



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
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Report of the Comptroller and Auditor General of India on Implementation of Samagra Shiksha in West Bengal



Government of West Bengal
Report No. 3 of 2026
(Performance Audit - Civil)

**Report of the
Comptroller and Auditor General of India on
Implementation of Samagra Shiksha in
West Bengal**

**Government of West Bengal
Report No. 03 of 2026**

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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.

Executive Summary

Executive Summary

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.*

Chapter-1

Introduction

1 Samagra Shiksha: A Comprehensive Approach to School Education

Education drives social, economic, and political change, while fostering equity. The Government of India (GoI) continually strives to enhance access to quality education at all levels. In view of this, various interventions have been launched by the Government from time to time. 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. It allowed governments to set implementation rules, which led to the framing of the West Bengal RTE Rules in 2012. Also, the Rashtriya Madhyamik Shiksha Abhiyan (RMSA) was launched in 2009 by GoI to enhance access to secondary education and improve its quality.

While Sarva Shiksha Abhiyan (SSA), that was introduced in 2001 by GOI, focused on universalising elementary education (Grades I–VIII) and served as the implementation vehicle for the RTE Act, RMSA covered secondary education (Grades IX–X and XI–XII for certain components). 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-school 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.

1.1 Vision and Scope

Samagra Shiksha integrates school education from pre-primary to higher secondary levels, while supporting Sustainable Development Goal (SDG 4) related to the provision of Quality Education. The Scheme ensures holistic learning by integrating various stages of school education under one umbrella and shares funding between the Central and State Governments in a 60:40 ratio.

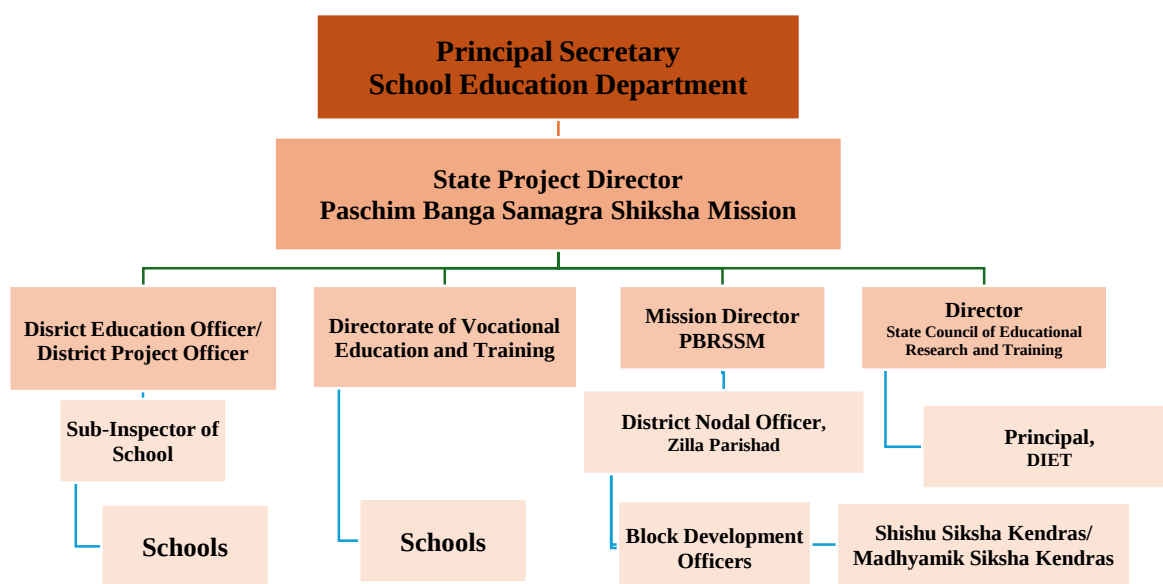
The major objectives of the Samagra Shiksha Scheme *inter alia* include the following:

- Providing quality education and improving student learning outcomes.
- Bridging social and gender gaps in school education.
- Promoting equity and inclusion at all levels.
- Ensuring minimum standards in school infrastructure and services.
- Vocationalising school education to enhance employability.
- Supporting States in the effective implementation of the RTE Act, 2009.
- Strengthening teacher education institutions such as State Council of Educational Research and Training (SCERT), State Institute of Education (SIE) and District Institute of Education and Training (DIET) to improve the quality of teacher training.

1.2 Organisational set up of Samagra Shiksha in the State of West Bengal

Paschim Banga Samagra Shiksha Mission (PBSSM) is the State Implementing Society (SIS) for implementation of ‘Samagra Shiksha’ in West Bengal. The State Project Director (SPD) under the Principal Secretary of the School Education Department (SED) is the head of PBSSM and is assisted by three Deputy SPDs. Besides, Paschim Banga Rajya Shishu Shiksha Mission (PBRSSM), SCERT and Directorate of Vocational Education and Training (DVET), were also working in alliance with SPD in respect of implementation of the Scheme. At the district level, the District Education Officer (DEO)/ District Project Officer (DPO) with support of the Sub-Inspector of Schools (SI) at the circle level, manages activities with respect of schools other than Shishu Shiksha Kendras (SSKs)/Madhyamik Shiksha Kendras (MSKs)¹. In respect of SSKs and MSKs, the District Nodal officer (DNO) with support from Block Development Officers (BDOs) manages activities. Similarly, the District Institutes of Education and Training (DIETs) manage training of in-service teachers at the district level. The above structural details are described in the following organogram (**Chart 1.1**).

Chart 1.1: Organisational set up of Samagra Shiksha



1.3 School Data Collection and Monitoring

The Ministry of Education, GoI developed the Unified District Information System for Education (UDISE) a comprehensive database on schools and their resources for planning and resource allocation. The database also covered details of infrastructure, teachers, enrolment and exams in schools. At the State

¹ For achieving universalisation of Primary (Class-1 to IV) as well as Upper Primary education (Class-V to VIII) and provide scope to a large number of children of remote areas, the Panchayat & Rural Development Department (P&RD) GoWB established Shishu Shiksha Kendra (SSK) (1997) and Madhyamik Shiksha Kendra (MSK) (2001) mostly in backward areas of the State.

level, the West Bengal's Banglar Shiksha Portal² (BSP), launched in 2019, enables real-time school related data entry to improve efficiency, accuracy and access to information across the education system.

1.4 Overview of schools in West Bengal

1.4.1 Different types of schools in West Bengal

The various types of schools that are functioning in West Bengal are as follows:

- **Government schools:** State Government schools are fully managed and funded by the State, with staff recruited through the West Bengal Public Service Commission (WBPS). Employees are recognised as Government employees and West Bengal Service Rules (WBSR), 1971 are applicable to them.
- **Government Aided schools and Government-sponsored schools:** Government Aided and Government-sponsored schools³ in West Bengal are managed by their Managing Committees, with staff recruited by the West Bengal School Service Commission (WBSSC). These schools are funded from State grants. The West Bengal Board of School Education (Conduct and Discipline of Teachers and Non-Teaching Staff) Regulations, 2004 are applicable to the employees of such aided schools, however, they are not Government employees.
- **Private schools:** These schools are owned, managed and controlled by private organisations or individuals.

UDISE data for the year 2023-24 showed that of the total number of schools in the State, a predominant number (89 per cent) were managed by the Government as shown in the **Table 1.1** below:

Table 1.1: Total Schools in the State as on 31 March 2024

Particulars	Number of schools				
	Primary	Upper Primary	Secondary	Higher Secondary	Total
Total no. of schools in West Bengal	74,454	8,632	3,240	7,539	93,865
Schools under Govt. management ⁴ categories (per cent)	66,803 (90)	6,962 (81)	2,747 (85)	6,861 (91)	83,373 (89)

Source: UDISE 2023-24

² The West Bengal Banglar Shiksha portal (BSP) is a web-based platform launched by the SED, GoWB to manage and provide real-time data on State-run and aided schools. The data is fed at the school level and the database can be updated throughout the year, whereas UDISE plus database is an educational management information system under the Department of School Education & Literacy (DoSE&L), Ministry of Education under the GoI. All States /UTs except Tamil Nadu and West Bengal are directly feeding data into UDISE plus portal. BSP provides bulk data to UDISE plus portal of DoSE&L.

³ The aided schools are managed under 'Management of Recognised Non-government Institutions (Aided and Unaided) Rules, 1963 and Sponsored schools are managed by 'Rules for management of sponsored Institutions (Secondary), 1972. Both the categories of schools are similar in all respect differing mainly in its composition of School Management Committee (SMC) with SMC in Sponsored schools having greater representation of Government

⁴ Schools under Government management categories include Schools under Department of School Education, Government Aided, Government sponsored, Local Body, Madrasa aided (recognised), Madrasa Shiksha Kendra, Mass Education, Minority Affairs Department, Social Welfare Department, Shishu Shiksha Kendras (SSKs) and Madhyamik Shiksha Kendra (MSKs), Tribal Welfare Department and other schools managed by State Government

1.4.2 Enrolment status in various types of schools

A total of 1,75,54,192 number of students were enrolled in various types of schools across the State (as of 31 March 2024) as detailed in **Table 1.2** below.

Table 1.2: Enrolment status across West Bengal

Total enrolments in West Bengal	1,75,54,192
Enrolment in Schools under Government management categories (<i>per cent</i>)	1,63,09,307 (93)

Source: UDISE 2023-24; status as of 31 March 2024

Above figures indicate that Government-run schools in West Bengal make up 89 *per cent* of total schools and enrol 93 *per cent* of students. Therefore, ensuring the smooth operation of 'Samagra Shiksha' across these Government schools is vital for students and for improving the quality of education delivered.

1.5 Audit objectives

A Performance Audit of the Scheme was conducted with the following audit objectives:

- To assess whether the Scheme was planned and implemented effectively to ensure free, equitable and quality education for all,
- the fund flow for Samagra Shiksha was adequate, and funds were utilised in an economic and efficient manner and
- to assess whether the Scheme was monitored in an effective manner

1.6 Audit Criteria

Audit findings were benchmarked against criteria derived from the following documents:

- The Right of Children to Free and Compulsory Education Act (RTE) 2009;
- National Education Policy (NEP) 2020;
- Framework for Implementation of Samagra Shiksha Mission (SSIF) 2022;
- West Bengal Right of Children to Free and Compulsory Education (WBRTE) Rules, 2012;
- Various orders, notifications, circulars, instructions issued by GoI and the State Government;
- Annual Work Plan and Budget (AWPB) approved by the Ministry of Education;
- Financial Management and Procurement Manual, 2018 of the Samagra Shiksha scheme (FMP);
- Unified District Information System for Education (UDISE) and
- General Financial Rules.

1.7 Scope and Methodology of Audit

The Performance Audit (PA) on Samagra Shiksha, covering the Financial Years (FYs) 2019–20 to 2023–24, was conducted between July 2024 and March 2025. During the PA, records at the State, District and Block levels were examined to assess education quality and administrative efficiency.

At the State level, the audit exercise involved examination of records/ database of the SED, PBSSM, PBRSSM, West Bengal Board of Primary Education (WBBPE), West Bengal Board of Secondary Education (WBBSE), West Bengal Council of Higher Secondary Education (WBCHSE), DVET and SCERT.

At the district level, six districts⁵ were selected using stratified random sampling method and records of the DEOs/DPOs (Samagra Siksha Mission), District Nodal Officer of Shishu Shiksha Kendra (SSK) and Madhyamik Shiksha Kendra (MSK) Cell, District Inspector of Schools (Secondary) and the District Primary School Council (DPSC) were test-checked.

At the block level, audit extended to Cluster Level Resource Centers (CLRCs) and Block Development Offices (BDOs). Under each of the 18 blocks⁶ sampled and selected randomly, records of four randomly chosen schools were also examined. Further, student assessment tests of randomly selected students of Classes III, V, VIII and X were conducted in test-checked schools. Audit used test booklets of the State Achievement Survey 2022⁷ to evaluate educational standards of the students. Apart from examination of records, Audit also conducted Joint Physical Inspection (JPI) and obtained photographs, wherever required.

An Entry Conference was held on 26th June 2024 with the Principal Secretary, School Education Department, wherein audit objectives, coverage and methodology were explained. Exit conference was held on 10th September 2025 with the Principal Secretary of the Department to discuss the audit findings. Replies of SED received in July and August 2025, have been suitably incorporated in the Report.

1.8 Acknowledgement

We acknowledge the cooperation extended by the School Education Department, Government of West Bengal, in conducting this Performance Audit.

1.9 Structure of the Report

The findings of the PA covering a period from FYs 2019-20 to 2023-24 have been organised and discussed in the following chapters:

Chapter- 1: Introduction

Chapter- 2: Planning and Financial Management

Chapter- 3: Access to Education

Chapter- 4: Inclusive Education

Chapter- 5: Teacher and Teachers' Training

Chapter- 6: Infrastructure and Entitlement of Students

Chapter- 7: Learning Outcomes and Vocational Education

Chapter- 8: Monitoring and Evaluation

⁵ Bankura, Purulia, Dakshin Dinajpur, Uttar Dinajpur, Paschim Medinipur, and Murshidabad

⁶ three blocks each from six selected district

⁷ The State Achievement Survey (SAS) is a State level assessment conducted by SED, GoWB, to obtain information about the learning achievement of students of selected schools in class appropriate subjects i.e, Language, Mathematics, EVS, Science and Social studies, similar in line with National Achievement Survey.

Chapter-2

Planning & Financial Management

Chapter- 2

Planning & Financial Management

2.1 Planning

The Samagra Shiksha Implementation Framework (SSIF) issued by the Ministry of Education, Government of India (GoI) in October, 2022, highlights that planning is required to achieve intended goals efficiently. It involves both long-term and annual plans, while following a bottom-up, participatory approach. This approach helps both in the smooth implementation of the Scheme and in optimising use of resources.

2.1.1 Non-existence of Perspective Plan

Paragraphs 14.4 of SSIF and 2.4 of FMP highlights the importance of Perspective Plans in achieving universal education goals. The Perspective Plans *inter alia* include major components⁸ and intervention-wise activities and their projections for subsequent years. These Perspective Plans were to be prepared by each district for a period of three to five years. These plans were to be consolidated at the State level by the Paschim Banga Samagra Shiksha Mission (PBSSM) for its onward submission to the Project Approval Board (PAB), GoI, for approval. Keeping the goals of the Perspective Plan in view, Annual Work Plan & Budgets (AWP&Bs) were also to be prepared every year by districts as well as PBSSM and approved by the PAB, GoI.

In this context, it was noted by Audit that the PBSSM did not prepare any Perspective Plans during 2019-20 to 2022-23⁹. Perspective plans were also not prepared by the districts during the period covered under Audit. It was, however, observed that AWP&Bs were prepared by the districts and PBSSM for each year during FYs 2019-20 to 2023-24.

In absence of Perspective plans, intervention-wise goals and future strategies to achieve these goals were not available. Hence, progress made by the State/districts against such intervention remained unascertained.

The Department in reply stated (July 2025) that the Perspective Plans for the years 2023-24 onwards were submitted to the GoI. However, no corroborating documents to substantiate this contention were provided by the Department.

2.1.2 Non-existence of participatory and bottom-up planning

The SSIF promotes a bottom-up approach to planning, for the purposes of reflection of grassroots level inputs. As per SSIF guidelines, the identification process should start at the community level, by focusing on equitable access, infrastructure gaps, teacher quality, training, curriculum development and special focus groups. The School Management Committee (SMC)¹⁰/ Village

⁸ viz. Access and Retention, Gender & Equity, Inclusive education, Teachers' training, Vocational education etc. as envisaged under the Scheme are included to define the broader outline to AWP&B.

⁹ PBSSM stated that it had prepared Perspective Plan for 2023-24 to 2025-26.

¹⁰ A School Management Committee is a body established in schools, particularly in government-funded schools, to facilitate community involvement, particularly parental participation, in school affairs. The SMC plays a vital role in school governance, encompassing aspects like planning, financial management, and ensuring the safety and well-being of students and staff.

Education Committee (VEC)¹¹, in collaboration with stakeholders, facilitated by the Block level authorities, was responsible for preparing a School Development Plan (SDP) for each school. These SDPs were to be compiled at the block level and further consolidated at the district level as part of the AWP&Bs for onward submission to PBSSM for preparation of State level AWP&B.

Audit, however, noticed that:

- None of the 72 test-checked schools had prepared SDPs during the period 2019-24.
- Paragraph 14.3.2 of the SSIF stipulated that there was need to carry out an assessment by conducting household surveys, on an annual basis for the purposes of micro planning. However, no household surveys were conducted by the District SSM office/PBSSM during the period 2019-24, in violation of the extant rule, leading to gaps in need assessment.
- Paragraph 14.16.3 of SSIF laid out the role of district and block planning teams in the preparation of annual plans. Further, para 14.18 of the SSIF stipulates that the district planning team, in turn, would appraise all the SDPs, prioritise them and consolidate them so as to finalise the district level AWP&B. It was noticed that the SDPs were not prepared at the school level and as such their consolidation at block level was absent. However, all the districts had prepared the AWP&Bs. It is, therefore, evident that the AWP&B of the districts were prepared on an adhoc basis, without obtaining any inputs from the school level, during the period of audit.
- As per Para 13.8 of SSIF, schools would develop their SDPs with the involvement of their SMCs. School authorities were also to organise training of SMC members, every calendar year to apprise them of the SDP formulation process. In contravention, no such trainings for SMC members had been organised making them unaware of the preparation of SDP process.

Due to these deficiencies, district plans did not reflect actual needs at the grassroots level, which in turn affected the State annual plan under PBSSM.

The Department in reply stated (July 2025) that the district units prepared their plan after getting plans from Block and School level and claimed that the planning process followed a bottom-up approach.

The reply of the Department is not acceptable as SDP was not prepared by any of the test-checked schools and Blocks visited by Audit.

2.1.3 Non-Existent School Safety Plan

As per paragraph 5.6 (f) of guidelines on schools safety and security issued by the Ministry of Education, GoI and paragraph 5.18 of SSIF, the State must ensure that children's education takes place in a safe environment. This requires schools to create and display a School Safety Plan including a Disaster

¹¹ VEC is a community-based body to promote decentralised governance and ensure elementary education by fostering community participation in school management and planning. It consist members from Gram Panchayat, Headmaster, parents, NGOs and Health workers

Management Plan (DMP), to be prepared by the School Safety Committee, containing classroom wise disaster sub-plan. However, audit noticed major lapses in compliance as neither school safety committees were set up nor Safety Plans were prepared in any of the test-checked schools. Further, Disaster Management Plans, as mandated, were also not prepared. Besides, trainings in safety/ disaster were not provided and no structural safety audits were conducted.

