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SARVA SHIKSHA ABHIYAN
A PROGRAMME FOR
UNIVERSAL ELEMENTARY EDUCATION

MANUAL
ON
FINANCIAL MANAGEMENT AND PROCUREMENT



DEPARTMENT OF ELEMENTARY EDUCATION AND LITERACY
MINISTRY OF HUMAN RESOURCE DEVELOPMENT
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**Department of Elementary Education and Literacy
Ministry of Human Resource Development
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ABBREVIATIONS

AIE	Alternative & Innovative Education
AWP&B	Annual Work Plan and Budget
BLEC	Block Level Education Centre
BRC	Block Resource Centres
BRG	Block Resource Group
BRP	Block Resource Person
C&AG	Comptroller and Auditor General of India
CA	Chartered Accountant
CAPART	Council for the Advancement of Peoples Action & Rural Technology
CD	Community Development
CRC	Cluster Resource Centres
CRG	Cluster Resource Group
CSWB	Central Social & Welfare Board
CV	Curriculum Vitae
CWSN	Child with special needs
DA	Daily Allowance
DD	Demand Draft
DDO	Drawing and Disbursing Officer
DEE&L	Department of Elementary Education and Literacy
DEEP	District Elementary Education Plan
DGS&D	Directorate General of Supplies and Disposals
DIET	District Institute of Education and Training
DISE	District Information System for Education
DPEP	District Primary Education Project
DPO	District Programme Office
DRG	District Resource Group
DS	Deputy Secretary
EBB	Educationally Backward Block
EC	Executive Committee
ECCE	Early Childhood Care and Education
EE	Elementary Education

EGS	Education Guarantee Scheme
EMIS	Educational Management Information System
GC	General Council
GER	Gross Enrolment Ratio
GOI	Government of India
GP	Gram Panchayat
HHS	House Hold Survey
HM	Headmaster
ICAI	Institute of Chartered Accountant of India
ICDS	Integrated Child Development Scheme
IED	Integrated Education for disabled
IT	Information Technology
MCS	Model Cluster School
MHRD	Ministry of Human Resource Development
MIS	Management Information System
MS	Mahila Samkhya
MSS	Mahila Samkhya Society
MTA	Mother Teacher Association
NCERT	National Council of Educational Research and Training
NCTE	National Council of Teacher Education
NER	Net Enrolment Ratio
NFHS	National Family Health Survey
NGO	Non-Governmental Organisation
NIEPA	National Institute of Education Planning and Administration
NPEGEL	National Programme for Education for Girls at Elementary Level
OBB	Operation Black Board
PA	Programme Accounts
PAB	Project Approval Board
PFS	Programme Financial Statement
PHED	Public Health and Education Department
PMGY	Prime Minister's Gramin Yojana
PMIS	Programme Management Information System
PRI	Panchayati Raj Institution

PS	Primary School
PTA	Parent Teacher Association
PTR	Pupil Teacher Ratio
PWD	Public Works Department
SC	Schedule Caste
SCERT	State Council of Educational Research and Training
SDMC	School Development Management Committee
SIEMAT	State Institute of Education Management and Training
SIS	State Implementation Society
SMC	School Management Committee
SPD	State Programme Director
SPO	State Programme Office
SRG	State Resource Group
SSA	Sarva Shiksha Abhiyan
ST	Schedule Tribe
TA	Travelling Allowance
TLE	Teacher Learning Material
TLM	Teaching Learning Material
TOR	Terms of Reference
TSG	Technical Support Group
UEE	Universal Elementary Education
UPS	Upper Primary School
UT	Union Territory
VEC	Village Education Committee
WMG	Women Motivator Groups

CHAPTER-I

1. Introduction

- 1.1 Sarva Shiksha Abhiyan (SSA) is the comprehensive and integrated flagship programme of Government of India, to attain Universal Elementary Education (UEE) in the country in a mission mode. Launched in partnership with the State governments and local self-governments, SSA aims to provide useful and relevant education to all children in the 6-14 age groups by 2010.
- 1.2 SSA was launched in 2000-01 with the objectives of (a) all children in school, Education Guarantee Centre, Alternative School, 'Back-to-School' camp by 2003; (b) all children complete five years of primary schooling by 2007; (c) all children complete eight years of elementary schooling by 2010; (d) focus on elementary education of satisfactory quality with emphasis on education for life; (e) bridge all gender and social category gaps at primary stage by 2007; and (f) universal retention by 2010.
- 1.3 The components of SSA include: (a) preparatory activities for micro-planning, household surveys, studies, community mobilization, school-based activities, office equipment, training and orientation at all level. (b) appointment of teachers, (c) opening new primary and alternative schooling facility like EGS/AIE centers, (d) opening of upper primary schools (e) constructing additional classrooms, schools and other facilities (f) free textbook to all girls/SC/ST children, (g) maintenance and repair of school buildings (h) Teaching Learning Equipment for primary schools on up-gradation of EGS to regular schools or setting up of a new primary school (i) TLE for upper primary schools, (j) school grant, (k) teacher grant, (l) teacher training, (m) opening of SIEMAT, (n) training of community leaders, (o) provision for disabled children, (p) Research, Evaluation, Supervision and Monitoring, (q) management cost, (r) innovative activity for girl's education, early childhood care & education, interventions for children belonging to SC/ST community, computer education specially for upper primary level, (s) setting up BRCs/CRCs, and (t) interventions for out of school children.
- 1.4 The SSA programme covers a wide gamut of activities in all the States and Union Territories and a need has been felt to bring into focus at one place appropriate financial management systems and procurement procedures for the proper implementation and management of the programme.
- 1.5 The responsibility for implementation of the programme is vested at the national level in the Department of Elementary Education and Literacy (DEE&L), Ministry of Human Resource Development, Government of India. At the national level, there is a General Council, an Executive Committee and a Project Approval Board (PAB). The work relating to policy, appraisal of plans, release of funds to State Implementation Societies, overall review of the programme, technical support to States, research, evaluation, supervision, monitoring, etc; is undertaken by the Department of Elementary Education and Literacy.

- 1.6 At the State level, the programme is implemented in a Mission mode by a State Implementation Society registered under the Societies Registration Act 1860 (21 of 1860) with a General Council and an Executive Committee.
- 1.7 At the district level, the District Project Office headed by the district Collector or Chief Executive Officer as the case may be implements the programme. It interacts with the Panchayati Raj Institutions in the district, namely the Zilla Parishad, the Block Development Committee and the Village Panchayats.
- 1.8 At the village level, the critical unit is the Village Education Committee, which assists the basic education system in securing the cooperation and participation of the local community, and at the same time oversees the implementation of SSA in the village. VECs are assisted by other grassroot level structures like SDMC, MTA, PTA women's groups etc.
- 1.9 The Government of India has recently approved a new programme called "National Programme for Education of Girls at Elementary Level (NPEGEL)" as an additional component under SSA for education of girls at elementary level. The SSA State Implementing Society is the implementing agency of the NPEGEL at State level. In States where Mahila Samkhya (MS) programme is operational, the SSA Society will have NPEGEL implemented through the MS Society.

2. General

- 2.1 While the provisions outlined in this Manual are mandatory, the State Implementing Society shall formulate well-defined Financial Rules and Regulations including the delegation of financial powers for effective implementation of SSA. Rules, Regulations and procedures outlined in this document should be formally adopted by the Executive Committee and Financial Rules and Regulations framed in accordance with the provisions of this Manual.
- 2.2 Some of the States have already formulated a computerised financial management system under the DPEP and financial management reports are being generated through this system. These may be suitably adopted for SSA purposes by them, while other States should also consider formulating a computerised financial management system for better financial control as early as possible.

3. Financial Management and Procurement

- 3.1 Financial management brings together planning, budgeting, accounting, financial reporting, internal control, auditing, procurement, disbursement and the physical performance of the programme with the aim of managing programme resources properly and achieving the programme's objectives. Sound financial management is a critical input for decision making and for programme success. Timely and relevant financial information provides a basis for better decisions, thus speeding

up the physical progress of the programme and the availability of funds and reducing delays and bottlenecks.

3.2 The financial management system should produce timely, relevant and reliable financial information that would allow programme managers and State/Central governments to plan and implement the SSA, monitor compliance with agreed procedures, and appraise progress toward its objectives. To meet these requirements, the system should include the following features:

- (a) **Planning** – A system to identify the needs to achieve the programme objectives, evolve strategies and approaches to address them and take up suitable interventions and activities.
- (b) **Budgeting** – A system to identify the short-term activities necessary to achieve the programme objectives and express these activities in financial terms.
- (c) **Accounting** – A system to track, analyze, and summarize financial transactions.
- (d) **Funds flow arrangements** – Appropriate arrangements to receive funds from all sources and disburse them to the agencies involved in programme implementation.
- (e) **Reporting** – A system that would produce sufficient detailed information to manage the programme, and provide each level of SSA management with regular consolidated financial Statements for decision making.
- (f) **Internal control** – Arrangements including internal audit, to provide reasonable assurance that (i) operations are being conducted effectively and efficiently and in accordance with SSA financial norms (ii) financial and operational reporting are reliable; (iii) laws and regulations are being complied with; and (iv) assets and records are maintained.
- (g) **External audit-** Arrangements for conducting annual external audit of the programme on Terms of Reference agreed upon with the Government of India, through a statutory audit. Audit through Comptroller and Auditor General of India is also mandatory.
- (h) **Procurement** – A system to carry out procurement of goods, works and services keeping in mind the considerations of economy, efficiency, transparency and equal opportunities to all.
- (i) **Financial procedures manual** – A manual that sets forth the programme financial policies and procedures for the guidance of all personnel charged with financial responsibilities, with the aim of ensuring that programme resources are properly managed and safeguarded.

- (j) **Financial management staffing** – Appropriately qualified financial management staff, including accounting and internal audit staff, with clearly defined roles and responsibilities to conduct financial management activities.

CHAPTER-II

PLANNING PROCESS AND FINANCIAL PLANNING

4. Objectives of Planning

- 4.1 SSA is an initiative to universalise quality elementary education in a mission mode through district based, decentralised, context specific planning and implementation strategies. It is a significant attempt to bridge social and gender gaps, with the active participation of the community in all aspects of planning and delivery of elementary education programmes.
- 4.2 One of the focus areas of the SSA is to establish linkages with other social sector schemes and programmes of various agencies and draw benefit from them. It provides an opportunity to all the districts to formulate their vision of quality elementary education and develop District Elementary Education Plans (DEEP) suited to their needs, local environments and capacity to implement the plans. Districts have the autonomy to set their own targets for UEE and adopt a contextualized mechanism for implementing interventions planned under DEEP. It aims to strengthen the existing educational structures of the States and districts to undertake the programmes of the DEEP under SSA.
- 4.3 The main objectives of the planning process are to provide the planners an insight into various aspects of planning and provide assistance and guidance for the preparation of need based plans. Chapter II of SSA framework and Sections II and III of Manual for Appraisal of Plans 2002 envisage detailed planning process in SSA. It should be ensured that these provisions are strictly followed while preparing the plans.

5. Identification of Planning Teams

- 5.1 The selection of suitable persons for inclusion in the planning teams is perhaps the most crucial element in the plan formulation. SSA programme envisages constitution of core planning teams at village, block and district levels. The grassroots level team in each village/habitation has to provide wider representation to grassroots level structures including PRIs and VEC, community leaders, teachers and parents. The aim of constituting this team is to involve all the stakeholders in the education of the children. Similarly, there should be a core planning team at the block level. There should be a core team of dedicated persons at the district level to formulate the plans to be supported, if possible, by a larger team at the district level. This advisory body at the district level should have representatives of various Departments like - Education, Health, Public Works, Social Welfare, Women and Child Development, Tribal Welfare, PHED, NGOs, etc. This will ensure "convergence" and help remove bottlenecks, if any, not only in collection of information but also at the time of implementation.

- 5.2 It will be the responsibility of the core district team to develop the plans as per the procedure laid down in the SSA framework by prioritising the various proposals emanating from various levels. At least one person each in the Core Team should be well acquainted with finance and procurement procedures, and in Government functioning especially in the field of education. Other members of the team should have an adequate knowledge of socio-educational scenarios prevailing in the districts.

6. Participatory Planning Process

- 6.1 SSA envisages a bottom-up approach of planning as opposed to the top-down approach, as it reflects the reality at the grassroots level. The planning process has to be participatory in nature, as planning not only creates a sense of ownership among the stakeholders but also creates awareness and helps in the capacity building of personnel at various levels. The plans so developed should reflect local specificity and educational needs and aspirations of the people based on consultative meetings and interaction with the community and target groups. It is necessary that there should be documentation of the process of the preparation of habitation level plan to evidence the fact that they have been prepared at the **habitation level** through participatory planning.

7. Interaction with community and target groups.

- 7.1 The process of bottom-up planning will not only help the planning team to acquaint themselves with various problems, but also will provide various solutions. The commonality of problems across such meetings will help the planning teams to propose interventions accordingly. Such interactions with community and target groups not only provide an opportunity to be familiar with the problems of target groups and help in devising strategies to deal with these but also mould the opinions of communities with the help of the good offices of community leaders.

8. Consultative meetings

- 8.1 The consultative meetings with the officials at block and district levels would facilitate the core teams in formulating strategies to address the problems. These meetings would also help in bringing about “convergence” and establish linkages with various interventions proposed by different departments. As the responsibility of implementing the programme rests with the educational administration of the district, it is essential to involve them from the planning stage itself.
- 8.2 Documentation of consultative meetings and community interaction would enable the persons at the district and State levels as well as the appraisal teams to know about planning processes.

9. Information need and collection of information

- 9.1 SSA is a time bound programme and is committed to an overall improvement of the elementary education sector with a clear mandate to achieve specific goals. The SSA framework clearly stipulates that it is mandatory to track the progress of each and every child. As such, it is essential to gather information about all the children up to the age of 14 years – enrolled or never enrolled, out-of-school or within the system, studying in private sector schools or schools of autonomous bodies/ government. Accordingly, a detailed assessment of educational needs has to be carried out. Although a major portion of information could be available with schools / government departments, it is essential to conduct household surveys and micro planning in every habitation – rural or urban, to track the status of each child. The following information has to be invariably collected and included in the district plan in a tabular form.
- 9.2 Updated population figures of the districts: urban and rural, gender wise, block-wise, population of SC/ST/minorities – gender wise should be provided in the plan in the format given in **Table 1**. Municipalities and Corporations may be taken as units of planning for preparation of plans of urban areas. In the case of Perspective Plans, the projections for enrolment, retention and number of "out of school" children have to be provided.
- 9.3 Literacy rates – gender wise, special focus group wise should be provided in the plan in the format given in **Table 2**.
- 9.4 Basic Indicators relating to number of CD Blocks, Educational Blocks, BRCs, CRCs, Villages and Panchayats should be provided in the plan in the format given in **Table 3**.
- 9.5 Data on access-less habitations should be provided in the plan in the format given in **Table 4**.
- 9.6 Updated information on child population of 6-11, 11-14 age wise and gender wise, SC/ST and minorities – rural and urban should be provided in the plan in the format given in **Table 5**. In the case of Perspective Plans, projections for 10 years of this information, including those of private/ unaided schools, should be furnished.
- 9.7 Educational statistics on enrollment and number of out of school children – both for never enrolled and dropout categories for 6-14 age group children should be provided in the plan in the format given in **Table 6**.
- 9.8 Data on planning for EGS and AIE for children of 6-8, 8-11 and 11-14 years age group should be provided in the plan in the format given in **Table 7**.
- 9.9 Data on number of out of school children with reasons should be provided in the plan in the format given in **Table 8**.

- 9.10 Details of coverage and planning of out of school children should be provided in the plan in the format given in **Table 9**.
- 9.11 Educational statistics on dropout, GER, NER and repetition rate of 6-14 age group children should be provided in the plan in the format given in **Table 10**.
- 9.12 Educational statistics on completion rates, number of primary graduates and the transition rate from primary to upper primary for schools, management wise should be provided in the plan in the format given in **Table 11**. This information should cover 4-5 years preceding the current year and should preferably be presented block wise.
- 9.13 Details of EGS centres block-wise should be provided in the plan in the format given in **Table 12**.
- 9.14 Number of schools by way of management, number of primary and upper primary (sections attached to secondary schools) should be provided in the plan in the format given in **Table 13**.
- 9.15 Status of number of teachers – in position, vacant, sanctioned posts, posts in primary and upper primary schools, single teacher schools and the percentage of female teachers should be provided in the plan in the format given in **Table 14**. These are to be supplied preferably gender wise and block wise. Based on these, the Pupil Teacher Ratio (PTR) has to be mentioned in the plans.
- 9.16 Details of trained and untrained teachers both for primary and upper primary level should be provided in the plan in the format given in **Table 15**.
- 9.17 Existing School Infrastructure for government schools, total number of schools, number of building-less schools, number of schools in dilapidated condition, total number of pucca classrooms, number of repairable classrooms, number of UPS with HM rooms, number of school with drinking water facilities, toilet facility both for boys and girls', boundary wall, playground, kitchen for mid day meal etc. should be provided in the plan in the format given in **Table 16**.
- 9.18 Data on the number of upper primary schools not covered under Operation Black Board for the purpose of TLE should be provided in the plan in the format given in **Table 17**.
- 9.19 Details of disabled children identified should be provided in the plan in the format given in **Table 18**.
- 9.20 Data on number of schools with 3 and more than 3 classrooms for the purpose of regulating repair and maintenance grant for schools should be provided in the plan in the format given in **Table 19**.

10. Research studies, data analysis and utilisation in the plans

- 10.1 SSA framework envisages the undertaking of studies on baseline assessment with regard to (a) learning achievement, (b) retention, (c) access, (d) gender equity, (e) social equity, and (f) physical infrastructure etc.
- 10.2 NCERT would undertake baseline achievement test for (a) primary level in all non-DPEP districts, and (b) upper primary level in all the districts. These studies should be diagnostic in nature and be utilised in planning process. Care should be taken to ensure consistency in data presentation. There should not be any variance in the presentation of the same data at different places.
- 10.3 It should be ensured that as far as possible the District Information System for Education (DISE) database should be used in the planning process. The source of data should be clearly indicated below the data.

11. Steps in Planning

- 11.1 Strengthening/setting up of district education offices and selection of personnel at district/block/cluster level.
- 11.2 Formation of core planning teams at district, block and village level.
- 11.3 Training and orientation of these teams.
- 11.4 Assessment of need for information and preparatory exercises for micro planning and household surveys.
- 11.5 Collection of various data, undertaking surveys and baseline studies.
- 11.6 Visits of core teams to every single habitation, interaction with community and consultative meetings ensuring participatory planning.
- 11.7 Draft plan formulation by consolidating the habitation/cluster/block plans, with all the interventions as provided in the SSA framework, the costing as per norms and discussions in the consultative meetings.
- 11.8 Revised draft plan formulation and interaction with State resource persons.
- 11.9 The final draft plan formulation.

12. Situational Analysis

- 12.1 The State Component Plan prepared under Sarva Shiksha Abhiyan for Universalisation of Elementary Education (UEE) is expected to contain general information about the State. Similarly the District Elementary Education Plan (DEEP) developed with the aim of UEE should start with an introduction about

the district itself. The general information about the area should focus on the historical background, socio-economic and cultural characteristics, geographical conditions, administrative structure, demographic features, literacy scenario and so on. The document should contain information on various indicators related to these aspects.

13 State and District Profile

- 13.1 The profile of the State and district should be so comprehensive that it gives a clear picture of the State and districts. It is necessary that the information contained in the State and district plans has adequately covered all the important aspects of the State and district profile.
- 13.2 The district profiles should present district-wise information on number of blocks, clusters, villages, panchayats, habitation, school-less habitation, density of population, sex ratio, growth rate of population, percentage of urban population, S.C., S.T. and so on.

14. State and District plans

- 14.1 There would be a State component plan, both perspective and annual, for universalization of elementary education within the stipulated time frame. All tables prepared by the districts as Stated above should be consolidated at State level and furnished in the State component plan along with the analysis to show inter-district variations on various items.
- 14.2 Each district would also prepare a Perspective Plan and an Annual Work Plan and Budget (AWP &B) which is also called the District Elementary Education Plan (DEEP).

15 Educational profile

- 15.1 Since under Sarva Shiksha Abhiyan a district has to develop a District Elementary Education Plan (DEEP), the emphasis will be on elementary education, which means both on primary and upper primary levels. The plans should also briefly present information on higher levels of education namely Secondary/Higher Secondary education, higher, professional and technical education. However, details on these levels may not be required in the DEEP.
- 15.2 The objective of presenting the district elementary education scenario is to undertake a diagnosis of the educational situation in the district, so the data presented in this section should aim at understanding the educational scenario and present the strengths and weaknesses as well as problems and constraints of the district with regard to primary and upper primary stages of education.

- 15.3 The district educational profile section should contain write-ups on (i) educational administration in the district; (ii) educational facilities at various levels; (iii) detailed information on elementary education; (iv) State and centrally sponsored schemes implemented in the district; (v) details of externally funded schemes; (vi) District Institute of Education and Training; (vii) problems and issues of elementary education in the district.
- 15.4 The presentation of elementary education scenario in the district should contain information on the following items for proper diagnosis of the educational situation.
- (i) Block-wise number of schools/sections for primary and upper primary education.
 - (ii) Block-wise access position on primary and upper primary education in the district.
 - (iii) Block-wise number of teachers at primary and upper primary level with the following categorization:
 - (a) Trained/untrained teachers
 - (b) Male/female teachers
 - (c) SC/ST teachers
 - (d) Teacher-pupil ratio
 - (e) Number of sanctioned posts and vacant posts (for rationalization and requirement of additional teachers)
 - (iv) Block-wise Enrolment at primary and upper-primary level in the district
 - (a) Grade-wise enrolment
 - (b) Enrolment by gender and social categories i.e. boys, girls, S.C., S.T. etc.
 - (c) Gross and Net Enrolment Ratio: boys, girls, S.C., S.T. etc.
 - (v) Block-wise dropout, repetition and transition rates at primary and upper primary level: boys, girls, SC, ST. etc.
 - (vi) Block-wise position of buildings of primary and upper primary schools
 - (vii) Block-wise school facilities at primary and upper primary level of schools
 - (a) Instructional rooms and other rooms (number)
 - (b) Blackboard
 - (c) Drinking water
 - (d) Playground
 - (e) Toilets
 - (f) Toilets for girls

- (g) Compound wall
- (h) Seating arrangement for teachers and students
- (i) Electricity
- (j) Teaching-learning material

- 15.5 While presenting the district educational profile specifically on elementary education, the district plans should include all information related to private aided and unaided (recognized) schools also. Further the information on schools, enrolment and teachers etc. should also be given for EGS/AIE centres, other alternative schools, etc. It should be ensured that the educational profile presented in the plan is for the district as a whole and not for government schools only.

16 Problem and Need Identification

- 16.1 The diagnosis of the educational situation is generally aimed at understanding the problems, needs and constraints of elementary education in the district. The problems related to access, enrolment, retention and quality of education need to be identified and this is the first step towards developing the District Elementary Education Plan (DEEP). The district educational profile presented in the plans should focus on the needs and problems and issues of primary and upper primary education in the district. Mere presentation of facts and figures in tabular form or in charts is not the end of district profile presentation. Analysis of the data and a write-up on the result of the analysis is more important.

- 16.2 In order to identify the issues and problems related to elementary education for developing District Elementary Education Plan the following may be the probable sources:

- (a) District Education Profile,
- (b) Lower level plans (Habitation & Block Plans),
- (c) Participatory exercise at various level,
- (d) Studies conducted,
- (e) Surveys conducted (Census, NFHS, household survey, etc.),
- (f) Gender analysis, and
- (g) Equity analysis.

- 16.3 The DEEP document developed by the districts should contain details on the activities undertaken in the pre-project phase which includes the above mentioned activities also. It is expected that the section on 'Issues and problems' in the document should flow from the earlier sections on District Profile and Planning Process. The section on planning process should detail out the habitation/block plan preparation exercise, document participatory exercise, and provide highlights of studies as well as surveys conducted in order to develop the plan. So the section on 'Need and Problem Identification' is supposed to record faithfully the findings of the section on 'district profile' and 'planning process'. This is to ensure that all problems mentioned in this section should have emerged from

these exercises and not merely from the perceptions of the planning team members.

17. Goals and Targets Setting

- 17.1 To meet the SSA goal of UEE, it is important to achieve the basic objectives namely universal access, universal enrolment, universal retention and universal achievement. The targets set at the national level under Sarva Shiksha Abhiyan related to these four objectives have been indicated in the SSA framework.
- 17.2 The District Elementary Education Plans developed by the Districts need to set their own targets. While doing so the districts should keep in view the targets set at the national level. However, the districts while developing a plan are not expected to blindly reproduce the above mentioned targets committed by the nation and must set their own district specific commitment and targets.
- 17.3 To develop a District Elementary Education Plan, targets may be set on access, enrolment and retention and achievement levels. While preparing the district plans, the following important points with respect to target setting should be kept in view:
 - (a) In the district plans there is a need to set dis-aggregated target which means that the block-wise target setting exercise may be undertaken. This is important because different blocks of the district may be at different levels of development on parameters like enrolment ratio or retention rates and so on.
 - (b) The district plans need to set targets in a phased manner. The Sarva Shiksha Abhiyan aims to achieve goals of Universalisation of Elementary Education by 2010. It is generally found that the targets are set for the terminal year of the programme. But it is equally important to set targets for all intervening years also. This may not only help to see the progress of implementation against the set targets on year to year basis but also facilitate in reviewing the implementation strategies and even reviewing and revising the targets for the coming years.
 - (c) One of the important objectives of SSA is to bridge all gender and social category gaps. It is therefore necessary to set the targets separately for boys, girls, SC and ST and the disadvantaged groups. Over a period of time the gap between boys and girls and between SC, ST and others may be reduced. The target of reducing the gaps may depend upon the magnitude of the gaps that exist between these categories in the base year.
 - (d) While setting the targets in the district plan on access or enrolment or retention, it is important to look at the present status of the district on these components and then accordingly set targets which are realistic and achievable. An important input for this exercise of target setting would be

the progress made in the district on these indicators during the last 5 to 10 years.

18. Need based Planning

- 18.1 Planning in SSA is not merely a matter of making financial allocations for various interventions. Though this is ultimately necessary, planning is first and foremost a question of identifying what needs to be done to achieve SSA objectives. Financial allocations in terms of SSA norms, as per priorities determined, can then follow.

