

CHAPTER-8

**EDUCATION
SECTOR**

This chapter contains findings relating to implementation of projects under the education sector, through OMBADC funds. Audit examination revealed instances of delays/ non-submission of Detailed Project Reports; non-inclusion of schools lacking basic infrastructure; non-reserving of funds for the academic enrichment programme; irregularities in the submission of Utilization Certificate; procurement of smart class equipment without tender; inadequate implementation of Smart Class projects; delays in the implementation of solar projects and infrastructure projects in the Odisha Adarsha Vidyalayas; inadequate implementation in regard to smart classrooms; and lack of monitoring of education sector projects.

8.1 Introduction

In the 9th BoD meeting of the OMBADC, it was decided (January 2018) that, to enhance educational facilities in elementary and secondary schools, in the mining affected areas of eight districts¹¹⁸, provisions for modern teaching facilities; laboratories; playgrounds; libraries; water supply and sanitation; and infrastructure support to Odisha Adarsha Vidyalayas (OAVs), would be made. An amount of ₹1,159.88 crore was allotted to the Project Implementing Authorities, by OMBADC, during 2018-22, for this purpose. Further, in the 21st BoD meeting (June 2021), it was decided to take up infrastructure development and improvement of soft skills in 260 secondary schools (Phase-I), under vision 5T¹¹⁹ initiatives, for which ₹156 crore was allotted to the project implementing authorities of seven districts¹²⁰. In the 22nd BoD meeting (September 2022), another 886 schools were included under 5T (Phase-II), for which an additional amount of ₹531.60 crore was allotted.

The Odisha School Education Programme Authority (OSEPA), Bhubaneswar, was the project implementing authority for elementary and secondary schools. The Odisha Adarsha Vidyalaya Sangathan (OAVS), Bhubaneswar, was the implementing authority for the OAVs. Similarly, the District Education Officer (DEO)-cum-District Project Coordinator (DPC) was the controlling authority at the district level and the Block Development Officer (BDO) was the implementing authority at the Block Level.

¹¹⁸ Angul, Dhenkanal, Jajpur, Jharsuguda, Keonjhar, Koraput, Mayurbhanj and Sundargarh

¹¹⁹ Vision 5T is an action plan for governance, introduced by GoO, which means Teamwork, Technology, Transparency, Transformation and Timeline

¹²⁰ Angul, Deogarh, Dhenkanal, Jajpur, Jharsuguda, Mayurbhanj and Sundargarh

Audit test-checked records of two sampled blocks, under two districts¹²¹. Audit also conducted Joint Physical Inspection (JPI) at 12 schools, to examine the planning and execution of school infrastructure projects.

8.2 Planning

8.2.1 Delay/ non-submission of Detailed Project Reports

(a) Elementary and Secondary Schools

Scrutiny of records of OSEPA revealed that State Project Director (SPD), OSEPA, and OAVS, had submitted (December 2018) a proposal of ₹1,652.20 crore, for upgradation of school infrastructure and enhancement of quality education, in primary schools, secondary schools and OAVs, in 40 blocks of the Jajpur, Keonjhar, Mayurbhanj and Sundargarh districts. OMBADC had approved the proposal (December 2018) and sanctioned (January 2019) funds, as shown in **Table 8.1**.

Table 8.1: Funds sanctioned to districts for upgradation of school infrastructure

(₹ in crore)

Sl. No.	District	No. of blocks	Amount
1	Jajpur	2	88.96
2	Keonjhar	13	641.25
3	Mayurbhanj	8	270.06
4	Sundargarh	17	651.93
Total		40	1,652.20

(Source: Records of OSEPA)

Out of the total sanctioned amount, ₹925.15 crore was for projects in elementary and secondary schools and ₹727.05 crore was for projects in OAVs.

