

## Chapter 4

### Department of Education

### Report of audit of Directorate of Education, Government of NCT of Delhi

#### Executive Summary

An audit of the Directorate of Education (DoE), was conducted by examining records of 160 selected DDOs including 143 schools covering the period from 2008-09 to 2010-11. The audit covered areas of financial management, human resource management, implementation of schemes, development of infrastructure and internal control.

DoE projected budget requirements on the basis of past trends rather than actual requirement and as a result, large scale re-appropriation of funds, some of them unnecessary, was carried out. This was in spite of having a web based MIS in place. There was also delay in allocation of budget for plan schemes like uniform subsidy and supply of free text books to students. There was lack of proper internal oversight in implementation of plan schemes like VKS and Mid-day-meal. In the implementation of VKS, community involvement in all the day to day activities of the functioning of the schools was not ensured.

The DoE suffered from shortages of manpower in every cadre. Distribution of available manpower was also not optimal with schools bearing most of the shortage in ministerial staff. The pupil teacher ratio in government school varied from 10 to 276 whereas in terms of provisions of Right of Children to Free and Compulsory Education Act, 2009, this should not be more than 40. Further, 106 Schools were upgraded without allocating qualified additional manpower. Distribution of work among various districts was also not done in an equitable manner.

The Department lagged behind in providing adequate infrastructure to schools. There were shortages of class rooms in 61 out of 143 test checked schools. There were delays in construction of school buildings resulting in cost overrun apart from depriving schools from adequate infrastructure. Playgrounds were not available in 33 of the 143 test checked schools.

The Department has not been adequately monitoring the functioning of government aided and private recognized schools through inspections and scrutiny of annual returns prescribed under Delhi School Education Act submitted by these schools.

The internal control mechanism in the Department was deficient. Although every school was required to be inspected at least once a year, only 2-3 per cent of unaided schools were being inspected every year whereas aided schools were not inspected at all. Inspection of government schools by teams from the Directorate was also not satisfactory.

#### 4.1 Introduction

The National Policy on Education formulated in 1986 and modified in 1992 aims to provide education of a comparable quality and focuses on promotion of a national sense of common citizenship, composite culture and strengthening national integration. It lays stress on the need for a radical transformation of the education system to improve its quality at all stages and gives much greater attention to Science and Technology. All children were proposed to be provided free and compulsory education up to 14 years of age. The Directorate of Education (DoE), Government of NCT of Delhi (GNCTD) implements, supervises, coordinates and monitors policy programmes and plans for education from Class I to XII through 942 government schools, 216 aided schools and about 1200 unaided recognized private schools functioning in Delhi.

The main functions of the Directorate are:

- to impart free education to students from Class I to XII irrespective of caste, colour, creed or religion.
- to facilitate learning and thinking for all round personality development of child.
- to provide facilities to teachers for teaching and updating their knowledge.
- to create awareness among the students about cultural heritage and human and moral values .
- to make the students responsible citizens who may meaningfully participate in nation building.

#### 4.2 Organisational set-up

The DoE functions under the overall charge of the Principal Secretary (Education), GNCTD. The organization of DoE is basically a three tier structure with the Director of Education as the Chief Executive Officer. The three tiers are- Headquarter, District/ DD offices and schools.

Headquarter deals with the policies and the programme formulation, monitoring their implementation and overall governance of the department. Headquarter is the main centre of activities which are carried out by its 33 branches like Administration, Accounts, Budget, Computer Education Programme, Caretaking, Land and Estates, Sports, Vocational, Inspection, Act and Vidyalay Kalyan Samiti. For carrying out these activities, the Director is assisted by three Additional Directors, one Special Director, one Deputy Controller of Accounts and three Deputy Directors.

Twelve District offices form the second tier who are responsible for proper regulation of education in schools including aided and unaided recognized

schools falling under their jurisdiction. Each district office is headed by a Deputy Director with one Regional Director for four Districts.

Finally, schools are the units directly responsible for imparting education to the children and carrying out various schemes for welfare of students.

### 4.3 Audit objectives

The broad objectives of audit were to assess whether

- the DoE had a perspective plan for achieving its mandate.
- the plan had been broken down into actionable schemes/ programmes.
- the financial management was effective, efficient, and economical.
- the planning, implementation and management of schemes/projects was effective enough to achieve the targets.
- human resources available with the department were sufficient and utilized effectively.
- basic facilities/ infrastructure were available in schools.
- stores management and control were in proper place, and
- adequate and effective internal control mechanism exists.

### 4.4 Selection, scope and methodology

Out of the 968 Drawing and Disbursing Officers (DDOs) functioning under the DoE, 942 DDOs are heads of schools, 12 are Deputy Directors heading Education Districts and the remaining 14 include DDOs for Headquarters, Sports, Physical Education, four Science Centers, Patrachar etc.

For the purpose of audit, 160 DDOs<sup>1</sup> out of the total 968 DDOs functioning under the DoE, were selected statistically through Statistical Random Sampling Without Replacement (SRSWOR).

The Chief Controlling Officer based audit of the Department was conducted from April 2011 to November 2011 by test check of the records of 160 selected DDOs covering the period from 2008-09 to 2010-11. An entry conference was held in June 2011 with the DoE to discuss the objectives, scope of audit and method of selection of DDOs for audit. Initially, records at the Directorate were examined and then audit of district offices was taken up. Concurrently, audit memos and advance questionnaire were sent to selected schools seeking information and records for audit. Subsequently, audit of schools was also taken up. An exit conference was held (February 2012) to discuss the audit findings and draw the views of the DoE on the same.

<sup>1</sup> All 12 district DDOs, 143 school DDOs, Cash Branch (Headquarters), Sports, Physical Education, Welfare Branch and Science Branch.

**Audit findings****4.5 Financial management**

Year-wise budget allocation and expenditure incurred by DoE during the period from 2008-09 to 2010-11 was as given in **Table 4.1** below:

**Table 4.1: Budget and expenditure****(₹ in crore)**

	2008-09			2009-10			2010-11		
	Plan	Non Plan	Total	Plan	Non Plan	Total	Plan	Non Plan	Total
Budget Estimates	609.76	1275.46	1885.22	679.55	2191.50	2871.05	797.46	2268.60	3066.06
Revised Estimates	635.40	1869.38	2504.78	660.69	2349.83	3010.52	915.87	2342.39	3258.26
Actual Expenditure	572.50	1636.48	2208.98	638.92	2276.65	2915.57	655.55	2239.27	2866.75

Source: - Detailed demand for grants and figures provided by DoE

It may be seen from table above that actual non-plan expenditure exceeded the original budget allocations for the years 2008-09 and 2009-10. The excess expenditure was met by additional allocation at RE stage. On the other hand, under Plan head, the expenditure fell short of original budget allocation resulting in savings. This indicated deficient budgeting process leading to unrealistic budget projection.

In their reply (March 2012), the Department stated that actual expenditure under non-plan head was within modified allotment, necessitated by implementation of recommendations of 6<sup>th</sup> Pay Commission. As regards underutilisation of plan budget, the Department cited non-finalization of proposal for purchase of equipment and non-concurrence to proposal for construction of swimming pools in schools in 2008-09; non-finalization of proposal for purchase of computers and stoppage in supply of mid-day meal due to hospitalization of some children in Delhi in 2009-10 and change in practice of paying for cost of text books in advance to payment after receipt of books in 2010-11 and delay in approval of expenditure for outsourced services. The reasons stated by the Department augment the audit observation that budgeting was done without proper assessment of the Department's ability to spend.

**4.5.1 Poor budgeting**

For the purpose of preparation of annual financial budget, the Budget Branch of the DoE obtains requirement of funds from the user DDOs. Requirements from only 467 out of 926 DDOs were received in time for preparation of

Budget Estimates for 2009-10 and 741 out of 936 DDOs for 2010-11. As a result, budget projections were made on the basis of previous year's expenditure. For preparation of Revised Estimates also, inputs from user offices were not received in time forcing a large number of re-appropriations among various budget heads at a later stage.

The Department stated (March 2012) that the Budget Estimates for 2009-10 and 2010-11 were prepared on the basis of data provided by DDOs and previous year's expenditure and that DDOs have been instructed to prepare budget estimates on realistic basis and monitor Plan and Non-plan expenditure more effectively.

#### 4.5.2 Distortion of budget provisions

Examination of records revealed that there was a large number of re-appropriations between various heads of accounts during the years 2008-09, 2009-10 and 2010-11. The details are given in **Table 4.2** below:

**Table 4.2: Re-appropriations between various heads**  
(₹ in crore)

Year	No. of cases	Amount
2008-09	66	417.77
2009-10	60	159.21
2010-11	62	137.20

Though there existed delegation of powers for re-appropriation within a grant head, large scale re-appropriation from one head to other, i.e., changing the budget allocation approved by the Legislature at the time of passing the budget rendered the original intent of the Legislative Assembly's approval of budget significantly distorted.

On being pointed out, the Department stated (March 2012) that the observations of audit have been noted for future compliance.

#### 4.5.3 Injudicious re-appropriation

Re-appropriation of funds to 18 sub heads amounting to ₹ 31.24 crore during 2008-09, 2009-10 and 2010-11 (listed in **Appendix 4.1**) was unnecessary and injudicious as the original provision under these heads was more than adequate. Consequently, final savings under the heads were more than the amount re-appropriated to these heads. This is indicative of deficient budgetary control and financial management.

The Department in their reply (March 2012) stated that re-appropriation became a necessity when demand for additional funds was raised by schools/branches and assured that Management Information System was being strengthened to monitor expenditure in future.

