

*PRESENTED TO THE
ODISHA LEGISLATIVE ASSEMBLY
ON THE 3RD OCTOBER, 2020*



**ODISHA LEGISLATIVE ASSEMBLY
PUBLIC ACCOUNTS COMMITTEE**

**2020-2021
SIXTEENTH ASSEMBLY**



**8TH REPORT
ON
C & A. G OF INDIA (GENERAL AND SOCIAL SECTOR)
FOR THE YEAR 2014-15
OF
SCHOOL AND MASS EDUCATION DEPARTMENT**

**SECRETARIAT
OF
THE ODISHA LEGISLATIVE ASSEMBLY,
BHUBANESWAR-751001**

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE, 2020-21

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Shri Pradipta Kumar Naik,
Leader of Opposition.

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Hon'ble Government Chief Whip.

Shri Mohan Charan Majhi,
Hon'ble Chief Whip, Bharatiya Janta Party

Shri Narasingha Mishra, M. L. A.

Shri Debiprasad Mishra, M. L. A.

Shri Jaya Narayan Mishra, M. L. A.

Shri Sarada Prasad Nayak, M. L. A.

Shri Pranab Prakash Das, M. L. A.

Shri Rajendra Dholakia, M. L. A.

Shri Braja Kishore Pradhan, M. L. A.

Shri Priti Ranjan Gharai, M. L. A.

Shri Ananta Narayan Jena, M. L. A.

SECRETARIAT

Shri Dasharathi Satapathy, I. A. S., Secretary.

Smt. Sushila Mallick, Deputy Secretary.

Smt. Baijayanti Pattanayak, Under Secretary.

Shri Partha Sarathi Das, Section Officer.

Shri M. K. C. Khatai, Assistant Section Officer.

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE, 2019-20

CHAIRMAN

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Leader of Opposition.

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Hon'ble Government Chief Whip.

Shri Mohan Charan Majhi,
Hon'ble Chief Whip, Bharatiya Janta Party

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Shri Rajendra Dholakia, M. L. A.

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Smt. Baijayanti Pattanayak, Under Secretary.

Shri Partha Sarathi Das, Section Officer.

Shri M. K. C. Khatai, Assistant Section Officer.

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE, 2018-19

CHAIRMAN

Shri Narasingha Mishra
Leader of Opposition.

MEMBERS

Shri Debiprasad Mishra, M. L. A.

Smt. Pramila Mallik, M. L. A.

* Shri Dilip Kumar Ray, M. L. A.

Shri Pravata Kumar Tripathy, M. L. A.

Shri Pravat Ranjan Biswal, M. L. A.

Shri Mahesh Sahoo, M. L. A.

Shri Saroj Kumar Samal, M. L. A.

** Shri Naba Kishore Das, M. L. A.

Shri Samir Ranjan Dash, M. L. A.

Shri Chiranjib Biswal, M. L. A.

Shri Debasish Samantaray, M. L. A.

SECRETARIAT

Shri Amiya Kumar Sarangi, Secretary.

Shri S. K. Swain, Joint Secretary.

Shri M. Dungdung, Under Secretary.

Shri Prafulla Kumar Parida, Desk Officer.

Smt. Baijayanti Pattanayak, Desk Officer.

N. B.:-

* The Membership of Shri Dilip Kumar Ray, M. L. A. was ceased w.e.f. 30.11.2018 vide notification No. 10486/L. A., dated 5th December 2018.

** The Membership of Shri Naba Kishore Das, M. L. A. was ceased w.e.f. 28.01.2019 vide notification No. 742/L. A., dated 30th January 2019.

**COMPOSITION OF THE SUB-COMMITTEE-V OF THE PUBLIC
ACCOUNTS COMMITTEE, 2018-19**

CHAIRMAN

Shri Saroj Kumar Samal, M. L. A.

MEMBERS

Shri Pravat Kumar Tripathy, M. L. A.

Shri Mahesh Sahoo, M. L. A.,

SECRETARIAT

Shri Amiya Kumar Sarangi, Secretary.

Shri Shishir Kanta Swain, Joint Secretary.

Shri M. Dungdung, Under Secretary.

Shri Prafulla Kumar Parida, Desk Officer.

Smt. Baijayanti Pattanayak, Desk Officer.

Shri M. K. C. Khatai, Assistant Section Officer.

(v)

INTRODUCTION

I, the Chairman of the Public Accounts Committee having been authorised by the Committee on their behalf present this 8th Report of the C & A. G of India (General & Social Sector) for the year 2014-15 relating to School and Mass Education Department.

The Sub-Committee-V of Public Accounts Committee, 2018-19 had examined the above subject in its meetings held on 13.06.2018, 26.07.2018, 21.01.2019 and 21.02.2019. The findings and conclusions based on the result of the examination of the Committee, are presented herewith.

The Public Accounts Committee, 2019-20, finalized the Report in their sitting held on 20.03.2020 and reapproved by the Public Accounts Committee 2020-21 on 01.10.2020.

The Committee place on record their appreciation of the assistance rendered by the officers of the Departments of School and Mass Education Department, Finance Department and the Office of the Accountant General (G & SSA), Odisha during the course of examination.

The Committee further express their thanks to the Officers and Staff of the Odisha Legislative Assembly Secretariat for their Secretarial assistance.

Sd/-

Bhubaneswar
Date: 01.10.2020

(PRADIPTA KUMAR NAIK)
CHAIRMAN
PUBLIC ACCOUNTS COMMITTEE

REPORT

1. Para-2.1.6.1 Habitation without access to secondary school

It was revealed from Audit para that the framework for implementation of RMSA, inter alia, provides for a secondary school within a reasonable distance of five kilometers from each habitation. As per the Perspective Plan prepared by the Department, 1,535 secondary schools (new and upgraded) were to be established during 2009 to cover all eligible habitations. The coverage of habitations by secondary schools increased by 2.58% between 2009-10 and 2014-15 but the uncovered eligible habitations to total habitations increased from 1.42 per cent in 2009-10 to 3.54 per cent in 2014-15.

Audit observed that only 773 schools were established as of March 2015 due to delay/non-commencement of construction of new buildings in upgraded schools. However, no Perspective Plan was prepared beyond 2012. As of March 2015, out of 89,341 habitations in the State, 3,167 habitations (3.54 per cent) did not have a secondary school within the prescribed distance which included 1,195 eligible habitations in eight sample districts. During survey conducted by departmental officials in presence of Audit, 120 out of 649 students stated that they had to cover more than five kms to reach the school. The Department assured (May 2016) that the matter would be looked into.

In the explanatory note the Department stated that the Perspective Plan was prepared during 2009 on the basis of the projected figures/information. Out of the 1535 new high schools targeted to be opened, 773 new schools had been opened by means of up-gradation till 2014-15 under RMSA.

The no. of habitation was increased from 87095 during 2009-10 to 89341 during 2014-15 i.e., increase of 2.58%. However, the number of un-served habitations of 3167 in 2014-15 was as per the mapping report collected from the Districts.

Out of the 90,731 habitations during 2016-17, secondary schooling facilities had been provided in 87,208 habitations leaving the no. of uncovered habitations at 3523. These habitations were mostly ineligible for opening of new secondary schools as per RMSA norm. Till date, 864 schools had been opened under RMSA by means of up-gradation.

It had been reported by Audit that 120 students had to cover more than 5 kms to reach their school which might be true in case of some sparsely populated habitations.

The Committee directed the Department to give details of habitation that had not been covered and steps taken by the Department in this regard, and settled the para.