In the review meeting (April 2019) for the works sanctioned by OMBADC, it was decided that OSEPA and OAVS would submit the Detailed Project Reports (DPRs), to OMBADC, for: (i) infrastructure projects in the Elementary and Secondary Schools and Odisha Adarsha Vidyalayas, between the 4th week of April 2019 to the 2nd week of May 2019 and for (ii) smart classrooms, after finalization of rates of the required items, through tenders.

However, it was noticed that SPD, OSEPA, had submitted the DPRs, with delays ranging from three to 37 months, from the stipulated date of submission and had not submitted any DPR for the Information and Communications Technology (ICT) lab, as detailed in **Appendix X**. Further, for smart classes, against the proposal of covering 1,867 elementary schools and 512 secondary schools, DPRs had been prepared and submitted for 667 elementary schools and 318 secondary schools. DPR for the remaining 800 elementary schools and 194 secondary schools had not been submitted, till the date of Audit (November 2022).

In reply, the CEO OMBADC, stated (June 2023) that the delay in submission of DPRs was due to adoption of an elaborate process, involving baseline survey, assessment of actual requirement, preparation of detailed estimates right from the

¹²¹ Sukinda block under the Jajpur district and Pallahara block under the Angul district

bottom at the school level and engagement in the restoration process, due to cyclone *Fani*, in May 2019. In regard to the DPR for ICT labs, it was stated that the DPR would be furnished to OMBADC after finalization of rates. The reply was not acceptable, as the timelines for submission of DPRs had been fixed by the S&ME Department itself, after due consideration of relevant factors and the reasons given by OMBADC, in its reply, did not constitute unforeseen factors (except for cyclone *Fani*, which had occurred in May 2019).

(b) High School transformation programme under Vision 5T Initiative

The objective of the High School Transformation Programme, under the Government of Odisha's Vision 5T initiative, was to encourage the involvement of elected local bodies, School Management Committee (SMC) and alumni, for infrastructural transformation in schools and reshape the school processes, thereby making schools happier learning places. Apart from infrastructure, the other focus of the project was to enhance teachers' skills, instil self confidence among students and build project ownership among the teaching community, alumni, and local communities.

Scrutiny of records of the OSEPA revealed that, for transformation of 1,146 high schools (in two phases 260 + 886), under the 5T initiative, a sum of ₹687.60 crore (₹156 crore + ₹531.60), at the rate of ₹60 lakh per school, had been approved (June/ September 2021) by OMBADC and released (August 2021 and October 2021) by OSEPA, to seven districts¹²².

As per directions (15 July 2021) of the SPD, OSEPA, Collectors were required to submit DPRs for Phase-I by 22 July 2021, with the timeline for completion of the projects being 14 November 2021. For Phase-II projects, neither had specific directions been issued in regard to the timelines for submission of DPRs, nor had they been issued in regard to completion of projects. However, the Collectors of all the seven districts had submitted the DPRs, in respect of 283 schools (Phase-I) (later reduced to 260), amounting to ₹169.80 crore, in July 2021, and, in respect of 886 schools (Phase-II), during September 2021 to April 2022.

In reply, the CEO, OMBADC, stated (June 2023) that no separate timeline had been prescribed for High School Transformation Programme Phase-II, as it was an extension of Phase-I, due to which, the timelines for Phase-I, were applicable to Phase-II as well. Regarding component-wise submission of DPRs, the Department replied that the same had been submitted to OMBADC. The reply is not acceptable, as, in the absence of any timelines for Phase-II, the DPRs for Phase-II had been submitted in September 2021, while the timeline for completion of Phase-I was November 2021. Further, due to non-fixation of a timeline for completion of the projects, 55 projects, out of 886 projects under Phase-II, had remained incomplete, as of October 2022.

¹²² *Angul, Dhenkanal, Deogarh, Jajpur, Jharsuguda, Mayurbhanj and Sundargarh. Deogarh being the backward and adjacent district to the mining districts of Angul and Keonjhar, hence included. As per BoD, OMBADC decision, Keonjhar was not covered under Vision 5T initiative.*

(c) Odisha Adarsha Vidyalayas

As per the decisions taken in the review meeting (April 2019) of School and Mass Education (S&ME) Department, the DPRs were to be submitted between the fourth week of April 2019, to the second week of May 2019.

