

TWELFTH KERALA LEGISLATIVE ASSEMBLY

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

SEVENTIETH REPORT

(Presented on 17th December, 2008)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2008**

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On

**Paragraphs relating to General Education Department contained
in the Reports of the Comptroller and Auditor General
of India for the years ended 31 March 2004 (Civil)
and 31 March 2006 (Civil)**

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COMMITTEE ON PUBLIC ACCOUNTS (2006-2008)

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INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report on their behalf, present the Seventieth Report on paragraphs relating to General Education Department contained in the Reports of the Comptroller and Auditor General of India for the years ended 31 March 2004 (Civil) and 31 March 2006 (Civil).

The Reports of the Comptroller and Auditor General of India for the years ended 31 March 2004 (Civil) and 31 March 2006 (Civil) were laid on the Table of the House on 20 July, 2005 and 28 December, 2006 respectively.

The Committee considered and finalised this Report at the meeting held on 11 December, 2008.

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,
17 December, 2008.

ARYADAN MUHAMMED,
Chairman,
Committee on Public Accounts.

REPORT

GENERAL EDUCATION DEPARTMENT

AUDIT PARAGRAPH

Defalcation of Government money

Failure of Drawing and Disbursing Officers to exercise checks prescribed in financial rules led to misappropriation of Rs. 10.19 lakhs

Scrutiny of the records (January 2004) of Government Vocational Higher Secondary School (GVHSS), Mulakuzha in Alappuzha district revealed misappropriation of Rs. 10.19 lakh. In 72 establishment pay bills pertaining to the period September 2000 to December 2003 the Drawing and Disbursing Officers (DDOs) drew Rs. 10.19 lakh in excess of the actual amount required for disbursement by fraudulently inflating the total column of the Bills. The seven Principals of the school, who were the DDOs during the period, failed to check the totalling of each column of the establishment bills and acquittance rolls by themselves or get it checked by some other staff as required under the rules.

The Deputy Director of Education (DDE), Alappuzha who conducted the internal audit of the school in June 2001 and July 2003 did not detect the defalcation. On this being pointed out by Audit, the DDE, Alappuzha suspended the Upper Division Clerk (UDC) of the school in January 2004.

The UDC who was suspected of involvement in the defalcation was punished (August 2000) with barring of three increments in another case of defalcation. In spite of this the Principals of the school failed to conduct the necessary checks on the bills prepared by this UDC.

The DDOs need to exercise all the prescribed checks before the bills are presented to the Treasury. Proper training to the DDOs in financial matters is also necessary. It is suggested that persons punished for misappropriation of Government money should not be entrusted with responsibilities of handling cash at least for a specified period.

While admitting the fact Government stated (October 2004) that the Finance (Inspection) wing would conduct inquiry on the failure of the Drawing and Disbursing Officer.

[Paragraph 4.1.1 contained in the Report of the Comptroller & Auditor General of India for the year ended 31 March 2004 (Civil)]

Note received from Government on the above audit paragraph is included as Appendix II.

The Committee came to know from the audit paragraph that the failure of the Drawing and Disbursing Officers of the Government Vocational Higher Secondary School, Mulakuzha in Alappuzha district in exercising the prescribed check of the establishment pay bills during the period from September 2000 to December 2003 led to misappropriation of government money to the tune of Rs. 10.19 lakh. The Committee also noticed that the Upper Division Clerk who was the prime suspect in the defalcation was punished earlier in August 2000 for the same offence.

2. The Committee wanted to know the action taken by the department against the delinquent official who had misappropriated public money. The witness, Principal Secretary, General Education Department replied that he was suspended from service and later on reinstated and posted in another district. Vigilance enquiry and disciplinary proceedings were being conducted simultaneously.

3. When enquired as to whether the action of the department in reinstating the above person had any justification, the witness could not offer any convincing reply.

4. The Committee opined that there was no justification for entrusting the responsibilities of handling cash to a person who had previous history of manipulation and mismanagement of government money. Also, the Committee viewed it as a serious mistake on the part of the department the fact that no action was taken against the Deputy Director of Education (DDE) who had failed to detect the defalcation of money during internal audit and the Drawing and Disbursing Officers who derelicted from their duty in checking the Establishment pay bills prepared by the accused UDC. The Committee suspected wilful conspiracy among the officers who were involved in the whole matter.

5. When enquired whether the money was recovered from the concerned person, the witness clarified that it could be recovered only after the termination of the disciplinary proceedings. Disagreeing with the reply, the Committee remarked that the money should have been recovered from the delinquent officer as soon as the observation was made by Audit.

6. The Committee condemned the indifferent attitude of the department in this matter and urged to fix equal responsibility against all the officers especially the DDE, DDO and the UDC who were jointly involved in the offence and recover the amount equally from them. In addition to this, departmental action should also be taken against them. The Secretary, General Education Department agreed to do so.

7. At this juncture, the Committee desired to know whether the inspection wing of the Finance Department had conducted inquiry into the failure of the Drawing and Disbursing Officers as stated in October 2004, and if so the outcome of the inquiry. The witness, Additional Secretary, Finance Department could not offer any information in this regard except revealing his ignorance in the matter.

8. The Committee strongly condemned the indifferent attitude of the Finance Department and observed that the department was not performing diligently and upto the mark as expected from them. The officers of the department who attended the meetings of the Committee were not prepared to answer even the queries put forth to them based on the audit paragraphs. The Finance Secretary who was expected to attend the meetings deliberately kept himself away. The performance of the officers who were deputed on behalf of the Finance Secretary continuously proved to be irresponsible. The department did not make any effort to lead things in the right way.

9. The Committee criticised the Department for not taking any action against the Drawing and Disbursing Officer even after the lapse of three years.

Conclusions/Recommendations

10. **The Committee expresses grave concern over the fact that the seven principals of the Government Vocational Higher Secondary School, Mulakuzha in Alappuzha who were also the Drawing and Disbursing Officers (DDOs) during their respective tenure as Principals, had failed to exercise the required checks of the establishment bills pertaining to the period from September 2000 to December 2003. This led to the drawal of Rs. 10.19 lakh in excess of the actual amount required for disbursement. It is quite surprising to note that the Deputy Director of Education (DDE), Alappuzha who had conducted the internal audit of the school in June 2001 and July 2003 had not detected the misdemeanour during his inspections. It is equally surprising to see that the Upper Division Clerk who was suspended in January 2004 in connection with the defalcation had committed the same offence in August 2000 also.**

11. **The Committee finds no justification for confiding the obligation of handling cash to a person who had past record of defalcation of Government money. The very act of the department in reinstating the UDC against whom vigilance enquiry and disciplinary proceedings were being conducted simultaneously could not be excused at any cost. The reply furnished by the department in this regard is a mere humbug. The Committee notices that no action has been taken to recover the money from the culprit even after the audit observation. The then Drawing and Disbursing Officers of the School (Principals) and the Deputy Director of Education, Alappuzha who did not**

find out this manipulation during the internal audit of the school are equally responsible for this robbery and they cannot be allowed to go scot-free. Hence the Committee requires the department to fix equal responsibility against all the Officers who were involved in the whole affair, especially the DDE, DDOs and the UDC and to take action to recover the amount from them. In addition, departmental disciplinary action should also be taken against all the delinquents.

12. The Committee regrets to note that Finance Department do not act scrupulously in those matters involving financial mismanagement and manipulations. It is also deplorable that the witness who appeared on behalf of the Finance Department during the meeting of the Committee failed to offer any information regarding the action taken by the inspection wing of the department against the DDOs. The action of Finance Department is highly irresponsible in such matters.

AUDIT PARAGRAPH

Diversion of funds received from Government for implementation of specific programme

Diversion of Rupees two crore received from Government for implementation of modernisation of Printing Technology course in Vocational Higher Secondary Schools

Government sanctioned (March 2003) Rupees two crore for the project 'Modernisation of Printing Technology Course' offered by Government Vocational Higher Secondary Schools based on the proposal submitted by the Director, Vocational Higher Secondary Education (VHSE). Kerala State Audio Visual and Reprographic Centre (KSAVRC), a State Autonomous body was the implementing agency. The funds were transfer credited on 31 March 2003 to the Treasury Public Account (TP Account) of the implementing agency.

The Director, VHSE had stipulated (April 2003) that KSAVRC should get his prior approval for the specification of machinery and equipment and these were to be procured only after complying with tender formalities. The work was to be completed before July 2003 so as to commence the practical training in the schools in the academic year 2003-04. KSAVRC was also to identify the availability of the buildings in the schools before-hand for installation of the equipment. Though KSAVRC stated that tenders were invited in July 2003, nothing had materialised so far (May 2004). A technical committee was constituted by Government only in May 2004 for implementation of the scheme.

Meanwhile, the amount deposited in the Treasury Public Account was withdrawn by the Commissioner, Employees Provident Fund (EPF), Thiruvananthapuram in May and July 2003 towards dues payable by KSAVRC. Though KSAVRC stated (November 2003) that the funds required would be generated from its own sources, they could not locate the funds for implementing the VHSE scheme so far (August 2004).

The severe financial crisis of the implementing agency thus derailed the modernisation project as funds provided for were diverted to pay off statutory dues. Thus, the objective of imparting training on modern printing technology techniques to the students in Vocational Higher Secondary Schools from 2003-04 academic year could not be achieved inspite of release of Rs. 2 crore by Government.