CHAPTER-III

BUDGETING

19. Perspective Plans and Annual Plans

- 19.1. Each SSA district has to prepare a Perspective Plan up to 2009–2010 based on the data collected through household survey, micro planning exercise etc. For this purpose, the revenue district as on 31-3-2002 is taken as the unit of planning at the district level. Plans in respect of subsequently bifurcated districts would be included in the original un-bifurcated districts. However, the financial targets in the Perspective Plan are prepared up to the end of 10th five-year plan period of 2006-07. Keeping the Perspective Plan in view, Annual Work Plan and Budget (AWP&B) are prepared every year. AWP&B are needed along with Perspective Plans, firstly because in the Perspective Plans, it is not possible to chart out details of strategies, and activities which can be undertaken each year, and secondly under SSA there is continuous learning and development of new strategies every year. There is a need each year to take stock of achievements as well as constraints and then plan ahead. It follows that annual planning is a step in the process of continuous assessment of the situation and identification of appropriate strategies and activities for achieving SSA goals.
- 19.2. Annual plans need to be seen as a complement to the Perspective Plans. AWP&Bs detail out for each year, in the context of the goals of the Perspective Plans, what is the progress and what are the future strategies. To make annual plans therefore, it is necessary to know the Perspective Plans of the district well. District planning teams need to understand and discuss the Perspective Plans of their districts before planning for the AWP & B.
- 19.3. The budget proposals under SSA are prepared in the form of AWP&B, covering all the interventions specified in the SSA norms. Item wise budget demands for one year are included in the AWP&B. The AWP&B proposals are envisaged in two parts, the plan for the current financial year and the progress overview of the previous year including the spill over activities proposed to be carried over to the current year.
- 19.4. Software for costing of AWP&B for the interventions, its physical and financial target proposed, the progress overview and spill over of the previous year has been devised at the national level and has been shared with all States for preparation of AWP&B. The format of the costing table is given in **Annex-I**.
- 19.5. Users' Manual for the preparation of costing part of AWP&B in the software has also been formulated at national level and shared with all States along with the software.

- 19.6. The budget heads and budget code used in the plan should be similar to the interventions and the norm number prescribed in the SSA framework respectively.

20. Preparation of Perspective Plans and Annual Work Plan and Budget

- 20.1. SSA framework envisages financial norms under various interventions as given in **Annex-II**. While proposing outlays under various interventions in the plans, these financial norms should be strictly adhered to. Unit costs for most of the interventions have been prescribed in the financial norms, and it should be ensured that outlays proposed for each intervention are based on these prescribed unit costs.
- 20.2. Outlays proposed under each intervention are to be supported by relevant data to determine the physical targets. It should therefore be ensured that relevant data in support of the physical targets for each intervention is provided in the plans.
- 20.3. While preparing outlays for each intervention, the following points noted against each intervention should be strictly adhered to: -

21. Appointment of Teachers

- 21.1. SSA is an additionality to States / UT over and above the expenditure on elementary education already being incurred at the 1999-2000 level.
- 21.2. New teachers are appointed for opening of new schools and additional teachers for existing schools.
- 21.3. A minimum of 2 teachers for new primary schools and 3 teachers for new upper primary schools may be appointed provided such teachers are not available through redeployment, @ of 1 teacher per class.
- 21.4. The maximum number of upper primary teachers would depend on the strength of upper primary sections and would not be guided by the provision of one teacher for every 40 children.
- 21.5. The salary of additional teachers will normally be allowed under SSA only in case the PTR in the district as a whole is above 1:40. However, in some States there are single teacher schools with less than 40 students who need to be provided with two teachers as per SSA norms and in such cases the PTR of 1: 40 will not apply. In such cases the school wise data of existing teachers and additional teachers required should be furnished.
- 21.6. It must be ensured that the PTR is calculated based on the enrolment of students and sanctioned strength of teachers in each district.

- 21.7 The details of students enrolment, total requirement of teachers, sanctioned strength of teachers, additional requirement of teachers and PTR should be furnished.
- 21.8 States have their own norms for recruitment of teachers and payments of salary to new recruits. The States will be free to follow their own norms as long as these are consistent with the norms prescribed by NCTE.
- 21.9 At least 50% of the new teachers appointed should be women.
- 21.10 Assistance will not be available for filling up existing vacancies that have arisen on account of attrition.

22. School / Alternative Schooling facility

- 22.1 New primary schools would be opened only in those areas which do not have any school within one km of every habitation.
- 22.2 EGS centres at primary level would be opened in un-served habitations where no school exists within a radius of 1 km and at least 15 children in the age group of 6-14 who are not going to schools are available. In exceptional cases e.g. remote areas, EGS schools could be supported even for 10 children within the overall cost norms of the scheme.

23. Upper Primary Schools / Sector

- 23.1 Number of primary graduates, transition rate and number of primary schools should be considered together for the opening of new upper primary schools.
- 23.2 While upgrading primary schools into upper primary schools, it should be ensured that 2:1 ratio is maintained and adequate number of primary graduates are available for admission to the new UPS. For this purpose, aided schools and Secondary / High Schools having upper primary sections may also be taken into account.

24. Classroom

- 24.1 The data on the number of teachers, number of class / grade and existing classrooms should be furnished for the requirement of additional classrooms.
- 24.2 The requirement for a room for headmaster in upper primary level should be supported by data on existing number of classrooms, existing number of HM rooms in UP schools and the number of teachers.
- 24.3 The Headmaster will also be taken as a teacher for the purpose of computing the requirement of additional classrooms.

25. Free Textbooks

25.1 Free textbooks will be provided to all focus group children namely girls / SC / ST children of

- (i) Government schools;
- (ii) Government aided schools, Cantonment / Municipal Corporation schools, aided Madarsas, provided: -
 - (a) The admission policy in these schools should be similar to that of Government schools in the State;
 - (b) These schools should not be collecting any fee from the students;
 - (c) Government sanction should be obtained for appointment of teachers;
 - (d) Salary of teachers and their service conditions should be similar to that of Government school teachers;
 - (e) Syllabus followed should be the same as that of Government schools (in the case of Madarsas, they should be following the curriculum prescribed by the Madarsas Board).

25.2 The upper ceiling of Rs. 150/- per child for textbooks for girls and SC/ST children is only an indicative limit.

25.3 The charges on textbook development, printing, transportation etc. will also be included with the cost of textbooks, provided the upper ceiling of Rs.150/- per child shall not exceed.

25.4 Workbooks for focus group children are an integral part of curriculum delivery and are regarded as part of textbooks. They can be distributed to focus group children along with textbooks within the overall ceiling of Rs. 150/- per child.

25.5 The actual cost of textbooks varies from class to class. It should be ensured that the estimate is based on the actual cost of textbooks for each class; and

25.6 It should also be ensured that the State is not already providing free textbooks to any class of children. In such cases, the free textbooks under SSA should not be provided to such children.

26. Civil Works

26.1 Civil Works construction covers: -

- (a) new school buildings;
- (b) school buildings for building-less schools;
- (c) additional classrooms;
- (d) room for headmaster;

- (e) toilets;
- (f) drinking water facilities;
- (g) boundary walls in extreme cases like hilly terrain, forest areas or urban areas subject to furnishing justification;
- (h) Separation wall;
- (i) Electrification;
- (j) Child friendly elements (which should be mandatory in all new construction);
- (k) BRC with a unit cost of Rs. 6 lakhs;
- (l) CRC with a unit cost of Rs. 2 lakhs;
- (m) SIEMAT

26.2 Civil works **NOT** covered are: -

- (a) Office building for SPO / DPO including MIS room;
- (b) Playground;
- (c) EGS / AIE Centres;
- (d) ECCE facilities;
- (e) Hostels (residential schools as a complete package may be taken up under innovative scheme);

26.3 Unit cost, where not specifically mentioned in the SSA norms, should be as per the PWD / State schedule of rates. However, in case of unconventional items, which do not form part of schedule of rates, the rates should be approved by the Executive Committee of the State Implementation Society with the condition that such estimates should not exceed the cost of the similar design made through conventional items available in the schedule of rates.

26.4 In case, the unit costs are abnormally high, the Technical Support Group at national level would appraise the unit cost.

26.5 In the case of new construction of schools, the unit cost shall include provision of Kitchen Shed for the preparation of mid-day meals.

26.6 The PAB has fixed an average of Rs. 15000/- and Rs. 20,000/- for drinking water facilities and toilet respectively.

26.7 Supervision cost and equipment bought for monitoring quality, if any, built into the unit cost can be retained at the district / State level for expenditure on supervision.

26.8 Training of supervisory staff may be booked under management cost.

26.9 Convergence with other schemes should be explored and only the gap that is required should be funded through SSA.

- 26.10 Programme funds on civil works shall not exceed the ceiling of 33% of the entire project cost approved by the PAB on the basis of Perspective Plan prepared for the period till 2010. This would not include expenditure on maintenance and repair of buildings. However, in a particular year's annual work plan, provision for civil works can be considered up to 40% of the annual plan expenditure depending on the priority assigned to various components of the programme in that year, provided the Perspective Plan has been approved by the PAB and the size of the Perspective Plan is known.
- 26.11 Total cost of construction of BRC and CRC in any district should not exceed 5% of the overall projected expenditure under the programme in any year;
- 26.12 The requirement of construction of civil works should be supported by data on existing infrastructure and additional requirement;
- 26.13 The construction of civil works would be allowed for Government owned school buildings only. In no case would it be allowed to Government aided schools;
- 26.14 Participation of the community in all civil works activities will be mandatory;
- 26.15 Engagement of contractors will not be allowed except for the construction of multistoried urban schools with the permission of PAB;
- 26.16 School Management Committee/ Village Education Committee/Gram Panchayat Committee on education will carry out the civil works through a transparent system of account keeping;
- 26.17 State PWD regulations or other regulations applicable to the education department may be followed for the construction of SIEMAT building;
- 26.18 BRC construction may be carried out through Community or a State agency such as PWD;
- 26.19 In case the outlay approved for the year is not fully utilised in a particular year, the unutilised portion of the outlay shall be carried forward to the subsequent year as, spill over activities. However, if savings in outlay are available after achieving the physical targets, the same shall not be utilised for any other purpose or carried forward as spill over activities.
- 26.20 It should be ensured that proper accounts of actual expenditure on all civil works should be kept by the implementing agency and the same booked to the work. The un-utilised funds should be refunded promptly on finalisation of accounts.

27. Maintenance and repair of school buildings

- 27.1 Specific proposal by the school committee and community contribution should be ensured.

- 27.2 There is no distinction between major or minor repairs. All repairs and maintenance should be carried out within Rs. 5000/- per year.
- 27.3 Repairs beyond Rs. 5000/- can always be taken up by sourcing of other funds such as community contribution, Panchayat funds, State Government funds, other Centrally sponsored scheme like PMGY, Employment Guarantee Programme etc.
- 27.4 Schools with upto three classrooms will be eligible for maintenance grant upto a maximum of Rs. 4,000/- per school per year, while schools having more than 3 classrooms would get a maintenance grant upto a maximum of Rs. 7,500/- per school per year, subject to the condition that the overall eligibility for the district would be Rs. 5,000/- per school per year. Headmaster rooms and office room would not count as classrooms for this purpose.
- 27.5 These provisions are not applicable to Government aided schools or other private schools.
- 27.6 Primary Schools and Upper Primary Schools would be treated as separate schools for the purpose of maintenance grant even if they are functioning from the same premises.
- 27.7 Data on number of existing Government schools having their own building and schools requiring maintenance and repairs should be furnished.
- 27.8 The money will be credited to the VEC.
- 27.9 The principle of social audit may be accepted for minor repairs.
- 27.10 The School Management Committee / Village Education Committee may certify the maintenance and repair work undertaken in a school.
- 27.11 Utilisation certificate at the end of the year should be furnished.
- 28 TLE for up-gradation of EGS to regular school or setting up of a new Primary school**
- 28.1 It should be ensured that up-gradation of EGS to regular schools is on the basis of successful running of EGS centres for two years.
- 28.2 In case the TLE is for the setting up of new primary schools, it should be ensured that new primary schools have been opened as per State norm. However, TLE is not admissible for existing uncovered primary schools under Operation Black Board (OBB) Scheme.

29. TLE for upper primary school

- 29.1 Covered for new upper primary schools, upgraded upper primary schools and existing upper primary schools not covered under the OBB Scheme subject to furnishing a certificate to this effect.

30. School Grant

- 30.1 The grant is given to: -

- (i) Government schools; and
- (ii) Government aided schools, Cantonment / Municipal Corporation schools, aided Madarsas, provided: -
 - (a) The admission policy in these schools should be similar to that of Government schools in the State;
 - (b) These schools should not be collecting any fee from the students;
 - (c) Government sanction should be obtained for appointment of teachers;
 - (d) Salary of teachers and their service conditions should be similar to that of Government school teachers;
 - (e) Syllabus followed should be the same as that of Government schools (in the case of Madarsas, they should be following the curriculum prescribed by the Madarsas Board).
 - (f) High / Secondary Schools where classes start from VIII onwards in States having upper primary up to Class VII are not covered.

- 30.2 Library books for schools can also be provided from this grant.

- 30.3 Primary Schools and Upper Primary Schools would be treated as separate schools for the purpose of school grant even if they are functioning from the same premises.

- 30.4 Data on number of existing primary and upper primary schools should be furnished.

31. Teacher Grant

- 31.1 The grant is given to: -

- (i) Teachers of Government school; and
- (ii) Teachers of Government aided schools, Cantonment / Municipal Corporation schools, aided Madarsas, provided: -

- (a) The admission policy in these schools should be similar to that of Government schools in the State;
- (b) These schools should not be collecting any fee from the students;
- (c) Government sanction should be obtained for appointment of teachers;
- (d) Salary of teachers and their service conditions should be similar to that of Government school teachers;
- (e) Syllabus followed should be the same as that of Government schools (in the case of Madarsas, they should be following the curriculum prescribed by the Madarsas Board).

31.2 Teacher grant is applicable for teachers actually in position.

31.3 Data on number of trained teachers actually in position should be furnished

32. Teacher training

32.1 Teachers' training is provided to: -

- (i) Teachers of Government schools;
- (ii) Teachers of Government aided schools, Cantonment / Municipal Corporation schools, aided Madarsas, provided: -
 - (a) The admission policy in these schools should be similar to that of Government schools in the State;
 - (b) These schools should not be collecting any fee from the students;
 - (c) Government sanction should be obtained for appointment of teachers;
 - (d) Salary of teachers and their service conditions should be similar to that of Government school teachers;
 - (e) Syllabus followed should be the same as that of Government schools (in the case of Madarsas, they should be following the curriculum prescribed by the Madarsas Board).

32.2 It should be ensured that the unit cost of Rs. 70/- per day per teacher and the number of days for each type of training are strictly adhered to. As far as possible the training should be conducted at BRC/CRC level so as to keep the expenses within the unit cost of Rs. 70/- per day per teacher. If unavoidable, TA/DA requirement may be met from the management head, without exceeding the 6% ceiling fixed for management cost.

32.3 Cost of development of training modules and teachers' guides should be within the overall training cost of Rs.70/- per day per teacher. Since the development costs are one time costs, the expenditure on these may be distributed over the number of teachers who are likely to benefit from these modules/guides.

- 32.4 In case it is not possible to conduct the training for the maximum number of days given in the norm, the duration of the training period may be reduced. It may also be staggered or conducted with planned breaks between institutional/CRC level, or through specific issue related workshops etc.
- 32.5 The data on the number of existing trained, untrained and newly recruited teachers should be furnished. Teachers' training will be costed for teachers actually in position.
- 32.6 Training to DRG/BRG/CRG personnel is also covered within 20 days in service training.

33. State Institute of Educational Management and Training (SIEMAT)

- 33.1 The ceiling of Rs. 3 crore is a one-time assistance including civil works construction.
- 33.2 It should be ensured that the State has agreed to open SIEMAT and given a clear commitment to sustain it.
- 33.3 The procedure for construction should be decided by the State.

34. Training of Community Leaders

- 34.1 Allowed for 4 community leaders per village plus 2 persons per school in a year.
- 34.2 It should be ensured that the number of persons in a village, duration of the training and unit cost should not exceed the ceiling prescribed in the norms.
- 34.3 In urban areas where no village exists, and in States where revenue village covers a vast area, the training to community leaders shall be @ 3 community leaders per school.
- 34.4 The data on the number of villages and number of eligible schools to arrive at the physical target of community leaders proposed for training should be furnished.

35. Provision for disabled children

- 35.1 SSA will ensure that every child with special needs (CWSN), irrespective of the kind, category and degree of disability, is provided education in an appropriate environment. SSA will adopt 'zero rejection' policy so that no child is left out of the education system.
- 35.2 Identification of children with a special need should become an integral part of the micro planning and household survey. CWSN covers children who are challenged with various problems such as vision, hearing, movement, learning, cerebral palsy or mental retardation.

- 35.3 The data on the number of disabled children identified should be furnished.
- 35.4 Rs. 1200/- per child is applicable to all disabled children identified during survey.
- 35.5 Any amount in cash shall not be given to the children with special needs. The district SSA authorities should spend the amount of Rs. 1200/- p.a. per child on providing special services to children with special needs in schools, EGS schools and AIE centres.
- 35.6 All activities pertaining to IED i.e., early detection of children with special needs, identification of children with special needs, functional and formal assessment, educational placement, aids and appliances and support services like physical access, special equipment, reading material, special educational techniques, remedial teaching, curricular adaptation or adapted teaching strategies, training to teachers, resource support by appointment of resource teachers, removal of architectural barriers in schools, research, monitoring and evaluation etc should be covered within the ceiling of Rs. 1200/- p.a. per child.
- 35.7 As far as possible, every child with special needs should be placed in regular schools, with needed support services. It will also support a wide range of approaches, options and strategies for education of children with special needs. This includes education through open learning system and open schools, non formal and alternative schooling, distance education and learning, special schools, wherever necessary, home based education, itinerant teacher model, remedial teaching, part time classes, community based rehabilitation and vocational education and cooperative programmes.
- 35.8 All disabled children should be integrated in the existing main stream of education and as far as possible, no separate schools for disabled children should be opened. However, those CWSN who cannot be integrated into regular schools on account of their disability may be referred to a special school.
- 35.9 Architectural barriers in schools must be removed for easy access. Efforts should be made to provide disabled-friendly facilities in schools and educational institutions. Development of innovative designs for schools to provide an enabling environment for children with special needs should also be a part of the programme.
- 35.10 All children requiring assistive devices should be provided with aids and appliances obtained as far as possible through convergence with the Ministry of Social Justice and Empowerment, State Welfare Department, National Institutions or NGOs. In case it is not possible to provide aids and appliances to CWSN through convergence, the same may be purchased from out of Rs.1200/- p.a. per child provided under SSA.
- 35.11 Engagement of experts for IED is covered under management cost.

35.12 Special emphasis must be given to education of girls with disabilities.

35.13 The ceiling on expenditure per disabled child will apply at the district level.

36. Research, Evaluation, Supervision and Monitoring

36.1 Out of Rs. 1500/- per school per year, Rs. 100/- and Rs. 1400/- per school per year will be spent at national level and State level respectively. The State shall decide on the distribution of its share at various levels from the State to the school.

36.2 Data on existing number of schools should be furnished.

36.3 Government, Government aided schools, Cantonment / Municipal Corporation schools and Madarasas affiliated to the State Madarasa Board are eligible for assistance under this head.

36.4 The conditions prescribed for eligibility of aided schools for school grant should be fulfilled.

36.5 Research grant is not applicable to EGS / AIE / Bridge Course.

36.6 The funds will be used for carrying out the following activities: -

- (a) Creating a pool of resource persons at national, State, district, sub district level for effective-field based monitoring,
- (b) Providing travel grant and a very modest honorarium (as per State specific norm) to resource persons for monitoring,
- (c) Providing regular generation of community based data,
- (d) Conducting achievement tests, evaluation studies,
- (e) Undertaking research activities,
- (f) Setting up special task force for low female literacy districts and for special monitoring of girls, SCs, STs,
- (g) Incurring expenditure on Education Management Information System,
- (h) Undertaking contingent expenditure like charts, posters, sketch pen, OHP pens etc. for visual monitoring systems,
- (i) Assessment and appraisal teams and their field activities,
- (j) Analysing data at sub district/ district / State and national level,
- (k) Curriculum renewal,
- (l) Development of training modules with resource teams,
- (m) Institutional monitoring of the progress of implementation, and,
- (n) Such other items as may be indicated by the Project Approval Board from time to time.

- 36.7 In addition to the activities specified in the norm, MIS development and activities of EMIS, DISE, cohort study, child-tracking etc. shall also be included in this intervention.
- 36.8 In order to improve transparency of programme interventions and to encourage a more open assessment of achievements, research, evaluation and monitoring in SSA may be done in partnership with institutions / NGOs.
- 36.9 The system of financial monitoring would also be important in developing demystified community based approaches that allow for social audit. All financial monitoring has to work within a system of social monitoring with full transparency. Joint training programmes for auditors, community leaders, teacher's etc. to understand and appreciate the context of universal elementary education should be undertaken.
- 36.10 Data on eligible existing schools and new schools opened should be furnished.

37. Management Cost

- 37.1 While sanctioning posts for management following points may be kept in view : -
- (a) No new permanent posts should be created;
 - (b) While examining the need for new posts, the feasibility of using the human resources available in the present administrative structure – both the mainline education department and DPEP – should be explored first. Recourse should be taken to new posts only if any of the activities cannot be done with the present set up.
 - (c) The posts being created should be filled only through contract or through deputation. No permanent liability should accrue on the Society or the State Government due to filling up of these posts.
 - (d) No deputation allowance will be allowed for posts filled through deputation.
 - (e) The total management cost should be less than 6% of the total cost, separately for each district and also in total for the entire State.
- 37.2 Sustainability of such costs must be taken into account at the time of incurring the expenditure.
- 37.3 The management cost includes expenditure on data collection and EMIS operationalisation and maintenance; office expenses including the salary of support staff engaged on contract basis, hiring of experts under various interventions, provision of equipment including computer and its accessories for SPO, DPO and MIS, stationery, telephone, fax, photocopiers, consumables, POL, postage, vehicle hiring, TA/DA of functionaries, recurring contingent and miscellaneous costs.

- 37.4 For specific tasks, experts may be hired for a given time frame to provide support to the mainstream educational management structure in areas like MIS, Pedagogy, Teacher Training, Research and Evaluation, Community Mobilisation, Gender, Sensitisation, Civil Works, Alternative schooling, financial management, procurement, planning etc.
- 37.5 Before hiring experts, it will be mandatory for districts / States to assess the existing strength.
- 37.6 As a policy, vehicles should only be hired as per need unless such a practice is not feasible in any particular area. Even in case purchase of vehicles is permitted by the Project Approval Board no new post of driver should be created. Such purchase of vehicles would only be as substitution of condemned vehicles, and prior permission of the Project Approval Board will be mandatory for any purchase of vehicles.
- 37.7 Newsletters can be brought out by States / Districts under management cost.
- 37.8 Media activities can also be provided under management cost.
- 37.9 Training and orientation programmes for programme management staff, including financial management personnel, will be admissible under the 6% management cost outlays.
- 38. Innovative activity for girls' education, ECCE, interventions for SC/ST children, computer education**
- 38.1 Innovative activities for girls education, Early Childhood Care and Education, interventions for children belonging to SC/ST community and computer education for upper primary level including training of students as well as teachers, would be covered under the innovative grant of Rs. 15 lakhs for each innovative activity subject to a maximum ceiling of Rs. 50 lakhs per year per district.
- 38.2 It should be ensured that specific activities proposed to be undertaken each year under each of the innovative activities should be specified in the district plan.
- 38.3 The innovative programmes for girls' education and education of SC/ST children may normally include: -
- (a) Enrolment and retention drives.
 - (b) Special camps and bridge courses.
 - (c) Setting up special models of Alternative schools.
 - (d) Strengthening of madarasas and maktabas for formal education to girls.
 - (e) Community mobilisation including setting up new working groups and working with existing working groups.
 - (f) Monitoring attendance.

- (g) Remedial / coaching classes.
 - (h) Providing a congenial learning environment inside and outside the school.
- 38.4 The innovative programme for ECCE should take into account the facilities already created under the Integrated Child Development Scheme (ICDS).
- 38.5 The District Elementary Education Plan must list the facilities already created under ICDS. The supplementary support for ECCE will always be in conjunction with ICDS.
- 38.6 Specific support to ECCE may be made available to existing ICDS centres from funds available under the head for innovative activity.
- 38.7 In habitations not covered by the ICDS and wherever the State government is desirous of starting a pre-school education centre in the formal primary school, support from SSA could be accessed through funds available under the head for innovative activities. In case of a new ICDS centre coming up in such a habitation, the pre-school facility will necessarily have to work in conjunction with the ICDS.
- 38.8 Provision for honoraria for pre-school teacher, training of Aanganwadi Sevikas for pre-school learning, activity materials, play items etc., could be provided as support for ECCE.
- 38.9 The innovative programme for computer education for upper primary level may include expenditure on provision of computers and its accessories in upper primary schools, training to teachers in computer education, computer stationery etc.
- 38.10 Each innovative programme should not exceed Rs. 15 lakhs. All these activities would come under the heading of innovative activity.
- 38.11 It should be ensured that the ceiling prescribed in the norms is strictly adhered to.
- 38.12 Details of activities proposed under each of the innovative programmes should be furnished in the AWP&B.

39. Block Resource Centres / Cluster Resource Centres

- 39.1 If the district in which the urban area lies has no CD Blocks, then BRCs cannot be opened in that urban area.
- 39.2 However, if the district has some CD Blocks within its jurisdiction, then scaled down BRCs can be opened in the urban areas within the district, with the proviso that the total expenditure on BRCs/CRCs in the district should not exceed the expenditure which would have been incurred if BRCs were opened at the rate of 1 BRC per CD Block.

- 39.3 There is no restriction in opening of CRCs in urban areas.
- 39.4 The furniture grant for BRC and CRC is a one-time grant and in case it is not spent in a particular year of its sanction the same can be spilled over to the subsequent years.
- 39.5 The expenditure on equipment, computer etc. for BRC and CRC should be met from the furniture grant and no separate provision for this purpose is covered under the norms.
- 39.6 Libraries in BRCs and CRCs can be set up under the annual TLM Grant.
- 39.7 Blocks having more than 100 schools may be provided with 20 Block Resource Persons (BRPs) and in smaller blocks, 10 BRPs may be provided in BRCs and CRCs put together. These BRPs may be deployed in BRCs and CRCs as resource persons.
- 39.8 SSA will not fund the salaries of BRPs in BRCs and CRCs already created under DPEP. Their salary will be borne by the State governments under their sustainability plan. Only salaries of BRPs deployed in excess of those already created in DPEP shall be borne by SSA, provided the same are within the ceiling prescribed above.
- 39.9 The posts of resource persons in BRCs and CRCs would be filled up by transferring existing senior and experienced teachers who have shown the temperament for this kind of job. The resultant vacancies in these schools would be filled up by trained primary teachers or para teachers to fill up the vacancies, subject to the State policy on this and NCTE guidelines. The minimum salary applicable to fresh teachers or para teachers would be provided from SSA.
- 39.10 No leave salary or pension contribution of resource persons deployed in BRCs/CRCs would be permissible.
- 39.11 Data on CD blocks, clusters and block wise number of schools should be furnished.