The Department in reply (July 2025) stated that out of the 63,464 schools, DMP of 10,216 (16 *per cent*) schools had been finalised, 59,808 (94 *per cent*) schools had undergone regular training in safety and 8,129 (13 *per cent*) schools had conducted structural safety audits as of March 2025. The reply of the Department was not acceptable as only 16 *per cent* of School DMPs were finalised and only 13 *per cent* schools had conducted structural safety audits whereas these should have been done in all the schools.

Recommendation 1: The Paschim Banga Samagra Shiksha Mission should prepare and implement long term Perspective Plans with bottom-up approach as envisaged in the guidelines.

2.2 Financial Management

Under the Samagra Shiksha scheme, funds were shared between the Centre and State in a 60:40 ratio. Budget proposals were structured as Annual Work Plan and Budget (AWP&B) that were prepared by the PBSSM and finalised based on the previous year's achievement. The AWP&B covered key interventions and required approval from the Project Approval Board (PAB), GoI.

2.2.1 Sub-optimal utilisation of available fund

Actual receipt of funds, funds available during the year and utilisation there against during the period from 2019-24 are shown in **Table 2.1** below:

Table 2.1: Availability of funds vis-a-vis utilisation (₹ in crore)

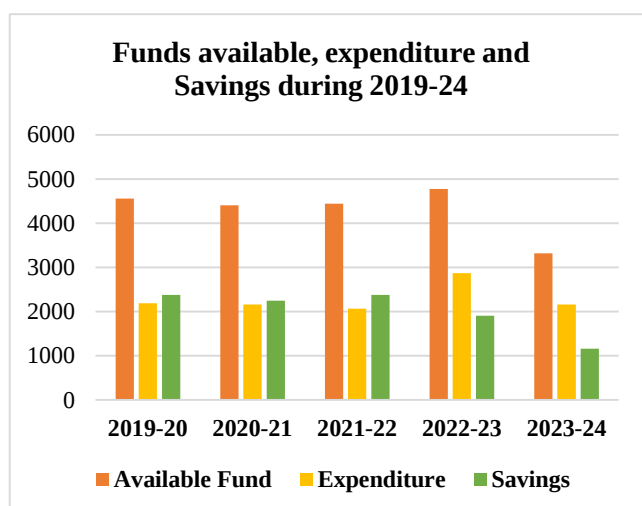
FY	Opening Balance	Actual Release		Other Receipt ¹²	Total fund available during the year	Funds Utilised (percent w.r.t. available fund)	Closing Balance
		Central	State				
2019-20	1,880.17	1,579.05	1,052.70	49.06	4,560.98	2,185.95(48)	2,375.03
2020-21	2,375.03	1,327.04	665.32	39.04	4,406.43	2,161.61(49)	2,244.82
2021-22	2,244.82	1,291.26	867.94	40.21	4,444.23	2,063.87(46)	2,380.36
2022-23	2,380.36	1,522.04	861.50	12.72	4,776.62	2,867.43(60)	1,909.19
2023-24	1,909.19	311.29	908.25	188.62	3,317.35	2,156.99(65)	1,160.36
Total		6,030.68	4,355.71	329.65			

Source: Records of PBSSM

During the period 2019-24, PBSSM had received ₹6,030.68 crore and ₹4,355.71 crore as Central and State share respectively. The utilisation of fund was, however, not up to the mark and ranged between 46 and 65 *per cent* during 2019-24. This consequently resulted in substantial unspent fund balances at the end of each financial year, indicating poor funds utilisation, which adversely impacted the scheme's effectiveness.

¹² Other receipts include interest earned, refunds received from districts etc.

Chart 2.1 Savings vis-à-vis Funds available



In this regard Audit observed that delays in civil works (infrastructure) and slow spending in key areas like, teachers training, special training for out-of-school children, community mobilisation, library grants, ICT and digital initiatives and early childhood care education led to an accumulation of funds at the State level.

The Department did not furnish any specific reply in this regard (August 2025).

2.2.2 Poor fiscal Management

The Financial Management and Procurement Manual 2018 (FMP)¹³ of the Scheme mandated the release of funds in two instalments: one in April for expenditure between April and September and the second in September for expenditure between October and March. The second instalment was contingent on expenditure progress and implementation quality. Further, the first instalment was to be released only after receiving Utilisation Certificates (UCs) for the previous year.

The Ministry of Finance, GoI in March 2021 issued instructions for transfer of Central share to the concerned Single Nodal Agency's (SNA) account of the State, within a period of 21 days of its receipt. Further, corresponding State share had to be released as early as possible and not later than 40 days of release of the Central Share.

It was, however, observed in Audit that after receipt of GoI share of funds, the State Government released it to PBSSM with delays ranging between two and 85 days. Audit also noted that there were delays ranging between two and 139 days in release of State's share.

It was further noticed that PBSSM submitted UCs to the GoI with delays which ranged between nine and 11 months. Records also showed that the GoI released ₹ 1,229.20 crore (20.38 per cent) and the GoWB released ₹ 1,230.29 crore (28.24 per cent) in the month of March during the FYs 2019-24, which made spending difficult during the fag end of the financial year.

Table 2.2: Receipt and releases of funds in the month of March (₹ in crore)

Year	Total amount released by GoI	Amount released in the month of March by GoI (Per cent)	Total amount released by GoWB	Amount released in the month of March by GoWB (Per cent)
2019-20	1,579.05	0 (0)	1,052.70	85.75 (8)
2020-21	1,327.04	329.44 (25)	665.32	219.63 (33)
2021-22	1,291.26	336.28 (26)	867.94	224.19 (26)
2022-23	1,522.04	563.48 (37)	861.50	377.39 (44)
2023-24	311.29	0 (0)	908.25	323.33 (36)
Total	6,030.68	1,229.20 (20)	4,355.71	1,230.29 (28)

¹³ Issued by Department of School Education & Literacy, Ministry of HRD, GoI

Source: Records of PBSSM

Release of 20 per cent of total allocation in the month of March by GoI and subsequent release by State to PBSSM indicated poor fiscal discipline. As a result, the funds flow for different activities remained uneven and to that extent, deficient.

In reply the Department stated (July 2025) that major portion of the allotted funds were received by PBSSM at the end of the financial year thereby restricting the utilisation of funds within the financial year.

The contention of the Department was however not convincing as PBSSM could utilise only 46 to 65 per cent of the available funds during 2019-24 as mentioned in **paragraph 2.2.1**.

2.2.3 Consistent spill over works over the years led to surrender of works - ₹ 395 crore

Paragraph 14.10 of SSIF outlined that if an approved allocation was not spent fully, the same would become outlay saved¹⁴. Savings under non-recurring heads¹⁵ from the previous year were carried forward as spill-over activities in the next year. The central financial assistance for these spillovers was available for the next three years, extendable up to five years, post-approval by the PAB. If the approved works remain incomplete beyond this period, the respective State would have to complete it on its own.

Audit observed that 4,034 sanctioned civil works (sanctioned between 2004-05 and 2009-10) including the construction of toilets, additional classrooms, ramps, etc., had not been initiated by the State till March 2019. As a result, it was decided (May 2019) by the State to surrender works that had been sanctioned but had remained unexecuted. Consequently, ₹395.34 crore allocated for these works was surrendered (May 2019) by PBSSM depriving students of the envisaged infrastructural facilities.

The Department did not furnish any specific reply in this regard (August 2025).

2.2.4 Short release of committed share

Paragraph 3.4.7 of the FMP manual outlines the process for handling unspent funds from the Central share for recurring grants¹⁶. Any leftover funds at the end of a financial year were carried over to the next year for use in approved recurring activities. The amount carried forward was to be adjusted against the central share of recurring grants due for the year. However, PBSSM consistently struggled to utilise funds within the financial year, leading to significant savings. As a result, GoI adjusted or curtailed these unspent amounts against the Central share due for the following year, which also led to a reduction in proportionate matching share of the State. Thus, adjusted/curtailed Central share and diminished State share reduced the scheme fund available, which adversely affected the intended objectives of the Scheme, as shown in **Appendix 2.1** and reduction in fund compared to committed funds as illustrated in **Table 2.3**.

¹⁴ The amount that could not be spent by PBSSM within the financial year was termed as 'outlay saved'.

¹⁵ Capital nature works are under non-recurring head viz. construction of additional classroom (ACR), New School Building (NSB), Girls hostels, toilet, etc.

¹⁶ Recurring grants included composite school grant, grant for manpower deployment and other teaching learning aids/ materials, grant to SCERT & DIET for Program & Activities etc.

Table 2.3: Committed Release vis-à-vis actual release of funds (₹ in crore)

Year	Committed Central Share (I)	Matching State Share (II)	Actual Central Share Received (III)	Matching State Share received (IV)	Total shortfall (V)= (I-III) +(II-IV)
2019-20	1,635.26	1,090.17	1,579.05	1,052.70	93.68
2020-21	1,338.77	892.51	1,327.04	665.32	238.92
2021-22	1,338.77	892.51	1,291.26	867.94	72.08
2022-23	1,629.96	1,086.64	1,522.04	861.50	333.06
2023-24	1,745.80	1,163.87	311.29	908.25	1,690.13
Total	7,688.56	5,125.70	6,030.68	4,355.71	2,427.87

Source: Data from SPD

Thus, an amount of ₹ 2,428 crore was short released by GoI (₹ 1,658 crore) and State Government (₹ 770) during 2019-24 due to non-utilisation of Central share of recurring grants by the State.

The Department stated that it had asked GoI to release the balance portion of the committed central share in February and March 2024.

The fact, however, remains that due to non-utilisation of allocated Central funds within the stipulated time frame resulted in reduction of committed Central share and matching State share which restricted the scope of the scheme and also imposed a limitation on reach and effectiveness of the scheme.

Recommendation 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.

2.2.5 Funds allocation in test-checked districts

During audit it was noted that the funds allocated to test-checked districts were significantly lower than the amount approved in AWP&B for the district, with allocations ranging between 19 per cent and 49 per cent of amounts approved in AWP&B during 2019–24 as shown in **Table 2.4** below:

Table 2.4: Funds allocated to test-checked districts (₹ in crore)

Name of District	Period of approval	Funds approved in AWP&B	Funds received (per cent)
Bankura	2019-24	808.70	386.59 (47.80)
Uttar Dinajpur	2019-24	709.91	344.81 (48.57)
Murshidabad	2019-24	1,600.63	711.78 (44.47)
Purulia	2020-24	632.88	120.59 (19.05)
Dakhin Dinajpur	2020-24	342.34	123.29 (36.01)
Paschim Medinipur	2020-24	733.44	302.05 (41.18)

Source: AWP&B of the districts

The inadequate allocation of funds prevented several crucial interventions from being executed. Though provisions in the AWP&B existed, essential components like interventions for access & retention, quality improvements, vocational training, physical education etc., could not be implemented in the examined districts due to lack of allocation, as shown in **Appendix 2.1**.

The Department in its reply stated (July 2025) that allocation to the districts depended on the availability of funds and requirements of the district. It was also claimed that GoI did not provide committed funds, which impacted the functioning of the Scheme.

The reply of the Department was however not acceptable as Audit had noted substantial unspent balances at the end of each financial year under review, indicating poor fund utilisation and resultant adjustment/curtailment of Central share by GoI (Paragraphs 2.2.1 & 2.2.4).

2.2.6 Retention of funds outside SNA Account

The Ministry of Finance, GoI, introduced the SNA account system in March 2021 to improve cash management and enhance efficiency in public expenditure. Under this system, the nodal agency (PBSSM) was required to open the SNA by 1 April 2021 and unspent funds retained by different implementing agencies were required to be returned to the SNA.

However, delays and irregularities were noticed in violation of the above stipulation:

- **PBSSM** opened the SNA in August 2021 after a delay of four months from the issue of the SNA notification by MoF (April, 2021). Further, it was noticed that ₹89.49 crore remained parked in bank accounts of PBSSM (outside SNA), as of March 2024.
- **Even in case of the PBRSSM**, which was the nodal office for managing Shishu Shiksha Kendra (SSKs) and Madhyamik Shiksha Kendra (MSKs), an amount of ₹228.31 crore was still lying in its accounts, instead of refunding it in the SNA (as of March 2024).
- **District irregularities:** DEO, SSM, Purulia retained ₹4.76 crore in its bank accounts since June, 2022 instead of depositing the same in the SNA account of PBSSM. Further, contrary to the directions of GoI to deposit unspent amounts in the SNA account, DEO, SSM, Paschim Medinipur instead used these unutilised funds (₹ 6.53 crore), towards salary and office expenses¹⁷ during 2023-24.
 - DEO, SSM, Murshidabad retained ₹9.06 crore since June, 2022 in the DM's PL Account and used it subsequently for construction related works.

These observations highlight delays in compliance, unauthorised fund retention and diversion of funds to other components, indicating inefficiencies in implementing the SNA system.

SPD, PBSSM in reply stated (October 2024) that no violation of guidelines had taken place. The reply however is not acceptable as both PBSSM and PBRSSM retained ₹89.49 crore and ₹228.31 crore respectively in their respective bank accounts in contravention of stipulations referred *ibid*.

2.2.7 Unauthorised retention of funds on closed programmes

The District Primary Education Programme (DPEP) and the National Programme for Education of Girls at the Elementary Level (NPEGEL) were launched by GoI in 1994 and 2003, respectively, to enhance primary education and address the educational needs of girls. However, DPEP was discontinued in 2003, while NPEGEL ended in 2014.

In June 2016, GoI directed the State to refund the unspent balances from these closed programmes. Accordingly, in September 2016, the SPD, PBSSM, instructed district authorities to return unutilised funds and close related bank

¹⁷ The funds had been intended for supply of uniform to children

accounts. It was however noted that, as of March 2024, the amount of ₹ 23.53 crore (₹9.95 crore from DPEP and ₹13.58 crore from NPEGEL) remained unspent in PBSSM's accounts and had not been refunded to GoI. Further, an amount of ₹23.25 lakh from NPEGEL was also parked with DEO, SSM, Purulia.

The Department in reply stated (July 2025) that as there were no instructions from GoI, the balance funds of the closed programmes were transferred to the SNA account of Samagra Shiksha. The reply is not tenable as the unutilised funds should have been transferred to GoI as per its direction of June 2016.

2.2.8 Irregular transfer of RMSA funds to the State exchequer

The RMSA was a centrally sponsored scheme launched in 2009 to improve secondary education in India. In 2018-19, RMSA was merged into the Samagra Shiksha program. An unspent balance of ₹6.11 crore remained in the RMSA bank account of the State. The unspent balance was supposed to have been used for Samagra Shiksha, instead, the entire amount of ₹6.11 crore was transferred to the State Government in November 2019. Further, no permission was taken from GoI.

The Department in its reply accepted the audit observation (July 2025).

2.2.9 Irregular expenditure from scheme funds

Scrutiny of records revealed irregular expenditure of ₹6.13 crore by PBSSM and district SSM authorities on purposes not approved under Samagra Shiksha. PBSSM incurred ₹3.78 crore on advertisement of programmes like tablet distribution, topper felicitation and student events during the period 2019-24. Additionally, ₹2.35 crore from SSM funds in four districts was spent on *Taruner Swapna*,¹⁸ a scheme solely funded by the GoWB.

The Department in reply (July, 2025) stated that all the expenditure incurred for advertisement, administrative expenses were related to management of projects related to education. The reply however, was not acceptable as expenditure on advertisement was not related to interventions/components of the Samagra Shiksha scheme.

Further, no reply was furnished by the district authorities or by the Department with regard to Scheme funds irregularly spent on the *Taruner Swapna* scheme.

2.2.10 Unadjusted advance

Para 3.4 of the FMP guidelines outline the conditions for release of funds under the Scheme. This required the State Implementing Society (PBSSM) to submit to GoI, a statement of outstanding advances accrued and adjusted when requesting the first and second instalments of grants. On receipt of funds, the District Sarva Shiksha Mission (SSM) authorities allocated funds to various executing agencies (CLRCs, PWDs, BDOs, Schools etc.), booking them as advances until UCs were received from these agencies.

¹⁸ *Taruner Swapna, a scheme of GoWB introduced in December 2020 for providing financial assistance of ₹10,000 to the students of Class-XII for procurement of Tablet/PC/Smart phone to facilitate uninterrupted continuous studies in online mode.*

During the period 2019-24, funds were allocated by PBSSM to district/circle offices for civil (e.g., classrooms, boundary walls, toilets) and non-civil works (e.g., block resource centres, transport allowances to CwSN children, maintenance grants). However, accounts of PBSSM (2023-24) revealed that as of 2023-24, ₹682 crore remained unadjusted at the State and district levels, with test-checked districts showing ₹195.14 crore as unadjusted (since inception of the scheme to March 2024). Absence of UCs or, advance registers led to poor tracking of funds utilisation/ funds advanced and hindered future grants and release of funds besides entailing the risk of misutilisation and misappropriation of funds.

The Department in reply stated (July 2025) that the adjustment of advance is a continuous process. The reply was not tenable as year-wise records should have been maintained by PBSSM to track adjustment of past years.

Chapter-3

Access to Education

Chapter-3

Access to Education

3 Access to Education

Samagra Shiksha aims to provide universal and equitable access to education, with a focus on inclusivity for all children from pre-primary to Class XII. The RTE Act mandates free and compulsory education to children in school till completion of their elementary education. In line with this, the Samagra Shiksha scheme not only aims to provide support for the implementation of the RTE Act but also to align with the recommendations of NEP 2020 to ensure that all children have access to quality education with an equitable and inclusive classroom environment.

3.1 Comparative view of the indicators related to education

In line with NEP 2020, SSIF's objective is to increase enrolment and retention of students from pre-school to senior secondary level. It focuses on enhancing student access, retention and transition while minimising dropout rates. To assess the effectiveness of the scheme, measurable performance indicators include Gross Enrolment ratio (GER), Net Enrolment Ratio (NER), retention rates, transition rates and dropout rates, ensuring that States meet their educational targets. The SSIF aims at 100 *per cent* retention of students from pre-school to senior secondary level and to attain the target of 100 *per cent* GER in school education by 2030.

3.1.1 Gross Enrolment Ratio

GER is the total enrolment in a particular level of school education, regardless of age, expressed as a percentage of the population of the official age group which corresponds to the given level of school education¹⁹. In West Bengal, the Sub-Inspectors of Schools were responsible for maintaining records of children up to 14 years through annual household surveys, as mandated by Rule 5 of the WB RTE Rules and Section 9 of the RTE Act.

The GER across different education levels for the years 2019-20 and 2023-24 was recorded in the UDISE database and PBSSM reports. Comparative GER picture of All India and the State are shown in the **Table 3.1** below:

Table 3.1: GER at different levels of education

Level of Education	GER	Year		Percent of Growth (+) / decline (-)
		2019-20	2023-24	
Primary	All India	102.70	93.00	-9.44
	West Bengal	113.30	109.60	-3.27
Upper primary	All India	89.70	89.70	0.00
	West Bengal	88.60	102.20	15.35
Secondary	All India	77.90	77.40	-0.64
	West Bengal	86.30	101.30	17.38
Higher Secondary	All India	51.40	56.20	9.34
	West Bengal	55.20	66.10	19.75

Source: UDISE Plus report

¹⁹ Example: GER primary = Enrolment in class I to V divided by projected population in age group of 6-10 years.