2. Para-2.1.6.2 Non-formation of Core Group and non-preparation of Perspective Plan at school level.

The Audit para stated that as per RMSA framework, a Core Group was to be formed at district level comprising governmental and non-governmental persons who would undertake an extensive visit of the district, by interacting with each household to ascertain the educational status and need. Further, a School Management Committee (SMC) was to be formed at each school level who would prepare a school level Perspective Plan and Annual Plan. Annual Work Plans were prepared by the DPC based on the data available in Unified District Information System for Education (UDISE) as well as Census data and not on the basis of actual household and school surveys. Audit noticed that:

- OMSM did not maintain any data on the availability of classrooms for secondary level to assess additional requirement for maintaining classroom-pupil ratio at 1:40 as per RMSA guidelines. Similarly, critical infrastructure like laboratories, libraries, drinking water facilities etc. was not assessed.
- Though SMCs were formed in all 50 sample schools, no Perspective or Annual Plan was prepared at school level. Committees like Building Committee and Academic Committee were not constituted to oversee construction of infrastructure and conduct of proper academic activities.

Thus, the planning process was not conducted as envisaged in the framework. The Department while admitting the fact stated that the district functionaries of RMSA were being strengthened.

The Departmental compliance note stated that it was a fact that there was no core group at district level but there existed District Level Planning Committee for preparation of consolidated plan.

Besides, District Level Monitoring Committee has also been formed comprising of functionaries of Education Department, NGO representatives, representatives of all other line Departments chaired by the senior most Hon'ble Member of Lok Sabha for better monitoring and supervision of activities implemented under RMSA.

It is pertinent to mention here that MHRD, Govt. of India, prescribed in their guideline to prepare the Annual Plans only on the basis of UDISE database. The plans are being appraised by the TSG, MHRD, New Delhi on the basis of the guidelines issued by MHRD from time to time.

Likewise, SMCs/SMDCs are in place in all the high schools as per RMSA guidelines, who are also involved in the process of preparation plans, since the Headmasters are submitting the UDISE in DCF from the school level to the block level as well as district level.

The MHRD, Govt. of India only approves infrastructural facilities for the schools as per UDISE database and RMSA norms.

It is a fact that perspective plan was not prepared at the level of the schools so also the fact that there is no adequate man power to do the work at the level of DPC(RMSA). Therefore, the Planning and MIS Coordinators working under SSA were involved in preparation of perspective plan. However, it is very difficult to monitor the entire planning exercise at state level since the problem of shortage of manpower also lies there.

It had been decided that all intervention heads of SSA working in the office of the DPC, SSA at district level would also coordinate the work of RMSA and instructions in this regard had already been issued from Govt.

The Committee directed the Department to address the issue on guidance given by the Accountant General in future and dropped the para.

3. Para-2.1.6.3 Absence of plan for Vocational Education and IEDSS.

The Audit para revealed that the Vocationalisation of Secondary Education scheme was subsumed in RMSA during 2013-14. GoI sanctioned ₹ 9.41 crore and released (March 2014) ₹ 4.70 crore. In addition, the State Government also released (March 2014) ₹ 43.80 lakh.

Audit noticed that the Department decided only in May 2015 to open two trades i. e. Information Technology/Information Technology Enabled Services and Automobile from the academic year 2015-16 in 30 schools for 1,500 students. However, the trades were not opened in any of the schools as of December 2015 due to absence of plan.

Further, GoI launched IEDSS (Inclusive Education for Disabled at Secondary Stage) scheme with the objective of ensuring retention of all disabled children passing out of Class VIII by creating easily accessible appropriate environment in secondary schools. The scheme was implemented in the State through NGOs. Due to non-preparation of plan and proposal for the period 2012-15 by the Department, the scheme could not be implemented in the State. As a result, disabled students were deprived of the benefits of the scheme,

The Departmental compliance note explained that the PAB approved an amount of ₹ 535.35 lakhs as total outlay with a central share of ₹ 401.51 lakhs for two trades in 30 schools. The scheme was not implemented since all the required preparatory activities could not be completed by May, 2015.

Moreover, many preparatory activities were completed by March, 2016 and therefore, despite of non-implementation of the scheme in 30 selected schools, the PAB, Govt. of India approved 208 schools with 4 trades under Vocational Education.

In the present context, the Vocational Education Scheme has been rolled out successfully with 4 trades in all the 208 selected schools. A detailed note on the status of Vocational Education (as on January 2017) in the State is given below for ready reference.

Status of Vocational Education under RMSA Odisha Action Taken:

- ✓ The State has rolled out the NSQF (National Skills Qualification Framework) programme in four trades i.e, 1. IT & ITeS, 2. Retail, 3. Travel & Tourism, 4. Banking Financial Services and Insurance (BFSI) in 208 selected approved schools from 1st December, 2016.
- ✓ Capacity building of all field functionaries like 30 DEOs, 30 GM (DICs) & Headmasters of 208 secondary schools held on 06th June,16 with the active guidance of Wadhvani Foundation.
- ✓ MoU had been signed with Wadhvani Foundation on 26.08.2016 at Bangalore for extending technical assistance in implementation of Vocational Education in schools.
- ✓ State had included the trade subjects with the six compulsory subjects at secondary level. The vocational subject shall find place along with the 3rd languages at secondary curriculum. Notification has been issued by the Govt. vide No. 19724/SME dated 28.09.2016.
- ✓ Notification on the inclusion of the vocational subject in the secondary curriculum in 2016-17 issued by the Board of Secondary Education, Cuttack vide notification no. 498/ Syllabus/date 30.11.2016.
- ✓ The printing of Students Handbooks for Level-1 for all the trades (as per PSSCIVE) in Odia language had been completed & distributed to concerned 208 schools.
- ✓ Selection of Vocational Training Partners (VTPs) completed & a tripartite agreement had been made with 07 selected VTPs on 24th October, 2016.
- ✓ Collaboration made with the National Skill Development Corporation (NSDC), New Delhi & accordingly agreement made with Sector Skill Councils (SSCs).
- ✓ Orientation programme of Headmaster & one Assistant Teacher (the in-charge teacher of vocational education) held from 25th-28th October, 2016 at Bhubaneswar.
- ✓ All Vocational trainers had been deployed at schools by 5th December, 2016 through the VTPs.

- ✓ One day induction training of all VTs had been completed between 26-30th November, 2016 by the concerned VTPs.
- ✓ DVDs (E-Contents of IT & ITeS Trade) had been provided & used in all 208 schools. Besides, voice over of E-Contents of WF-SDN is under process & would be provided to students in the month of February, 2016.
- ✓ Process for establishment of lab was under progress at state level & expected to have been completed by end of March, 2017.
- ✓ Besides, one day orientation of all VTs had been held at XIMB, on 17th Dec, 2016 where the DC-cum-Addl. Chief Secretary addressed to the VTs.
- ✓ State Level Steering Committee had been constituted for better monitoring of the programme implementation. Monitoring mechanism (Online) was being developed for the programme at state level.

Proposals for reimbursement of expenditure incurred by the NGOs implementing the IEDSS Schemes in Odisha had been submitted to GOI for the year 2012-13, 2013-14 and 2014-15 vide Letter No. 13910/SME, dated 29.05.2012, No.7901/SME, dated 26.03.2013 and No. 1973/SME, dated 31.01.2014 respectively.

As against the total reimbursement proposal (claim) of ₹ 21,33,79,663/- submitted during 2013-14, only ₹ 1,48,30,200.00 had been sanctioned by GoI and correspondences were being made with GoI for release of funds under IEDSS for the year, 2012-13 and 2014-15.

The Committee was not satisfied with the Departmental compliance and directed to submit a detailed note in the matter.

4. Para-2.1.6.4 Non-posting of teaching and non-teaching staff.

It was revealed from Audit para that the PAB, while approving the upgradation of new schools and strengthening of existing schools, also approved new teaching and non-teaching posts to these schools from 2009-10 onwards.