40. Interventions for out of school children

- 40.1 There is a great heterogeneity among 'out of school children'. Out of school children could belong to remote school-less habitations, could be working children, street children, deprived children in urban slums, bonded child labourers, children of sex workers, girls belonging to the minority community, girls involved in domestic chores or sibling care, children who are engaged in cattle grazing etc. This heterogeneity demands diversified approaches and strategies for their education. The State Implementing Societies should adopt specific strategies for bringing these children into the education system.

- 40.2 EGS & AIE would support the following three broad kinds of strategies: -
- (a) Setting up of schools in school-less habitations (EGS)
 - (b) Interventions for mainstreaming of 'out of school children' viz. bridge courses, back to school camps etc. (AIE)
 - (c) Strategies for very specific, difficult groups of children who cannot be mainstreamed.(AIE)
- 40.3 The range of options provided under EGS & AIE have four broad focus areas.
- (a) Full time community schools for small unserved habitations.
 - (b) Mainstreaming of children through bridge courses of different duration.
 - (c) Specific strategies for special groups like child labour, street children, adolescent girls, girls belonging to certain backward communities, children of migrating families etc,
 - (d) Innovative Programmes – the innovations can be in the areas of pedagogic practices, curriculum, programme management, textbooks and TLMs, etc
- 40.4 As per the norms prescribed for EGS / AIE centre, cost of individual centre would depend on the number of learners enrolled. However, over all cost for district as a whole would have to be maintained within Rs. 845/- per child per annum for primary level centres, Rs. 1200/- per child per annum for upper primary level centres and Rs. 3000/- per child per annum for alternative innovative education.
- 40.5 For details on EGS and AIE scheme, MHRD's handbook entitled "Education Guarantee Scheme and Alternative & Innovative Education" may be consulted.
- 40.6 Where the number of children exceeds 40 in a primary level centre an additional teacher can be provided.
- 40.7 No rent for running of EGS / AIE centres would be allowed. The community / VEC / Panchayat should provide the space for the centre.
- 40.8 Under the EGS / AIE scheme it has also been decided to fund NGOs through SIS.
- 40.9 It should be possible to record the contribution of NGO projects in the DEEP, which will facilitate transparency of NGO activities also. Substantial partnership of NGO is conceived through community organisation like VEC, PTA, MTA, SMCs etc.
- 40.10 For minority children studying in Madarasas not affiliated to the Secondary School Board of the State / Madarasas Board of the State and following the State Board curriculum etc., EGS centres may be opened in such Madarasas whereby free textbooks, an additional teacher if required and training to the teacher in State curriculum could be provided. Such interventions shall be included in the Perspective Plan and Annual Work Plan and Budget of the district.

40.11 VECs/SMCs, which are able to henceforth enroll at least 50% of out of school children (as on September 2003) of the age 7+years to 14 years, either in a local recognised school or the EGS/AIE centre, will be provided community mobilisation support @ Rs. 50/- for each such child enrolled, and another Rs. 50/- for each child as monitoring and management support once such a child completes one full academic year in such schools or EGS/AIE centre and transits to the next grade, subject to the following conditions: -

- (i) Only those VECs/SMCs will be eligible for this financial assistance which have maintained a proper list of out-of-school children, as on 30th September 2003, with full details of their names and parent's names gathered through household surveys;
- (ii) At least 50% of out-of-school children as on 30th September 2003 should have been enrolled for the VEC/SMC to be eligible to get the financial support;
- (iii) Community mobilisation support will be given only in respect of those children whose names appeared in the above list and are enrolled after 30th September 2003;
- (iv) VEC/SMC may utilise the financial assistance given above for measures to Universalise Elementary Education in the village, such as community mobilisation, improvement of school and support to management; and
- (v) Community mobilisation, monitoring and management assistance to VECs/SMCs will be provided by the State Implementation Society out of the Central assistance approved by PAB towards management cost without exceeding the 6% limit on this cost.

41. Preparatory activities for micro planning, household surveys, studies, community mobilization, school-based activities etc.

41.1 Preparatory activity up to Rs. 50 lakhs based on the actual requirement is covered under Para 2.1 of the SSA Framework.

41.2 School based activities up to Rs. 1000 to a school, which include Balmelas, Jethas, Sports, Maa-Beti sammelans etc. may be taken up.

41.3 Cultural activities for mobilisation for SSA, sports and festivals, formation of VEC / school management committees, household surveys and preparation of habitation plans up to Rs. 3 per household are also included in these activities.

41.4 The activities mentioned in this norm are strictly preparatory which need not be included in the normal Annual Work Plan and Budget.

42 National Programme for Education of Girls at Elementary Level (NPEGEL)

- 42.1 Government of India has recently introduced NPEGEL as an additional support to the exiting scheme of SSA for providing additional components for education of girls at elementary level. The financial norms provided under NPEGEL are given in **Annex-III**.
- 42.2 The scheme would be applicable in the following areas: -
- (a) Educationally Backward Blocks (EBB) where the level of rural female literacy is less than the national average and the gender gap is above the national average.
 - (b) Block of districts which have at least 5% SC/ST population and SC/ST female literacy rate below 10% are also covered under this programme.
 - (c) Selected urban slums
- 42.3 While framing the guidelines, the Educationally Backward Blocks were identified based on the 1991 Census. However, the States are competent to change the blocks in the light of 2001 Census, keeping the definition in view and after getting the consent of Government of India.
- 42.4 In States where Mahila Samakhya (MS) programme is operational, the SSA society shall transfer the funds to MS Society for implementation of NPEGEL. MS Society wherever set up will provide direction and support to the programme. The MS Society will ensure the representation of SC/ST women's organisation in the State Resource Group of the Society.
- 42.5 The strategy of the programme includes: -
- (a) Mobilisation for Girls Education, including community, teachers, NGOs etc. This is a process-oriented programme, where community ownership and the basket of components must evolve with local participation.
 - (b) Although a basket of components has been provided for in the scheme, all blocks would not take up all activities. The projects should be based on the conditions of that block and should specifically target out of school girls, drop out girls, overage girls who have not completed elementary education, working girls, girls from marginalised social groups, girls with low attendance and girls with low levels of achievement
 - (c) Development of material including teaching learning material, CDs, films and other material, helping in the review / development of textbooks,

development of guidelines for incorporation of gender concerns, development / compilation of supplementary reading material for girls, including life skills, which would provide the support needed for girls' education.

42.6 The objectives of NPEGEL are: -

- (a) To develop and promote facilities to provide access and to facilitate retention of girls and to ensure greater participation of women and girls in the field of education.
- (b) To improve the quality of education through various interventions and to stress the relevance and quality of girls' education for their empowerment.

42.7 The core group at the cluster level will be responsible for coordinating with and converging with District Gender Units and existing programmes. They will, with the help of students, teachers and volunteers, undertake surveys and help to prepare the village plans. They will also monitor and oversee the implementation of these plans. The core groups will form the major vehicle for community mobilization, monitoring in the village to assess the progress for enrolment, drop out, achievement of girls, helping the VEC/MTA/village community in devising interventions for these activities in the village and creating an environment for girl's education.

42.8 The district implementation unit of NPEGEL will prepare a separate sub-plan for the 'Girls Education Component'. As in the case of DEEP, the resource group at the State level shall scrutinize these plans before sending them to the cell at the National level which shall appraise the plans with the help of experts. The PAB of SSA will approve these sub-plans.

42.9 The State should set up or enlarge the existing State Resource Group for Gender, (along with Mahila Samakhya) to guide and develop the NPEGEL indicators (NPEGEL guidelines issued by Department of Elementary Education and Literacy, MHRD, vide letter No. F.25-1/2003-EE-8 dated 2nd September 2003 refer).

42.10 The State will prepare a sub-plan for NPEGEL which will be part of the SSA District Elementary Education Plan but will be a distinct component of it.

42.11 In addition to the essential data required for SSA plans, the data on rural female literacy and gender gap at cluster and block level of each Educationally Backward Block should be furnished in the plan. The criteria for selection of EBBs should be Rural Female Literacy and not the female literacy rate on all India basis. The gender gap shall however be that existing between male literacy rate and female literacy rate on all India basis.

- 42.12 The data on percentage of SC/ST population and SC/ST female literacy rate along with general female literacy rate at cluster and block level should also be furnished in the plan.
- 42.13 The selection of urban slums should be on the basis of those urban slums in large towns that have been notified by the Ministry of Urban Development & Poverty Alleviation, Government of India. Small mofussil towns whose literacy rates are covered in the local block data will get covered if the block is eligible under the NPEGEL criteria. The data on selected urban slums, its child population both boys and girls, female literacy, gender gap etc should be furnished in the plan.
- 42.14 The details of each intervention proposed should be clearly outlined in the plan.
43. **Progress Over View:** Since AWP&B proposals are part of a continuing programme they have to be based on progress made as well as the goals that remain to be achieved. Therefore, a progress over view of each intervention is extremely important. The progress overview includes the progress made during the previous year, which is a tool for the district to understand its strategies, the positive and negative aspects that will enable the district to plan better for the forthcoming year. At the end of the year the outlay not spent during the year is arrived at and shown as “outlay saved”.
44. **Spill Over Activities:** In a particular year, if an outlay approved is not spent fully, the same becomes outlay saved. Normally, outlay saved under non-recurrent heads is taken as spill over activities for the forthcoming year. Spill over allows a district to continue activities of non-recurrent nature such as civil works, one time grant of TLE, furniture grant for BRC, CRC etc., which could not be completed during the year. Each district needs to prepare a spill over plan every year along with the AWP&B.
45. The format for the preparation of progress overview and spill over plan is given in **Annex-IV**.
- 46. Appraisal of the plans**
- 46.1 Once the District Elementary Education Plan is prepared this is sent to the State Project Office. These district plans and State component plan are then sent to the EE Bureau by the State Implementing Society for appraisal. A comprehensive Manual for Planning and Appraisal under SSA has been formulated and shared with all concerned.
- 46.2 The present Manual should be read with: (i) the SSA framework for implementation; (ii) the manual for Planning and Appraisal under SSA; (iii) manuals for different functional areas as brought out from time to time; and (iv) policy decisions taken at Project Approval Board meetings from time to time.

- 46.3 Objectives of Appraisal: Appraisal in SSA examines and analyses financial, programmatic, managerial and technical viability of interventions proposed in the plan. It is a qualitative and quantitative exercise focusing on SSA as a programme for universalisation of elementary education with the following specific objectives: -
- (a) to undertake a comprehensive review of all aspects and components of the SSA programme in the State and district plans;
 - (b) to review the State and district plans to assess inter-linkages between State and district plans, across components and between primary and upper primary stages of education;
 - (c) to assess individual components from the point of view of technical, managerial and financial feasibility;
 - (d) to undertake a holistic assessment of the strengths and weakness of the State and district plans; and
 - (e) to assess the preparedness of the State and districts to implement the programme.
- 46.4 Appraisal Mission: An Appraisal Mission consisting of experts representing the following areas appraises the plans prepared by the State implementing agencies and districts:
- (a) Education of out of school children (EGS and AIE);
 - (b) Special focus groups (Girls, SC/ST, children with special needs etc);
 - (c) Quality related issues (curriculum and TLM, teacher education/training, teaching-learning processes, research and evaluation etc);
 - (d) Information/data need and planning;
 - (e) Civil works;
 - (f) Management and MIS;
 - (g) Monitoring and Evaluation; and
 - (h) Budget and costing.
- 46.5 The Appraisal Mission would have a Convener who would coordinate the appraisal process and report preparation. The Convener would assign responsibilities to the members according to their area of expertise. It would be the responsibility of all the members to take the initiative and prepare the appraisal report in time.
- 46.6 Methodology of Appraisal: The EE Bureau would brief the Appraisal Mission initially and Terms of Reference would be provided to the Mission to facilitate its task. At this point, it would be decided whether the plan would be desk appraised or if a field visit is needed. In case a field visit is needed the Mission would visit the State, some districts and other sub district formations like BRC, CRC, schools etc. During the field visit, the Mission would interact with the community members and understand the problems. A wrap up meeting of the Mission would then be held at the State level to discuss its findings. After the visit the Mission would prepare the Appraisal Report and submit it to the EE Bureau.

46.7 The Appraisal Mission should ensure that the State Governments maintain their level of investment in elementary education as in 1999-2000. The contribution of States' share for SSA will be over and above this limit.

46.8 While in the initial years appraisal would be carried out by Mission constituted by the Government of India, it is expected that once adequate capacity has been built, this exercise would be undertaken at the State level, with only a random sample appraisal being undertaken at the national level.

47. Approval of the Plans by the Project Approval Board

47.1 The plans so examined by the Appraisal Mission including their costing are reviewed by the Project Approval Board (PAB) constituted under the Chairmanship of Secretary Elementary Education in the Ministry of Human Resource Development with representatives from the Planning Commission, Integrated Finance Division, Ministry of Labour, Department of Women and Child Development, Ministry of Social Justice and Ministry of Tribal Affairs, NCERT, NIEPA, NCTE, Joint Secretaries (EE), Directors/Deputy Secretaries from EE Bureau, representatives from the States, members of Appraisal Mission etc. While considering the plans, the PAB ensures adherence to the financial norms envisaged in the SSA framework, consistency with the overall objectives of the SSA programme, cost effectiveness of the proposed interventions including compliance with established standards for civil works, training, research, evaluation, supervision, monitoring, as well as capacities built up to support and manage programme interventions and innovations at different levels. On the basis of the review, the PAB would decide to approve the plan with or without modifications and determine the quantum of annual budget outlay for various interventions.

48. Budget Calendar

48.1 The following time table for the preparation of Annual Work Plan and Budget shall be observed: -

- | | | |
|-----|--|---------------------------|
| (a) | Visioning exercise and planning of activities and requirement of funds at district level | Ist January |
| (b) | Formulation and development of AWP&B through participatory planning process for State and district | 10 th January |
| (c) | Transmission of the district plans to the State Project office | Ist February |
| (d) | Consultation with the State Government and obtaining the views of the State Government | 15 th February |
| (d) | Revision of the district plans, if any, on the basis of the comments offered by State Government | 28th February |

- | | | |
|-----|---|------------------------|
| (e) | Finalisation of the AWP&B and approval by the Executive Committee of the State Society. | 5 th March |
| (f) | Transmission of the plans to EE Bureau | 15 th March |
| (g) | Appraisal of the plans at national level by the Appraisal Mission | 1st April |
| (h) | Approval of the plans by the Project Approval Board | 15 th April |
| (i) | Circulation of the minutes of the PAB to State / district | 25 th April |

CHAPTER-IV

ACCOUNTING

49. Complete accounts in respect of the monetary transactions of the State Implementation Society in the Headquarters Office as well as in the Subordinate Offices shall be maintained in the same manner as required in a State Government Office. The **“double entry method based on mercantile system”** of accounting shall also be followed under SSA.
50. The following books, accounts and registers shall be maintained by the Society:
- (a) Cash Book
 - (b) Ledger
 - (c) Journal
 - (d) Register for Journal / Magazines / News Papers
 - (e) Register of temporary advances
 - (f) Register of money orders and Bank drafts received
 - (g) Cheque issue register
 - (h) Register of remittances made into the Bank
 - (i) Bank Pass Book
 - (j) Register of money-orders, postal orders and bank drafts dispatched
 - (k) Bill Register
 - (l) Establishment Register
 - (m) Stock Register
 - (n) Capital Goods
 - (i) Non-consumable articles
 - (ii) Consumable articles
 - (iii) Register of works
 - (n) Register of grants of advances to mobilizing agencies / NGOs / Voluntary Agencies
 - (o) Fixed Assets Register
 - (p) Register of Investments
 - (q) Classification accounts of the Project
 - (r) Monthly accounts of Receipts and Payments
 - (s) Temporary advance Register
 - (i) staff
 - (ii) contractors/suppliers/VEC
 - (iii) TA/DA advance
 - (u) Despatch Register
 - (v) File Register
51. Any other books and accounts which may be considered necessary for the day to day work of the Society shall also be maintained with the approval of the State Project Director.

52. Books and forms of accounts shall be maintained in the forms in which these are maintained in State Government office. If some of the registers and forms are not in use in the State Government Office, the forms adopted by the office of the State Society with the approval of the State Project Director will be followed.
53. The name of the district should be indicated against each entry in the cashbook for the purpose of preparation of district-wise accounts.
54. At the end of the month, the district-wise abstract should be prepared showing monthly expenditure in respect of each district.
55. A consolidated Register shall also be maintained indicating the progressive expenditure from month to month in respect of each district.
56. A quarterly expenditure Statement showing the allotment and expenditure under each intervention shall also be prepared and submitted to the State Project Director who shall in turn prepare a consolidated quarterly expenditure Statement and submit it to the concerned department of the State Government and Government of India (EE Bureau, Department of Elementary Education and Literacy, MHRD).
57. At the close of each quarter, a consolidated account showing the total receipts and payments during the period under each heads of account with opening and closing balances shall be prepared and submitted to the concerned Department of the State Government and the Government of India (EE Bureau, Department of Elementary Education and Literacy, MHRD).
58. Ledgers and receipts / invoices should be maintained at all levels of expenditure.
59. Where VECs or other village organisations are receiving and utilising funds, records shall be maintained there as well as at district level.
60. These records and receipts / invoices shall be available for inspection by the Auditors, State Implementing Society, State Government and Government of India.
61. Consolidated records of receipts and expenditures shall be kept at district and State levels.
62. The Society should maintain Register of Assets in the format given in **Annex-V** for the assets acquired wholly or substantially out of Government of India grants and Stock Register separately for capital goods, consumable and non-consumable articles and shall arrange for their physical verification at least once a year. These should be maintained at school, CRC, BRC, DPO and SPO levels as the case may be. The relevant abstract of Register of Assets should be appended to the annual statement of accounts submitted by the Society to the Government of India. The register of abstract shall contain progressive figure both stores and value.

63. The maintenance of accounts of the Programme should be governed by the principle that no expenditure is incurred by the Society which is repugnant to the objectives of the Programme and every item of expenditure which is incurred is in accordance with the prescribed procedures, and the canons of Financial Propriety.
64. In accordance with these canons of Financial Propriety, it shall be the duty of each official of the SIS to ensure that:
- (i) Every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money;
 - (ii) The expenditure should not be prima-facie more than the occasion demands;
 - (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage;
 - (iv) Public moneys should not be utilised for the benefit of a particular persons or section of the people unless: -
 - (a) a claim for the amount could be enforced in a Court of Law, or
 - (b) the expenditure is in pursuance of a recognised policy or custom.
 - (v) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.
65. It shall be the duty of the Accounts Wing in the State Society to ensure strict observance of these accounting principles.
66. It shall also be necessary for every Society to establish the operation of adequate and satisfactory internal audit functions.
67. Any grant or portion thereof given by the Government of India or the State Government to the Society for a specific purpose shall not be appropriated, without the previous sanction of the granting authority to a purpose other than that for which it was originally approved.
68. Grant released by the Government of India to the State Societies will be deposited in a joint signatory bank account established by the State Implementing Society in any nationalised or scheduled bank.
69. The receipts from other sources including the State Government's share of the grant would also be deposited in the same joint signatory bank account and proper accounting thereof maintained.

70. The Executive Committee of the State Society would be empowered to open joint signatory bank accounts in any nationalised or scheduled bank, authorise a Drawing and Disbursing Officer to operate the accounts and delegate financial functions to State, District, Block, Village and School levels.
71. In respect of releases by the State Societies to the districts, joint signatory bank accounts would be opened in any nationalised or scheduled bank at the district level and in any such banks or Post offices at the block and village level.

72 Advances

- 72.1 The funds released to the districts and sub-district level are initially classified as advances and the same indicated as such in the books of accounts. These advances shall be adjusted based on the expenditure Statements/utilisation certificates received in State Implementation Society of having spent the funds. Advances if, not actually spent for which accounts have not been settled should be shown as advances and not as expenditure. Similar procedure shall be followed for funds released at district and sub-district level.

73 Norms for regulating advances

- 73.1 The following norms will be followed for regulating advances which will constitute expenditure only when supported by appropriate utilisation certificates / expenditure statements.

Sub-district level

S.No	Activities	Periodicity of release	Expenditure spent by	Certifying documents	Time limit for submission of documentation
1.	School Grant	Annual	School Management Committee	Utilisation Certificates	With in one month after the close of the financial year.
2.	Teacher's Grant	Annual	Teachers	Utilisation Certificates	With in one month after the close of the financial year.
3.	TLE	One time	School Management Committee	Expenditure Statement	With in one month after the close of the financial year.
4.	Repair and Maintenance of school building	Annual	School Management Committee	Utilisation Certificates	With in one month after the close of the financial year.
5.	Civil Works by community	Two instalments	VEC/SMC	Supervising Engineer's Certificate	Within 3 months of the completion of the work.

				(for second instalment and final payment) and Expenditure Statement	
6.	Salary of locally appointed Teachers	Quarterly	VEC/SMC	Expenditure Statement	Within one month after the close of each quarter.
7.	EGS/AIE (a) Salary (b) Materials	Quarterly Annual	VEC/SMC/ NGOs VEC/SMC/ NGOs	Expenditure Statement Expenditure Statement	Within one month of the close of each quarter. Within one month after the close of the financial year.
8.	Teacher's Training	Two instalments	BRC/CRC	Expenditure Statement	Within one month after the completion of the training.
9.	Contingency Grant to BRC/ CRC	Annual	BRC/CRC	Expenditure Statement	Within one month after the close of the financial year.

District level

S.No	Activities	Periodicity of release	Expenditure spent by	Certifying documents	Time limit for submission of documentation
1.	Teacher's salary	Quarterly	DPO	Expenditure Statement	Within one month after the close of each quarter.

State level

S.No	Activities	Periodicity of release	Expenditure spent by	Certifying documents	Time limit for submission of documentation
1.	Teacher's salary	Quarterly	SPO	Expenditure Statement	Within one month after the close of each quarter.

73.2 Advances paid to contractors / suppliers in terms of the agreement for works / supplies shall be treated as expenditure. This should be subject to submission of

detailed accounts indicating the work done/supplies made. However, advances paid to Government Department cannot be treated as expenditure until and unless the expenditure Statement is received.

- 73.3 The utilisation certificate / expenditure Statement should be obtained within the time limit prescribed above. The format of the utilisation certificate/expenditure statement for each type of advances indicating the funds released, expenditure incurred activity-wise and physical progress made shall be prescribed by the State Implementation Society and the same incorporated in the Financial Rules and Regulations of the Society. In case the same is not received within the prescribed time limit, further advances shall not be made.
- 73.4 The above advances shall be treated as expenditure for **reporting** and their utilization certificates will be kept at levels prescribed by the Financial Regulations of the State Implementing Society. (**Annex X** refers).

74. Advance Register

- 74.1 All advances are to be entered in the advance register to be maintained as per specimen given in **Annex VI**.
- 74.2 The adjustment of the advances is also to be entered promptly in this register. It should be ensured that no personal advance is outstanding for more than one month. In case, adjustment claims for personal advances are not submitted in time, penal action including charging of interest should be taken.
- 74.3 All other advances mentioned in Para 73.1 above should be adjusted on receipt of utilisation certificate/expenditure Statement. It should be ensured that utilisation certificates/expenditure Statement on these advances are obtained immediately after the expiry of the prescribed period.

75. Monitoring of advances

- 75.1 The next higher authority above the authority who released the advances will strictly monitor the progress of adjustment of advances and take remedial measures required for the speedy adjustment of advances within the time limit prescribed above.
- 75.2 All functionaries should ensure that only actuals be treated as expenditure and not the normative costs in accounting.

76. Account Head

- 76.1 The Account head and account code should be similar to the budget head and budget code. This should correspond to the interventions and the norm number prescribed in the SSA framework. If any sub-head or sub-code is considered

necessary, the same shall be operated accordingly. A sample Chart of Accounts is attached in **Annex-VII**.

77. Cash Book

- 77.1 Cash book is the principal record of all money transactions which take place every day and all other registers are subsidiary to it.
- 77.2 Cash book should be maintained under double entry system.
- 77.3 It has two sides, “Receipts” and “Payments”. The amount column in each side is sub divided into “Cash” and “Bank”.
- 77.4 Separate cashbook should be maintained for each financial year.
- 77.5 Each entry of receipt and expenditure should be descriptive but brief in nature.
- 77.6 Each voucher should be assigned a serial number and Ledger Folio number, which should be noted against each entry in the cashbook.
- 77.7 Each entry in the cashbook should be attested by the Head of Office / Drawing and Disbursing Officer (DDO).
- 77.8 Cash book should be closed daily and total cash balance struck and attested by the Head of Office / DDO after verification of the totals.
- 77.9 All cash / cheques / Demand Drafts etc. received should be deposited into the bank as far as possible on the same day itself or next day positively so as to avoid cash in transit for long periods. If any cash is retained on hand that should be verified physically by the Head of Office / DDO and recorded in the cash book and the cash in hand deposited into bank next day itself.
- 77.10 When cash / cheque / DD is paid into the bank, the counterfoils of the pay-in-slip should be verified with the cashbook by the Head of Office / DDO.
- 77.11 Over writing should be avoided and corrections, if any, should be attested by the Head of Office / DDO under his dated initial.
- 77.12 Crossed Account Payee cheque alone should be issued to third parties / firms etc.
- 77.13 The issue of bearer cheques should be avoided as far as possible.
- 77.14 If no transactions have taken place in a day/s the entry “No transaction” has to be noted in the cash book on that day/s and balances carried over to next day and attested by the Head of Office / DDO.

77.15 When payments are made through cheque, the number of the cheque should invariably be noted in the cash book for cross checking.

77.16 During the absence of Head of Office / DDO, the responsibility of attesting the entries in the cash book shall be entrusted to a sub-ordinate officer but on his return the Head of Office/DDO should satisfy himself that there is no irregularity and in token of this check, he should sign the cash book immediately on return.

78. Verification of cash balance

78.1 The contents of the cash chest / cash box should be counted by the Head of Office / DDO or the senior most official in-charge at least once in a month and the account compared with the cash book balance.

78.2 The result of verification should be recorded in cash book each time as under:

“Cash balance verified by me today and found to be Rs. (in figures)
(Rupees(in words) on actual count as correct”

Date

Signature

(Designation of the Officer)

78.3 In case the cash balance is not found to be as per cash book, the fact should be recorded in the cash book and report submitted to the next higher authority unless the error can be set right at once.

78.4 The excess or shortage should be rectified by making the necessary receipt or payment entry “cash found excess” as miscellaneous revenue or “cash found short” as a loss.