It is evident from the **Table 3.1** above, that the GER of the State (2023-24) was higher than all India average for all levels of education. Further, growth rates at the State level were also higher than the corresponding all India figures. Significant improvements were observed in the GER for upper primary, secondary and higher secondary levels from 2019-20 to 2023-24. Notwithstanding the progress, GER in higher secondary education remained below the desired level of 100 *per cent* in 2023-24. Audit also observed that no annual surveys had been conducted by the SI of schools, in test-checked districts, during the period 2020-22 and 2023-24 in order to work out the actual age-wise population of school-going children in the State.

With respect to the six test-checked districts, the GER during the period 2019-20 to 2023-24 was as given in **Table 3.2** below:

Table 3.2: GER of the six sampled districts in 2019-20 and 2023-24

District	Year	Primary	Upper Primary	Secondary	Higher Secondary
Bankura	2019-20	100.11	100.46	102.02	100.35
	2023-24	100.87	102.73	101.64	103.34
Uttar Dinajpur	2019-20	125.31	79.63	57.27	31.24
	2023-24	100.87	97.78	95.65	66.10
Murshidabad	2019-20	102.15	94.75	82.59	86.29
	2023-24	144.25	140.26	82.59	86.29
Dakshin Dinajpur	2020-21	99.95	91.95	83.36	50.08
	2023-24	96.43	91.26	89.47	57.16
Purulia	2019-20	108.52	103.40	NA	NA
	2023-24	108.87	103.51	NA	NA
Paschim Midnapore	2019-20	No information for the period from 2019-20 to 2023-24 was available			
	2023-24				

Source: Data furnished by DEO of the respective district

As can be seen from the **Table 3.2** above, of the sampled districts, only Bankura had successfully reached the desired GER across all levels, while Purulia had attained the same for Primary and Upper Primary levels. In case of Higher Secondary education, no information was available from two of the test-checked districts and of the remaining two districts (Murshidabad & Dakshin Dinajpur) reported only marginal or no improvement in these figures.

Acknowledging the observations, the Department stated (July 2025) that the State had consistently performed better *vis-à-vis* the national average. Department further opined that development was a continuous process and PBSSM was taking utmost care for progress despite several constraints. The Department however, remained silent regarding district specific observations.

3.1.2 Net Enrolment Ratio

NER²⁰ represents the percent of students enrolled in a specific level of education who belong to the official age group for that level, compared to the total population of that age group. It helps assess how effectively a region or country

²⁰ Example: NER primary = Students of age 6-10 years enrolled in class 1 to 5 divided by projected population in age group 6-10 years

is ensuring enrolment of school-age children in appropriate educational stage. The NER values for different education levels for the State as well as in selected districts are summarised in **Table 3.3**.

Table 3.3: Net enrolment Ratio at different levels of education

District	Year	Primary	Upper primary	Secondary	Higher secondary
All India average	2019-20	91.40	71.10	50.20	32.30
	2023-24	79.00	66.00	48.30	33.80
West Bengal	2019-20	100.00	73.30	62.30	39.40
	2023-24	100.00	85.70	68.10	43.60
Bankura	2019-20	99.88	99.28	99.75	97.11
	2023-24	99.62	99.75	99.85	99.79
Uttar Dinajpur	2019-20	99.41	74.12	24.07	13.01
	2023-24	98.89	85.42	87.97	61.61
Murshidabad	2019-20	98.83	81.09	56.45	59.98
	2023-24	97.37	84.03	56.45	59.98
Dakshin Dinajpur	2020-21	98.33	81.55	63.26	36.73
	2023-24	94.41	91.23	86.22	35.21
Purulia	2019-20	97.40	96.57	NA	NA
	2023-24	96.90	95.87	NA	NA
Paschim Midnapore	2019-20	No information for the period from 2019-20 to 2023-24 was available.			
	2023-24				

Source: UDISE Plus Report and information furnished by DEO offices of test-checked districts

It is evident from above table that the NER of the State was higher than the national average for all levels of education. The above data also indicated that, while the NER at primary, upper primary and secondary levels declined at the all-India level, the State registered growth in NER at upper primary and secondary levels during the period 2019-20 to 2023-24.

However, in Upper Primary, Secondary and Higher Secondary levels, NER fell short of the desired levels, as envisaged in NEP 2020, in 2023-24. NER at the Primary-level declined marginally in five selected districts during 2019-20 to 2023-24. NER of the State at the primary level stood at 100 during 2019-20 and 2023-24. Audit, however, noted that NER of all the test-checked districts was below 100 during these years.

In reply the Department stated (July 2025) that the position of the State was better than the national average. The Department, however, remained silent regarding district specific observations.

3.1.3 Retention Rate

Retention rate²¹ represents the percent of students who start in the first grade of a given educational level and are expected to continue until the final grade of that level. **Table 3.4** provides the retention rate data for the entire State as well as six selected districts.

²¹ Retention rate = (Number of students retained / Initial enrolment) / 100

Table 3.4: Retention rate at different levels of education in 2019-20 and 2023-24

District	Year	Primary	Upper primary	Secondary	Higher secondary
All India average	2019-20	87.00	74.60	59.50	40.20
	2023-24	85.40	78.00	63.80	45.60
West Bengal	2019-20	86.10	61.70	46.60	38.60
	2023-24	85.60	85.30	82.30	43.90
Bankura	2019-20	100	100	100	97.25
	2023-24	100	100	100	98.25
Uttar Dinajpur	2019-20	86.40	81.05	80.31	81.90
	2023-24	99.45	89.85	87.90	89.05
Murshidabad	2019-20	100	93.61	71.96	78.74
	2023-24	84.63	90.09	72.81	79.21
Dakshin Dinajpur	2020-21	96.27	107.30	93.42	94.25
	2023-24	86.54	98	102.37	97.24
Purulia	2019-20	100	100	70.60	92.70
	2023-24	100	100	47.90	100
Paschim Midnapore	2019-20	No information for the period from 2019-20 to 2023-24 was available.			
	2023-24				

Source: UDISE Plus Report and information furnished by DEO offices of test-checked districts

The above data indicated that the retention rate of the State improved in 2023-24 vis-à-vis 2019-20 at all levels except in the primary level. In the selected districts, retention rates reduced drastically in primary & upper primary levels in Murshidabad and Dakshin Dinajpur, while in Purulia significant decline was noted in secondary level education in comparison to 2019-20. In Dakshin Dinajpur district, retention rate in Upper Primary and Secondary levels was more than 100. Similarly, in Purulia district the retention rate in 2023-24 at Higher Secondary level was shown as 100 though the same was 47.90 at the Secondary level. This raised apprehensions about the accuracy of the data furnished by these districts which appeared unrealistic, as retention rate cannot exceed 100 per cent.

The Department in its reply stated (July 2025) that the reason for low retention rate in Murshidabad district was due to migration of parents as it is a socially and economically backward district. However, the Department remained silent about lower retention rates in other districts and inconsistencies in data as pointed out by Audit.

3.1.4 Transition rate

The transition rate represents the percent of students advancing from one educational level to the next in the following academic year²². The data for six districts and the State, as mentioned in **Table 3.5**, depicts whether students were effectively transitioning through the education system.

²² Example: Transition rate from Secondary to Higher Secondary level = Number of enrolment in Class-XI of higher secondary level in a year / number of students enrolled in the Xth grade of secondary education in the previous year) x 100

Table 3.5: Transition rate

District	Year	Primary to Upper Primary	Upper primary to Secondary	Secondary to Higher Secondary
All India	2019-20	92.80	91.40	71.60
	2023-24	88.80	83.30	71.50
West Bengal	2019-20	91.98	96.11	78.65
	2023-24	100.00	100.00	64.20
Bankura	2019-20	100.00	100.00	97.25
	2023-24	100.00	100.00	98.25
Uttar Dinajpur	2019-20	90.97	82.94	85.35
	2023-24	89.25	87.43	82.60
Murshidabad	2019-20	83.67	94.78	72.03
	2023-24	89.94	91.19	37.72
Dakshin Dinajpur	2020-21	98.29	80.66	93.41
	2023-24	95.33	98.75	86.80
Purulia	2019-20	98.87	100	70.64
	2023-24	100	100	87.28
Paschim Midnapore	2019-20	No information for the period from 2019-20 to 2023-24 was available.		
	2023-24			

Source: UDISE+ Report and information furnished by DEO offices of test-checked districts

It was observed that transition rate in the State from Primary to Upper Primary and Upper Primary to Secondary levels of education had improved, whereas it had declined from Secondary to Higher Secondary level of education during 2023-24 in comparison to 2019-20. Records of districts like Bankura and Purulia indicated strong progress across levels, while others- particularly Murshidabad district experienced notable decline, especially from Secondary to Higher Secondary level.

The Department, in its reply stated (July 2025) that the State implemented Rule 2 (1) (C) of WBRTE Rules regarding admission to age-appropriate class from the academic year 2013. As a result, the number of students in class-I in 2013 decreased significantly. The impact of this was reflected at the Higher Secondary level, in 2023-24, leading to the decrease of transition rate significantly. The reply is not acceptable as specific data in respect of age-appropriate admission and its resultant effect of increase or decrease in transition rate in the subsequent years could not be produced to Audit.

3.1.5 Dropout/Transition Loss

The dropout rate is the proportion of pupils from a cohort enrolled at a given level during a given academic year²³ who are no longer enrolled at any grade in the following academic year. The **Table 3.6** below indicates the dropout rate at the State level for educational levels.

Table 3.6: Dropout rate at different levels of education

Class	2019	2020	2021	2022	2023
VII	11,50,909		-*		
VIII	14,07,032	13,83,171			
IX	14,82,786	14,92,724	14,47,355		
X	11,74,230	12,21,896	11,66,817	13,44,173	
XI		9,25,270	10,58,903	10,46,686	6,66,060
XII			8,40,638	10,32,103	10,14,866

Source: Data received from SPD office

²³ Academic year starts from January and ends in December.

It is obvious that if there is no transition loss or dropout, a student enrolled in class VII in 2019 will enrol in class VIII in 2020, in class IX in 2021 and so on. It may however be seen that there was significant transition loss/dropout (28 to 42 *per cent* at the Higher Secondary level *vis-à-vis* Upper Primary level)²⁴ during the period covered under Audit.

The Department in its reply (August 2025) stated the reasons for decline of enrolment in class XI during 2023 was due to the fact that some students start earning after completion of secondary level education, whereas some migrate after completion of secondary level education. Thus, it was obvious from the reply that there was significant dropout/transition loss after secondary level of education.

3.1.5.1 Dropout of children and the associated reasons

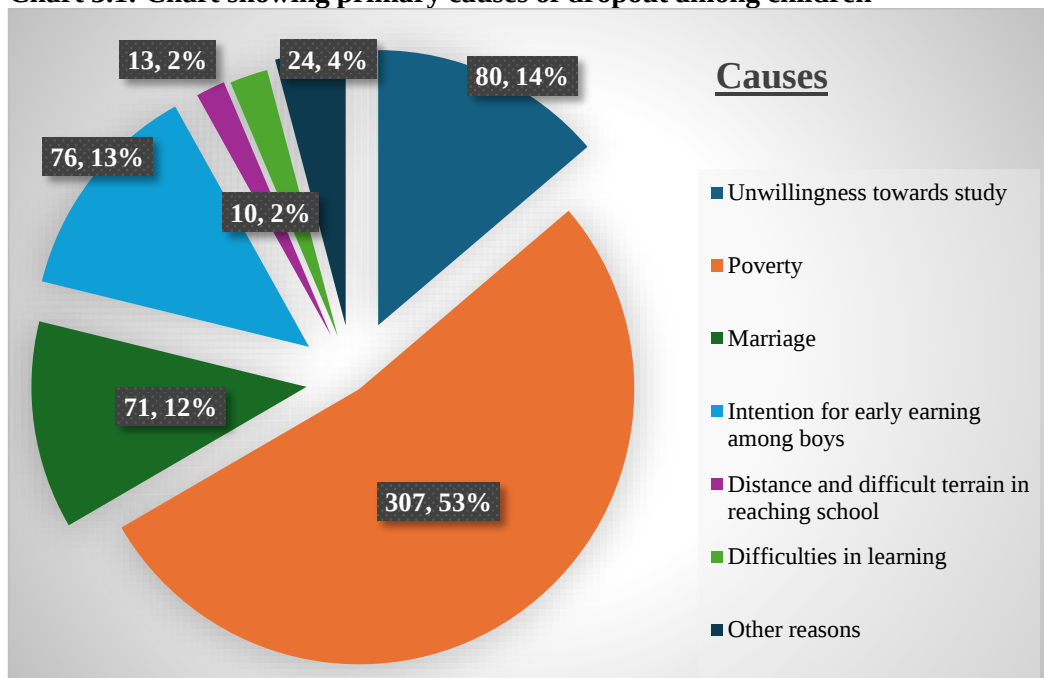
Audit conducted a survey (August 2024 to March 2025) at 21 selected High Schools in six test-checked districts covering 581 children who were not attending schools for more than six months and left school at different stages of education between 2022 and 2024. During the survey, the parents/relatives of these students were interviewed. Audit categorised the causes as expressed by parents/relatives, to bring forth an understanding of the causes leading to discontinuance of education.

Reasons attributed by the parents for dropout

- I. Unwillingness to study:** 80 out of 581 (14 *per cent*) parents stated that the students dropped out / discontinued education due to unwillingness to study.
- II. Financial problems:** 307 out of 581 (53 *per cent*) parents stated that the students dropped out due to poverty/financial constraints of the family.
- III. Intention for early earning among boys:** 76 out of 581 (13 *per cent*) went to other States/places for earnings and discontinued studies thereafter.
- IV. Marriage:** 71 out of 581 (12 *per cent*) respondents stated that the students dropped/ discontinued further studies due to marriage.
- V. Distance and difficult terrain in reaching schools:** 13 out of 581 (two *per cent*) students dropped/discontinued studies due to inaccessible terrain/distance leading to difficulties in reaching schools.
- VI. Difficulties in learning:** 10 out of 581 (two *per cent*) students dropped/ discontinued studies due to difficulties faced in learning.
- VII. Other reason:** Linked to reasons of financial instability and intention of early earning among boys was the fact that as noted during the survey, 24 out of 581 (four *per cent*) respondents stated that students dropped/ discontinued studies because they had started working, mostly as labour, to support their families.

²⁴ 2019: enrolment in class VII-11,50,909 *vis-à-vis* 2023- enrolment in class XI- 6,66,060 a decrease of 4,84,849 (42 *per cent*). Similarly, in 2019-enrolment in class VIII-14,07,032 *vis-a-vis* 2023- enrolment in class XII- 10,14,866, a decrease of 3,92,166 (28 *per cent*).

Chart 3.1: Chart showing primary causes of dropout among children



Hence, though GER and NER were higher than the National averages, enrolment in Secondary and Higher Secondary levels fell short of 100 *per cent*. Audit surveys identified several key reasons for dropouts *inter alia* including financial constraints, early marriage and intent for early earning among boys. This indicated that there was need to spread awareness through measures such as community education to address the underlying social and economic factors driving the dropout rates.

Recommendation 3: The Department should focus on targeted interventions for underperforming districts coupled with enhancing higher secondary enrolment through awareness, incentives and better infrastructure.

Recommendation 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.

3.2 Access to education in backward areas

For achieving the goal of universalisation of Primary (Class-1 to IV) as well as Upper primary education (Class- V to VIII) and to provide equal educational opportunities to children in remote areas, the Panchayat & Rural Development Department (P&RD) GoWB decided to establish the Shishu Shiksha Kendras (SSK) (1997) and the Madhyamik Shiksha Kendras (MSK) (2001) mostly in backward areas under the GoI's Education Guarantee Scheme (EGS²⁵). In these remote and backward areas, a large number of students were unable to gain formal education, mostly due to the non-existence of such schools within close distance (of one KM).

²⁵ The Education Guarantee Scheme (EGS) was a programme in India aimed at providing primary education to children in "school-less" habitations, particularly those not enrolled in formal schools. It operated as a part of the broader Sarva Shiksha Abhiyan (SSA) initiative and was designed to address the lack of access to schooling within a 1km radius.

Based on directions of the MHRD, GoI, the P&RD Department GoWB decided to upgrade SSKs/MSKs in 2009-10. As a result, SSKs and MSKs became affiliated to the West Bengal Board of Primary Education (WBBPE) and the West Bengal Board of Secondary Education (WBBSE) respectively. Funds were allocated by GoI to PBSSM, which then passed them to the PBRSSM for programme implementation in SSKs/MSKs. A review of records of PBRSSM and test-checked SSKs/ MSKs in test-checked districts revealed the following findings.

3.2.1 Shifting of administration of SSKs/ MSKs

The State Government aimed to provide uniform academic benefits for learners in Government and Government-sponsored schools at Primary and Upper Primary levels, including operational SSKs and MSKs. In December 2019, the administration of the PBRSSM society was shifted from the P&RD Department to the SED. The move aimed to ensure uniform academic benefits for learners in Government and Government-sponsored schools at the Primary and Upper Primary levels, including operational SSKs and MSKs. However, despite this shifting, issues in the administration and operation of SSKs/MSKs, continued to persist.

As per guidelines issued by the P&RD Department each SSK was to have a minimum of four teachers, while each MSK would have a minimum of six. The Management Committees set up at the Gram Panchayat level were to recruit these teachers (Shiksha Sahayikas/Sahayaks). Audit scrutiny revealed that as against a requirement/sanctioned strength of 72,856²⁶ primary (SSKs) and upper primary level (MSKs) teachers, there were only 40,152²⁷ in place (as of 2023-24) in the State. The P&RD Department had not recruited any new teachers for SSKs and MSKs since their inception to fill in the gaps. Consequently, these SSKs and MSKs faced a shortage of 28,402 and 4,302 teachers respectively. As a result, educational services in SSKs/MSKs were being carried out on the basis of temporary arrangements, with teachers (Madhyamik for SSKs and Graduate for MSKs) being engaged on contract basis. In contrast, the schools under SED followed a formal education system, with qualified teachers recruited through the School Service Commission. These differences in the recruitment process and qualification of teachers being hired for different categories of schools, all under the SED (post 2019) impacted uniformity in the provision of educational services to students.

The Department stated (July 2025) that no new guidelines including recruitment of SSK & MSK teachers were framed and SSKs/MSKs were running on the basis of previous guidelines issued by P&RD Department only.

3.2.2 Functioning of SSKs/ MSKs

Number of SSKs and MSKs in the State and enrolment of students therein between 2019-20 and 2023-24 is shown in **Table 3.7**.

