

(₹ 0.14 crore) invoking bank guarantees. The amount was kept in Public Account under deposit head and not credited to Consolidated Fund of the State as of September 2014.

3.2.7 Pending applications of old scheme

Scrutiny of records of CSW revealed that 2,538 applications received prior to 17 May 2011 for getting marriage assistance under the old scheme (only cash assistance of ₹ 25,000 and no gold coin) were pending in the State as on the date of audit. In the test-checked districts, 464 eligible applications (57 in Coimbatore; 35 in Krishnagiri and 372 in Tiruchirappalli) were kept pending as of June 2014. Though CSW addressed (May 2014) the Government for sanction of additional funds, sanction was not provided by Government till date for clearing the applications thereby denying the scheme benefits.

It was, further, noticed in audit that even though 58 applications were received by the Coimbatore City Municipal Corporation during March to December 2012 under the new scheme and sent to DSWO, Coimbatore in February and March 2014, the assistance was not released till the date of Audit.

3.2.8 Conclusion

Though adequate budget provisions were allotted for the assistance, there were savings under the scheme due to lack of proper planning in procurement of gold coins. This resulted in eligible applications being kept pending. Cases of assistance to ineligible beneficiaries and extension of benefits of the scheme in respect of incomplete applications were noticed. The stated objective of providing assistance to poor parents and disbursement of gold coins before marriage for making 'Thirumangalyam' was not achieved to that extent as there was delay in providing assistance in a large proportion of cases.

The matter was referred to Government in July 2014; reply has not been received (December 2014).

ADI DRAVIDAR AND TRIBAL WELFARE, SCHOOL EDUCATION AND SOCIAL WELFARE AND NUTRITIOUS MEAL PROGRAMME DEPARTMENTS

3.3 Tribal Sub Plan (School Education and Nutrition components)

3.3.1 Introduction

Tribal Sub Plan (TSP) which is a plan within the Annual Plan of Government and aims at bridging the gap between Scheduled Tribes (ST) and rest of the population is an effort to direct plan resources towards meeting needs of STs, by ensuring that plan outlays and flow of benefits for development of ST are at

least in proportion to their population. TSP is implemented in the State from the V Five Year Plan period. Guidelines on formulation, implementation and monitoring of TSP were issued (October 2005) by the Planning Commission, Government of India. The tribal population of Tamil Nadu as per 2011 census is 7.95 lakh¹⁵, and constitutes 1.1 *per cent* of total population¹⁶. Provision of basic minimum services like primary education, health, nutrition, etc., is one of the broad objectives of TSP.

Secretary to Government, Adi Dravidar and Tribal Welfare (AD&TW) Department is nodal officer for formulation and implementation of TSP. The Director of Tribal Welfare (DTW) monitors and reviews implementation of schemes under TSP and nodal officers¹⁷ appointed by all sectoral departments coordinate with AD&TW Department in implementation of schemes under TSP.

Audit was conducted to assess whether (i) allocation of funds under TSP by the State was as per Planning Commission guidelines and (ii) implementation of schemes selected under school education covering school education and nutrition components of TSP resulted in improvement in literacy rate and academic performance of ST students. Audit test-checked records relating to the year 2011-14 during May to September 2014. Nine¹⁸ out of 32 districts in the State having ST population of 1 to 4.5 *per cent* of total population of the districts and 32 blocks (two to four blocks in each district) based on tribal population of blocks in the districts were selected for test-check. AD&TW, School Education and SW&NMP departments of the State Secretariat, Directorates of Tribal Welfare, School Education and Social Welfare, district level offices in sample districts (Personal Assistant (Noon meal) to District Collector and Chief Educational Officer) were covered in audit.

Audit findings are discussed in the succeeding paragraphs.

Audit findings

3.3.2 Allocation and utilisation of TSP funds

3.3.2.1 Allocation

As per guidelines of Planning Commission, funds for TSP have to be allocated from State Annual Plan Outlay, at least, in proportion to ST population in the State. Based on percentage of ST population in the State, fund flow to TSP was to be at least 1.1 *per cent* of annual Plan outlay. Details

¹⁵ 83.1 *per cent* live in rural areas and 16.9 *per cent* in urban areas

¹⁶ The decadal population growth of ST from Census 2001 to 2011 was 22 *per cent* as against 15.5 *per cent* in respect of total population

¹⁷ Director of School Education (DSE) and Commissioner of Social Welfare (CSW) at State level and District Adi Dravidar and Tribal Welfare Officers (DADTWOs) and Chief Educational Officers (CEOs) at district level

¹⁸ (i) Dharmapuri, (ii) Kancheepuram, (iii) Namakkal, (iv) Salem, (v) The Nilgiris, (vi) Tiruvallur, (vii) Thiruvannamalai, (viii) Vellore and (ix) Villupuram

of funds allocated by GoTN for implementation of TSP and expenditure incurred under Plan component are detailed in **Table 3.3**.