Scrutiny of records at OAVS revealed that the SPD, OAVS, had submitted DPRs with a delay of 24 months. Further, the SPD had not submitted DPRs for projects amounting to ₹194.23 crore, against the approved project proposals of ₹727.05 crore, till the date of Audit (November 2022), as detailed in *Appendix XI*.

In reply, the CEO, OMBADC, stated (June 2023) that the delay in submission of DPRs was due to non-availability of suitable land for OAVs, owing to land disputes; non-completion of infrastructure and ancillary works; enforcement of the election code of conduct; COVID-19; and cyclone Fani. The reply was not tenable, as these factors could have a temporary adverse effect on the execution but did not have any bearing on the preparation and submission of DPRs.

8.2.2 Non-inclusion of schools lacking basic infrastructure

Scrutiny of the records of the DPC, Jajpur, revealed that OSEPA had asked (June 2020) DPC, Jajpur, to carry out a thorough verification and make an assessment of the infrastructure gap, in regard to elementary and secondary schools, and to submit a proposal in this regard, for approval by OMBADC, by July 2020. Accordingly, the DPC, Jajpur, submitted (November 2020) a detailed project list of 78 elementary and 20 secondary schools. It was, however, observed that 31 elementary and secondary schools had not been included in the list, despite these schools lacking the basic minimum facilities of toilets, drinking water and electricity. The deficiencies in schools were intimated to the DPC, by the Block Education Officers, as detailed in *Appendix XII*. Non-inclusion of these schools indicated shortcomings in the planning process, as schools with no basic infrastructure had been left out of the selection process, depriving the children studying in these schools of basic amenities.

In reply, the CEO, OMBADC, stated (June 2023) that basic facilities, in these 31 elementary/ secondary schools, had already been provided under Samagra Siksha and District Mineral Foundation funds. However, no documents and information, were provided in this regard.

8.2.3 Non-reserving of funds for the academic enrichment programme under Vision 5T initiative

As per guidelines issued (July 2021) by the OSEPA, to seven OMBADC funded districts, for the development of school infrastructure, quality education and soft

skills in secondary schools, 15-20 *per cent* of the funds of each school, were to be reserved by the district authorities, for the academic enrichment programme¹²³.

Scrutiny of the records of DPC, Angul, revealed that the total amount of ₹15.60 crore, allotted by OMBADC, at the rate of ₹60 lakh per school, for 26 schools, had been released (September to December 2021) to the BDO, Pallahara, for infrastructure development work and no funds for academic enrichment had been reserved by the district authority. Thus, the academic enrichment programme could not be conducted in the schools located in Pallaharablock.

In reply, the CEO, OMBADC, stated (June 2023) that as most of the Secondary school buildings in Pallahara Block were in a dilapidated condition, the entire funds were released for completion of required infrastructure. However, the fact remained that the objective of promoting quality education, out of OMBADC funds, had been ignored, while spending the entire funds for infrastructural development work, in violation of guidelines issued by the OSEPA.

8.3 Financial Management

8.3.1 Irregularities in the submission of Utilisation Certificates

As per Para 2(vii) of the Guidelines of OMBADC, Utilization Certificates (UCs), accompanied with Statements of Expenditure, submitted by the executing agencies, in the prescribed format, are to be furnished, at the end of each financial year, by the concerned Administrative Departments, to OMBADC, after certifying that the conditions, on which the funds had been sanctioned, have been fulfilled. OMBADC had prescribed formats for the UCs and Statement of Expenditure.