As against approval of 6,184 teachers, only 1,394 teachers (22.54 per cent) were appointed. In 2012-13 and 2014-15, no teachers were appointed though 5,654 and 1,499 teachers respectively were approved by PAB. In respect of non-teaching staff, no recruitments were made though PAB approved 1,394 posts. In this context, Audit noticed the following:

- In all 50 sampled Government schools, teachers were not available for five subjects as of March 2015 and in 13 schools, Teacher-Pupil ratio registered was 1:31 to 1:56 as of March 2015 against norm of 1:30.
- In 240 schools, as against requirement of 1,821 teachers, there were 2,359 teachers, resulting in excess of 538 teachers. At the same time, in 974 schools, there were 4,256 teachers against requirement of 7,202, resulting in shortage of 2,946 teachers.

In Rayagada district, in three high schools, there were two Physical Education Teachers (PETs) in each school, whereas in 52 schools in the same district did not have a single PET.

The Department in their compliance note explained that the PAB had not approved any teaching posts in 2012-13 but approved 152 no. of posts of teachers against which no appointment could be made.

The Govt. of Odisha had opened/upgraded 1062 no. of UP (ME) Schools to High Schools, out of which 580 no of schools were covered under RMSA fulfilling the norms for opening of schools.

The Director Secondary Education, Odisha was the appointing authority of Secondary School Teachers and steps were being taken to fill up the district-wise vacancies, gradually.

There was also a provision for sanction of subject teachers and Head Teachers against the new schools sanctioned under RMSA which was an additional support from MHRD to the State for strengthening the secondary education. Accordingly, PAB had approved 5170 No. of teachers (up to 2013-14) and 754 No. of Head Teachers in different years.

The process of rationalization of teachers is also undertaken every year at district level to address the issue of

- Posting of required no. of teachers in different schools ; and
- Adjustment of surplus teachers in other needy schools.

The Committee directed the Department to give compliance note on sub-para on Rayagada district and other points of Sub-paras were dropped.

5. Para-2.1.7 Financial Management.

As per Audit observation to achieve the intended objectives of the programme, the GoI and GoO released their share of funds to OMSM for further release to the DPCs for implementation of the programme. During 2009-15, OMSM received ₹ 1,321.31 crore and utilised only ₹ 560.76 crore (42.44 per cent). The year wise sanction and receipt of funds is detailed in Appendix 2.1.1. Except, 2014-15, the percentage of shortfall in utilisation of funds in the State during 2009-14 ranged from 51.27 (2009-10) to 94.13 (2010-11). The non-utilisation of funds was due to non-completion of construction of 414 schools, non-conducting of training programmes, non-implementation of VE scheme, etc., as discussed in Paragraphs 2.1.6.3, 2.1.8.1 and 2.1.9.1. Due to slow progress in implementation of the schemes, the State Government could avail of only ₹ 977.76 crore as against ₹ 1,752.44 crore approved by the GoI.

Audit also noticed the following irregularities:

- Advances amounting to ₹ 516.98 crore, sanctioned in favour of 30 DPCs, 30 DEOs of the Department and three Inspectors of Schools of SC & ST Department, were lying unadjusted, which included ₹ 58.24 crore in eight sampled districts as of March 2015.

The Department assured (May 2016) to initiate a drive to adjust the outstanding advances.

- OMSM advanced ₹ 1.10 crore to 12 institutions ₹ 96.67 lakh and eight employees ₹ 13.22 lakh during December 2011 to March 2015 for office contingency, training, renovation work, procurement of teaching kits, etc., which remained unadjusted as of December 2015. Out of them, six employees who took advance of ₹ 13.17 lakh had already been transferred out of the administrative control of OMSM as of December 2015 and no action was taken to recover the outstanding advances.

The Department stated that major amount of advances related to National Council for Educational Research and Training towards purchase of books.

- In three, out of eight sample districts, ₹ 88.43 lakh was diverted for other purposes under the orders of SPD, OMSM and ₹ 5.13 lakh was diverted for 'distribution of bicycle' to students by the DEO, Kendrapara, which is a State sponsored scheme.
- Out of ₹ 21.87 crore released by GoI during 2009-12 under IEDSS scheme, the Department deducted ₹ 21.87 lakh towards Audit Fee, despite absence of any such provision in the scheme. However, no Audit was conducted and no expenditure was incurred in this regard, as of August 2015. Despite this, the Department furnished full utilisation certificate to GoI.

The Department has stated that Govt. of India approves the minutes of the PAB in the month of March/April every year i.e. in the beginning of the Financial Year and the minutes of the meeting are generally issued 1 or 2 months after that.

Non-release of first instalment of grant by GoI in time, delayed the process of expenditure. (Instances are there when the first instalment of grant had been released at the fag end of the year and 2nd instalment of grant of a FY had not been released within that financial year.) So, delay in release of funds was partly attributable for slow progress and availing of fewer amounts against approval of PAB.

Adjustment of advances in favour of 30 DPCs, 30 DEOs & 3 Inspector of Schools.

- Out of the advances amounting to ₹ 516.98 crore, sanctioned in favour of 30 DPCs, 30 DEOs and 3 Inspector of Schools, a sum of ₹ 358.53 crore had

been adjusted as on 31st December, 2016. Further, UC collection drive was being organized at sub-district level to adjust the outstanding advances.

- Outstanding advance of ₹ 1.10 crore sanctioned to 12 institutions and 18 personnel during Dec, 2011 to March, 2015 had been regularly monitored at State Level. As a result, a sum of ₹ 0.81 crore had been adjusted till date.
- Out of the advances of ₹ 13.17 lakhs taken by six employees, a sum of ₹ 12.25 Lakh had been adjusted in the meantime. Further, letters were being issued to their corresponding employer to recover balance advance amount from their salary in case they failed to submit vouchers within the prescribed time.
- Diversion of Funds for other purposes- Instruction was being issued to concerned DEOs to recoup the diverted amount.

As regard deduction of Audit cost out of the Grants released under IEDSS Scheme during 2009-12, it may be submitted here that previously when the scheme was administered by Director TE & SCERT and implemented through NGOs such deductions were effected, so when that scheme was brought to the umbrella of RMSA the same practice was followed on the reasoning that grant-in-aid salary was being paid out of this grant. Later, the provision of deduction of Audit cost from GIA payments had been stopped as it had been challenged in different legal forums. Accordingly, no Audit cost was deducted from IEDSS grant after 2011-12.

The Committee dropped the para and directed the Department to be careful in future on procedural mistake.

6. Para-2.1.8.1 Shortfall in construction of new school.

Audit para observed that as per the school mapping exercise conducted by OMSM, out of 87,095 habitations, 7,761 (8.91 per cent) had no secondary school within a radius of five km. This required establishment of 1,535 new secondary schools.

Due to non-construction of schools, the targets for completion of 1,535 schools by the end of 2011-12 as per the Perspective Plan could not be achieved, leading to extension of construction plan beyond 2011-12.

Audit noticed that:

- Though the Department constructed/upgraded 773 existing upper primary schools to secondary schools, it failed to create necessary infrastructure for 414 schools (53.56 per cent) as of March 2015.
- The executing agencies did not take up the works in 190 schools even after lapse of one to six years due to non-handing over of land (25), unsuitable locations (18), non-completion of tendering process by the executing agencies (88) and reasons for delay not found on record (59).

- Out of 50 test checked schools, construction of additional class rooms was not done in 10 schools upgraded during 2009-11 and in case of three schools, students of class IX and X were sitting together due to dearth of classrooms.

The Department in their compliance stated that the total number of Secondary schools sanctioned by PAB during the period from 2009-10 to 2014-15 was 773. Out of 773 New Schools, construction of 359 school buildings had been completed which was 46.5% of the target and rest were in progress. Funds for all the 773 schools had been released in phased manner. Late release of funds by GoI, led to less achievement of target within the specific period as per PAB.

