

Chapter - 4

Inclusive Education

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4. Inclusive Education

Inclusive education under Samagra Shiksha is a transformative approach aimed at ensuring equitable and quality education for all children, particularly those with diverse needs. It emphasises creating an inclusive classroom environment for children with special needs (CwSN), marginalised groups and those from varied socio-economic backgrounds. The goal is to guarantee every child universal access, retention and quality learning without leaving any child behind.

Paragraph 9.2 of the SSIF specifically focuses on enabling children with disabilities to access secondary education, improving their enrolment, retention and achievement in the general education system. Under Samagra Shiksha, every school was supposed to have disabled-friendly facilities to support inclusivity.

4.1 Allocation and utilisation of funds

Under the Samagra Shiksha scheme, funds were shared between the Centre and State in a 60:40 ratio. The AWP&B prepared by the PBSSM and approved by GoI covered key interventions *inter alia* comprising inclusive education as one of the major components of the Samagra Shiksha Scheme.

The Samagra Shiksha scheme aims to provide equitable education, however expenditure under inclusive education remained insufficient. **Table 4.1** below highlights the gap between budget approved and actual expenditure, raising concerns about the effectiveness of implementation.

Table 4.1: Utilisation of funds for inclusive education (₹ in crore)

Year	Approved Budget	Actual Expenditure	Savings (per cent)
2019-20	61.77	39.33 (64)	22.44 (36)
2020-21	48.10	27.90 (58)	20.21 (42)
2021-22	49.39	29.21 (59)	20.18 (41)
2022-23	73.49	50.09 (68)	23.40 (32)
2023-24	67.37	28.91 (43)	38.46 (57)

Source: Data furnished by the SPD, SSM office

The expenditure on inclusive education ranged between 43 to 68 *per cent* during 2019-24. Underutilisation of funds was also noted in some of the test-checked districts like Uttar Dinajpur, Purulia, Dakshin Dinajpur etc., as shown in the **Table 4.2** below.

Table 4.2: Utilisation of funds for inclusive education in test-checked districts (₹ in crore)

Period	Name of district	Funds approved	Funds utilised (per cent)
2019-24	Bankura	17.18	15.20 (88)
	Uttar Dinajpur	13.89	6.17 (44)
	Murshidabad	24.28	17.74 (73)
2020-24	Purulia	11.38	1.78 (16)
	Dakhin Dinajpur	5.37	1.96 (36)
	Paschim Medinipur	14.06	7.32 (52)

Source: Data furnished by the district SSM offices

Low utilisation of funds had an adverse impact on the effectiveness of the initiatives for inclusive education.

The Department in reply stated (July 2025) that despite fulfilment of all norms for getting GoI share, the GoI had not issued the Central share. The reply is not acceptable as the Department did not utilise the allocated funds within the stipulated timeline as seen during audit.

4.2 Transport and Escort Allowance to CwSN

Paragraph 4.4.6 of SSIF focuses on improving educational access for marginalised children in difficult environments. It *inter alia* provides for transport and escort facilities to CwSN to facilitate them to attend school. Accordingly, an annual transport and escort allowance at the rate of ₹ 3,000 each per year between 2019 and 2024 (depending on nature and percentage of disability) was to be paid to CwSN by the DEOs of the districts. However, a review of records from five³⁰ selected districts (2019–24) revealed that escort and transport allowances were not distributed to all eligible students (except Paschim Medinipur). Details of distribution of Transport and Escort allowance to CwSN students during 2019-24 is shown in the **Table 4.3** below:

Table 4.3: Distribution of Transport and Escort allowance to CwSN students in test-checked districts

Name of the district	CwSN eligible for Transport allowance (TA)	CwSN eligible for Escort allowance (EA)	CwSN deprived of the benefit	
			TA (per cent)	EA (per cent)
Bankura	12,288	15,496	3,725 (30)	7,559 (49)
Uttar Dinajpur	7,634	8,083	3,431 (45)	3,316 (41)
Murshidabad	19,095	34,725	8,086 (42)	12,307 (35)
Dakhin Dinajpur	3,139	3,617	1,766 (56)	1,737 (48)
Paschim Medinipur	10,593	11,015	0	0
Total	52,749	72,936	17,008 (32)	24,919(34)

Source: Information furnished by sampled districts

As is evident from the table above, significant gaps existed in the distribution of Transport and Escort allowances to CwSN which resulted in 30 to 56 *per cent* of CwSN being deprived from TA in the test-checked districts. Similarly, CwSN ranging between 35 and 49 *per cent* were deprived of escort allowances. In total, 17,008 and 24,919 CwSN in the test-checked districts were deprived of Transport and Escort allowances respectively. Thus, provision of equitable physical access as enunciated in the SSIF remained unfulfilled. In test-checked districts, non-linkage of bank accounts of CwSN for DBT payment of these allowances, mismatch of accounts of beneficiaries, non-submission of disability certificates etc., were the primary reasons that resulted in non-distribution of the allowances to CwSN.

