

**Sarva Shiksha Abhiyan
Authority Punjab, Chandigarh**

**Financial Rules
&
Regulations**

2004

Chapter – 1

PRELIMINARY

1. These regulations may be called the Sarva Shiksha Abhiyan Authority Punjab, Financial Regulations 2004.
2. These regulations shall be deemed to have come into effect from the date these regulations are adopted by the Executive Committee of Sarva Shiksha Abhiyan Authority Punjab.
3. **Definitions** : Unless there is anything repugnant in the subject of the context , the terms which are defined below , have been used in these regulations in the sense explained hereunder ;
 - 3.1 “Executive Committee” shall mean the body constituted under Rule-21 of the Rules of Sarva Shiksha Abhiyan Authority, Punjab as Executive Committee of the Authority.
 - 3.2 “Authority” means the Sarva Shiksha Abhiyan Authority Punjab, Chandigarh.
 - 3.3 “Rules” means the rules of Sarva Shiksha Abhiyan Authority Punjab registered along with the Memorandum of Association of the Authority and as modified from time to time in accordance with the procedure laid down in this regard.
 - 3.4 “Competent authority” means, in respect of the power to be exercised under any of these regulations, the chairman and such other authority to whom powers in this regard may be delegated by or under these regulations with the approval of the Executive Committee.
 - 3.5 “State Project Director” means the Project Director of the Authority appointed by the Government of Punjab.

- 3.6 “Disbursing Officer” means the State Project Director in respect of the disbursement at the State Level and District Coordinator in respect of the disbursement at the District Level and Block Coordinator in respect of disbursement at the Block Level.
- 3.7 “State Plan” means the Annual Work Plan and Budget (AWP&B) of the Authority made at the beginning of the Financial Year in respect of the works of the Authority to be undertaken by the Authority at State Level.
- 3.8 “District Plans” means the Annual Work Plan and Budget (AWP&B) of the Authority made at the beginning of the Financial Year in respect of the works of the Authority to be undertaken by the Authority at the District Level.
- 3.9 “Financial Year” means the year beginning from the 1st of April of a year and ending on the 31st March of the Next Year.
- 3.10 “Finance Committee” means the committee referred to in these regulations.
- 3.11 “Head of Office” means the State Project Director at State Level and District Coordinator at District Level.
- 3.12 “State Project Office” means the Head Quarter office of the Sarva Shiksha Abhiyan Authority Punjab.
- 3.13 “Personal Claim” means the claim of any Authority, Officer, Employee or Staff of the Authority in respect of Pay and Allowance or Traveling Allowance, Daily Allowance or Honorarium or any other Allowance as admissible.
- 3.14 “Grantee” means any educational institution or any teachers’ organization or any voluntary agency like club, or any women organization or individual committee in

receipt of any financial assistance by way of grants from the Authority for executing any specific Program.

3.15 “Unit” means an individual unit of budget head.

3.16 “Recurring Expenditure” means an expenditure incurred at periodical interval

3.17 “Non-recurring expenditure” means an expenditure sanctioned as lump-sum charge whether the money be paid as lump sum or by installments.

4. The terms and expressions used but not defined in the regulation, shall have the same meaning as have been respectively assigned to them in the rules or the Sarva Shiksha Abhiyan Authority Punjab service regulations as the case may be.

Chapter – 2

FINANCE OF THE AUTHORITY

1. **Authority Fund:**

1.1 The fund of the Authority shall be called Authority Fund and shall consist of the following namely

- a) Funds received from the Central Government;
- b) Funds received from the State Government;
- c) Contribution from other sources;
- d) Income from the assets of the Authority;
- e) Grants, Donations or assistance or any other receipt from the NGOs, individuals and corporate bodies;

1.2 Same as otherwise provided in the regulations, the balances of the credit of the Authority or any amount of money of the Authority immediately before the constitution of the Authority Fund shall be forthwith credited with the Authority Fund.

1.3 All money constituting the Authority Fund shall be credited to any Nationalized Bank or any other Scheduled Bank as may be decided by the Executive

Committee in an account styled as the “A/c of the Authority Fund”.

- 1.4 No money from the account of the Authority Fund shall be withdrawn except for the purpose for which due sanction is thereof, or any part in accordance with the provision hereinafter contained.

2. Expenditure and Payment of Money.

- 2.1 No Officers of the Authority shall incur any expenditure on transfer of money from the Authority Fund unless such expenditure or transfer of money has been sanctioned by a general or special order of the authority competent thereof under the regulations.
- 2.2 No expenditure from the Authority Fund shall be made in excess of the limits specified for the purpose in the sanctioning order or the Budget, as the case may be.
- 2.3 All payments from the Authority Fund exceeding Rs. 1000/- shall be made by an A/c Payee cheques except in case of payment of salary, TA, Medical reimbursements and petty office expenses viz. training, seminar and workshops.
- 2.4 Every Officer or Authority incurring or authorizing or sanctioning any expenditure from Authority Fund shall be guided by the actual financial Priority and shall exercise the same caution in respect of the expenditure which he would have under the circumstances, exercises had the expenditure been from his own money and occasion been for his own benefit.
- 2.5 The Authority Fund shall not be utilized for the benefit of any particular person or a particular section of people unless in accordance with the decree passed by a court of the jurisdiction or in pursuance of a policy recognized or accepted by the Authority.