79. Correction of errors

79.1 If any item of receipts or cheques belonging to one head has been wrongly classified under another head, the error shall be corrected in the following manner: -

(a) If the error is discovered before the close of the day's accounts, necessary correction should be made in the original entry before the accounts of the day are closed.

(b) If the error is discovered after the close of the day's accounts but before 31st March, the correction should take the form of a fresh entry in the cashbook.

Note: Errors affecting only classification i.e. receipts or payment on one side of the cash book without any change in monetary value shall be corrected in the manner prescribed at (a) above, if the same has been detected before the close of the month's account.

- (c) If the error is detected after the account for March has been closed, the correction should be carried out through a journal entry.
- (d) In all such cases, the correcting entry should be supported by a transfer entry memo approved by the Head of the office and a note of correction shall be made against the original entry in red ink.

80. Journal

80.1 Journal is one of the important account books. Its use is restricted to only recording adjustment entries other than cash transactions. Vouchers shall support each adjustment entry passed through a Journal. Brief narration of each entry shall be given in the voucher and it shall be signed by the Head of Office. The Accountant will check each entry of the Journals with the vouchers and put dated initials against the entries checked.

81. Ledger

- 81.1 The Ledger is a register in which all transactions recorded in the cashbook or Journal shall be classified under different heads of accounts or objects of expenditure or any sub-unit thereof.
- 81.2 The Ledger should be kept in the prescribed form. Separate pages are to be opened for each item of expenditure.
- 81.3 The Ledger accounts shall be arranged and grouped in such a manner that the desired information is promptly secured.
- 81.4 Combined Ledger accounts can be maintained for various detailed heads. The contingent Register may be maintained in such a manner that it is used as Ledger for recording expenditure under miscellaneous items.
- 81.5 Every Ledger account is divided into two sides, the left-hand side being the “debit side” and the right hand side the “credit side”.
- 81.6 All items of debits and credits of the cashbook and Journal shall be posted on the same day in the respective Ledger account.
- 81.7 Daily totals shall invariably be given and progressive totals shown wherever necessary.
- 81.8 Bank account shall be posted from the daily totals of cheques issued and challans / remittances made into the Bank.
- 81.9 After the Ledger accounts have been written up and completed in respect of cash and adjustment items, the daily total of each Ledger account should be carried into the appropriate classified account and the classified account should then be

totaled up and from the gross total the amount of adjustment should be deducted to bring out the net totals of receipts and payments as per cash book.

- 81.10 All the Ledger accounts shall be closed at the end of the month. Totals shall also be struck in the classified account.
- 81.11 Monthly totals of various Ledger accounts shall then be tallied with the totals of classified abstract and discrepancy, if any, rectified and reconciled.
- 81.12 Monthly account of receipts and payments shall be prepared immediately after closing of the accounts for the month.

82. Bank Reconciliation

- 82.1 Monthly bank reconciliation should be carried out on a regular basis.
- 82.2 Bank Pass Book should be sent regularly to the bank for making up-to-date entries of credit and debit in a month.
- 82.3 In case Bank Pass Book is not issued, monthly bank Statement should be obtained from the bank regularly.
- 82.4 Entries shown in the passbook / bank Statement will be tallied monthly with the entries in the cashbook.
- 82.5 Any discrepancy will be rectified and difference explained in the bank reconciliation Statement in the manner explained below:

Balance as per Cash Book
Add:	
(i) Cheque issued but not cashed
(ii) Credit entries made in the bank but not shown in the cash book
Total
Less:	
(i) Amount sent to Bank but not credited in Bank Account
(ii) Bank charges debited in the bank account but not accounted for in the cash book
Total
Balance as per Pass Book/Bank Statement

83. Staffing Structure

83.1 An indicative staffing structure at State level and district level of Finance & Accounts and Internal Audit is given below: -

Name of the Post	No. of Posts at State level (SPO)	No. of Posts at District level (DPO)	Qualification and Experience
<u>Finance and Accounts</u>			
Controller Finance	1	-	Preferably on deputation from Finance and Accounts department with sufficient accounting background. In case, suitable candidate is not available on deputation basis, a Chartered Accountant with a minimum of 5 years experience shall be considered on contract basis.
Finance and Accounts Officer	1	1	Preferably on deputation from Finance and Accounts department with sufficient accounting background. In case, suitable candidate is not available on deputation basis, qualified and experienced candidates shall be considered on contract basis.
Senior Accountant	3	2	
Junior Accountant			
Deputy Accountant Sr., Accounts Clerk			
Cashier	1	1	Preferably on deputation from Finance and Accounts department with sufficient accounting background and knowledge of cash management. In case, suitable candidate is not available on deputation basis, qualified and experienced candidates shall be considered on contract basis.

Internal Audit

Audit Officer	1	-	Preferably on deputation from Audit department with sufficient auditing background.
Sr. Auditor	2	-	In case, suitable candidate is not available on deputation basis, qualified and experienced candidates shall be considered on contract basis.

- 83.2 Although the above staff structure is indicative, in small States and districts the requirement of staff may be suitably reduced to the extent required. In larger States, if the above staffing structure is inadequate, the Executive Committee shall appoint more staff for finance & accounting and internal auditing. However, the management cost both at district and State level should not exceed the ceiling of 6% of the annual outlay.

84. Capacity building of accounts and audit staff

- 84.1 Orientation training on planning, budgeting, accounting, procurement, internal audit etc. of SSA should be given to all accounts and audit staff at periodical intervals so as to equip them with sufficient knowledge of the area of their work for the smooth and efficient day to day functioning of the tasks assigned to them.

85. Control of Expenditure

- 85.1 Persons authorised to incur expenditure must ensure that financial order and strict economy are enforced at every step and see that all-relevant financial rules, orders, directions and instructions are observed.
- 85.2 It should be seen that not only the total expenditure is kept within the limits of the budget provision but also the funds allotted / transferred are spent in the interest and service of the programme and upon objects for which provisions have been made.
- 85.3 They will also see that items of expenditure are of obvious necessity and are at fair and reasonable rates, sanction of the competent authority obtained and that calculations are correct.
- 85.4 In order to exercise proper control, they should keep themselves closely acquainted with the progress of receipts / expenditure, commitments and liabilities incurred but not paid.

86. Re-appropriation of funds

- 86.1 Funds of the Society shall not be diverted or re-appropriated to meet any expenditure which has not been sanctioned by the competent authority;
- 86.2 Funds shall not be diverted or re-appropriated to expenditure on any item not provided for or contemplated in sanctioned budget estimates;
- 86.3 Re-appropriation of funds from one intervention to another intervention is not permissible. However, funds for activities approved by the Project Approval Board may be re-appropriated with the approval of the State Executive Committee in the following cases: -
- (i) Funds for children to be covered by EGS may be re-appropriated for children to be covered by AIE, with a caveat that total financial outlay proposed in the district would not increase due to such re-appropriation and the approval of the Executive Committee is obtained.
 - (ii) Re-appropriation between regular teachers and para teachers, if separate sanctions have been given for these, provided total number of teachers sanctioned under both the heads is not exceeded and the approval of the Executive Committee is obtained.
 - (iii) Re-appropriation between innovations from one sub-head to another provided upper limit of Rs. 15 lakhs per intervention is not breached and the total annual outlay for the district does not exceed the maximum ceiling of Rs. 50 lakhs and the approval of the Executive Committee is obtained. However, such a re-appropriation will not be permissible in respect of the sub-head of computer education.
 - (iv) Re-appropriation between items classified under management costs can be done with the approval of the Executive Committee, provided it is within the total management costs approved for that year and such re-appropriation is within the same head of account, i.e., one revenue head to another revenue head and one capital head to another capital head. Re-appropriation from a revenue head to capital head and vice-versa is not permissible.
 - (v) All re-appropriations carried out under these rules will be reported to the Project Approval Board for its information while submitting the AWP&B for the succeeding year.
- 86.4 Re-appropriation of funds shall be made only when it is known or anticipated that funds to be transferred from one sub-head to another sub-head will not be utilised in full and savings under that sub-head of accounts are likely to become available. The re-appropriation in such cases shall be made only with the approval of State Executive Committee.

CHAPTER-V

FUNDS FLOW ARRANGEMENTS

87. Funds of the State Implementation Society

87.1 The funds of the State Implementing Society shall mainly consist of:

- (i) Grants-in-aid made by the Government of India and the State Government for the furtherance of the objectives of SSA;
- (ii) Income from the assets of the State Implementation Society including interest;
- (iii) Other sources

87.2 The financial assistance under SSA programme has been on a 85:15 sharing arrangement during the IXth Five Year Plan, and is in the ratio of 75:25 during the Xth Plan, and 50:50 thereafter between the Government of India and State Governments. The funding arrangements under NPEGEL are on 75:25 sharing arrangement during the Xth Plan, and 50:50 sharing thereafter between the Government of India and State Governments. The share of the Government of India including external assistance, if any, would be budgeted in the annual plan of the Department of Elementary Education & Literacy. The State Governments' share would be provided for in the annual plan of the Department of Education of the respective State Governments.

88. Procedure for release of funds

88.1 The Government of India would release funds directly to the State Implementing Society in two installments in a year, once in April and then again in September. The funds thus released will be credited to the bank account of the State Implementing Society. Further installments would be released to the Society only after the State Government has transferred its matching funds to the Society and expenditure of at least 50% of the funds (Centre and States) transferred has been incurred. The objective is to allow States to fully utilise the allocation for elementary education. The second installment shall be released based on the progress in expenditure and the quality of implementation. The utilization certificates, however, will only become due one year after the release of an installment. Further release will be stalled if utilisation certificates are not submitted as per the schedule.

88.2 The State Governments/Union Territories will have to maintain their level of expenditure in elementary education as in 1999-2000. The State/UT share for SSA has to be over and above the expenditure being incurred at the 1999-2000 level in a particular State. Sarva Shiksha Abhiyan will not substitute State funding for elementary education. In fact, it is expected to encourage States to invest

more on elementary education along side a higher allocation by the Central Government. The State level Implementing Society for SSA will certify that the level of investments are being maintained in the State at the time of seeking further allocation of resources from the Central Government. The national mission will also monitor expenditure on elementary education. NIEPA will provide professional support for regular monitoring of expenditure on elementary education.

89. Flow of Funds

- 89.1 **Government of India to Societies:** The funds released by Government of India will be credited to the joint signatory bank account established by the State Implementing Society in any nationalised or scheduled bank. The State Society should open a separate savings joint signatory Bank account for operating of funds of NPEGEL. Since the amounts are deposited into the accounts of the State Implementing Society, unspent balances at the end of the financial year need not be refunded to Government of India and shall be carried forward for utilisation in the subsequent year with proper approval. In principle, any State or district fully expending the advance through implementation of a high order could receive adequate second advance commensurate with projected activities. The second advance to be released by the Government of India based on a review of satisfactory implementation of the approved work plans would enable the Society to carry the programme forward until May next year by which time the amount of first advance for the subsequent year would be available to the Society.
- 89.2 **State Government to Societies:** The financial norms of the programme envisage that the participating State would contribute its agreed ratio of the programme cost within 30 days of the receipt of the central contribution as per the approved sharing arrangement. It would therefore be necessary to make suitable provision in its budget to facilitate the release of its share of programme cost to the State Implementing Society. The release of funds by the State Government to the Society from out of the provision in the State Government's budget would also be deposited in the same joint signatory bank account of the Society in which the funds of the Government of India are deposited under SSA and NPEGEL. Any unspent balance from out of the State Government's share of funds shall be carried forward by the Society for utilisation in the next financial year with the approval of the State Government.
- 89.3 **Societies to districts, blocks, villages, schools:** Each entity would open joint signatory bank account in any nationalised or scheduled bank at the district level and any nationalised or scheduled bank or post office at the block and village level. The State Society will release the funds to districts within 15 days of its receipt from Government of India and State Government. All funds to be used for up-gradation, maintenance, repair of schools and Teaching Learning Equipment and local management must be transferred to VECs/Schools Management Committees/Gram Panchayat/or any other village/school level arrangement for decentralisation adopted by that particular State/UT. Districts would advance

funds on the basis of annual work plans and objectives as approved by the Project Approval Board at the National level within 15 days of receipt from the State Society. Funds would be advanced in two installments annually, the first installment at the beginning of the financial year and the second installment after ensuring that the first installment has been satisfactorily utilised. The release of the second instalment is subject to expenditure Statement being rendered to the extent of at least 50% of the funds already released. Funds would be advanced to districts through banking channel to the district level bank account and to block and village level SSA institutions also by banking channel.

CHAPTER-VI

FINANCIAL REPORTING

90. SSA being a programme with long term and far reaching objectives, regular and periodic monitoring is needed for the effective and efficient implementation of the programme. Since annual audited accounts and reports on progress over view are received after the close of the financial year, some interim reports are needed to monitor the progress of implementation both from physical and financial angles. Using annual financial reports for continuous monitoring is unrealistic because by the time the information is available, its usefulness has long since expired. In order to enable the programme management at district, State and National level to visualise the progress of the programme and utilisation of funds during the year against the approved budget allocation on quarterly basis, the following quarterly financial reports are prescribed. These quarterly reports will help in removing the bottlenecks, if any, for the fast and effective flow of funds to the district and sub district level.
- a) Quarterly funds flow and cash forecast Statement
 - b) Quarterly Progress Statement
 - c) Release of funds to the districts
 - d) District wise expenditure Statement

91. Quarterly fund flow and cash forecast Statement

- 91.1 As the Government of India and State Government release funds directly to State Implementation Society, and the latter releases funds to districts and sub-district level Institutions, the Quarterly fund flow Statement in the format given in **Annex-VIII** will reflect the same information by way of sources and applications of funds. Opening balance is the balance available at State Project Office at the beginning of the Quarter. “Sources” indicates the funds received by SIS from different sources i.e. Government of India, State Government, others (if any). “Applications” indicates the expenditure incurred under different interventions for the State as a whole.
- 91.2 This Statement will also include cash forecast for the next two quarters. Accordingly, the cash forecast for the Quarter I and Quarter II should be indicated in the statement.
- 91.3 Similarly, districts and sub-district level institutions will submit to the SIS quarterly funds flow Statement in the modified format applicable to them. The SIS should send this Statement to the EE Bureau at the end of each quarter, i.e., by 15th of the month following the close of the quarter.

92. Quarterly Progress Statement

- 92.1 The State Implementing Society should send this Statement in the format given in **Annex-IX** to EE Bureau at the end of each quarter, i.e., by 15th of the month following the close of the quarter. Any clarification on the implementation of a particular activity may be given in the remark column. This Statement provides information on activity-wise physical as well as financial progress achieved on a quarterly and annual basis against the outlay sanctioned by PAB under different activities and cumulative expenditure from the beginning of the programme to the end of the quarter.

93. Treating of advances as expenditure

- 93.1 Expenditure referred to in the Statement relates to actual expenditure incurred on the basis of utilisation certificates/expenditure Statements received from district and sub-district levels, except in the case of advances released. The advances referred to Para 73.1 of this payment may be treated as expenditure for the purpose of **reporting** provided details of such advances are kept in the format given in **Annex-X**. However, these advances shall continue to remain in the books of accounts as advances till the utilisation certificates/expenditure Statements are received and adjusted in the books of accounts.

94. Release of funds to the districts

- 94.1 This Statement in the format given in **Annex-XI** provides information on the opening balance of funds at the beginning of the quarter, funds received from various sources, against which funds have been released from SIS to districts and also the closing balance available at the SIS. It should be ensured that the release of funds to the district is in proportion to the total outlay sanctioned for each district taking into account the actual progress made by the district till the end of the last quarter.

95. District wise expenditure Statement

- 95.1 This Statement in the format given in **Annex-XII** indicates the district wise information on funds received, funds released, expenditure incurred and balance available at the end of each quarter. This information would be useful in analysing the efficiency of each district in utilisation of funds in programme implementation. The districts release funds received from the SIS to the sub district level institutions. As all the released funds are not to be treated as expenditure except in the case of advances referred to Para 73.1 of this manual, there is a separate column for expenditure reporting.

CHAPTER-VII

INTERNAL CONTROL AND INTERNAL AUDIT

96. Internal Control

- 96.1 In SSA internal control is a process effected by the management of implementing agencies and other personnel designed to provide reasonable assurance that the objectives of the programme are being achieved in the areas of (a) effectiveness and efficiency of operations, (b) reliability of financial and operational reporting and, (c) compliance with the provisions of SSA frame work and other orders issued from time to time. Monitoring and supervision of the implementation of the programme and internal audit are the main controls exercised in internal control.

97. Supervision and Monitoring

- 97.1 Monitoring has to be a continuous process with both programme implementation and outcome indicators required to be monitored on a regular basis. In SSA, the process of monitoring will be as under: -

- (a) Joint review by Government of India, State Government and external funding agencies, if any.
- (b) Community based monitoring with full transparency.
- (c) Continuous visits to field by resource persons and suggestions for improvement.
- (d) State specific responsibilities to research and resource institutions for supervision, monitoring, evaluation and research.
- (e) Community ownership for ward / village / school level implementation.
- (f) Statement of expenditure in each school to be a public document (social audit).
- (g) Mandatory implementation of many activities by VEC.
- (h) Habitation-based planning.

- 97.2 Monitoring under the programme is envisaged as three tiered: (i) monitoring at the local community level, (ii) the State level and (iii) the national level. Community based monitoring is one of the strengths of the programme which can become a major weakness if not implemented properly. The Educational Management Information System (EMIS) will incorporate provisions for correlation of school level data with community-based information from micro planning and surveys. Besides this, every school must have a notice board showing all the grants received by the school and the details thereof. All reports sent to the Block and the district level with regard to enrolment, attendance, incentive etc. shall be displayed on the school notice board. Reporting formats will be simplified so that the output is demystified and anyone can understand the data. A school would be required to display the information it sends up so that the attendance and performance of pupils are public knowledge. The EMIS shall

form the basis of the periodic reporting system. Besides this, trainers will act as classroom process observers to record changes in classroom practices. Periodic monitoring teams will make random visits to selected schools and these will be discussed at various levels. The basic principle in monitoring will be its community ownership and periodic quality checks by external teams – external to the activity but internal to the system. To encourage independent feedback on programme implementation, research and resource institutions with proven excellence will be involved in monitoring at all stages.

- 97.3 The community through its representative institutions like Village Education Committee (VEC) has been entrusted with the primary level task of ensuring that the schools are functioning effectively. Most of the qualitative impressions on school functioning can be effectively monitored only at local level and are difficult to capture either at the State level or the national level. For monitoring the qualitative aspect from the national level, reliance may have to be placed more on assessing the effectiveness of community based monitoring and the local level and ensuring that this system is functioning properly. In addition, at the State and National level, monitoring would focus more on the quantitative aspect of both the status of the implementation of the programme and the progress made towards the achievement of the SSA goals.
- 97.4 To capture quantitative data towards these two objectives, two kinds of information systems have been developed. One is the Educational Management Information System (EMIS) under which school level data is collected every year with September 30th as the record date. These would enable measuring of a number of indicators like enrolment, Gross Enrolment Ratio, Net Enrolment Ratio, Retention Rate, Dropout Rate, Completion Rate, Repetition Rate, Transition Rate, etc. Coupled with the data available from household survey, which has been conducted in every district at the beginning of the programme, the data is also expected to throw light on out-of-school children, etc. The second information system is the Project Management Information Systems (PMIS), in which the emphasis would be to record on a quarterly basis the progress made, both in physical as well as financial terms, towards the implementation of the Perspective Plans and annual plans as sanctioned by the Project Approval Board. Any monitoring system would also have to assess the correctness and promptness of data being sent under the two Management Information Systems.
- 97.5 While continuous monitoring would be an ongoing process, this would be supplemented through the sending of two supervision missions every year to the States. The supervision missions would have representatives of Government of India and funding agencies (if any). The supervision missions would be expected to visit individual States and examine first hand the implementation of the programme through visits to select districts of the State. The approach would be a holistic one with emphasis on assessing both the quantitative and qualitative aspects of the implementation of the programme. The Missions are expected also to flag the areas of concern, both in the programme implementation and also in the general educational scenario in the State.

97.6 The State Implementing Societies (SIS) will also undertake intensive monitoring. Representatives of the national mission for UEE and national level institutions like NCTE, NIEPA and NCERT will also undertake periodic monitoring and provide resource support to the SIS to strengthen appraisal and monitoring systems. Efforts to associate autonomous institutions willing to take up State specific responsibilities for research and evaluation will also be made. Many independent institutions would also be associated in developing effective tools for conducting achievement tests, monitoring quality aspects of programme implementation, evaluation and research studies.

97.7 Since quality is a major concern under Sarva Shiksha Abhiyan, its monitoring will be a priority. Monitoring of quality will require an understanding of the processes of the programme implementation. Process and quality indicators would have to be developed as per felt needs in order to track the quality of programme implementation. Such efforts would require partnership with institutions, PRIs, School Committees, etc. Training and orientation programmes to develop appropriate monitoring formats, qualitative monitoring through process documentation and case studies to understand issues comprehensively will be required. The monitoring system under SSA will be multi pronged so that a constant quest for quality is maintained.

97.8 Since the task of monitoring and supervision is a mammoth one requiring considerable efforts on a continuous basis, as many as 43 professional institutions have been selected for this purpose. States with 25 districts or less may have a single institution, up to 50 districts two institutions and more than 50 districts three institutions. For States having more than two institutions attached to them, one of the institutions would be made the lead institution, which would be primarily responsible for collating data for the entire State and computing various indicators for the purpose. These institutions have been allocated individual States with whom they will develop long-term partnership. They would not only carry out the task of supervision and monitoring but also act as partners of the States in the implementation of the programme. The selected institutions would carry out the following tasks on a quarterly basis:

- (a) Get reports on the implementation of the approved plan every quarter and send a consolidated report to Government of India / State Government.
- (b) Get reports on progress made in achievement of some key outcome indicators like enrolment, out-of-school-children, access to access-less habitations, etc. every quarter and send a consolidated report to Government of India / State Government.
- (c) Make a quarterly visit to select districts and make an assessment of the following:
 - (i) Effectiveness of community level monitoring and functioning of local level institutions such as VEC/SMC/PTA at the village level and BLEC/BRC/CRC at the Block / Cluster level.

- (ii) Verify reliability of data being sent under PMIS and EMIS through test checks.
- (iii) Ensure the functioning of the EMIS so as to ensure that the EMIS data is collected on the record date of 30th September and report sent to the State level within a month's time.
- (iv) Monitor progress made on areas of concern highlighted by the supervision missions.
- (d) For the quarter ending 31st March, an assessment would have to be made for the quarter and the entire year. For other quarters, assessment up to the year along with the quarterly report would need to be provided.
- (e) Calculate the specified monitoring indicators of SSA such as GER, NER, out-of-school children, drop-out rate, completion rate, transition rate, repetition rate, etc. at the end of the year.
- (f) In case of States having two or more institutions attached, it would be the responsibility of the lead institution to consolidate the reports at the State level and arrive at the entire picture in the State on all the parameters listed above. The other institutions attached to the State would send reports not only to the GOI / State Government but also to the lead institution of the State.

97.9 At the national level the coordination of the institutions would be done by the national institutions like NIEPA and NCERT. The States would be divided between them and follow up with the respective States would be done by these two institutions. In order to combine the data received from the States to arrive at a common national level picture, NIEPA would be the designated nodal agency and would liaise with NCERT to get details from all the States.

98. Concurrent Financial Review and Monitoring by Government of India

- 98.1 The implementing agencies at all level are required to keep proper accounts of the funds received by them and the expenditure incurred from these funds. They must also ensure that the expenditure is incurred for the purpose for which it was sanctioned and it is covered by relevant financial regulations / rules. In order to ensure that the accounts are kept properly and the funds are utilised for the purpose for which they was sanctioned, a concurrent financial review and monitoring shall be carried out by Government of India at periodic intervals.
- 98.2 The accounts of the State Implementing Society shall open to inspection by Government of India/State Government and the audit party deputed by them.
- 98.3 Government of India has recently hired the services of the Institute of Public Auditors of India to undertake a pilot study on monitoring the financial aspects relating to Sarva Shiksha Abhiyan particularly, the utilisation of funds released to State Societies and the financing of various activities at the State, District and sub-district level. The Institute of Public Auditors of India has undertaken the pilot study in some States and the outcome of the study is encouraging. There is now a further engagement with the same Institute for undertaking concurrent

monitoring of financial management and procurement of sample States on a year to year basis, and the Government of India may engage other similar organisations from time to time for such concurrent review and monitoring.

- 98.4 The State may also consider the engagement of similar credible organisations or firms of Chartered Accountants to undertake internal audit of their accounts. The Terms of Reference for such an internal audit shall be in the format given in **Annex XIII**.

99. Indicators for Financial Management Checks by Government of India

- 99.1 Government of India will monitor financial management issues of the SSA States on a quarterly basis. The indices which will be monitored can be seen in **Annex-XIV** and will determine the capacity building and support extended by the Government of India to the States concerned. The strengthened financial monitoring unit of the Technical Support Group will assist the EE Bureau for this purpose. The review will include SPOs and particularly the Finance office of the State Implementing Society.
- 99.2 **Expenditure** : The expenditure against approved AWP&B will be monitored on a quarterly basis. For this purpose, the information sought in **Annex-IX** should be sent to Government of India on a quarterly basis immediately after the close of each quarter.
- 99.3 **Funds Flow** : The receipt of funds from various sources and their subsequent releases to district level and sub-district level will be monitored on a half yearly basis. The information in the Statement given in **Annex-XIV** should be furnished to Government of India immediately after the close of each half-year.
- 99.4 **Advances** : The details of advances of more than Rs. 1 lakh remaining unutilised for more than 12 months at district level including DPO level and sub-district level will be monitored on a half yearly basis. The details of such advances as given in **Annex-XIV** should be furnished to Government of India immediately after the close of each half-year.
- 99.5 **Staff for Financial Management** : The position of financial management staff at State and district level will be monitored on a half yearly basis. The position of staff in the Statement given in **Annex-XIV** should be furnished to Government of India immediately after the close of each half-year.
- 99.6 **Training Programme for Financial Management Staff** : Initial training and orientation training on financial management covering planning, budgeting, accounting, procurement, internal audit etc. under SSA should be given to all financial management staff at periodic intervals. In order to monitor the position, the information given in **Annex-XIV** should be furnished to Government of India on a half yearly basis immediately after the close of each half-year.

- 99.7 **External Audit :** It is mandatory to conduct an external audit of the accounts of the Societies on an annual basis. In order to monitor the progress of audit, the information given in **Annex-XIV** should be furnished to Government of India on a half yearly basis immediately after the close of each half-year.