#### 4.5.4 Expenditure in excess of budget allocated

Rules 54 and 55 of General Financial Rules 2005 stipulate that a Head of Department or Controlling Officer should be in a position to estimate the likelihood of savings or excesses every month and to regularize them in accordance with the instructions under the Rules. The Accounts Officer should report to the Head of the Department immediately on the first appearance of any disproportionate expenditure, particularly in respect of recurring items of expenditure under any grant or appropriation or a primary unit of appropriation thereof. However, it is the authority administering a grant/appropriation which is ultimately responsible for the control of expenditure and not the Accounts Officer.

Scrutiny of records and the information provided by Planning Branch revealed that the final expenditure under the following heads exceeded the available funds resulting in excess expenditure of ₹ 23.05 crore as per details below:

**Table 4.3: Details of excess expenditure**

(₹ in crore)					
Sl No	Year	Scheme/Head	Final allocation	Expenditure	Excess expr.
1	2008-09	A.1(2)(8)(17)(6) Vocational education in schools	0.35	1.28	0.93
2	-do-	Capital works- Pucca and semi pucca schools	75.90	90.12	14.22
3	-do-	Provision of additional facilities in existing building	1.00	1.24	0.24
4	2009-10	BB.4(3)(1)(3) Development of playgrounds	1.90	2.67	0.77
5	-do-	A.2(2)(4)-scout and guide programme	0.02	0.11	0.09
6	2010-11	A. 1(3)(2)(3)(2)- introduction of primary classes	0.60	1.29	0.69
7	-do-	A.1(2)(1)(8)(9)-Medical treatment	0.50	0.59	0.09
8	-do-	A.1(2)(8)(17)(6)-vocational education in schools	0.15	0.19	0.04
9	-do-	BB.4(1)(2)(1)-pucca & semi pucca schools	56.58	60.00	3.42
10	-do-	A2(4)(1) Cash incentive to outstanding players	5.50	6.51	1.01
11	-do-	A.2(3)(2)(4)-promotion of sports and games facilities	4.93	6.48	1.55
<b>Total</b>			<b>147.43</b>	<b>170.48</b>	<b>23.05</b>

Expenditure in excess of budget allocation indicate poor financial monitoring as regular reconciliation of expenditure figures was not done by the budget branch. It was observed that the budget branch did not have actual non-plan expenditure figures at any point of time despite having a web based Management Information System in place.

The Department replied (March 2012) that the excess expenditure was mainly due to escalation in cost of projects which could not be foreseen and that the internal monitoring mechanism had been strengthened. However, the Department chose not to reply to non-reconciliation of expenditure figures by the budget branch.

#### 4.5.5 Inadequate monitoring by the Head of the Department

Scrutiny of information furnished by the Department and demand for Grants revealed differences between the figures of expenditure available with the Department and those indicated in the Demand for Grants for the years 2008-09 and 2009-10. The details are as under:

**Table 4.4: Mis-match in figures of plan expenditure**

(₹ in crore)			
Year	Expenditure figure* with the DoE	Expenditure as per Detailed Demand for Grants	Difference
2008-09	432.59	572.85	140.27
2009-10	530.36	638.92	108.55
		<b>Total</b>	<b>248.82</b>

\* excluding expenditure incurred by PWD

It is evident from the above table that there was a difference of ₹ 140.27 crore in 2008-09 and ₹ 108.55 crore in 2009-10 between the figures of the Department and those indicated in the Demand for Grants under Plan head. The actual expenditure under Non -plan head was not available with the Budget branch.

On being pointed out, the Department replied (March 2012) that Management Information System was being strengthened and all DDOs had been asked to submit the reconciled statement of expenditure with DoE every month.

#### 4.5.6 Non-adjustment of Abstract Contingent advances amounting to ₹ 17.95 crore

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills should be adjusted within a period of one month from the date of drawal or at the end of the financial year. Scrutiny of AC register, however, revealed that 44 cases of contingent advances (29 cases of Headquarters and 15 of Physical Education Branch) amounting to ₹ 17.95 crore pertaining to the period 2003-04 to 2010-11 were pending for adjustment as of June 2011. Some of the instances are discussed below:

- (i) 9 cases involving ₹ 32.22 lakh advanced during February 2004 to March 2007 for purchase of laptops, computer forms, printing of dairies/cards and tires and tubes etc. remained unadjusted.

- (ii) 11 cases involving ₹ 16.37 crore advanced to M/s Educational Consultants India Limited, Directorate General Supply and Disposal and National Informatics Centre Services Inc. during 2007-08 for purchase of projectors, multimedia units, workstations etc. were outstanding.
- (iii) Remaining 21 cases for ₹ 63.10 lakh pertained to the period from 2008-09 to 2010-11.

Non-adjustment of advances for long periods is fraught with the risk of misappropriation of funds and fraud.

In their reply (March 2012), the Department stated that advances amounting to ₹ 37.92 lakh had been adjusted and efforts were being made for adjustment of the remaining.

#### **4.5.7 Unaccounted funds lying with schools on account of interest earned**

Audit examination of records at selected schools revealed that most schools maintain bank accounts in the name of DDO for crediting funds received for plan schemes like uniform subsidy, free text books etc. until the same was disbursed to students. Authority which allowed these schools to maintain such bank accounts could not be traced. Schools maintaining savings bank accounts had earned interest on the balance available in the account which was unaccounted for and remained out of the Government Accounts. As per information made available by selected schools, an amount of ₹ 8.91 lakh was lying in the savings bank accounts of 78 school DDOs on account of interest earned up to 31 March 2011.

On being pointed out, the DoE issued an order in January 2012 instructing all the Heads of Offices and Heads of Schools to deposit such interest earned regularly into government account after closing of every financial year.

#### **4.5.8 Inadequate monitoring of receipt of utilisation certificate**

The district offices release funds to aided and unaided schools for implementation of plan schemes like uniform subsidy, distribution of free books, geometry boxes etc. for the students. The schools in turn distribute the funds to the students and are required to submit utilization certificate (UC) in respect of the funds received along with supporting documents.

The DoE had released ₹ 22.58 crore to aided schools and ₹ 4.19 crore to unaided schools as Grants in Aid under Plan schemes during the period from 2008-09 to 2010-11. As per the information provided by 10 of the 12 district offices, UCs amounting to ₹ 11.96 crore and ₹ 1.19 crore were outstanding as of March 2012 from aided and unaided schools respectively. Information about grant released and status of UCs in the remaining two districts was not available. However, audit observed that district offices had not been



maintaining proper records regarding receipt of utilization certificates from schools, proper utilization of grant in aid released and timely remittance of unspent balances.

Further, in almost all cases, UCs were submitted and refunds made only at the time of release of funds for the next year. This resulted in undue retention of government money by schools and overstatement of expenditure as unspent balances were not brought into government account in the same financial year.

The Department stated (March 2012) that instructions had been issued to district officers and schools to maintain proper record relating to utilisation certificates and to return unutilized fund to the government account.

## 4.6 Implementation of schemes

### 4.6.1 Delayed budget allocation for plan schemes

The DoE implements various plan schemes through district offices and schools. These include distribution of funds to students for purchase of text books (classes 9<sup>th</sup> to 12<sup>th</sup>), purchase of uniforms, purchase of stationery for SC/ST/OBC students etc.

Examination of records revealed that there were delays in allocation of budget to districts for further allocation to schools. Dates of allocation of funds during the last three years under various schemes were as under:

**Table 4.5: Dates of allocation of budget**

(₹ in crore)

Sl. No.	Year	Date of allocation	No. of schools	Total amount allocated
Free text books				
1	2008-09	19.11.2008	221	0.50
2	2009-10	23.10.2009	214	2.88
3	2010-11	26.08.2010	215	5.00
		18.01.2011		2.89
Uniform subsidy				
1	2008-09	19.11.2008	221	1.26
2	2009-10	23.10.2009	214	3.71
3	2010-11	26.08.2010	215	10.30
		18.01.2011		0.21

It can be seen from the table that funds for text books and uniform were released after half the session was over in the years 2008-09 and 2009-10. Similarly, funds for purchase of stationery for SC/ST/OBC students of government schools were released only in January 2010 and January 2011 for the years 2009-10 and 2010-11 respectively. Funds for 2010-11 were allocated only in February-March 2011.

These schemes were intended to financially assist poor children so that their studies were not affected due to economic hardships. Delay in releasing of

funds defeated the very purpose of the schemes as students required books, uniforms and stationery items at the beginning of the academic year.

In their reply (March 2012), the Department stated that the grants are released after approval from the Finance Department and steps were being taken to shorten the process.