Table 3.3 : Details of funds allocated by GoTN and expenditure incurred

(₹ in crore)

Year	State Annual Plan Outlay	Allocation for TSP	Budget Provision for TSP as per Plan Budget Link	Total Plan expenditure	Plan expenditure under TSP
2011-12	23,535	250.44 (1.06)	265.34 (1.13)	33,792	198.10 (0.59)
2012-13	28,000	338.79 (1.21)	349.31 (1.25)	37,735	269.46 (0.71)
2013-14	37,128	496.13 (1.34)	453.17 (1.22)	43,406	422.52 (0.97)

(Figures in brackets indicate percentages to total plan outlay and plan expenditure)

(Source: Annual Plan documents, Plan Budget Link and Finance Accounts for respective years)

Even though GoTN allocated required percentage of Plan funds to TSP during 2011-14, percentage of TSP expenditure, when compared to total Plan expenditure of the State during the period ranged between 0.59 and 0.97 only.

3.3.2.2 Utilisation

Details of budget provisions made under TSP by various implementing departments and utilisation of funds are given in **Table 3.4**.

Table 3.4 : Details of Budget Provisions and Utilisation under TSP

(₹ in crore)

Year	Total Budget Provision (Original + Supplementary)	Expenditure	Savings	Percentage of unutilised TSP funds
2011-12	279.68	198.10	81.58	29
2012-13	445.67	269.46	176.21	40
2013-14	548.66	422.52	126.14	23

(Source: Information compiled from Detailed Appropriation Accounts for respective years)

It was noticed that in all the three years, out of funds provided in budget under TSP heads, huge amounts were withdrawn by re-appropriations at the year end and the percentage of savings ranged from 23 to 40.

3.3.3 School Education and Nutrition components

In addition to various schemes for imparting quality education at primary, upper primary and secondary levels, nutritious meal is provided to all students in age group of 5 to 15 years studying in Government and Government-aided schools in the State with a view to improve nutritional levels among them and to enhance their enrolment, retention and attendance.

3.3.3.1 Expenditure on the components

Details of budget provision under TSP heads for School Education and Nutrition components and expenditure incurred are given in **Table 3.5**.

Table 3.5 : Details of Budget Provision and expenditure for School Education and Nutrition Components

(₹ in crore)

Year	School Education			Nutrition		
	Budget provision	Expenditure	Savings	Budget provision	Expenditure	Savings
2011-12	22.57	15.27	7.30 (32)	8.29	5.40	2.89 (35)
2012-13	47.47	16.35	31.12 (66)	11.07	7.71	3.36 (30)
2013-14	51.13	32.69	18.44 (36)	11.00	7.88	3.12 (28)

(Figures in brackets indicate percentage of expenditure to budget provision)

(Source: Information compiled from Detailed Appropriation Accounts for respective years)

It was seen that during 2011-14, TSP funds provided under the components were not utilised to the extent of 32 to 66 *per cent* in respect of School Education due to non-implementation of Information and Communication Technology (ICT) programme on account of non finalisation of tenders and issue of Government Orders at fag end of the year. Under the Nutrition component, savings ranged between 28 and 35 *per cent* as bills pertaining to the last quarter (i.e. January to March) of the year were paid to Tamil Nadu Civil Supplies Corporation and Food Corporation of India who supplied food grains for nutritious scheme, in the next financial year (from April onwards) on receipt of claims. Non-implementation of the Scheme for more than two years deprived students of benefits under Smart School and ICT concepts.

Under Mid-day Meal (MDM) Programme, GoI provided assistance under recurring and non-recurring heads. Though central funds are received for various components like cost of food grains, cooking cost, transportation, salary expenditure, etc., under three components, viz., General, SC and ST components, funds received are credited directly into the State's account. During 2013-14, GoI released ₹ 58.29 crore to the State under TSP towards recurring expenditure for the scheme and as of March 2014 ₹ 10.83 crore remained unutilised.

3.3.3.2 Literacy rate of STs

Literacy rate¹⁹ in the State has increased from 73.5 *per cent* in 2001 to 80.1 *per cent* in 2011. However, though literacy rate of STs in the State increased from 41.5 *per cent* in 2001 to 54.3 *per cent* in 2011, the same was less than the all-India average of 58.96 *per cent*. The gap between literacy rates of total population and STs has narrowed down marginally from 32 in 2001 to 26 in 2011. As per 2011 Census figures, the gap in literacy rate of STs in the State when compared to literacy rate of total population (25.8 *per cent*) was higher than all India average gap of 14.03 *per cent* for STs. Details of literacy rates in sample districts is given in **Table 3.6**.