3. Sanctioning of Expenditure

- 3.1 All sanction of expenditure shall indicate the details of the provisions under the relevant budget head. A sanction shall unless specially mentioned by the authority passing the order come into the effect from the date of its issue.
- 3.2 No authority shall exercise his sanctioning power in respect of the expenditure in which he or she either directly or indirectly has some interest. In such a case the matter shall invariably be referred to his next higher authority for according the sanction or otherwise.
- 3.3 The following shall be general principles governing all expenditure to be incurred from the Authority fund.
 - a) That there shall be adequate provision of fund authorized by a competent authority fixing the limits within which the expenditure shall be incurred.
 - b) That there shall be a proper sanction, either general or special, accorded by the authority component therefore authorizing the particular item of expenditure.
- 3.4 Each head of officer shall be responsible for enforcing the financial order and strict economy at every step and also for observance for all the relevant financial rules, regulations and discipline.
- 3.5 All bills presented for payment shall be examined in accordance with the relevant provisions of the rules and these regulations and disbursing officer shall if the claim is admissible and proper, the signature of the claimant is true, the bill is in order and the receipt is a legal acquittance, make an order to pay the bill under his hand set on the bill. The order shall specify the amount payable both in words and in figures.
- 3.6 No claim against the Authority, if not presented within the time limit as prescribed by the Punjab Financial Rules shall be entertained unless a special sanction therefore is made by the Finance Committee.

4. Withdrawal of Money

- 4.1 Money shall be withdrawn from the Account of the Authority in the Bank by means of cheques only. No other form of withdrawal of money shall be used.
- 4.2 Cheque Books shall on receipt be carefully examined by the Drawing Officer who should count the number of leaves contained in each book.
- 4.3 Each cheque Book will be entered in the Register of Cheque Books and kept under lock and key in the personal custody of the Drawing Officer. Counterfoils of used cheque books shall similarly be kept in his personal custody.
- 4.4 All cheques payable to third parties shall be crossed and A/c payee only.
- 4.5 Where payee i.e. beneficiary had made a specific request for issue of a bearer cheque, the cheque issuing authority may only in exceptional circumstances do so but will take proper precautions for its delivery to the actual recipient and for taking his personal receipt.
- 4.6 If the currency of the cheque expires owing to its not being presented at the Bank within the valid period, it may be received back, cancelled and fresh cheque issued in lieu of it by making a reference of it on the counterfoils of both the cancelled and fresh cheques.
- 4.7 Where a cheque has been lost, fresh cheque in lieu of the cheque alleged to have been lost shall be issued only after observing the procedure laid down in Punjab Financial rules.

5. Cheque Signing Authority for Withdrawal of Fund

- 5.1 **State Level:** Amounts shall be withdrawn from the Authority Fund by cheque jointly signed by the Deputy State Project Director & the Manager (Finance & Accounts) or the Incharge of the Finance Deptt. of SSAA

Punjab as the case may be, upto a limit of Rs. 50 lacs (Rs.Fifty Lacs). The State Project Director & the Manager (Finance & Accounts) or the Incharge of the Finance Deptt. of SSAA Punjab as the case may be, shall sign cheque beyond this limit jointly.

- 5.2 **District Level:** Fund available against specific programmes as per Annual Work Plan at District level can be withdrawn by the cheque jointly signed by the District Coordinator and the Finance & Accounts Officer of SSAA Punjab.
- 5.3 **Block Level:** Fund available against specific programmes as per Annual Work Plan at block level can be withdrawn by cheque jointly signed by Block Resource Centre Coordinator and any other person to be decided by District Coordinator.
- 5.4 **Cluster Level :** Fund available against specific programmes as per Annual Work Plan at cluster level can be withdrawn by cheque jointly signed by the Cluster Resource Centre Co-ordinator and any other person to be decided by District Coordinator.
- 5.5 **Village Level :** Fund available against specific programmes as per Annual Work Plan at village level can be withdrawn with the joint signature of President and Member Secretary Village Education Development Committee.
- 5.6 **School Level :** Fund available against specific programmes as per Annual Work Plan at school level can be withdrawn with the joint signature of Principal or the Drawing & Disbursing officer of the School as the case may be and Member Secretary of School Managing Committee.

6. Investments

- 6.1 Money may not be withdrawn from the Authority Fund Account for investment or deposit elsewhere without the prior approval of the Finance Committee and any such investment shall be made in the name of the Authority in Government Schemes or in Government Securities or Fixed Deposits of Nationalized Banks.
- 6.2 Income derived, if any, from such investments shall form part of the Authority Fund.

Chapter – 3

**DELEGATION OF FINANCIAL POWERS
AND RESPONSIBILITIES**

1. **Finance Committee**

- 1.1 The Finance Committee shall decide the extent of the financial powers to be delegated to the related authorities and officials and unless authorized by the Finance Committee and in the matters where there is no detailed rules and procedure with regard to incurring an expenditure, the State Govt. rules and procedures shall be followed.

1.2 Subject to the approval of the Executive Committee and also the budget provision, the Chairman shall exercise full financial powers in relation to the affairs of the Authority.

2. Financial Powers of the Vice-Chairman/ State Project Director / District Coordinators.

2.1 The Financial powers already delegated by the Finance Committee, to be exercised by the Vice-Chairman, State Project Director and District Coordinators are shown in Chapter 4 of these regulations.

3. Duties and responsibilities of State Project Director.

3.1 State Project Director being the overall executive of the Authority shall be responsible for proper financial administration & activities of the Authority and shall exercise the financial powers as indicated in Chapter 4 as modified from time to time by the Finance Committee.

3.2 State Project Director shall have the power to delegate his financial powers to Addl. State Project Director or any other officer of SSAA Punjab.

3.3 He shall ensure proper arrangement for safe custody and security of cash balances, stores and other properties of the Authority and further ensure that reports and accounts are prepared and submitted properly, correctly and promptly.

3.4 He shall ensure the timely formulation of annual plan, implementation and monitoring and submission of periodical, performance reports as and when required by the State Government or Central Govt. as the case may be.

3.5 He shall exercise all financial powers as assigned by the Finance Committee.

3.6 He shall open a Bank A/c in any nationalized Bank at the head quarter and deposit all the money received from Govt. of India. State Govt and other sources in it.