#### **4.6.2 Vidyalaya Kalyan Samiti**

With a view to ensure optimum use of available resources and infrastructure and making the learning joyful, interesting and meaningful, DoE had issued comprehensive instructions in October 2007 on the working of Vidyalaya Kalyan Samiti (VKS). The scheme intended to ensure involvement of members of community, parents, students and teachers in all the activities and programmes of the school. Under the scheme, an amount of ₹ 4.00 lakh per year was allotted to each school having VKS (only one VKS is constituted for schools functioning from the same building/complex in different shifts or otherwise) during 2008-09, 2009-10 and 2010-11, out of which, ₹ 2.00 lakh was earmarked for works under Building as Learning Aid (BALA) and remaining ₹ 2.00 lakh for minor civil/electrical works, horticulture work, repairs of furniture, purchase of dual desks etc. Out of this, ₹ 50,000 were to be utilized only on purchase and repair of dual desks. Audit found that implementation of the scheme was marred with the following shortcomings:

- There was a budget allocation of ₹ 78 crore (₹ 26 crore each year) for the scheme during 2008-09 to 2010-11 for 650 schools. Under the scheme, each school with VKS was allocated ₹ 4.00 lakh annually for maintenance of infrastructure irrespective of the size of the infrastructure to be maintained. Number of students varied from 97 in Kotla Firozshah Government (Co-ed) Middle school to 5858 in Government Girls Senior Secondary School No.2, Molar Band. As the expenditure on maintenance varies with the size of the infrastructure (number of buildings, class rooms etc.) and extent of their use (about 300 schools were running in double shifts), blanket allocation of ₹ 4.00 lakh for each school was not justified by any standards.
- The term of VKS was one year from the date of its constitution or till 31 March of every year whichever was earlier which could be extended for one more year by the Government. Examination of records of 93 selected schools with VKS revealed that there were delays in formation of VKS and in some cases, orders regarding extension of term of the VKS were not issued in time. VKS meetings were not being held as per norms, i.e., on monthly basis in 89 schools.
- Although the objective of the scheme was to ensure participation of community members, parents, students and teachers in day to

day functioning of schools, examination of minutes of meetings of the VKSs in selected schools revealed that issues other than those involving expenditure under the scheme were rarely discussed in these meetings. Such issues were taken up only in PTA meetings. This indicated a lack of awareness about the functions of the VKS among its members and school authorities as well.

- Audit is an important tool in ensuring that the scheme are being implemented in totality. Audit of VKS was to be conducted by Education Officer/Deputy Education Officer of Zone concerned and Accounts Officer/Assistant Accounts Officer/Office Superintendent of the district concerned. Apart from this, special audit was also to be conducted by the Audit Branch, DoE. However, examination of records at 67 schools revealed that audit of VKS was not conducted by any of these officers/teams during 2008-09 to 2010-11.

While accepting the audit observations, the Department (March 2012) stated that more concerted efforts would be made for participation of community in day to day functions of the schools.

#### **4.6.3 Delayed supply of free text books**

Under the scheme, text books are supplied free of cost to all students of primary and upper primary classes whereas from Class 9 onwards, students are paid a fixed sum in cash in lieu of books. Books for primary and upper primary students are procured from Delhi Bureau of Text Books (DBTB) by schools before March end and distributed to students in April at the beginning of new academic session.

Examination of available records in 143 selected schools revealed that 51 schools in 2008-09, 75 schools in 2009-10 and 43 schools in 2010-11 could not provide complete set of books to students in time as DBTB itself delayed the supply of books by one to eight months. The delay was eight months in case of eight<sup>2</sup> schools. Not only this, DBTB supplied books in piecemeal with supplies being received up to October in some cases. Since the students need books in time to follow the curriculum, delay in provision of books for students adversely affect their academic performance.

The Department did not give any reply except forwarding the explanation given by the DBTB for delay in supply of books in 2008-09 and 2009-10. It

<sup>2</sup> Sarvodaya Bal Vidyalaya, West Vinod Nagar; Sarvodaya Kanya Vidyalaya (Janaki Devi), Mayur Vihar Phase-I; Government Boys Senior Secondary School, Karawal Nagar; Government Girls Senior Secondary School, Loni Road; Government Boys Senior Secondary School, Janakpuri Block A; Government (Co-ed) Senior Secondary School, Paprawat; Government Boys Senior Secondary School No. 1, Najafgarh; Government Girls Senior Secondary School, Joga Bai

has also been stated that all the books were available in the DBTB and only additional supplies were delayed in 2010-11. The reply is factually incorrect as some of the initial demand for books were found to have been supplied late.

#### **4.6.4 Mid-Day-Meal programme**

Under this programme, nutritional support is provided to the students of Primary and Upper Primary sections (from Classes 1 to 8) in government and aided schools with the objective to meet the nutrition deficiency, prevent them from purchasing unhygienic food from hawkers during recess time and to reduce the number of absentees in the classes.

Contract agreements were signed between DoE and suppliers to supply meals for students in schools, laying down conditions of supply including specifications for quality and quantity of meals, timings for supply and penalty for non-supply/short supply/supply of sub-standard meals. In terms of agreement and norms laid down by DoE, children of primary classes were to be provided 250 grams of cooked meal per child in case of rice based meal and 200 grams in case of wheat based meal. Similarly, students of upper primary classes were to be provided 375 grams of rice based meal or 250 grams of wheat based meal per day. The required protein content in the meal for primary students was 12 grams per meal and for upper primary students, it was 20 grams per meal. Similarly, cooked meal for primary classes was to have 450 calories and for upper primary classes a minimum 700 calories per meal. In case of more than 5 per cent deviation from the specifications, the bill of such supply was to be deducted proportionately. For the purpose of testing the quality of meals, random samples of raw/cooked items are taken from suppliers' kitchen or any of the supply made and sent to an authorized food laboratory for testing. The suppliers were required to enclose a copy of the test certificate with each bill for supply of mid day meal as proof of adherence to specifications. All schools were to have weighing machines for weighing the meals supplied to ensure delivery/supply of mid-day-meal in required quantity as per norms.

Examination of records relating to the implementation of the scheme at 12 district offices (in respect of aided schools) and 143 selected government schools revealed :

- Bills for supply of mid day meals were not always accompanied by test certificate issued by authorized labs. Test check of 415 bills aggregating ₹ 112.53 lakh in these schools and district offices revealed that only 66 bills were supported by test certificates. Out of these 66 test certificates, 42 involving an amount of ₹ 15.16 lakh indicated supply of substandard meals. However, no recovery/deduction was effected from any of these bills on this account.

- Out of the 143 schools test checked, 44 schools did not have weighing machines to ensure that the quantity supplied was as per norms. Moreover, most of the schools were having bathroom scales instead of weighing machines suitable for weighing food containers.
- Clause 14 of the MOU/agreement signed between DoE and contractors for mid day meals provides that if the contractor fails to supply cooked food on a particular day or fails to replace the supply of defective cooked food in time, ₹ 4 per meal for primary and ₹ 5 per meal for upper primary students present on that particular day would be deducted as penalty from the bills by the paying authority.

Scrutiny of vouchers/bills of aided schools in West A and West B districts revealed that contractors failed to supply meals on 14 occasions in different schools. However, no penalty was levied by the district offices as detailed below:

**Table 4.6: Non-recovery of penal charges**

District	No of days	Agency	Amount not recovered (₹)
West A	5	M/s Utasav Care	15,361
West B	9	M/s Indcare	1,24,635
<b>Total</b>	<b>14</b>		<b>1,39,996</b>

Thus, the DoE made payment without adequate scrutiny of bills which led to non-deduction of ₹ 1.40 lakh on account of penalty for supplies not made.

The Department stated (March 2012) that instructions to all Heads of Schools had been issued to ensure that test certificates are attached with all the bills and to keep weighing machines in all the schools. The Department further stated that recovery had been effected from M/s Indcare and process of blacklisting M/s Utsav Care would be initiated.

#### **4.6.5 Non-implementation of Plan scheme 'PAHAL'**

With a view to increasing the number of students from government schools getting admission to professional courses, DoE instituted a new plan scheme 'PAHAL' in the year 2008-09 for the coaching of students of Class 11 and 12. Accordingly, a screening test was conducted in November 2008 for selection of students and coaching classes were also started for the selected students. However, classes had to be discontinued as the students were not regular in attendance. The expenditure of ₹ 6.59 lakh incurred for conducting the tests was borne by Delhi Bureau of Text Books. The Department again conducted screening test in September 2009 for selection of students. The scheme was

discontinued thereafter as requisite number of teachers and students did not register for the classes. An expenditure of ₹ 9.65 lakh incurred for conducting the test was again borne by DBTB. Thus, a scheme launched without a preliminary study and vision ended up in fruitless expenditure of ₹ 16.24 lakh.

In their reply (March 2012), the Department merely restated the facts and did not give any specific reply as to why selection test was conducted a second time when the response was very poor in the first instance. Also, no reference was made in the reply as to how DBTB was made to bear the expenses for tests.

#### 4.6.6 Vocational education in schools

Vocational Educational Programme was introduced in 1977-78 with a view to provide diversification of education opportunities to enhance individual employability and reduce the mismatch between demand and supply of skilled manpower in the country. At present, 18 vocational courses are taught in 202 government schools in Delhi. As per information provided by the department, school wise details of enrollment during the years 2008-09 to 2010-11 was as under:

**Table 4.7: Enrolment for vocational courses**

Sl. No.	Enrolment	Number of schools					
		2008-09		2009-10		2010-11	
		XI	XII	XI	XII	XI	XII
1	Up to 10	10	20	18	23	4	19
2	11 to 20	43	52	41	50	43	46
3	21 to 30	38	39	38	39	33	43
4	31 to 40	37	34	30	33	39	32
5	41 and above	68	51	75	51	77	56
<b>Total</b>		<b>196</b>	<b>196</b>	<b>202</b>	<b>196*</b>	<b>196</b>	<b>196</b>

\* Six schools in which vocational courses were introduced in 2009-10 did not have any students in class 12.

Thus, in many schools, vocational subjects were being taught with less than 20 students. If enrolment for vocational stream in class 11 is considered, 53 schools in 2008-09, 59 schools in 2009-10 and 47 schools in 2010-11 were offering vocational stream with less than 20 students opting for vocational stream.