Government stated (June 2004) that EPF arrears had accumulated due to the mismanagement of the former management of KSAVRC and it was not possible to implement the project without getting the fund back from the Commissioner, EPF. The reply of Government is not acceptable as the Commissioner, EPF had withdrawn the amount from the TP Account of KSAVRC towards arrears of EPF dues from January 2001 and there was no scope for getting refund of the amount. Therefore it can be inferred that the Government was not interested in implementing the project in the VHSE Schools. Further, Government reply is silent on why the funds for implementing a project in VHSE Schools were released to an autonomous body in a difficult financial situation.

[Paragraph 4.7.2 contained in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2004 (Civil)]

13. The Committee found that an amount of Rs. 2 crore sanctioned by Government of India for implementation of modernisation of printing technology course in Vocational Higher Secondary Schools was transfer credited to the Treasury Public Account of Kerala State Audio Visual and Reprographic Centre (KSAVRC) which was the implementing agency of the programme in the State, even before inviting tenders for the procurement of machinery and equipments for the purpose. The amount thus deposited was withdrawn by the Commissioner, Employees Provident Fund, Thiruvananthapuram towards dues payable by KSAVRC. The Committee wanted to know why the funds were credited to the T.P. account of KSAVRC even before inviting tenders and why the amount could not be utilised for the purpose before the end of the financial year.

14. The witness was not able to offer a satisfactory reply to the Committee's query. The Director, KSAVRC explained that the programme was envisaged for starting printing technology course in hundred schools identified for the purpose. The Committee opined that the funds ought to have been deposited in the account

of the Head of the department rather than depositing it in the T.P account of the implementing agency which was an autonomous body. To this, the Secretary, General Education Department deposed that even though at that time government departments were not permitted to operate T.P. Account, autonomous bodies were allowed to operate the same.

15. The Committee came to know that even though the programme was sanctioned by Government of India in the year 2000, the scheme could be implemented in the State only in March 2003, due to the laxity on the part of the department in submitting project proposals in time, and enquired about the reasons for this lapse. But the witness could not give a proper answer to this. It was also noted that the proposals were sent for approval only after the expiry of three years which could not be condoned.

16. The Committee then enquired whether any action had been taken to purchase the equipments and machinery required under the project. The Director of VHSE & MD, KSAVRC explained that essential printing technology equipments were purchased and given to 11 schools at a cost of Rs. 33 lakh. Equipments were to be purchased for yet another 11 schools which were also included in the project.

17. The Committee deplored the lethargic attitude of the department towards useful projects and pointed out that the department did not exercise due diligence and care in implementing the programme. The future of 700 students studying in the 22 schools were affected by the inefficiency of the department. The students were forced to study printing technology without seeing Printing Machine. The Committee called for urgent action to start the printing technology course in a full fledged manner in all the 22 schools and recommended that Non – plan fund should be utilised for this purpose if the department lacked sufficient plan fund.

Conclusions/Recommendations

18. The Committee is not at all pleased at the way in which the department had approached the Central Government aided programme. The funds sanctioned had been deposited in the T.P. Account of the Kerala State Audio Visual and Reprographic Centre (KSAVRC), the implementing agency instead of depositing it in the account of the Head of the department which enabled the Commissioner, Employees Provident Fund, Thiruvananthapuram to adjust the amount towards dues payable by KSAVRC. The Project could not be implemented in a full fledged manner due to the severe financial crisis of KSAVRC. The future of 700 students studying in 22 schools were affected by the carelessness and ineptitude of the department and they were forced to study printing technology course without even getting a glimpse of the printing

machine. Hence the Committee implores the department to start printing technology course in a full fledged manner in all the 22 schools and recommends that Non-plan fund should be utilised for the purpose if the department is short of sufficient plan fund.

AUDIT PARAGRAPH

Sarva Shiksha Abhiyan

Highlights

The State did not contribute its committed share of 25 per cent resulting in short release of Rs. 4.86 crore during 2001-06. The results of survey conducted during the pre-project phase had not been used as the basis for preparing the Perspective Plan, Annual Work Plan and Budget in the initial years. Even after four years of implementation of the programme, there was a wide gap between requirement and achievement in providing infrastructure facilities to the schools. Training of teachers — an essential element in monitoring quality and standard of education was inadequate as the number of days of training had been substantially reduced. Many of the interventions under the programme like provision for infrastructure facilities, free text books, maintenance grants, alternative schooling, teacher's training etc. were not implemented effectively. The other important findings are indicated below:

- Results of a household survey conducted were not adopted for the preparation of the perspective plans, Annual Work Plan and Budget of initial years resulting in Rs. 1.61 crore incurred on the same largely infructuous.
- Expenditure of Rs. 20.20 crore on salary of teachers working in Block Resource Centres and Cluster Resource Centres were diverted from SSA funds.
- Assistance of Rs. 4.04 crore was paid in 2004-05 to 809 schools even though there was no projection of specific requirements or recommendations by the school committees.
- There was considerable reduction in prescribed number of days of training to teachers, adversely impacting the quality of the training imparted.

Introduction

Government of India (GOI) launched (November 2000) a programme, Sarva Shiksha Abhiyan, (SSA) to provide useful and relevant elementary education

for all children in the age group of 6 to 14 years by 2010, with the active participation of the community by effectively involving the Panchayati Raj Institutions, school management committees, village and urban level education committees, parent teacher associations, etc. in the management of school to bridge social, regional and gender gaps. The programme was conceived realising the importance of early childhood care and education and looking at the 0-14 age as a continuum.

In Kerala, the implementation of SSA was started only in 2002-03. District Primary Education Programme (DPEP), a centrally sponsored programme for development of primary education covering Standards I to IV in six districts was implemented up to 2002-03. Operation Black Board programme launched in 1987-88 by the Central Government to improve the human and physical resources in terms of teachers, teaching/learning equipment (TLE) and classrooms, and the Alternative Innovative Education Programme and Education Guarantee Programme (EGS) were merged with SSA from the commencement of Tenth Plan.

Programme objective

The main objectives of SSA are to:

- have all children in schools / Alternative schools / Education Guarantee Centres/Back— to School Camps by 2003 (modified to 2005 in August 2005);
- ensure that all children complete five years of primary schooling by 2007 (modified to 2010 in August 2005);
- ensure that all children complete eight years of elementary schooling by 2010 (deleted in August 2005);
- focus on elementary education with satisfactory quality;
- bridge gender and social category gaps at primary stage by 2007 and elementary education level by 2010; and
- achieve universal retention by 2010.

Organisational set up

State Government entrusted (January 2001) the implementation of SSA to Primary Education Development Society of Kerala (PEDSK), a registered Society which was formerly implementing DPEP, known as the State Implementation Society (SIS). PEDSK has a General Body chaired by the Chief Minister and a

Governing Body chaired by the Secretary, General Education Department. Society, (SIS) functions under a Project Director, assisted by the Finance Officer, the Administrative Officer, and the Programme Officers. District level functions of SSA are managed by a District Project Officer (DPO) and in Blocks by the Block Programme Officers (BPOs).

Audit objectives

Main objective of the performance audit was to evaluate the performance of the programme in attaining universal elementary education. The focus of audit was to examine and evaluate efficacy of planning for implementation of various components of the programme. The audit objectives were to examine and assess whether:

- different components of the programme were well designed, need based and relevant to the operational environment prevalent in the state and the objectives of the programme were achieved;
- the funds provided under various components were utilised as per the approved plan;
- the enrolment under special focus group* had reached satisfactory level;
- the quality of educational standards has improved as a result of implementation of SSA; and
- proper system of monitoring was evolved and implemented.

Audit criteria

The audit criteria used for assessing various components of the scheme under SSA were:

- GOI guidelines issued in respect of preparatory activities and implementation of major interventions;
- the Annual Work Plan and Budget approved by the Project Approval Board;
- GOI directions while releasing the funds;
- the Manual on Financial Management issued by the Ministry of Human Resources Development, GOI; and
- framework for implementation issued by the PEDSK.

* Girls and Scheduled Castes/Scheduled Tribes children and disabled children.

Audit coverage/methodology

Records of PEDSK relating to planning and implementation of the programme were examined from June 2005 to October 2005 and from April 2006 to May 2006 covering the period 2001-2006. The records of the State Project Office of PEDSK, five selected Districts (Thiruvananthapuram, Kottayam, Ernakulam, Kannur and Kasargod), 15 blocks and 90 schools within the selected districts and the related Panchayats were also test checked in audit.

The Social and Rural Research Institute (SRI), a specialist unit of Indian Market Research Bureau International (IMRB) was engaged by the Comptroller and Auditor General of India to conduct a survey on the impact of SSA from the perspective of the beneficiaries and their parents. SRI carried out during December 2005 to February 2006 the survey in 140 primary sampling units (Rural 84, Urban 56). A total of 2797 households (Rural 1120, Urban 1677) out of 6919 eligible households (with at least one child in the age group 6-14) were covered with whom a detailed structured interview was administered. The engagement of SRI and their findings were communicated to the Government on 21 June 2006. Findings of the survey on the matter have been included in the review at appropriate places. The summary of the findings of SRI on implementation of SSA and methodology of sampling utilised by SRI is given in Appendix III and IV respectively.