4. Duties and responsibilities of Addl. State Project Director.

4.1 Addl. State Project Direct shall assist the State Project Director in all matters in the discharge of the duties and responsibilities including financial matters.

5. Duties of Manager (Finance & Accounts) or Incharge of Finance Deptt. of SSAA, Punjab

5.1 To assist the State Project Director in the discharge of his financial responsibilities.

5.2 To maintain properly the accounts of the transaction correctly and in the form prescribed under the rules and orders.

5.3 To maintain financial regularity of transactions with the programs adopted.

5.4 To maintain properly stores accounts.

5.5 To prepare periodical returns on income & expenditure relating to transactions of the perished.

5.6 To supervise the day-to-day works of the budget & accounts sanctions in the office of the State project Director.

5.7 To compile correct accounts and statistics.

5.8 To examine personal claims of the employee and give necessary advice.

5.9 To look into the realization of Authority dues and loans.

5.10 To impart training to Districts level staff for maintenance of accounts and computation thereof.

5.11 He will also do other duties as assigned by the State Project Director from time to time.

6. Duties of Deputy State Project Director

6.1 To prepare the Annual Report of the Authority in time.

6.2 To maintain the records of Executive Committee and Finance Committee meetings, coordinate the preparation of agenda notes and follow up the decisions taken therein;

6.3 To arrange the logistics of seminars, training programs, conference etc., as required by various programme officers;

6.4 To attend all other matters and duties as assigned by the State Project Director from time to time.

Chapter 4

DELEGATION OF FINANCIAL POWERS

1. Delegation of Financial Powers of Different Authorities, by Finance Committee are as follows:

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Sr. No.	Nature of expenditure	PSSE and Vice Chairman of Executive Committee	State Project Director	District Co-ordinator (District Education Officer(EE))
1.	Office Expenses			
(i)	Furniture	Rs. 20 lakh	Upto Rs. 5 lakh	Upto Rs. 20000
(ii)	Postage	Full Powers	Full Powers	Full Powers
(iii)	Purchase of Office machines and equipment (e.g. Photocopiers, Fax machine Duplicating machines, Typewriters, Computers, heaters, Locks, Clocks etc.	Upto Rs. 20 lakhs, and with approval of Executive Committee Full Power	Upto Rs. 5 lakh	Upto Rs. 10000/-
(iv)	Maintenance of office machine	Full Powers	Full Powers	Upto Rs. 10000/- on one item
(v)	Electricity & Water charges	Full Powers	Full Powers	Full Powers
(vi)	Telephone (including mobile)/EPABX. New connection,	Full Powers	Full Powers	Instalation of one Fixed line telephone.
(vii)	Telephone bill	Full Powers	Full Powers	Upto Rs. 5000/- & as per norm.
(viii)	Carriage of record & other office items.	Full Powers	Full Powers	Full Powers
(ix)	Stationery articles	Full Powers	Full Powers	Upto Rs. 10000/- at one time
(x)	Demurrage/warfrage	Full Powers	Full Powers	Full Powers
(xi)	Printing & binding	Full Powers	Upto Rs. 5 lakh at one time	Upto Rs. 25000/- at one time.
(xii)	Book & journals newspapers	Full Powers	Full Powers	Full Powers
2.	Medical Reimbursement			
	Expenditure on medical expenses of employees of the society and other such expenditure authorized by the Executive Committee	Full Powers	Full Powers	Full Powers
3.	Rent, Rate & taxes	Full Powers	Full Powers	Full Powers
4.	Publication			
	Expenditure on printing of office news letters, course material manuals, regulations and other	Rs. 20 lakhs	Upto Rs. 5 lakh	Upto Rs. 25000/- at one time

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documents whether priced or un-priced etc.

5.	Advertising and publicity Expenditure on printing of publicity material etc.	Rs. 20 lakhs	Upto Rs. 15 lakh	Upto Rs. 15000/-
6.	Hospitality and entertainment	Full Powers	Upto Rs. 3 lakh	Upto Rs. 2000/- at one occasion & Full powers with approval DEDC
7.	Furnishings Expenditure on furnishings of office, & other buildings etc.	Rs. 20 lakhs	Upto Rs. 5 lakh	Upto Rs. 10000/-
8.	Professional and Special Services Hiring of experts, Legal services, other professional services and consultants	Full Powers	Upto Rs. 5 lakh	Upto Rs. 10000/-
9.	Travel allowance to employees & Travel related expenditure	Full Powers	Upto Rs. 5 lakh	Upto Rs. 10000/-
10.	Maintenance It records expenditure on repair & maintenance of all works including wages and material	Rs. 20 lakhs	Upto Rs. 10 lakh	Upto Rs. 10000/-
11.	Machinery and equipment It will include expenditure of all kinds of equipment and machinery of non consumable nature relating to the functional need of society office/ units except the items covered under OE M&S etc.	Full Powers	Upto R.s 20 lakh	Upto Rs. 10000/-
12.	Material, supply and stores It includes expenditure on materials and supply of a consumable nature relating to the functional need of the offices/institutes e.g. raw material for trainee etc.	Rs. 20 lakh	Upto Rs. 5 lakh	Upto Rs. 20,000/-
13.	Scholarships / Stipends Expenditure of Scholarships / stipends/ trainees etc.	Full Powers	Full powers	Full Powers Subject to the norms approved by Executive Committee and budget provision
14.	Honorarium Payment to consultants, subject	Full Powers	Full Powers	Full Powers