¹⁹ Literacy rate (LR) is defined as percentage of literates among the population aged seven years and above

Table 3.6: Literacy rate in sample districts

Sl.No.	Name of district	Literacy rate as per census 2001	Literacy rate as per census 2011
1.	Dharmapuri	39.70	57.09
2.	Kancheepuram	36.00	54.90
3.	Namakkal	47.70	60.65
4.	Salem	38.30	51.85
5.	The Nilgiris	46.00	60.76
6.	Tiruvallur	42.50	53.96
7.	Thiruvannamalai	35.20	46.81
8.	Vellore	38.80	50.75
9.	Villupuram	28.70	44.38
	State's average	41.50	54.30

(Source: Census document 2001 and 2011)

As seen from **Table 3.6**, out of nine sample districts, literacy rates of STs in five²⁰ districts were less than the State's average literacy rate for STs (54.3 *per cent*). The ST literacy rates of Dharmapuri, Kancheepuram and Villupuram districts increased significantly from 39.70, 36 and 28.70 *per cent* in 2001 to 57.09, 54.90 and 44.38 *per cent* in 2011 respectively. The increase in literacy rate (from 42.50 to 53.96 *per cent*) was the lowest in Tiruvallur district when compared to other test-checked districts.

3.3.3.3 Primary and upper primary education

(i) Enrolment and dropouts

The State level data on enrolment and dropout rates in respect of ST students are given in **Table 3.7** and **Table 3.8**.

Table 3.7 : ST Enrolment percentage to total enrolment

Year	Primary	Upper Primary
2011-12	1.87	1.46
2012-13	1.86	1.38
2013-14	1.88	1.42

(Source: Information furnished by Special Project Director, Sarva Shiksha Abhiyan)

The percentage of enrolment of ST children was more than percentage of ST population (1.1 *per cent*).

Table 3.8 : Dropout percentage of ST students to enrolled students

Year	Primary		Upper Primary	
	All categories	ST	All categories	ST
2011-12	0.95	1.28	1.74	1.94
2012-13	0.93	1.20	1.70	1.74
2013-14	0.95	1.20	1.65	1.78

(Source: Information furnished by Special Project Director, Sarva Shiksha Abhiyan)

²⁰ Salem, Tiruvallur, Thiruvannamalai, Vellore and Villupuram

During 2013-14 dropout rates of STs in primary classes in three of the sample districts²¹ were more than the State's average dropout rate for ST (1.20 *per cent*) and it ranged between 1.69 and 2.21 *per cent*. In upper primary classes, dropout rates of STs in all the sample districts²² except Kancheepuram (1.65 *per cent*) were more than the State's average dropout rate for STs (1.78 *per cent*) and it ranged between 1.95 and 2.68 *per cent*.

(ii) Out-of-school children

As seen from 2011 Census figures, out of 1,32,711 ST children in age group of 7 to 14 years in the State, 16,569 were out-of-school children (12.5 *per cent*), of which 8,590 were girls (51.8 *per cent*). This indicated that even after implementation of Sarva Shiksha Abhiyan, which aimed at 100 *per cent* enrolment of children at primary and upper primary classes, number of out-of-school ST children was significant.

3.3.3.4 Secondary Education

(i) Provision of buildings for Schools

GoI launched (June 2009) a centrally sponsored scheme *viz.*, 'Rashtriya Madhyamik Shiksha Abhiyan' (RMSA) for universalisation of access to and improvement of quality of education at secondary and higher secondary stage. Under the scheme, infrastructural facilities in schools such as buildings, additional classrooms, laboratories, etc., are provided.

GoI sanctioned (November 2009) construction of 200 new school buildings in the State during 2009-10 at a cost of ₹ 116.24 crore. The works were entrusted (March 2010) to School Management Development Committees (SMDC). Funds were released to districts in March 2010, March 2011 and May 2012. Out of 200 school buildings sanctioned, 63 were allotted to sample districts and of them only 19 school buildings were completed as of June 2014, 42 school buildings were under construction and two works were yet to commence. To complete the balance work, additional fund proposals were submitted (March 2014) by Project Director, RMSA to GoTN which were pending with Government.

GoI also sanctioned (December 2010) 344 school buildings to the State during 2010-11 at an estimated cost of ₹ 195.54 crore. Though funds were released to the State by GoI in March 2014, GoTN did not release funds to districts for implementation through Public Works Department. The building works were not yet started (June 2014). Out of 344 schools, 126 schools buildings were allotted to sample districts.

During Exit Conference (November 2014), Principal Secretary, School Education Department replied that unit cost provided by GoI was insufficient and additional funds was being sought from State Government to complete the work.