As regards to delay in construction works by the executing agencies i.e. RD Department, steps had already been taken up by this Department for regular joint review meeting of Executive Engineers and District Education Officers as a result 471 buildings had been completed which were being taken up individually at district level. The Schools upgraded under RMSA scheme were only eligible to receive grants for construction work and other upgraded schools not satisfying RMSA norms were not taken into consideration.

The Committee accepted the Departmental reply and dropped the para subject to submission of up to date status of 38 Schools including those Schools where students of 2 classes were sitting together.

7. Para-2.1.8.2 Shortfall in strengthening of existing school.

It has been observed by the Audit that the infrastructural constraints of existing 4,594 secondary schools, RMSA scheme envisaged construction of additional classrooms to maintain classroom-pupil ratio at 1:40. Further, the scheme also envisaged to convert the existing school buildings to all weather resilient buildings, construction of headmaster's rooms, library, laboratory, toilets, etc. Accordingly, the Department prepared Annual Work Plan & Budget (AWP&B) for each year for the period 2009-15, indicating number of units (i.e. class room, laboratory, etc.) to be strengthened. Audit noticed following deficiencies:

- OMSM had neither maintained year-wise achievement against targets nor put in place a monitoring mechanism to watch execution of works.
- In the State, 685 schools did not have all weather buildings; 2,468 schools did not have headmaster's room, six secondary schools were housed in tents, 59 schools did not have blackboard, 1,452 and 802 schools did not have boys' and girls' toilets respectively. Further, 1,114 schools did not have electricity connections.
- Out of 50 sample Government schools, 27 schools did not have sufficient classrooms, resulting in classroom-pupil ratio as high as 1:52 to 1:135. Further,

38 schools had no laboratory and in 21 schools, required equipment were not available in laboratories.

- As per RMSA, the School Management and Development Committees (SMDC) were empowered to execute works up to the value of ₹ 30 lakh. But in 50 sampled schools, it was noticed that these SMDCs were not involved in any of the construction works and these works were executed through Rural Development and Public Works Departments.

The Departmental compliance note explained that a policy decision had been taken by the Department to execute the construction work of secondary school buildings through R.D./P.W. Department.

Earlier, up to 2013-14, there was no technical staff/officer to look after the civil works wing at OMSM, RMSA and it was simply managed by some other interventions. Therefore, year wise project wise information could not be available up to 2015.

The mechanism had been strengthened afterward and monthly progress reports were being collected from RD by OMSM regularly. Two Technical persons had been engaged in SPO, OMSM to look after the civil works.

MHRD, GoI approved the name and number of schools to be taken up under the scheme of strengthening of existing infrastructure on the basis of RMSA norms in phase by phase as per U-DISE data. Therefore, there was no scope of OMSM to go beyond the approval of PAB, MHRD Govt. of India.

The Committee observed that Department was taking adequate steps for speedy programme implementation. However status report on completion of additional construction of classrooms pending electrification should be submitted for appraisal.

8. Para-2.1.8.3 Implementation of ICT@School.

The Audit para stated that the objective of ICT @ Schools was to provide computer aided education in all secondary and higher secondary schools. The GoI approved implementation of the scheme in 6,000 schools in the State. The State Technical Committee recommended (December 2012) engagement of a technical consultant for implementation of the scheme through open selection process. However, the Department engaged (February 2013) Odisha Knowledge Corporation Limited (OKCL), a Special Purpose Vehicle formed (July 2011) by the State Government in collaboration with Maharashtra Knowledge Corporation Limited to provide IT enabled education and IT enabled services in the State, as the technical consultant on nomination basis to implement the scheme of ICT@Schools in 4,000 schools for a total cost of ₹ 790.12 crore. The scope of work included procurement of hardware and physical infrastructure on behalf of the Department, inspection and

monitoring of implementation of the scheme, conducting initial teachers' training for ICT, procurement and development of software application, e- content, etc. Apart from this, OKCL had to supply tablets with pre-installed e-content, give web-based training and provide e-books based on NCERT syllabus to all the teachers. As of 31 March 2016, OMSM paid a sum of ₹ 204.30 crore towards non-recurring expenditure to OKCL. In addition, accrued interest of ₹ 3.97 crore was also advanced to OKCL. Audit noticed the following:

- Deficient e-Content: As per the agreement, OKCL would develop e-contents for Class IX and X of 4,000 schools at unit cost of ₹ 45,000 per school aggregating to ₹ 18 crore. Further, the e-contents would be approved by the Department before installation in the master computers of the schools. However, OKCL installed the e-contents in all the schools without the approval of the Department. The Executive Committee (March 2015) of OMSM observed that the e-contents were deficient and decided to explore the possibility of procurement of e-contents from other reputed organisations. However, no further action was taken by the Department.
- Supply of inferior quality computer tables: The computer tables (44,317) valuing ₹ 8.34 crore provided by OKCL did not conform to the prescribed specifications, as reported (June 2015) by the Technical Committee of OMSM. The Committee opined either to reject all the tables and replace them or to impose penalty on OKCL. Despite this, the tables were being utilised in the schools without any replacement.
- Ineffective ICT training: As per the training module prescribed by the GoI, web based induction training in ICT was to be given once to the teachers for a period of 80 hours followed by refresher course of 40 hours each in succeeding years i. e. 240 hours in total. However, agreement with OKCL, provided only for induction training of 132 hours without provision for any refresher course. OKCL trained only 4,935 out of 24,555 teachers as of March 2016.
- Non-supply of tablets to the teachers: The agreement envisaged that OKCL would supply tablets to 40,000 teachers of 4,000 schools with pre-installed e-content and train them on its use. Since no timeframe was fixed for supply, OKCL was yet to supply the tablets as of March 2016 on the plea that the training was not fully completed. Audit also observed that OMSM had ordered 40,000 tablets when the number of teachers on roll was only 24,555. Thus the Department failed to project the actual requirement.

The Department while admitting the facts, stated that the matter would be looked into.

Deficiencies in the agreement: Audit noticed the following deficiencies in the agreement entered by OMSM with OKCL.

- There was no specific timeframe specified in the agreement for deliverables like completion of teachers training, supply of hardware and software, supply of tablets to the teachers, etc. As a result, all teachers were not trained in ICT programme and were not provided any tablets with built-in contents.
- There were no penal clauses in the agreement for delay in supply and installation of hardware, software, maintenance of quality in e-content, failure to achieve the target of training of teachers, etc., by OKCL. Due to this, no penal action could be taken by OMSM.
- As per the agreement, OKCL had to develop a monitoring and inspection system for efficient functioning of the scheme like provision of first level supervision at schools, monitoring the schools through helpdesk to the users, learners, etc. But there was no role for OMSM or the Department to monitor the implementation of the scheme by OKCL.

Due to these deficiencies in the agreement, the interest of the State was not protected.

The Departmental compliance explained that as per the agreement, OKCL had developed the e-content for class IX & X of 4000 Secondary Schools where e-Vidyalaya project under ICT@school scheme was being implemented. The executive committee suggested that OKCL should develop the curriculum wise multimedia interactive e-content for the CWSN (Children with special need) children both in Odia and English language. Before preparation of the multimedia interactive e-content according to the state syllabus class wise, OKCL should consult with the pedagogy committee formed under the chairmanship of Director, TE and SCERT.

Accordingly, as per the decision of the executive committee, OKCL was entrusted as technical consultant by executing an agreement between OMSM and OKCL. OMSM vide the letter No 2363/15 dated 02/07/2015 approved and issued instruction to supply and install the e-content at the school point. The experts from RIE, Bhubaneswar and ELTI, Bhubaneswar on different subjects selected by OMSM had certified and verified the e-content under the supervision of Director, TE & SCERT, Bhubaneswar.