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	experts and Guest Lecturers at Training Institutions / workshop/ seminars preparation of case study and special projects etc.			subject to the norms decided by State Project Director.
15.	Salaries			
	Pay and allowances in all forms to official including leave establishment etc.	Full Powers	Full powers	Full Powers.
16.	Wages	Full Powers	Full Powers	Full Powers
17	Grant-in-aid			
	It includes all grants-in-aid and contribution to any person or institution/ body where it is not in the nature of loan or subsidy.	Full Powers with approval of Executive Committee	Full Powers with approval of Executive Committee	Full Powers with approval of Executive Committee
18.	Petty local purchase of stores without quotation			
	It includes books, journals, stationary item, consumables, CDs, Software, batteries, Components of computers, printers, scanners and other machines	Full Powers	Full Powers	Upto Rs. 5000/- Subject to the production of bill/cash memo of reputed store, authorized distributors or company store of reputed companies.
19.	Purchase/ procurement by Inviting quotation by hand	Upto Rs. 5 lakhs	Upto Rs. 3 lakh	Upto R.s 10000/-
20.	Purchase/ procurement by Inviting quotation by hand from pre qualified vendors where pre qualification is done by competitive bidding after public notice in Newspapers	Rs. 20 lakhs	Rs. 5 lakhs	Rs. 1 lakh
21.	Insurance coverage and payment of premium	Full Powers	Full Powers	Full Powers
22.	Disposal of vehicles spare parts and other auctionable store articles/ materials.	Full Powers	Full Powers	With approval of DEDC Full Powers
23.	To sanction the hiring of printers, typewriters computers, projectors and other equipments including audio and video of approval patterns for use in his/her own office or Officer Subordinate to him/her.	Full Powers	Full Powers	With approval of DEDC Full Powers.

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24.	Remittance of money order / DD at the expense of the Society to establishments at a distance of more than 8 kms from the remitting office.	Full Powers	Full Powers	Full Powers
25.	Maintenance of vehicles	Full Powers	Full Powers	Full Powers
26.	Investment in Short term deposits	Full Powers	Full Powers	Full Powers
27.	To sanction writing off finally of the irrecoverable value of stores or society's money lost by fraud or the negligency of individual or similar other causes. All writing off will go to Executive Committee for regularisation			
28.	To sanction expenditure on Seminars/ Workshops trainings etc.	Full Powers	Full Powers	With approval of DEDC/SPD Full Powers
29.	Livery Articles	Full Powers	Full Powers	With approval of DEDC Full Powers
30.	Minor Works It includes expenditure on minor additions/ alteration to existing work or new work classified as minor	Full Powers	Full Powers	Full Powers with approval of DEDC.
31.	Setting up of New office of SSA	Full Powers	Full Powers	
32.	To sanction Expenditure on teaching aid and TLM for teachers and grant to teachers, School, VEDC	Full Powers	Full Powers as per norms	With approval of DEDC Full Powers
33.	Grant of awards to outstanding schools in kind of teaching materials etc. for promoting competition.	Full Powers	Full Powers	Full Powers as per norms
34.	Advance in connection with Official Tours	Full Powers	Full Powers	Full Powers
35.	Payment of TA/DA, Honorarium/Expenses to resource persons / Consultants and such other persons/ participants authorized to attend specific assignment / Training-cum-workshops / conferences/ Seminars etc.	Full Powers	Full Powers	Full Powers with approval of DEDC.
36.	To incur Expenditure on hiring of taxies for the bonafide work of society.	Full Powers	Full Powers	Full Powers with approval of DEDC.

37. **Vehicle Hiring**

Purchase of vehicle is not allowed in SSA. Scheme to hire vehicle from taxi stand, department, self hiring

Full Powers	Full Powers
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38. Telephones and mobile

SPD would be equated with HOD for use of mobile. New telephone connections for office and residence of officers of SSA.

Full Powers	Full Powers
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39 SPD can further delegate financial powers.

40 For any item not covered Vice Chairman would have full powers. For this purpose he can delegate powers to SPD, and / or DEO if need be But all such items should be brought to the notice of Finance Committee in its next metg.

For any activity approved by the Project Approval Board, State Project Director will have the full powers to incur the expenditure.

Since SSA is a time bound project and GOI has stressed that it should be implemented in a mission mode, these financial powers would overcome instructions of the Finance Department.

Chapter 5

FORMULATION OF THE BUDGET

1. Budget Proposals and framing of Budget Estimates

- 2.1 Annual Work Plan & Budget will be prepared every year by following SSA guidelines and after assessment of the need of each individual district by the districts in a decentralized manner. Annual Work Plan will contain activity wise progress achieved and justification for shortfalls if any.
- 2.2 State Project Director and District Coordinators of respective Districts will be responsible for preparation of the Annual Work Plan & Budget (AWP&B) of their respective component/ functional area after consultation workshop/ meetings at block, cluster and village level. District Coordinator will be responsible for compilation of the proposals of different functional areas and preparation of complete District plan. District Coordinator will also be responsible to incorporate in the plan, the funds available and convergence efforts made and planned.
- 2.3 MIS Section at State and District level will be responsible for supply of data required for plan and all computer related works of the plan.
- 2.4 In case of exceptional exigencies the State Project Director shall take mid term corrective measure other than re-appropriation in the approved budget and submit

the same to the Executive Committee for approval at the earliest opportunity.

- 2.5 The District Coordinators at the district level would ensure that the expenditure is incurred exactly as per approved budget. For this purpose a budget register would be maintained at the district level.

The progressive record of sanction issued and expenditure incurred including (advances) will be maintained against each payment and activity to ensure that the budget allocation is not exceeded. In case requirements of excess expenditure in any head of accounts the procedure laid out in the financial manual of GOI for re-appropriation of budget accounts has to be followed.

