

Executive Summary

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Introduction and Background

The Right of Children to Free and Compulsory Education Act, 2009 (RTE Act) mandated free elementary education for children in the age group of six to 14 years. While Sarva Shiksha Abhiyan (SSA) focused on universalising elementary education (Grades I–VIII) and served as the implementation vehicle for the RTE Act, Rashtriya Madhyamik Shiksha Abhiyan (RMSA) covered secondary education (Grades IX–XII). In addition, the Centrally Sponsored Scheme of Restructuring and Reorganisation of Teacher Education (CSSTE) aimed to build the capacity of educators across the country. The Union Budget 2018–19 proposed the merger of SSA, RMSA and CSSTE into a single, Centrally Sponsored Scheme. This led to the launch (April 2018) of Samagra Shiksha, a unified program covering pre-primary to senior secondary education. The overarching aim of this initiative was to ensure inclusive, equitable and quality education while improving learning outcomes across all levels.

Samagra Shiksha is managed by the Department of School Education and Literacy, Ministry of Education, Government of India (GoI), at the Central level. At the State level, this is managed by the State Project Director (SPD), under the overall supervision and control of the School Education Department.

A Performance Audit on ‘Implementation of Samagra Shiksha in West Bengal’ was conducted (July 2024 to March 2025) covering various performance aspects for the Financial Years (FYs) 2019–20 to 2023–24.

Significant audit observations contained in this Report are discussed in brief in the following paragraphs:

- Paschim Banga Samagra Shiksha Mission (PBSSM) has not prepared perspective plans, as envisaged under the Samagra Shiksha Implementation Framework (SSIF). Implementation efforts were dispersed due to lack of incorporation of proper feedback from grassroots level in the planning process.

(Paragraphs 2.1.1 & 2.1.2)

- Utilisation of funds under the Samagra Shiksha Scheme ranged between 46 and 65 per cent during 2019–24, leading to unspent balances.

(Paragraph 2.2.1)

- Delays in release of funds by the Central and the State Governments and delay in execution of targeted interventions exhibited fiscal indiscipline weakening the outcome in achieving Scheme’s objectives.

(Paragraph 2.2.2)

- Non-execution of sanctioned civil works resulted in surrender of ₹395 crore for unexecuted works. Inefficiencies in execution resulted in short receipt of scheme funds of ₹ 2,428 crore which restricted the Scheme’s scope and hindered achieving its objectives.

(Paragraphs 2.2.3 and 2.2.4)

- Audit surveys highlighted dropouts mainly due to financial constraints, early marriage and intention of early earnings among students.

(Paragraph 3.1.5.1)

- Shifting of administration of Shishu Shiksha Kendras (SSKs) /Madhyamik Shiksha Kendras (MSKs) from the Panchayat & Rural Development Department to the School Education Department, did not resolve the core issue of non-recruitment of teachers. The closure of National Child Labour Project offices and failure to survey child labourers had hindered reintegration efforts in mainstreaming child labours into formal education system and achieving education for all in the State.

(Paragraph 3.2)

- Key interventions under inclusive education of the scheme had fallen short of actual necessity. Children with Special Needs (CwSN) were deprived of transport (30-56 per cent) and escort (35-49 per cent) allowances and 22 per cent of CwSN girls did not receive stipend in test-checked districts.

(Paragraphs 4.2 and 4.3)

- Accessibility to schools were restricted for the differently abled students due to non-provision of ramps (15 per cent) and CwSN-friendly toilets (72 per cent) in the State. Instances of Resource rooms being used as godowns also came to notice. A shortage of 33,835 special educators (95 per cent) in the State had denied quality education for CwSN in schools.

(Paragraph 4.4)

- Primary (29 per cent) and Upper Primary (30 per cent) schools could not achieve Pupil-Teacher Ratio (PTR) norms due to shortage of 31,684 and 2,058 teachers respectively. Higher secondary schools had faced similar issues with 79 per cent exceeding PTR limits.

(Paragraphs 5.1.1, 5.1.2 and 5.1.4)

- In-service teacher training was non-existent as only 1.19 per cent of earmarked funds could be utilised during 2019-24 in the test-checked six districts.

(Paragraph 5.3.1)

- Inadequate ICT (Information and Communication Technology) facilities and shortage of skilled teachers hindered students' ability to learn information technology effectively, indicating critical gap in the implementation of ICT-based learning.

(Paragraph 6.1.3)

- SSIF envisaged a Student-Classroom Ratio of 40:1. Audit, however, noted that in both Primary and Upper Primary Schools, 12 per cent of schools had adverse SCR. At Secondary and Higher Secondary levels, 33 per cent and 66 per cent schools faced adverse SCR indicating overcrowding of classrooms in the State.