Further, although the scheme was introduced long back, no evaluation of the scheme was done to ascertain the impact of the scheme.

In their reply (March 2012), the Department stated that out of the 18 streams, some streams were popular among students and Principals/Heads of Schools have been directed to motivate the children to enroll for vocational courses. However, the reply is silent about non-evaluation of the scheme.

#### 4.6.7 Irregularities in procurement of multimedia units for schools

Scrutiny of file relating to purchase of multimedia units revealed that in December 2007, Management Information System and Computer Aided Lab (CAL) Branch submitted a proposal for providing two CAL Units to each school (each unit comprises one Computer, UPS, Cabinet, Stand, 29" TV, Graphic Card and a Web Camera) at a cost of ₹ 50,000 each. The total estimated expenditure for providing these units to 910 schools was ₹ 9.10 crore. The DoE placed order for procurement and installation of 1834 multimedia units in 917 government schools (two units per school) with M/s EdCIL at a cost of ₹ 9.10 crore in March 2008.

The irregularities noticed in the award and execution of the contract are given below:

- Although the estimated cost of procurement was more than ₹ 25 lakh, the DoE did not opt for open tendering merely on the plea that Sarva Shiksha Abhiyan (SSA) had procured these items from M/s EdCIL in the same year. However, no information regarding the process followed by SSA for the procurement of these items was available on record to justify the award of work to the firm.
- It was noticed that 100 *per cent* advance payment of ₹ 9.10 crore was made to M/s EdCIL in violation of provisions of GFR 159 (1) which restricts advance payment to State or Central Government agency or a public sector undertaking to forty percent of the contract value. Before making the advance payment, adequate safeguards against the advance in the form of bank guarantee was also not obtained from the firm.
- In order to verify fulfillment of the contractual obligations by M/s EdCIL and to provide technical support to the entire IT infrastructure of the department, DoE constituted 15 monitoring teams who were required to inspect each school and monitor the IT infrastructure. However, results of such inspections were not available on records provided, in the absence of which Audit could not verify whether all the multimedia units had been actually installed and delivering the envisioned benefits to the students.

The Department replied (March 2012) that the items were procured with the prior approval of Technical Evaluation Committee, IT Department and Finance Department and 100 per cent advance was made as M/s EdCIL was a Government of India enterprise. They further stated that Inspection Reports of Supervisors were not available and information regarding total number of units in schools was being collected. The reply, however, does not give any reasons for violation of provisions of GFRs relating to open tendering and payment of advance.

#### 4.6.8 Deficiencies in computer education programme

Under this scheme, computer labs were set up in schools to teach the students basic knowledge and functional aspects of computer science and to make them understand role of computers in science and arts streams. During 2008-09 to 2010-11, an expenditure of ₹ 59.92 crore was incurred on the scheme. Information collected from schools revealed that computer labs were not functioning in 93 out of 143 schools during 2010-11 and students were being taught only theory without practical classes. From 2011-12, faculties were also not engaged resulting in a break in the implementation of the scheme.

The Department stated (March 2012) that the computer labs of schools had become obsolete and faculties were not engaged in 2011-12 due to non-availability of computer infrastructure. The Department further stated that new computer labs in Secondary and Senior Secondary schools would be set up under Information and Communication Technology Scheme with the sponsorship of Ministry of Human Resource and Development which is under process.

#### 4.7 Human Resource Management

##### 4.7.1 Overall shortage of staff

Education is a field where availability of adequate qualified staff is of paramount importance especially that of teaching staff. However, this aspect did not attract the attention of the higher authorities as there was huge shortage of teaching, gazetted as well as ministerial staff in DoE as detailed in Table 4.8 below:

**Table 4.8: Staff position**

Position of Ministerial Staff					
Sl. No.	Name of Post	Sanctioned	Filled	Vacant	Percentage
1	Head clerk	833	687	146	18
2	LDC	552	256	296	54
3	Steno (Gr. II & III)	76	61	15	11
Position of Teaching Staff					
1	Post Graduate Teacher	7092	6211	881	12
2	Trained Graduate Teacher	25692	21317	4375	17
3	Assistant Teacher	3691	2643	1048	28
Position of Gazetted Staff					
1	Deputy Director	18	12	6	33
2	EO/ ADE	59	37	22	37
3	Principal	712	491	221	29
4	Vice- Principal	996	834	162	16
5	Superintendent (Gr.-I)	793	380	413	52

As can be seen from the details above, there were shortages of ministerial staff, teaching staff and gazetted staff. The shortage of staff in miscellaneous



categories of teachers was particularly acute ranging from 18 to 99 per cent. Such a severe shortage of staff adversely affects the working of the department in discharging its mandated responsibilities. These shortages were with reference to the sanctioned strength which had not been revised since 2007-08 whereas the quantum of work had increased significantly due to up-gradation of existing schools and increase in number of students. During the period under audit, number of students enrolled in government schools increased from 11.87 lakh to 13.82 lakh whereas 106 schools were upgraded. Considering the new status of numbers of students and schools, the shortage would be much more severe. In aided schools also, shortage of teaching staff ranging from 19 to 25 per cent was noticed.

The Department replied (March 2012) that action for filling up the vacant posts in different categories had already been taken and it had engaged about 5000 guest teachers to meet the shortage as a stop gap arrangement.

#### **4.7.2 Shortage of ministerial staff in schools**

Schools suffered the most due to shortage of ministerial staff. Audit revealed severe shortage of ministerial staff in almost all the 143 selected schools whereas staff position at Directorate and district offices was much better. Some schools were functioning without even a single ministerial staff or with one or two ministerial staff only. In spite of such severe shortage, 105 ministerial staff of DoE were found to be working in diverted capacity in other departments. Further, Section 25(2) of the RTE Act stipulates that no teacher posted in a school shall be deployed for any non-educational purpose except census, election or disaster relief duties. However, it was observed that teachers were assigned non-educational duties like distribution of all scholarships, uniform subsidy, maintenance of records relating to VKS, Pupil Welfare Fund, Parent Teacher Association etc. in all the selected schools due to shortage of ministerial staff in schools.

In their reply (March 2012), the Department stated that Services Department, GNCT of Delhi had already been requested for filling up vacant posts in March 2010, November 2011 and January 2012.

#### **4.7.3 Up gradation of schools without providing qualified teaching staff**

During 2008-11, 43 secondary schools and eight middle schools were upgraded to senior secondary schools and 38 middle schools were upgraded to secondary schools. Since no additional posts were sanctioned to any school after 2007-08, these upgraded schools were made to do with the existing strength of teaching staff. This fact was also confirmed in respect of 14 upgraded schools which were part of 143 schools selected for audit. Up-gradation of schools without a matching increase in teaching staff would not

have served the very purpose of up-gradation. Further, Teachers for 11<sup>th</sup> and 12<sup>th</sup> standard (Senior Secondary) were required to be Post Graduates (PGTs) where as Middle and Secondary schools are sanctioned Graduate Teachers only. Therefore, those upgraded as Senior Secondary schools (51) were devoid of qualified teachers defeating the very purpose of upgrading these schools.

#### **4.7.4 Pupil-teacher ratio in schools**

In terms of the Right of Children to Free and Compulsory Education Act, 2009 (RTE Act), the pupil-teacher ratio (PTR) was not to exceed 40 for first class to fifth class and 35 for sixth class to eighth class. Examination of records relating to allocation of teachers to schools revealed that the available posts/staff were not evenly distributed among various branches/schools. The pupil student ratio in government schools varied from 10 to 276 in 2010-11. As per information furnished by the department, three schools<sup>3</sup> were functioning with only one teacher each and one school<sup>4</sup> with 1676 students was functioning without teachers whereas three schools<sup>5</sup> had no students. Out of the remaining 930 schools, 276 had more than 40 students per teacher. An exercise to redistribute posts amongst various schools was last carried out in 2007-08 and thereafter, no efforts were made to address the issue of uneven distribution of teachers in schools.

The Department replied (March 2012) that redistribution of posts amongst various schools had been carried out effective from the academic session 2011-12 and that 13009 posts of different categories have been created so that the PTR is as per RTE norms. However, the fact remains that DoE is yet to provide enough teachers to schools to achieve the required PTR under the RTE Act.

#### **4.7.5 Unequal distribution of work among districts**

Regulation of education is carried out by the Directorate through 12 district offices which are responsible for overall supervision and monitoring of all government schools. Number of government schools and total number of

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<sup>3</sup> Kalyan Vihar Sarvodaya Vidyalaya; Binda Pur, Pocket IV, Government (Co-ed) Secondary School and Khichari Pur Village, JJ Colony Sarvodaya Vidyalaya.

<sup>4</sup> Buland Masjid, Shastri Park-Govt. Sarvodaya Co-ed Middle Vidyalaya

<sup>5</sup> Government Boys Senior Secondary School, Vasundhara Enclave; Government (Co-ed) Senior Secondary School, Ranhaua and Sarvodaya vidyalaya, Dr. Ambedkar Nagar Sector 5.

students under each district during 2010-11 were as under:

**Table 4.9: Work distribution in districts**

Sl. No.	District	Number of schools	Number of students
1	East	107	1,56,261
2	North East	116	2,28,062
3	North	58	62,305
4	North West A	102	1,38,473
5	North West B	114	1,83,354
6	West A	57	78,681
7	West B	70	1,29,279
8	South West A	44	52,037
9	South West B	79	90,250
10	South	142	2,30,342
11	New Delhi	5	4,972
12	Central	43	29,101
	<b>Total</b>	<b>937</b>	<b>13,83,117</b>

Thus, number of schools under districts varied from five to 142 whereas number of students ranged from 4972 in New Delhi district to more than 2 lakh in South and North East districts. Since the quantum of work at the district office is directly linked with the number of schools and students under their jurisdiction, the vast difference in number of schools and students under various districts indicated irrational distribution of work among 12 districts.