Scrutiny of records in the OAVS revealed that an amount of ₹234.37 crore, had been released by OAVS, to the executing agencies, for infrastructure development. However, OAVS had submitted UCs amounting to ₹125.52 crore (53.56 *per cent*) only, to OMBADC, as of October 2022, while the UCs for remaining funds could not be furnished, due to non-completion of the infrastructure works. Further, the executing agencies had not furnished their Statements of Expenditure in the prescribed format. Owing to non-submission of UCs and submission of UCs which were not in the prescribed formats, OMBADC could not ascertain the physical progress against the physical targets.

Accepting the audit observation, the CEO, OMBADC, stated (July 2023) that: (i) submission of UCs was under process and (ii) the concerned Executing Agencies had been advised to furnish the UCs, along with the Statements of Expenditure, as per the prescribed format of OMBADC.

¹²³ As per the guidelines issued by the OSEPA, 'academic enrichment' refers to: (i) Continuous professional development programme for all teachers (ii) professional learning platform for teachers (iii) Board excellence programme including monitoring and special coaching for 9th and 10th grade students (iv) Student excellence programme for gifted students and programmes for 21st century skill building, critical thinking collaboration etc. (v) Head Teacher leadership development and monitoring programme and (vi) Community participation going beyond rhetoric structured stakeholders engagement

8.4 Procurement of smart class equipment without tender

Clause-12 of the Procurement Guidelines, 2012, of the Finance Department, GoO, stipulates that invitation of tenders, by advertisement, should be used for procurement of goods of estimated value of ₹ five lakh and above. A brief advertisement, for such purchase, should be given in at least one local and one national newspaper, having wide circulation. Clause-17 of the said guidelines stipulates that procurement from a single source may be resorted to, if it is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods and, in case of emergency, the required goods are necessarily to be purchased from a particular source. Reasons for such a decision are to be recorded and the approval of the next higher authority, or Government, is to be obtained. Further, the Finance Department issued (February 2019) a circular, directing that, with a view to achieving best value for the money spent on Government procurement, Government offices were advised to make maximum procurement through GeM.

Scrutiny of records of the DPC, Jajpur, revealed that, the district level Academic Enrichment Committee, headed by the Collector-cum-district magistrate, Jajpur, had selected (02 September 2021) a Central Public Sector Undertaking (CPSU)¹²⁴, for supply and installation of digital devices, for smart classrooms, in high schools of the district. Accordingly, the DPC, Jajpur, had entered into an agreement (23 September 2021) with the CPSU, for supply and installation of equipment, for 130 smart classrooms, in 65 secondary schools, at a cost of ₹4.05 crore. The work was to be completed by 30 October 2021. Although the above works had not been completed by the CPSU, the DPC had again requested (16 December 2021) the CPSU, referring to the previous agreement, to take over the same work for 195 schools, at a cost of ₹12.16 crore, with the stipulated date of completion being 20 February 2022. However, the agency had not been able to install equipment in 22 schools out of 195, as of December 2022, due to non-completion of the construction work of the classrooms.

Since the selected CPSU was not the only supplier of smart class equipment and no approval of Government, for emergency use, had been obtained, placement of the contract with the CPSU, without tender, was irregular.

In reply, the CEO, OMBADC, stated (June 2023) that, as EdCIL is a Government Agency under the Government of India, the order had been placed to EdCIL, as per the MoU signed by EdCIL, with the Collector and District Magistrate, Jajpur, in term of orders (July and November 2018)¹²⁵ of Finance Department. However, the fact is that the cited orders (July and November 2018) were applicable for the engagement of consultants and outsourcing of services and not to the procurement of goods. Therefore, the procurement made was in violation of the provisions of the Procurement Guidelines, 2012 and orders of the Finance Department (20 February 2019).

¹²⁴ EdCIL (India) Ltd., Noida

¹²⁵ Finance Department OM No. 25271 dated 30 July 2018 and No.37323 dated 30 November 2018

8.5 Implementation of projects in Elementary and Secondary schools

8.5.1 Inadequate implementation of Smart Class projects

The S&ME department decided (August 2020) to form a technical committee, under the Chairmanship of the CEO, Odisha Computer Application Centre (OCAC), to execute the work of Information and Communications Technology (ICT) labs¹²⁶, and smart classes¹²⁷, at elementary and secondary schools, under OMBADC funds.