Regarding supply of inferior quality of computer tables, as per the decision of the state level technical committee, a testing report on the table had been received by OMSM from Director, Export Promotion & Marketing Bhubaneswar and the penalty as deemed fit would be imposed as per the decision to be taken in the subsequent meeting of the SLTC.

As per GOI, guidelines the following trainings are to be imparted to the teachers on ICT

1. Pre Service Training (55 hours): OKCL had imparted program i.e. AAMASCHOOL.com through DOORDARSHAN of 125 episodes for awareness of all teachers.
2. In-Service Training [(Induction) (80 hours)]: The OKCL had been imparting this training to the teachers at school point. The details were as follows:
 - a) No. of teachers have registered for training - 29539
 - b) No. of teachers completed their training - 10401
 - c) No. of teachers continuing the training programme - 19973
3. In-Service Training (Refresher Training) (40 hours):

The training had to be imparted to the teachers every year. For the year 2015-16 the said training had been completed and for the year 2016-17 the training module had been prepared by the vendors and soon after approval of the same training would be imparted during the month of Feb-Mar' 2017.

As per the agreement, 40,000 tablets were to be supplied to 4,000 Secondary Schools @ 10 teachers per school but as per Sub-para 17 of Para 5 of the Extended Agreement dated 06.12.2015, such supply might be subject to approval of OMSM, since it had clearly been mentioned in the Sub-para that "decision by OMSM or of the Committee like Executive Committee (EC), State Level Purchase Committee (SLPC), State Level Technical Committee (SLTC), Negotiation Committee and Demonstration Committee etc. of OMSM should strictly be adhered to by OKCL.

No tablet had so far been procured for distribution to teachers. However, the observations of Audit in this regard would definitely be looked into.

- In addendum agreement at clause no. 4 (Implementation Schedule) the time frame was given in the table 3 i. e. 30 days for site readiness and 120 days for Procurement and Installation of Hardware and Software but, no time frame was given for supply of tablets to the teachers because the tablets were to be supplied after development of e-content and completion of teachers training.

There was a penalty clause in the agreement executed between OKCL and the Vendors. An amount of ₹ 2,000/- per school per day for the delay in supply and installation of hardware was to be deducted from the claims of the OKCL/vendors. During the contract period, if the complaint was not attended or resolved issue then an amount of ₹ 250/- per working day would be calculated as penalty and deducted from their dues.

- There was also a penalty of Rs.300/- per day for non-attendance of School Coordinators more than 2 days per month. The copies of the agreement were enclosed as Appendix-A.

The Evaluation, Monitoring and Management of ICT@School Scheme had been done by OMSM. The Third Party Evaluation work had been awarded to School of Rural Management, KIIT University, Bhubaneswar.

As per the agreement, OKCL had developed the e-content for class IX & X of 4000 Secondary Schools where e-Vidyalaya project under ICT@School implemented scheme was there. The Executive Committee suggested that OKCL should develop the curriculum wise multimedia interactive e-content for the CWSN children both in Odia and English language. Before preparation of the multimedia interactive e-content according to the state syllabus class wise, OKCL should consult with the pedagogy committee formed under the chairmanship of Director, TE & SCERT.

Accordingly, as per the decision of the executive committee, OKCL was entrusted as technical consultant by executing an agreement between OMSM and OKCL. The experts from RTE, Bhubaneswar and ELTI, Bhubaneswar on different subjects selected by OMSM had certified and verified the e-content under the supervision of Director, TE & SCERT, and Bhubaneswar. OMSM vide letter No. 2363/15 dated 02.07.2015 approved the issued instruction to supply and install the e-content at the school point.

Regarding supply of inferior quality of computer tables, as per the decision of the state level technical committee held under the chairmanship of the Principal Secretary to Government, S & ME Deptt. on 08.12.2017, a testing report of the Testing Laboratory, Cuttack, Director, EPM on the differential weight analysis between the leg frames vide their letter no. 412© Dt. 15.01.2018 an amount of ₹ 31,47,380.00 had been imposed as penalty towards supply of computer table deviating the specification mentioned in the RFP. The OMSM letter no. 389 Dt. 12.02.2018 had been communicated to Accountant General (G & SSA), Odisha, Bhubaneswar in this respect.

As per GOI guidelines, the following training were to be imparted to the teachers on ICT.

Hon'ble Committee asked the departmental secretary to clarify the following points,

- Why the Department had not gone for calling Request for Proposal from other firms requiring the essentials of the scheme as per the recommendation of State Technical Committee and adhering to the Codal Provisions under OGFR?
- Why OKCL installed the e-contents in the master computers of schools without the approval of the Government?

- Why the Department did not examine the observations of the Ex. Committee of OMSM that the e-contents were deficient and to procure the same from other reputed organization like NUEPA, Azim Premji Foundation, Vedanta Foundation and CAN Foundation etc.?
- Copy of the letter No.2363/15 dated 02.07.2015 to be submitted to the Committee for perusal.
- What action had been taken by the Department against the OKCL for failure to provide services as per the agreement and responsibility be fixed on those officers in this regard?
- A copy of the decision taken by the Department on 08.12.2017 with the testing report of the Testing Laboratory, Cuttack, Director, EPM on the differential weight analysis between the leg frames vide their letter no. 412© Dt. 15.01.2018 on which penalty amounting of ₹31,47,380.00 imposing towards supply of computer table deviating the specification mentioned in the RFP to be submitted.
- Whether penalty as imposed by the Department on OKCL had been realized fully ? If so, when?
- The reasons for providing web based training in ICT for 132 hrs against the prescribed limit of 160 hrs for two years by OKCL be submitted.
- Whether the back log training for 2016-17 was included for the year 2017-18 ?
- What was the present position of trainings imparted and whether the targets by the end of this education year would be fulfilled ?
- Whether the Department was planning to procure required tablets during this year or during 2019-20 for the benefit of the teachers to impart computer educations to the students of the State ?
- The reasons for non-inclusion of clause for providing specific timeframe for training to teachers, supply of hardware and software etc and non-inclusion of training to all teachers in the programme with supply of tablets may be furnished.
- Was it not one of the lapses of the Department not to include such an important clause in the agreement between the Department and OKCL ?
- What action had been taken by the Department against the responsible officers for failure in inclusion of such important clause in the agreement owing to which the Company got the benefits.
- Why OKCL had not earlier developed any monitoring and inspection system as per the agreement ?

- Whether OKCL had developed the Asset monitoring software (WORM) to capture all the detailed configurations as per the agreement or by the Department *suo motu* ?
 - Whether the Third Party Evaluation Work awarded by the Department to the School of Rural Management, KIIT University, Bhubaneswar as completed during July 2017 has not been carried out? If not, the reasons thereon be submitted.
 - When did the Department conduct the Third Party Evaluation on Rapid assessment in 400 schools through PPOMU, Finance Department ?
 - What was the outcome noticed on Third Party Evaluation? A copy of the Third Party Evaluation report be submitted to the Committee.
 - Similarly, a copy of the agreement between OMSM and OKCL to implement the Third Party Evaluation in 3600 schools may also be submitted. By what time the evaluation was expected to be completed.
1. **Pre Service Training (55 hours):** OKCL has imparted program i.e. AAMASCHOOL com through DOORDARSHAN of 125 episodes for awareness of all teachers.
 2. **In-Service Training (Induction)(80 hours):** The OKCL had been imparting this training to the teachers at school point, the details were as follows.
 - (a) No. of teachers have registered for training- 29539
 - (b) No. of teachers completed their training-13651
 - (c) No. of teachers continuing the training programme-15888
 3. **In-Service Training (Refresher Training) (40 hours) :**

This training had to be imparted to the teachers every year. For the year 2015-16 the said training had been completed. For the year 2016-17 the training module was prepared by the vendors but due to some issues regarding engagement of OKCL as technical consultant the refresher training was not conducted. The same training for the year 2017-18 had already been approved and the teachers training was implemented at school point during the month of August 2018.