Further, the Department in reply acknowledged (July 2025) that there was a gap between funds approved and utilised. They also stated that need based initiatives would be taken to increase the coverage of more CwSN in future.

³⁰ Purulia district office didn't furnish relevant information to Audit

4.3 Stipend to CwSN (Girls)

As per paragraph 9.4.3 of SSIF, every CwSN girl was eligible to get a stipend of ₹200 per month for 10 months in a year as Inclusive Education (IE) support. Scrutiny of records of the test-checked districts for 2019-24 revealed significant disparities in distribution of stipend to CwSN girls. While Paschim Medinipur successfully provided stipends to all eligible 13,378 girls, other districts showed varying levels of deprivation. Dakshin Dinajpur had the highest deprivation rate (61 per cent), followed by Bankura (39 per cent), Uttar Dinajpur (35 per cent), and Murshidabad (11 per cent). Overall, 15,593 eligible girls (22 per cent) were deprived of stipend, highlighting inconsistencies in policy execution across districts as shown in the **Table 4.4** below:

Table 4.4: Stipend to CwSN girls in test-checked districts during 2019-24

District	Eligible CwSN Girls	Number of CwSN Girls who were given Stipend	Number of CwSN Girls deprived of stipend
Bankura	16,803	10,281	6,522 (39)
Uttar Dinajpur	10,586	6,890	3,696 (35)
Murshidabad	27,642	24,605	3,037 (11)
Dakhin Dinajpur	3,858	1,520	2,338 (61)
Paschim Medinipur	13,378	13,378	0
Total	72,267	56,674	15,593 (22)

Source: Information furnished by test-checked districts

During test-check of sampled districts Audit noted that non-linkages of bank accounts of beneficiaries for DBT payments was one of the reasons for non-payment of stipends. However, no other explanations or records were provided by the Department to explain the reasons behind the denial of this benefit.

The Department stated (July 2025) that there was a gap between funds approved and utilised, which has led to CwSN girls being deprived of stipends.

4.4 Absence of facilities for CwSN in test-checked schools

Paragraph 5.5.5 of the SSIF underscores the commitment to inclusive education by ensuring that schools have essential facilities for CwSN like accessible toilets and barrier-free infrastructure *etc.*, that would allow all students to navigate schools independently and safely. The aim of this initiative was to enhance dignity and allow for equal access to educational opportunities, reinforcing an inclusive learning environment.

4.4.1 Ramps and CwSN friendly toilets

Para 5.5.1 of SSIF envisages child friendly school environment where barrier free access like ramp, handrails, CwSN toilets *etc.*, were to be made mandatory. The status of availability of CwSN-friendly facilities in schools, for the State as a whole, as of 31 March 2024, is indicated in **Table 4.5** below:

Table 4.5: Absence of ramps and CwSN friendly toilet in schools (State level)

No. of schools	No. of Schools having no ramp facility (per cent)	No. of Schools having no CwSN friendly toilet (per cent)
83,373	12,503 (15)	60,084 (72)

Source: UDISE plus 2023-24

It is apparent that there were significant gaps in accessibility for CwSN across schools in the State and this was primarily due to insufficient allocation of funds to schools. These inadequacies adversely affected hygiene and overall well-being of the students.

Further, with regard to test-checked districts, the position of provision of ramps and CwSN friendly toilets is shown in **Table 4.6** below:

Table 4.6: Absence of ramp and CwSN friendly toilets (in test-checked schools)

Name of District	No. of test-checked schools	Schools having no ramp facility (<i>per cent</i>)	Schools having no CwSN friendly toilet (<i>per cent</i>)
Bankura	12	7 (58)	7 (58)
Uttar Dinajpur	12	11(92)	8 (67)
Murshidabad	12	7 (58)	10 (83)
Purulia	12	4 (33)	7 (58)
Dakhin Dinajpur	12	3 (25)	9 (75)
Paschim Medinipur	12	5 (42)	8 (67)

Source: Data furnished by selected schools

Substantial infrastructural gaps were observed due to non-allocation of sufficient financial resources in the test-checked schools. Overall, the findings underscore the urgent need for investment in inclusive infrastructure, ensuring that CwSN students can navigate school environments comfortably and safely.