The SPD, OSEPA, submitted (July 2021) a list of 1,053 elementary and secondary schools of four districts¹²⁸, where 3,158 smart classes were to be installed, to OCAC. This was subsequently revised (December 2021) to 3,199 smart class equipment, in 985 schools. Accordingly, OCAC issued (November 2021) a revised purchase order (PO), in favour of M/s Uneecops Technologies Limited, for supply of 3,199 smart class equipment, amounting to ₹98.59 crore. As per the conditions of the PO, 100 *per cent* of the equipment was to be supplied at all locations, within 120 days of issue of the PO. Further, installation was to be done and training was to be imparted within 150 days from the date of issue of the purchase order. The timeline for completion was, subsequently, extended up to 31 March 2022, owing to the Covid pandemic and delayed confirmation of the final list of schools by OSEPA.

In this regard, Audit observed the following:

- OCAC had not commenced installation of the ICT labs in the schools, due to non-preparation of DPR and placement of orders, till the date of audit (December 2022), even after a lapse of more than two years from formation of the committee.
- The agency had not conducted any site survey, though this had been stipulated in the Request for Proposal. Due to this, 688 smart class equipment, in 242 schools, could not be



Picture-23: In Tarini Government Nodal primary school, Smart class was not utilized

¹²⁶ Information and Communication Technology (ICT) Labs aim to integrate information technology into the teaching and learning process, through theme centered and software centered approaches

¹²⁷ A smart class is a modernized method of education, to provide quality education to students, by helping them in better concept formation, concept elaboration, improvement in reading skills and academic achievement, with the usage of components like interactive white boards, short throw projector, speakers with microphone and wireless microphone

¹²⁸ Jajpur, Keonjhar, Mayurbhanj and Sundargarh

installed, owing to non-readiness of the sites for installation (as of September 2022).

- Test-check of 81 installation reports of the Keonjhar district, submitted by the agency, revealed that, in eight schools, basic facilities, like electricity connections were not available. In 14 schools, training had not been imparted to the teachers, on the use of smart class equipment. In one school, two projectors were missing, as per the installation report (25 April 2022) and FIR had been lodged.

During Joint Physical Inspection (JPI) (16 January 2023) at a sampled school¹²⁹ of the Sukinda block, under Jajpur, it was observed that, out of the three Smart Class equipments supplied by the agency, one projector-based smart class equipment had been lying idle since its installation (February 2022) and furniture had been stored in the room that was designated as the classroom, as evident from **Picture 23**. Similarly, during JPI (17 January 2023) in another school, *i.e.*, Kaduabandi UP Graded Middle English (UGME) School, Sukinda block, it was observed that: (i) there was no provision for permanent power connections for the smart class equipment and (ii) smart class equipment for classes I, II, III, had been installed in the library room, instead of in the class rooms. Further, no internet facility had been provided in any of the five¹³⁰ test-checked elementary and secondary schools, under the Sukinda block.

While admitting the fact, the CEO, OMBADC, replied (June 2023) that the implementation of ICT Labs were under progress. Regarding installation of smart class equipment, missing smart class equipment, provision of basic facilities in schools, training and internet facilities, it was stated that necessary steps had been taken to resolve the issues, the status of which is in progress. However, the fact remains that delay in installation will result in reduced warranty service, and storing equipment in unused condition for long time may damage the equipment.