As per the agreement, 40000 tablets were to be supplied to 4000 Secondary Schools@10 teachers per school but as per Sub Para 17 of 5 of the Extended Agreement dated 06.12.2015, such supply might be subject to approval of OMSM, since it was clearly mentioned in the Sub-Para that “decision by OMSM or of the Committee like Executive Committee (EC), State Level Purchase Committee (SLPC), State Level Technical Committee (SLTC), Negotiation Committee and Demonstration Committee etc. of OMSM should strictly be adhered to by the OKCL. **No tablet had so far been procured for distribution to teachers.**

- In addendum agreement at clause no. 4 (Implementation Schedule) the time frame was given in the table 3 i.e. 30 days for the site readiness and 120 days for Procurement and Installation of Hardware and Software but, no time frame was given for supply of tablets to the teachers because the tablets were to be supplied after development of e-content and completion of teachers training.
- There was a penalty clause in the agreement executed between OKCL and the Vendors. An amount of ₹ 2000.00 per school per day for the delay and installation of hardware is to be deducted from the claims of the OKCL/Vendors. During the contract period, if the complainant was not attended or resolved then an amount of ₹ 250.00 per working day would be calculated as penalty and deducted from their dues.
- There was also a penalty of ₹ 300.00 per day for non-attendance of School for Coordinators for more than 2 days per month. Accordingly the penalties were being imposed on the vendors. For smooth and proper implementation of the e-vidyalaya project the Quality check process was carried out in following ways:
 - The vendors had submitted the Installation and Commissioning Report which was cross examined and signed by School Head Master.
 - Demonstrate about the usage of the ICT equipment installed at the school was made by the Original Equipment Manufacturers. A demonstration report signed by the teachers attended was also presented by the bidders.
 - For effective maintenance of the ICT labs, School Coordinators were deployed whose joining report were also submitted by the implementing partners.
 - OKCL representatives visited each school and prepared a check list as well as equipment-wise report regarding installation. The earthling and the functioning of electrical equipments were verified by certified Electrical contractors.
 - As Asset monitoring software (WORM) had been designed to capture all the detailed configurations such as size of Hard disk and type of operating system installed. All the details were uploaded from ground level and compared with the required configuration and got approved. Reports were also submitted by OKCL representatives who were deployed for survey at the schools every month.
 - After installation of ICT lab, the monitoring information such as the school information, the photographs of ICT lab, its equipment and assets were uploaded though the GPS enabled tablets to be web portal. The surveyors captured the monitoring information about the ICT lab assets; photographic testimonials in High-end GPS enabled tablets.

A. Output based monitoring mechanism introduced by Govt.:

- **Support System Portal:** To know the hardware downtime and complaint log in process OKCL had introduced Support System to complaints through various mode and issue ticket to the implementing agencies to resolve the issues in time.
- **Inspection and Validation:** In course of implementation of the project in several phases the ICT labs had been set up and as per the specifications, delivery and installation of hardware had been completed in all implemented schools. Thereafter, the Installation and Commissioning Reports were signed by the Headmasters of the schools and it was validated by the District Lead Centre (DLCs) and ICT Coordinators deployed by OKCL. Third Party validation of electrical wiring had been done by different empanelled electrical engineers. Technical specification had been validated through WORD, by means of monthly visit by the ICT Coordinators and Tab upload from the school point.
- **ICT Coordinator:** ICT Coordinators had been deployed by OKCL to visit the schools and supervise the functionality of the ICT labs in their jurisdiction i.e. one ICT Coordinator per 60 schools (65 in Total) and upload the photographs and other sources of information through geographical positioning system (GPS) enabled Tab. Each ICT Coordinators visit each school at least once in a month to ensure the functionality of lab and providing adequate support and training if required.
- **GPS Based Tab:** The GPS enabled Tab was a portable device which had been provided to all ICT Coordinators by OKCL to ascertain their visit to schools and tracking of the particular location of the schools and his movement for smooth coordination of the project by receiving geographical positioning information. It was used to upload all photographs of lab and other required information through pictorial shape to know the status of the Lab equipment and observe the functionality of the ICT labs.

B. e Vidyalaya Web Portal:

The web based portal viz: www.evidyalaya.org had been hoisted to publish and uploading of information for monitoring the project and to make the project activities more transparent. Using www.support.eviddyalaya.org all stakeholders of the project were lodging the issues which were resolved by implementing agency.

C. Daily activities for Monitoring:

- Call centre executives were working under the project who call the School Coordinators and cross check the activities done by the School Coordinator in the schools.

- The Call centre executives of the implementing agencies were making telephonic calls in each day according to the calling script and as per the requirement of the project.
- They conducted a meeting before starting of the work in each day and made compilation of data collected from schools, School Coordinators and District Coordinators to support the smooth Project monitoring system.
- OKCL had introduced SMS and missed call system to receive information and complaints from schools to resolve the issues.
- **Random Visit of Project Monitoring Team:** The Project Monitoring members were making unscheduled visits to the Schools and Districts to know the status of the project activities in their respective areas and prepare consolidated reports for necessary support to monitor the project.
- **E Vidyalaya Attendance System:** Online and offline based attendance system had been introduced by OKCL for all the school coordinators under the project to monitor their attendance in the schools on daily basis which was also reached through SMS to various stakeholders.

The Evaluation, Monitoring and Management of ICT@School Scheme OMSM had been done by the Third Party Evaluation on Rapid assessment basis in 400 schools through PPOMU, Finance Department and the report had been sent to MoHRD. Besides, the PPOMU had also been awarded to implement the Third Party Evaluation in 3600 schools.

The Committee directed to submit the latest status.

9. Para-2.1.8.4 Extra expenditure in construction of Girls' Hostel.

The GoI introduced (2009-10) Girls' Hostel Scheme for setting up of hostels with lodging and boarding facilities in the Educationally Backward Blocks (EBBs) and areas near to the habitation of the target groups so that the girl students are not denied the opportunity of continuing their study due to societal factors. The GoI granted in-principle approval for construction of 130 girls' hostels during the period 2009-11 at unit cost of ₹ 1.71 crore. The approval was subject to condition that Central share should be released on submission of drawing/design and estimate of the hostels in conformity with scheme guidelines.

Audit noticed that the drawing/design and estimates furnished by the State Government were not as per the scheme guidelines. GoI while approving (April 2014) the drawing/design and estimates stipulated that the Central share should be limited to the cost of construction as per the Schedule of Rates (SOR) of 2010-11 and any extra cost should be borne by the State Government. GoI released ₹ 87.94 crore in July 2014 as first installment. The State Government also released ₹ 9.77 crore. The Department executed the works through Rural Development (RD) Department at

unit cost of ₹ 2.28 crore based on SOR 2013-14. Thus, due to preparation of improper drawing/design and estimates, the State Government would have to bear an extra financial burden of ₹ 74.10 crore in construction of 130 hostels.

The Department in his compliance note stated that 130 Girls' Hostels in 130 EBBs had been approved by MHRD, GoI during 2009-10 and 2010-11. Initially, the scheme of construction of Girls' Hostel was being taken up by the Department from its own budgetary allocations, which was later subsumed under integrated schemes of RMSA from the year 2013-14.

The cost of construction of Girl's Hostel had increased as GoI had approved the estimates of the hostel buildings in the PAB for 2014-15 as per the schedule of rates (SOR) of 2010-11 and accordingly they released ₹ 8,793.98 lakhs as central share, which was received during the month of August, 2014.