- 2.6 While releasing payments, the state and district Authority offices have to ensure that payments are not made out of turn and an exigency of receipt of bills is maintained in a Bill Register, which should form a basis of release of payments

2. REAPPROPRIATION OF FUNDS

- 2.1 The expenses of the Authority shall be made in compliance of the budget provisions. Re-appropriation of funds shall be made in accordance with the procedure laid out in the Financial Manual of Government of India. The funds of the Authority shall not be re-appropriated to meet expenditure which has not been sanctioned under Annual Work Plan in this regard. The following general conditions should be kept in view while proposing re-appropriation of fund.

- 2.2 Approval authority for re-appropriation will be as below :

Type of Re-appropriation	Approval Authority
One sub-activity to another sub-activity falling under the same component	State Project Director

One activity to another activity falling under the same component	Do
One component to other component	Do
For a new component	State project Director with the approval of Chairman Executive Committee.

Chapter 6

ACCOUNTS AND AUDIT

1. Accounts :

- 1.1 The accounts of the receipts and expenditure of the Authority shall be kept in such a manner and in such form as the Executive Committee may from time to time determine. In the absence of any specific direction from the Executive Committee the accounts of the Authority shall be maintained in the manner and form as the accounts in the State Govt. departments are maintained.
- 1.2 Notwithstanding anything contained in sub-regulation 1.1 above, for the maintenance of the accounts and other relevant records and for the preparation of the annual statement of accounts comprising of the receipt and payment accounts, statement of liabilities, statement of assets, etc. the provisions of the Societies Registration Act, 1860 and the rules there under shall be followed and the accounts and records shall be maintained in such form, if any or as may be prescribed by the Registrar of Societies; provided that in respect of the grants received from the Central Govt. the directions of the Central Govt. shall be adhered to.

- 1.3 The Chairman shall, within six months from the last day of April in each year, causes to be prepared a detail annual report on the financial administration of the Authority together with an annual statement showing the opening balance, the amount of the receipt and the disbursement respectively credited to and debited from the Authority fund during the financial year immediately preceding the date of preparation of the report and the statement shall be laid before the Executive Committee for consideration and acceptance.
- 1.4 The Authority shall as soon as the accounts of the previous year referred to in sub-regulation 1.3 above have been finally passed by it, transmit to the State Govt. an accounts of the Authority Fund in such a manner as the State Govt. may direct from time to time.

2. Special Statement of Accounts

In addition to the normal financial report statements of accounts etc. referred to in regulation 1 above, the Chairman may at any time, required the State Project Director to prepare and submit to him a special statement of receipt and payment, income and expenditure and such other particulars as may be required so as to reflect the balance at the credit of the Authority. Similarly the State Project Director may also require the District Coordinators or anyone of them to prepare and submit to him similar statement of accounts for respective districts.

3. Audit of the Accounts

- 3.1 The accounts of the Authority shall be annually audited by a Chartered Accountant under the order and authority of the Executive Committee in accordance with the normal accounting procedure.
- 3.2 The accounts of the Authority shall also be audited by the Accountant General annually. Audit includes audit of accounts and Financial Statement of expenditure. Audit

report with any opinion on the statement of expenditure would be submitted to the Authority and Government of India.

- 3.3 All concerned authorities, officers, employees and the staff of the Authority shall render all reasonable facilities to the Auditors for discharge of functions. All necessary information required by the auditor for conducting the audit of any official accounts to prepare a report thereon shall be promptly finalized and no information, books or other documents shall be withheld from presentation to the auditors as and when required by them.

3.4 Internal Audit

- 3.4.1. State Project Director with the approval of Chairman, Finance Committee may cause special audit of the Authority accounts from time to time through independent Chartered Accountant Firms to be called as Internal Auditors.
- 3.4.2. The internal audit shall also undertake scrutiny of all accounts register to be maintained and accounts statement including annual statement of accounts.
- 3.4.3. It shall be the Internal Auditor's duty to see that rules, orders and delegation of powers in force are observed in relation to transactions of the Authority. If he considers that any transaction or order relating to receipts & expenditure, final statement of expenditure are likely to be changed by the statutory audit it shall be his duty to bring the facts to the notice of the State Project Director promptly so that remedial action can be taken to avoid irregularities.

4. Special Audit by State Govt. :

The State Govt. may at any time request the Accountant General, Punjab or any other Government or Non-government agency to make a special audit of the accounts of the Authority and the Authority Fund.

5. Payment of Audit Expenses ;

5.1 All cost and charges required for conducting the audit either by Chartered Accountants or by the staff of the accountant General or by any other agencies shall be borne by the Authority.

5.2 The amount and remuneration or any other charges for the audit by the Chartered Accountant or any other agencies other than the staff of the Accountant General, Punjab shall be determined by the State Project Authority.

5.3 The cost and charges for audit by the staff of Accountant General, Punjab shall be determined as per the Government rules.

6. Disposal of Audit Objection etc. :

6.1 It shall be the responsibility of the State Project Director to meet the objections raised by the auditors as precisely and promptly as possible but not later than a period exceeding six months from the date of the audit report. No audit object shall be left out unattended and unsettled. He shall also be responsible for the compliance of the audit observations or recommendations.

6.2 Provided in case of the audit objection raised in respect of the office and establishment of the District Coordinator, the District Coordinator, subject to review by the State Project Director, shall be responsible to meet the objection raised by any Auditor as promptly and as precisely as possible within a period of the three months from the date of communication of the audit objection etc.

7. Submission of the Audited Accounts.

- 7.1 On receipt of the audit report, the State Project Director shall submit the same to the Chairman and the Chairman shall thereupon place the audit report before the Authority.
- 7.2 The Authority shall, after taking such action as it may deem fit and proper up to the audit report, audit objections and audit observation or recommendation etc. shall submit two copies of the audited accounts of the Authority along with the Audit Report and observations etc. to the State Govt. with a request to transmit the other copy thereof along with the comments, if any, of the State Govt. to the Central Govt.
8. In case where these regulations are silent on a particular point of issue, the relevant rules and regulations of the State Government or Centre Government as case may be, shall apply.