The Department replied (March 2012) that audit had taken the figure of students in government schools alone whereas Deputy Directors of Education in district offices had to look after various functions in respect of unaided schools as well. The reply of the Department is not supported by facts as distribution of work was not rational even after considering number of unaided schools.

#### **4.7.6 Delay in appointment of Special Educators in schools**

In terms of Delhi High Court orders (September 2009), special educators were to be appointed for differently abled children studying in government schools. Examination of records and information collected from 143 selected schools revealed that the DoE had so far failed to appoint special educators in schools even after two years. During audit of selected schools, it was observed that from the academic session 2010-11, one special educator from Universal Elementary Education Mission visited these schools twice a week to sensitize teachers and other staff towards the needs of differently abled children.

The Department stated (March 2012) that examination for appointment of Special Educators has been conducted in March 2012 and the vacancies would be filled up soon.

## **4.8 Infrastructure**

In terms of Section 8 of the RTE Act, the Government was to provide infrastructure including school building with at least one class room for every teacher and play ground. Estate Branch of the Directorate monitors construction and maintenance of schools as well as office buildings. There were about 640 school buildings in which 942 schools were functioning. A separate scheme was instituted viz. Capital Works for School Buildings with a view to provide Pucca or Semi Pucca building (SPS) as far as possible to each school. Where construction of Pucca or SPS was not feasible, porta cabins were to be constructed with all basic amenities. Sports and Physical Education branch of DoE is responsible for development of sports facilities.

### **4.8.1 Shortage of class rooms in schools**

Scrutiny of records of 143 selected schools revealed that there were shortages of class rooms in 59 schools ranging up to 24 classrooms. In order to cop up with this shortage, classes were also being held in examination rooms, labs, libraries and even in veranda and play grounds. Two school buildings (SBBM Government Sarvodaya Vidyalaya, Shankracharya Marg and Sarvodaya Vidyalaya, Sharda Niketan) have been declared dangerous by PWD but were being used for want of class rooms. Keeping dangerous buildings in use is fraught with the risk of potential injuries to children and staff of schools.

The Department replied (March 2012) that the DoE has taken possession of 77 plots of land and process of construction of pucca and semi permanent structure buildings is under process. The Department has further stated that apart from adding 1400 additional classrooms under Roopantar Project during 2008-11, 529 additional rooms have been constructed in 2010-11 and sanctions for construction 453 additional rooms have been issued in 2011-12. It was also stated that the buildings declared as dangerous by PWD is not being used now. However, the fact remains that there existed a shortage of classrooms.

### **4.8.2 Inordinately large number of students in classes (sections)**

As per aims of Sarva Shiksha Abhiyan and norms laid down by Right to Education Act 2009, number of students per class should not be more than 40 for classes from 1<sup>st</sup> to 8<sup>th</sup> standard. Examination of records at selected schools revealed that in 90 schools, the average number of students per class was more than 45 and ranged up to 95 students in Government Boys Senior Secondary School no.2, Molar Band. There were schools where classes had strengths up to 140 (Sarvodaya Bal Vidyalaya, Kailash Nagar, two sections of 8<sup>th</sup>). In Sarvodaya Bal Vidyalay, Roop Nagar, 20 sections of classes upto 8th were accommodated in 10 class rooms with two sections of same class in one room with number of students ranging from 62 to 99. As a result, instead of dual desks, students are made to sit on Durries on floor.

The Department in their reply (March 2012) stated that due to non-availability of land and large number of children in particular areas, the classes were run with excess students and efforts were being made to procure more land.

#### **4.8.3 Schools without play grounds**

Sports and games are an important aspect of education in schools as it helps in overall development of the children. Test check of records and information collected from 143 selected schools revealed that there were no playgrounds in 33 schools (**Appendix 4.2**). Lack of playgrounds in schools deprived the children of opportunities to learn, train and improve their standard in sports and games and stymies their overall development.

In their reply (March 2012), the Department provided details of sports activities undertaken in schools without offering any comment on non-availability of play grounds.

#### **4.8.4 Delay in construction of school building resulting in escalated cost**

The school at Khajoori Khas was running in a low lying temporary A.C. sheet class rooms that occupied centric land with no space left for playground. As the school got submerged in water during rains, there was a proposal to demolish the existing rooms and construct SPS class rooms. An estimate of ₹ 66.67 lakh was prepared by Public Works Department (PWD) for the construction of 25 SPS rooms at Khajoori Khas in August 2003. However, the work could not be started in time as the approval for demolishing the old structure was obtained only in November 2005. In December 2005, department was allotted another piece of land by Delhi Development Authority (DDA) and it was decided to construct school building at new site without demolishing the existing structure. A revised estimate of ₹ 89.99 lakh was prepared by PWD for construction in March 2006. Construction of the new building was completed in March 2008 at a cost of ₹ 99.91 lakh.

Although the school principal informed the Directorate that the condition of school building was very bad and not fit for housing the school as early as in November 2003, DoE took 2 years and 7 months in taking decision for construction of school building on the same plot. Resultantly, the cost of work was escalated by ₹ 23.32 lakh as compared to the original estimate. Thus, due to poor and improper planning, the department had incurred an extra expenditure of ₹ 33.34 lakh on the work which was completed with a delay of over four years as also running a school in unhygienic area.

In their reply (March 2012), the Department accepted and stated that the delay occurred in spite of their best efforts. However, the reply did not explain delays at various stages of construction of the building.

#### **4.8.5 Escalation of cost due to delay in construction of school building at ZP Block, Pitampura**

DoE was allotted a plot of land at Pitampura measuring 6000 sqm by DDA in March 1993 and payment for the same was made in December 1993. However, possession of land was taken by DoE only in September 1996 after a delay of two and half years. While taking possession, it was noticed that the area of the land was 8140 sqm instead of 6000 sqm. The site was handed over to PWD on the same day with the request to submit an estimate for the boundary wall. A proposal for construction of a pucca school building was conveyed to PWD on 10 June 1999, but due to the difference in allotted and actual area, PWD was unable to submit the preliminary estimates (PE) for the construction of pucca school building in time. Finally, PWD submitted PE of ₹ 365.81 lakh for the building in December 2002. The delay of two years was attributed to DoE for not applying for revised allotment letter from DDA immediately on noticing the difference. The estimate was placed before the Expenditure Finance Committee (EFC) only in January 2005 as the PE was not accompanied with Standing Finance Committee/EFC memo and the file was lying with Assistant Director Education (land) till August 2003. As the plinth area rates had increased since 2002, a revised estimate of ₹ 428.13 lakh was submitted to DoE in November 2005. The revised estimate was finally approved by EFC on 15 December 2005 and AA/ES for the work was accorded in March, 2006. The construction of the school building was finally completed on 30 June, 2008 and handed over to DoE in August 2009.

Thus, the inability of DoE to co-ordinate with the other departments led to delay of 16 years in construction which resulted in cost escalation of ₹ 63.22 lakh, besides depriving the students of proper infrastructure for this period.

The Department explained (March 2012) the action taken in a chronological order without giving reasons for delays.

#### **4.8.6 Delay in construction of school building at Dakshinpuri**

DDA allotted a piece of land measuring 4.03 acres to DoE in October 1988 for construction of a school building at Dakshinpuri for which DoE paid ₹ 32.23 lakh in March 1991. Due to revision of rates of land, DDA demanded in March 1991 an additional amount of ₹ 19.58 lakh including interest of ₹ 13.54 lakh which was paid in March 1993. The possession of the land was taken over by DoE in July 1993 and handed over to PWD on the same day. DoE noticed in January 1994 that areas for building and playground were not specified separately in the allotment letter due to which it had paid an excess payment of ₹ 24.85 lakh. DoE demanded this excess payment from DDA in January 1994 but it could not be ascertained from the records whether the excess payment was reimbursed or not.

In January 1998, after a delay of more than four years from the possession of land, DoE requested PWD to submit PE for pucca school building. PWD submitted PE of ₹ 382.26 lakh in January 1999 on which, Finance Department observed that it had earlier approved a PE for ₹ 307.94 lakh submitted by PWD in March 1995 for the same work. However, the earlier PE was not traceable in the office of the Deputy Director (Civil Works). The estimate of ₹ 382.26 lakh was approved by EFC in December 2000 after a delay of two years from its submission and the AA/ES was conveyed to PWD in February 2001. The PWD took four years to get the layout plan and architectural drawings approved by local bodies (February 2005) and another two years to award the contract. The work of the building was completed in July 2009 and PWD submitted a revised PE of ₹ 617.71 lakh for the same.

Thus, poor and improper monitoring of the work by the DoE and delay in approving the building plans and awarding the work resulted in delay of 19 years in construction and consequent escalation of cost by ₹ 309.77 lakh apart from depriving school facilities to the children of that area.

In their reply, the Department merely stated (March 2012) the chronology of events and no reply has been given to the specific delays noticed in audit which culminated in overall delay in construction and escalation in cost.