²⁶ Minimum four teachers per SSKs for 15,367 SSKs -61,468, Minimum six teachers per MSKs for 1,898 MSKs-11,388

²⁷ SSKs-33,066, MSKs-7,086

Table 3.7 Number of SSKs & MSKs and enrolment of students therein

Year	SSK		MSK		Total	
	Schools	Enrolment	Schools	Enrolment	Schools	Enrolment
2019-20	15,651	9,64,686	1,908	2,48,058	17,559	12,12,744
2020-21	15,599	9,43,556	1,909	2,54,119	17,508	11,97,675
2021-22	15,559	8,76,466	1,909	2,17,716	17,468	10,94,182
2022-23	15,455	7,96,276	1,898	2,01,554	17,353	9,97,830
2023-24	15,367	8,02,720	1,898	2,05,684	17,265	10,08,404

Source: UDISE Reports

From the above it is observed that the number of SSKs decreased from 15,651(2019-20) to 15,367 (2023-24) whereas the number of MSKs decreased from 1,908 to 1,898 during the same period. This reflected closure of 284 SSKs and 10 MSKs during these years. Closures occurred due to the retirement or demise of 508 teachers posted in those SSKs and 24 teachers in MSKs respectively. Additionally, in 2024-25, 52 SSKs/MSKs in remote areas (Bankura district: 32 and Paschim Medinipur district: 20) remained closed for the same reason, with no steps taken to reopen them. This raised the risk of students in these schools either being denied education or being forced to shift to other schools, which may be further away.

Audit noted that 14 *per cent* of SSKs and 22 *per cent* of MSKs operated with an adverse pupil-teacher ratio (PTR) exceeding the norm of 40:1 during 2023-24. In the test-checked districts, 1,084 SSKs/MSKs (887 SSKs and 197 MSKs) faced similar issues during the same period as mentioned in **Appendix 3.1**.

It was also noted that 3,879 (25 *per cent*) of SSKs in the State and 1,193 (21 *per cent*) in test-checked districts had only one teacher as of 2023-24. As regards MSKs, it was observed that 765 MSKs (40 *per cent*) in the State and 276 MSKs (38 *per cent*) in the test-checked districts operated with fewer than four teachers as of 2023-24.

In line with the Audit observation, the Department accepted (July 2025) that most of the SSKs/MSKs could not maintain the PTR due to non-recruitment of SSK&MSK teachers since 2010 and a good number of SSKs / MSKs were closed due to non-availability of teachers.

Thus, the goal of providing education to students in inaccessible areas in order to achieve universal education, has been undermined. Transferring administrative control of these schools from the P&RD Department to the SED without systemic reforms, through policy decisions, did not resolve the core issues.

Recommendation 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.

3.3 Access of child labour in formal schools

The Ministry of Labour & Employment initiated (1988) the National Child Labour Project (NCLP) Scheme for rehabilitation of child labourers through District Project Societies, working under the chairmanship of the District Magistrates (DM). Under the NCLP scheme, children in the age group of nine to 14 years were to be rescued /withdrawn from work and enrolled in the NCLP Special Training Centres (STCs), where they would be provided with bridge

education, vocational training, mid-day meals, stipend, health care, *etc.*, before being mainstreamed into the formal education system.

The NCLP scheme was subsequently closed and subsumed under the Samagra Shiksha Abhiyan (SSA) with effect from April 2021. Henceforth, it was intended that the rescued child labourers would be mainstreamed into the formal education system under SSA.

The NCLP scheme was overseen by the Project Director (PD) at the district level under the supervision of the DM. Following its merger into SSA, all district offices of the PD, NCLP were shut down gradually. The records made available to Audit in the test-checked districts revealed the following:

Table 3.8: Observations on NCLP in test-checked districts

Uttar Dinajpur	There were 39 NCLP schools in the district with a capacity of 50 students each. Between January and March 2017, a survey was conducted by PD, NCLP, Uttar Dinajpur wherein it was noted that there were 11,303 child labourers in the district. Of these, only 1,777 children were admitted to STC to avail of the bridge courses²⁸. Thus, 9,526 child labourers remained out of these schools. In August 2021, based on directions of the DM, a new survey was conducted and 7,757 new child labourers in the district were identified. PD, NCLP handed over (May 2022) the survey report to the DEO for integrating these children into age-appropriate classes. However, no action was taken for their admission into formal schools. As a result, authorities were not successful in mainstreaming a total of 17,283 identified child labourers (9,526 <i>plus</i> 7,757 child labourers), violating the RTE Act. In reply the Department commented (July 2025) that most of the children who were identified were admitted in schools. The reply was not acceptable as the Department could not produce any documentary evidence to support this claim.
Paschim Midnapur	No details regarding the NCLP scheme were made available by the DM/DEO and DPO, SSM. However, records from the Mid-Day Meal section indicated that there were 1,176 children in 34 STCs as of December 2022. However, status of these children and whether they were mainstreamed into the formal education set up remained unclear as no records regarding this were made available to Audit.
Purulia	A survey was conducted (January 2020) by the District Project Society²⁹, Purulia wherein 2,436 child labour were identified in the district. The GoI instructed (November 2020) the SPD to ensure their immediate admission into age-appropriate classes in neighbourhood schools. However, the district SSM office could not provide any records to confirm whether these children had been integrated into the formal education system as per directions. The Department in reply stated (July 2025) that child labourers enrolled under NCLP upto December 2019 were mainstreamed into formal schools. The reply however, is silent about the mainstreaming of 2,436 child labourers identified after closure of STCs in December 2019.
Dakshin Dinajpur	In 30 STCs, 1009 child labourers were enrolled in the district, as of March 2021. After closure of the scheme PD, NCLP provided a list of these child labourers to the district SSM office for mainstreaming them into formal education. Scrutiny of records disclosed that only 228 out of 1,009 children could be enrolled (as of December 2022) into formal schools and 781 children remained excluded.

²⁸ A bridge course for NCLP students is a programme designed to reintegrate working children into the formal education system by providing them with foundational skills and knowledge to catch up with their peers.

²⁹ Society was district level body under NCLP Scheme, chaired by District Magistrate.

Bankura	Survey by PD, NCLP, Bankura in 2019-20 identified 1,477 child labourer in the district. However, scrutiny of the records showed that 1,070 children between age group of nine to 14 years were never enrolled in schools and 354 students dropped out from classes between I to VII. Further, it was observed that no action was taken by the authority to admit these 1,424 (1,070 <i>plus</i> 354) out of school children in age-appropriate classes in formal schools.
Murshidabad	No child labour survey was conducted by the PD, NCLP after April 2015. The reasons for closure of the NCLP scheme in Murshidabad district without conducting any survey of child labour was not communicated to Audit. In reply the Department stated (July 2025) that no such report was available in Murshidabad district office.

Source: Information furnished by the test-checked Districts

It is thus evident that despite policy changes, effective implementation remains a challenge in curbing child labour and mainstreaming them into formal education system due to lack of effective steps in survey and identification of such children and their enrolment into schools under SSA.

Recommendation 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.

Chapter - 4

Inclusive Education

Chapter-4

Inclusive Education

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 WB RTE 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).

Chapter-5

Teachers and Teachers' Training

Chapter- 5

Teachers and Teachers' Training

The availability of trained and qualified teachers, as per the recommended Pupil-Teacher Ratio (PTR) in a school, significantly enhances the quality of education. PTR plays a vital role in ensuring meaningful and effective teaching-learning processes and outcomes at different levels of education. The student-teacher norms for primary to higher secondary classes, as mandated by the Section 19 and 25 of the RTE Act and Para 4.6 of SSIF are shown in **Table 5.1** below:

Table 5.1: Norms of PTR for Primary to Higher Secondary classes

Class	No. of students	No. of teachers required
Primary (I to V)	Up to 60 students	Two teachers
	61 – 90 students	Three teachers
	91 – 120 students	Four teachers
	121 – 200 students	Five teachers
	Above 150 students	Five teachers <i>plus</i> one Head teacher
	Above 200 students	Head teacher <i>plus</i> one teacher per 40 student
Upper Primary (VI to VIII)	Per 35 students	At least one teacher Minimum one teacher each for Science, Mathematics, Social Studies and Language
	Above 100 students	One full-time head teacher, one part time instructor for Art Education, Health & Physical Education and Work Education
Secondary (IX-X)	Up to 160 students	Five subject (Science, Mathematics, Social Studies, Language and English) teachers for different subjects <i>plus</i> one (Head teacher).
	All categories	Other than subject teachers, part time teachers for (i) Art and craft Education (ii) Health and Physical Education
		PTR shall not exceed 40.
Higher Secondary (XI-XII)	Up to 240 students	Six subject teachers <i>plus</i> one Principal
	Above 240 students	10 subject teachers <i>plus</i> one Principal
	Above 360 students	12 subject teachers <i>plus</i> one Principal
	All categories	Other than subject teachers, part time teachers for (i) Art and craft Education (ii) Health and Physical Education
		PTR shall not exceed 30

Source: RTE Act and SSIF

These norms help maintain a balanced and effective education system, while ensuring that students receive adequate attention and instructions.

5.1 PTR and deployment of teachers

The status of PTR in the State as a whole and in test-checked districts, is discussed in the succeeding paragraphs.

5.1.1 PTR in Primary Schools

As per Section 19 and 25 of the RTE Act the PTR in primary schools was mandated to be a minimum of two teachers. For enrolment of more than 200 students, one teacher per 40 students and one head teacher was required. The details of the PTR in the State as a whole and in the sampled districts in primary schools during the year 2023-24 are tabulated in **Table 5.2** below:

Table 5.2: PTR at the State and test-checked districts in Primary classes (2023-24)

Particulars	West Bengal	Bankura	Dakshin Dinajpur	Murshida bad	Paschim Medinipur	Purulia	Uttar Dinajpur
No. of Primary schools	66,803	3,989	1,727	4,822	5,317	3,476	2,476
No. of Schools with adverse PTR (<i>per cent</i>)	19,165 (29) ³¹	861 (22)	322 (19)	2,325 (48)	919 (17)	1,125 (32)	801 (32)
No. of teachers posted less in the adverse PTR schools	31,684	979	373	6,788	1,124	1,980	1,481
No. of schools with excess teachers (<i>per cent</i>)	21,679 (32)	994 (25)	664 (38)	958 (20)	1,926 (36)	413 (12)	887 (36)
No. of excess teachers posted in the schools	32,840	1,260	923	1,225	2,465	463	1,296
No. of Schools with Single Teacher (<i>per cent</i>)	5,152 (8)	469 (12)	108 (6)	247 (5)	467 (9)	265 (8)	51 (2)
No. of Schools with no Teacher	520	5	12	6	41	6	0

Source: Analysis of UDISE data

Data on PTR across different sampled districts showed notable disparities in teacher distribution across primary schools.

- **Adverse PTR:** It was noted in audit that 29 *per cent* of primary schools (19,165 schools) in the State had shortage of teachers, with 31,684 teachers needed to meet the norms. Eight *per cent* (5,152 schools) schools in the State were running with only a single teacher affecting 1,76,491 students and 520 schools had no teachers, which impacted the education of 8,596 students. This consequently resulted in inconsistent teaching, inadequate support systems and lower quality education besides creating educational inequities.
- Amongst the test-checked districts, Murshidabad had the highest percent (48 *per cent*) of schools with adverse PTRs which ranged upto 432:1.
- **Excess Teachers:** It was also noted in Audit that while there was shortage of teachers in 29 *per cent* schools in the State, there was over-allocation of teachers in 32 *per cent* of primary schools (21,679 schools) with a total of 32,840 excess teachers deployed more than the norms, in the State. Amongst the test-checked districts, Dakshin Dinajpur had the highest percent (38 *per cent*) of such schools, with 923 teachers posted in excess of norms.

This mismatch in teacher distribution underscores the need for resource optimisation to ensure equitable education across districts.

- **Head Teacher Gaps:** As per of RTE Act³² one Head Teacher was required to be posted in a school with more than 150 students. While 12,454 primary schools had more than 150 students enrolled, 2,215 schools (18 *per cent*) had no Head Teachers impacting administrative workload and school management. Meanwhile, 40530 Head Teachers had been posted in schools having less than 150 students, as against RTE norms.
- In the test-checked 18 Primary schools, three³³ schools (with 62 enrolled students) were operating with only a single teacher. Unfavorable PTR was observed in seven out of 18 test-checked Primary schools.

³¹ Maximum adverse PTR was upto 506:1, as against prescribed norms of 40:1.

³² Schedule of the Act

³³ Bankura – Purbatore SSK, Mejia and Purulia – Supurdih SSK and Veliadih SSK

This analysis highlights administrative inefficiencies, showing non-compliance with the RTE Act and an imbalance in teacher distribution, which affected both quality of education and equitable access to it.

5.1.2 PTR and deployment of teachers in Upper Primary Schools

There were total number of 6,962 Upper Primary schools in the State as of 2023-24. The PTR as mandated by Sections 19 and 25 of the RTE Act and Para 4.6 of SSIF in these schools should have been 35:1, but there were a number of Upper Primary schools with adverse PTR in the sampled districts, as detailed in **Table 5.3** below:

Table 5.3: PTR in Upper Primary Schools in 2023-24

Particulars	West Bengal	Bankura	Dakshin Dinajpur	Murshidabad	Paschim Medinipur	Purulia	Uttar Dinajpur
Total number of Upper Primary schools	6,962	399	205	646	533	499	325
PTR 35:1 - not maintained (per cent)	2,058 ³⁴ (30)	83 (21)	44(21)	271(42)	137(26)	140 (28)	169 (52)
Schools with less than four subject teachers (per cent)	4,467 (64)	213 (53)	156 (76)	380 (59)	331 (62)	316 (63)	191 (59)
School without any teacher (per cent)	304 (4)	8 (2)	11 (5)	21 (3)	6 (1)	12(2)	11 (3)
Single teacher schools (per cent)	905 (13)	33 (8)	31 (15)	113 (17)	53 (10)	76 (15)	50 (15)

Source: UDISE 2023-24

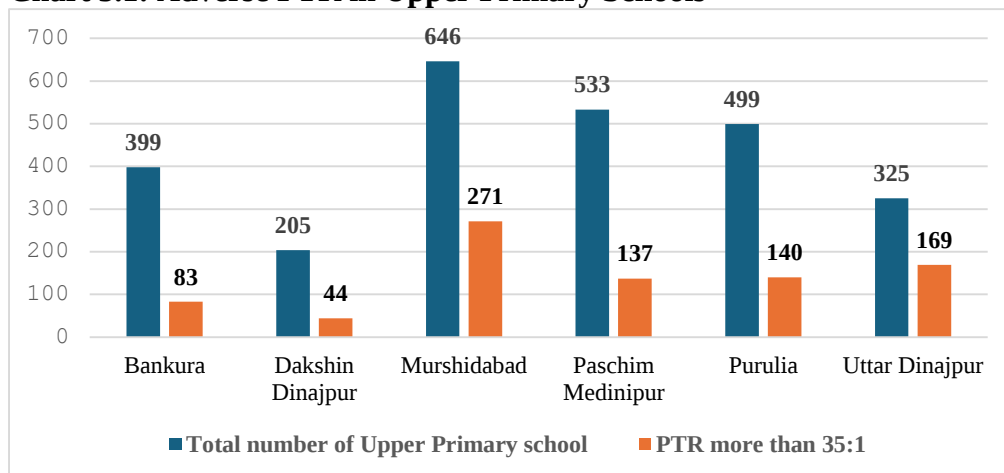
The data from UDISE 2023-24 highlight significant concerns regarding PTR norms in upper primary schools across the State. The recommended PTR of 35:1, could not be maintained by 2,058 (30 *per cent*) schools in the State. Moreover, 4,467 Schools (64 *per cent*) lacked the mandatory four subject teachers. Alarming, 304 schools had no teachers where 12,797 students were enrolled, impacting delivery of education to them. Moreover, in violation of RTE Act, 905 schools operated with just a single teacher despite the fact that 60,343 students were enrolled in these schools.

In the sampled districts, during 2023-24, the PTR norms could not be maintained in 32 *per cent* of schools, while the requirement of at least one teacher per class could not be met in 24 *per cent* of schools.

Audit also noted that the total number of upper primary schools in the State declined from 7,198 in 2019-20 to 6,804 in 2023-24, with similar reductions in the test-checked districts. Thus, over the five-year period from 2019-24, 394 schools in the State and 132 schools in the test-checked districts were shut down owing to shortage of teachers.

The position reflecting adverse PTR in Upper Primary Schools in the six sampled districts is depicted in **Chart 5.1**.

³⁴ Maximum adverse PTR was upto 922:1, as against prescribed norms of 35:1

Chart 5.1: Adverse PTR in Upper Primary Schools

Source: Records furnished by the DEOs of test-checked Districts

In reply the Department stated (August 2025) that there were two types of primary/ Upper Primary level schools in the State. One set of schools was under the administrative control of SED whereas the other sets of schools were called SSKs/ MSKs and were under the administrative control of another society (PBRSSM).

The reply was, however, not tenable as it was not relevant to the audit observation since it remained silent on adverse PTR.

5.1.3 Shortage of teachers in Secondary schools in the State

There were total number of 2,747 Secondary schools in the State as of 2023-24. The PTR in these schools as well as in the sampled districts *vis-à-vis* the norms of 40:1 as mandated by the Para 4.6 of SSIF, are tabulated in **Table 5.4** below:

Table 5.4: PTR and teachers in Secondary classes

Particulars of schools	State	Sampled districts
No. of schools offering secondary classes (Class IX to X) of education	2,747	631
No. of schools without Work Education Teachers	1,256	279
No. of schools without Physical Education teacher	1,387	304
No. and percentage of schools running without subject teachers for secondary classes		
Bengali	520 (19)	81 (13)
English	314 (11)	55 (9)
Science	1,564 (57)	352 (56)
Mathematics	745 (27)	146 (23)
Social Science	361 (13)	91 (14)
No. and percentage of schools running with shortage of five subjects and head teachers		
No. and percentage of schools with adverse PTR	861 (31)	229 (36)

Source: UDISE 2023-24

The data from UDISE 2023-24 highlight significant shortages of teachers in secondary schools across the State and sampled districts. 31 *per cent* of schools in the State and 36 *per cent* in sampled districts faced teacher shortages *vis-à-vis* the stipulated norms.

- **Subject Teacher Shortages:** Science teachers were lacking in 57 *per cent* of schools (56 *per cent* in test-checked districts), Mathematics in 27 *per cent* (23 *per cent* in test-checked districts), Bengali in 19 *per cent* (13 *per cent* in test-checked districts) and English in 11 *per cent* (9 *per cent* in test-checked districts). In absence of subject

teacher(s), students suffered from reduced learning opportunities, declining academic performance and a lack of motivation particularly in subjects like Mathematics and Science.