Chapter 7

PERSONAL CLAIMS

1. Pay and Allowances:

- 1.1 All pays and allowances shall be disbursed in the same manner and procedure as followed in the offices under the state.
- 1.2 The pay and allowance of the officers, employees and staff shall fall due for payment on the last working day of the month.
- 1.3 All officers, employees and other staff of the Authority shall have the option to get the payment of their

respective pay and allowances either through bank account or in cash.

- 1.4 The Drawing Officer shall personally be responsible for the amount drawn by him from the Authority Fund until he has paid it and obtained a legally valid acquittance thereof from the payee.
- 1.5 If an employee is willfully absent from duty or proceeds on extra-ordinary leave during a month, the head of office shall ensure that no payment for such period should be made to such an employee.
- 1.6 For employees who may be under suspension, certificate of attendance during the period of suspension and that they were not engaged in any service, vocation or profession during such period of suspension, may be recorded.
- 1.7 The Head of the office shall be responsible for making proper deductions where due on account of P.F. State insurance and other funds as well as all other deduction such as income tax.
- 1.8 The head of office will either deposit the amount of deductions in respect of Provident fund, State Insurance Fund and other similar deductions under proper heads of accounts in the treasury and send a copy of challan together with relevant schedules to the concerned authorities of the state or central Government or send the A/c payee cheque together with relevant information to that department.
- 1.9 In case of deductions in respect of premium of L.I.C. and similar other deductions which are to be remitted to other organizations, such payments should be made through crossed A/c payee drawn in favour of that organization, with relevant schedules, statements or the information.

2. Honorarium:

2.1 No honorarium will be paid to any Government Official for works of the Authority.

2.2 Honorarium of the non-officials will be paid as below:-

National Level Resources Persons:

Rs. 500/- to Rs. 2000/- per day to be decided by State project Director based on seniority and experience of the person.

State Level and other Resource Persons:

Rs. 150/- to Rs. 1000/- per day to be decided by State project Director based on seniority and experience of the person.

2.3 The payment of honorarium shall be made in observance of the similar procedure as followed in making the payment of pay and allowances to the employees of the Authority.

3. Traveling Allowances and Daily Allowances

3.1 TA/ DA claims of employees shall be governed by the TA/ DA Rules of the Sarva Shiksha Abhiyan Authority Punjab.

Chapter 8

**FINANCIAL ASSISTANCE TO
NON-GOVERNMENT ORGANIZATION**

1. Financial assistance by way of grant –in-aid.

Financial assistance by way of grant-in-aid may be given from the Authority fund to educational institutions, voluntary agencies, teachers organizations, women organizations and individual committees etc. actually working or having some specific program for the development of primary education. Such assistance to such organization etc. shall be given only in respect of certain specific program approved under Annual Work plan.

2. Eligibility criteria for grant-in-aid ;

Only registered voluntary organization which have the experience for 3 years and working for the improvement of primary education and having specific program for working for the improvement of primary education or early childhood care education or alternative schooling and actively pursuing such object shall be eligible for grant-in-aid.

3. Procedure for the issue of grant-in-aid:

3.1 The State Project Director, shall, through advertisement published in at least two leading daily news papers in the official languages of the state invite applications within such time as may be specified in the advertisement from the eligible institutions, organizations, agencies and committee etc. for financial assistance. Every such application shall be accompanied by a detailed plan and estimate in respect of the program proposed to be undertaken by such institutions, agency or committee, as the case may be.

3.2 On receipt of the application referred to in sub-regulation (3.1) above, the State project Director shall make a scrutiny thereof, prepare a note on such scrutiny and place the same along with the applications and the plans and estimates etc. before the Grant-in-Aid Committee for the selection of the eligible recipients and for determination of the amount of such financial assistance or grant-in-aid to be issued in favour of each such selection eligible recipients.

4. Constitution of Grant-in-Aid Committee:

A Grant-in-Aid Committee shall be formed with the following members:

Chairman

State Project Director

Members

Addl. State Project Director

Deputy State Project Director

Manager (Finance & Accounts) or the Incharge of the Finance Deptt. of SSAA Punjab.

The Grant-in-aid Committee while approving the program and selecting the recipients of the grant-in-aid shall have regard to the usefulness, properly and feasibility etc. of the program apart from the institution, organization, agency or committee concerned proposing the program.

5. Release of the Grant-in-Aid:

- 5.1 On approval of the program the amount of the grant-in-aid determined by the Grant-in-aid Committee shall be released to the institution, organization, agency or the committee, as the case may be, in installments as per requirement of the programme to be undertaken.
- 5.2 State Project Director or the person authorised by him will sign an agreement with the recipient, which will contain all other conditions including total payments to be made by the Authority and the timings of payment.
- 5.3 The grantee, after receiving the final installment of the grant, shall utilize the same for the completion report of the program along with audited statement of accounts in

respect of the program supported by the actual payee's receipts and original vouchers.

6. Disbursement:

Any amount payable by the Authority to the grantee as installment of the grant-in-aid shall be remitted to it directly through a demand draft or a cheque.