Financial management***Funding pattern***

The expenditure on SSA was to be shared between the GOI and the State Government in the ratio of 85:15 during the Ninth Plan period (1997-2002). This was revised to 75:25 for the Tenth Plan Period (2002-2007) and 50:50 thereafter. State Government was required to maintain their level of investment in elementary education as in 1999-2000. GOI released funds directly to the SIS. State Government was required to transfer its share to the SIS within thirty days of the receipt of the Central share. All funds to be used for upgradation, maintenance and repair of schools, teaching/learning equipment and local management were to be transferred to Village Education Committees/ School Management Committees/ Gram Panchayats/any other school level arrangement adopted for decentralisation.

Short release of State share and delay in utilisation of funds

The details of year-wise outlay, release of funds by the GOI and the State Government and its utilisation were as under:

(Rupees in crore)

<i>Year</i>	<i>Approved outlay as per AWP & B*</i>	<i>Unspent balance of previous year</i>	<i>GOI release</i>	<i>State share release</i>	<i>Total Expenditure</i>	<i>Unspent balance at the end of the year</i>
2001-02	31.20	..	10.08	..	10.08	10.08
2002-03	86.84	10.08	22.51	3.13	35.72	10.86
2003-04	127.43	10.86	49.66	23.61**	84.13	23.35
2004-05	167.90	23.35	89.39	7.21**	119.95	26.11
2005-06	175.42	26.11	59.39	36.62**	122.12	17.80
Total	588.79		231.03	70.57		283.80

Apart from the above, Rs. 1.86 crore were also released by the GOI for pre-project activities during 2000-02.

It was observed in audit that :

- State Government had directed (March 2003 and March 2004) all Local Self Government Institutions (LSGIs) to contribute towards the programme SSA. Against the matching share of Rs. 75.43 crore, the State Government and LSGIs contributed only Rs. 70.57 crore (Government : Rs. 30.59 crore, LSGIs; Rs. 39.98 crore) as of March 2006 resulting in a short release of Rs. 4.86 crore during 2001-06.

Government stated (July 2006) that Rs. 3.41 crore was since released (Government: Rs. 1.5 crore, LSGI: Rs. 1.91 crore) as part of backlog of arrears of State Share

- As per the framework of implementation of SSA utilisation certificate from District to States and from SIS to National Mission for the funds released in the first instalment of a particular year would become due at the time of release of the first instalment of the subsequent year and further release would be stalled if Utilisation Certificates (UCs)

* Annual Work Plan and Budget.

** Includes Rs.7.89 crore, Rs.2.91 crore and Rs.29.18 crore contributed by LSGIs in 2003-04, 2004-05 and 2005-06 respectively.

are not submitted as per schedule. The UC for the funds received during 2000-02 was submitted on 22 January 2005, 2002-03 on 7 January 2004, 2003-04 on 9 November 2004 and 2004-05 on 9 November 2005. Thus delay ranging up to three years was noticed in forwarding the utilisation certificates to the National Mission.

- Central Government had to release the funds to the SIS in April and September in each financial year. GOI released Rs.10.08 crore for the year 2001-02 in March 2002 to the State Government and this amount was made available to the SIS only in December 2002 (i.e. after 8 months). Though the Project Approval Board (PAB) approved an outlay of Rs. 31.20 crore for implementation in 2001-02, the SIS could not implement any programme as no funds were made available by the State Government in that year.
- According to the Manual on Financial Management and Procurement issued by the GOI, the funds released to the districts and sub districts levels were initially to be classified as advances and indicated as such in the book of advances. The advances were required to be adjusted based on the expenditure statement/UCs. It was to be ensured that no personal advance remains outstanding for more than one month. In case, adjustment claims were not submitted in time, penal action including charging of interest was to be imposed. In the State Project Office, Rs. 26.17 lakh advanced between September 2002 and March 2005 were outstanding from different officials for settlement as of March 2006.

Government stated (July 2006) that the advance pending in the state project office has been settled and penal action taken.

Programme Management

In order to achieve the objective of universalisation of elementary education, it was mandatory to track the progress of each and every child in the age group of 0-14 years. Village Education Register was to be prepared on the basis of household survey in the preparatory phase itself. Constitution of committees and training community leaders for better management of schools and capacity building in the local community was to be done during pre-phase activity. A core planning team was to be constituted in each village at habitation level by including community leaders, teachers and parents/persons from the deprived communities and parents of children with special needs, etc. Each district was required to prepare a perspective plan up to 2009-10 based on the data collected through household survey, micro planning, etc. The financial targets were prepared up to the end of Tenth Plan period (up to 2006-07). The annual work plan and budget was to be prepared based on the perspective plan.

The review revealed several deficiencies such as delay in providing infrastructure facilities, payment of salary to the teaching staff not covered by the guidelines, etc. as discussed below:

Pre-project activities

Pre-project activities include household surveys, baseline studies, cultural activities, formation of village education committees, etc. Out of Rs.1.86 crore* received during 2000-02 for pre-project activities, Rs. 51.50 lakh were meant for survey of all districts and balance of Rs.1.34 crore was to be spent towards preparation of perspective plans, participatory planning, community mobilisation and other preparatory activities. It was, however, noticed in audit that Rs.1.61 crore were utilised for the survey alone. As per framework for implementation, the survey results were to be utilised for purpose of planning of various components of the programme. It was, however, observed in audit that the survey figures were not taken as basis for preparing perspective plans for 2002-10 as well as for the preparation of Annual Work Plan and Budget (AWP&B) for 2001-03 and instead mostly census figures of 2001 were adopted rendering the expenditure on survey as largely infructuous. Moreover, preparatory activities necessary for institutional development and capacity building for effective implementation of SSA were also not adequately covered as had been envisaged in the terms of sanctions and the amount earmarked for these activities were diverted for survey.

Government stated (July 2006) that data generated out of household survey formed the basis for preparation of perspective plan by all districts. But in the absence of any documentary evidence, the claim of Government was not sustainable.

Non-monitoring of enrolment and retention

SSA guidelines require preparation of Village Education Register on the basis of household survey, regular monitoring through Retention Registers and Pupil Progress Cards. Village Education Register was not maintained either at cluster level or in Panchayats in any of the test checked districts. As a result monitoring of enrolment, retention and drop out of children was not done.

Government stated (July 2006) that the school education register and the pupil progress cards were maintained at school level.

Major interventions

Under SSA, funds were provided for various activities aimed at achieving the objectives of the programme. These are called interventions and norms were

* Rs.1.13 crore in January 2001; Rs. 40.50 lakh in July 2001 and Rs. 32.25 lakh in March 2002.

specified for each. The interventions include providing adequate number of teachers, infrastructure facilities, free text books, maintenance grants, alternative schooling, schools/teachers grant, teachers training, provision for disabled children, research, evaluation and monitoring, innovative activities for special focus groups, intervention for out of school children, etc.

SSA funding is restricted to the norms prescribed for each intervention and further subject to funding patterns, availability of funds, progress in utilisation of funds and proposals of the SIS. Audit scrutiny revealed the following.

Deficiencies in functioning of alternative schooling facility

Under SSA frame work, there should be School/Alternative School within one km. of every habitation and programme provides for opening of new schools as per State norms or setting up of EGS centres (Multi Grade Learning Centres-MGLCs). It also provides for schooling facility to the children falling in the difficult groups such as working children, adolescent girls, children of destitute by giving alternative innovative education through EGS centres. In Kerala, EGS centres were functioning up to primary level only and the maximum expenditure allowable per child was Rs. 845 per annum. For providing Alternative Innovative Education, expenditure allowable was Rs. 3000 per child per annum. Analysis of out of school children in the State and efforts made by the SIS in their mainstreaming revealed that 16,558 out of school children were identified in the year 2001, of this 12,895 were enrolled in 452 MGLCs and 829 children were mainstreamed as of March 2006. Another 4,142 children were also subsequently identified during 2002-06 as out of school children raising the total number of out of school children to 20,700. However, for the balance 2,834 children identified in 2001 and for the subsequently identified 4,142 children, no proposal or programme for mainstreaming to avail of proper education had been made despite passage of more than five years since their identification.

Test check in Kannur, Kasaragod and Kottayam districts revealed deficiencies in the functioning and in setting up of alternative schooling facility as mentioned below:

- Twenty-five MGLCs were started in Kannur district during 2003-04; of which nine centres were closed down in 2004-05 due to insufficient strength. Test check of the appraisal report of these MGLCs also revealed that the total number of children ranged from two to nine which was less than the required minimum of ten. Similarly, in Kottayam district, three EGS centres opened in 2003 were closed in 2005 for want of adequate number of children.

- In Kannur district, Rs. 7.15 lakh were incurred for 217 children at Rs. 3,295 per child in EGS centres during 2004-05. As no innovative programme was carried out, the overall cost should have been limited to Rs. 845 per child as was provided in the norms. Expenditure of Rs. 5.32 lakh was in excess of SSA norms. Similarly, in Kasaragod district, Rs. 10.06 lakh were spent for 415 children during 2003-04 and Rs. 31.38 lakh for 1,901 children during 2004-05. As no innovative activities were carried out, expenditure of Rs. 21.87 lakh during 2003-05 was in excess of SSA norms.
- Bridge courses and back to school camps were to be conducted for mainstreaming 'out of school children'. No such programmes were conducted in the test-checked districts. Government replied (February 2006) that bridge courses were planned to be started during 2006-07 for children of migrant workers, sex workers, etc.