- **Work & Physical Education Teacher shortage:** In the State, 1,256 and 1,387 schools lacked 'Work Education' and 'Physical Education' teachers respectively, which adversely affected the holistic development of physical health, mental well-being and development of skills through practical learning experiences.
- **Schools without Teachers:** Audit also observed that 37 schools had no teachers and as a result 32 of these schools had become non-functional with the resultant absence of any students.
- Out of 15 test-checked Secondary Schools, four³⁵ schools with 405 enrolled students, had no regular teachers posted.

Audit findings in the preceding paragraphs suggest improper teacher deployment and non-compliance with PTR norms which negatively affected student outcomes.

5.1.4 PTR and teachers in schools for Higher Secondary (HS) classes

Audit examination of schools managed by the Government, that offered higher secondary education (as of March 2024), revealed significant issues. A total of 6,861 schools in the State and 1,775 in the sampled districts provided education from Class XI to XII. The PTR in these schools as well as in the sampled districts, as against the norms of 30:1 mandated by the Para 4.6 of SSIF, is tabulated in **Table 5.5** below:

Table 5.5: PTR and teachers in Higher Secondary classes

Particulars of schools	State	Test-checked districts
No. of schools offering Class-XI to XII class of education	6,861	1,775
Number of schools with PTR more than 30 (<i>per cent</i>)	5,406 (79)	1,553 (87)
No. of schools (<i>per cent</i>) running without HM/Principal	1,371 (20)	388 (22)
Number of schools with less than 240 students	277	36
Less than seven teacher schools (shortage of teachers)	41 (134)	18 (61)
More than seven teacher schools (excess teachers)	234 (2,349)	18 (129)
Number of schools between 241 and 360 enrolment	262	41
Schools with less than 11 teachers (shortage of teachers)	31 (116)	10 (51)
Schools with more than 11 teachers (excess teachers)	219 (1,860)	30 (161)
Schools without- Bengali teacher	490	62
More than one Bengali-teacher schools	5,662	1,529
No-English teacher schools	175	43
Excess English teacher school	6,052	1,578
Number of schools (<i>per cent</i>) without Work Education teacher	1,562 (23)	399 (22)
Number of schools (<i>per cent</i>) without Physical Education teacher	2,061 (30)	485 (27)

Source: UDISE 2023-24 and analysis of data furnished by SPD office

The above table indicated that, PTR was a major concern, with 79 *per cent* of schools in the State and 87 *per cent* in the sampled districts exceeding the recommended PTR of 30, as of 2023-24. Further, the above **Table 5.5** also revealed the following:

³⁵ **Uttar Dinajpur**- Government Model School, Kaliaganj- 78 students , Government Model School, Chakulia- 106 students and **Dakshin Dinajpur**- Government Model School, Harirampur- 119 students and Government Model School, Kushmandi- 102 students.

- In violation of the SSIF norms of a Headmaster in every Higher Secondary School, 20 *per cent* of schools in the State and 22 *per cent* in sampled districts lacked a Headmaster/Principal. In absence of the Headmaster, administrative works were exercised by the subject teacher, being Teacher-in-charge of the school.
- Subject-specific teacher shortages were noted mainly in Bengali (490) and English (175). Audit, however, also observed excess teachers of Bengali and English languages in significant number of HS schools. This was indicative of uneven distribution and imbalances in resource allocation.
- As per SSIF norms, each of the HS school should have one Physical Education and one Work Education teacher. In violation of the norms, 1,562 and 2,061 HS Schools in the State were running without Work Education and Physical Education teachers respectively. On the contrary, more than one Work Education and Physical Education teachers were deployed in 1,551 and 1,299 schools of the State, suggesting poor allocation.
- Adverse PTR (above 30:1) was noticed in 32 out of 34 test-checked Higher Secondary Schools which ranged between 31:1 to 233:1.

Overall, the data points to major inefficiencies in teacher distribution and administrative management, with most schools suffering from understaffing.

These imbalances in PTR adversely affected student performance, as reflected in Class X and XII results and learning level outcomes.

In reply the Department stated (August 2025) that most of the secondary and higher secondary schools were functioning as integrated institutions. These schools typically cater to students from class V to X or V to XII. Hence PTR should be calculated on total enrolment from class V to X/XII and total number of sanctioned teaching posts in the school.

The reply was not acceptable as different PTRs have been prescribed for different levels of Education under RTE Act and Samagra Shiksha Guidelines. Further the contention of the Department to compute the PTR based on sanctioned posts was also not correct as PTR should be based on actual deployment of teachers in the schools.

5.2 Transfer of teachers

The SE Department, GoWB in supersession of the West Bengal School Service Commission (General Transfer) Rules, 2013 issued the West Bengal School Service Commission (General Transfer, Transfer on Special Grounds and Reallocation) Rules, 2015. These Rules were subsequently amended twice in September 2021 and September 2022.

1. First Amendment (September 2021):

- School authorities were restricted from forwarding transfer applications exceeding 10 *per cent* of the total number of teachers in the school.
- Priority in transfer applications was to be accorded to teachers who are senior in age.

2. Second Amendment (September 2022):

- Transfer applications were not to be entertained if the PTR would fall below the required standard due to the proposed transfer.
- Exceptions were made for medical reasons and special grounds³⁶ under the 2015 rules.
- The Commissioner of SE directed all DI of Schools (SE) that School Management Committees (SMCs)³⁷ must not reject a teacher's transfer application solely on the basis of being a single subject teacher.
- The DI (SE) was to arrange for a replacement from nearby schools on a temporary basis until a permanent teacher for the subject joined.

Additionally, the UTSASHREE portal was launched in August 2021 by the School Education Department, GoWB for online transfer and posting of teachers in Government-aided and Government-sponsored schools. However, the portal was discontinued by the Department in September 2022.

5.2.1 Adverse impact on Pupil Teacher Ratio (PTR)

During the period from August 2021 to May 2023, teachers were transferred within or between districts without considering the impact on students' education. Issuance of such notifications/ orders resulted in indiscriminate transfers, which adversely affected the objective of imparting quality education to the students as was evident from audit examination in the test- checked districts, noted below.

5.2.1.1 Impact of transfer in test-checked district of Purulia

- Audit analysis of transfer and posting of teachers in Purulia district revealed that against 1,018 teachers who had been transferred from 434 schools during the period from August 2021 and May 2023, only 607 teachers had joined which resulted in shortage of 411 teachers and adversely affected the PTR in the district.
- Against the norm of 30:1, the PTR in Upper Primary to Higher Secondary sections of Purulia district was already high at 55:1 in 2019-20. This ratio further worsened to 69:1 by 2022-23, which was double the prescribed norms. A review of 19 schools in Purulia district revealed extreme disparities (**Appendix 5.1**). Against 80 teachers transferred out, only five new teachers joined, leaving schools with PTRs ranging from 91:1 to 615:1. Moreover, essential subject teachers for Mathematics, Science and

³⁶ e.g. Medical conditions such as cancer, thalassemia, serious gynaecological disorder of immediate family members of the incumbent; physical disablement of the incumbent, age of incumbent being 57 years or more and female incumbent facing divorce or death of husband.

³⁷ **SMC comprises:** a President appointed by the SE Department; two representatives from the sponsoring body; one Government official and two education enthusiasts nominated by the Director of School Education; one medical practitioner; the head of the institution; three elected teacher representatives; two guardian representatives (one woman for girls' schools), nominated by the President; and one elected non-teaching staff representative.

Primary functions of SMCs include monitoring school operations, preparing and recommending development plans, overseeing fund utilisation and ensuring effective implementation of educational policies.

English were transferred out, leading to a lack of subject-specific instructions in high schools.

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

5.2.1.2 Impact of transfer in Murshidabad district

The records of Murshidabad district indicate that between August 2021 to May 2023³⁸, a total of 2,741 teachers were transferred to different schools within and outside the district. Audit, however, noted that there were instances wherein the PTR was adversely affected due to these transfers. Further, it was also observed that the schools near district headquarters had higher number of teachers whereas schools away from district headquarters had acute shortage of teachers. Some illustrative instances of transfer of teachers' leading to adverse PTR between the years 2019-20 to 2023-24 are shown in the **Table 5.6**:

Table 5.6: Illustrative cases of transfer of teachers in Murshidabad district

Name of school	Year	Number of teachers transferred out	Number of students	Number of teachers	PTR
Amtala High School, Farakka	2019-20	22	3,596	57	63
	2023-24		5,215	39	134
Arjunpur High School, Farakka	2019-20	33	6,264	95	66
	2023-24		8,881	68	131
Aurangabad Balika Vidyalaya, Suti- II	2019-20	21	3,651	49	75
	2023-24		4,117	27	152
Bahutali High School (HS)	2019-20	23	2,802	44	64
	2023-24		4,593	24	191
Chachanda BJ High School	2019-20	21	5,178	63	82
	2023-24		7,252	34	213
Fatullapur Sasimani High School	2019-20	25	4,993	68	73
	2023-24		6,462	42	154
Gotha Rahman High School, Suti- I	2019-20	28	5,667	73	78
	2023-24		6,788	39	174
Kashipur Tarini Sundari Vidyapith	2019-20	22	2,615	38	69
	2023-24		3,480	35	99
Rajarampur High School, Lalgola	2019-20	20	2,108	50	42
	2023-24		3,012	29	104
Raninagar High School, Raghunathganj-I	2019-20	20	1,643	31	53
	2023-24		1,661	21	79

Source: UDISE data

It is evident from the **Table 5.6** above that despite the fact that the PTR in these schools were far from ideal in the first place, between 20 to 33 teachers were transferred out from each of these schools, leading to deteriorating PTR between the years 2019-20 to 2023-24. Consequently, there was a high risk of students' performance in exams and learning assessments being impacted in these schools and the district as a whole.

Recommendation 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.

³⁸ Though the portal was closed in September 2022 the transfers were effected up to May 2023

5.3 Teachers' training

5.3.1 Training for in-service Teachers & Head Teachers

Para No 10.1 of SSIF of Samagra Shiksha scheme focuses on enhancing teacher training and professional development. The NEP 2020 also highlights the need to strengthen teacher education (training) institutions. Under the Annual Work Plan & Budget prepared by SSM and approved by GOI for the years 2019-24, in-service training to teachers and head teachers, including leadership training to school principals, was to be provided. The in-service training programmes, both for Elementary and Secondary levels for the period 2019-24 as approved in the AWP&Bs of test-checked districts are shown in the **Table 5.7** below:

Table 5.7: Training for in-service Teachers & Head Teachers

District	Financial Target (₹ in lakh)	Achievement (₹ in lakh)	Physical target	Achievement
Purulia	2.57	0	25,419	0
Paschim Medinipur	11.23	0.11	69,266	NA
Dakshin Dinajpur	5.35	0.18	34,555	4,795
Bankura	9.11	0.24	16,093	NA
Uttar Dinajpur	13.28	0.02	NA	NA
Murshidabad	14.72	0.12	78,163	NA

Source: Information furnished by DEO offices

From the **Table 5.7** above it can be seen that as against financial target of ₹ 56.26 lakh approved for these test-checked districts for holding the said training programmes, only ₹ 0.67 lakh was spent, with one district (Purulia) recording nil expenditure and others spending negligible amounts. Thus, only 1.19 per cent of the targeted funds were expended by the districts for training programmes as lesser number of trainings were organised. As a result, teacher in-service training, a key aspect of Samagra Shiksha, remained largely unfulfilled during the audit period.

5.3.2 Teachers' Training Institutions

Paragraph 1.3 (XIV) (iii) of the Manual of Financial Management & Procurement (FMP) of Samagra Shiksha (SS), prescribed teachers' training and professional development including in-service, pre-service, induction and refresher training under the aegis of State Council of Educational Research and Training (SCERT) and District Institute of Education and Training (DIET). Para 10.5.1 and 10.5.2 of SSIF envisaged the DIETs as strong institutions to support teachers at the school level for universalisation of quality education. DIET were set up at district levels and their activities inter alia included conducting training for in-service teachers, conducting D.El.Ed. classes for the freshers to make them eligible to sit in the Teachers eligibility test, etc.

5.3.2.1 Shortfall in trainings by DIETs

A. DIET, Uttar Dinajpur: Records of DIET, Uttar Dinajpur showed that during 2018-19 against the target (set by the SCERT) of training 410 in-service teachers & head teachers, the Institute could impart training to 295 teachers only. No in-service training was held during the remaining period of 2019-24.

B. DIET Murshidabad: Records of DIET, Murshidabad showed that as against the target of training 360 in-service teachers & head teachers, the Institute could impart training to 316 teachers. Aside from the training programmes, DIET, Murshidabad had conducted only one research on Out of school children during the period 2019-24.

C. DIET, Bankura, Purulia, Paschim Medinipur and Dakshin Dinajpur: None of the Institutes had conducted any training courses and had also not conducted any research activities during the period 2019-24.

Chapter-6

Infrastructure and Entitlement of students

Chapter- 6

Infrastructure and Entitlement of students

6.1 RTE Entitlements

Paragraph 3.2 of the NEP recommended providing effective and sufficient infrastructure so that all students have access to safe and engaging school education at all levels from primary school to Grade XII.

6.1.1 Availability of infrastructure and facilities

It was observed during audit that the availability of infrastructure and in-school facilities in the Government and Government-aided schools required further improvement . Though infrastructure and school facilities and availability of all-weather buildings, libraries, laboratories, boundary walls, ICT facilities and electrification of schools had improved in 2023-24 over 2019-20, however, a large number of schools still did not have the requisite infrastructure and facilities as indicated in **Table 6.1** below:

Table 6.1: Infrastructure facilities in the Government managed schools of the State

Sl. No.	Infrastructure/ facilities	No. of schools in the State without required facilities (2019-20)	Percentage ³⁹	No. of schools without required facilities (2023-24)	Percentage ⁴⁰	No. of schools without required facilities in the test-checked districts (2023-24)	Percentage ⁴¹
1	All weather buildings	77	0.12	25	0.04	12	0.06
2	Headmaster's room	44,761	70.24	46,799	73.74	15,796	79.47
3	Boys' toilet	1,920	3.01	2,453	3.87	525	2.64
4	Girls' toilet	495	0.78	775	1.22	97	0.49
5	CWSN Toilet (Boy)	45,132	70.82	44,447	70.03	13,642	68.64
6	CWSN toilet (Girl)	54,169	85.00	52,912	83.37	15,614	78.56
7	Drinking water facilities	61	0.10	11	0.02	0	0.00
8	Ramp	4,083	6.41	2,913	4.59	1,226	6.17
9	Ramp (with handrail)	20,093	31.53	19,585	30.86	5,570	28.02
10	Playground	31,918	50.09	29,546	46.56	9,636	48.48
11	Computer Room	56,107	88.04	54,132	85.30	17,564	88.37
12	Furniture/ fixture	4,984	7.82	3,654	5.76	952	4.79
13	Art/ Craft room	61,321	96.22	60,417	95.20	19,238	96.79
14	Integrated laboratory	61,235	96.09	60,428	95.22	19,124	96.22
15	Kitchen shed	NA	NA	12,106	19.08	3,965	19.95
16	Boundary wall	31,193	48.95	29,147	45.93	8,880	44.68
17	Electrification	411	0.64	116	0.18	50	0.25
18	Library room	15,111	23.71	13,369	21.07	4,908	24.69
19	Classroom	336	0.53	30	0.05	13	0.07
20	Sitting furniture/ Bench	4,984	7.82	3,654	5.76	952	4.79

Source: UDISE data as furnished by the SPD, SSM

³⁹ Percentage with respect to total number of schools i.e.63,727 in the State in 2019-20

⁴⁰ Percentage with respect to total number of schools i.e.63,464 in the State in 2023-24

⁴¹ Percentage with respect to total number of schools i.e. 19,876 in the six test-checked districts of Bankura, Purulia, Dakshin Dinajpur, Uttar Dinajpur, Paschim Medinipur and Murshidabad in 2023-24

It is seen from the table above that even mandatory infrastructure e.g. electricity, sitting benches for students, toilet for girls, boys and CwSN could not be provided to all the schools. This affected delivery of quality education to the students

6.1.2 Deficiency of infrastructure in test- checked schools

During test-check of sampled 72 schools significant infrastructure deficiencies, in violation of the provisions of the RTE Act and SSIF were noticed, as detailed below:

- **Playground & Boundaries:** 30 schools (42 per cent) lacked playgrounds; 15 had no boundary walls and five test-checked schools only had partial boundary walls.
- **Safety & Security:** 36 out of 72 schools (50 per cent) lacked CCTV coverage, posing safety concerns.
- **Sanitation & Hygiene:** 56 schools (78 per cent) did not have separate toilets for CwSN; eight co-ed schools lacked toilets for boys. Three schools lacked functional toilets. It was also noticed that toilets were not cleaned at regular intervals in 25 schools.
- **Basic Amenities:** Safe drinking water was not available in three out of 21 test-checked hostels; 38 schools (53 per cent) lacked ramps and railings for CwSN; 32 schools (44 per cent) did not have a dedicated dining space for Mid-Day Meals and 12 schools (17 per cent) did not have kitchen sheds for cooking Mid-Day Meal.
- **Educational Facilities:** 17 schools (24 per cent) did not have computer labs and 39 schools lacked library services.

Overall, these deficiencies highlighted the need for improved infrastructure, safety and sanitation in schools.

NEP 2020 also envisaged that all children should have access to an equitable and inclusive classroom environment which would take care of their diverse background, multilingual needs and different academic abilities and make them active participants in the learning process. In this context, Audit observed that classrooms facilities provided to students were deficient and multiple classes were being taught together due to insufficient classrooms. Some illustrative instances are mentioned below:



Pic 6.1: Dighi Colony SSK, Chopra, Uttar Dinajpur

In Dighi Colony SSK, Chopra, **(Picture 6.1)** Uttar Dinajpur district- Audit noticed (November 2024) that 133 enrolled students of three primary classes (up to Class II⁴²) were sitting together in one classroom due to shortage of classrooms as well as shortage of teachers. The school was also running in a dilapidated building with only three classrooms, as against a requirement of at least five classrooms.

⁴² Pre-primary, I and II



Pic 6.2: Baniapukur SSK, Harirampur, Dakshin Dinajpur

In Baniapukur SSK, Harirampur Block, Dakshin Dinajpur district, Audit noticed (December 2024) that 60 enrolled students of primary classes (up to Class IV) were sitting together in one classroom due to shortage of classrooms. There were only two classrooms in the school and the other classroom was being used as a store.

Similarly, in Bajitpur Sahabuddin Memorial, MSK, Murshidabad, use of single classroom for multiple classes was observed due to shortage of room.

In Punisole Board High School⁴³, Bankura district, it was found that due to acute shortage of classrooms as well as shortage of teachers, the school had arranged for students of different sections of classes VI and VII to attend school on alternate days.

Different classes and age-groups and learning levels of students required different sets of attention and teaching approaches, but by using a single classroom for multiple classes, students were deprived of quality education which hindered the achievement of learning outcomes.