The Committee instructed to submit the status of all Girls hostels.

10. Para-2.1.9.1 Training to teachers and management personnel.

It had been observed by the Audit that the RMSA emphasised the necessity of continuously upgrading the quality of teachers through in-service education programmes. Accordingly, GoO prepared a subject-wise training module called 'SAMARTHYA' for teachers. Besides, RMSA also envisaged to sponsor other training programmes like induction training to newly recruited teachers, training to Headmasters, etc. The PAB approved 2,68,495 training slots for teaching staff and 1,68,936 training slots for management personnel during 2010-15. Audit noticed the following:

- Test check at sample schools revealed that training of 'SAMARTHYA' was imparted to only 299 teachers in 531 slots against allotted 1,389 slots.
- In 2010-11 and 2013-14, training slots for 60,689 and 4,612 respectively for teachers were not utilised.
- Similarly, 1,68,936 training slots for management personnel were not utilised.

OMSM stated (February 2016) that inadequate training of teachers was due to shortage of manpower, lack of monitoring, inadequate expertise in assistances and improper dissemination in districts.

The Department compliance note stated that the total numbers of training slots are actually 2,48,293 not 2,68,495 as stated in the report.

Total approved phases of training @ 5 days per phase are 49659.

In 2010-11, training slots for 60,689 for teachers were not utilized, due to shortage of man power, lack of expertise (in imparting training and subsequent monitoring), training facilities etc. at district level.

In 2013-14, 45563 slots had been used. Rest 4612 slots remained unutilized which were approved for 2082 HMS, 1640 newly recruited teachers, 540 MRPS and

350 KRPS. The training slots could not be utilized due to shortage of man power and lack of appropriate monitoring and management.

In 2010-11 60,689 training slots for teachers were not utilized, due to shortage of man power, lack of expertise and monitoring, improper training facilities etc. at district level.

Only 13836 training slots had been approved for management personnel's out of which 60 slots had been utilized for educational administrators. Different Training Programmes had also been arranged for these Educational Administrators under SIEMAT programme directly administered by the Department.

The Committee accepted the Departmental compliance note and dropped the para.

11. Para-2.1.10 Slow pace in achievement of targets.

The Visions of RMSA included universal access of secondary education by 2017 (Gross Enrolment Ratio (GER) of 100 per cent) and universal retention by 2020. The broad indicators of secondary education in the State before launching of RMSA and at the end of academic year 2014-15 GER, at the beginning of the implementation of RMSA (2009-10) was 59.89 which increased to 75.43 in 2014-15. However, three sample districts registered GER ranging from 53.23 to 74, which were below the State average. (Koraput, Rayagada and Sundargarh)

- Though NER increased from 40.39 in 2009-10 to 64.86 in 2014-15, there was a decreasing trend in last three years and four sample districts were found below the State average in 2014-15.

Similarly, the retention rate increased by 15.46 per cent during 2009-15 i.e. from 79.03 per cent in 2009-10 to 85.64 per cent in 2014-15 and the same was also inconsistent. Retention rates in five sample districts ranged from 74.63 to 84.60 per cent which were below the State average.

Referring to the above observation the Department stated that although the GER has increased from 59.89 in 2009-10 to 75.43 in 2014-15, there were some districts which were having GER below the State average.

However, the GER was in an increasing trend in that particular district. Therefore, special attention is required in those districts under different interventions of RMSA, where indicators like GER, NER and Retention Rate are below the state average.

The Committee accepted the Departmental compliance note and dropped the para.

12. Para-2.1.11 Monitoring and supervision.

It had been observed by the Audit that the following were deficiencies in monitoring and supervision of implementation of RMSA and other subsumed schemes in the State:

- Inadequate review by Governing Council and Executive Council: As per the charter of OMSM, the Governing Council (GC) and the Executive Council (EC) were required to conduct minimum one and four meetings per annum respectively. During 2011-15, GC and EC conducted only two and four meetings respectively. In absence of regular meetings of GC, monitoring of various activities was not adequate.
- Non-constitution of District Level Committees: In seven out of eight sample districts, District Level Committees were not constituted though required under the provisions of Financial Management and Procurement Manual of RMSA. In absence of committees, the intended objective of monitoring progress in implementation of various measures under RMSA, efficient utilisation of funds, etc., could not be ensured.
- Inadequate inspection by district/block level officials: Clause 9.2.3 of RMSA framework emphasised regular field visits/ inspections to ensure comprehensive and continuous assessment of the scheme. The S&ME Department spelt out (July 2013) job specifications of DEOs and BEOs as per which, a DEO was to inspect at least 10 schools per month, while BEO was to inspect all high schools within his jurisdiction. However, DEOs of eight sample districts conducted 979 inspections against requirement of 1,600 during 2013-15. Further, DEOs had no information about number of inspections conducted by BEOs.
- Inadequate functioning of School Management Development Committee (SMDC): As per provisions of RMSA guidelines, meeting of SMDC should be held frequently but not less than once in a fortnight. In 70 sample schools, 939 meetings (11 per cent) were conducted by SMDC as against requirement of 8,400 during 2010-15. Besides, sub-committees like, School Building Committee to monitor infrastructure and accounts matters and School Academic Committee to monitor academic activities were not constituted in any of the sampled schools.
- Inadequate Parent Teacher Association (PTA) meeting: Out of 1,400 secondary schools in eight sample districts, PTA was not constituted in 317 schools as of August 2015. In 70 test checked schools, PTA was constituted in 39 schools who met only 334 times during 2010-15 against requirement of

4,200 meetings. Thus, effectiveness of deliveries of the scheme was not assessed.

- Non-constitution of Grievance redressal cell: As per RMSA guidelines, the State Government was required to set up Grievance Redressal mechanism at State, district and school levels. However, no such cell was set up at any level as of March 2015. No records relating to receipt/disposal of grievances were maintained.

The Department in its compliance stated that the convening of Governing Council (GC) and Executive Committee (EC) meetings were not held as per the framework due to less manpower engaged in the project Office of OMSM up to 2014-15.

However, steps were being taken to strengthen the OMSM society by providing additional manpower and the lapses in conduct of GC and EC meetings in future. In the meanwhile, 6th meeting of EC of OMSM had already been convened.

District Level Planning Committee was in place for better preparation of plan and in a consolidated manner. Besides, District Level Monitoring Committee had also been formed comprising of functionaries of Education Department, NGO representatives, representatives of all other line Departments chaired by the senior most Hon'ble Member of Lok Sabha for better monitoring and supervision of activities implemented under RMSA.

Steps had been taken to strengthen the DEO-cum-DPC, RMSA office. One DSS is in charge of implementation of RMSA activities supported by 2 Data Entry Operators. 02 Additional DEOs were there to support the DEO in the District office. The Nodal Officers for each districts fixed by Govt. were also frequently visiting to districts. However, the monitoring mechanisms need to be strengthened for effective implementation of the RMSA activities.

As per provision of RMSA, meeting of the SMDC should be held frequently but in fact it was not possible to hold the meeting so frequently because most of the parents and other members were preoccupied with their profession/ occupation and hence they were unable to spare time. In fact, the urgent decisions taken by the President of SMDC are generally ratified in the next meeting of SMDC. However, action was being taken to convene the meeting more frequently.

Necessary instruction was being issued to the district to constitute PTA in High School and hold the meetings regularly.

The Committee accepted the Departmental compliance and dropped the para.