100. Internal Audit

- 100.1 Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organisation. The internal audit activities should include all payment audit as well as independent appraisals of the financial, operational and control activities of the programme. The responsibilities of the internal auditor should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with SSA financial norms and State Government procedures.
- 100.2 The system of financial monitoring would also be important in developing demystified community based approaches that allow for social audit. All financial monitoring has to work within a system of social monitoring with full transparency. Joint training programmes for auditors, community leaders, teachers etc. to understand and appreciate the context of universal elementary education would be taken up under the Sarva Shiksha Abhiyan.
- 100.3 The State Implementing Society should introduce proper internal audit system and strengthen internal checks and the in-house internal audit system to ensure proper utilisation of funds approved in the AWP&B.
- 100.4 In States where an in-house internal audit team is not available, qualified Chartered Accountants firm may be engaged for carrying out internal audit also as per the TOR provided in **Annex XIII**.
- 100.5 The internal audit of District Project Offices and sub district units selected on a percentage basis should be conducted so as to cover all districts and sub-district units at least once in 3 years. It should be ensured in the internal audit that the prescribed accounting system including regular bank reconciliation is strictly followed by all.
- 100.6 The monthly expenditure Statement submitted by the districts indicating the approved budget provision and expenditure during the month, cumulative expenditure against the activity / sub-activity during the year should be reviewed in the internal audit.
- 100.7 The procurement procedure adopted for civil works, goods and consultancy services should be reviewed by the internal auditors and it should be ensured that correct procedure has been followed for each procurement.

- 100.8 It should be ensured that the records of all procurement, agreements, work/purchase orders, invoices, receipts, stock registers etc are properly maintained, duly linked and retained.
- 100.9 Discrepancies noticed in the internal audit should be reported to the State Project Director for taking necessary remedial measures. Records of all internal audit objections should be kept in the Internal Audit Unit and pursued to finality.
- 100.10 The report of the internal audit shall also be placed before the Executive Committee.

CHAPTER-VIII

AUDITING

101. Audit by the Chartered Account Firm

- 101.1 The State Implementing Society registered under the Societies Registration Act 1860 (21 of 1860) is responsible for the maintenance of proper accounts and other relevant records, as well as preparing annual accounts comprising the receipts and payments accounts and Statement of liabilities in such a form as may be prescribed by the Registrar of Societies in keeping with the Rules in force under the said Act. Accordingly, it is mandatory that a Chartered Accountant appointed for this purpose should audit the accounts of the Society annually and submit an annual audit report.
- 101.2 The State Society shall maintain proper accounts and other relevant records and prepare annual accounts comprising the receipts and payments account and Statement of liabilities in such form as may be prescribed by the Registrar of Societies of the State Government in keeping with the Rules in force under the Societies Registration Act, 1860 (21 of 1860), subject to the condition that in respect of grants from the Central Government, the directions of the Central Government shall be adhered to.
- 101.3 The State Project Director shall cause the annual accounts of the Society to be prepared immediately after the close of the financial year and after approval by the Executive Committee of the Society, shall have the accounts audited annually by a Chartered Accountant firm appointed with the approval of Executive Committee by **April** every year for the purpose in accordance with the provisions of the Societies Registration Act applicable to the State.
- 101.4 The selection of auditing firms shall be with reference to the invitation of Expressions of Interest from Chartered Accountant firms in the format given in **Annex-XV**. The CA firm should have a minimum of **five years experience** with sufficient staff to carry out the audit. On receipt of the Expression of Interest, three to six well qualified and experienced CA firm should be short listed for the issue of Letter of Invitation.
- 101.5 The Terms of Reference (TOR) in the format given in **Annex-XVI**, indicating (a) programme background, (b) programme objectives, (c) scope of audit (d) financial Statement, (e) Statement of Expenditure (f) audit opinion, (g) management letter, (h) qualification and experience of the key personnel and (k) inputs provided by the SPD shall be prepared and sent to the prospective Chartered Accountant firm along with the Letter of Invitation.
- 101.6 A properly constituted three member selection committee including the Chief Finance Officer of the SIS will evaluate the technical and financial proposals

- received from the CA firms and place its recommendations before the Executive Committee of State Implementing Society for final selection and approval.
- 101.7 The selected CA firm shall be engaged initially for a period of one year. If found suitable, the services of the CA firm may be extended on an annual basis for a maximum of a further two years. In no case should a CA firm be entrusted with the external audit responsibility for a period exceeding three years. If not found suitable, a new CA firm shall be selected after following the selection procedure outlined in Para 101.6 afresh.
- 101.8 The audit of the accounts will cover the State Society Office, all District Project Offices and sub-district units selected on a random basis, which should be of representative nature of the district. The Chartered Accountant firm should complete the audit by 31st August every year. The preliminary audit objection, if any, should be sent to the implementing agencies for their reply. The implementing agency should furnish replies to the audit objections immediately on receipt. In case the replies are found satisfactory, the audit objections will be treated as settled, otherwise the same would be included in the audit report.
- 101.9 The C.A firm's annual audit report **to satisfy themselves that the accounts are true and fair to their best of knowledge** should be made available by 30th September every year.
- 101.10 The audited accounts shall be communicated to the Executive Committee of the Society which shall submit a copy of the audit report along with its observations to the State Government within 15 days from the receipt of the same.
- 101.11 The State Government would comment on the audit report received from the implementing society and forward it to Government of India for acceptance.
- 101.12 State Governments would also take action to place these documents in the State legislatures.
- 101.13 A Statement showing a schedule of fixed assets held by the Society at the end of the financial year should be sent to the Government of India and the State Government concerned in the form prescribed along with the Annual Statement of Accounts.
- 101.14 The Society should also furnish a Utilisation Certificate in the format given in **Annex-XVII** to the Government of India (Department of Elementary Education) along with the Annual Statement of Accounts.
- 101.15 The Utilisation Certificate must be prepared strictly on the basis of the Receipts and Payments account and the opening and closing balances in both Receipts and Payments account.

101.16 The certificate of actual utilisation of grant (both recurring and non-recurring) for the purpose for which it was sanctioned shall be furnished by the State Society to the Central / State government within nine months of the close of the financial year.

102. Audit by the Comptroller and Auditor General of India

102.1 The accounts of the Society shall also be subject to the provisions of Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time.

102.2 The Act also provides for a special audit / performance audit of Societies by Comptroller and Audit General of India which would be undertaken as necessary.

103. Annual Report

103.1 The Annual Report of the working of the Society and the work undertaken by it during the year together with consolidated Annual Financial Statement in the format given in **Annex-XVIII**, Balance Sheet in **Annex-XIX**, Income and Expenditure Account in **Annex-XX**, Receipt and Payment in **Annex-XXI** and Audited Accounts shall be approved by the Executive Committee and furnished to Government of India and State Government and the members of the Society.

103.2 A copy of the Annual Report along with the audited accounts of the Society and the Auditors Report thereon shall be placed before the Governing Body at its Annual General Meeting.

103.3 The Annual Report along with the audited accounts of the Society and Audit Report shall be furnished to Government of India within nine months of the close of the financial year for being placed before the Parliament.

104. External Audit Calendar

104.1 The following time table is prescribed for the external audit arrangements which should be strictly followed.

1. Date of EC's approval for engagement of auditors	Between Jan and March of every year.
2. Date of engaging CA firm	By April of every year at the outset.
3. Progress on audit work	By June of every year
4. Submission of audit report to SPO	Desirable by September every year
5. Approval of Annual Report and audited accounts	Desirable by November of every year.
6. Despatch date to GOI	1 st December of every year

105. Pursuance of Audit objections

- 105.1 In order to keep a watch over the settlement of audit objections included in the audit report, the Accounts Wing/Audit cell of the State Society will maintain a Register in the format given in the **Annex-XXII** setting apart separate folios for each DDO.
- 105.2 The progress made on the settlement of audit objections outstanding will be reviewed by the SPD on a monthly basis and appropriate further action taken to ensure their speedy settlement.
- 105.3 The reported compliance with the objections made by the DDOs should be verified at the time of next audit by the concerned auditors.
- 105.4 The Register will also be produced to the auditor for verification of settlement of the objections raised.
- 105.5 Audit compliance will be reported to Government of India by the State Implementing Society on a regular basis.

CHAPTER-IX

PROCUREMENT PROCEDURE

106. Procurement in SSA

- 106.1 The implementation of the national programme of Sarva Shiksha Abhiyan (SSA) entails procurement of textbooks, teaching learning equipment, teaching learning materials, furniture, school equipment, materials required for teacher's training, office equipment, computers and their accessories, improvement of school facilities, construction of primary and upper primary school buildings, additional class rooms, toilets, drinking water facilities, boundary walls, separation walls, electrification, construction of BRCs/CRCs, maintenance and repair of school buildings, construction of SIEMAT, hiring of experts for specific tasks etc. While the village/school-based structures shall decide the best way of procurement in connection with up-gradation, repair and maintenance of schools and teaching learning equipment, the SSA framework has not specified the methods for procurement at school, CRC, BRC, district and State level. It was decided by the EE Bureau that procurement under SSA may be carried out as per the respective State Government procedures/Rules. However, in case the State Implementation Society is already following a procedure under DPEP, the same may be adopted by it for procurement under SSA also. The choice of the procurement procedure i.e., whether State guidelines or the existing DPEP procedures, may be decided by the Executive Committee of the State Implementation Society. This choice may be exercised by the Executive Committee either for the entire procurement to be done by the Society in toto or for each item of procurement on a case-to-case basis.
- 106.2 The responsibility for the implementation of SSA rests with the State Implementing Societies, and therefore the award and administration of contracts under the SSA rests with these implementing Societies. It should be ensured that the SSA funds are used only for the purposes for which they are granted, with due attention to considerations of economy and efficiency and without regard to political or other non-economic influences or considerations.
- 106.3 While resorting to procurement under SSA, the following points should be kept in mind by the programme implementing authorities.
- (a) Specific budget provision should be available for meeting the expenditure in the financial year in which it is to be incurred.
 - (b) Bulk requirement of stores for State Society office and district level offices should be assessed at the beginning of the financial year and action for procurement should be initiated in accordance with the purchase procedure applicable under SSA. Purchase of office equipment and

furniture should be in economic lots keeping in view the annual requirements.

- (c) Miscellaneous items of stores not covered by bulk requirement may be purchased according to the actual requirement at different points of time during the financial year provided the value of stores so purchased is small and expenditure is met from within the sanctioned budget.
- (d) Purchases must be made to the best advantage of the programme after comparison of competitive prices.

107. Levels of procurement

107.1 In SSA, goods, works and services required for the implementation of the programme will be procured at (a) school/community level, (b) CRC/BRC level, (c) district level, and (d) State level. The procurement procedures as laid down in the State Government Rules or the Panchayati Raj Institutions Rules as applicable at each level shall be normally followed for the procurement of civil works, goods and services in SSA. All civil works except the construction of BRCs and SIEMAT will be carried out through the community. The State Implementing Society shall delegate powers of procurement to districts and sub-districts indicating the limits of financial powers and the items to be procured.

107.2 The various levels and items normally procured are given below. The items mentioned against each are indicative and the implementing agencies may procure any items keeping in view the financial norms prescribed under SSA/NPEGEL: -

107.2.1 School / community level

- (a) All funds to be used for up-gradation, repair and maintenance of schools, school grant, teaching learning equipment and local management should be transferred to VECs/school management committees/Gram Panchayat or any other village/school level arrangement for decentralisation adopted by that particular State/UT. The village/school-based body may make a resolution regarding the best way of procurement. The involvement of community in the procurement process not only creates a sense of ownership among the stakeholders but also achieves transparency in procurement.
- (b) Procurement rules for VEC's/SMC's/GP's shall be either as per the financial rules of PRI institutions or as determined otherwise by the State Implementing Societies whichever is applicable.

107.2.2 School related items to be procured:

- (i) All civil works, except BRCs and SIEMAT

- (ii) Teaching Learning Material from the teacher's grant of Rs. 500/- per annum per teacher.
- (iii) School equipment and other items for the improvement of schools from the school grant of Rs. 2000/- per annum per school.
- (iv) Repairs and maintenance of schools from the grant of Rs. 5000/- per annum per school.
- (v) Teaching and Learning Equipment for new primary schools from the grant of Rs. 10,000/- per school. TLE for primary school will be as per local context and need and the involvement of teachers and parents.
- (vi) Teaching and Learning Equipment for upper primary schools (new, upgraded and existing uncovered UPS), from the grant of Rs. 50,000/- per school. This will be as per local specific requirement to be determined by the teachers / school committee. School Committee will decide on best mode of procurement, in consultation with teachers. School Committee may recommend district level procurement, if there are advantages of scale.
- (vii) Materials required for research and evaluation from the grant of Rs. 1500/- per annum per school.

107.2.3 EGS/AIE related items

- (i) TLM for learners and educational volunteers, contingency etc. required for running EGS / AIE Centres.

107.2.4 CRC / BRC level

- (a) The experience in the implementation of DPEP and other similar projects in various States shows that the major share of the expenditure takes place at these levels in a decentralised system. Hence, there is a need to formulate rules to regulate financial and procurement procedure. Procedures have already been formulated and published in States like Assam, Maharashtra, Uttar Pradesh etc. Other States should also publish the same for operation of BRCs/CRCs.

(b) Items to be procured:

- (i) Furniture/equipment/computer etc. from the furniture grant of Rs.1,00,000/- and Rs.10,000/- for BRC and CRC respectively.
- (ii) Office contingencies from the grant of Rs.12,500/- and Rs.2,500/- per annum per BRC and CRC respectively.
- (iii) Teaching Learning Material from the grant of Rs.5,000/- and Rs.1,000/- per annum per BRC and CRC respectively. This grant may also be used for procurement of library books for BRCs and CRCs.
- (iv) Teacher Training and other workshops from Rs. 70/- per day per teacher.
- (v) Community Training from Rs. 30/- per day per community leader.

- (vi) Civil works for construction of BRC/CRC.
- (vii) Printing work
- (viii) Materials required for research and evaluation from the grant of Rs. 1500/- (State share of Rs. 1,400/-) per annum per school.

107.2.5 District Level

(a) Items to be procured:

- (i) Office equipment for DPO
- (ii) Office furniture for DPO
- (iii) Textbooks/other books/supplementary materials.
- (iv) Computers and accessories.
- (v) Aids and appliances and other requirements for disabled children from Rs. 1200/- per annum per disabled child.
- (vi) TLE for upper primary schools if recommended by the School Committee.
- (vii) Office contingencies
- (viii) Hiring of vehicles
- (ix) Maintenance of equipment and vehicles
- (x) District level training and workshops
- (xi) Printing work
- (xii) Materials required for research and evaluation from the grant of Rs. 1500/- (State share of Rs. 1,400/-) per annum per school.
- (xiii) ECCE Kit under innovative activity
- (xiv) Educational Kits for girls under innovative activities

- (b) The procurement rules and delegation of financial powers as laid down by SIS will be operated by the District Programme Officer.

107.2.6 State Level

(a) Items to be procured:

- (i) Textbooks
- (ii) Computers and its accessories
- (iii) Office equipment for SPO
- (iv) Office furniture for SPO
- (v) Equipment for distance education from the management cost
- (vi) Aids and appliances and other requirements for disabled children from Rs. 1200/- per annum per disabled child.
- (vii) Office contingencies
- (viii) Hiring of vehicles
- (ix) Maintenance of equipment and vehicles
- (x) State level training and workshops
- (xi) Printing work
- (xii) Engagement of consultancy firms (service contract)

- (xiii) Engagement of Auditors for external and internal audit
- (xiv) Engagement of experts/resource persons
- (xv) Engagement of NGOs
- (xvi) Materials required for research and evaluation from the grant of Rs. 1500/- (State share of Rs. 1,400/-) per annum per school.

(b) The procurement procedure and financial delegation of powers will operate as laid down by the SIS for State level purchases.

107.2.7 National Level

(a) Items to be procured:

- (i) Training, capacity building and technical support from national apex level institutions
- (ii) Training, capacity building and technical support through consultants, NGOs, academic institutions and social science institutions
- (iii) Support services for research studies and evaluations
- (iv) Special audit through Chartered Accountant and other expert firms.
- (v) Support services for financial management and procurement.
- (vi) Support services for planning, monitoring, appraisal and supervision
- (vii) Support services for civil works, pedagogy, alternative schooling, gender, IED, awareness generation, media, documentation and dissemination of good practices.

(b) Procurement procedures as prescribed by Government of India will be followed for procurement at national level.

107.3 The procurement procedure Stated above may vary from State to State as per the State procedure.

108. Procurement Plan

- (a) The preparation of a procurement plan is an essential requirement.
- (b) The procurement plan covering civil works, equipment, goods, vehicles and consultancy services and resource support shall be prepared on a firm basis for first year of the programme, and on a tentative basis for the subsequent years.
- (c) Procurement plan shall be prepared every year for proper monitoring and execution.
- (d) The procurement schedule shall be sent to the EE Bureau, GOI along with the AWP&B every year.

- (e) The procurement schedule shall be prepared contract wise.
- (f) The method of procurement shall be based on the value of the contract.
- (g) The limit applicable to the particular procurement procedure shall be strictly adhered to.
- (h) In case the procurement activity could not be completed in a year as per the plan and the same is to be carried over to the next year, a reference to this effect should be made to the EE Bureau, GOI stating the reasons for not procuring the items in the particular year. It should also be mentioned to the Bureau that except for the carry forward of the procurement, all other procedures remain unchanged.
- (i) It shall be ensured that the procurement is based on actual requirements.

109. The methods of procurement suggested under SSA are: -

109.1 The methods of procurement normally followed in SSA are:

- (a) Open tenders,
- (b) Limited tenders,
- (c) Single tenders,
- (d) Without tenders, and
- (e) Civil works by community participation

110. Open Tenders

110.1 Civil works for the construction of BRCs and SIEMAT and also goods could be procured under contracts awarded in accordance with the procedures prescribed under open tenders.

110.2 Open Tender is the competitive bidding procedure normally used for public procurement in the country and may be the most efficient and economic way of procuring goods or works, by their nature or scope. The procedures shall provide for adequate competition in order to ensure reasonable prices, and methods used in the evaluation of tenders and the award of contracts shall be made known to all bidders and not be applied arbitrarily.

110.3 Steps: Various steps involved in procurement under open tender procedure are given below: -

- (a) Notification / Advertising,
- (b) Issue of tender documents,
- (c) Submission of tender documents,

- (d) Public opening of tender,
- (e) Evaluation,
- (f) Selection of lowest evaluated responsive tender based on post qualification,
- (g) Negotiation with L-I (if necessary)
- (h) Contract award, and
- (i) Contract performance

110.4 Notification / Advertising: Timely notification of bidding opportunities is essential in competitive bidding: -

- (a) Invitation to bid shall be published in newspapers and at least in one national English daily, if value is more than Rs. 20 lakhs.
- (b) If it is noted in the invitation for tender that Earnest Money is to be deposited by the supplier / contractor, the bid of a supplier / contractor not complying with this requirement shall be rejected. In the case of deposit of Earnest Money, the existing State's procedure may be followed. However, it is desirable that a level playing field be created in this regard.
- (c) In a package the Earnest Money is indicated taking into account all the items. This cannot be changed later on. Once it is decided that the contract is for a package, the Earnest Money for that package is to be indicated and the same cannot be changed according to each item.
- (d) The last date for receipt of tender shall be the day following the date for close of the sale of tender documents.
- (e) Tendering period shall usually not be less than 30 days from the date of start of sale of tender documents.

110.5 Tender Documents: Standard State Government's tender documents should be used. The sale of tender document should begin only after the publication of notification for tender in newspaper. The tender documents shall furnish all information necessary for a prospective bidder to prepare a tender for the goods and works to be provided. The basis for tender evaluation and selection of the lowest evaluated tender shall be clearly outlined in the instructions to tenders and/or the specifications. Tender documents should be made available to all who seek them, regardless of registration status and they should be allowed to bid.

110.6 Technical Specifications: Technical specifications, bill of quantities and civil drawings should be prepared before tendering. Specifications for the articles to be procured should be drawn up in every case with clarity. No deviations from the specifications after opening of tender should be allowed.

- 110.7 Validity of tender: Bidders shall be required to submit tender valid for the period specified in the tender documents. Normally, the bid validity period shall not exceed 90 days.
- 110.8 Earnest Money: The Earnest Money of normally 2% of the estimated cost shall be the appropriate amount which should be indicated in fixed amount. The earnest money shall be in the form of a demand draft/banker's cheque/bank guarantee from any nationalised or scheduled bank, which should be valid up to at least 45 days beyond the validity period of the tender. The earnest money of unsuccessful bidders shall be refunded soon after the final acceptance of tenders. The earnest money shall be forfeited in the event of withdrawal of the tender once submitted or in the case of a successful bidder who fails to execute necessary agreement within the period specified.
- 110.9 Clarity of Tender Documents: Tender documents shall set forth clearly and precisely the work to be carried out, the location of the work, the goods to be supplied, the place of delivery or installation, the schedule for delivery or completion, minimum performance requirements, and the warranty and maintenance requirements and the method of evaluation.
- 110.10 Pre bid conference: A pre-bid conference may be arranged wherein potential bidders may meet with the representatives of the implementing authority to seek clarifications. Copy of minutes of the pre-bid conference should be furnished to the bidders who had already purchased the bid documents and also along with the bid document to the parties purchasing the document subsequent to the pre-bid conference.
- 110.11 Standards and Technical Specifications: As far as possible, the implementing agency shall specify the generally accepted standards of technical specifications. Unbiased technical specification shall be prepared with no mention of brand names and catalogue numbers.
- 110.12 Tender documents should State clearly whether the bid prices will be fixed or price adjustments will be made to reflect any changes in major cost components of the contract.
- 110.13 Terms and Methods of Payment: Payment terms shall be in accordance with the practices applicable to the specific goods and works. Tender documents should specify the payment method and terms offered.
- 110.14 Conditions of Contract: The contract documents shall clearly define the scope of work to be performed, the goods to be supplied, the rights and obligations of the implementing agency and of the Supplier or Contractor, and the functions and authority of the engineer, architect, or construction manager, if one is employed by the implementing agency, in the supervision and administration of the contract.

- 110.15 Security Deposit: Tender documents for works and goods shall require security in an amount sufficient to protect the implementing agency in case of breach of contract by the Contractor. This shall be in the form of a bank guarantee or any other instrument and amount specified in the tender document. The amount of performance guarantee shall normally be 5% of contract price (valid till at least 30 days from the date of expiry of defect liability period).
- 110.16 The security deposit shall normally be refunded within one month of the completion of supply of goods/works. It will, however, be refunded on the expiry of guarantee/warranty/maintenance period where there is a condition of such guarantee/warranty/maintenance.
- 110.17 The security deposit shall be forfeited in case any terms and conditions of the contract are infringed or the bidder fails to make complete supply satisfactorily or complete the work in time.
- 110.18 Retention Money: In contracts for works normally 5% of contract price shall be recovered towards retention money. 50% of such retention money shall be retained till completion of the works and 50% shall be retained till the end of defects liability or maintenance period.
- 110.19 Liquidated Damages: Provisions for liquidated damages shall be included in the conditions of contract when delays in the delivery of goods, completion of works or failure of the goods or works to meet performance requirements would result in extra cost, or loss of revenue or loss of other benefits to the implementing agency.
- 110.20 Tender Opening: The time for the tender opening should be the same as the deadline for receipt of tenders or promptly thereafter.
- 110.21 Tenders shall be opened in public, that is, bidders or their representatives shall be allowed to be present.
- 110.22 All tenders received should be opened and the name of the bidder and total amount of each bid shall be read out at the time of bid opening.
- 110.23 No bid should be rejected at bid opening except late tenders, which shall be returned unopened to the bidder.
- 110.24 Minutes of bid opening must be prepared.
- 110.25 Confidentiality: After the public opening of tenders, information relating to the examination, clarification, and evaluation of tenders and recommendations concerning awards shall not be disclosed to bidders or other persons not officially concerned with this process until the successful bidder is notified of the award.

110.26 Examination of Tenders

- (a) The implementing agency shall ascertain whether the tenders
 - (i) meet the eligibility requirements specified,
 - (ii) have been properly signed,
 - (iii) are accompanied by the required securities and are valid for the period specified in the tender document,
 - (iv) are substantially responsive to the tender documents, and
 - (v) are otherwise generally in order.
- (b) If a bid is not substantially responsive, that is, it contains material deviations from or reservations to the terms, conditions, and specifications in the tender documents, it shall not be considered further. The bidder shall not be permitted to correct or withdraw material deviations or reservations once tenders have been opened.

110.27 Tender Evaluation and Comparison

- (a) The purpose of tender evaluation is to determine the cost to the implementing agency of each tender in a manner that permits a comparison on the basis of its evaluated cost. The tender with the lowest evaluated cost, but not necessarily the lowest submitted price, shall be selected for award.
- (b) The bid price read out at the bid opening shall be adjusted to correct any arithmetical errors for the purpose of evaluation.
- (c) Evaluation of tenders should be made strictly in terms of the provisions in the tender documents to ensure commercial and technical aspects.
- (d) Any **conditional discounts** offered by the bidder shall not be taken into account for evaluation
- (e) The implementing agency shall prepare a detailed report on the evaluation and comparison of tenders setting forth the specific reasons on which the recommendation is based for the award of the contract.

110.28 **Negotiation after tenders should ordinarily be discouraged.** It may, however, be undertaken only with the lowest evaluated responsive bidder (L-I) as per the State's procurement procedure.

110.29 The Accepting Authority shall have full powers to undertake negotiation. Detailed reasons and results of negotiations shall be recorded in the proceedings.

- 110.30 The lowest evaluated responsive bidder shall be informed in writing to attend the negotiation proceedings in the appointed time before the Accepting Authority. While fixing the date for negotiation, it should be ensured that sufficient time is allowed for the bidder to attend the same.
- 110.31 This procedure should be used in exceptional cases only. In case the rates even after negotiation are very high, fresh tenders should be invited.
- 110.32 Extension of Validity of Tenders: An extension of bid validity, if justified by exceptional circumstances, shall be requested in writing from all bidders, (of valid tenders only) before the expiration date only with the prior approval of the Accepting Authority. Bidders shall have the right to refuse to grant such an extension without forfeiting their Earnest Money, but those who are willing to extend the validity of their bid shall be required to provide a suitable extension of Earnest Money.
- 110.33 Post-qualification of Bidders: If bidders have not been pre-qualified, the implementing agency shall determine whether the bidder whose bid has been determined to offer the lowest evaluated cost has the capability and resources to effectively carry out the contract as offered in the bid. The criteria to be met shall be set out in the tender documents, and if the bidder does not meet them, the bid shall be rejected. In such an event, the implementing agency shall make a similar determination for the next-lowest evaluated bidder.
- 110.34 Award of Contract:
- (a) Implementing agency shall award the contract, within the period of the validity of tenders, to the bidder who meets the appropriate standards of capability and resources and whose bid has been determined (i) to be substantially responsive to the tender documents and (ii) to offer the lowest evaluated cost.
 - (b) Single offers received in response to a call for open tenders should also be considered for award if it is determined that publicity was adequate, bid specifications / conditions were not restrictive or unclear and bid prices are considered reasonable.