6.1.3 Information and Communication Technology (ICT)

Paragraph 12.3 of SSIF supports the establishment of ICT Labs, software and smart classrooms in upper primary to higher secondary schools. Further, according to Paragraphs 1 and 3.1.1 of GoI guidelines on ICT in schools, prerequisites such as reliable power supply, internet connectivity, dedicated ICT teachers and computer/lab rooms were to be necessarily provided in schools for effective implementation of ICT.

Despite this, UDISE data 2023-24 revealed that the Department could not establish ICT facilities for students and there were significant gaps in ICT availability across the State and in six test-checked districts as shown in the **Table 6.2** below:

Table 6.2: ICT facilities in the State and in the test-checked districts

State				Six test-checked districts			
Total no. of Upper Primary, Secondary, H.S. Schools	Schools lacking ICT facility (per cent)	Schools without Computer Lab (per cent)	Schools lacking ICT Teacher (per cent)	Total no. of Upper Primary, Secondary, H.S. Schools	Schools lacking ICT facility (per cent)	Schools without Computer Lab (per cent)	Schools lacking ICT Teacher (per cent)
16,570	6,892 (42)	7,712 (47)	11,705 (70)	5,013	2,537 (51)	2,776 (55)	3,798 (76)

Source: UDISE

Of the 16,570 upper primary, secondary and higher secondary schools in the State, 42 per cent lacked ICT facilities, 47 per cent had no computer labs and 70 per cent did not have ICT teachers. In the six districts test-checked, the

⁴³ Number of students in the school 3,685; Number. of classroom in the school-25, Number of teachers in the school- 21

situation was even more concerning, with 51 *per cent* of schools lacking ICT facilities, 55 *per cent* without computer labs and 76 *per cent* had no ICT teachers.

Besides the district level, detailed examination of the 54 sampled schools (excluding primary schools) also revealed deficiencies in the availability and utilisation of ICT and other related facilities as shown in the **Table 6.3** below:

Table 6.3: Availability and utilisation of ICT and other facilities in sampled schools

Particulars	No. of Schools where the facility was not available
Electricity connection	1
Smart Classrooms (From UP to HS)*	16
Computer lab / ICT	17
Use of ICT Lab (ICT equipment was unavailable though ICT Lab was in place)	11
ICT Teachers	36
CCTV Camera	20

Source: Records of the test-checked schools; * UP- Upper Primary & H.S.- Higher Secondary

The above reveals critical gaps in the implementation of ICT-based qualitative learning, which is essential for contemporary education.

6.1.4 Adverse student-classroom ratio (SCR)

As per the RTE Act, the Pupil-Teacher Ratio (PTR) in primary schools should not exceed 40:1. The Rashtriya Madhyamik Shiksha Abhiyan (RMSA) framework also mandates maintaining a Student-Classroom Ratio (SCR) of 40:1 in secondary schools. According to the SSIF, classrooms with more than 40 students from primary to senior secondary stages were to be considered as overcrowded. The position of SCR during 2023-24 in the State and in the sampled districts are summarised in **Table 6.4** below:

Table 6.4: SCR in State and in test-checked districts

Year	Total number of schools				No. of schools with adverse SCR (<i>per cent</i>)			
	PRI	UP	SEC	H.S.	PRI	UP	SEC	H.S.
State								
2019-20	67,203	7,198	2,759	6,749	8,059 (12)	1,170 (16)	1,020 (37)	4,870 (72)
2023-24	66,80	6,962	2,747	6,861	8,104 (12)	832 (12)	915 (33)	4,561 (66)
Test-checked districts								
2023-24	21,807	2,607	631	1,775	2,864 (13)	346 (13)	265 (42)	1,275 (72)

Source: UDISE data Note: PRI-Primary, UP- Upper Primary, SEC- Secondary and H.S.- Higher Secondary

Audit noticed that the number of schools with adverse SCR had gone down between 2019-20 to 2023-24, except for primary schools. The SCR data (2023-24), however, showed that:

- In both primary and upper primary schools, 12 *per cent* of schools had adverse SCR, indicating overcrowding of classrooms.
- In secondary schools, 33 *per cent* of schools faced adverse SCR.
- In higher secondary schools, 66 *per cent* of schools were overcrowded.

Further, scrutiny of records of 40 out of 72 test-checked schools also showed adverse SCR which ranged between 44:1 and 396:1 as detailed in **Appendix 6.1**. This indicated that sufficient classrooms were not available for students to enable a qualitative educational environment.

Recommendation 9: Requisite facilities and infrastructure in schools should be created as recommended by the RTE Act.

6.2 Implementation of the Model Schools Scheme

Government of India launched the Model School Scheme in November 2008 to establish senior secondary schools in Educationally Backward Blocks⁴⁴ as benchmarks of excellence for surrounding institutions. These schools were designed to match Kendriya Vidyalayas in infrastructure and educational standards, including pupil-teacher ratios, ICT usage and a holistic learning environment.

Between 2009-10 and 2014-15, 67 model schools were sanctioned in West Bengal with a funding of ₹137.58 crore⁴⁵. However, the scheme was discontinued from 2015-16 and its execution was handed over to the State Government. As per UDISE data for 2023-24, 60 model schools remained operational across 60 educationally backward blocks in 14 districts of the State.

6.2.1 Requisite classes not started in model schools

As per norms of GoI, the State Government was allowed to establish schools with either classes VI to XII or IX to XII. However, since high schools in the State started from Class V, the model schools were set up accordingly from class- V. Further, out of 60 schools, only one model school had higher secondary classes (XI-XII), while the rest offered education from Class V to X only due to which students of these model schools had to move to other schools after class X, thus disrupting continued learning process in these schools.

6.2.2 Enrolment in schools was far below the standard

As per norms set by GOI the model schools in the State were projected to have an enrolment of 640 students each, but the actual enrolment figures fell significantly short. Based on UDISE 2023-24 data it was observed that:

- None of the 60 model schools achieved the projected enrolment of 640 students during the period covered under audit. While 80 *per cent* of the schools had fewer than 200 students, one school had zero enrolment during the period 2023-24.
- The total enrolment across all 60 model schools was 7,092 students, averaging only 118 students per school, which was just 18 *per cent* of the targeted projected enrolment of 640 as set by GoI. In contrast the Government-aided/ sponsored secondary and higher secondary schools had a much higher average enrolment of 998 students.

⁴⁴ Educationally Backward Blocks were identified by Ministry of Education on the basis of (i) Female Literacy Rate being below the National average and (ii) Gender Gap in Literacy being above the National average.

⁴⁵ 75 per cent of the capital cost was to be borne by the Central Government and the balance 25 per cent was to be provided by the State Government.

Audit test-checked 14 model schools across five districts⁴⁶. Enrolment status in these test-checked schools as of 2023-24 was also found to be unsatisfactory. During 2023-24 the enrolment in 14 test-checked schools ranged between 22 and 226 students (as detailed in **Appendix 6.2**).

These low enrolment numbers indicate that model schools could not become benchmarks of excellence for surrounding institutions, as envisaged.

6.2.3 Non recruitment of teachers for Model Schools

Audit analysis showed that the model schools lacked sufficient number of teachers, a critical component for imparting education. Recruitment of teachers was done by the State Public Service Commission in 2016 and some of these teachers were posted in the model schools. Further, the SED sanctioned 24 teaching posts per model school in February 2013 but did not recruit regular teachers as required. Instead, the schools engaged Guest Teachers, as a temporary measure that then became a permanent arrangement.

There were 299 teachers in 60 Model schools in the State as of 2023-24, of which 170 (59 *per cent*) were Guest teachers. Audit noted that the test-checked 14 model schools were operating with only four to 12 teachers⁴⁷, with 25 to 100 *per cent* being Guest Teachers. In Uttar Dinajpur and Dakshin Dinajpur districts, five schools lacked any regular teachers, while five schools⁴⁸ had only one teacher in place. The detailed position is given in **Appendix 6.3**.

The absence of regular teachers led to declining student enrolment due to uncertainty regarding teacher availability. Guest Teachers often left mid-academic session without replacements, disrupting curriculum delivery and causing parents to lose confidence in these schools. Enrolment in test-checked model schools fell by 56 *per cent* to 93 *per cent* between 2019 and 2024 due to severe teacher shortages, which ranged from 70 *per cent* to 84 *per cent* in 2024. In case of the Government Model School in Balarampur, Purulia it was noted that during 2022-23, due to the absence of permanent and Guest teachers, 70 students were transferred to other schools. Further, Purulia II Model School lacked basic infrastructure such as benches, chairs, tables and essential registers for use of students and teachers. Overall, model schools struggled primarily due to the non-posting of adequate teaching staff.

6.2.4 Physical structure remained unutilised in Model Schools

Model Schools were constructed with a two-story infrastructure including playgrounds, laboratories, 20 to 36 classrooms in each school and office spaces. However, due to insufficient enrolment, much of the infrastructure remained unutilised as detailed in the **Appendix 6.4**. In test-checked districts, only 10-20 *per cent* of classrooms were used, while labs (Computer, Science and Geography) were non-functional due to lack of equipment. Although space for libraries existed, they were not operational in any of the test-checked model schools. The physical infrastructure began deteriorating in these schools due to poor maintenance and lack of funding. In Dakshin Dinajpur, incomplete construction issues such as missing wiring, electrification and boundary walls were observed, forcing meals to be served in classrooms due to the lack of a

⁴⁶ Bankura-three, Purulia- three, Uttar Dinajpur- three, Dakshin Dinajpur-two and Murshidabad- three

⁴⁷ As against sanctioned posts of 24 teachers in each School

⁴⁸ In Purulia: three schools and Murshidabad: two schools

dedicated dining space.

During test-check instances were noticed wherein classrooms and spaces in Government Model Schools across different districts were repurposed for non-academic use:

- **Government Model School, Samserganj (Murshidabad)** – Three of 36 classrooms were being used by the SI of the school for storing textbooks and other articles.
- **Government Model School, Bharatpur-II (Murshidabad)** – Six out of 36 classrooms of the school been converted into a godown by the BDO office.
- **Government Model School, Ranibandh (Bankura)** – The second and third floors of the school building were being used for other purpose⁴⁹.
- **Government Model School, Goalpokher-II (Uttar Dinajpur)** – Seven of 30 classrooms and corridors were being used by the BDO office as storage for bicycles from the Sabuj Sathi scheme.

These instances highlight the diversion of school infrastructure in the model schools for administrative or storage purposes instead of educational activities.

Pic 6.3: Classrooms of Models Schools used as godowns



6.2.5 Locational disadvantages

Audit also noted locational disadvantages in the test-checked model schools, which contributed to lower enrolment rates.

- **Balarampur Model School (Purulia district)** – Located 8 km from the Block Headquarters and the nearest commercial area.
- **Para Model School (Purulia district)** – Situated 17 km from the Block Headquarters, with the nearest habitation 1.5 km away without any approach road.
- **Kushmandi Model School (Dakshin Dinajpur district)** – Built in a small village with only about 50 houses, 13 km from the nearest market and Block Headquarter, with no boundary wall.
- **Mejia Model School (Bankura district)** – Established in a rural isolated area, with the closest village 3 km away. There was no pucca road in front and some school land had been encroached upon.
- **Hura Model School (Purulia district)** – Faced competition from two large high schools within 2 km radius.

⁴⁹ These floors were not handed over to school by SDO office

These factors like remoteness, lack of infrastructure and competition, played a significant role in low enrolment of students.

6.2.6 Acute shortage of recurring funds

Model Schools, being government institutions, do not charge fees from students and rely solely on the composite grant from Samagra Shiksha for day to day running of school. This grant ranged between ₹15,000 to ₹25,000 per year. However, it was noted that this limited funding makes it difficult to maintain the school properly, leading to issues in sanitation and cleanliness. Additionally, no School Management Committee had been formed in these schools, further impacting their administration and upkeep.

Pic 6.4: Unhygienic conditions of Model Schools



The Department in reply stated (July 2025) that the Model Schools scheme does not come under the performance of Samagra Shiksha Mission and the scheme was implemented and monitored by the Department. The Reply, however, is not acceptable as ‘Samagra Siksha’ was for holistic development of education. Moreover, these schools were managed by SE Department only and as such could not be excluded from the coverage under Samagra Shiksha.

Recommendation 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.

6.3 Newly set-up Upper Primary Schools

The SED aimed to bridge gaps in upper primary school access, especially for primary school students who faced difficulties due to distance, non-availability of upper primary schools and lack of capacity in the existing upper primary schools. To address this, SED proposed (March 2007) to set up new Upper Primary Schools and instructed District Magistrates to identify primary schools with available land and infrastructure for up-gradation.

From records in four test-checked districts⁵⁰ it was observed that the Government sanctioned the construction of 1,443 new upper primary schools between 2007-08 and 2012-13. Following allotment and recognition by the DPO, SSM funds of ₹ 155.43 crore were released for 1,306 schools. However, construction work was undertaken for only 1,199 schools of which 1,005 are functional as of 2023-24. The reason for the non-initiation of construction for 301 schools was not on record. Additionally, ₹5.50 crore⁵¹ allocated for

⁵⁰ Purulia, Uttar Dinajpur, Dakshin Dinajpur and Paschim Midnapore. Details in respect of remaining two sampled districts were not provided.

⁵¹ Purulia: ₹1.52 crore, Uttar Dinajpur- 0.92 crore, Dakshin Dinajpur: ₹3.06 crore

construction of 107 schools (1,306-1,199) remained unutilised at the district level since 2013-14.

Thus, the aim of SED to bridge gaps in access in upper primary schools for primary school students who faced difficulties due to distance, non-availability of upper primary schools and lack of capacity in the existing upper primary schools was frustrated in violation of Section 3(1) of the RTE Act.

6.3.1 Underutilisation of School Infrastructure

For the period 2019-24, audit assessed the construction status of 194 Upper Primary schools in four districts (Purulia, Dakshin Dinajpur, Paschim Medinipur, Uttar Dinajpur) and noted the following issues:

- **Incomplete construction:** The construction of 19 schools had been taken up from FY 2007-08 onwards but remained unfinished despite a total expenditure of ₹1.97 crore (as of March 2024).
- **Constructed but not operational:** 110 schools that were completed at an expenditure of ₹12.10 crore were non-functional (as of March 2024) due to issues like lack of teachers or land-related problems.
- **Started but later closed:** 65 schools that were completed and began operations, were subsequently shut down for want of teachers.

Picture 6.5: Newly constructed non-functional Upper Primary schools



The above observations indicated significant inefficiencies in school infrastructure development and the necessity for targeted interventions by the State to ensure educational facilities are timely completed and properly utilised.

6.3.2 Doubtful expenditure in construction of Upper Primary Schools

Funds totaling ₹94.01 lakh were allotted by the DEO, Purulia to Circle Project Co-ordinator (CPC), Barabazar-I & Barabazar-III CLRCs from SSM fund during the period from 2007-08 to 2012-13 for constructing seven upper primary schools—four under CPC Barabazar-I (₹54.79 lakh) and three under CPC Barabazar-III (₹39.22 lakh). During construction, (between 2007-08 and 2012-13) cash withdrawals of ₹24.50 lakh (Barabazar-I) and ₹20.04 lakh (Barabazar-III) were made via self-cheques by the Circle Project Co-ordinator (CPC), Barabazar-I & Barabazar-III CLRCs, but proper financial records such

as a Cash Book or Ledger Account were not maintained. Additionally, no vouchers or utilisation certificates were submitted to the DEO, SSM, Purulia.

Owing to delays in civil work, financial irregularities and non-submission of UCs an inquiry was conducted (September 2014) by District SSM office. Investigation revealed that of the ₹44.54 lakh withdrawn, only ₹21.63 lakh had been accounted for, leaving ₹22.91 lakh (₹16.55 lakh from Barabazar-I and ₹6.36 lakh from Barabazar-III) unaccounted. Despite these findings, no action was taken by district authorities against the CPCs for unauthorised withdrawals and possible misappropriation.

No reply was furnished by the Department in this regard (August 2025).

6.4 Kasturba Gandhi Balika Vidyalaya- unproductive expenditure

The Kasturba Gandhi Balika Vidyalaya (KGBV) hostel scheme launched in August 2004 by the GoI aimed to provide access to quality education for girls from SC, ST, OBC and minorities groups in Educationally Backward Blocks (EBBs).

GoI sanctioned setting up of 87 secondary and higher secondary level KGBV hostels⁵² in EBBs across 15 districts in the State. Of these, construction of 59 hostels was completed and these hostels were functional, while 28 hostels were still (February 2025) under construction.

In this regard, audit noted that construction work of 30 hostels was assigned to Britannia Engineering Ltd (BEL) in October 2014, with a stipulation to complete construction within nine months at a cost of ₹31.22 crore. However, BEL could not complete construction of the nine hostels and surrendered the project in 2022. Further, attempts by the Department to complete the construction via district SSM offices also did not become successful.

These nine KGBV hostels in three test-checked districts (Bankura, Purulia and Murshidabad) remained incomplete as of February 2025 after incurring an expenditure of ₹6.97 crore. Thus, hostels initiated over 10 years ago, have still not been constructed and made operational, rendering the expenditure unfruitful.

Scrutiny of records and physical verification of Hostels in Uttar Dinajpur and Dakshin Dinajpur districts disclosed the following deficiencies:

Table 6.5: Hostels with constructional deficiency

Extension of 50 bedded KGBV Hostel and Boundary at Bangalbari High School, Uttar Dinajpur district	The project was started in 2020 and an expenditure of ₹67.88 lakh was incurred (as of December 2024) but the school authority did not agree to take over the building due to (i) cracks in the building (ii) drainage system of the hostel building not being done properly, (iii) low height of boundary wall (iv) water logging, etc.	
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Picture 6.6: Cracks in wall

⁵² 2009-10: 64, 2017-18: three, 2019-20: five, 2021-22: five and 2022-23: 10.

Extension of 50 bedded KGBV Hostel at Durgapur Balika Bidyalaya, Uttar Dinajpur district	The project was started in 2020 and an expenditure of ₹86.58 lakh was incurred (as of December 2024). The school authority, however, did not agree to take over the building due to (i) cracks in many portions of the building, (ii) improper drainage (iii) water logging (iv) poor quality tiles, etc.  Picture 6.7: Unused hostel
Construction of 100 bedded KGBV Type-III hostel at Solpara High School, Uttar Dinajpur district	The project was started during 2022 and an expenditure of ₹98.25 lakh was incurred as of December 2024. The school authority did not take over the hostel building without the boundary wall for security and safety reasons of the hostel though it was included in the scope of work.
Boys Hostel at Kushmandi Model school, Dakshin Dinajpur district	The project was started during 2013 and an expenditure of ₹96.71 lakh had been incurred as of December 2024. The hostel building remained incomplete due to (i) incomplete civil works, (ii) reduction of capacity of the hostel from 75 to 64, (iii) incomplete electrical work, (iv) non-construction of boundary wall, etc.