8.5.2 Projects under High School transformation under Vision 5T initiative

As per the 21st meeting (28 June 2021) of BoD, the SPD, OSEPA, had directed (July 2021) the Collectors of the seven districts, to complete infrastructure development works, in 260 schools, under Phase-I, by 14 November 2021. Further, while it had been decided, in the 22nd BoD meeting (20 September 2021), that infrastructure development work,



Picture-24: Non-provision of water connection in science lab of Patitapaban High School

¹²⁹ Tarini Government Nodal Primary School in village Abhayapur, under the Olia GP of the Sukinda block

¹³⁰ 1. Tarini Nodal UP School, Abhayapur 2. Up-Graded Middle English (UGME) School, Atta 3. Government Upper Primary School, Bandhagaon 4. Santarapur Upper Primary School and 5. Kaduabandi UGME School, under the Sukinda block

in 886 schools, would be taken up under Phase-II, no specific timelines had been prescribed for completion of the projects.

Scrutiny of records at OSEPA revealed that infrastructure works, in two schools, under Phase-I and 55 schools, under Phase-II, were incomplete, as of October 2022, as detailed in *Appendix XIII*. Further, in one test-checked block, infrastructure work in two schools was incomplete, as of January 2023.

During JPI (07 February 2023) in three sampled schools¹³¹, in the Pallahara block, Angul, and JPI (17 January 2023) of two sampled schools¹³², in the Sukinda block, it was observed that there were no internet connections, due to which the smart classrooms and e-library, could not be utilized. In the Nabajyoti GP High School, Dalo, there was no water connection in the chemistry laboratory, minimizing its utility for students.

During JPI (17 January 2023) at the sampled Patitapaban High School, in the Sukinda block, Jajpur, it was observed that, although works under 5T, in all the test-checked schools had been shown as having been completed, in the Monthly Progress Report (MPR) submitted to OSEPA, work relating to the playground, inside the school, was incomplete. Similarly, science lab equipment was lying idle, due to non-provision of water and electricity connections.

While accepting the audit observation, the CEO, OMBADC, replied (June 2023) that infrastructure work was under progress.

8.5.2.1 Misreporting in Monthly Progress Report

As per the MPRs for the month of October 2022 and January 2023, of the Sukinda and Pallahara blocks, respectively, it was seen that, although all works under the 5T initiative, in regard to the respective schools, had been shown as having been completed, during the JPI, it was observed that the works had not actually been completed. This indicated misreporting in the MPRs (details indicated in **Table 8.2**).

Table 8.2: Misreporting of incomplete works under selected blocks

Name of the district	Name of the block	Name of the School	Name of the work remained incomplete as per JPI	Status as per MPR
Angul	Pallahara	Nabajyoti GP High School, Dalo	Incomplete Chemistry Laboratory due to non-provision of water	Completed
		Upgraded High School, Vetia	Incomplete Smart Classroom, E-library and Toilet	Completed
Jajpur	Sukinda	Patitapaban High School, Pimpudia	Incomplete science laboratory and Incomplete playground	Completed
		Mahagir Nodal High School, Kuhika	Incomplete Additional Classroom and toilet	Completed

Source: Information furnished by the Pallahara and Sukinda Blocks

¹³¹ Upgraded High School, Vetia; Nabajyoti GP High School, Dalo; and Government HS, Malyagiri

¹³² Mahagir Government High School, Kuhika and Patitapabana High School, Pimpudia

8.5.3 Implementation of projects in the Odisha Adarsha Vidyalayas

The Project Implementing Agencies, for the Odisha Adarsha Vidyalayas, had completed only 107 infrastructure projects, out of 235 infrastructure projects, as of March 2022. The remaining 128 infrastructure projects had been delayed, with delays ranging from 04 to 404 days from the stipulated dates of completion, *i.e.*, from 20 February 2021 to 27 March 2022. Although there were no delays in the submission of DPRs in respect of civil infrastructure, ICT Labs and smart classrooms, by OVAS, to OMBADC, the works had not been completed, as of March 2022. Due to delays in the submission of DPRs in regard to furniture and CCTV networking, these works had been still under progress, as of March 2022. Further, firefighting systems had been installed in 26 OAVs, out of the 36 OAVs targeted and solar power projects had been implemented in 39 OAVs, out of the targeted 40 OAVs, as of March 2022.