#### **4.8.7 Delay in construction of school building at Jahangirpuri**

Examination of records revealed that two adjacent plots (site-4 and site-5) measuring 7.46 acres together were earmarked for school in the layout plan of JJ Colony, Jahangirpuri. Two government schools were functioning in SPS in two shifts at site 4 which was allotted to DoE in February 1981. Although PWD had submitted drawings for a pucca school building at the site in May 1989, the plan could not materialize as allotment letter for the plot and NOC for land use was not traceable in DoE or PWD. DDA issued revised allotment letter for site-4 in February 1993 and for site-5 in November 2002 but in the meantime, a large chunk of the sites was encroached upon by squatters and DoE had to pay ₹ 26.63 lakh in December 2001 for removing the squatters. Finally, DoE formally took over the site on 16 May 2006 and on the same day, handed it over to Delhi State Industrial Infrastructure Development Corporation (DSIIDC) to whom the work of construction of school building was already assigned in March 2002 along with four other schools at a consolidated cost of ₹ 30.34 crore.

Initially the PE (May 2001) was for ₹ 9.47 crore for construction of school building at site 4 and 5 but in April 2003, this was revised to ₹ 5.81 crore after reducing the covered area restricting the construction to site no. 5 only. Thereafter, the PE was revised four times due to change in scope of work as well as delay. Finally, PE amounting to ₹ 13.70 crore was approved by the EFC in May 2008. The construction work of the building was not completed as of September 2011.

Thus, lack of initiative and proper planning on the part of DoE delayed the taking over of physical possession of these sites for 25 years resulting in encroachments of the site and consequent avoidable expenditure of ₹ 26.63 lakh in clearing the same. Further, due to delay in finalizing and approving building plans for the school building, construction cost of the building increased from ₹ 5.81 crore to ₹ 13.70 crore apart from denying the local children school facilities for over 30 years. Since the construction was yet to be completed, the actual escalation in cost is likely to be higher.

In their reply (March 2012), the Department stated that the work could not be completed in time as the matter remained pending between many departments. The reply does not explain how such a long period was consumed in taking over possession of land and finalizing building plans.

#### **4.8.8 Delay in provision of fire safety measures in school buildings**

There are 942 schools under DoE functioning from about 640 school buildings. Out of these, 445 buildings are maintained by PWD and remaining by DSIIDC. Consequent upon a fire tragedy in Tamil Nadu in 2004, DoE issued fresh instructions to all DDEs to take necessary precaution to avoid such unfortunate incidents. The Chief Fire Officer, Delhi was also requested to help schools in doing mock fire drills. Comprehensive guidelines were framed in consultation with CFO, approved by the LG and issued in January 2005. These guidelines envisaged various measures to be taken and firefighting equipments to be provided in single, double and multistory school buildings. All these works were to be completed within maximum of 4 months except fire retardant paints on school furniture for which 3 years time was prescribed. Failure to comply with these instructions was to attract actions against defaulting schools by DoE.

When PWD started submitting school wise estimates for the works, DoE noticed that these differed widely in items as well as amounts. Therefore, in a meeting chaired by the Chief Secretary, GNCTD on 8 February 2007 it was decided that PWD and DSIIDC should move proposals for the approval of EFC. DSIIDC submitted in March 2007 a proposal for ₹ 4.95 crore for electrical works in 141 schools. This was not processed and DSIIDC was asked to bring EFC memo for both civil and electrical works.

PWD submitted EFC memo with PE of ₹ 70.48 crore for 445 schools in eight districts. The proposal was cleared by EFC on 29 June 2007. The completion time as per EFC memo was 18 months from the date of AA & ES for ₹ 70.48 crore which was issued on 10 August 2007. As per the sanction, monthly progress report was to be submitted to the Secretary, Education. However, as per the records available, there was no progress report except that tenders for civil works amounting to ₹ 9.92 crore were invited four times between May 2008 and September 2008 but without any response from contractors. Chief



Engineer, Maintenance Zone M-1 intimated in May 2009 that the issue was discussed with contractors who showed their unwillingness as work was to be carried out in about 250 buildings in scattered locations with small quantities of each item in every school which was a tedious job. Keeping this in view, the work was spilt in five parts and fresh tenders were received for two parts while others were in process (May 2009). After that, DoE had been reminding PWD for submitting status reports, but to no avail.

Further, as part of these measures, Diesel Generator Sets (DG sets) were also to be installed in 165 schools costing ₹ 3.5 lakh each. Scrutiny of records and information collected from 143 selected schools revealed that 27 schools were provided with DG sets which were lying uninstalled in all these schools.

Thus, the work of providing fire safety measures of paramount importance needing top priority could not be completed in over six years and children were forced to study in buildings that were not fully equipped with fire safety measures. Further, DG sets worth ₹ 94.5 lakh which were to be installed as part of fire safety measures were lying uninstalled in 27 schools. The reason for lethargic implementation of project is evidently ill conceived planning at preliminary stage itself. The monitoring mechanism to ensure proper implementation of project was also not in place.

The Department attributed (March 2012) the delay to lack of response from agencies to notice inviting tenders and pre-occupation of PWD in Commonwealth Games. As regards non-installation of DG sets, it was stated that DG sets could be functional only after completion of the electrical work. However, the reply does not say anything about the action taken by the Department to complete the project.

#### **4.8.9 Delay in construction of five Pucca schools buildings**

Delhi Government decided (2001) that some capital works should be executed by DSIDC also as PWD was not able to complete the construction of buildings for which sanctions were issued in time and delay in completion would result in escalation of the cost. Accordingly, DSIDC submitted PE of ₹ 30.38 crore in August 2001 for construction of five school buildings at different sites. The Administrative Approval and Expenditure Sanction for ₹ 30.34 crore was conveyed in November 2001 with the condition that the funds would be released in three installments i.e. 25 per cent in 2000-01, 50 per cent in 2001-02 and in 2002-03. All the three installments were paid by March 2007 after adjusting interest of ₹ 55.81 lakh on unspent balance of first installment lying with DSIDC. Besides, additional funds amounting to ₹ 3.28 crore and ₹ 3.48 crore were also released in August 2009 and February 2010 respectively. Irregularities noticed in execution of these projects are enumerated below:

**4.8.9.1 Non-recovery of interest on unspent amount**

As per schedule, the work was to be completed up to 5 October 2003 but the construction work of only four schools was completed and work of Jahangirpuri School was not started as of March 2009. The details of release of funds, expenditure incurred and amount of unspent balance are as under:

**Table 4.10: Status of work****(₹ in crore)**

Sl. No.	Name of School	Sanctioned amount	Fund released	Expenditure incurred		Status of the work
				Up to 4/2004	Upto 3/09	
1	Jahangirpuri	9.48	(i) Ist instt- ₹ 7.59 Crore in 3/02 (ii) IInd instt.- ₹ 15.17 crore in 03/2005. (iii) Last instt.- ₹ 7.59 crore in 3/2007	Nil	Nil	Not started
2	Dwarka Sec-22	6.04		1.81 (30 % work completed)	5.48	Completed
3	Rohini Sec-20	6.20		1.55 (25 % work completed)	5.38	Completed
4	Narela	5.35		Nil	8.99	Completed
5	Gazipur	3.27		Nil	7.47	completed
<b>Total</b>		<b>30.34</b>	<b>30.34</b>	<b>3.36</b>	<b>27.32</b>	<b>-</b>

As can be seen from the above, out of ₹ 7.59 crore released in March 2002, expenditure of only ₹ 3.36 crore was incurred till March 2004 indicating that the differential amount of ₹ 4.23 crore was lying with DSIIIDC for 23 months. Similarly, by March 2007, the entire sanctioned amount of ₹ 30.34 crore was released to DSIIIDC whereas the total expenditure incurred till March 2009 was only ₹ 27.33 crore resulting in retention of unspent amount of ₹ 3.36 crore for 24 months. The Planning Department of GNCTD had proposed to the DoE to recover interest on unspent balance @ 10 per cent per annum. Interest on unspent balances with DSIDC works out to ₹ 79.37 lakh which had neither been recovered nor adjusted.

**4.8.9.2 Excess payment of departmental charges**

In the 3<sup>rd</sup> meeting of EFC for the year 2008-09 held on 16 May 2008, the revised cost of construction for all the five school buildings was approved as ₹ 41.03 crore. The departmental charges was to be paid @ 5 per cent on the total project cost instead of @ 7 per cent and actual accrued interest was also to be charged on the unspent balance. However, it was observed that the department did not rework the amount payable to DSIDC based on the revised departmental charges. Change in departmental charges entailed a recovery of ₹ 27.27 lakh from DSIDC which had not been effected by the DoE.

**4.8.9.3 Unjustified delay and cost overrun**

EFC approved the project cost of ₹ 30.34 crore for the construction of these five schools in October 2001 with the condition that no escalation in the cost would be allowed and work to be completed by 05 October 2003.

The construction work of three schools buildings namely Narela, Gazipur and Jahangirpuri was not started till February 2004 in spite of releasing 25 per cent funds of the total cost of the projects in March 2002. The project was not completed till May 2011 even after escalation of ₹ 10.69 crore in project cost. Thus, the very purpose of engaging DSIDC, i.e., timely completion of construction of these school buildings, stands defeated. Besides, the decision to award the work to DSIDC instead of PWD also resulted in extra expenditure of ₹ 1.92 crore as departmental charges.

On being pointed out, the Department stated (March 2012) that the delay in construction was due to delay in approval of building plan from local bodies. It further stated that excess departmental charges amounting to ₹ 49.42 lakh and interest on unspent balance amounting to ₹ 6.05 lakh has been adjusted and realized from DSIDC. However, the reply contains neither the efforts taken by the Department for timely completion of these projects nor the status of adjustment of the remaining amount.