111. Repeat Orders

- 111.1 Purchases under **open tender** method may be increased over the quantity originally ordered as per the prevailing State procedure by repeat orders after recording reasons, provided that such orders shall not be given after a period exceeding one month from the date of the expiry of last supply made and also subject to the condition that prices have since not reduced and purchases were not made on urgent basis.

112. Rejection of All Tenders

- (a) Tender documents usually provide that implementing agency may reject all tenders. Rejection of all tenders is justified when there is lack of effective competition, or tenders are not substantially responsive. However, lack of competition shall not be determined solely on the basis of the number of bidders. If all tenders are rejected, the implementing agency shall review the causes justifying the rejection and consider making revisions to the conditions of contract, design and specifications, scope of the contract, or a combination of these, before inviting new tenders.
- (b) If the rejection of all tenders is due to lack of competition, wider advertising shall be considered. If the rejection is due to most or all of the tenders being non-responsive, new tenders may be invited.
- (c) Rejection of all tenders and re-inviting new tenders, irrespective of value, shall be referred to the **competent authority for approval**.

113. Limited Tender

- (a) Goods including books, teaching learning materials, school equipment hiring of vehicles and operation and maintenance of equipment estimated to cost upto the financial ceiling prevailing in States or less per contract may be procured under contracts awarded under the Limited Tender system.
- (b) Limited Tender is a procurement method based on comparing price quotations obtained from several suppliers, usually at least three to ensure competitive prices. As far as possible, **Limited Tender enquiries will be issued to those firms, which are borne on the list of approved contractors/suppliers.**
- (c) The requests for quotations shall be made indicating the description, specification, and quantity of the goods, as well as desired delivery time and place. Quotations shall also be obtained by telex or facsimile. The evaluation shall follow sound public or private sector practices. The terms of the accepted offer shall be incorporated in a purchase order.

113.1 Steps to be followed for Limited Tender Procurement

- (a) Identifying items for purchase,
- (b) Laying down specifications for the items identified,
- (c) Estimating total numbers and costs of items identified based on approximate unit costs,

- (d) Identifying likely agencies from whom quotations can be invited (minimum three, but 8-10 agencies would ensure more competitive rates),
- (e) Obtaining approvals of competent authority for items to be purchased along with specifications, estimated costs and agencies from whom quotations should be invited,
- (f) Issuing letters of invitation based on approvals,
- (g) Processing quotations received, obtaining orders of competent authority for placing of orders for supply,
- (h) Issuing letters placing orders for supply, specifying period in which the delivery is to be completed,
- (i) Ensuring inspection of items at the point of production (before delivery) for proper quality control. The inspection is required to be undertaken by a group constituted by the implementing agency,
- (j) Ensuring timely supply of items, and
- (k) Making payments after delivery in satisfactory condition.

114. Single Tender

- (a) The Single Tender system may be adopted in case of articles which are specifically certified as of propriety nature, or in cases where only a particular firm is the manufacturer of the articles demanded. Goods including books, teaching materials, school facility improvement, hiring of vehicles and operation and maintenance of equipment etc may be procured under contracts awarded under the single tender system.
- (b) The single tender system without competition shall be an appropriate method under the following circumstances:
 - (i) Extension of existing contracts for goods awarded with the prescribed procedures, justifiable on economic grounds,
 - (ii) Standardisation of equipment or spare parts to be compatible with existing equipment may justify additional purchases from the original supplier,
 - (iii) The required item is proprietary and obtainable only from one source,

- (iv) Need for early delivery to avoid costly delays, and
 - (v) In exceptional cases, such as in response to natural disasters.
- (c) Rate contracts of Directorate General of Supplies and Disposals (DGS & D) and of the State Governments shall also be an appropriate method under Single Tender system.

115. Procurement without tender

- 115.1 Purchase of articles or group of articles estimated to cost less than the financial ceiling prevailing in the State on each occasion may be made without inviting tenders/quotations, provided this does not involve any splitting of purchases.

116. Procurement through communities

- 116.1 In SSA, it is mandatory to carry out construction of all civil works except BRC and SIEMAT through community participation. In places where the community is in a position to construct BRC, the same will also be entrusted to the community. School Management Committee/Village Education Committee/Gram Panchayat Committee on education shall carry out the civil works through a transparent system of account keeping. The State Implementation Society shall decide the committees to whom the civil works are to be entrusted.
- 116.2 The committee may carry out the work either directly or organizing the contribution of labour from the communities, or
- 116.3 The work can be executed under piece rate / unit rate systems with available local skilled workmen,
- 116.4 Purchase of materials is made as per abstract of materials, preferably with ISI certification mark where feasible and available,
- 116.5 SPD may provide simple procurement guidelines to these committees for the purchase of materials,
- 116.6 As the involvement of communities is of prime importance, the committee which is locally operating in the area has to be identified. In villages and small places only one committee need be identified by the Society, keeping in view the following: -
- (a) That the community should be involved actively in planning and implementation,
 - (b) Identification of who will procure the materials or goods used in works,

- (c) That goods / works will have to be executed as per the approved plans and specifications.
- (d) The name and designation of the Engineer who will do the technical supervision and certification during construction.
- (e) The details of stage payments to be made as indicated below, including the format of certificate to be issued at each stage by the Supervising Engineer confirming that the works up to the stage indicated have been executed in accordance with the approved plans and technical specifications.

Suggested advance payments for construction work

Advance (mobilisation advance upon start up : 75% of total cost of the work and on reaching lintel level)

Plastering and completion of work : 25% of the total cost

School toilet and other repair works

Advance (mobilisation advance upon start up : 75% of the total cost of the work)

Plastering and completion of work : 25% of the total cost

117. Method of procurement used for major items under SSA.

117.1 Textbooks

- (a) Single tender system (Direct Contracting) from State Textbook Corporation, NCERT etc. or
- (b) Open Tender System for printing or purchase of textbooks as laid down by State Government.

117.2 Computers (Hardware, Software and accessories)

- (a) Most States have formulated policies on procurement and maintenance of computer system in the State. The State Implementing Society should follow these procedures for the procurement of computers and its accessories. The procurement procedure may be one of the following: -
 - (i) Limited Tender System – Tenders are obtained from the State approved list of vendors.

- (ii) Procurement through State Electronic Corporations /IT Department/other State agencies provided they follow State Governments prescribed procedure.
 - (iii) Open Tender System
- (b) Technical Specification should be very clear with reference to the latest technology available in the market.
- (c) Purchase Committee should be formed in which an expert from the IT Department of the State should be a member.
- (d) An Evaluation Committee should carry out proper technical and commercial evaluation and a report prepared in this regard..

117.3 Printing work

- (a) The printing work includes mainly printing of question papers, teacher's guide, newsletters, booklets, posters, training modules etc. For any printing work, the technical specification regarding the quality of paper for test and cover, size of the book/article, number of pages etc. should be specified while inviting tenders/quotations.
- (b) Depending on the value of the work involved, the method of procurement shall be one of the following: -
 - (i) Rate contract for printing approved by the State Government.
 - (ii) Limited Tender System – minimum three quotations should be obtained from the approved list of printers. The authenticity and credibility of the printer should be ascertained before giving the work orders.
 - (iii) Open Tender System

118. Service Contracts

- 118.1 Service contracts in SSA may cover hiring of services, from house-keeping/security to construction of SIEMAT. It also includes academic, technical and resource support provided by institutions / organisations in all areas including research, evaluation, monitoring, supervision of civil works etc.
- 118.2 The main considerations governing the selection process shall be (a) the need for high quality services, (b) the need for economy and efficiency, and (c) the importance of transparency.
- 118.3 Selection Process: The selection process shall include the following steps:
- (a) preparation of the Terms of Reference (TOR) with detailed and clear scope and specification.
 - (b) preparation of cost estimate and budget,
 - (c) advertising,
 - (d) preparation of the shortlist of consultants,

- (f) receipt of proposals,
 - (e) formation of evaluation committee,
 - (g) evaluation of technical and financial proposals, and
 - (h) final discussions and award of the contract to the selected firm.
- 118.4 A well-defined Terms of Reference should be prepared specifying the services to be provided on the following lines: -
- (a) Background information,
 - (b) A precise Statement of objectives,
 - (c) An outline of the tasks to be carried out,
 - (d) A time schedule for completion of tasks,
 - (e) The support / inputs provided by the Client,
 - (f) Composition of Review Committee (not more than three members) to monitor the works and procedures for
 - (i) Mid term review and Progress Reports
 - (ii) Review of the final draft report,
 - (h) List of key personnel whose CV and experience would be evaluated.
- 118.5 The Cost Estimates or Budget shall be based on the implementing authorities assessment of the resources needed to carry out the assignment, staff time, logistical support, and physical inputs (for example, vehicles and laboratory equipment). Costs shall be divided into two broad categories, (a) fee or remuneration, and (b) reimbursables.
- 118.6 Advertising (seeking Expression of Interest) shall be published in regional and national newspapers having wide circulation.
- 118.7 The expression of interest received shall be short-listed based on the relevant qualifications and experience specified in the advertisement.
- 118.8 Proposals from the short listed firms/institutions will be sought in two-envelope system i.e, technical proposal in one envelope and financial proposal in another envelope.
- 118.9 Evaluation committees separately for technical and financial evaluation shall be formed and this committee will evaluate the proposals received from the firms/institutions.
- 118.10 The evaluation of the proposals shall be carried out in two stages: first the quality, and then the cost. Evaluators of technical proposals shall not have access to the financial proposals until the technical evaluation is concluded. Technical evaluation will be carried out on the basis of the responsiveness to the TOR. The technical evaluation committee will prepare an evaluation report on the technical aspects of the proposal. The report shall substantiate the results of the evaluation and describe the relative strengths and weaknesses of the proposals. All records relating to the evaluation, such as individual mark sheets, shall be retained until

completion of the programme and its audit. Financial proposals shall be opened only thereafter.

118.11 After the evaluation of quality is completed, the implementing agency shall notify those consultants whose proposals did not meet the minimum qualifying mark or were considered non responsive to the TOR, indicating that their financial proposals will be returned unopened after completing the selection process. The implementing agency shall simultaneously notify the consultants that have secured the minimum qualifying mark, and indicate the date and time set for opening the financial proposals. The opening date shall not be sooner than two weeks after the notification date. The evaluation committee on financial proposals shall open the financial proposal publicly in the presence of representatives of the firm/institution who choose to attend. The name of the firm/institute, the quality scores, and the proposed prices shall be read aloud and recorded when the financial proposals are opened. The implementing agency shall prepare the minutes of the public opening.

118.12 Final discussions will be held with the selected firm/institution on the following issues: -

- (a) The selected firm shall not be allowed to substitute key staff, unless both parties agree that undue delay in the selection process makes such substitution unavoidable or that such changes are critical to meet the objectives of the assignment.
- (b) Financial discussions shall include clarification of the firms/institutions tax liability, and how this tax liability shall be reflected in the contract.
- (c) In case these discussions fail to result in an acceptable contract, the programme implementing authorities shall terminate the process and invite the next ranked firm/institution for discussions, after informing the first firm/institution of the reasons for termination of the discussions. After the process is successfully completed, the implementing agency shall promptly notify other firms on the short list that they were unsuccessful.

119. Rejection of All proposals, and Re-invitation

119.1 The procedure prescribed for the procurement goods and works is equally applicable for service contract also.

120. Non-Government Organizations (NGOs)

120.1 The scope of services/specification of the work required shall be given in the advertisement or in the booklet published.

120.2 A well-defined terms of reference specifying the services to be provided on the lines specified for other services shall be prepared.

- 120.3 An evaluation committee formed shall short-list the NGOs on the basis of the specifications and scope of the work specified in the TOR.
- 120.4 The selection of NGOs in the shortlist should generally take into account, among others, the following criteria.
- (a) The NGOs should be having a proven track record on similar assignments
 - (b) It should consist of an adequate number of experienced field staff conversant with the local culture and language, and the socio-economic dimensions of the beneficiary groups,
 - (c) It should be registered as a society or have other corporate status,
 - (d) It should have facilities to maintain separately, records and accounting and auditing of funds allocated for the assignment,
 - (e) It should possess internal stability so as to assure long term support, and
 - (f) It should not have been blacklisted by the Central Social Welfare Board (CSWB) or the Council for the Advancement of Peoples Action & Rural Technology (CAPART).
- 120.5 The proposals for the engagement of the NGOs should initially be desk appraised by an evaluation committee formed for this purpose and if found suitable, be field appraised before selection.
- 120.6 The evaluation committee, if considered necessary, will carry out discussions with selected NGOs and thereafter recommend the names of the NGOs to the Grants-in-Aid Committee of SSA at State level.
- 120.7 The proposals from NGOs should be approved by the Grants-in-Aid Committee constituted in the State for approving NGOs under EGS/AIE scheme based on the report of evaluation committee on the desk and field appraisal.

121. Post review by Government of India

- 121.1 EE Bureau shall cause a post review of the contracts awarded on procurement of goods, works and services by the programme implementing agencies in the States on a random basis. For this purpose, all documents relating to the award of contract should be retained by the project implementing agencies and made available to the review team of GOI.

122. Mis-procurement

- 122.1 The goods, works and services that have not been procured in accordance with the prescribed procedures outlined in this manual or other State Government procurement procedures, as the case may be, shall be treated as mis-procurement. The expenditure incurred on such procurement shall not be eligible for financing from SSA funds.

123. Complaint handling mechanism

- 123.1 In order to deal with complaints received from contractors / suppliers effectively, a complaint handling mechanism should be available at the national level as well as at State level, and immediate action initiated on receipt of complaints to redress grievances. All complaints should be dealt with at a level higher than that of the level at which the procurement process is being undertaken and the allegations made in the complaints should be thoroughly enquired into. If found correct, appropriate remedial measures should be taken by appropriate authorities.
- 123.2 In case any individual staff is found responsible, suitable disciplinary proceedings should be initiated against such staff under the Civil Service Conduct Rules at national level or the Classification, Control and Appeals Rules at the State level as the case may be. The receipt of any illegal gratification by staff should be considered as misconduct, and should result in disciplinary proceedings against such staff, in addition to penalties under the law.
- 123.3 The existing provisions under the law, the discipline and appeal rules and the powers of the Central Vigilance Commission should be strictly followed to deal with the complaints of contractors / suppliers.

Table 1
(See para 9.2)

Data on population

Name of the district

S. No	Name of the Block	Population all community						Total Population all community			Population								Densiy of popul ation	Sex ratio
		Urban			Rural						SC				ST					
		Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	% to total popul ation	Male	Female	Total	% to total popul ation		

Source _____ Year _____

Table 2
(See para 9.3)

Data on literacy rates

Name of the district

S.No	Name of the Block	Literacy Rate in percentage									Rural Female Literacy rate
		All communities			SC			ST			
		Male	Female	Total	Male	Female	Total	Male	Female	Total	
Total											

Source : Census 2001

Table 3
(See Para 9.4)

Basic Indicators

Name of the District

S. No.	No. of CD Blocks	No. of Educational Blocks, if any	No. of BRCs	No. of CRCs	No. of villages	No. of Panchayats
Total						

Source _____ Year _____

Table 4
(See Para 9.5)

Access-less Habitations

Name of the District

S. No.	Block	Total No. of habitations	Habitations without primary schools / EGS	Habitations eligible for EGS	Habitations eligible for P.S.	No. of eligible schoolless habitations for UPS as per distance and population norms
Total						

Source _____ Year _____

Note: List of habitations eligible for EGS and state norm should be attached.

Table-5
(See Para 9.6)

Data on child population of 6-14 age group

Name of the District :

S.No.	Name of the Block	Child Population (6-11 age group) All communities						Total			Child Population (6-11 age group) SC						Total			Child Population (6-11 age group) ST						Total		
		Urban			Rural						Urban			Rural						Urban			Rural					
		Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total			
Total																												

S.No.	Name of the Block	Child Population (11-14 age group) All communities						Total			Child Population (11-14 age group) SC						Total			Child Population (11-14 age group) ST						Total		
		Urban			Rural						Urban			Rural						Urban			Rural					
		Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total																												

Source _____, Year _____

Table-6
(See Para 9.7)

Data on enrolment and out of school children

Name of the District :

S.No.	Name of the Block	Enrolment (6-11 age group)									Out of School Children (6-11 age group)											
		All Communities			SC			ST			All Communities				SC				ST			
		Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	% of child population	Male	Female	Total	% of child population	Male	Female	Total	% of child population
Total																						

S.No.	Name of the Block	Enrolment (11-14 age group)									Out of School Children (11-14 age group)											
		All Communities			SC			ST			All Communities				SC				ST			
		Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	% of child population	Male	Female	Total	% of child population	Male	Female	Total	% of child population
Total																						

Note : To be updated from household survey data of last year

Source _____, Year _____

Table 7
(See Para 9.8)

Planning for EGS and AIE

Name of the District:

S.No.	Name of the Block	Age wise break up of Out of School Children											
		6-8 years			8-11 years			11-14 years			Grand Total		
		Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total													

Source _____, Year _____

Table 8
(See Para 9.9)

Number of Out of School Children with Reasons

Name of the district

S. No.	Name of the Block	No. of out of school children as per household survey	No of out of school children with reason								
			Lack of interest	Lack of Access	House hold work	Migration	Earning compulsion	Failure	Socio cultural reasons	Non flexibility in school timing and system of school	Others
Total											

Source _____, Year _____

Table 9
(See Para 9.10)

Coverage and Planning of Out of School Children

Name of the district

Sl. No.	Name of the Block	No. of Out of School Children as per HHS	No. of Children covered under different strategies in the preceding year							No. of Children to be covered under different strategies in the current year						
			Mainstre-aming	EGS	NRBC	RBC	Madarsa/ Makhtab	Innovation	others	Mainstre-aming	EGS	NRBC	RBC	Madarsa/ Makhtab	Innovation	Others
Total																

Source _____, **Year** _____

Table 10
(See Para 9.11)

Data on GER, NER; Cohort drop out and Overall repetition rates

Name of the district

S.No.	Name of the Block	Children of 6-11 age group				Children of 11-14 age group			
		GER*	NER*	Cohort Dropout	Overall Repetition	GER*	NER*	Cohort Dropout	Overall Repetition
Total									

* GER and NER to be provided district wise.

Note: Drop out and Repetition rates - Method of calculation is given in Annex I to the Manual on Planning and Appraisal.

Source _____, **Year** _____

Table 11
(See para 9.12)

Data on completion rates, primary graduates and transition rate

Name of the district

S.No.	Name of the Block	Completion Rate	No. of primary graduates	Transition Rate from primary to upper primary
Total				

Source _____, **Year** _____

Table 12
(See para 9.13)

Existing EGS centres

Name of the district:

S.No.	Name of the Block	No. of existing EGS centres
Total		

Source _____, **Year** _____

Table 13
(See Para 9.14)

Data on schools

Name of the district :

S. No	Name of the block	Primary Schools					Upper Primary Schools					Secondary Schools having upper primary sections					Total
		Govt. including local bodies	Govt. aided	Unaided Private		Total	Govt. including local bodies	Govt. aided	Unaided Private		Total	Govt. including local bodies	Govt. aided	Unaided Private		Total	
				Recognized	Unrecognized				Recognized	Unrecognized				Recognized	Unrecognized		
Total																	

Note: Number of Madarasas - recognized, unrecognized; Maktabas and Sanskrit Vidyalaya etc. could be provided in separate tables or in this table with clear mention of their numbers.

Source _____, **Year** _____

Table 14
(See Para 9.15)

Data on teachers

Name of the district

Primary Schools

S.No.	Name of block	Teachers in Government Schools			Teachers in Government Aided Schools			Teachers in un-aided schools	Total no. of teachers
		Primary alone	Primary + Middle	Primary + Secondary	Primary alone	Primary + Middle	Primary + Secondary		
Total									

S.No	Name of the block	Teachers in Primary Schools									
		Enrolment of primary students in Govt. schools	P.T.R. w.r.t. sanctioned posts	Entitlement of teachers at 1:40 ratio	Sanctioned Posts	Teachers in position	Vacant position	P.T.R. w.r.t. working teachers	Single teacher schools	Percentage of female teachers	Gross Entitlement of addl. teachers for primary
Total											

Upper Primary Schools

S.No.	Name of block	Teachers in Government Schools			Teachers in Government Aided Schools			Teachers in un-aided schools	Total no. of teachers
		UPS alone	UPS with HS	Total	UPS alone	UPS with HS	Total		
Total									

S.No	Name of the block	Teachers in Upper Primary Schools									
		Enrolment of students in Govt. schools	P.T.R. w.r.t. sanctioned posts	Entitlement of teachers at 1:40 ratio	Sanctioned Posts	Teachers in position	Vacant position	P.T.R. w.r.t. working teachers	Single teacher schools	Percentage of female teachers	Gross Entitlement of addl. teachers for upper primary
Total											

Source: _____, Year _____

Table 15
(See Para 9.16)

Details of Trained and Untrained Teachers

Sl. No	Name of districts	Primary teachers							Upper Primary Teachers						
		Working Teachers	Trained*	Percentage	Untrained			Percentage	Working Teachers	Trained	Percentage	Untrained			Percentage
					Those who have received 60 days training	Those who have not received 60 days training	Total					Those who have received 60 days training	Those who have not received 60 days training	Total	
Total															

* Trained as per NCTE guidelines

Source _____, **Year** _____

Table 16
(See Para 9.17)

Existing School Infrastructure

	Name of Block		Total no. of schools	No of schools without own building	No of schools in dilapidated condition	Total no of pucca classrooms	No of repair able classrooms	No of UPS with HM room	No of schools with D/water facility	No of schools with Toilet facility	No of schools with Girls toilet	No of schools with access ramp	No of schools with Boundary Wall	No of schools with playgro und	No of schools with Kitchen for mid day meal
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Block 1	Pry													
		UPS													
	Block 2	Pry													
		UPS													
	DIST.	Pry													
	TOTAL	UPS													

Note :

- Upper Primary School (UPS) refers to Classes VI, VII and VIII, either as a separate school or in attachment with primary, secondary or high schools. The Middle school, even when attached with primary or a secondary school, is entitled for separate drinking water and toilet facilities. However, the boundary wall and playground will be common in such cases.
- Column 5 refers to schools that are building less (if any) as well as those running in kuccha/ tent/ rented premises.
- Column 6 refers to those schools that are totally dilapidated and has to be demolished. These should be declared unsafe and dilapidated by competent technical authority in the district.
- ‘Pucca’ refers to a permanent, usable classroom. If a school has a combination of pucca and kuchha classrooms, only the pucca ones may be considered in Column 7. The kuchha rooms should be replaced by additional classrooms.
- Boundary refers to a proper enclosure – it need not necessarily be a brick and mortar wall.
- Provision for kitchen is only required for primary schools.

Table 17
(See Para 9.18)

Number of upper primary schools not covered under OBB

Name of the district:

S.No.	Name of the Block	Number of upper primary schools not covered under OBB
Total		

Source _____, Year _____

Table 18
(See Para 9.19)

Details of Disabled Children

Name of the District:

Sl. No.	Name of Block	Number of disabled children identified
Total		

Source _____, Year _____

Table 19
(See Para 9.20)

Number of schools with 3 and more than 3 classrooms

Name of the District:

Sl. No.	Name of Block	Number of Government schools having upto 3 classrooms	Number of Government schools having more than 3 classrooms
Total			

Source _____, Year _____

Main Menu			
Data Screens Compile Report Help			
District Profile			
		Year	2003-04
State Name	Manipur	District Name	
State Code	14	District Code	
E-Mail			
		DPEP	<input type="radio"/>
		Non - DPEP	<input type="radio"/>
		Blocks	
		Clusters	
		Villages	
Primary		Upper Primary	
Total Habitations		Transition Rate	
School Less Habitation		School Less Eligible Habitation	
Government Schools		Government Schools	
Building Less		Building Less	
Govt. Aided School		Govt. Aided Schools	
Sanctioned Teachers (Post)		Sanctioned Teachers	
Working Teacher		Working Teachers	
Govt. Aided Teacher		Govt. Aided Teacher	
Govt. Teachers		Govt. Teacher	
Total Child Population		Total Child Population	
Total Enrollment (All)		Total Enrollment (All)	
Govt. + Govt. Aided		Govt. + Govt. Aided	
Total Enrollment		Total Enrollment	
Total Girls Enrollment		Total Girls Enrollment	
Total Boys Enrollment		Total Boys Enrollment	
SC Boys Enrollment		SC Boys Enrollment	
SC Girls Enrollment		SC Girls Enrollment	
ST Boys Enrollment		ST Boys Enrollment	
ST Girls Enrollment		ST Girls Enrollment	
Out of School Children		Out of School Children	
Children with special Needs		Children with special Needs	
<input type="button" value="Save"/> <input type="button" value="Exit"/>			
Select Name of the District.			

