Nutritional Support to Primary Education’ from 15-8-1995. The scheme was operated as a phased programme and the first phase was introduced in 21 RPD Blocks from 1997-98 and was extended to all the 152 Blocks during 1997-98. As per guidelines, the scope of the scheme is to provide “whole some food having a caloric value equivalent to 100 grams of wheat/rice per student per day” for all Primary School children and “to ensure that this stipulation is adhered to both in letter and spirit”. The guidelines also talk about developing institutional arrangements for providing cooked rice/cooked food and till that to issue foodgrains at the rate of 3kgs. per student per month.
<p><i>3.2.2 Organisation set up</i></p> <p>The programme was administered by the Director of Public Instructions (DPI). At the district level the scheme was supervised by the Deputy Directors of Education. The scheme was implemented by the school mid-day-meal committee headed by the headmaster and comprising of representatives of teachers, local bodies and the parent teacher association.</p>	
<p><i>3.2.3 Audit coverage</i></p> <p>A review of the implementation of the scheme covering the period 1995-96 to 1998-99 in three districts \$ (out of 14) was conducted by Audit during December 1998 to May 1999. Accounts and records kept in 4 AEOs in each district, 7 schools under each AEO, Offices of the DPI, FCI and KSCSC were test checked in audit. The result’s of review are given in the succeeding paragraphs :</p>	
<p><i>3.2.4. Requirement, allotment and lifting of rice</i></p> <p>Details of quantity of rice required for giving mid-day-meal to the primary school children, quantity allotted by GOI and that lifted by the State Government during the period 1995-96 to 1998-99 were as under.</p>	

\$ Idukki, Malappuram and Thiruvananthapuram

(1)									
<i>(Quantity in quintal)</i>									
<i>Year</i>	<i>Student strength reported</i>	<i>Actual strength</i>	<i>Excess reported</i>	<i>Actual Number of school days</i>	<i>No. of days reckoned by GOI for allotment</i>	<i>Rice required as per scale prescribed by GOI</i>	<i>Rice allotted</i>	<i>Rice lifted</i>	<i>Excess quantity</i>
1995-96	***	314576*	--	147**	163	46243	51276	51276	5033
1996-97	***	314576*	--	200	240	62915	75498	74666	11751
1997-98	2616547	2281088	335459	200	240	456218	627971	607890	151672
1998-99	2401144	2368022	33122	200	200	473604	480229	429874	(-)43730
Total excess quantity lifted								124726	

* The scheme covered only 7 districts during 1995-96 and 1996-97

** From 15 August 1995

*** The figures were based on Sixth All India Education Survey and hence no reporting by DPI.

(1)	(2)																		
<p><i>1.25 lakh quintals of rice lifted in excess of requirement</i></p> <p>Due to inflated reporting of strength of students and increased number of feeding days reckoned for allotment. GOI allotted more than the required quantity of foodgrain. The excess quantity of 1.25 lakh quintals of rice lifted alongwith the surplus generated due to shortfall in noon-feeding was diverted as indicated in paras below :</p> <p>(a) Interruption in feeding</p> <p><i>Shortfall in noon-feeding during 1997-98 ranged between 19 and 75 per cent</i></p> <p>Though excess rice was supplied by GOI noon feeding in schools was not regular and systematic. A test check of the noon feeding records for 1997-98 in 41 schools revealed that no school provided feeding for all the 200 school working days and only 6 schools provided food for more than 150 days during the year as shown below. Percentage of shortfall in the test checked schools ranged between 19 per cent and 75 per cent. In two schools no meal was provided at all during 1997-98.</p>	<p>The 5 kg. rice being distributed on festival vacation to the school children is as part of the Nutrition support programme. It is a conscious decision taken on each such occasion by the Government. There is no diversion or misutilisation of central allotment involved in this scheme as it is entirely directed to the eligible students.</p> <p>The Government of Kerala did have a mid-day-meal scheme even before the central scheme came into force. The Government has implemented the scheme and made it more wide based by including the following three extra elements.</p> <p>(i) Making the nutrition more balanced by giving 60 grams of rice, 30 gms. of pulses</p> <p>(ii) Covering the students upto the 7th standards.</p> <p>(iii) Giving 5 kg. rice on festival vacations.</p> <p>For this broad basing of the scheme the State Government has not taken any extra quantities nor had it diverted any quantities from those for it was meant. Instead of 100 grams per person to the primary school students, the State Government has distributed 60 grams of rice and 30 grams of pulses making it a more wholesome and more nutritious meal. This amounts to spending of Rs. 1.33 (0.52 for 60 grams rice 0.81 for 30 grams pulses) per student,</p>																		
<table border="1"> <thead> <tr> <th style="text-align: center;"><i>No. of days on which food was supplied</i></th> <th style="text-align: center;"><i>No. of schools</i></th> <th style="text-align: center;"><i>Percentage of shortfall</i></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">2</td> <td style="text-align: center;">100</td> </tr> <tr> <td style="text-align: center;">1 to 50</td> <td style="text-align: center;">5</td> <td style="text-align: center;">75</td> </tr> <tr> <td style="text-align: center;">51-100</td> <td style="text-align: center;">12</td> <td style="text-align: center;">50</td> </tr> <tr> <td style="text-align: center;">101-150</td> <td style="text-align: center;">16</td> <td style="text-align: center;">25</td> </tr> <tr> <td style="text-align: center;">Above 150, upto 161 (maximum)</td> <td style="text-align: center;">6</td> <td style="text-align: center;">19</td> </tr> </tbody> </table>	<i>No. of days on which food was supplied</i>	<i>No. of schools</i>	<i>Percentage of shortfall</i>	0	2	100	1 to 50	5	75	51-100	12	50	101-150	16	25	Above 150, upto 161 (maximum)	6	19	
<i>No. of days on which food was supplied</i>	<i>No. of schools</i>	<i>Percentage of shortfall</i>																	
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101-150	16	25																	
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(1)	(2)
<p>Test check revealed that the interruption in supply of cooked meal was attributed to various reasons like absence of cook non-availability of cooking facilities like fuel, sheds, water etc. It was also seen that the noon meal supervisors in the districts were not conducting adequate supervision. There was inadequate monitoring of the programme by the Director.</p>	<p>which is much more than the amount intended as per the Government of India scheme (100 grams rice i.e. ps. 86 only).</p> <p>The balance 40 grams of rice has been used for the Educational sector only i.e. to give noon meal to students above Std. V and for distribution during festival vacation when it is not possible to provide cooked meals to the students. By substituting rice with green gram and also by covering students above 5th standard, the State Government spent a total of 87.34 crores (Rs. 29.23 crores for rice + Rs. 58.108 crores for pulses) since the start of this scheme, for the purpose of providing nutrition to school children.</p>