**4.8.10 Unfruitful expenditure on construction of Vikaspuri Sports Complex**

Two plots measuring 7600 square meters and 2 acres at Vikaspuri (near Nightingale Society) were allotted to DoE in April 2000 and December 2001 respectively for construction of a middle school. The possession of second plot was handed over by DDA in September 2006 and it was also decided in the meeting of Minister of Education that a mini sports complex would be constructed on these plots. In November 2006, PWD was requested to submit PE for construction of various SPS, multipurpose hall etc. PWD submitted two PEs amounting to ₹ 99.32 lakh (for construction of 16 SPS rooms for sports field) and ₹ 73.77 lakh (for development of ground, construction of podium, Basket Ball, Volley Ball Court and Toilet block) in July 2008 and August 2008 respectively taking 19 months for the same. Administrative approval and expenditure sanction was conveyed by the department in October 2008. The construction work of stadium was completed in May 2011, however, it could not be put to use as of December 2011 due to non-completion of electric work.



Audit observed that the land initially allotted for middle school was utilized for construction of sports complex. Also, permission for change in land use from DDA was not available on record. The work which was to be completed within six months from July 2008 was completed only in May 2011 after a delay of two years leaving electrical work still incomplete. Thus, non-completion of electrical work rendered the expenditure of ₹ 173.09 lakh largely unfruitful.

The Department in their reply (March 2012) stated that the issue of non-completion of electrical work was discussed several times with PWD authorities and reminder was last issued on 20 January 2012. However, the reply did not indicate whether any progress had been achieved in the work.



#### **4.8.11 Non-completion/sub-standard work in the construction of gymnasium hall**

Administrative approval and expenditure sanction of ₹ 41.85 lakh was conveyed to PWD for the construction of a Gymnasium Hall at Bholanath Nagar No.2 School in February 2003. However, as of February 2008, only the work up to roof level/truss was completed and finishing work was yet to be completed with total cost escalating from 41.85 lakh to ₹ 65.50 lakh. In May and September 2010, Principal of the school intimated DoE that the constructed Hall had a lot of deficiencies and the premises looked very ugly, dirty and clumsy.

Thus, after issuing AA&ES in February 2003, the DoE did not pursue the matter with PWD regularly as a result of which the work was incomplete as of September 2010 and in the meantime, the cost of the work escalated by ₹ 23.65 lakh.

In response to the audit observation, the Department stated (March 2012) that it has requested PWD a number of times for completing the work in a time bound manner and the Principal of the schools was also asked to monitor the progress of the work as well as quality of work.

#### **4.8.12 Inadequate monitoring and control over the progress of capital expenditure-construction and development of Sports Complexes**

Sports Branch of DoE issues expenditure sanctions for capital works for the scheme 'construction and development of sports stadium'. During the years from 2008-09 to 2010-11, the DoE issued expenditure sanctions amounting to ₹ 86.70 crore and ₹ 7.23 crore for creation of sports facilities to PWD and DSIIDC respectively.

From the records, it was observed that no financial and physical progress report was submitted by the PWD and DSIIDC in respect of capital works sanctioned by the Branch. Neither, utilisation certificates for the funds released were received from DSIDC. In the absence of any physical or financial report, the department was not in a position to ensure that the works were progressing satisfactorily and the funds utilized for the purpose for which they were released. This clearly indicated to the inadequacies in monitoring and control over the progress of capital works.

In their reply (March 2012), the Department enclosed the physical progress of all the works during the period 2008-11. However, the reply did not say anything regarding action taken by the Department to obtain progress reports, utilisation certificates etc. regularly from PWD and DSIIDC and streamline the monitoring system.

## **4.9 Regulation of education in private recognized schools**

### **4.9.1 Non-adherence of provisions of Delhi School Education Act and Rules 1973**

Section 3 of the Delhi School Education Act (Act) empowers the DoE to regulate education in all the schools in Delhi in accordance with the provisions of the Act and Delhi School Education Rules. There were 1164 to 1193 private schools under the jurisdiction of the Directorate of Education during the period 2008-09 to 2010-11. The schools are required to submit annual returns to the DoE, which provide information about the activities of the schools for assessment of the level of compliance of various rules and direction by the schools. The Comptroller and Auditor General of India conducted a test audit of 25 private recognized schools in the year 2009-10. The Audit Report captioned “Regulation of unaided recognized Private Schools in Delhi for the year ended March 2010” highlighted deficiencies in regulation and monitoring of education in Delhi by the DoE such as non-compliance of provisions of the Act and Rules, non-submission of fee statements by schools in time, non-submission of annual returns by schools, non-examination of accounts and other records by audit, sub-optimal inspection of schools by the DoE and not admitting students from Economically Weaker Sections (EWS) of the society to the required extent. Scrutiny of records at district offices, however, revealed that while the position relating to admission of EWS students had improved, the DoE had not taken adequate corrective measures to rectify other deficiencies which still persisted.

### **4.9.2 Non-submission of schedule of fee in time**

Section 17 of the Act provides that the Manager of every school should, prior to the start of each academic session, file with the DoE a full statement of fee to be levied during that academic session. DoE had further directed in February 2009 that any requirement for a fee hike by the school should be presented before the PTA along with complete justification.

Audit observed that private schools were not regular in submitting statement of fee in any district. Also, there was no mechanism in place with the department/district offices to watch submission of returns by schools. There was no scrutiny of returns to see whether the fee hike was within the limits prescribed and justified. They were simply kept in folders, sometimes even without any indication of their date of receipt.

The Department stated (March 2012) that the observation had been noted and that submission of fee schedule by schools would be monitored properly in future.

### 4.9.3 Non-submission of annual returns by private schools

In terms of Rule 180 of the DSE Rules, every unaided recognized private school is required to submit to DoE by 31<sup>st</sup> July of every year, budget estimates of receipts and payments of ensuing year, final accounts of the previous year duly audited by Chartered Accountants, enrolment of students as on 30<sup>th</sup> April, pattern of concessions/scholarships, staff statement, schedule of fee/fines/funds and statement showing the dates and disbursement of salaries to staff. In April 2004, DoE had also directed all districts to ensure timely submission of the requisite documents by the schools and to properly scrutinize the returns and bring the deficiencies, if any, to the notice of the Deputy Director of Education (Act) immediately.

Audit of annual returns of seven districts revealed that on an average, 40 per cent of the total private schools were not adhering to these provisions. Moreover, in most cases, the returns submitted by the schools did not bear any diary number and date of their receipt in the absence of which audit could not ascertain whether the returns were received in time. The zone-wise details of annual returns submitted by private schools are given in **Appendix 4.3**.

On being pointed out, the Department replied (March 2012) that submission of annual returns by schools would be monitored properly at the headquarter level in future.

### 4.9.4 Inadequate/ absence of scrutiny of returns submitted by schools

The returns submitted by private recognized schools were not being scrutinized by the Department so as to ascertain whether various provisions of the Act and Rules and instructions issued by the Directorate were being adhered to by these schools. Test check of annual accounts submitted by schools revealed following violation of provisions/instructions issued by the Directorate:

#### 4.9.4.1 Irregular transfer of funds out of school account

Rules 176 and 177 of DSE Rules prescribe that income derived from collections for specific purposes should be spent only for those purposes. DoE had also issued (February and December 1999) directions prohibiting transfer of funds from the recognized unaided private schools to any society or trust or other institutions. However, Audit noticed that Red Roses Public School, Saket (South District) had transferred an amount of ₹ 4.02 crore to a Society during the year 2010-11. Similarly, Kulachi Hansraj Public school (District North West B) paid ₹ 1.76 crore in 2009-10 as assistance and grant to MUK in violation of provisions.

#### 4.9.4.2 Non implementation of recommendations of Sixth Pay Commission-

Three schools (Guru Nanak Public School, Punjabi Bagh, Sh. Guru Hari Krishan Model School, Tagore Garden, and Maharishi Dayanand Public

School, Raja Garden) were not paying salary to the staff as recommended by the sixth Pay Commission. Since all the schools were required to pay salaries to staff in accordance with the recommendations of the sixth pay commission, payment of less salary by the above schools was irregular.

#### **4.9.4.3 Excess collection of development fee by private schools.**

As per DoE orders, development fee, if required to be charged by private schools, must be treated as capital receipt and collected only if the school is maintaining a depreciation reserve fund equivalent to the depreciation charged in the revenue accounts. Examination of records at various district offices revealed that 79 schools were charging development fee and treating the same as revenue receipts without maintaining depreciation reserve fund. It was also noticed that three schools (SAM International, Dawarka, Guru Harkishan and Ch. Jaswant Lal) were charging development fee at 15 *per cent* or more of tuition fee which was in excess of the prescribed limit of 10 *per cent* but no action was taken by the DoE against these schools.

The basic lapse on the part of the Department which allowed these schools to get away with such violations of instructions was the absence of any scrutiny of returns submitted by schools.

The Department in their reply (March 2012) stated that returns were regularly scrutinized and appropriate action was taken against the school concerned if any deficiency was observed. However, the reply is inconsistent with its earlier reply given to Lok Sabha Un-starred question no. 3503 in August 2011 wherein it was stated that no returns were audited by the concerned Deputy Director of Education due to non-availability of specialized officer/auditor in the Department.

#### **4.9.5 Non-implementation of New Pension Scheme in aided schools**

Government of India introduced a New Pension Scheme with effect from 1 January 2004 which was applicable to all new entrants to Central/State Government service, except Armed Forces.