(a) Delay in implementation of solar projects in OAVs, by the Odisha Renewable Energy Development Authority

Scrutiny of records in OAVS revealed that the SPD, OAVS, had requested (February 2019) the Odisha Renewable Energy Development Authority (OREDA) to submit a DPR, for implementation of a 20 KW grid connected solar power station and standalone 15-watt solar lights, in 40 OAVs, in the Jajpur, Keonjhar, Mayurbhanj and Sundargarh districts. Subsequently, OREDA had submitted (March 2019) the DPR, containing an estimated cost of ₹8.94 crore, for the 40 OAVs. The implementation was to be carried out between March 2020 and March 2022.

SPD, OAVS, had, subsequently, requested (November 2021) CEO, Tata Power Northern Odisha Distribution limited and Western Odisha Distribution Limited, to provide Net Metering¹³³ facility to the OAVs, to make the Solar Power System functional. Audit, however, observed that, as of October 2022, out of the 39 OAVs that had been completed, net metering had not been completed in 13 OAVs, for various¹³⁴ reasons, while one project, at Bodapolasa, in the Keonjhar district, had remained incomplete, for want of site clearance.

In reply, CEO, OMBADC, stated (July 2023) that: (i) out of 39 OAVs, Net metering had not been completed in 13 OAVs, for various reasons (ii) OREDA was in touch, regarding this matter, with the concerned TATA Power DISCOMS (iii) as on date, Net Meters had been provided in 30 OAVs and (iv) the balance would be completed soon. However, the fact remains that Net metering had not been completed, as of July 2023, in remaining nine OAVs, for optimal utilization of solar projects.

¹³³ 'Net metering' is a way of using the electric grid, to store the energy produced by the solar power system, for use at a later point in time.

¹³⁴ Online application for net metering was pending in seven OAVs; 3-phase grid was not available in two OAVs; inspection was pending in two OAVs; and dual earthing had been not provided in two OAVs.

(b) Inadequate implementation in regard to Smart classrooms

For installation and commissioning of smart classrooms in OAVs, the L1 bidder¹³⁵ was selected (February 2022), with a total cost of ₹20.39 crore, for installation of 694 smart classrooms, in 111 OAVs of the State, at the rate of ₹2,93,820 per smart classroom. Out of the 694 smart classrooms, 394 were OAVs of the four OMBADC funded districts. Accordingly, OCAC issued (February 2022) a purchase order (PO) with the agency, for supply of 694 units of Smart Class equipment. As per the terms and conditions of the RFP, 100 *per cent* of the ordered devices were to be supplied at all locations within 56 days and installation and training was to be completed within 98 days, from the date of issuance of the purchase order.

The agency supplied all the 694 units of smart classroom equipment during June 2022. However, Audit noticed that 21 units of equipment had not been installed, as of December 2022, due to unavailability of proper sites for installation. Out of these 21 units of equipment, 20 pertained to the three districts under OMBADC. Further, no internet connections were made available to any of the OAVs in the OMBADC funded districts, indicating that no site survey had been conducted by the agency, though this had been stipulated in the RFP.

In reply, CEO, OMBADC, stated (July 2023) that: (i) non-installation of Smart Class equipment was due to non-readiness of classrooms at OAVs and (ii) the proposal in regard to internet connections, was now under active consideration.

The reply indicated planning and implementation deficiencies.

(c) Inordinate delay in execution of infrastructure projects of OAVs

Scrutiny of records of the Executive Engineer (Rural Development-II) (EE, RWD), Keonjhar, revealed that projects like hostel building for girls and boys, kitchen-cum-dining hall, multi-purpose hall, internal approach road, cycle stand, playground, boundary wall, firefighting facilities etc., in five OAVs of the Keonjhar District, had been taken up by EE, RWD, Keonjhar, at an estimated cost of 4.12 crore.