13. Para-3.6 Non-recovery and remittance of Employees' Provident Fund contribution.

It is revealed by the Audit that as per the Employees' Provident Fund and Miscellaneous Provisions (EPF & MP) Act 1952, every employer should contribute to the fund at the rate of 12 *per cent* of the pay of the eligible employee and administrative charges at 1.61 *per cent* up to December 2014 and 1.36 *per cent* from January 2015. The contribution of the employee should be equal to the contribution of the employer. As per Paragraph 30 of EPF Scheme, 1952, the employer should in the first instance remit both his contribution and employees' share without any delay. Paragraph 32A of the above Scheme stated that if the employer commits any default in depositing the contribution with the Employees' Provident Fund Organisation (EPFO), he is liable to pay damages by way of penalty at the rate ranging from 17 to 37 *per cent* of arrears per annum for period of default ranging from less than two months to six months and above.

Audit noticed that the District Education Officers (DEOs) appointed 3672 (teaching: 3,637 and non-teaching: 35) contractual staff in different categories of high schools eligible to be covered under EPF Scheme in eight test checked districts. Though they were paid ₹ 71.64 crore towards their remuneration between January 2011 and December 2015, the DEOs had neither recovered employees' contribution of ₹ 8.60 crore (at 12 *per cent*) from those contractual staff nor remitted the same along with employers' share including administrative charges to the extent of ₹ 9.62 crore totaling ₹ 18.22 crore with the EPFO Commissioner since their appointment. The Department did not instruct the DEOs to deduct the EPF contribution in respect of these eligible contractual employees in compliance with the provisions of the Act. However, the Odisha Primary Education Programme Authority, implementing the Sarva Shiksha Abhiyan functioning under the same administrative Department had already issued instructions to its field offices (July 2007) in the districts to deduct and remit the EPF dues in respect of contractual staff of Primary and Upper Primary Schools. Thus, failure of the DEOs to adhere to the provisions of the EPF&MP Act, 1952 had resulted in non-remittance of EPF contribution of ₹ 18.22 crore.

Besides, penalty of ₹ 3.10 crore (at 17 *per cent* per annum) was also payable. DEOs of test checked districts assured that necessary deduction towards EPF contribution would be made soon after receipt of instruction from the Department.

Responding to Audit findings the Department stated in his compliance that the proposal for recovery and remittance of EPF contributions (of both Employees' and Employer's Share) of contractual staff engaged in High Schools had been referred to Labour and ESI Department for their considerate views.

It was learnt from the concerned section of the Labour and ESI Department that certain clarifications with regard to the above issues had been sought for by them from EPF authorities, which had not been received at their end, by the time of submission of compliance

Departmental Secretary assured the Committee that soon after receipt of the views of L&ESI Department, appropriate action would be taken by the Department.

The Committee settled the para with the recommendation that action taken report should be furnished to the Public Accounts Committee for appraisal.

**MINUTES OF THE TENTH MEETING OF PUBLIC ACCOUNTS COMMITTEE, 2019-20
HELD AT 04:00 P. M. ON 20.03.2020 IN ROOM NO. 54 OF THE ODISHA LEGISLATIVE
ASSEMBLY BUILDINGS, BHUBANESWAR.**

P R E S E N T

Shri Pradipta Kumar Naik.

CHAIRMAN

Leader of Opposition.

Shri Mohan Charan Majhi,

Hon'ble Chief Whip, Bharatiya Janta Party

Shri Debiprasad Mishra, M. L. A.

Shri Jaya Narayan Mishra, M. L. A.

Shri Rajendra Dholakia, M. L. A.

Shri Ananta Narayan Jena, M. L. A.

MEMBERS

S E C R E T A R I A T

Shri Dasharathi Satapathy, I. A. S., Secretary.

Smt. Sushila Mallick, Deputy Secretary.

Smt. Baijayanti Pattanayak, Under Secretary.

Shri Partha Sarathi Das, Section Officer.

The Committee met as scheduled and approved the following Reports:-

1. 1st Report of PAC, 2019-20 on the Report of the C & A. G of India (Revenue Receipt) for the year 2007-08 relating to Finance Department.
2. 2nd Report of PAC, 2019-20 on the Report of the C & A. G of India (Revenue Receipt) for the year 2015-16 relating to Finance Department.
3. 3rd Report of PAC, 2019-20 on the Report of the C & A. G of India (G & SSA - Report No. 4 of the year 2016) relating to Electronics & Information Technology Department for the year, 2014-15.
4. 4th Report of PAC, 2019-20 on the Report of the C & A. G of India (G & SSA) for the year 2016-17 relating to Higher Education Department.
5. 5th Report of PAC, 2019-20 on the Report of the C & A. G of India (G & SSA) for the year 2014-15 relating to Home and Women & Child Development Department.
6. 6th Report of PAC, 2019-20 on the Report of the C & A. G of India (G & SSA) for the year 2013-14 relating to Rural Development Department.
7. 7th Report of PAC, 2019-20 on the Report of the C & A. G of India (G & SSA) for the year 2013-14 relating to Rural Development Department.
8. 8th Report of PAC, 2019-20 on the Report of the C & A. G of India (G & SSA) for the year 2014-15 relating to School & Mass Education Department.

The Committee also authorized the Chairman to present the same to the Assembly.

The meeting of the Committee adjourned *sine-die*.

Sd/-

PRADIPTA KUMAR NAIK

CHAIRMAN

PUBLIC ACCOUNTS COMMITTEE

**MINUTES OF THE TENTH MEETING OF PUBLIC ACCOUNTS COMMITTEE, 2020-21
HELD ON 01.10.2020 AT 03:00 P. M. IN ROOM NO. 54 OF THE ODISHA LEGISLATIVE
ASSEMBLY BUILDINGS, BHUBANESWAR.**

P R E S E N T

Shri Pradipta Kumar Naik.

CHAIRMAN

Leader of Opposition.

Shri Mohan Charan Majhi,

Hon'ble Chief Whip, Bharatiya Janta Party

Shri Debiprasad Mishra

MEMBERS

Shri Jaya Narayan Mishra, M. L. A.

Shri Pranab Prakash Das, M. L. A.

Shri Braja Kishore Pradhan, M. L. A.

S E C R E T A R I A T

Shri Dasharathi Satapathy, I. A. S., Secretary.

Smt. Sushila Mallick, Deputy Secretary.

Smt. Baijayanti Pattanayak, Under Secretary.

Shri Partha Sarathi Das, Section Officer.

The Committee met as scheduled and approved the following Reports finalized previously by the Public Accounts Committee, 2019-20 on 20.03.2020 for presentation in the House during the 4th Session of the 16th Assembly.

1. 1st Report of PAC, 2020-21 on the Report of the C & A. G of India (Revenue Receipt) for the year 2007-08 relating to Finance Department.
2. 2nd Report of PAC, 2020-21 on the Report of the C & A. G of India (Revenue Receipt) for the year 2015-16 relating to Finance Department.
3. 3rd Report of PAC, 2020-21 on the Report of the C & A. G of India (G & SSA - Report No. 4 of the year 2016) relating to Electronics & Information Technology Department for the year, 2014-15.
4. 4th Report of PAC, 2020-21 on the Report of the C & A. G of India (G & SSA) for the year 2016-17 relating to Higher Education Department.
5. 5th Report of PAC, 2020-21 on the Report of the C & A. G of India (G & SSA) for the year 2014-15 relating to Home and Women & Child Development Department.
6. 6th Report of PAC, 2020-21 on the Report of the C & A. G of India (G & SSA) for the year 2013-14 relating to Rural Development Department.
7. 7th Report of PAC, 2020-21 on the Report of the C & A. G of India (G & SSA) for the year 2013-14 relating to Rural Development Department.
8. 8th Report of PAC, 2020-21 on the Report of the C & A. G of India (G & SSA) for the year 2014-15 relating to School & Mass Education Department.

The Committee also authorized the Chairman to present the same to the Assembly.

The meeting of the Committee adjourned *sine-die*.

Sd/-

PRADIPTA KUMAR NAIK

CHAIRMAN

PUBLIC ACCOUNTS COMMITTEE