7. Condition of grant:

- 7.1 The grantee shall, before any amount of the grant is disbursed to it, be required to execute an indemnity bond so as to ensure the completion of the program proposed to be undertaken by and no amount of the grant shall be disbursed to it unless and until the indemnity bond is executed.
- 7.2 The Authority or a program undertaken by a grantee with the grant-in-aid received from the Authority shall be open for inspection by the officer of the Authority and the grantee shall render all possible help in making any such inspection.
- 7.3 The grantee shall maintain a record of all the assets acquired either wholly or subsequently out of the grant and a register of such assets shall be neatly and precisely maintained. No such assets shall be disposed of, encumbered to or utilized for any purpose other than for which the grant was given without the prior approval of the Authority.
- 7.4 In the event of the grantee institution, organization, agency or committee ceasing to exist, the properties and assets acquired by it, either wholly or substantially shall vest to the Authority.
- 7.5 When the Authority has reasons to believe to and is satisfied that any money granted by it to any institution, organization, agency or committee is not being utilized

for the purpose for which it was granted or being utilized in a manner not in consonance with the approved plan and estimate etc, the Authority shall immediately stop the payment of the final installment or any other sum of amount due to such grantee institution, organization, agency, or committee as the case may be and after giving an opportunity of hearing to such grantee, shall take action for the recovery of the amount already paid to such grantee.

- 7.6 The grantee shall exercise reasonable economy in the execution of the approval the programme.
- 7.7 The grantee shall exercise reasonable economy in the execution of the approval the program.
- 7.8 The decision of the State Project Director on the question whether there has been any breach or violation of any terms and conditions mentioned in the sanction letter shall be final and binding on the grantee.

PROCUREMENT RULES AND REGULATIONS

1. Purchase of Stores

Subject to the specific budget provision and subject to the observance of the norms and scales and general and specific order directions, terms and conditions or stipulations as may be issued or prescribed by the Executive Committee or the Finance Committee, stores for the Authority shall be purchased in accordance with the procedure hereinafter containing.

2. The Vice-Chairman of SSAA, Punjab shall enjoy full powers for constituting the Purchase committee. However, normally it will comprise of following members.

State Level Purchase Committee

State Project Director	:	Chairman
Addl. State Project Director	:	Member
Deputy State Project Director	:	Member
Manager (Finance & Accounts) or Incharge of the Finance Deptt.	:	Member

District Level Purchase Committee

District Project Coordinator	:	Chairman
Assistant Project Coordinator	:	Member
Accounts Officer	:	Member

- 2.1 A minimum of three members with the Chairman and the Member Convenor shall form a quorum.
- 2.2 The Committee shall approve rates for different items considering quality reasonable prices etc.
- 2.3 Purchase Committee is not bound to accept the lowest price if it is found that the rate is too low/unreasonable and may accept/ recommend for second or third highest with proper justification.
- 2.4 The Purchase Committee may reject all offers and request for fresh quotations if it finds that the rates quoted are too much higher than the market rates.

3. Item wise Procurement Procedure :

Sr. No.	Type of Materials/ Services	Procurement Procedure
1	Office Stationery and materials required for organizing training programmes	<p>Newspaper Advertisement will be issued giving at least 15 days of notice inviting rates of office stationeries from registered and reputed firms, suppliers and manufacturers.</p> <p>By convening a meeting of Purchase Committee item wise rates and supplier along with terms and conditions of supply can be approved for one year.</p> <p>In case the approved firms/supplier fail to supply the required items at any time of the year at the agreed rates, the items can be purchased from any other firms/supplier in same rate.</p> <p>In case the approved supplier fails to supply and other supplier do not agree to supply in the existing rate, three quotations will be collected and lowest one will be allowed to supply.</p> <p>Direct purchase if available in DGS&D rate.</p>

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| 2. | Small/Miscellaneous office stationery not included in the yearly procurement list. | Collection of 3 quotations from reputed firms and procurement of lowest priced item.

Direct purchase if available in DGS&D rate. |
| 3. | Items which are not specified and occasionally required like Mineral Water, Soft Drinks, Sweets, Snacks, Lunch and Dinner (for guests, meetings or workshops) etc | Direct purchase upto Rs. 20000/- by State Project Director

Direct purchase upto Rs. 10000/- by Addl./ Dy. State Project Director

Beyond that collection of minimum three quotations and procurement of lowest priced items. |
| 4 | Equipment and Furniture | |
| 4.1 | Below Rs. 2 lacs | Preparation of specification for the items to be purchased.

Upto Rs. 15000/- preparation of specification and collection of 3 or more quotations based on market survey.

Beyond that notice inviting quotations to be put up at Notice Board for at least three days. Collection of 3 or more quotations from reputed suppliers, firms and manufacturers and procurement of lowest priced items.

Direct Purchase if available in DGS&D rate. |
| 4.2 | Above Rs. 2 lacs | Through paper advertisement and item wise approval of Purchase Committee.

Direct purchase if available in DGS&D rate.

No such purchase at district level. |
| 5. | Engagement of service agencies for menial work | |
| 5.1 | Below Rs. 1 lac | Collection of 3 quotations from reputed firms and procurement of lowest priced service.

No such procurement at district level. |
| 5.2 | Above Rs.1 lac | Through paper advertisement and item wise approval of purchase committee.

No such procurement at district level. |

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6. Hiring of vehicles Same as Office Stationery.
- Hiring of vehicle at same rate can be made from agencies/ individuals other than approved one in case the approved agency fails meet the timely requirement of vehicle.
- In case the approved supplier fails to supply and other supplier do not agree to supply in the existing rate, 3 quotations will be collected and lowest one will be allowed to supply.
- At district and block level if any approved agency could not be finalized district wise hiring rate will be approved by the State Project Director.
7. Minor repairing and fixture for office By collection of minimum 3 quotations through Civil Works wing.
- At district level for repairing above Rs. 5000/- prior approval of State Project Director will have to be obtained.
- 8 Any other materials or services not covered above.
- 8.1 Below Rs. 1 lac Preparation of specification for the items to be purchased.
- Upto Rs. 10000/- preparation of specification and collection of 3 or more quotations based on market survey.
- Beyond that the notice inviting quotations to be put up at Notice Board for atleast three days. Collection of 3 or more quotations from reputed suppliers, firms and manufactures.
- Direct purchase if available in DGS&D rate
- 8.2 Above Rs.1 lac Through paper advertisement and approval of purchase committee.
- Direct purchase if available in DGS&D rate.
- Procurement at district level with the approval of State Project Director.
9. Procurement services for legal advice, translation, layout design DTP, other Preparation of statement of requirement by concerned unit.