Payment of Salary of Block Resource Personnel

SSA framework does not provide for expenditure on salaries of Resource Personnel in Block Resource Centres (BRCs) and Cluster Resource Centres (CRCs). Their salary had to be borne by the State Government and the posts had to be filled up by transferring the existing senior and experienced teachers. The salaries of teachers appointed in their place could be met from SSA funds at the minimum as applicable to fresh teachers. Up to February 2004, teachers working in BRCs and CRCs were on working arrangement and the salaries were paid by the General Education Department. It was observed in audit that from March 2004 onwards the salaries of these teachers were also charged to SSA funds in disregard to provisions of the Manual on Financial Management and Procurement. The expenditure on the salary was computed to the tune of Rs. 20.20 crore for the period March 2004 to March 2006, which should have been borne by the State Government. It was further noticed that these teachers, as per the Government orders, were treated on deputation. Resultantly their leave salary and pension contribution was also charged to SSA funds. The amount so charged during 2004-05 was Rs. 0.38 crore in the test-checked districts and Rs.1.37 crore during 2005-06 in all the districts in the State.

According to the reply of the Government (February 2006) the salary expenditure of BRC personnel was met under SSA as approved by the Project Approval Board. However, as no new appointments were to be made as per Paragraph 39.9 of Manual of Financial Management and Procurement issued by the Department of Elementary Education and Literacy, Ministry of Human Resources Development, Government of India, the argument of the Government was not sustainable.

Infrastructure facilities

SSA norms allowed construction of buildings at a cost of Rs. 3.50 lakh per unit in schools without buildings. In the annual plans prepared in 2002-03, the districts did not make any proposal for construction of new school buildings for schools without building or for those functioning in thatched/dilapidated buildings and rented premises. In Kerala, there were 90 Lower Primary and 130 Upper Primary schools functioning in thatched sheds and 324 Lower Primary and 87 Upper Primary schools in rented building as of 2001. Proposal for construction of 194 buildings was included in the plan for 2003-04 only thus losing the advantage of a full year that was available for implementation. Thus, schools without buildings and those functioning in thatched sheds/rented premises continued to remain as such despite availability of funds under this intervention (March 2006).

Civil works

The programme funds on civil works shall not exceed the ceiling of 33 per cent of the entire cost approved by the Project Approval Board on the basis of perspective plan. Funds were available for infrastructure facilities like school buildings, BRC/CRC construction, additional classrooms, toilets, compound walls, etc. SSA had prescribed unit cost for each item of construction. The construction activities were to be carried out through the participation of School Management Committees/Village Education Committees/Grama Panchayat Committees. In Kerala, the construction activities were carried out with the participation of Parent Teacher Associations.

The position of civil works as reported by the SIS in the Annual Work Plan for 2005-06 was as follows.

<i>Item</i>	<i>Total requirement</i>	<i>Achievement</i>	<i>Balance as on 31 March 2006</i>
Schools without building	765	365	400
Additional Class rooms	8,440	2,800	5,640
HM's rooms	4,714	1,200	3,514
Drinking Water	4,550	1,486	3,064
Toilets	8,900	2,096	6,804
Boundary Walls	5,725	1,280	4,445
Electrification	5,735	1,350	4,385
Separation Wall	12,400	2,100	10,300

SRI survey revealed that:

- about 1.1 per cent of primary schools were operating in kutcha structures. In 13 per cent of the primary schools 4.3 per cent of the upper primary schools and 3.7 percent of the high schools with upper primary sections, the structures were semi-pucca;
- about 85.9 per cent of primary schools, 95.7 per cent of upper primary schools and 96.3 per cent of high schools with upper primary sections were pucca structures; and
- about 91.9 per cent of the primary schools, 95.7 per cent of upper primary schools and 96.3 per cent of high schools with upper primary sections reported that teaching learning materials have been given to all classes.

SIS had incurred expenditure of Rs.103.66 crore on civil works out of the total outlay of Rs. 163.25 crore up to March 2006. It was noticed in audit that even after four years of implementation of the programme there was a wide gap between requirement and achievement in providing infrastructure facilities to the schools. Unless substantial civil works are planned and taken up for implementation before the end of the Tenth Plan period, the State would have to incur heavy expenditure, as the sharing pattern in the Eleventh Plan is 50:50 as against 75:25 in Tenth Plan.

Government stated (July 2006) that the delayed receipt of funds from GOI/ State Government/LSGIs contributed to the low expenditure in civil works.

Maintenance Grant

Schools having their own buildings, with three classrooms were eligible for maintenance grant up to a maximum of Rs. 4,000 per school per year, while schools having more than three classrooms would get a maximum of Rs. 7,500 per year per school subject to the condition that the overall eligibility for the district would be Rs. 5,000 per school. During 2002-06, Rs. 7.64 crore were paid to schools as maintenance grant at a uniform rate of Rs. 5,000 per school without ensuring whether these schools had three class rooms or more. In Kannur district, it was found that Rs. 2.30 lakh were allowed to 46 schools functioning in rented buildings during 2004-05, which was inadmissible.

Government stated (July 2006) that all Government schools have more than three class rooms and therefore maintenance grant was given at a uniform rate of Rs. 5,000 per school.

SRI survey revealed that about 96.7 per cent of primary schools, 100 per cent of upper primary schools and 92.6 per cent of high schools with upper primary

sections had access to school grant and almost 98.9 per cent of primary schools, 98.6 per cent of upper primary schools and 96.3 per cent of high schools with upper primary sections had received the teachers grant.

Teaching Learning Equipment (TLE) grant

SSA provided financial support of Rs. 50,000 per school, which was not covered under Operation Black Board (OBB) Programme for procuring educational tools. The State Project Directorate identified 823 upper primary schools for assistance and provided Rs. 4.11 crore in the annual plan for the year 2004-05. The assistance was paid to the Headmasters of the concerned schools through DPOs/BPOs. During the year, 809 schools availed of the assistance and Rs. 4.04 crore were spent. As per norms prescribed by SSA, the amount was to be paid as per local specific requirement to be determined by the teachers/school committees. However, the schools were identified without any specific requirement or recommendation by the school committees.

Government stated (July 2006) that assistance was given as per local specific requirement as identified by school committees and that a test check would be conducted to ascertain the fact.

Research and Development

For Research, evaluation, supervision and monitoring, SSA provides up to Rs. 1,500 per school per year. Expenditure on resource persons for field based monitoring, evaluation studies, research activities, setting up special task force for low female literacy district and for special monitoring of girls/SC/ST and such other items as may be indicated by the Project Approval Board are covered under the intervention.

During 2002-03, against an outlay of Rs.1.16 crore provided for Research and Development, only Rs. 1.50 lakh were incurred by all the districts indicating that substantive research activities were not carried out during the year. During the period 2003-06 the expenditure on this intervention was Rs. 2.66 crore against the budgeted provision of Rs. 5.55 crore. Further deficiencies noticed in audit in this component of programme were (i) the Manual on Action Research to be prepared and supplied to all districts had not been done, (ii) the impact studies on various interventions was not conducted in Kannur, Kasaragod and Ernakulam districts, (iii) developing effective tools for monitoring was not done in Kannur and Kasaragod districts, (iv) regular generation of community data was not undertaken, (v) District level advisory committee was constituted (August 2003) to monitor the research activities in all the districts but reports of the committees were not available in the test-checked districts, (vi) Rupees 15 lakh advanced to

the State Council of Educational Research and Training (SCERT) in September 2002 (Rs. 5 lakh) and May 2004 (Rs.10 lakh) for module preparation and training of State Resource Group (SRG) persons was not settled by the SCERT (March 2006) as they had not furnished the final accounts.

Government stated (July 2006) that serious efforts have been made to cover the areas of research and evaluation and the non-settlement of advance by SCERT was pursued.

Quality Improvement and Professional Development

In order to ensure professional development of teachers, SSA provides for in service training of 20 days for all teachers, 60 days refresher course for all untrained teachers and 30 days orientation course for fresh teachers.

SSA envisaged training of teachers at a unit cost of Rs.70 per day per teacher including cost of training, development of modules and teacher guide. The year-wise training programmes conducted and the expenditure incurred were as under.

	2001-02	2002-03	2003-04	2004-05	2005-06	Total
No. of teachers proposed for training	40582	109775	143586	120015	135226	549184
No. of teachers trained	0	100491	128451	100434	124000	453376
Budgeted Outlay (Rs. in crore)	2.84	17.38	19.02	16.86	19.06	75.16
Expenditure (Rs. in crore)	0	1.53	4.44	4.93	7.24	18.14

The reason for lower than the anticipated expenditure on training of teachers was mainly on account of reduction in prescribed number of days of training from 20/60/30 days to five to seven days training. The reduction in number of days of training resultantly had adverse consequences on the qualitative aspects of the training that was actually imparted. Reasons for reduction in number of days in training were shortage of trainers and inadequate development of training module.

Government informed in the exit conference (July 2006) that the prescribed number of days of training would be given to all teachers and it would be made mandatory that every teacher undergo at least one training in every month for career advancement.