The Department in reply stated (July 2025) that 93 *per cent* of schools run by SED had ramps while 34 *per cent* schools with CwSN enrolled students run under SED had barrier free toilets. The reply of the Department was not agreeable *vis-à-vis* the position that emerged from the test-checked schools wherein ramps and CwSN friendly toilets were missing in 25 to 92 *per cent* and 58 to 83 *per cent* schools respectively.

4.4.2 Resource Room for CwSN

Resource Room initiative under Samagra Shiksha aims to support CwSN by providing specialised infrastructure and educational assistance at Block/CLRC level. These rooms were to be set up to cater to the needs of students who attend regular classes but require individualised or small-group instruction/support. They were to be equipped with ramps, accessible toilets and teaching-learning materials (TLMs) to foster inclusion. This initiative promotes equal access to education and encourages social integration through participation in activities like sports and arts.

It was noticed during audit that while all the test-checked blocks had resource rooms/centres, these were not being utilised as envisaged. During physical verification (September 2024 to February 2025) of these Resource rooms/centres in the test-checked districts of Bankura, Uttar Dinajpur and Murshidabad, it was noticed that three resource rooms were being used as godowns as shown in the pictures below:

Picture 4.1: Resource rooms of test-checked Blocks

This defeated the purpose of establishing resource rooms and frustrated the envisaged intervention of providing educational and infrastructural support to CwSN through these centres.

4.4.3 Inadequate Special Educators for CwSN

Para 9.4.5 of SSIF, mandated at least one special educator per school with CwSN students. Further, para no. 9.4.4 of SSIF stipulated that special educators should mandatorily be available for all CwSN including the children with high support needs.

As per UDISE 2023-24, there were 3,15,411 CwSN enrolled in 35,557 schools in the State as of September 2023. As per the Annual Report of the Samagra Shiksha Scheme for the year 2023-24 of PBSSM, there were 1,722 Special Educators in the State. Thus, there was shortage of 33,835 Special Educators (95 per cent) in the State.

Further, in case of test-checked districts it was noticed that across 11,607 schools with 67,376 CwSN students, only 343 special educators had been deployed, resulting in a shortage of 11,264 special educators (97 per cent) due to lack of recruitment of such teachers by the State Government.

Table 4.7: Requirement vis-à-vis availability of Special Educators in test-checked districts

District	Number of schools with CwSN	No. of CwSN students	No. of Special Educators deployed	Shortage of Special Educators
Murshidabad	2,521	25,248	89	2,432
Bankura	1,985	16,251	63	1,922
Uttar Dinajpur	1,026	8,932	34	992
Purulia	2,176	6,768	60	2,116
Dakhin Dinajpur	904	1,539	37	867
Paschim Medinipur	2,995	8,638	60	2,935
Total	11,607	67,376	343	11,264

Source: UDISE data 2023-24 & AWP&B of Districts

Acute shortage of special educators impacted educational inclusion of CwSN as these children were deprived of the special methods of teaching with aids and assistances which could only be provided by Special Educators.

The Department accepted (July 2025) the audit observation regarding inadequacy of special educators in the State and stated that although recruitment rules were framed and vacancies were declared, new recruitment of Special Educators was put on hold due to a litigation in court. The reply was not tenable as the litigation issue started in the year 2024 only. The fact remained that the Department could not provide adequate number of special educators as per SSIF norms.

Recommendation 7: School infrastructure inter alia including Children with Special Needs (CwSN) toilets, ramps must be provided in all schools to ensure that CwSN have access to education without barriers. Further, financial incentives should be provided to the eligible CwSN.

4.5 Non-reimbursement of RTE entitlement to disadvantaged and weaker groups of private unaided institutions

Section 12(1) (c) of the RTE Act, 2009 requires private schools to allocate 25 *per cent* of their seats for children from economically and socially disadvantaged backgrounds. While this mandate was intended to promote inclusive education, it required SED to notify the per-child cost of students that was to be reimbursed to private unaided institutions for allocation of seats to children from economically and socially disadvantaged backgrounds.

The SED did not issue notifications to specify this per-child reimbursement amount, as mandated by Rule 6(2) of the WBRTE Rules. As a result, the provisions were not fully implemented in the State even after 15 years of the implementation of the RTE Act (2009).

The Department did not furnish any reply (August 2025).