In this regard, Audit observed the following:

- As per the agreement, the works had to be completed between June and October 2020. Although civil construction of five kitchen-cum-dining halls had been completed, electrical installations were not in place, as of January 2023, resulting in non-utilisation of the kitchen-cum-dining halls.
- Further, during JPI (30 December 2022) of the OAV at Oriya, Telkoi block, in Keonjhar district, it was observed that, although there was provision for electrical equipment, in the estimate, the cycle stand had not been equipped with electrical fittings. Further, the approach road to the cycle stand was unusually steep, causing inconvenience to the students.

In reply, CEO, OMBADC, stated (July 2023) that shortcomings in electrical and civil works would be rectified and completed by July 2023.

¹³⁵ M/s Uneecops Technology Limited

Further, scrutiny of records of the Executive Engineer, Roads and Building, Ghatagaon, Keonjhar, revealed that 36 projects of civil work, like boundary wall, cycle stand, entrance gate and hostel for boys and girls, internal approach road and kitchen cum dining hall etc., in six OAVs, had to be completed between January 2021 and July 2022, as per the respective agreements. However, eight projects had remained incomplete, as of the date of audit (January 2023), while the remaining 28 projects had been completed with delays ranging from 43 to 686 days. Further, out of the 28 completed projects, only six projects had been handed over to the concerned OAVs, as of January 2023.

In reply, CEO, OMBADC, stated (July 2023) that the delays in completion were mainly due to land issues, tendering process, shifting of electricity line and vetting of design from the competent authority. Regarding handing over of completed projects, it was stated that 35 out of 36 projects had been completed and handed over and the remaining one would be handed over in September 2023. However, the fact remains that the completion of 35 projects had taken more than the scheduled time and one was yet to be completed, depriving the intended users of the timely benefits envisaged to be delivered to them, through these projects.

(d) Non-maintenance of asset register and non-review of progress of projects

- Record of permanent and semi-permanent assets, created out of the funds provided by the OMBADC, for the project, had not been maintained by EE, RD-II, Keonjhar, although this was stipulated in Clause 3 (vi) of the guidelines for OMBADC project financing, implementation and monitoring.
- The progress of the project had not been reviewed/ monitored, at least once in every quarter, by CEO, OMBADC, or an officer authorised by OMBADC, despite this being stipulated in Clause 3 (viii) of the guidelines for OMBADC project financing, implementation and monitoring.

In reply, CEO, OMBADC, stated (July 2023) that an Asset Register would be maintained. However, no specific reply was furnished in regard to the shortcomings in monitoring.

8.6 Monitoring

DPRs had been submitted with delays ranging from one month to three years, by SPD, OSEPA and OAVS. Further, neither had specific directions been issued in regard to the timelines for submission of DPRs, nor in regard to the completion of projects, under the High School transformation programme, under 5T. Due to inadequate survey, some schools, lacking basic infrastructure, had not been included for upgradation. The smart class equipment, provided to elementary and secondary schools, had not been installed, owing to non-readiness of sites and want of electricity connections. Asset registers had not been maintained at the level of the executing agencies, despite this having been stipulated in the guidelines. Although projects had been shown as having been completed in the

MPRs, they were incomplete/ lying idle (as seen during joint physical inspection), which indicated lack of monitoring by the OMBADC.

Recommendations:

Government may consider:

20. *Issuing specific directions in regard to the timelines for submission of DPRs and completion of projects, under High School Transformation, under 5T.*
21. *Implementation of an online UC management system, with supporting documentation for effective monitoring of utilization of funds.*
22. *Fixing responsibility on the officials responsible for misreporting the actual execution of projects and manipulating information in the monthly progress reports.*
23. *Ensuring that no school lacking basic infrastructure, in the mining affected areas, is left out for upgradation.*
24. *Providing necessary internet connections to all schools, so that the schools are able to use the smart classrooms and e-library.*

Bhubaneswar
The

(ATUL PRAKASH)
Accountant General (Audit-II), Odisha

Countersigned

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The

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