Monitoring and evaluation

Under the programme, two kinds of evaluation system viz., Education Management Information System (EMIS) for capturing school-wise data and Project Management Information System (PMIS) to record the progress made both physically and financially had to be developed. EMIS software was installed only in March 2004. As the system had not been networked State wide, the MIS in State Project Directorate still depended on Manual data received from field. In three of the test-checked districts (Kannur, Ernakulam and Kottayam) computers for EMIS were installed only at the end of the financial year (2003-04). Project Management Information System (PMIS) to record the progress made both physically and financially had not been developed and supplied to the districts (March 2006).

SSA framework envisaged visit of supervision teams constituted by the National Mission in partnership with the State once in six months for overall assessment before releasing the second instalment of the fund. National Mission did not visit the State after launching SSA and in the absence of such visits of the supervision team no quality assessment was done before the release of funds.

Conclusion

The pre-project activities were minimal despite availability of funds and results of survey, reported as conducted during the pre-project phase had not been used for preparation of perspective/Annual Work Plans in initial years. The State did not contribute its committed share of 25 per cent. Many of the interventions under the programme were not effectively implemented. Salaries of teachers working in BRCs and CRCs amounting to Rs. 20.20 crore for the period March 2004 to March 2006 meant to be borne by the State Government were charged to SSA funds. Even after four years of implementation of the programme there was a wide gap between requirement and achievement in providing infrastructural facilities to the schools. Training of teachers — an essential element in monitoring quality and standard of education, was not adequate as the number of days of training had been substantially reduced.

Recommendations

- State Government should make adequate provision in the Budget to meet their matching share of SSA funds as committed in APW&B.
- Charging of salary and pension contribution in respect of BRCs and CRCs teachers to the SSA funds should be discontinued.

- The actual requirement of infrastructure facilities required should be assessed and adequate outlay for this component should be proposed in the Annual Work Plan.
- To ensure proper dissemination of training, the number of days of training should be strictly as per the provisions of the programme.
- Effective monitoring of the enrolment, retention and dropout of all children in the age group of 6-14 years should be done.

The above recommendations were accepted by the Government (July 2006) except the recommendation to discontinue charging of salary and pension contributions in respect of BRC teachers to SSA funds.

[Paragraph 3.4 contained in the Report of the C&AG of India for the year ended 31 March 2006 (Civil)].

19. The Committee from the audit observation in para 3.4.7.1, noted that the expenditure on Sarva Shiksha Abhiyan was to be shared between Government of India and the State Government in the ratio of 85:15 during the Ninth Plan Period (1997-2002), 75:25 during the Tenth Plan Period (2002-2007) and 50:50 thereafter. The Committee enquired as to why the expenditure ratio during the Ninth Plan period could not be continued during the subsequent plan periods. The Consultant, SSA (Kerala) replied that the District Primary Education Programme (DPEP) which was implemented in 6 districts in the State was merged with SSA from the commencement of the Tenth Plan and hence delay had occurred in implementing the SSA Programme in the State.

20. On an enquiry as to why the funds provided during the Tenth Plan Period were not utilised for achieving the objectives of the programme, the Secretary, General Education Department deposed that it was mainly due to the delay in releasing the State's share.

21. The Committee wanted to know as to why the state's share was not released by the Finance Department within 30 days of receipt of Central share as stipulated. Answering to this, the Additional Secretary, Finance Department submitted that the required proposals were not received in time from the concerned administrative department. Disagreeing strongly with the reply, the Committee pointed out that the project proposals were already approved by the Finance Department and hence there was no need for any proposals from the administrative department. The Committee remarked that the officer who had attended the meeting on behalf of the Finance Department had no first hand knowledge about the audit paragraphs under consideration.

22. Regarding the short release of State Share and delay in utilisation of funds by the State Government as pointed out in paragraph 3.4.7.2, the Secretary, General Education Department explained that the States's Share was subsequently converted to the share of Local Self Government Institutions since plan assistance were provided to them. Negotiations were going on and the matter was yet to be settled. As far as the unspent balance was concerned, it was informed that the amount had lapsed.

23. The Committee was disappointed to see that Rs. 305 crore released by the Central Government to SSA had lapsed due to the failure of the State Government in taking timely action for the release of its matching share. The Committee viewed this very seriously and opined that it was a classical example of the inefficiency of the government in taking prompt and timely action in the implementation of central government aided projects which in turn resulted in utter failure of those projects.

24. Regarding the delay in forwarding the utilisation certificates by the State Implementation Society (SIS) to the National Mission as pointed out in Audit, the Secretary, General Education Department explained that it was due to the delay in auditing the accounts by the Chartered Accountant. Though the representative of the Finance Department was unaware of the matter, the Committee observed that neither the fund allotted by Government of India was disbursed to the implementing agency nor the matching State Share released. Instead, the Finance Department kept the money received from the Centre in the treasury for eight months and used it for other purposes. The Committee noted it as a grave mistake on the part of the Finance Department and as an action against the interests of the State.

25. The Committee found that in the State Project Office, Rs. 26.17 lakh advanced to different officials between September 2002 and March 2005 were outstanding for settlement even as of March 2006 eventhough it was to be ensured that no personal advance remained outstanding for more than one month. When enquired about the reasons for this, the Secretary replied that the fund allotted for teachers training would be taken in advance in the name of an officer and the amount would be settled later. In the cases pointed out by Audit, delay had occurred in the adjustment of the advances. All such pendencies were rectified subsequently.

26. The Committee urged the department to levy penal interest from the concerned officers who had failed to submit the adjustment claims in time. Though the Secretary tried to convince the Committee by stating that the amount pending with the officials would be a meagre balance since most of the amount might have been spent, the Committee re-iterated its earlier stand and repeated that the interest of the amount pending with the officials should be realised from them.

27. When going through the audit observation that a lion's share of the amount received for pre-project activities was utilised for conducting the survey alone as against specifications, the Committee understood that the survey figures were not taken as basis for preparing perspective plans for 2002-10 or for the preparation of annual work plan and budget for 2001-03. Instead, the census figures of 2001 were relied upon. When asked about this, the Secretary, General Education Department clarified that the data generated out of household survey formed the basis for the preparation of perspective plan by all districts. He admitted that census data was also taken into account considering it as a supporting information.

28. The consultant, SSA explained that 60 lakh houses were covered under the survey and that the cost of the survey per household was Rs. 2. This expenditure was reappraised by Government of India. Through this survey, many children in the State were found as out of schools and multigrade learning centres had been opened for them especially in Idukki and Wayanad districts.

29. The Committee then enquired whether village education registers were being maintained in the schools as per the SSA guidelines. To this question, the consultant, SSA answered in the negative. He submitted that the details regarding school education and infrastructure in villages were available in the Asset Register maintained in villages. Education Registers were maintained at the school level. The details available in these registers were co-ordinated at the cluster and Block Resource Centre (BRCs) levels and were being used at the district levels. To a question regarding the non-submission of survey details during Audit inspection, the consultant disclosed that all relevant documents were there in all districts.

30. The Committee while examining paragraph 3.4.9.1 enquired about the total number of Multi Grade Learning Centres (MGLCs) currently functioning in the State. The Consultant, SSA replied that 496 MGLCs were still functional in the State with a total pupil strength of more than 16,400.

31. The Committee opined that necessary changes should be incorporated in the norms to ensure that the MGLCs now functioning in the tribal areas were not closed down for want of the prescribed minimum number of children (10 Nos.) since it was practically difficult to obtain children in large numbers in those areas. The Committee also emphasized the need for extending the alternative innovative education programme to children of migrant workers, destitutes and vagabonds especially those children who were brought from other states for begging.

32. The Committee opined that eventhough the audit observation in paragraph 3.4.9.2 that the expenditure on the salary of resource personnel was charged to SSA funds in disregard of the relevant provisions was correct, no loss had occurred to government on this account and hence the Committee decided not to pursue the matter further.

33. The Committee, from paragraph 3.4.9.3 understood that the funds allotted for construction of buildings under SSA were not utilised effectively as a result of which schools without buildings and those functioning in thatched/dilapidated buildings and rented premises continued to remain as such despite the availability of funds. The Committee sought to know the action taken by the department in this regard.

34. The Consultant, SSA deposed that the grant for construction of buildings had to be given by Local Self Government Institutions. Negotiations were going on between SSA and LSGIs in the matter. Regarding the buildings that were already under various stages of construction, the Committee was informed that government vide G.O. (Ms.)No. 41/2005 stipulated that the construction activities should be handed over to LSGIs and the works thus entrusted be implemented by the LSGIs as per the norms of the SSA. The share payable to SSA should be deposited in its account by the LSGIs. But SSA could not hand over all the works to LSGIs even in the year 2006. Thereafter the situation had changed and efforts were on to undertake the civil works as per schedule.

35. The Committee emphasised the need for giving utmost priority for those civil works which were planned and taken up for implementation during the Tenth Plan period since the sharing pattern in the Eleventh Plan would be in the proportion of 50:50 as against 75:25 in the Tenth Plan. Since the share of the State Government would increase during the Eleventh Plan period the Committee urged the department to monitor and take immediate action for the completion of the pending civil works so as to avoid excess government expenditure during the succeeding years.