(Paragraph 6.1.4)

- The Model School Scheme, aimed at setting excellence benchmarks, was weakened by low enrolment (18 per cent vis-à-vis the target) and dependence on guest teachers (59 per cent). Underutilised infrastructure, poor maintenance and remote locations further dented the objectives of the Scheme.

(Paragraph 6.2)

- Audit noticed instances wherein Upper Primary Schools in the test-checked districts had incomplete constructions and non-operational status. Schools began operations but were subsequently shut down for want of teachers.

(Paragraph 6.3)

- Kasturba Gandhi Balika Vidyalaya (KGBV) hostels, intended for marginalised girls, had constructional delays/deficiencies, leading to infructuous expenditure of ₹10.46 crore.

(Paragraph 6.4)

- Poor learning outcomes in Boards with 10 to 13 per cent of Class X and 12 to 17 per cent of Class XII students failing to pass the Board exams had dented the desired outcome during 2019–24. Further, 35 per cent of students scoring below 40 per cent in key subjects, particularly, in Mathematics and Science during tests conducted by audit team reflected pedagogical weaknesses.

(Paragraphs 7.2.1, 7.2.2 and 7.3)

- Vocational education was introduced in only 7.92 per cent schools vis-a-vis National Education Policy (NEP) target of 50 per cent. Further, schools (24 per cent) imparting vocational education had no functional laboratories and had no linkages with Industrial Training Institutes (ITIs) or polytechnics.

(Paragraph 7.4)

- Meeting of Governing Council, for policy decisions and Centre-State coordination, did not take place during 2019-24. District Level Committees with representatives from various Departments to monitor the scheme were not formed.

(Paragraph 8.1.1)

- Non- constitution of District Level Committees in the test-checked districts led to gaps in the monitoring process.

(Paragraph 8.1.2)

- School management committees, responsible for monitoring school management, formulating and recommending the School Development Plan (SDP) were not formed in 35 to 84 per cent of schools in test-checked districts.

(Paragraph 8.3)

- Funding shortages hindered scheduled research, with only 31 per cent of proposed funds received during 2019-24 by State Council of Educational Research and Training (SCERT), which in turn could complete only 10 research studies against the targeted 100.

(Paragraph 8.4)

Recommendations:

- 1. The Paschim Banga Samagra Shiksha Mission should prepare and implement long term perspective plan with bottom-up approach as envisaged in the guidelines.***
- 2. The Department may ensure utilisation of allocated funds within the stipulated time frame to achieve the objectives for which funds were received and to avoid curtailment of future releases.***

3. *The Department should focus on targeted interventions for underperforming districts coupled with enhancing higher secondary enrolment through awareness, incentives and better infrastructure.*
4. *To deal with cases of dropouts, programmes for enhancing community awareness should be initiated, along with counselling to boost motivation of students towards continuing education.*
5. *To ensure uniform academic benefits for learners, the Department may ensure recruitment of teachers for SSKs and MSKs on priority and formulate required policy/guidelines in this regard.*
6. *The Department should strive to bring all children, including child labour under the ambit of Samagra Shiksha. Steps should also be initiated for survey & identification of out of school children and mainstreaming them into formal education.*
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.*
8. *The Department may ensure a balanced Pupil-Teacher Ratio by recruiting teachers on priority basis to maintain the stipulated RTE norms. The Department may also optimise teacher deployment by reallocating them from schools with excess teachers to those facing shortages.*
9. *Requisite facilities and infrastructure in schools should be created as recommended by the RTE Act.*
10. *The Department may ensure recruitment of adequate teachers in Model schools and also undertake measures to improve intake in these schools by improving the quality of educational facilities.*
11. *The Department may ensure proper monitoring of the construction activities of Schools to overcome bottlenecks, prevent misutilisation of financial resources and also take steps to ensure that the created infrastructure is utilised optimally.*
12. *The Department may ensure identification of Children below desired level of performance and take appropriate measures including additional classes in order to raise their learning levels.*
13. *The Department may ensure introduction of Vocational Education in all the Secondary and Higher Secondary schools to enhance entrepreneurial skills and employability of students.*
14. *For effective monitoring of the Samagra Shiksha Scheme, the Department may ensure formation of District Level Committees (DLCs) and School Management Committees (SMCs) for effective implementation of the Scheme.*

Preface

This Performance Audit Report for the period ended March 2024 has been prepared for submission to the Governor of West Bengal under Article 151(2) of the Constitution of India for being laid before the Legislative Assembly of West Bengal.

This Report contains significant results of Performance Audit on ‘*Implementation of Samagra Shiksha*’ Scheme to assess the State’s performance in achieving the objectives based on relevant Acts, Rules, Guidelines/norms, Circulars *etc.*, framed or issued by the Government of India and the Government of West Bengal.

The instances mentioned in this Report are those which came to notice in the course of test audit of the *Samagra Shiksha* Scheme in the State of West Bengal pertaining to the period 2019-20 to 2023-24 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2023-24 have also been included wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

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