District		Annual Workplan and Budget			Budget Year	
Bishnupur					2003-04	

Activity	Unit Cost	Phy.	Period	Financial
Block Resource Centre In Lakhs				
Salary of RP - 1			1	
Salary of RP - 2			1	
Salary of RP - 3			1	
Furniture Grant			1	
Contingency Grant			1	
Meeting ,TA			1	
TLM Grant			1	
Other(If any)			1	
Sub Total				
Cluster Resource Centre				
Salary of RP - 1			1	
Salary of RP - 2			1	
Furniture Grant			1	
Contingency Grant			1	
Meeting ,TA			1	
TLM Grant			1	
Other(If any)			1	
Sub Total				
New School Proposed				
Primary				
Upper Primary				

Activity	Unit Cost	Phy.	Period	Financial
Civil Works In Lakhs				
BRC			1	
CRC			1	
Primary School			1	
Upper Primary			1	
Building Less (P)			1	
Building Less (UP)			1	
Dilapidated Bld (P)			1	
Dilapidated Bld (UP)			1	
Add. ClassRoom			1	
Toilet/ Urinals			1	
Water Facility			1	
Boundary Wall			1	
Electrification			1	
Seperation Wall			1	
Child Friendly			1	
Last Yr Balance Amt.			1	
Others (If any)			1	
Sub Total				

Exit Save Remarks Next

District		Annual Workplan and Budget			Budget Year	
Bishnupur					2003-04	

Activity	Unit Cost	Phy.	Period	Financial
Interventions for Out of School Children In Lakhs				
EGS Centre (P)			1	
EGS Centre (UP)			1	
Back to School			1	
Bridge Course			1	
Remedial Teaching			1	
Residential Camp			1	
Innovative Scheme			1	
Other(If any)			1	
Sub Total				
Free Text Book				
Free Text Book (P)			1	
Free Text Book (UPS)			1	
Innovative Activity				
ECCE			1	
Girls Education			1	
SC/ST			1	
Computer Ed.			1	
Others			1	
Sub Total				

Activity	Unit Cost	Phy.	Period	Financial
Children with Special Needs In Lakhs				
IED			1	
Maintenance Grant				
School			1	
Management and MIS				
Mgt _MIS			1	
Research and Evaluation				
Research - Eval.			1	
School Grant				
Primary			1	
Upper Primary			1	
Sub Total				
Teacher Grant				
Primary			1	
Upper Primary			1	
Sub Total				

Save Remarks Previous Next

District	Bishnupur	Annual Workplan and Budget		Budget Year	2003-04
Activity	Unit Cost	Phy.	Period	Financial	
Teacher Salary (New)					In Lakhs
Primary			1		
Upper Primary			1		
Head Master (P)			1		
Head Master (UP)			1		
Additional			1		
Para Teachers			1		
Others (If any)			1		
Sub Total					
Teacher Salary (Recurring)					
Primary			1		
Upper Primary			1		
Head Master (P)			1		
Head Master (UP)			1		
Additional			1		
Para Teachers			1		
Others (If any)			1		
Sub Total					
Total Salary					
Activity	Unit Cost	Phy.	Period	Financial	
Teaching Learning Material					In Lakhs
TLE- New Primary			1		
TLE- New UPS			1		
UPS Not OBB			1		
Others (If any)			1		
Sub Total					
Teachers Training					
Inservice			1		
New Recruit			1		
Untrained			1		
Distance Edu.			1		
Others			1		
Sub Total					
Community Mobilization					
Leaders Training			1		
Grand Total					0

Save
Remarks
Previous
Exit

Annex-II
(See para 20.1)

Financial Norms of SSA

Norm No.	Intervention	Norm
1.	Teacher	<ul style="list-style-type: none"> One teacher for every 40 children in Primary and upper primary At least two teachers in a primary school One teacher for every class in the Upper Primary.
2.	School / Alternative schooling facility	<ul style="list-style-type: none"> Within one kilometer of every habitation. Provision for opening of new schools as per State norms or for setting up EGS like schools in unserved habitations
3.	Upper Primary schools / Sector	<ul style="list-style-type: none"> As per requirement based on the number of children completing primary education, up to a ceiling of one upper primary school / section for every two primary schools.
4.	Classroom	<ul style="list-style-type: none"> A room for every teacher or for every grade / class, whichever is lower in Primary and upper Primary, with the provision that there would be two class rooms with verandah to every primary school with at least two teachers. A room for Head-Master in upper Primary school / section.
5.	Free textbooks	<ul style="list-style-type: none"> To all girls / SC / ST children at primary & upper primary level within an upper ceiling of Rs. 150/- per child. State to continue to fund free textbooks being currently provided from the State Plans. In case any state is partially subsidizing the cost of text books being supplied to children in Elementary Classes, then the assistance under SSA would be restricted to that portion of the cost of the books which is being borne by the children.
6.	Civil Works	<ul style="list-style-type: none"> Programme funds on civil works shall not exceed the ceiling of 33% of the entire project cost approved by the PAB on the basis of perspective plan prepared for the period till 2010. This ceiling of 33% would not include expenditure on maintenance and repair of buildings. However, in a particular year's annual plan provision for civil works can be considered upto 40% of the Annual Plan expenditure depending on the priority assigned to various components of the programmes in that year, within the overall project ceiling of 33%. For improvement of school facilities, BRC/CRC construction. CRCs could also be used as an additional room. No expenditure to be incurred on construction of office buildings. Districts to prepare infrastructure Plans.
7.	Maintenance and repair of school buildings	<ul style="list-style-type: none"> Only through school management committees / VECs Schools upto three classrooms will be eligible for maintenance grant upto a maximum of Rs. 4,000/- per school per year, while schools having more than three classrooms would get a maintenance grant upto a maximum of Rs. 7,500/- per school per year, subject to the condition that the overall eligibility for the district would be Rs. 5,000/- per school. (Note: Headmaster room and office room would not count as classroom for this purpose).

		<ul style="list-style-type: none"> • Primary schools and upper primary schools would be treated as separate schools for the purpose of maintenance grant even if they are functioning from the same premises. • Must involve elements of community contribution. • Expenditure on maintenance and repair of building would not be included for calculating the 33% limit for civil works. • Grant will be available only for those schools which have existing buildings of their own.
8.	Upgradation of EGS to regular school or setting up of a new Primary school as per State norm	<ul style="list-style-type: none"> • Provision for TLE @ Rs. 10,000/- per school. • TLE as per local context and need • Involvement of teachers and parents necessary in TLE selection and procurement • VEC / school-village level appropriate body to decide on best mode of procurement • Requirement of successful running of EGS center for two years before it is considered for upgradation • Provision for teacher & classrooms
9.	TLE for upper-primary	<ul style="list-style-type: none"> • @ Rs.50,000/- per school for uncovered schools • As per local specific requirement to be determined by the teachers / school committee • School committee to decide on best mode of procurement, in consultation with teachers • School Committee may recommend district level procurement if there are advantages of scale.
10.	Schools grant	<ul style="list-style-type: none"> • Rs.2000/- per year per primary/upper primary school for replacement of non-functional school equipment • Transparency in utilization • To be spent only by VEC/SMC • Primary schools and upper primary schools would be treated as separate schools for the purpose of school grant even if they are functioning from the same premises.
11.	Teacher grant	<ul style="list-style-type: none"> • Rs.500/- per teacher per year in primary and upper primary • Transparency in utilisation
12.	Teacher training	<ul style="list-style-type: none"> • Provision of 20 days in-service course for all teachers each year, 60 days refresher course for untrained teachers already employed as teachers, and 30 days orientation for freshly trained recruits @ Rs. 70/- per day • Unit cost is indicative; would be lower in non-residential training programmes • Includes all training cost. • Assessment of capacities for effective training during appraisal will determine extent of coverage • Support for SCERT/DIET under existing Teacher Education Scheme
13.	State Institute of Educational Management and Training (SIEMAT)	<ul style="list-style-type: none"> • One time assistance of Rs. 3 crore • States have to agree to sustain • Selection criteria for faculty to be rigorous
14.	Training of community leaders	<ul style="list-style-type: none"> • Limited to financial equivalent for 4 persons in a village plus two persons per school for 2 days in a year – preferably women • @ Rs. 30/- per day per person.
15.	Provision for disabled children	<ul style="list-style-type: none"> • Upto Rs.1200/- per child for integration of disabled children, as per specific proposal, per year • District Plan for children with special needs will be formulated

		<p>within the Rs.1200/- per child norm</p> <ul style="list-style-type: none"> • Involvement of resource institutions to be encouraged.
16.	Research, Evaluation, supervision and monitoring	<ul style="list-style-type: none"> • Upto Rs.1500/- per school per year • Partnership with research and resource institutions, pool of resource teams with State specific focus • Priority to development of capacities for appraisal and supervision through resource / research institutions and on an effective EMIS • Provision for regular school mapping / micro planning for up dating of household data • By creating pool of resource persons, providing travel grant and honorarium for monitoring, generation of community-based data, research studies, cost of assessment and appraisal terms & their field activities, classroom observation by resource persons • Funds to be spent at national, state, district, sub-district, school level out of the overall per school allocation • Rs.100/- per school per year to be spent at national level • Expenditure at State/district/BRC/CRC/School level to be decided by State/UT. This would include expenditure on appraisal, supervision, MIS, classroom observation, etc. Support to SCERT over and above the provision under the Teacher Education scheme may also be provided. • Involvement of resource institutions willing to undertake state specific responsibilities.
17.	Management Cost	<ul style="list-style-type: none"> • Not to exceed 6% of the budget of a district plan • To include expenditure on office expenses, hiring of experts at various levels after assessment of existing manpower, POL, etc. • Priority to experts in MIS, community planning processes, civil works, gender, etc. depending on capacity available in a particular district. • Management costs should be used to develop effective teams at State/ District / Block / Cluster levels. • Identification of personnel for BRC/CRC should be a priority in the pre-project phase itself so that a team is available for the intensive process based planning.
18.	Innovative activity for girls' education, early childhood care & education, interventions for children belonging to SC/ST community, computer education specially for upper primary level	<ul style="list-style-type: none"> • Upto Rs. 15 lakh for each innovative project and Rs.50 lakh for a district per year will apply for SSA • ECCE and girls education interventions to have unit costs already approved under other existing schemes.
19.	Block Resource Centres / Cluster Resource Centres	<ul style="list-style-type: none"> • There would be ordinarily one BRC in each Community Development (CD) Block. However, in states, where the sub-district educational administrative structure like educational blocks or circles, have jurisdictions which are not co-terminus with the CD Blocks, then the State may opt to have a BRC in such a sub-district educational administrative unit. However, in such a case the overall expenditure on BRCs and CRCs in a CD Block, both non-recurring and recurring, would not be

		<p>more than the overall expenditure that would have been incurred on BRCs and CRCs in case if only one BRC per CD Block were opened.</p> <ul style="list-style-type: none"> • BRC/CRC to be located in school campus as far as possible • Rs. 6 lakh ceiling for BRC building construction wherever required. • Rs. 2 lakh for CRC construction wherever required – should be used as an additional classroom in schools. • Total cost of non-school (BRC and CRC) construction in any district should not exceed 5% of the overall projected expenditure under the programme in any year. • Deployment of up to 20 teacher in a block with more than 100 schools; 10 teachers in smaller Blocks in BRCs and CRCs put together. • Provision of furniture, etc. @ Rs.1 lakh for a BRC and Rs.10,000/- for a CRC • Contingency grant of Rs.12,500/- for BRC and Rs.2,500/- for a CRC, per year. • Meetings, Travel Allowance : Rs. 500/- per month per BRC, Rs. 200/- per month per CRC. • TLM Grant : Rs. 5000/- per year per BRC, Rs. 1000/- per year per CRC. • Identification of BRC/CRC personnel after intensive selection process in the preparatory phase itself.
20.	Interventions for out of school children	<ul style="list-style-type: none"> • As per norms already approved under Education Guarantee Scheme & Alternative and Innovative Education, providing for the following kind of intervention – <ul style="list-style-type: none"> ➤ Setting up Education Guarantee Centres in unserved habitations ➤ Setting up other alternative schooling models ➤ Bridge Courses, remedial course, Back-to-School Camps with a focus on mainstreaming out of school children into regular schools.
21.	Preparatory activities for micro-planning, household surveys, studies, community mobilization, school-based activities, office equipment, training and orientation at all levels, etc.	<ul style="list-style-type: none"> • As per specific proposal of a district, duly recommended by the State. Urban areas, within a district or metropolitan cities may be treated as a separate unit for planning as required.

Annex-III
(See Para 42.1)

**Financial Norms of National Programme for Education of
Girls at Elementary Level (NPEGEL)ⁱ**

Para No. of the Guidelines	Intervention	Financial Norms	
7 (i)	Model Cluster School (MCS) <ul style="list-style-type: none"> ◆ Additional Classroom ◆ Supply of drinking water ◆ Electrification ◆ Toilet <p>This amount would be over and above the 33% limit for civil works under SSA. The construction of additional classroom etc. will be carried out by VEC / SMC of the cluster headquarter. The type of design for the classroom will be approved by the Executive Committee of the State SSA Society. Infrastructure development will be used for additions to schools, residential facilities, girls toilets, water supply, electrification and barrier free features etc. in the upgraded cluster schools.</p>	A one time grant upto a maximum of Rs. 2 lakhs.	
7 (i)	<ul style="list-style-type: none"> ◆ Teaching Learning Equipment ◆ Library ◆ Sports ◆ Vocational Training etc. 	A one time grant of Rs. 30,000/-	
7 (ii) (a)	Recurring Grant to Model Cluster Schools - to meet the requirements of expenditure on various activities for promotion of girls' education in that cluster including maintenance of the school and engagement of part time instructors for additional specified subjects provided that no instructor would be hired for more than 3 months in an academic year and he / she would not receive remuneration of more than Rs. 1000/- per month.	Rs. 20,000/- per annum for each cluster	For each cluster, one or more of these interventions may be undertaken within an overall annual ceiling of Rs. 60,000/- per cluster.
7 (ii) (b)	Awards to Schools/Teachers One award per year will be provided to a school / teacher at cluster level for the achievements in enrolment, retention and learning outcomes of girls students.	Rs. 5000/- (in kind)	

7 (ii) (c)	<p>Student evaluation, remedial teaching, bridge courses, alternative schools</p> <p>Special models of alternative schooling catering to hard to reach groups of girls including bridge courses, flexible timings, back to school camps, remedial teaching, etc. for out of school, irregular girls will be started in such villages where this poses a serious problem. This is in addition to the provisions already available under the EGS & AIE component of SSA. There may be two such centres under one cluster.</p>	A maximum amount of Rs. 20,000/- per annum for each cluster	<p>For each cluster, one or more of these interventions may be undertaken within an overall annual ceiling of Rs. 60,000/- per cluster.</p>
7 (ii) (d)	<p>Learning through Open Schools</p> <p>Children at the upper primary level, even in the open schooling system, in certain special cases, require some short-term residential training at regular intervals. The scheme will provide waiver of fees of girls for courses under National Open School and State Open Schools, setting up of specially designed open learning centers. The implementing agency will devise suitable system with NOS, State Open Schools or other such organisation for this purpose. The cluster school will form the venue of the residential upper primary school / NGO Centre. This will facilitate bringing to the educational system those girls who have dropped out from regular schools for some reason. Short-term residential courses can also be organised. To the extent possible, the payment on this account would be made by the State Societies directly to the National Open School or State Open School as the case may be.</p>	A maximum amount of Rs. 50,000/- per annum to each cluster towards payment of fees and provision of supplementary teaching to be taken up with the help of National Open School or State Open School	
7 (ii) (e)	<p>Teacher Training</p> <p>Teachers and teacher educators will be trained for gender sensitisation. This will be in addition to the provisions under SSA for normal teacher training on subjective issues.</p>	A maximum amount of Rs. 4000/- per annum for each cluster for annual training of at least 20 teachers specially on gender aspects.	

7 (ii) (f)	<p>Child Care Centres</p> <p>The scheme provides opening of additional Early Childhood Care centres to meet gaps in the Integrated Child Development Scheme and relieve girls from the burden of sibling care. Two Child Care Centres per cluster run by community may be opened in the areas where there is no Child Care Centre under any scheme of the Department of Women & Child Development and / or the State Government concerned.</p>	<p>Each centre opened under the 'Girls Education Component' of the SSA will receive a recurring grant of Rs. 5000/- and non-recurring grant of Rs. 1000/- per annum.</p>	<p>For each cluster, one or more of these interventions may be undertaken within an overall annual ceiling of Rs. 60,000/- per cluster.</p>
7 (iii)	<p>Additional Incentives</p> <p>SSA provides for free textbooks to all girl-children upto a limit of Rs. 150/- per child. In addition to the existing norms, a package of incentives shall be available to the girl child under this programme. For each school a Mother's / Women's Committee would, depending upon the real needs, decide on additional incentives within the already prescribed financial ceiling of Rs. 150/- per girl child per year, under SSA. However, if there are any savings after providing free text books to the girls, the balance money out of this amount may be used for providing additional items such as stationery, slates, workbooks, uniform, providing escorts in difficult areas, etc.</p>	<p>Rs. 150/- minus the amount utilised for textbooks under SSA. In case, no amount is utilised under SSA full amount of Rs. 150/- shall be available.</p>	

7 (iv)	<p>Nutrition and School Health: Health too, remains a critical issue for girls' education. Greater malnutrition among girls and lower family priority towards their health affects their learning capacity. School health would involve general health check up with a more intensive follow up of such girls who require special attention. On sanctioning of a 'Model Cluster School for Girl Child', a list of such schools mentioning the nearest Government Hospital or Referral Hospital or PHC Centre to the school will be provided to the concerned State Health Department under intimation to the Department of Elementary Education & Literacy who will request the Ministry of Health & Family Welfare for providing necessary services to the Model Cluster Schools. A synergy for this would be built with the Department of Health. Similar synergy will be developed for convergence of 'Mid-day Meal Scheme' run by the Department of Elementary Education & Literacy.</p>			
7 (v)	<p>Community Mobilisation (Mobilisation for enrolment, retention and learning) All the District and cluster (a group of about ten villages) level, mobilisation activities including the training of teachers and educational administrators, mobilisation of the community, including formation and training of resource groups (Mother Teacher Association (MTA), Women Motivator Groups (WMG), Mahila Samakhya (MS) Sanghas etc.) activities by resource group like enrolment, retention, talking to parents etc., training and review of resource group, community follow up of enrolment, attendance, achievement etc. shall be carried out.</p> <p>The key to girls' education is community mobilisation. The SSA programme already mentions mobilisation at habitation / village / urban slums level. For this purpose, a Cluster co-ordinator along with a core group at cluster level</p>	<table><tr><td>In addition to the provisions already available under SSA, an amount of Rs. 35,000/- for the first year; Rs. 20,000/- for the 2nd and 3rd year; Rs. 10,000/- for the 4th and 5th year will be provided for the purpose of community mobilisation through training, follow up of girls' enrolment, attendance, achievement etc. in each cluster. This also includes cost towards management information system and documentation, honorarium and TA/DA to the coordinators and meetings of resource groups at cluster level.</td><td>This amount will form part of 6% for management cost and it can be enhanced on account of expenses incurred for community mobilisation activities in the EBBs and other educationally deprived areas selected for special focus on girls' education. The 6% ceiling of a district shall not be exceeded by an amount more than 10% of the total "Girls Education Component" of its annual district plan.</td></tr></table>	In addition to the provisions already available under SSA, an amount of Rs. 35,000/- for the first year; Rs. 20,000/- for the 2 nd and 3 rd year; Rs. 10,000/- for the 4 th and 5 th year will be provided for the purpose of community mobilisation through training, follow up of girls' enrolment, attendance, achievement etc. in each cluster. This also includes cost towards management information system and documentation, honorarium and TA/DA to the coordinators and meetings of resource groups at cluster level.	This amount will form part of 6% for management cost and it can be enhanced on account of expenses incurred for community mobilisation activities in the EBBs and other educationally deprived areas selected for special focus on girls' education. The 6% ceiling of a district shall not be exceeded by an amount more than 10% of the total "Girls Education Component" of its annual district plan.
In addition to the provisions already available under SSA, an amount of Rs. 35,000/- for the first year; Rs. 20,000/- for the 2 nd and 3 rd year; Rs. 10,000/- for the 4 th and 5 th year will be provided for the purpose of community mobilisation through training, follow up of girls' enrolment, attendance, achievement etc. in each cluster. This also includes cost towards management information system and documentation, honorarium and TA/DA to the coordinators and meetings of resource groups at cluster level.	This amount will form part of 6% for management cost and it can be enhanced on account of expenses incurred for community mobilisation activities in the EBBs and other educationally deprived areas selected for special focus on girls' education. The 6% ceiling of a district shall not be exceeded by an amount more than 10% of the total "Girls Education Component" of its annual district plan.			

	<p>comprising of women workers, volunteers and mothers / parents etc. will assist in bringing girls from the villages, as well as monitoring their achievement, attendance, retention etc. Training of the community / resource groups involving Mother-Teacher Association, Women Management Groups, Sanghas, etc. will also be taken up under this component.</p> <p>At the cluster level there will be a Co-ordinator (One for every 5-25 vilalges), who will work as an honorary women worker. She will be paid TA/DA, etc.</p> <p>This Core Group will play one of the most critical roles in the programme, in terms of planning, mobilisation and implementing the programmes package of activities. Therefore, its constitution, selection of members, their training and orientation will be a key input in the programme. Their role will help the programme to truly evolve and gain local context and community ownership.</p>		
7 (vi)	<p>Implementation, Monitoring and Supervision:</p> <p>Programme activities at State and National level:</p> <p>Activities at the National and State level also include (a) Planning, (b) Training, (c) meeting, workshops evaluation and MIS, (d) Development of material including teaching learning material, CDs, films and other training material, fees and honorarium, (e) helping in the review/development of textbooks, development of guidelines for incorporation of gender concerns, (f) development/ compilation of supplementary reading material for girls, including life skills, which would provide the support needed for girls' education etc. and (g) inter State sharing, documentation, publication, networking, Library, journal etc.</p> <p>The SSA provisions will continue for carrying out development of training modules, curriculum and</p>		

	<p>pedagogy activities, however, gender focused materials will be at the core of such activities at State level by the implementing unit of NPEGEL. These may include:</p> <ul style="list-style-type: none"> (a) Development of material including teacher learning material, CDs, films and other training material, (b) Assisting the review/ development of textbooks, development of guidelines for incorporation of gender concerns, (c) Development/ compilation of supplementary reading material for girls, including life skills, which would provide the support needed for girls' education etc. (d) Development/ compilation of suitable curriculum and pedagogy including evaluation from the gender perspective etc. Material, pedagogy and modules already developed under programmes like MS, Lok Jumbish Project and District Primary Education Project, like gender review of text books, development of supplementary gender sensitive teaching learning material will also be collected and incorporated. 		
7 (vii)	<p>Funds for implementation, monitoring and supervision of NPEGEL at sub-district, district, State and central levels will be provided as given below: -</p>	<p>(a) Management expenses of 6% of project cost including consultants for appraisal and monitoring and evaluation of the scheme, coordination with existing schemes, advocacy, workshops and seminars establishment and administrative expenses etc. as follows:</p> <ul style="list-style-type: none"> • Funds to the extent of 1% at national level will be provided at national level to cover planning, monitoring and concurrent evaluation. • Funds to the extent of 5% of proposed expenditure at State and district level for planning and monitoring. Funds for this programme will be routed through the SSA society of the State as per mechanism mentioned in para 5 of the Guidelines. 	

		(b) The ceiling of 6% for management cost fixed under SSA can be enhanced on account of expenses incurred for community mobilisation activities in areas where this programme will be implemented upto 10% of the total amount earmarked for the district under this programme.
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8. Methodology

- 8.1 The separate sub-plan for 'Girls Education Component' will be prepared by the district implementation unit of the NPEGEL. As in the case of DEEP, these plans shall be scrutinized at the State level by the resource group, before being forwarded to the cell at the National level, who shall appraise the plans, with the help of external agencies/ consultants where necessary. A team constituted for the purpose will appraise the plans received. The Project Approval Board (PAB) of SSA will approve these sub-plans. The PAB will also invite two eminent persons/ NGOs with experience and expertise in girls'/women's education while approving these plans.
- 8.2 Blank
- 8.3 For the year 2003-04 the State shall prepare a supplementary Annual Plan for the year 2003-04 and get it approved by the Executive Committee of the SSA Society. Thereafter, approved Supplementary Annual Plan may be sent to the Department of Elementary Education & Literacy for approval and release of funds.
- 8.4 From 2004-05, the State will prepare sub-plan for NPEGEL which will be part of SSA District Elementary Education Plan but will be a distinct component of it.

9. Financial assistance under the NPEGEL

- 9.1 The assistance under this component will be as per the parameters of SSA i.e. 75:25 sharing arrangement during Xth Plan and 50:50 sharing thereafter between the Central Government and State Governments. Commitments regarding sharing of costs would be taken from State Governments in writing.
- 9.2 The provisions for NPEGEL will be in addition to the provisions already made under SSA. The SSA society will ensure that there is no duplication of activities proposed under the programme.
- 9.3 The Government of India would directly release funds to the SSA State Implementation Society. The State Government will also release its share to the State Implementation Society. Funds will be released thereafter to the Mahila Samakhya society wherever applicable. In States where MS is not being implemented, the implementation of this scheme will be through a sub-unit called

‘Gender Unit’ of SSA society and existing mechanism used for implementation of SSA will be followed.

- 9.4 The State society should open a separate savings bank account for operating of funds of NPEGEL. State Government should also release its matching share to the State SSA society through a separate budget head. Separate accounts will have to be maintained at district and sub-district structures, accordingly.

ⁱ (Extracted from NPEGEL Guidelines) issued by MHRD vide letter No. 25-1/2003-EE8 dated 2-9-2003.