Thus, the basic objective for providing residential facility to the girls belonging predominantly to SC, ST, OBC and minorities were not achieved due to incomplete construction/ deficiency in construction even after incurring ₹10.46 crore⁵³.

Recommendation 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.

⁵³ ₹ 6.97 crore plus ₹ 3.49 crore (₹ 0.68 crore+₹ 0.87 crore+₹ 0.98 crore+₹ 0.96 crore)

Chapter-7

Learning outcomes and Vocational Education

Learning outcomes and Vocational Education**7.1 Introduction**

Paragraph 6.2 of SSIF emphasises that quality in education is a systemic characteristic rather than just an aspect of instruction or achievement. Achieving this requires schools to be well-equipped to cater to the diverse learning needs of all students. Effective learning depends on a holistic approach, integrating a suitable curriculum, engaging teaching methods, ongoing formative assessments, and strong student support.

7.1.1 Formulation of State Curriculum Framework

The National Council for Educational Research and Training (NCERT) was tasked with developing a National Curriculum Framework (NCF) for school education under NEP 2020 and SSIF guidelines. This framework provides broad guidelines for pedagogy, curriculum, assessment and examinations, and incorporated local and indigenous influences from across India.

To support this, state-level State Curriculum Frameworks (SCFs) were to be developed and fed into the NCF. In May 2021, NCERT directed all State Councils of Educational Research and Training (SCERT) to begin work on SCFs and submit the same to NCERT by December 2022. Consequently, the School Education Department directed SCERT to develop four SCFs in alignment with the NEP 2020. It was expected that the finalised SCF-SE (School Education) would be submitted to NCERT once approved by the State Government. However, while NCERT completed the NCF-SE in July 2023, the SCF-SE had not been formulated as of March 2025. Due to this delay, the local and indigenous elements from the State could not be incorporated into the national level curriculum framework.

SCERT in reply (March 2025) stated that since the formal drafting of the State Curriculum Framework for school Education (SCF-SE) is yet to begin, it had not yet been forwarded to NCERT. The process is awaiting the formation of the Steering Committee, that will oversee the drafting and finalisation of the SCF-SE. SCERT further stated that it was awaiting necessary approvals and notifications regarding committee formation from the School Education Department.

Thus, as corroborated from the reply of the SCERT, the fact remains that formulation of SCFs in line with NEP 2020 were yet to be initiated for want of formation of Steering Committees by the Department.

7.2 Learning outcomes

Improving the learning outcomes of children required strategic interventions at the district, sub-district and institutional levels to address gaps in outcomes.

Audit analysed performance of students in the final examinations of Class X and Class XII over a period of six years and noticed the following.

7.2.1 Performance of students in Class X examination

Analysis of the Class-X examination conducted by West Bengal Board of Secondary Education (WBBSE) for the years 2019 to 2024, showed that out of

55.86 lakh students who appeared in the examination, 50.80 lakh students passed the examination, while 5.06 lakh students could not pass the Class-X examination during these years as shown below:

Table 7.1: Performance of students in Class X examination during 2019-24

Year	Number of students appeared in 10th Board Exam			Number of students passed in the Exam			No of students failed in the Exam (per cent)		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
2019	4,37,750	5,32,731	9,70,481	4,06,305	4,70,389	8,76,694	31,445	62,342	93,787 (10)
2020	4,19,093	5,15,772	9,34,865	3,87,474	4,55,831	8,43,305	31,619	59,941	91,560 (10)
2021	4,65,866	6,13,883	10,79,749	4,65,866	6,13,883	10,79,749	0	0	0 (0)
2022	4,86,679	6,05,524	10,92,203	4,32,640	5,17,287	9,49,927	54,039	88,237	1,42,276 (13)
2023	2,94,203	3,42,902	6,37,105	2,69,931	2,95,497	5,65,428	24,272	47,405	71,677 (11)
2024	3,94,705	4,77,134	8,71,839	3,56,196	4,09,056	7,65,252	38,509	68,078	1,06,587 (12)
Total	24,98,296	30,87,946	55,86,242	23,18,412	27,61,943	50,80,355	1,79,884	3,26,003	5,05,887 (9)

Source: Information furnished by WBBSE; * In the year 2021 no examination could be conducted due to Covid pandemic and all the students who appeared in the examination were declared successful

It is seen from the above that during the years 2019-2024 (except in 2021), 10 to 13 per cent of the students remained unsuccessful out of the students who appeared in the examination.

7.2.2 Performance of students in Class XII examination

Audit analysed the marks secured by the students in the Class XII examinations conducted by the West Bengal Council of Higher Secondary Education (WBCHSE) and found that 12 to 17 per cent students were unsuccessful in the examination during the period 2019-24. Of the students successful in the examination, only 16 to 38 per cent students secured 1st division. Thus, majority of the students secured less than 60 per cent in the examination.

Table 7.2: Performance of students in Class XII examination during 2019-24

Year	Appeared	Successful	Students passing with 1 st division (percent vis-à-vis successful)	Un-Successful (percent vis-à-vis appeared)
2019	7,91,087	6,60,433	1,12,975 (17)	1,30,654 (17)
2020	7,75,397	6,80,145	1,44,833 (21)	95,252 (12)
2021	8,20,317	8,20,317	1,42,926 (17)	0*
2022	7,45,730	6,50,672	2,44,139 (38)	95,058 (13)
2023	8,53,123	7,37,735	1,25,746 (17)	1,15,388 (14)
2024	7,89,941	6,92,192	1,07,710 (16)	97,749 (12)
Total	47,75,595	42,41,494	8,78,329 (21)	5,34,101 (11)

Source: Information furnished by WBCHSE; * In the year 2021 no examination could be conducted due to Covid pandemic and all the students who appeared in the examination were declared successful

This is indicative of the fact that despite the launch of Samagra Shiksha there were a significant percent of students who were unable to pass the Class X and Class XII examinations. The percentages of unsuccessful candidates, highlighted that there was a need for further improvement in the quality of education being imparted especially in terms of deficiencies such as lack of teachers, insufficient infrastructure, etc.

7.3 Assessment of learning levels of students

Audit assessed the learning levels of 1,145 children across all the 72 sampled schools, by conducting a test in the presence of teachers. Ten students from each class (III, V, VIII & X) participated, answering questions in Bengali, English,

Mathematics, Science, Environmental Studies (EVS) and Social Science. The test aimed to gauge fundamental knowledge in language, basic science, and arithmetic skills essential for daily life. The State Achievement Survey (SAS) 2022 question papers were used to evaluate students from Classes III, V, VIII and X. The results of the test are summarised in **Table 7.3**:

Table 7.3: Result of learning outcome tests conducted in sampled schools

Class	No. of students tested	Subject	No. of students who secured marks		
			Below 40 per cent (percent)	Between 40 and 70 per cent (percent)	Above 70 per cent (percent)
Class- III	119	Language	50 (42)	43(36)	26 (22)
		Mathematics	68 (57)	46 (39)	5 (4)
		EVS / Social Science	61 (51)	43 (36)	15 (13)
Class- V	484	Language	133 (27)	236 (49)	115 (24)
		Mathematics	175 (36)	202 (42)	107 (22)
		EVS / Social Science	128 (26)	200 (41)	156 (32)
Class- VIII	409	Language	40 (10)	160 (39)	209 (51)
		Mathematics	145 (35)	196 (48)	68 (17)
		EVS / Social Science	225 (55)	174 (43)	10 (2)
		Science	178 (44)	192 (47)	39 (10)
Class- X	133	Language	2 (2)	65 (49)	66 (50)
		Mathematics	83 (62)	45 (34)	5 (4)
		EVS/Social Science	64 (48)	55 (41)	14 (11)
		Science	65 (49)	68 (51)	0 (0)
		English	71 (53)	60 (45)	2 (2)
Overall performance of the students with respect to all subjects					
		Students scoring below 40 per cent (percent with respect to total students)	Students scoring between 40 and 70 per cent (percent with respect to total students)	Students scoring above 70 per cent (percent with respect to total students)	
Total	1,145	404 (35)		536 (47)	205 (18)

Source: Test conducted in presence of Audit

The assessment revealed concerning gaps in students' learning outcomes across different grade levels. Out of total number of students tested (1,145), a significant number of students (404 students i.e. 35 per cent) did not secure 40 per cent marks in their respective classes. While performance in Bengali was relatively better, proficiency in English, Science, EVS and Mathematics lagged behind. Mathematics, in particular, showed the lowest learning levels, with 35 to 62 per cent of students struggling with fundamental concepts essential for daily life.

For Class X, overall learning quality was poor except for Bengali. Additionally, three per cent of students in Class III (13 out of 119) and V (8 out of 484) combined could not score any marks in the evaluation test. These findings indicate that the overall learning outcomes were weak, highlighting possible deficiencies in pedagogical approaches within schools.

In reply the Department stated (July 2025) that efforts would be made for betterment and improving the quality of students in future.

Recommendation 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.

7.4 Vocational Education

Paragraph 16.5 of NEP 2020 states that at least 50 *per cent* of learners should have exposure to vocational education by 2025, with a structured action plan in place. According to the SSIF (Paragraph 11.3), vocational education focuses on improving employability and entrepreneurial skills by familiarising students with various career options. Paragraph 11.4 states that vocational courses should be integrated into the curriculum from Classes IX to XII, either as additional or compulsory subjects at the secondary level and compulsory (elective) at the higher secondary level.

7.4.1 Vocational Education introduced in a limited manner

The Technical Education and Training Department (TE&TD), GoWB, implements vocational education in Secondary and Higher Secondary schools in the State. There are 9,608 Schools (Secondary- 2,747 and HS- 6,861) under Government management categories in the State. As of March 2024, as per information provided by the Department, vocational education was introduced in 761 Secondary/HS schools (7.92 *per cent*) in the State. However, most of these schools (691 out of 761) had already introduced vocational education by 2018-19 (i.e. prior to audit period), while vocational education was added only in 70 new schools during 2019-24, showing slow progress. In the six test-checked districts, vocational education was introduced in 195 out of 2,406 Secondary and Higher Secondary schools. The State remains significantly short of the NEP 2020 goal of providing vocational education to 50 *per cent* of students by 2025.

7.4.2 Inadequate laboratory facilities for vocational education

Each of the secondary/HS schools generally teaches between two to three vocational trades. In the State, out of 1,452 schools imparting vocational education, 345 schools (24 *per cent*) did not have functional laboratory facilities (with tools and equipment) related to nine trades⁵⁴ as of March 2025, affecting the quality of education being imparted.

7.4.3 Non-linkage of secondary schools with ITIs and Polytechnics

Paragraph 11.7.2 of SSIF emphasises the need for strong collaboration between secondary schools, Industrial Training Institutes (ITIs) and polytechnics to enhance vocational education and student mobility. This linkage would allow institutions to share infrastructure, curriculum and ultimately improving employability of students. However, Audit found that such connections were lacking, preventing students from gaining better exposure and job opportunities. Moreover, the State had no system to track the placement and employability of students who had passed out after availing of such vocational education. Thus,

⁵⁴ Agriculture, Apparel, Automotives, Beauty & wellness, Plumbing, Power, Retail, Tourism and Electronics

the State could not enhance employability and entrepreneurial abilities of the students.

The Department in reply stated (July 2025) that GoI withheld its share of Samagra Shiksha from 2023-24, which resulted in deficiencies as mentioned by Audit, however, the reply is not acceptable, as funds for vocational training were available during the entire period except in 2023-24.

Recommendation 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.

Chapter-8

Monitoring and Evaluation

CHAPTER- 8

Monitoring and Evaluation

8.1 Monitoring & Evaluation

Effective monitoring and regular evaluation of a scheme helps identify shortcomings in policy, planning and implementation, enabling timely interventions for course correction and ensuring achievement of intended objectives. Monitoring mechanism should involve authorities at different levels overseeing implementation of the scheme. SSIF provides for Governing Council, District Level Committees and School Management Committees (SMCs) to oversee implementation of the Scheme at State, District and School levels respectively.

8.1.1 Governing Council (GC)

As mandated by the SSIF, a Governing Council (GC), chaired by the Chief Minister or State Education Minister, was to be set up in the State which would be responsible for policy directions and Centre-State coordination. The GC, though established, had not met during the entire period under Audit. PBSSM could not produce the record of any meeting of GC after April 2005. The reasons, though called for, were not made available to Audit. Thus, GC could not provide guidance and direction regarding implementation of the Scheme in the State as envisaged in SSIF.

In reply (August 2025), the Department stated that meeting of Governing Council did not take place for last few years.

8.1.2 Non-constitution of District Level Committees

Paragraph 8.5.3 of SSIF mandates the formation of a District Level Committee (DLC) with representatives from various departments to monitor the Samagra Shiksha Scheme through field visits. However, the test-checked districts did not establish these Committees, leading to gaps in the monitoring process. As a result, the scheme lacked structured supervision, affecting its effective implementation.

In reply (August, 2025) the Department stated that Murshidabad district had not formed DLC during the period of audit. However, the reply was silent on other five test-checked districts.

8.2 Laying of Annual Report before the Legislature

The Financial Management and Procurement (FMP) guidelines of Samagra Shiksha required that the Annual Report on the functioning of the SIS (PBSSM) be approved by the Executive Committee of PBSSM and be submitted to the GoI and the State Government. The State Government, in turn, must present this report to the State Legislature. It was noted that although the Reports for the

period 2019-23 were prepared by PBSSM and submitted to GoI, however, these were not placed before the State Legislature by PBSSM/ Department.

In reply (August 2025), the Department stated that Annual Reports were provided to GoI but not sent to the legislature. The reply was not acceptable as laying of the Reports was mandated by the FMP of the Scheme.

8.3 School Management Committees (SMCs)

Para 13.6 of SSIF mandates that every school must establish a School Management Committee (SMC) comprising local authority representatives, parents or guardians of enrolled children and teachers. The SMC was responsible for monitoring school management, formulating and recommending the School Development Plan (SDP), overseeing the use of government or local authority grants and carrying out prescribed functions. Additionally, training programmes to support SMC, SDMC⁵⁵ and PRI⁵⁶ members in fulfilling their roles as outlined in the RTE Act, 2009 were to be organised by District SSM office, which were not done during 2019-24. As a result, the members of the SMC were not aware of their roles and responsibilities regarding preparation of school development plan, disaster management plan, etc.

- **Non formation of SMCs**

Scrutiny of UDISE 2023-24 of test-checked districts revealed that SMCs were not constituted in a substantial number of schools as detailed in **Table 8.1** below:

Table 8.1: Status of constitution of SMC in test-checked districts

District	Total number of schools	Number of schools without School Management Committee (<i>per cent</i>)
Bankura	4,365	3,258 (75)
Uttar Dinajpur	1,833	639 (35)
Murshidabad	3,975	1,536 (39)
Purulia	3,780	3,076 (81)
Dakshin Dinajpur	1,501	1,262 (84)
Paschim Medinipur	4,423	3,614 (82)

Source: UDISE 2023-24

Non constitution of the SMCs led to lacunae in the oversight and monitoring process. Non-compliance was very high in Dakshin Dinajpur (84 *per cent*), Paschim Medinipur (82 *per cent*), Bankura (75 *per cent*) and Purulia (81 *per cent*). The reasons for non-formation of SMCs were not on record.

⁵⁵ School Management Development Committee

⁵⁶ Panchayati Raj Institution.

The GoI had urged States (June 2021) to expedite the formation of SMCs, recognising their crucial role in school governance and community involvement. However, non-formation of SMCs as pointed out above had weakened school governance and diluted the effectiveness of the RTE Act, emphasising the need for urgent corrective measures.

In reply (August, 2025), the Department stated that formation of SMC was a subject matter relating to policy of the SED. The reply is not tenable as formation of SMC in each school was advocated under SSIF and RTE Act.

- **Non preparation of SDP by SMC**

SSIF and the RTE Act requires SMCs to create School Development Plans (SDPs) to improve school functioning *inter alia* including requirement of staff, infrastructure, school safety plan etc. However, during audit it was noticed that SDPs were not prepared in any of the 72 test-checked schools.

Recommendation 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.

8.4 Inadequate Research and Impact Assessment

Paragraph 14.25 of the SSIF outlines a structured approach to evaluate the Scheme's impact on education indicators like enrolment, attendance and retention through national and state-level research. It emphasises collaboration with institutions to build research capacity within SCERTs, State Institute of Educational Management and Training (SIEMAT⁵⁷) and DIET.

However, several shortcomings were noted by Audit, including the following:

- The SSIF envisages setting up of Research Approval Committee (RAC) by the School Education Department for processing and approving all research and evaluation studies to be undertaken at the State level. However, the RAC was not set up by the State as of March 2024 to assess the Scheme's effectiveness. Additionally, the SIEMAT which was to provide technical and professional support was also not established, weakening research capabilities.

⁵⁷ It provides technical and professional support for strategic planning and management at State, district and sub-district levels.

- As per the SSIF framework, the SCERT plays a central, apex role in promoting educational research at the State level. The SCERT prepares Annual Work Plans for various research proposals under Teacher Education component of Samagra Shiksha. However, based on the Annual Work plans for the period from 2019-20 to 2023-24, examined during Audit, it was noted that SCERT managed only 10 research studies against the targeted 100 (for the period 2019-20 to 2023-24) as mentioned in approved work plans. As a result, the Scheme's impact across the State against educational indicators like enrolment, student/ teacher attendance and retention etc. could not be assessed properly.
- Based on the Annual Work Plans, funds were to be made available by the SPD, PBSSM to SCERT for carrying out activities approved in the annual plans. It was noted that against a requirement of ₹ 78.26 crore of funds (as per the approved work plans), only ₹ 24.09 crore (31 *per cent*) was made available during 2019-24. Further, SCERT could utilise 91 *per cent* of fund received during 2019-24. Thus, funds as required for carrying out approved activities were not made available by SPD, PBSSM to SCERT, impacting the attainment of intended outcomes.

Details of funds approved, received and utilised are mentioned in the **Table 8.2** below:

Table 8.2: Funds approved, received and utilised by SCERT during 2019-24 (₹ in crore)

Period	Approved by PAB	Fund received (per cent of approved fund)	Expenditure incurred (per cent of received fund)
2019-24	78.26	24.09 (31)	21.91 (91)

Source: Records provided by SCERT

- It was also noted that an amount of ₹ 8.55 crore was lying in the bank accounts of SCERT as of March 2024 which included the unspent balance of previous years. This indicated potential delays in execution of assigned works viz. research works, surveys etc.
- Besides fund limitations, lack of trained manpower also affected the functioning of SCERT. Against sanctioned posts of 23 Research personnel at SCERT, only nine⁵⁸ were in-position as of March 2024.