36. To the Committee's query regarding the reason for paying maintenance grant at a uniform rate to all schools in violation of the relevant norms in this regard as pointed out in paragraph 3.4.9.5, the witness replied that such a mistake happened only once and that was during the period 2002-06. The witness further stated that in Kannur, maintenance grant was disbursed to the PTA of 24 schools functioning in rented buildings even though it was inadmissible. This was due to the pathetic condition of the buildings and later on, the amount thus given had been recovered by Government of India.

37. The Committee learned from the audit observation in paragraph 3.4.9.6 that SSA provided financial support to the tune of Rs.50,000 each to the schools which were not covered under Operation Black Board Programme, for procuring educational tools. The amount was to be paid as per local specific requirement determined by the teachers/school committees. In violation of the norms, the State

Project Directorate identified 823 upper primary schools without any specific requirement or recommendation of the school committees. The Committee wanted to know as to why the school committees were not consulted before identifying the beneficiaries.

38. The consultant, SSA replied that under Operation Black Board Scheme implemented in 1987, all independent schools were provided with Teaching Learning Equipment (TLE) grant. But while preparing the plan appraisal for 2004-05, government by an order directed to extend the grant to the U.P. sections in Government High Schools also. In the light of the Government Order, there were immediate discussions with the Director of Public Instruction and 823 upper primary schools were identified for providing assistance. Before releasing the grant, the PTA Committees were also consulted. The Secretary, General Education Department clarified that since the Government Order was issued at the fag end of the year, there was no sufficient time at the disposal of the department to constitute a committee for the purpose.

39. The Committee, while examining paragraph 3.4.9.7, observed that though an outlay of Rs.1.16 crore was provided for research and development during the year 2002-03, only Rs.1.50 lakh was incurred by all the districts during the year, and during the period of 2003-06 the expenditure on this intervention was only Rs. 2.66 crore as against the budgeted provision of Rs. 5.55 crore.

40. The Committee opined that since Rs.1.16 crore was provided after obtaining the proposals from the respective district committees, the failure of those committees to carry out the proposals put forth by them could not be justified. Though the Secretary, General Education Department informed that follow up action were being done in this matter, the Committee urged to take necessary action to see that the amount sanctioned was fully utilised for the purpose for which it was served.

41. To the Committee's query about the non settlement of Rs.15 lakh advanced to State Council of Educational Research and Training (SCERT) for module preparation and training of State Resource Group persons, the Secretary, General Education Department explained that certain problems existed in their accounting procedure at that time. Later on, auditing had been made upto date and the problem was expected to be solved immediately.

42. The Committee came to know from paragraph 3.4.9.8 that eventhough SSA programme stipulated in-service training of 20 days for all teachers, 60 days refresher course for untrained teachers and 30 days orientation course for fresh teachers, the number of days of training given to all categories were considerably reduced to between five to seven days. Explaining the reason for this, the witness,

Secretary, General Education Department replied that besides shortage of trainers, there was acute criticism from the general public that the teachers failed to give enough attention to the students as a result of the training programme. Hence, as a remedial measure, from the year before onwards cluster groups were formed and 10 days training (including Saturdays) were being imparted to the teachers during vacation time. 15 days training had been given to the teachers during the current year. It was expected to increase the number of days of training to 20 in the succeeding year.

43. The Committee desired to know the latest position with regard to the Education Management Information System (EMIS) and whether computers for EMIS had been fully installed. The Consultant, SSA replied that all data regarding schools were being compiled in the EMIS and it was taken as the basis for preparing the district school information data.

44. When enquired as to whether the National Mission had conducted any visit for making an overall assessment of the implementation of SSA in the State, the witness answered in the negative.

45. The Committee, at this juncture enquired whether the State level agency had conducted any assessment by itself. Replying to this, the consultant, SSA submitted that assessments were made by the Planning and Monitoring Committee of the State under the Chairmanship of the Minister for Education. Assessments were also conducted at the district and panchayat levels. Academic Committees undertake effective assessments at the schools level.

46. The Committee suggested that necessary action should be taken to convene a meeting of the State Level Monitoring Committee with the active participation of MLAs for the monitoring of the results of implementation of SSA in the State along with a meeting at the officers level to evaluate the performance of the programme in attaining the main objectives.

Conclusions/Recommendations

47. The Committee finds that eventhough the Sarva Shiksha Abhiyan (SSA) Programme was launched by Government of India (GOI) in November 2000, it was implemented in the state only in the year 2002-03. The delay in implementing the programme in the state was attributed to the delay in merging the then existed District Primary Education Programme (DPEP) with SSA.

48. The Committee notes that the funds provided by GOI during the Tenth Plan Period was not utilised for achieving the objectives of the programme, due to the inordinate delay in releasing the matching state share.

The Committee also notes that Rs. 10.08 crore released by GOI to State Government in March 2002 was made available to the State Implementation Society (SIS) only in December 2002, after a delay of eight months. The Committee suspects that Finance Department might have kept the amount in the treasury and diverted the same for other purposes. SIS could not implement any programme approved by the Project Approval Board in 2002 due to scarcity of funds. The Committee opines that Finance Department has acted against the interests of the State and this cannot be tolerated at any cost. The Committee insists to know the reason for the delay of eight months in making available the funds to SIS. The Committee also directs the Finance Department to take immediate steps to make sure that the State's share of SSA is released within the stipulated time to SIS in future.

49. The Committee is perturbed to find that in the State Project Office, Rs. 26.17 lakh advanced to officers between September 2002 and March 2005 was pending settlement even in March 2006 in violation of the instructions in the Manual on Financial Management and Procurement which explicitly lays down that no personal advance should remain outstanding for more than one month. Eventhough the Principal Secretary, General Education Department had apprised that all the pendencies pointed out by Audit has since been rectified, the Committee finds that no penal interest had been levied from the officers who had failed to submit adjustment claims in time. Hence the Committee recommends that penal interest should be recovered from the officers who had kept the money with them in violation of the extant provisions in this regard.

50. The Committee understands that as per the SSA norms, the minimum strength of students required for running Multi Grade Learning Centres (MGLCs) for out of school children is ten and in the absence of the desired strength, several MGLCs were shut down in Kannur and Kottayam districts. The Committee perceives that it is practically difficult to achieve the required pupil strength in the tribal areas. Hence the Committee urges the General Education Department to make it certain that the MGLCs now functioning in those areas are not closed down for want of sufficient student strength and that special consideration should be given to tribal areas. The Committee also appeals to the government to extend the alternative innovative education programme to children of migrant workers, destitute, vagabonds and also to children who are brought from outside the state for begging.

51. The Committee notes that the State Implementation Society of SSA could not hand over all the civil works to the local self government institutions even in 2006 as stipulated in G.O. (Ms.) No. 41/2005. Since the share of the

state government for the continuation of the programme will increase during the Eleventh Plan period, the Committee calls for urgent action by the General Education Department to monitor and complete all the pending civil works undertaken during the Tenth Plan period.

52. The Committee learns that though an outlay of Rs.1.16 crore was provided in the year 2002-03 for research and development activities, the expenditure incurred by all the districts during that year was only Rs.1.50 lakh which is a clear indication of the lack of substantive research activities during the year. During the period 2003-06 also, the expenditure on this account was only Rs. 2.66 crore against the budget provision of Rs. 5.55 crore. The Committee does not understand the rationale behind the heavy decline in expenditure on this intervention, since allocation is made in the budget only after obtaining the proposals from the respective district committees. Hence, the Committee beseeches to take suitable steps to make sure that the amount sanctioned for this intervention is fully utilised for the purpose for which it is provided.

53. The Committee also urges the government to take suitable action to convene a meeting of the State Level Monitoring Committee. Active participation of MLAs should also be ensured at the meeting so that the implementation of SSA programme in the state can be assessed effectively. Action should also be taken to convene a meeting at the officers level to analyse whether the objectives of the programme has been achieved to its full extent in the state.

Thiruvananthapuram,
17th December, 2008.

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	10	General Education	The Committee expresses grave concern over the fact that the seven Principals of the Government Vocational Higher Secondary School, Mulakuzha in Alappuzha who were also the Drawing and Disbursing Officers (DDOs) during their respective tenure as Principals, had failed to exercise the required checks of the establishment bills pertaining to the period from September 2000 to December 2003. This led to the drawal of Rs.10.19 lakh in excess of the actual amount required for disbursement. It is quite surprising to note that the Deputy Director of Education (DDE), Alappuzha who had conducted the internal audit of the school in June 2001 and July 2003 had not detected the misdemeanour during his inspections. It is equally surprising to see that the Upper Division Clerk who was suspended in January 2004 in connection with the defalcation had committed the same offence in August 2000 also.
2	11	„	The Committee finds no justification for confiding the obligation of handling cash to a person who had past record of defalcation of Government money. The very act of the department in reinstating the UDC against whom vigilance enquiry and disciplinary proceedings were being conducted simultaneously could not be