(b) irregular issue of rice during festival seasons

An analysis of the utilisation of rice during 1997-98 and 1998-99 showed that the quantity of rice used for noon feeding was only 47 per cent and 43 per cent of the actual quantity required (based on student strength) as detailed below :

(Quantity in quintal)

Year	<i>Total Qty of rice utilised (Festival issue+ noon feeding)</i>	<i>Qty. of Rice issued during festivals</i>	<i>Qty of Rice available for noon feeding</i>	<i>Student strength from Std I to VII</i>	<i>Qty. of Rice required for noon feeding the students @60 gm/day</i>	<i>Percentage of utilisation for noon feeding to requirement</i>
1997-98	521365	356655	164710	2932827 ¹	351939	47
1998-99	438895	283390	155505	3044599 ²	365352	43
Total	960260	640045	320215		717291	45

¹ Students I to V—2281088+VI and VII—651739

² Students I to V—2368022+VI and VII—676577

(1)	(2)
<p><i>Surplus quantity of rice (cost Rs. 60.42 crore) from excessive allotments by GOI and short feedings directed for unintended purpose</i></p> <p>Thus the objective of providing nutritional support to children has not been achieved. A major portion of the rice (6.40 lakh quintals) under the scheme was diverted for distribution at 5 kg. per student among students of standards I to VII during festival seasons (i.e. Onam, Chirstmas and Ramzan). The diversion of this quantity was made from the excess quantity of rice allotted by GOI and the short feeding in the schools. The distribution of rice to students during festival seasons was entirely out of the scope of the scheme. The cost of 6.40 lakh quintals of rice so diverted worked out of Rs. 57.22 crore at an average rate of Rs. 894 per quintal and the transportation charge on this quantity paid by GOI worked to Rs. 3.20 crore.</p>	<p>The State Government have not only followed the Government of India directions both in 'letter and sprit' but have also supplemented their efforts by giving more to the intended beneficiaries and by increasing the scope of the scheme.</p>

(c) Diversion of rice to dustricts not covered by the scheme

Diversion of 4513 quintal of rice to other districts valued to Rs. 3.63 crore

During 1995-97 GOI allotted rice for 7 districts³ where the scheme was implemented initially (out of the 14 districts in the State) scrutiny revealed that out of a total quantity of 102312 quintals of rice lifted for use in four⁴ districts, only 57176 quintals was issued in those districts and 45136 quintals was diverted for use in other districts which were not covered by the scheme. However, in the periodical returns of foodgrains lifted etc. sent to GOI by

³ Idukki, Kannur, Kottayam, Malappuram, Palakkad, Thiruvananthapuram and Waynad.

⁴ Idukki, Malappuram, Thiruvananthapuram and Waynad.