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- experts
- Preparation and short listing of a list of reputed persons/firms available based on information collected from different sources.
- Identification of persons and firms/agencies based on competence and charges.
- State Project Director shall have the discretion of single source selection.
- If the total financial involvement for a particular service exceeds Rs. 1 lac the approval of a committee to be constituted by the State Project Director.
- Procurement at District Level with the approval of State Project Director
10. Engagement of personnel in short term consultancy
- Preparation of a statement of requirement by concerned unit.
- Collection of CVs from known sources for the specific requirements.
- Interview & selection by the State Project Director for specific tasks for maximum 1 year.
- If total financial involvement exceeds Rs.75000/- for 1 year the approval of Chairman Finance Committee will be obtained.
11. Printing
- State Level**
- Preparation of a panel of reputed printers through paper advertisement in the beginning of the year giving details of printing capacities.
- Collection of 3 or more quotations from selected firms of the panel based on performance and capacity for urgent works.
- Till the panel is finalized paper advertisement process is to be followed for print order above Rs. 2 lacs and for below Rs. 2 lacs 3 or more quotations will be collected from the reputed firms.
- District Level**
- Upto Rs. 10000/- collection of 3 or more quotations from selected firms by purchase committee.
- Beyond the above mentioned limit with the approval of

State Project Director

- 12 Hiring of accommodation for Programmes **State Level**

State Project Director will have the full powers.

District and Block Level

Normally residential programmes will be conducted in public places and a lump sum amount will be spent for minimum necessary arrangement. In case of non-availability of public places Hotels can be hired within the limit of the expenditure norms of particular programmes.

13. Books

In case of single source availability, negotiation will be made for reduction/concession.

In case the books are available from different sources and total procurement value is above Rs. 2 lacs, paper advertisement will be issued and purchase committee will finalise the rates and suppliers.

In case of books to be purchased and valued below Rs. 2 lacs minimum 3 or more quotations will be collected and lowest priced will be purchased.

- 14 Any items which are available in one source **State Level**

Direct purchase if the total value is below Rs. 2 lacs and beyond that with the approval of Chairman Finance Committee.

District and Block level

Direct purchase if the total value is below Rs. 25000/- with the approval of Deputy Commissioner and beyond that with the approval of State Project Director

15. Procurement services or materials which are highly technical and above Rs. 50 lacs As per National Competitive Bidding (NCB) of IDA procurement guidelines.

- 16 Civil Works

- 16.1 Construction of school building, repairing of school building, construction of Concerned School Managing Committee will have full powers.

toilets and drinking water facilities, Cluster Resource Centre irrespective of value of works.

- 16.2 Block Resource Centre Civil Works Unit of District Office through Block level committee to be constituted by the District Project Coordinator will have full powers.
- Materials and services to be procured as provisions of Financial Regulations 2004
- 16.3 Repair and renovation of DIET, Normal School Civil works unit of District Office through Committee to be constituted by the District Project Coordinator .
- Material and services to be procured as per procurement rules of Financial Regulations 2004.

4. Financial powers exercised by the higher authorities

Notwithstanding anything contained in any of the provisions of these regulations, any financial power delegated to and exercisable by an authority under this regulations or any law for the time being in force shall be exercisable by any authority higher than him.

5. Payment for Stores and Supplies

- 5.1 Each bill submitted for supply of stores shall be accompanied by the following:
- 5.1.1. Signature of the person entitled to receive the payments.
 - 5.1.2. Sub-Vouchers;
 - 5.1.3. the certificate to the effect that the rates and other condition of the supply are in accordance with the terms and conditions agreed upon;

- 5.2 While passing a bill for payment, the following aspect shall be looked into:
- 5.2.1. That the amount of the bill is expressed in figures as well as in words.
 - 5.2.2. That the expenditure is supported by a proper sanction and is not beyond the financial power of the sanctioning authority;
 - 5.2.3. That the suitable notes of payments have been made in the purchase order and invoices, concerned to prevent double payment;

Chapter 10

COMPENSATORY PAYMENTS OTHER THAN SALARY TO EMPLOYEES

As the Sarva Shiksha Abhiyan Project is for a limited period and the State is required to achieve the objectives of the project in this limited period only. Moreover the employees of the Authority are required to work in holidays and odd hours. A lot of works are required to be performed by many Authority workers while at home, so the following provisions have been made regarding the compensatory payments other than salary for the employees to motivate them to give their best services for the fulfillment of the objectives of this project. The State Project Director may enhance or withdraw the compensatory payments to all the employees working under SSA Punjab with the approval of the Chairman, Finance Committee. The State Project Director may also include some officials of lower category to upper category extending the benefits. State project Director may consider and allow all or particular benefit/benefits to the employees working for the Authority on ex-officio basis for full time.

Categories of	Types and Norms of admissibility
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employees	Expenditure in case of accident on Authority's duty	Conveyance Allowance	Entertainment Allowance	Resident Telephone Bills.
SPD	Full	Official Vehicle	1500/- per month	Official Phone
Addl SPD	Full	Official Vehicle	1000/- per month	Official Phone
Dy. SPD Asstt. SPD DM/AM/ Consultant	Full	1000/-	500/-	Upto Rs. 500/- p m. with the prior approval of SPD
Accountants/ Clerks Stenographer	Full	800/-	400/-	NA
LDC/UDC/ Office Asstt. , Data Entry Operator/ Peon	Full	500/-	250/-	NA