(1)	(2)	(3)	(4)
			<p>excused at any cost. The reply furnished by the department in this regard is a mere humbug. The Committee notices that no action has been taken to recover the money from the culprit even after the audit observation. The then Drawing and Disbursing Officers of the School (Principals) and the Deputy Director of Education, Alappuzha who did not find out this manipulation during the internal audit of the school are equally responsible for this robbery and they cannot be allowed to go scot-free. Hence the Committee requires the department to fix equal responsibility against all the Officers who were involved in the whole affair, especially the DDE, DDOs and the UDC and to take action to recover the amount from them. In addition, departmental disciplinary action should also be taken against all the delinquents.</p>
3	12	General Education and Finance	<p>The Committee regrets to note that Finance Department do not act scrupulously in those matters involving financial mismanagement and manipulations. It is also deplorable that the witness who appeared on behalf of the Finance Department during the meeting of the Committee failed to offer any information regarding the action taken by the inspection wing of the department against the DDOs. The action of Finance Department is highly irresponsible in such matters.</p>
4	18	General Education	<p>The Committee is not at all pleased at the way in which the department had approached the Central Government aided</p>

(1)	(2)	(3)	(4)
			<p>programme. The funds sanctioned had been deposited in the T.P. Account of the Kerala State Audio Visual and Reprographic Centre (KSAVRC), the implementing agency instead of depositing it in the account of the Head of the department which enabled the Commissioner, Employees Provident Fund, Thiruvananthapuram to adjust the amount towards dues payable by KSAVRC. The Project could not be implemented in a full fledged manner due to the severe financial crisis of KSAVRC. The future of 700 students studying in 22 schools were affected by the carelessness and ineptitude of the department and they were forced to study printing technology course without even getting a glimpse of the printing machine. Hence the Committee implores the department to start printing technology course in a full fledged manner in all the 22 schools and recommends that Non-plan fund should be utilised for the purpose if the department is short of sufficient plan fund.</p>
5	47	General Education	<p>The Committee finds that eventhough the Sarva Shiksha Abhiyan (SSA) Programme was launched by Government of India (GOI) in November 2000, it was implemented in the State only in the year 2002-03. The delay in implementing the programme in the state was attributed to the delay in merging the then existed District Primary Education Programme (DPEP)with SSA.</p>
6	48	General Education and Finance	<p>The Committee notes that the funds provided by GOI during the Tenth Plan Period was not utilised for achieving</p>

(1)	(2)	(3)	(4)
			<p>the objectives of the programme, due to the inordinate delay in releasing the matching State share. The Committee also notes that Rs.10.08 crore released by GOI to State Government in March 2002 was made available to the State Implementation Society (SIS) only in December 2002, after a delay of eight months. The Committee suspects that Finance Department might have kept the amount in the treasury and diverted the same for other purposes. SIS could not implement any programme approved by the Project Approval Board in 2002 due to scarcity of Funds. The Committee opines that Finance Department has acted against the interests of the State and this cannot be tolerated at any cost. The Committee insists to know the reason for the delay of eight months in making available the funds to SIS. The Committee also directs the Finance Department to take immediate steps to make sure that the State's share of SSA is released within the stipulated time to SIS in future.</p>
7	49	General Education	<p>The Committee is perturbed to find that in the State Project Office, Rs. 26.17 lakh advanced to officers between September 2002 and March 2005 was pending settlement even in March 2006 in violation of the instructions in the Manual on Financial Management and Procurement which explicitly lays down that no personal advance should remain outstanding for more than one month. Eventhough the Principal Secretary, General Education Department had apprised that all the pendencies pointed out by Audit has since been rectified, the</p>

(1)	(2)	(3)	(4)
			Committee finds that no penal interest had been levied from the officers who had failed to submit adjustment claims in time. Hence the Committee recommends that penal interest should be recovered from the officers who had kept the money with them in violation of the extant provisions in this regard.
8	50	General Education	The Committee understands that as per the SSA norms, the minimum strength of students required for running Multi Grade Learning Centres (MGLCs) for out of school children is ten and in the absence of the desired strength, several MGLCs were shut down in Kannur and Kottayam districts. The Committee perceives that it is practically difficult to achieve the required pupil strength in the tribal areas. Hence the Committee urges the General Education Department to make it certain that the MGLCs now functioning in those areas are not closed down for want of sufficient student strength and that special consideration should be given to tribal areas. The Committee also appeals to the government to extend that alternative innovative education programme to children of migrant workers, destitutes, vagabonds and also to children who are brought from outside the state for begging.
9	51	„	The Committee notes that the State Implementation Society of SSA could not hand over all the civil works to the local self government institutions even in 2006 as stipulated in G.O.(Ms.)No.41/2005. Since the share of the state government for the continuation of the programme will increase during the Eleventh Plan period,

(1)	(2)	(3)	(4)
			the Committee calls for urgent action by the General Education Department to monitor and complete all the pending civil works undertaken during the Tenth Plan period.
10	52	General Education	The Committee learns that though an outlay of Rs. 1.16 crore was provided in the year 2002-03 for research and development activities, the expenditure incurred by all the districts during that year was only Rs. 1.50 lakh which is a clear indication of the lack of substantive research activities during the year. During the period 2003-06 also, the expenditure on this account was only Rs. 2.66 crore against the budget provision of Rs. 5.55 crore. The Committee does not understand the rationale behind the heavy decline in expenditure on this intervention, since allocation is made in the budget only after obtaining the proposals from the respective district committees. Hence, the Committee beseeches to take suitable steps to make sure that the amount sanctioned for this intervention is fully utilised for the purpose for which it is provided.
11	53	„	The Committee also urges the government to take suitable action to convene a meeting of the State Level Monitoring Committee. Active participation of MLAs should also be ensured at the meeting so that the implementation of SSA programme in the state can be assessed effectively. Action should also be taken to convene a meeting at the officers level to analyse whether the objectives of the programme has been achieved to its full extent in the state.

APPENDIX II

REMEDIAL MEASURES TAKEN STATEMENT ON AUDIT
 PARA 4.1.1 FOR THE YEAR ENDED 31-3-2004

- I (a) Department : General Education (C)
- (b) Subject/Title of the Review : Defalcation of Government money
Paragraph
- (c) Paragraph No. : 4.1.1
- (d) Report No. and year : Report of the Comptroller & Auditor
General for the year ended 31-3-2004
- II (a) Date of receipt of the Draft : 5-5-2004
Paragraph Review in the
Department
- (b) Date of Department reply : 6-12-2004 & 3-2-2005
- III Gist of paragraph review : The Drawing and Disbursing Officers
of the GVHSS, Mulakkuzha,
Alappuzha (Dist.) failed to check the
establishment bills and acquittance
rolls by themselves or get it checked
by some other staff as required under
the rules, thus drew an excess of
Rs. 10.19 lakh in 72 establishment
pay bills
- IV (a) Does the department agree : Yes
with the facts and figures
included in the paragraph
- (b) if not, please indicate the :
areas of disagreement and
also attach copies of relevant
documents in support
- V (a) Does the department agree : Yes
with the audit conclusions

- (b) if not, please indicate specific :
areas of disagreement with
reasons for disagreement
and also attach copies of
relevant documents, where
necessary

VI. Remedial Action Taken

- (1) The Drawing and Disbursing Officer have been given strict direction to adhere to rules regarding the withdrawal of money from Treasury applicable to departmental officers as contained in Rule 162 to 208 of KTC Vol. I. Detailed instruction regarding the maintenance of cash book and allied matters have been issued to the sub officers of DPI, as per Circular No. K1/63588/2004/DPI. Dated, 2-8-2004.
- (2) Direction has also been given to the Drawing and Disbursing Officers to carefully scrutinize the office copy and fair copy of all bills and ensure the accuracy before affixing his signature in the bills.
- (3) The Drawing and Disbursing Officers have been directed to check each acquittance roll by adding up the items, comparing the totals of the corresponding establishment bills and money received from the Treasury before attestation in the acquittance roll as a token of having checked the acquittance roll.
- (4) Strict directions have been given not to entrust the responsibilities of handling cash to persons who stand punished for misappropriation of Government money at least for a period of ten years since occurrence of such incidents.
- (5) Training course for capacity building of Clerks, Superintendents and newly promoted Headmasters of General Education Department has been conducted which included training in MOP, KSR & KER etc. In the training programme conducted for the Headmasters in connection with QIP, finance related matters were also included. Strict instructions are issued in the periodical conferences to maintain financial propriety.
- (6) On the basis of audit observation regarding the misappropriation of Rs. 10,27,439. Sri K. Muraleedharan, Clerk, Government Vocational Higher Secondary School, Mulakkuzha was placed under suspension but later reinstated in service pending disciplinary action and posted at Government High School, Kunnakara in Malappuram District. The matter is now under the detailed investigation of Vigilance and Anti-Corruption Bureau.

APPENDIX III

SUMMARY OF FINDINGS OF SOCIAL AND RURAL
RESEARCH INSTITUTE

(Reference: Paragraph 3.4.6)

The major findings of the survey conducted by the Social and Rural Research Institute (SRI) on the impact of SSA, from the perspective of beneficiaries and their parents, during December 2005 to February 2006 covering a sample of 140 primary sampling units (56 urban and 84 rural) consisting of 2797 house holds were as under.

1. **Coverage of schools under SSA**

When a village or an urban area does not have a primary school within a radius of one kilometer it is defined as not covered by a primary school and hence not covered by SSA. When distributed by rural and urban, it emerged that about 14.3 *per cent* of the villages and 10.7 *per cent* of the urban areas were not covered by schools.

Among those schools covered under the study, reportedly about 98.9 *per cent* of primary schools, 98.6 *per cent* of upper primary schools and 100 *per cent* of high schools with primary sections had received grants/aid under Sarva Shiksha Abhiyan.