(1)	(2)
<p>DPI, the entire quantity lifted was shown as utilised in the seven districts where the scheme was sanctioned by GOI. Cost of the diverted quantity to other districts where the programme was not being implemented by GOI worked out to Rs. 3.52 crore (at an average rate of Rs. 780 per quintal) and the transportation charges met by GOI (at Rs. 25 per quintal) was Rs. 11.28 lakhs.</p>	<p>The feeding has been conducted as far as possible regularly and systematically. No case of misuse or malpractice in this regard is brought to light.</p>

(d) Diversion of rice for noon feeding during vacation

Diversion of 3388 quintal of rice outside the scope of the guidelines valued Rs. 31.98 lakh

The Director of DPEP conducted a 16 days in-service training to teachers of primary schools (called 'Kinginikoottam') during vacation (May 1998) involving students from Standards I to IV in 8 districts⁵. Based on his request, DPI instructed the AEOs to supply noon meal to the students participating in the programme. For this purpose, a quantity of 3388 quintals of rice, costing Rs. 31.98 lakh (including transportation cost of Rs. 1.69 lakh) was utilised from the allotment made by Government of India. This diversion of rice was against the approved guidelines of GOI.

3.2.5 Deficiency in calorific value of mid day meal

Deficiency in calorific value ranged between 14 and 23 per cent during 1996-98

The scheme provided that the local

⁵ Idukki, Kasaragod, Kollam, Kottayam, Malappuram, Palakkad, Thiruvananthapuram and Waynad.

(1)

(2)

bodies/State Government had the flexibility to decide the type of food to be provided subject to the condition that the food had a calorific value equivalent to 100 gm. of wheat/rice per student per day (346 calories). In the noon meals scheme, which was in vogue in the State, the mid-day-meal supplied to the students (Std. I to VII) consisted of 60 gm of rice and 30 gm of pulses (usually green gram). Even after the introduction of the GOI scheme, the same meal was continued, calorific value of which was only 307.8. However, since quantity of pulses distributed was less than what was envisaged a student received only a reduced calorie of 267 (77 per cent) and 298 (86 per cent) corresponding to 60 gm of rice and 17.8 gm of green gram during 1996-97 and 60 gm of rice and 27.2 gm of green gram during 1997-98 respectively. Thus the students were deprived of the prescribed nutritive value of noon meal served to them eventhough GOI supplied rice for the purpose in full quantity.

3.2.6. *Non maintenance of records*

The AEOs sent monthly statements showing details of actual number of feeding days, total number of participants etc. to the DPI. These were not analysed in the office of the DPI. Further, the monthly statements sent by AEOs showed only details of total participants from classes I to VII without class-wise break-up. In the absence of separate details relating to primary

(1)

(2)

classes to which the GOI scheme was applicable, details furnished to GOI regarding actual use of rice was not reliable.

3.2.7. The scheme not evaluated

The State Government has not conducted any review so far (June 1999) to ensure that the scheme achieved the intended objectives and benefited the student population as envisaged in the programme.

K. NALINI,
*Additional Secretary to Government,
General Education Department,
Government Secretariat.*

ACTION TAKEN REPORT ON THE AUDIT PARA ON MISAPPROPRIATION
OF GOVERNMENT MONEY IN GOVERNMENT HIGH SCHOOL
VANIAMBALAM IN MALAPPURAM DISTRICT

The enquiry conducted by Director of Public Instruction on the misappropriation of money in Government High School, Vaniambalam in Malappuram District reveals that a total amount of Rs. 3,55,591 was misappropriated by the following officers.

1. Smt. N. Padmakshy, Retired Headmistress.
2. Shri K. Madhavan Nair, Clerk, Retired.

Smt. N. Padmakshy retired from service on 30-4-2003 and Shri Madhavan Nair on 31-5-2003. The LC/NLC of the above officers are yet to be released.

The Deputy Director of Education vide his proceedings No. G5-25214/03(1) dated 15-10-2003 fixed Rs. 3,55,591 as total amount defalcated with interest @ 18% and an amount of Rs. 1,77,796 as liability to each of these officers and directed them to remit the amount to the following Head of Account.

2202-02-109-99	H.S. Section
8005-01-99 GPF	
2202-02-101-98	U.P. Section
8003-01-99 GPF	

The Revision petition submitted by Smt. Padmakshy (Rtd. HM, GHS, Vaniyambalam) against the fixation of liability was rejected as per G.O. (Rt) No. 1957/04/G.Edn. dated 22-5-2004. Smt. Padmakshy has filed WP (C) before the Hon'ble High Court (No. 22175/04) and the same is pending.

Shri Madhavan Nair (L.D. Clerk, Rtd.) the co-accused, in this case has filed an appeal petition before the Government. A Vigilance enquiry is in progress based on the petition of Smt. Padmakshy against Shri Madhavan Nair (Rtd., L.D. Clerk, GHS, Vaniyambalam, Malappuram.)

S. MANOHARAN,
*Additional Secretary,
General Education Dept.,
Govt. Secretariat,
Thiruvananthapuram.*