²¹ Dharmapuri: 2.03, the Nilgiris: 2.21 and Salem: 1.69

²² Dharmapuri: 2.68, Namakkal:1.95, Salem:2.05, The Nilgiris:2.10, Tiruvallur:2.00, Thiruvannamalai:2.13, Vellore:2.20 and Villupuram:2.30

(ii) Information and Communication Technology in Schools

GoI launched (December 2004) the scheme of ICT in Schools and revised it in 2010 to provide opportunities to secondary stage students to mainly build their capacity on ICT skills and make them learn through computer aided learning process. The scheme is a major catalyst to bridge the digital divide amongst students of various socio-economic and other geographical barriers. The scheme provides support to States/UTs to establish computer labs on sustainable basis.

The scheme has essentially four components-

- partnership with State Government and Union Territories Administration for providing computer aided education in Secondary and Higher Secondary Government and Government aided schools;
- establishment of smart schools, which shall be technology demonstrators;
- teacher related interventions, such as provision for engagement of an exclusive teacher, capacity enhancement of all teachers in ICT and a scheme for national ICT award as a means of motivation; and
- development of e-content, mainly through Central Institute of Education Technologies (CIET), six State Institutes of Education Technologies (SIETs) and five Regional Institutes of Education (RIEs), as also through outsourcing.

GoI released (December 2011 and March 2012) ₹ 43.40 crore to the State including ₹ 11.29 crore (March and June 2012) under TSP head for the scheme of ICT in Schools to be implemented on Build, Own, Operate and Transfer basis. However, tender was floated (March 2013) after a delay of one year from date of sanction of funds. The single bid received in first call (March 2013) was rejected on grounds of non-fulfilment of tender conditions and there was no response to second call (April 2013). Tender floated again on third occasion (August 2013) was not finalised for the same reason. The tender received in fourth call (November 2013) was under consideration (June 2014). The grant released to the State by GoI in 2011-12 remained unutilised with the State for more than two years and deprived secondary stage students the opportunity to build their capacity on ICT skills and to learn through computer aided learning. During Exit Conference (November 2014), Principal Secretary, School Education Department replied that there were few contractors to execute the work under Build, Own, Operate and Transfer system and therefore there was poor response to tender calls and tender received in fourth call was under finalisation.

(iii) Academic performance of ST students in X and XII Standards

Details of pass percentage in X and XII examinations conducted by the State Boards in respect of all categories and ST students are given in **Table 3.9**.

Table 3.9 : Details of Pass percentage in respect of all categories and ST Students

Year	X Standard				XII Standard			
	All categories (Total)		ST		All categories (Total)		ST	
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
2011-12	83.4	88.9	74.9 (8.5)	76.9 (12.0)	83.2	89.7	76.9 (6.3)	79.9 (9.8)
2012-13	86.0	92.0	81.0 (5.0)	84.3 (7.7)	84.7	91.0	80.5 (4.2)	83.1 (7.9)
2013-14	88.0	93.6	83.7 (4.3)	86.6 (7.0)	87.4	93.4	82.9 (4.5)	86.3 (7.1)

(Figures in brackets indicate gap between ST and all categories students in percentage)

(Source: Information furnished by Director of Government Examinations)

Performance of ST students in X and XII examinations improved over the years and gap in pass percentages of all categories and ST was on decreasing trend. The gap in respect of ST girls was higher in both X and XII examinations.

3.3.4 Conclusion

Though allocations were made in Annual Plan Outlays and State Budgets for Tribal Sub Plan in proportion to ST population of the State, utilisation of TSP funds by Government departments was not optimal and percentage of unutilised TSP funds to budget provisions ranged between 23 and 40. TSP funds provided under the School Education and Nutrition components were not utilised to the extent of 32 to 66 per cent and 28 to 35 per cent respectively. Literacy rate of the State increased from 73.5 per cent in 2001 to 80.1 per cent in 2011 whereas the increase was from 41.5 per cent in 2001 to 54.3 per cent in 2011 in respect of STs. As per 2011 Census figures, 12.5 per cent of 1,32,711 ST children in age group of 7 to 14 years were out-of-school children. Delay in construction of school buildings was noticed in test-checked districts.

The above points were referred to Government in November 2014; reply has not been received (December 2014).

3.4 Avoidable expenditure/Extra expenditure

ADI DRAVIDAR & TRIBAL WELFARE, BACKWARD CLASSES, MOST BACKWARD CLASSES & MINORITIES WELFARE AND REVENUE DEPARTMENTS

3.4.1 Avoidable payment of interest

Failure of the departments to make timely deposit of land compensation amounts in courts resulted in avoidable payment of interest of ₹ 2.42 crore.

As per Section 18 of the Land Acquisition (LA) Act, 1894, if land owners are not satisfied with the amount of compensation paid by Government, they can