2. **Coverage of children under SSA**

The survey estimated the number of children in the age group 6-14 years as 40,62,975 out of which 9846 were out of school.

3. **Type of school building**

About 1.1 *per cent* of the primary schools were operating in *kuccha* structures. In 13.0 *per cent* of primary schools, 4.3 *per cent* of upper primary schools and 3.7 *per cent* of high schools with upper primary sections, the structures were observed to be semi-*pucca*.

About 85.9 *per cent* of primary schools, 95.7 *per cent* of upper primary schools and 96.3 *per cent* of high schools with upper primary sections were *pucca* structures.

4. **Schools facilities**

Among the schools in which civil works were taken up, about 7.1 *per cent* of primary schools, 10 *per cent* of upper primary schools and 25.9 *per cent* of high schools under upper primary sections were constructing new building for the schools.

9.6 *per cent* of the primary schools, 5.7 *per cent* of the upper primary schools and 2.5 *per cent* of high schools with upper primary sections reported construction of toilets.

About 10 *per cent* of primary schools, 4.6 *per cent* of upper primary schools and 1.8 *per cent* of high schools with upper primary sections constructed separate toilets for girls.

Repairs of compound walls were undertaken in about 3.2 *per cent* of primary schools 2.5 *per cent* of upper primary schools and 1.4 *per cent* of high schools with upper primary section.

5. *Grants and schemes under SSA*

It was observed in the survey that about 24.5 *per cent* of primary schools, 10 *per cent* of upper primary schools and 29.6 *per cent* of high schools with upper primary sections utilised funds for repairing existing structures.

About 98.9 *per cent* of primary schools, 98.6 *per cent* of upper primary schools and 96.3 *per cent* of high schools with primary sections were paid teachers grant. Also 96.7 *per cent* of primary schools, 100 *per cent* of upper primary schools and 92.6 *per cent* of high schools with primary sections had access to the school grant.

About 91.9 *per cent* of primary schools, 97.5 *per cent* of Upper primary schools and 96.3 *per cent* of high schools with upper primary sections reported that Teaching Learning Materials (TLM) have been given to all the classes and about 6.0 *per cent* of primary schools, 2.9 *per cent* of upper primary schools and 3.7 *per cent* of high schools with upper primary sections reported that TLM have been given to some classes. About 2.2 *per cent* of primary schools and 1.4 *per cent* of upper primary schools reported that no TLM have been provided.

Apart from civil works, many schools have also reported utilising the funds under SSA to create facilities for better learning environment for the children. Some of these were Library Books (34.9 *per cent* in primary schools, 12.8 *per cent* in upper primary schools and 4.6 *per cent* in high schools with upper primary sections), Computer (13.9 *per cent* in primary schools, 7.8 *per cent* in upper primary schools and 1.4 *per cent* in high schools with upper primary sections), black boards (1.8 *per cent* in primary schools and 3.9 *per cent* in upper primary schools) and electric fittings (2.1 *per cent* in primary schools and 2.5 *per cent* in upper primary schools).

6. *School committees*

The survey revealed that 65.1 *per cent* of primary schools, 24.6 *per cent* of upper primary schools and 9.3 *per cent* of high schools with upper primary sections had formed education committees in the locality.

7. Joint Bank account

In about 63.7 *per cent* of primary schools, 24.6 *per cent* of upper primary schools and 8.9 *per cent* of the high schools with upper primary sections, the committee started joint bank accounts with headmasters of the schools.

8. Free text books for girls, SC/ST students

About 41.8 *per cent* of the children said that they received free text books and among these about 85.5 *per cent* said that they received the text books on time.

9. Overall satisfaction level

On the whole about 60.7 *per cent* of parents said that they were extremely satisfied as compared to 34.3 *per cent* who said that they were moderately satisfied with the quality of education that their children were getting in these schools.

APPENDIX IV

SAMPLING PLAN (DESIGN AND ESTIMATION PROCEDURE)

*(Reference: Paragraph 3.4.6)****Sampling Methodology***

A stratified multi-stage design was adopted for the survey. The first stage units (FSU) were the villages in the rural sector and Urban Frame Survey (UFS) blocks in the urban sector.

Within each district of a State/Union Territory, two basic strata were formed. (i) rural stratum comprising of all rural areas of the district and (ii) urban stratum comprising of all urban areas of the district. However, if there were one or more towns with population 10 lakh or more as per population census 2001 in a district, each were considered as another basic stratum.

Selection of Primary Sampling Units

Rural Units : The villages for each district were selected through Probability Proportion to Size with Replacement (PPS) from the sampling frames.

Urban Units : The list of blocks for each district was then selected through Simple Random Sampling Without Replacement (SRSWOR) from the sampling frames.

Sampling Design: Rural Sampling***Selection of hamlet groups***

The first task was to ascertain the exact boundaries of the PSU, by discussing the layout of the village with the key informants of the village. After identifying the boundaries and layout of the village, if the population of the village was found be more than 600, it was divided into suitable number of "hamlet groups". The number of hamlet groups formed, based on the population of the village, was as follow:

Village population	Number of hamlet groups formed
Less than 600	1
600-1199	3
1200-1799	5
1800-2399	6 and so on

The hamlet groups thus formed had more or less an equal population size (i.e. the population across hamlets stays more or less same).

Sampling Design: Urban Sampling***Selection of sub-blocks***

The first task was to ascertain the exact boundaries of the UFS Block as per the NSS Maps. After identifying the boundaries and layout of the block, if the population of the block was found to be more than 600, it was divided into a suitable number of "hamlet groups". Else, the entire block was listed. The number of sub-blocks framed, based on the population of the village, was as follows:

<i>PSU Population</i>	<i>Number of hamlet groups formed</i>
Less than 600	1
600-1199	3
1200-1799	5
1800-2399	6 and so on

The sub-blocks thus formed had more or less equal the population. Preference was given to sub-blocks having slum areas. If there were more than one slum sub-blocks, then the second sub-block was selected on a random basis. In a case where there were some slum clusters in the selected UFS (which incidentally was not a slum UFS) a minimum of 50 per cent of the household interviews were conducted in these clusters (subject to the availability of eligible households).

Sampling Design : Sampling of Schools

The Government schools (with primary/upper primary sections) in the selected UFS blocks/villages were identified. However, if there were no sufficient number in such areas, then the schools that were accessed by the children living in the selected UFS blocks/villagers were selected through random sampling.

Estimation Procedure (Rural)

Notation :

i = Subscript for i-th PSU [Village (Panchayat Ward)/Block]

j = subscript for j-th USU [Household]

Z = Population of Rural areas in district

H = Total number of listed households in the village/block

h = Number of eligible households in the village/block

z = Size of the sampled villages used for selection

n = Number of sampled villages in a district

B* = Number of hamlet groups formed in a village; B*=1 if the number of hamlet groups is 1 and B *= B/2 if the number of hamlet groups is greater than 1

Y = Estimate of population total Y for the characteristics y

Formula for Estimation of aggregates at Stratum Level for Rural

$$\begin{array}{r}
 \Lambda \\
 Y = Z \frac{1}{n} \sum_{i=1}^n Z_i \\
 \dots \dots \\
 n \quad Z_i
 \end{array}
 \qquad
 \begin{array}{r}
 n \\
 \Sigma \\
 \dots \\
 h_j z
 \end{array}
 \qquad
 \begin{array}{r}
 h \\
 H_j B_{*i} \Sigma \gamma_{ij} \\
 \dots \\
 h_j z
 \end{array}$$

Estimation Procedure (Urban)

Notation :

i = Subscript for I-th PSU [Village (Panchayat Ward)/Block]

j = subscript for j-th USU [Household]

N = Number of NSSO blocks in district

Z = Population of Rural areas in district

n = Number of sampled blocks in district

H = Total number of listed households in the village/block

h=Number of eligible households in the village/block

N = Number of sampled villages in a district

B *= Number of sub blocks formed; B*= 1 if the number of sub blocks formed is 1 and B *=B/2 if the number of sub blocks formed is greater than 1

Y = Estimate of population total Y for the characteristics y

Formula for Estimation of aggregates at Stratum Level for Rural

$$\begin{array}{r}
 \Lambda \\
 Y =N \sum_{i=1}^n \\
 \dots \dots \\
 n
 \end{array}
 \qquad
 \begin{array}{r}
 n \\
 \Sigma \\
 \dots \\
 h_j
 \end{array}
 \qquad
 \begin{array}{r}
 h \\
 H_j B_{*i} \Sigma \gamma_{ij} \\
 \dots \\
 h_j
 \end{array}$$

The overall estimate for the State obtained by summing the stratum estimates over all the strata.

Estimates of Error

The estimated variance of the above estimates would be

$$\text{Var}(Y) = \frac{\sum_{s=1}^{\Lambda} \text{Var}(Y_s)}{s} \quad \text{Var}(Y_s) = \frac{\sum_{i=1}^{\Lambda} \text{Var}(Y_{si})}{s}$$

Relative Standard Error

$$\text{RSE}(Y) = \frac{\sqrt{\text{Var}(Y)}}{Y} \times 100$$

Separate variances would be calculated for strata with PPSWR selection for first stage and SRSWOR