⁵⁸ Senior Research Fellow- 0 against sanctioned 4; Research Fellow, Grade- I- 0 against sanctioned 8; Research Fellow, Grade- II- 9 against sanctioned-11

Thus, institutional structures necessary for research and guidance were absent due to non-formation of RAC and SIEMAT. Moreover, shortfall in receipt of funds coupled with inadequate research personnel adversely affected the activities of SCERT.

Kolkata
The 08 APR 2026

(BIBHUDUTTA BASANTIA)
Principal Accountant General (Audit-I)
West Bengal

Countersigned

New Delhi
The 10 APR 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

Appendices

Appendix 2.1

(Refer paragraphs 2.2.4 and 2.2.5)

Major components not implemented in the test-checked districts for want of fund

Major Component	Particulars	Bankura	Uttar Dinajpur	Murshidabad	Dakshin Dinajpur	Purulia	Paschim Medinipur
Period during which no activity undertaken for want of fund							
Access & Retention	Strengthening of Existing Schools	2019-20 to 2023-24	2020-21 to 2023-24	2020-21 & 2023-24	2019-20 to 2021-22	2020-21 to 2021-22	Nil
	Open Schooling System		Data not provided	2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2023-24
RTE Entitlements	Special Training for Out of School Children (OoSC)		2019-20 to 2022-23		2019-20 to 2021-22	2020-21 to 2022-23	Nil
	Support to State Commission for Protection of Child Rights		2019-20 to 2023-24		2019-20 to 2023-24	2019-20 to 2022-23	2019-20 to 2022-23
	Community Mobilisation	2020-21	2019-20 to 2020-21	2019-20 to 2022-23	2019-20 to 2021-22	2019-20 to 2023-24	2023-24
Quality Interventions	Funds for Quality (Learning Enhancement Programme, Innovation, Guidance etc)	2019-20 to 2020-21	2019-20 to 2023-24	2020-21	2019-20 to 2021-22	2019-20 to 2021-22	Nil
	Assessment at National & State level	2019-20 to 2022-23	Data not provided	2019-20 to 2023-24	2019-20 to 2021-22	2019-20 to 2022-23	Nil
	Library Grants	2019-20 to 2023-24	2019-20 to 2020-21	2019-20 to 2023-24	2019-20 to 2021-22	2019-20 to 2023-24	2019-20 to 2023-24
	ICT and Digital Initiatives		2019-20 to 2023-24	2019-20 to 2022-23 & to 2023-24	2019-20 to 2022-23	2019-20 to 2023-24	2019-20 to 2023-24
	Early Childhood Care and Education (ECCE)		Data not provided	2019-20 to 2022-23	2019-20 to 2022-23	2019-20 to 2023-24	2019-20 to 2023-24
	Training for In-service Teacher and Head Teachers	2020-21 & 2022-23	2019-20 to 2022-23	2020-21 to 2023-24	2019-20 to 2022-23	2019-20 to 2021-22	Nil
	Support at Pre-primary Level	2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2021-22	2019-20 to 2022-23	Nil
	NIPUN Bharat Mission	2019-20 to 2022-23	Data not provided	2019-20 to 2022-23	2019-20 to 2021-22	2019-20 to 2022-23	2019-20 to 2022-23
Gender Equity &	Rani Laxmibai Atma Raksha Prashikshan	2019-20 to 2022-23	Data not provided	nil	2019-20 to 2021-22	2020-21 to 2021-22	2019-20 to 2022-23
	Special Projects for Equity	2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2023-24
Vocational Education	Introduction of Vocational Education at Secondary and Higher Secondary		Data not provided		2019-20 to 2023-24	2019-20 to 2023-24	2019-20 to 2023-24

Major Component	Particulars	Bankura	Uttar Dinajpur	Murshidabad	Dakshin Dinajpur	Purulia	Paschim Medinipur
		Period during which no activity undertaken for want of fund					
Sports & Physical Education	Sports & Physical Education		2019-20 to 2023-24		2019-20 to 2021-22	2020-21 to 2023-24	2019-20 to 2023-24
Monitoring of the Scheme	Monitoring Information System (MIS)		2019-20 to 2021-22	2019-20 to 2021-22 & 2023-24	2019-20 to 2021-22	2020-21 to 2021-22	Nil

Source: Records furnished by the test-checked Districts

Appendix 3.1

(Refer Paragraph 3.2.2)

SSKs and MSKs with adverse PTR in test-checked districts and in the State

Particulars	Bankura	Dakshin Dinajpur	Murshidabad	Paschim Medinipur	Purulia	Uttar Dinajpur	Total test-checked	West Bengal
Number of SSK	416	523	1499	1,780	394	976	5,588	15,367
Number of students	11,340	22,140	1,35,261	64,670	14,487	91,154	3,39,052	8,02,720
Number of SSKs with adverse PTR <40:1	27	30	487	82	51	210	887	2,180
SSK with single teacher	294	88	223	418	125	45	1,193	3,879
Adverse PTR schools in MSKs in test-checked districts and in the State								
Total number of MSK	70	39	201	166	137	107	720	1898
Total enrolment	5,514	3,497	30,803	15,150	11,577	30,599	97,140	2,05,684
PTR more than 40:1	10	8	71	28	17	63	197	427
MSK with less than 4 teachers	38	19	67	66	58	28	276	765

Source: UDISE data and records furnished by test-checked Districts

Appendix 5.1

(Refer Paragraph 5.2.1.1)

**Disparity in PTR in 19 test-checked schools due to transfer of teachers
(Purulia District)**

Sl no	Name of school	Circle Name	No. of teachers before transfer	No of teacher transferred out	No. of teachers transferred in	No of Teachers as per UDISE 2023-24	No. of Students as per UDISE (2023-24)	PTR	Subject teacher not available
1	Uparjari High School	Arsha-II	2	1	0	1	394	394	NA
2	Baghmundi High School	Baghmundi-I	18	6	0	12	2,765	230	Science
3	Baghmundi Girls' High School	Baghmundi-I	10	7	0	3	1,210	403	Math, Science
4	Dhanudih High School	Baghmundi-I	8	4	1	5	704	141	Bengali, Science
5	Birgram High School	Baghmundi-II	9	6	0	3	1,846	615	English, Math & Science
6	Burda High School	Baghmundi-II	12	5	0	7	1,935	276	Biology
7	Sasa Netaji Adarsha High Schoool	Baghmundi-II	17	8	0	9	1,824	203	Bengali, Math & Science
8	Suisa Higher Secondary School	Baghmundi-II	16	7	0	9	1,847	205	Science
9	Bandwan Girls' H.S.	Bandwan-I	12	3	2	11	1,004	91	Math
10	Sukurhutu High School	Barabazar-II	15	5	0	10	1,015	101	Science
11	Marumasina Bansa High School	Jhalda-I	11	5	0	6	1,330	222	Math & Science
12	Ichag High School	Jhalda-I	12	5	1	8	1,474	184	Bengali & Math
13	Rigid High School	Jhalda-II	4	1	0	3	711	237	NA
14	Kushi High School	Jhalda-III	12	4	0	8	1,015	127	Science
15	Ghagra High School	Joypur	6	2	0	04	785	196	Science
16	Karkara High School	Joypur	4	2	0	02	686	343	NA

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Sl no	Name of school	Circle Name	No. of teachers before transfer	No of teacher transferred out	No. of teachers transferred in	No of Teachers as per UDISE 2023-24	No. of Students as per UDISE (2023-24)	PTR	Subject teacher not available
17	Tatuara High School	Kotshila	9	3	0	06	1,414	236	English, Math & Science
18	Jharbagoda High School	Manbazar-I	4	2	0	02	270	135	NA
19	Muradi Girls' High School	Santuri	8	4	1	05	1,060	212	English, Math & Science

Source: Transfer Data provided by DI(SE) & UDISE Data (2023-24)

Appendix 6.1

(Refer Paragraph 6.1.4)

Adverse Student-Classroom ratio (SCR) in test-checked schools

Sl. No.	District Name	Name of School	School code	Students	Class rooms	SCR
1	Purulia	HURA GIRLS' HIGH SCHOOL (H.S.).	19140602503	667	15	44
2	Bankura	JAPAMALI D.B. H.S	19131205802	799	17	47
3	Uttar Dinajpur	TARANGAPUR BARAL HARALAL G.H.S	19040213903	683	14	49
4	Dakshin Dinajpur	DEOR PANAULLA HIGH SCHOOL(H.S)	19050401602	781	16	49
5	Paschim Medinipur	MADPUR HIGH SCHOOL (HS) U.PRY.	19200801502	910	18	51
6	Uttar Dinajpur	GOVT.MODEL SCHOOL ENGLISH MEDIUM	19040404401	106	2	53
7	Paschim Medinipur	BARBASHI HIGH SCHOOL (HS) U. PRY	19200801503	1141	21	54
8	Murshidabad	BINODIA A.H.A.S. VIDYAPITH	19070209001	281	5	56
9	Murshidabad	SAHAJADPUR II PRY	19072606801	394	7	56
10	Dakshin Dinajpur	SITAHAR MULGRAM HIGH SCHOOL	19050400602	823	14	59
11	Dakshin Dinajpur	HARIRAMPUR A.S.D.M. HIGH SCHOOL (H.S)	19050201603	2308	39	59
12	Paschim Medinipur	DASPUR VIVEKANANDA HIGH SCHOOL UPRY.	19202803202	1684	28	60
13	Uttar Dinajpur	DIGHI COLONY SSK	19040613004	262	4	66
14	Uttar Dinajpur	KANKI SHREE JAIN VIDYA MANDIR	19040417502	2246	33	68
15	Bankura	BODDI H.S	19131502102	818	12	68
16	Murshidabad	JAAN KENARAM HIGH SCHOOL (H.S)	19070201102	2060	29	71
17	Paschim Medinipur	RAJABALA BALIHATI JR. HIGH UPRY.	19200807903	291	4	73
18	Uttar Dinajpur	KAHATA SSK	19040405005	307	4	77
19	Purulia	ARJUNJORA HIGH SCHOOL.	19140609202	1330	17	78
20	Bankura	AMBIKANAGAR H.S	19131501803	1372	17	81
21	Purulia	DEOLI PAHARGORA HIGH SCHOOL	19141404007	1308	16	82
22	Murshidabad	JOYKRISHNAPUR A.B.S. VIDYAPITH (H.S)	19072204202	4463	51	88
23	Dakshin Dinajpur	AMINPUR HIGH SCHOOL	19050802103	1157	13	89
24	Bankura	MEJIA GIRLS H.S	19131203002	1359	15	91
25	Uttar Dinajpur	FATEPUR C.D. HIGH SCHOOL	19040209404	2038	22	93
26	Purulia	DARDA MANIBALA HIGH SCHOOL(H.S)	19141400203	1210	13	93
27	Bankura	PUNISOLE DAKSHIN PARA SSK	19131303801	383	4	96

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Sl. No.	District Name	Name of School	School code	Students	Class rooms	SCR
28	Purulia	CHANDITALA SIKSHA NIKETAN HIGH SCHOOL.	19140308802	1696	17	100
29	Dakshin Dinajpur	DANGRAM I.C. HIGH SCHOOL(H.S.)	19050205402	2800	28	100
30	Murshidabad	JOYKRISHNAPUR S.S.K	19072204001	424	4	106
31	Purulia	BALARAMPUR L.M.G.H.S.	19140304604	2443	20	122
32	Dakshin Dinajpur	KUSHMANDI HIGH SCHOOL	19050800102	2958	23	129
33	Uttar Dinajpur	CHOPRA GIRLS HIGH SCHOOL	19040612402	3338	25	134
34	Murshidabad	KANTAKHALI PUTHIA H. S.	19072612502	6135	45	136
35	Bankura	PUNISOLE BOARD HIGH SCHOOL	19131303401	3685	25	147
36	Uttar Dinajpur	CHOPRA HIGH SCHOOL	19040612504	2966	20	148
37	Uttar Dinajpur	CHAKULIA HIGH SCHOOL	19040404901	4973	32	155
38	Murshidabad	BAJITPUR SHEHABUDDIN MEMORIAL M.S.K	19072604302	801	5	160
39	Murshidabad	MADANPUR M.S.K	19070204704	894	4	224
40	Murshidabad	BHASAIPAİKAR HIGH SCHOOL	19072205702	10704	27	396

Source: Records of test-checked Schools in selected Districts

Appendix 6.2

(Refer Paragraph 6.2.2)

Enrolment in test-checked Model schools

District	Block	School	Enrolment (2023-24)
Purulia	Balarampur	Govt. Model School, Balarampur	22
Purulia	Hura	Govt. Model School, Hura	82
Purulia	Para	Govt. Model School, Para	226
Bankura	Mejia	Govt. Model School, Mejia	45
Bankura	Onda	Govt. Model School, Onda	187
Bankura	Ranibandh	Govt. Model School, Ranibandh	134
Uttar Dinajpur	Kaliyaganj	Govt. Model School, Kaliyaganj	78
Uttar Dinajpur	Goalpukur II	Govt. Model School, Goalpukur II	110
Uttar Dinajpur	Chopra	Govt. Model School, Chopra	81
Dakshin Dinajpur	Harirampur	Govt. Model School, Harirampur	40
Dakshin Dinajpur	Kushmandi	Govt. Model School, Kushmandi	33
Murshidabad	Raghunathganj II	Govt. Model School, Raghunathganj II	28
Murshidabad	Bharatpur I	Govt. Model School, Bharatpur I	95
Murshidabad	Samsherganj	Govt. Model School, Samsherganj	28
Total			1,189

Source: Records furnished by test-checked Model Schools in selected Districts

Appendix 6.3

(Refer paragraph 6.2.3)

Regular and Guest teachers in the test-checked Model schools

District	Block	School	Teachers		
			Regular	Guest	Total
Purulia	Balarampur	Govt. Model School, Balarampur	1	6	7
Purulia	Hura	Govt. Model School, Hura	1	6	7
Purulia	Para	Govt. Model School, Para	1	7	8
Bankura	Mejia	Govt. Model School, Mejia	3	1	4
Bankura	Onda	Govt. Model School, Onda	4	4	8
Bankura	Ranibandh	Govt. Model School, Ranibandh	6	6	12
Uttar Dinajpur	Kaliyaganj	Govt. Model School, Kaliyaganj	0	7	7
Uttar Dinajpur	Goalpukur II	Govt. Model School, Goalpukur II	0	4	4
Uttar Dinajpur	Chopra	Govt. Model School, Chopra	0	5	5
Dakshin Dinajpur	Harirampur	Govt. Model School, Harirampur	0	7	7
Dakshin Dinajpur	Kushmandi	Govt. Model School, Kushmandi	0	6	6
Murshidabad	Raghunathganj II	Govt. Model School, Raghunathganj II	1	7	8
Murshidabad	Bharatpur I	Govt. Model School, Bharatpur I	2	3	5
Murshidabad	Samsherganj	Govt. Model School, Samsherganj	1	4	5
Total			20	73	93

Source: Records furnished by test-checked Model Schools in selected Districts

Appendix 6.4

(Refer paragraph 6.2.4)

Number of classrooms in the Model schools vis-à-vis classrooms in use

District	Block	School	Classroom / Halls	Classroom/halls in use
Purulia	Balarampur	Govt. Model School, Balarampur	20	2
Purulia	Hura	Govt. Model School, Hura	20	5
Purulia	Para	Govt. Model School, Para	27	6
Bankura	Mejia	Govt. Model School, Mejia	30	6
Bankura	Onda	Govt. Model School, Onda	36	6
Bankura	Ranibandh	Govt. Model School, Ranibandh	30	6
Uttar Dinajpur	Kaliyaganj	Govt. Model School, Kaliyaganj	30	6
Uttar Dinajpur	Goalpukur II	Govt. Model School, Goalpukur II	30	4
Uttar Dinajpur	Chopra	Govt. Model School, Chopra	30	3
Dakshin Dinajpur	Harirampur	Govt. Model School, Harirampur	30	6
Dakshin Dinajpur	Kushmandi	Govt. Model School, Kushmandi	30	6
Murshidabad	Raghunathganj II	Govt. Model School, Raghunathganj II	36	4
Murshidabad	Bharatpur I	Govt. Model School, Bharatpur I	36	6
Murshidabad	Samsherganj	Govt. Model School, Samsherganj	36	6

Source: Records furnished by test-checked Model Schools in selected Districts

Abbreviations used in this Report

Abbreviations	Full Form
ACR	Additional Classroom
AWPB	Annual Work Plan and Budget
BDO	Block Development Officer
BSP	Banglar Shiksha Portal
CLRC	Cluster Level Resource Centre
CSSTE	Centrally Sponsored Scheme of Restructuring and Reorganisation of Teacher Education
CwSN	Children with Special Needs
DEO	District Education Officer
DIET	District Institute of Education and Training
D.El.Ed	Diploma in Elementary Education
DLC	District Level Committee
DM	District Magistrate
DMP	Disaster Management Plan
DNO	District Nodal Officer
DPEP	District Primary Education Programme
DPO	District Project Officer
DVET	Directorate of Vocational Education and Training
EBB	Educationally Backward Block
EVS	Environmental Studies
FMP	Financial Management and Procurement
GC	Governing Council
GER	Gross Enrolment Ratio
GC	Governing Council
GoI	Government of India
HS	Higher Secondary
ICT	Information and Communication Technology
IE	Inclusive Education
ITI	Industrial Training Institutes
KGBV	Kasturba Gandhi Balika Vidyalaya
MSK	Madhyamik Shiksha Kendra
NCERT	National Council for Educational Research and Training
NCF	National Curriculum Framework
NCLP	National Child Labour Project
NEP	National Education Policy
NER	Net Enrolment Ratio
NPEGEL	National Programme for Education of Girls at the Elementary Level
NSB	New School Building
PAB	Project Approval Board
PBSSM	Paschim Banga Samagra Shiksha Mission
PD	Project Director
PTR	Pupil-Teacher Ratio

RAC	Research Approval Committee
RMSA	Rashtriya Madhyamik Shiksha Abhiyan
RTE Act	Right of Children to Free and Compulsory Education Act
SAS	State Achievement Survey
SCERT	State Council of Educational Research and Training
SCF	State Curriculum Framework
SCR	Student-Classroom Ratio
SDG	Sustainable Development Goal
SDP	School Development Plan
SED	School Education Department
SI	Sub-Inspector of Schools
SIE	State Institute of Education
SIEMAT	State Institute of Educational Management and Training
SIS	State Implementing Society
SMC	School Management Committee
SNA	Single Nodal Agency
SPD	State Project Director
SSIF	Samagra Shiksha Implementation Framework
SSK	Shishu Shiksha Kendra
STC	Special Training Centre
TLM	Teaching-Learning Material
UC	Utilisation Certificate
UDISE	Unified District Information System for Education
VEC	Village Education Committee
WBPS	West Bengal Public Service Commission
WBRTE	West Bengal Right of Children to Free and Compulsory Education
WBSR	West Bengal Service Rules
WBSSC	West Bengal School Service Commission

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