In terms of Directorate of Education circular dated 25 June 2007, provisions of the scheme are also applicable to all employees of recognized aided schools. For this purpose, district offices were instructed to withhold employee share and management share out of the quarterly grant of the school and deposit the same with the concerned PAO.

However, district offices did not recover employee contribution and the management share in respect of staff who joined aided schools after 1 January 2004 and deposit the same with the PAO. On being pointed out, the Department replied (November 2011) that the matter had been referred to the Principal Secretary, Finance, in December 2010 for seeking directions for implementation of the scheme in aided schools but its decision was awaited.



Thus, even after lapse of more than six years, the DoE could not finalise the procedure for implementation of new pension scheme for the staff of government aided schools.

In their reply (March 2012), the Department stated that the new scheme could not be implemented due to reservations expressed by PAOs and that clarification had been sought from Finance Department in this matter.

#### **4.9.6 Non-maintenance of records relating to complaints**

Test check of records revealed that complaint registers were maintained neither by the district offices/zones nor by the headquarters office. Complaints regarding fee hike, taking donation, underpayment of salary and personal complaints were regularly received in the district office. However, no mechanism for monitoring their redressal was in place. Consolidated report in respect of complaints and its redressal were also not being submitted to the higher authorities.

In their reply (March 2012), the Department stated that district authorities were being directed to maintain records of complaints received by them.

#### **4.10 Non-conducting of physical verification of stores**

Rule 192 (2) of GFRs provides that physical verification of all fixed assets as well as consumable goods should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Test check of stock registers of DoE (Sports Branch as well as Physical Education Branch) revealed that the physical verification of fixed assets and consumable items has not been carried out during the years from 2008-09 to 2010-11. In the absence of physical verification of the stock, audit could not verify the authenticity of the stock registers.

The Department replied (March 2012) that a committee had been constituted to undertake physical verification of stores of sports branch.

#### **4.11 Internal control mechanism**

##### **4.11.1 Statutory audit**

As of June 2011, 43 Inspection Reports containing 138 audit observations were pending for settlement in respect of various DDOs under the DoE as per

details given in the **Table 4.11** below:

**Table 4.11: Position of outstanding Inspection Reports**

Sl. No.	DDO	Number of outstanding Inspection Reports	Number of outstanding observations
1	Directorate	8	35
2	Dy. Directors' offices	28	81
3	Schools	7	22
	<b>Total</b>	<b>43</b>	<b>138</b>

These Inspection Reports pertain to the period from 1999-01 to 2009-10. In September 2011, Chief Secretary, Government of NCT of Delhi was apprised of the position and a response is awaited.

The Department in their reply (March 2012) stated that action was being taken to settle audit observations.

#### **4.11.2 Internal audit by Directorate of Audit, GNCTD**

Although audit of the Directorate of Education and District offices are regularly audited by teams from Directorate of Audit, audit of schools was rarely taken up by them. Audit found that internal audits of only eleven schools were conducted for the period from 2008-09 to 2010-11. Therefore, contribution of internal audit towards internal control was meager, especially in view of the fact that schools constitute 942 DDOs as against only 26 other DDOs.

The Department in their reply (March 2012) merely has stated that audit is done by Directorate of Audit, GNCT of Delhi.

#### **4.11.3 Audit by Internal Audit Wing of DoE**

The Internal Audit Wing is entrusted with the work of internal audit of the schools and settlement of audit paras pertaining to statutory and other audits. However, the Wing does not carry out any audit but merely coordinate compliance to internal and external audit observations. The Wing should have taken a more active role to supplement the effectiveness of internal audit by GNCTD teams, particularly of schools, by conducting audit and issuing instructions on common audit observations across different schools to ensure corrective action by them.

The Department's reply (March 2012) to the above audit observation was that the Internal Audit Wing was never entrusted with the work of auditing of various schools. The reply is not in consonance with the details of distribution of work furnished by the Department at the time of audit.

#### 4.11.4 Inspection of schools by teams deputed by the DoE

In terms of Section 24 of Delhi School Education Act, every recognized school is to be inspected at least once in each financial year and directions are to be issued to the Manager to rectify any defect or deficiency found in the working of the school. Year wise details of number of private schools, number of inspections planned, inspections carried out and short fall are given below:

**Table 4.12: Details of inspections**

Sl. No.	Year	Total number of schools	Number of schools planned to be inspected	Number of schools actually inspected	Shortfall
1	2008-09	1164	80 (6.87 per cent)	21	1143
2	2009-10	1173	55 (4.69 per cent)	28	1146
3	2010-11	1195	99 (8.28 per cent)	16	1179

It would be seen from the table that DoE did not even plan for inspecting every school once in a year as it had only planned inspections of less than 10 per cent of schools. Not only this, it failed to achieve even this target and could cover only about two per cent of schools. Apart from this, inspection of 216 government aided schools under the jurisdiction of the DoE was neither planned nor carried out.

As far as inspection of government schools is concerned, the frequency of inspections was very low. Audit noticed that out of 143 selected schools, only 52, 60, and 53 schools were inspected by teams from the Directorate during 2008-09, 2009-10 and 2010-11 respectively.

In their reply (March 2012), the Department stated that teams from headquarters could not inspect schools after 2008-09 and the Directorate intended to inspect schools in the current financial year.

#### 4.11.5 Inspection of schools by Deputy Director/Education Officer

Deputy Directors (Education) and/or Education Officers of zones were required to inspect government schools under their jurisdiction regularly as part of their responsibilities. Audit examination of records revealed that although inspection of schools was carried out by the DD and EOs, it was not carried out in a planned manner. Complete records, i.e. total number of inspections carried out, details of irregularities noticed and action taken

thereon by the Head of Schools were not being maintained at district office/zones. In the absence of such records audit could not verify whether all the schools were covered at least once in a year and remedial action taken in respect of irregularities noticed during inspections.

Further, information collected from schools revealed that out of 143 selected schools, 13 schools in 2008-09, 17 in 2009-10 and 19 in 2010-11 were not inspected even once by the DD/EO concerned. One of the reasons for schools being left out of inspection is that Districts/Zones offices did not maintain proper records of inspections.

In reply, the Department stated (March 2012) that number of inspections conducted in respect of government schools was 662, 585 and 644 respectively. Apart from this, ten government aided schools were also inspected in 2011. However, the reply was silent about the issue of non-maintenance of records relating to inspections by district offices.

**4.11.6 Irregular payment of transport allowance amounting to ₹ 15.78 lakh**

DoE had hired 47 vehicles for headquarters and district offices during 2009-11. As per the sanction order issued by the Finance Department, no transport allowance (TA) was admissible to the officers who used the hired vehicles. Further, officers provided with government vehicles were also not entitled to TA. Scrutiny of pay bill registers and information furnished by the Caretaking Branch and districts offices revealed that TA was paid to officers who were provided with government or hired vehicles as tabulated below:

**Table 4.13: Inadmissible transport allowance paid**

Sl. No.	Name of district	No of officials	Amount (₹)
1	Directorate	3	1,10,496
2	West A	7	3,72,889
3	North West B	5	2,52,926
4	North West A	4	1,10,658
5	South West B	2	1,01,568
6	West B	1	31,872
7	South West A	5	2,47,520
8	East	8	3,49,594
<b>Total</b>		<b>31</b>	<b>15,77,593</b>

Payment of TA of ₹ 15.78 lakh made to officers provided with vehicles was in contravention to government orders and indicated weak internal control.

The Department replied (March 2012) that recoveries were being made from the officers concerned.

## 4.12 Conclusion

Budget estimates projected by the DoE were not realistic as these were based on past trends necessitating large scale reappropriation of funds at a later stage. This was in spite of having a web based MIS in place. There was lack of internal oversight in implementation of plan schemes. Free text books and uniform subsidy were not provided to the students in the beginning of the academic year. VKS scheme was not being implemented in its true spirit by schools. There was shortage of staff in every cadre. Although the RTE Act specifies that pupil teacher ratio in schools should not exceed 40, this varied from 10 to 276 in government schools. Also, 106 schools were upgraded without providing any additional staff. There was shortage of classrooms as well as lack of play grounds in schools. Infrastructure projects like construction of school buildings and provision of fire safety measures were also delayed thereby delaying provision of adequate infrastructure in schools. The DoE also did not carry out annual inspection of schools, especially aided and unaided schools, as required under the DSE Act. Even, annual returns submitted by unaided schools were not scrutinized so as to ensure adherence to the provisions of DSE Act and instructions issued by the DoE.

### **Recommendations**

- *Budget projections should be made on actual requirement basis so that the legislature is given the correct picture of estimates.*
- *The Department should make better use of its extensive web based Management Information System for collection and maintenance of accurate and reliable data relating to financial and other matters.*
- *The Department should streamline implementation of various plan schemes so that benefits like uniform subsidy and free text books are delivered to students in time and schemes like VKS are implemented in its true spirit.*
- *The Department should take immediate steps for recruitment of staff, especially teaching staff so as to achieve the pupil teacher ratio prescribed under RTE Act.*
- *The Department should review the functioning of its branches with regard to timely approval and execution of projects to ensure provision of adequate number of classrooms and playgrounds in schools.*
- *The Department should exercise their duties of regulating unaided schools as envisaged by the DSE Act and Rules.*
- *Internal control mechanism in the Department should be strengthened. Inspection branch also needs to be strengthened to fulfill responsibilities enjoined upon it by the DSE Act and Rules.*