District		Expense and Spillover						Budget Year						
Activity	Approved Last Yr.		Expenditure		Spillover	Lapse	Activity	Approved Last Yr.		Expenditure		Spillover	Lapse	
	Phy	Fin	Phy	Fin	Fin	Fin		Phy	Fin	Phy	Fin	Fin	Fin	
Block Resource Centre							Civil Works							
In Lakhs							In Lakhs							
Salary of RP - 1							BRC							
Salary of RP - 2							CRC							
Salary of RP - 3							Primary School							
Furniture Grant							Upper Primary							
Contingency Grant							Building Less (P)							
Meeting ,TA							Building Less (UP)							
TLM Grant							Dilapilated Bld (P)							
Other(If any)							Dilapilated Bld (UP)							
Sub Total							Add. Classroom							
Cluster Resource Centre							Toilet/ Urinals							
Salary of RP - 1							Water Facility							
Salary of RP - 2							Boundary Wall							
Furniture Grant							Seperation Wall							
Contingency Grant							Electrification							
Meeting ,TA							Child Friendly							
TLM Grant							Last Yr Balance Amt.							
Other(If any)							Others (If any)							
Sub Total							Sub Total							
												Save	Remarks	Next

District		Spillover and Expense				Budget Year	
Activity	Approved Last Yr.		Expenditure		Spillover	Lapse	
	Phy	Fin	Phy	Fin	Fin	Fin	
Interventions for Out of School Children In Lakhs							
EGS Centre (P)							
EGS Centre (UP)							
Back to School							
Bridge Course							
Remedial Teaching							
Residential Camp							
Innovative Scheme							
Other (If any)							
Sub Total							
Free Text Book							
Free Text Book (P)							
Free Text Book (UP)							
Innovative Activity							
ECCE							
Girls Education							
SC/ST							
Computer Edu.							
Other (If any)							
Sub Total							
Activity	Approved Last Yr.		Expenditure		Spillover	Lapse	
	Phy	Fin	Phy	Fin	Fin	Fin	
Disable Children In Lakhs							
IED							
Maintenance Grant							
School Maintenance							
Management and MIS							
MGT and MIS							
Research and Evaluation							
Research & Eval							
School Grant							
Primary School							
Upper Primary							
Sub Total							
Teacher Grant							
Primary School							
Upper Primary							
Sub Total							
<div> <div>Save</div> <div>Remarks</div> <div>Previous</div> <div>Next</div> </div>							

District Spillover Entry
District
Spillover and Expense
Budget Year

Activity	Approved Last Yr.		Expenditure		Spillover	Lapse
	Phy	Fin	Phy	Fin	Fin	Fin
Teacher Salary (New) In Lakhs						
Primary						
Upper Primary						
Head Master (P)						
Head Master(UP)						
Additional						
Para Teachers						
Others (If any)						
Sub Total						
Teacher Salary (Recurring)						
Primary						
Upper Primary						
Head Master (P)						
Head Master(UP)						
Additional						
Para Teachers						
Others (If any)						
Sub Total						
Total Salary						

Activity	Approved Last Yr.		Expenditure		Spillover	Lapse
	Phy	Fin	Phy	Fin	Fin	Fin
Teacher Learning Equipment In Lakhs						
TLE-New PS						
TLE-New UPS						
UPS Not OBB						
Others (If any)						
Sub Total						
Teacher Training						
Inservice						
New Recruit						
Untrained						
Distance Edu.						
Others (If any)						
Sub Total						
Community Mobilization						
Leaders Training						
Grand Total						

Save
Remarks
Exit
Previous

Annex-V
(See para 62)

Register of Assets

S.No	Name of the Grantee Institution	No. and date of sanction	Amount of the sanctioned grant	Brief purpose of the grant	Whether any condition regarding the right of owner ship of Govt. in the property or other assets acquired out of the grant was incorpora ted in the grant-in- aid sanction	Particula rs assest actually credited or acquired	Value of the assets as on	Purpose for which utilized at present	Encumbe red or not	Reasons if encumbe red	Disposed of or not	Reasons and authority, if any, for disposal	Amount realised on disposal	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Annex-VI
(See para 74.1)

Advance Register

Date	To whom given	Particulars of advance	Cheque No. & Date	Amount	Adjustment details	
					Date of adjustment	Amount adjusted

SAMPLE CHART OF ACCOUNTS
SARVA SHIKSHA ABHIYAN

Category	Classification Code Number	SSA Norm Number	Account Description
Cash			Petty cash Cash-Bank account Cash-Others
Accounts Receivable			A/R-GOI A/R-State Govt. A/R-Others A/R-Advances to employees A/R-Advances to contractor / supplier A/R-Advance to community
Accounts Payable			A/P-Supplier A/P-Contractor A/P-Community A/P-Others
Funding Sources			Govt. of India State Govt. Others
Expenses			Investment cost 5 Textbooks to focus group children 6 Civil Works - 6 New school building 6 School building for buildingless schools 6 Additional classrooms 6 Room for headmaster 6 Toilets 6 Drinking water facilities 6 Boundary walls 6 Separation walls 6 Electrification 6 Child friendly elements 6 BRC 6 CRC 8 TLE for new primary schools 9 TLE for upper primary schools 10 School Grant 11 Teacher's Grant 12 Teacher's Training 13 SIEMAT 14 Training of community 15 Provisions for disabled children 16 Research and Evaluation 17 Furniture and other supplies 17 Equipment 17 Office equipment 17 Computer and its accessories

		17	Vehicles
		17	Consulting and related services
		17	Staff Training
		18	Innovative Activities computer education for UP level
		19	BRC / CRC furniture, equipment and computers
		19	BRC/CRC TLM
		20	EGS/AIE
Expenses			Recurrent Cost
		1	Teachers salary
		7	Repair and maintenance costs of school buildings
		17	Staff salaries
		17	Salaries of experts
		17	Office Expenses
		17	Hiring of vehicles
		17	Stationery
		17	Telephone
		17	Fax
		17	POL
		17	Postage
		17	Office contingencies
		17	Office rent
		17	Electricity charges
		17	Water charges
		17	TA/DA of staff
		17	Administrative and operating costs
		17	Repair and maintenance-vehicles
		17	Repair and maintenance-equipment
		18	Innovative Activities for girls, ECCE, and SC/ST
		19	BRC / CRC salary
		19	BRC/CRC contingency
		19	BRC/CRC meeting, travel etc.
		20	EGS/AIE
Misc. Expenses/ losses		17	Bank charges
		17	Interests charges
		17	Others
Misc. income/gains			Interest income
			Others

Annex-VIII
(See Para-91.1)

Quarterly Fund Flow and Cash Forecast Statement

(Rs. in lakhs)

State :				
Quarter Ending:				
SOURCE & APPLICATION		Cash Forecast since last quarter		
		Qr I	Qr II	Total
Opening Balance				
(i) Cash in Hand				
(ii) Cash at Bank				
(iii) Advances outstanding				
Total : Opening Balance				
Source (Receipt)				
(a) Funds received from Government of India				
(i) SSA				
(ii) NPEGEL				
Sub Total				
(b) Funds received from State Government				
(i) SSA				
(ii) NPEGEL				
Sub Total				
(c) Interest				
(i) SSA				
(ii) NPEGEL				
Sub Total				
(d) Others				
TOTAL Receipts				
Application (Expenditure)				
(a) Teacher Salary				
(b) BRC				
(c) CRC				
(d) Civil Work				
(e) EGS/AIE				
(f) Free Text Book				
(g) Innovation				
(h) IED				
(I) Maintenance Grant				
(j) Management Cost				
(k) Research & Evaluation				
(l) School Grant				

(m)	Teacher Grant				
(n)	TLE				
(o)	Teacher Training				
(p)	Community Mobilisation				
(q)	SIEMAT				
(r)	State Component				
(s)	NPEGEL				
(t)	Others				
	TOTAL Expenditures				
	Closing Balance				
	(i) Cash in Hand				
	(ii) Cash at Bank				
	(iii) Advances outstanding				
	Total Closing Balance				

Note : Release of advances referred to in Para 73 of the Manual will be treated as expenditure for the purpose of reporting.

Quarterly Progress Statement

Annex-IX
(See Para 92.1)

(Rs. in lakhs)

State : Quarter Ending																				
S.No.	Activity	Unit	Cumulative progress from the beginning of the programme till the end of the previous year		Approved AWP&B including spill over		Quarterly Progress								Total for this year till the end of the quarter		Balance available for the year	Cumulative progress from the beginning of the Programme till the end of the quarter		Remarks
							Quarter 1		Quarter 2		Quarter3		Quarter 4							
			Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Fin	Phy	Fin	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	PRIMARY																			
1.1	New Primary School (Phy)	No. of schools																		
	Salary																			
1.2	New Teacher (Regular)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
1.3	New Para Teacher	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
1.4	Additional Teacher (Regular)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
1.5	Additional Teacher (Para)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
1.6	Previous years sanctioned teachers (Regular)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
1.7	Previous years sanctioned teachers (Para)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
	Total																			
2	UPPER PRIMARY																			
2.1	New Upper Primary School (phy)	No. of schools																		
2.2	New Teacher (Regular)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
2.3	New Para Teacher	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			

Quarterly Progress Statement

Annex-IX
(See Para 92.1)

(Rs. in lakhs)

State : Quarter Ending																				
S.No.	Activity	Unit	Cumulative progress from the beginning of the programme till the end of the previous year		Approved AWP&B including spill over		Quarterly Progress								Total for this year till the end of the quarter		Balance available for the year	Cumulative progress from the beginning of the Programme till the end of the quarter		Remarks
							Quarter 1		Quarter 2		Quarter3		Quarter 4							
			Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Fin	Phy	Fin	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
2.4	Additional Teacher (Regular)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
2.5	Additional Teacher (Para)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
2.6	Previous years sanctioned teachers (Regular)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
2.7	Previous years sanctioned teachers (Para)	No. of teachers																		
	(a) Male																			
	(b) Female																			
	Sub Total																			
	Total																			
3	Free Text Book to Focus Group Children	No. of children																		
3.1	Primary																			
3.2	Upper Primary																			
	Sub Total																			
4	Repair and Maintenance Grant to Schools	No. of Schools																		
4.1	Primary																			
4.2	Upper Primary																			
	Sub Total																			
5	TLE	No. of Schools																		
5.1	New Primary																			
	Sub Total																			
6	TLE	No. of Schools																		
6.1	New Upper Primary																			
6.2	Existing UPS not covered under OBB																			
	Sub Total																			
7	Schools Grant	No. of Schools																		
7.1	Primary																			
7.2	Upper Primary																			
	Sub Total																			
8	Teacher Grant	No. of Teachers																		
8.1	Primary																			
8.2	Upper Primary																			

Quarterly Progress Statement

Annex-IX
(See Para 92.1)

(Rs. in lakhs)

State : Quarter Ending																				
S.No.	Activity	Unit	Cumulative progress from the beginning of the programme till the end of the previous year		Approved AWP&B including spill over		Quarterly Progress								Total for this year till the end of the quarter		Balance available for the year	Cumulative progress from the beginning of the Programme till the end of the quarter		Remarks
							Quarter 1		Quarter 2		Quater3		Quarter 4							
			Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Fin	Phy	Fin	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Sub Total																			

Quarterly Progress Statement

Annex-IX
(See Para 92.1)

(Rs. in lakhs)

State : Quarter Ending																				
S.No.	Activity	Unit	Cumulative progress from the beginning of the programme till the end of the previous year		Approved AWP&B including spill over		Quarterly Progress								Total for this year till the end of the quarter		Balance available for the year	Cumulative progress from the beginning of the Programme till the end of the quarter		Remarks
							Quarter 1		Quarter 2		Quater3		Quarter 4							
			Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Fin	Phy	Fin	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
9	Teachers Training (Primary)	No. of teachers																		
9.1	In-service course 20 days																			
9.2	Orientation for freshly trained Recruits - 30 days																			
9.3	Refresh course for untrained teachers - 60 days																			
9.4	DRG/BRG/CRG																			
	Sub Total																			
10	Teachers Training (Upper Primary)	No. of teachers																		
10.1	In-service course 20 days																			
10.2	Orientation for freshly trained Recruits - 30 days																			
10.3	Refresh course for untrained teachers - 60 days																			
10.4	DRG/BRG/CRG																			
	Sub Total																			
11	SIEMAT																			
	Sub Total																			
12	Training of community leaders																			
12.1	Training of community leaders as per village	No. of community leaders																		
12.2	Training of School Management Committee as per school	No. of SMCs																		
	Sub Total																			
13	Interventions for Disabled Children	No. of children																		
13.1	Total CWSN enrolled																			
13.2	No. of CWSN actually provided assistive devices																			
13.3	Teachers training		No. of teachers																	
13.4	Training of teacher educators		No. of educators																	
13.5	Barrier Free Access	No. of schools																		
13.6	Others																			
	Sub Total																			
14	Research, Evaluation, Supervision and Monitoring	No. of schools																		
14.1	Research & Evaluation																			
14.2	Supervision & Monitoring																			

Quarterly Progress Statement

Annex-IX
(See Para 92.1)

(Rs. in lakhs)

State : Quarter Ending																				
S.No.	Activity	Unit	Cumulative progress from the beginning of the programme till the end of the previous year		Approved AWP&B including spill over		Quarterly Progress								Total for this year till the end of the quarter		Balance available for the year	Cumulative progress from the beginning of the Programme till the end of the quarter		Remarks
			Phy	Fin	Phy	Fin	Quarter 1		Quarter 2		Quarter3		Quarter 4					Phy	Fin	
							Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Sub Total																			
15	Management & MIS																			
15.1	Management & MIS-District	No. of districts																		
15.2	Management & MIS-SPO	No. of SPO																		
	Sub Total																			
16	Innovative Activity																			
16.1	ECCE	No. of districts																		
16.2	Girls Education																			
16.3	SC/ST																			
16.4	Computer Education for upper primary level																			
	Sub Total																			
17	Block Resource Centre																			
17.1	Salary of Resource Persons	No. of RP																		
17.2	Furniture Grant	No. of BRC																		
17.3	Contingency Grant																			
17.4	Meeting, TA																			
17.5	TLM Grant																			
	Sub Total																			
18	Cluster Resource Centre																			
18.1	Salary of Resource Persons	No. of RP																		
18.2	Furniture Grant	No. of CRC																		
18.3	Contingency Grant																			
18.4	Meeting, TA																			
18.5	TLM Grant																			
	Sub Total																			
19	Interventions for Out of School Children																			
19.1	EGS (Primary)	No. of children																		
19.2	EGS (Upper Primary)																			
19.3	Bridge Course (Residential)																			
19.4	Bridge Course (Non-residential)																			
19.5	Remedial Teaching																			
19.6	Innovative Education																			
19.7	Others																			

Quarterly Progress Statement

Annex-IX
(See Para 92.1)

(Rs. in lakhs)

State : Quarter Ending																				
S.No.	Activity	Unit	Cumulative progress from the beginning of the programme till the end of the previous year		Approved AWP&B including spill over		Quarterly Progress								Total for this year till the end of the quarter		Balance available for the year	Cumulative progress from the beginning of the Programme till the end of the quarter		Remarks
							Quarter 1		Quarter 2		Quater3		Quarter 4							
			Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Phy	Fin	Fin	Phy	Fin	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Sub Total																			
20	NPEGEL																			
20.1	Model Cluster Schools for girls	No. of Clusters																		
20.2	TLE, library, sports, vocational training etc.																			
20.3	Recurring grant to model cluster schools																			
20.4	Awards to schools / teachers																			
20.5	Student evaluation, remedial teaching, bridge courses, alternative schools																			
20.6	Learning through open schools																			
20.7	Teacher Training																			
20.8	Child Care Centre																			
20.9	Additional Incentives	No. of girl students																		
20.10	Community Mobilisation and Management Cost	No. of clusters																		
	Sub Total																			
	Grand Total																			

Quarterly Progress Statement

Annex-IX
(See Para 92.1)

(Rs. in lakhs)

S.No.	Activity	Cumulative progress from beginning till end of the previous year				Fresh sanctions this year		Total AWP&B for this year			Quarterly progress (Cumulative from beginning of the year)												Spill Over at the end of the year	Cumulative progress from the beginning of the programme till the end of the quarter				Remarks
		Physical (as on 31-3-03)			Fin	Phy	Fin	Physical		Fin (including spill over)	Phy		Fin	Phy		Fin	Phy		Fin	Phy		Fin		Fin	Phy			
		Completed	In Progress	Not taken up				New work	In prog work		Completed	In Progress		Completed	In Progress		Completed	In Progress		Completed	In Progress		Completed		In Progress			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
21	Civil Works																											
21.1	BRC																											
21.2	CRC																											
21.3	New School building-Primary																											
21.4	New School building-Upper Primary																											
21.5	Building Less School-Primary																											
21.6	Building Less School-Upper Primary																											
21.7	Dilapidated Building-Primary																											
21.8	Dilapidated Building-Upper Primary																											
21.9	Additional Class Room																											
21.10	Toilet/Urinals																											
21.11	Drinking Water																											
21.12	Boundary Wall																											
21.13	Separation Wall																											
21.14	Electrification																											
21.15	Others																											
	Sub Total																											
	GRAND TOTAL																											

Note: 1 The numbers on physical target and achievement shall be indicated wherever applicable.

2 In case, 20 days in-service teacher's training is bifurcated, suitable note on the number of days training imparted may be indicated in the remarks column.

**DETAILS OF ADVANCES RELEASED
DURING QUARTER ENDING _____**

District :

Sr. No	Head of expenditure	Amount as per Norms (Rs.)	Value of Transfer (Rs.)	Periodicity (annual/mile stone)	Transferring entity	Documentation required/condition for release
(Example)						
1	School Grant	2000 p.a	2000	Annual	DPO	UC at the end of the year
2	Teacher's Grant	500 p.a	500	Annual	DPO	UC at the end of the year
3	TLE (Primary)	10000	10000	One time	DPO	UC at the end of the year
4	TLE (Upper Primary)	50000	50000	One time	DPO	UC at the end of the year
5	Repair and Maintenance of School Building	5000 p.a.	5000	Annual	DPO	UC at the end of the year
6	Civil Works-New Primary School bldg	300000	100000	2 milestones	DPO	Certificate by JE/ Consultant/Expenditure Statement

Note : All advances on the activities mentioned in Para 73.1 shall be recorded.

Details of Funds Released to the Districts

State:

Quarter Ending:

RECEIPTS								RELEASES / EXPENDITURE							
Date	Receipts	Amount during the quarter			Cumulative during the financial year			Date	Releases/ Expenditure	Amount during the quarter			Cumulative during the financial year		
		SSA	NPEGEL	Total	SSA	NPEGEL	Total			SSA	NPEGEL	Total	SSA	NPEGEL	Total
	Opening Balance														
	(a) Funds received from Govt. of India								Funds released to the Districts						
	(b) Funds received from State Government								Name of the District						
	(c) Interest								1						
	(d) Others								2						
									3						
									4						
									5						
									6						
									7						
									8						
									9						
									10						
									Total Funds Released to the districts						
									Funds utilised at SPO						
	Total Receipts+Opening Balance								Total Releases / Expenditure						
									Closing Balance						

District-wise Expenditure Statement

State:

Quarter Ending:

[illegible]

SARVA SHIKSHA ABHIYAN

**TERMS OF REFERENCE FOR APPOINTMENT OF AN INTERNAL
AUDITOR FOR THE INTERNAL AUDIT OF ACCOUNTS OF SSA OF
.....STATE FOR THE YEAR (FINANCIAL AUDIT)**

BACKGROUND

The is a registered Society which is implementing the centrally sponsored Programme of Sarva Shiksha Abhiyan (SSA) to attain the goal of Universalization of Elementary Education in all the districts of State for which funds are shared between the Government of India and State Government in the ratio of

OBJECTIVES

Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organisation. The objective of the current internal audit is to seek a professional opinion on the financial position of SSA programme. The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at all levels.

SCOPE

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost. A statement of expenditure based on actual amounts spent under various interventions is sent to Government of India. The internal auditor is required to exercise tests of accounting records, internal checks and control and other necessary internal audit of the accounts as per general principles. In conducting the Audit, specific attention should be given to the following:

- (a) The internal audit activities should include payment audit as well as independent appraisals of the financial, operational and control activities of the programme.
- (b) The responsibilities of the internal auditor should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with SSA financial norms and State Government procedures.

- (c) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- (d) Generally accepted accounting principles are followed by all entities who are authorised to incur expenditure under SSA.
- (e) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Programme.
- (f) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- (g) Expenditure incurred under SSA is strictly in accordance with the financial norms prescribed in the SSA framework or any other clarifications issued from time to time. The expenditure statements / financial statements included in the statement of expenditure of the relevant period represent a true and fair view of implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
- (h) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained.
- (i) SSA funds are used efficiently and economically to the purpose for which they are intended.
- (j) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.

OUTPUTS THAT WILL BE REQUIRED OF THE INTERNAL AUDITOR

Immediately on completion of the internal audit, the auditor should submit his report indicating the result of his review of the accounts. All discrepancies noticed in the financial accounts, procurement, bank reconciliation etc. should be included in the report.

GENERAL

The auditor should be given access to all legal documents, books of accounts, procurement documents, correspondence, and any other information associated with the programme and deemed necessary by the auditor.

REVIEW

A review committee consisting of SPD, head of the financial management group at the SPO and accounts officer of SPO will review the internal audit report submitted by the internal auditor and take further remedial measures on the discrepancies pointed out in internal audit.

INDICATORS FOR FINANCIAL MANAGEMENT CHECKS BY GOI

1. Details of Fund Flow

State:

Half Year Ending:

Date		Amount			Date:		Amount			Date		Amount		
		SSA	NPEGEL	Total			SSA	NPEGEL	Total			SSA	NPEGEL	Total
	Opening Balance													
	(a) Funds received from Govt. of India					Funds released to Districts					Funds released from district to sub district level			
	(b) Funds received from State Government					Name of the District					Category of sub-district level			
	(c) Interest					1					1			
	(d) Others					2					2			
						3					3			
						4					4			
						5					5			
						Total Funds Released to the districts					Total Funds Released to the sub-districts			
						Funds utilised at district including DPO					Funds utilised at sub-district level			
						Funds un-utilised at district including DPO level					Funds un-utilised at sub-district level			

						Funds utilised at SPO								
	Total Receipts+Opening Balance					Total/Releases Expenditure					Total/Releases Expenditure			
						Closing Balance					Closing Balance			

- The additional information on expenditures will also be factored into the State Financial Review picture by GOI.

2. Details of advances of more than Rs. 1 lakh remaining unutilised for more than 12 months

District Level	SSA	NPEGEL	Total	Sub-district Level	SSA	NPEGEL	Total
Advances unutilised at district, including DPO level				Advances unutilised at sub-district level			

3. Position of Staff for Financial Management

Staff for financial Management	State Level				District Level			
	Name of Post	Posts sanctioned	Posts Filled	Posts Vacant	Name of Post	Posts sanctioned	Posts Filled	Posts Vacant

4. Training Programme for Financial Management Staff

Nature of Training	Training planned for the year		Training Completed		Training under Progress		Remarks on areas and content of training programmes
	Nos.	Level	Nos.	Level	Nos.	Level	

5. Audit Arrangements

1.	Date of EC's approval for engagement of auditors	Between Jan and March of every year.
2.	Date of engaging auditing firm	By April of every year at the outset.
3.	Progress on audit work	By June of every year
4.	Submission of audit report to SPO	Desirable by September every year
5.	Approval of Annual Report and audited accounts	Desirable by November of every year.
6.	Despatch date to GOI	1 st December of every year

Selection of Chartered Accountant firms for the audit of SSA Accounts

Expression of Interest is invited from Chartered Accountants firms (Partnership / Sole proprietorship firms with one full time FCA) in the prescribed format for short listing for the engagement of audit of the accounts of Sarva Shiksha Abhiyan Programme being implemented in the State of _____ as per the enclosed Terms of Reference.

1. The last date for receipt of expression of interest in the specified format is _____. Incomplete formats / format received after the prescribed last date will not be entertained.
2. The term full time partner / CA employee does not include those persons [Partner / sole] who are: -
 - (i) Partners in other firms
 - (ii) Employed part-time / full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949.
 - (iii) Partners who have earned more professional income from other sources than their income from the firm.

Similarly, the full time Sole Proprietor does not include a person who is a partner in other firms or is employed elsewhere or other wise engaged in any other business / activity as mentioned above. Accordingly, a person who is a partner / employee in another firm, should not apply in his capacity as Sole Proprietor.

3. The Expression of Interest must be submitted in the prescribed format given in the attachment. Only the Expression of Interest in the prescribed format accompanied with all requisite documents would be considered.
4. All firms are required to enclose the following documents along with the Expression of Interest.
 - (i) A copy of constitution certificates of firm issued by the ICAI containing inter-alia.
 - (a) Date of formation of the firms with a full time FCA
 - (b) Details of partners / Sole Proprietor / CA Employees as on 1st January of the relevant year, date of joining the firm, date of becoming FCA, their other interest, if any.
 - (ii) A copy of the latest partnership deed in the case of partnership firms.

- (iii) A copy of the acknowledgement of the IT return of the firm and of all full time partners / the Sole proprietor for the relevant Assessment Year _____ and a copy of computation of income of full time partners / Sole proprietor.

Note: Full time partners joining the firm on or after 1st January of the relevant year and firms constituted on or after this period should submit their latest available acknowledgement of IT return / computation statement.

- (iv) A copy of financial statement of the firm along with schedules for the preceding financial year _____.
- (v) Details of court cases / arbitration cases / or any other case pending against the firm

5. Details of audit experience of the firm for the last 5 years in the following proforma. (Only assignments which carry a fee of Rs. 25000/- and above should be mentioned).

Name of the area / sector	Name of the company / body audited	Years of audit e.g.	Fees charged for each of the assignments in each year	Nature of audit assignment viz. Statutory audit / or Branch audit	Nature of special assignment	Name of the full time partner who supervised the audit or signed the financial statements and who is still working in the firm
	(a) Society/PSU/ autonomous body	(a) 2002-03				
	(b) Companies in private sector	(b) 2001-02				
	(c) Banks	(c) 2000-01				
	(d) Social Sector Programmes / Projects	(d) 1999-00				
	(e) Externally aided social sector projects	(e) 1998-99				
	(f) Education Projects / Programmes					

6. The Expression of Interest must be delivered by post (in a sealed envelope)/or by hand in the office of the State Project Director, SSA, _____. The Expression of Interest must be addressed to:

The State Project Director,
Sarva Shiksha Abhiyan,

7. Suitable weightage will be given to firms, which are implementing quality control policies and procedures as provided in statements on Standard Auditing Practices (SAP 17). A brief note on the procedures adopted by them is to be given by the firms for this purpose. (Please refer to Sl.No. 12 of the Expression of Interest format).

8. Please indicate: -

The particulars of specialisation gained by the firm in audit of

(i) EDP systems

(ii) IT assisted audit

(iii) Any other important special assignments etc. in the following format

S.No.	Description of specialisation	Specify nature of assignment, if other than audit	Name of the organisation	Name of the partner / sole proprietor who handled this assignment	Whether partner / sole proprietor mentioned in is still with the firm (Y/N)

9. All full time partners / sole proprietor should invariably sign the undertaking appended as Section B to the Expression of Interest. Similarly, all the full time Chartered Accountant employees of the firm should sign in the column provided at Annex A-3 to the format.

**Expression of Interest for short listing Chartered Accountant
Firms for the audit of the accounts of SSA**

Status of Firm Partnership ☐ Sole Proprietorship ☐

1. (a) Name of the firm (in Capital letters) _____
- (b) Address of the Head office _____
(Please also give telephone no. and _____
e.mail address) _____
- (c) PAN No. of the firm _____

2. ICAI Registration No. _____ Region Name _____ Region Code No. _____

3. (a) Date of constitution of the firm: _____
- (b) Date since when the firms has a full time FCA _____

4. Full-Time Partners / Sole Proprietor of the firm as on 1-1-2003 (Please fill up Annex A-1)

S.No.	Years of continuous association in the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

5. Number of Part Time Partners if any, as on 1-1-2003 _____
(Please fill up Annex A-2)

6. Number of Full Time Chartered Accountant Employees _____
as on 01-01-2003 (Please fill up Annex A-3)

7. Number of audit staff employed full-time with the firm
 - (a) Articles / Audit Clerks _____
 - (b) Other Audit Staff (with knowledge of book _____
keeping and accountancy)
 - (c) Other Professional Staff (Please specify) _____

8. Number of Branches (Please fill up Annex-B) _____

- | | | | | |
|----|--|-----------------------------|--------------------------------|-------|
| 9. | Fees earned by the firm from April 1998 to March 2003 in respect of: | PSU /
autonomous
body | Companies in
Private sector | Banks |
| | (i) Statutory / Branch Audit /
6 monthly Audit Review | | | |
| | (ii) Internal / Concurrent Audit | | | |
| | Total of (i) and (ii) above | | | |
-
- | | | |
|-----|---|----------|
| 10. | Whether the firm is engaged in any internal / concurrent audit or any other services of any Govt. Companies / Corporations etc. If yes, details may be given Annex 'C'. | Yes / No |
| 11. | Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices (SAP 17)

(If yes, a brief note on the procedure adopted is to be given) | Yes / No |
| 12. | Whether there are any court /arbitration / any other legal case against the firm (If yes, give a brief note of the case indicating its present status) | Yes / No |

SECTION-B Undertaking

I/We the sole proprietor / following partners of M/s. _____, Chartered Accountant do hereby jointly and severally verify and declare-

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application from is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed thereunder;
- (ii) that the firm, proprietor or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred, give details);
- (i) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- (ii) that the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is same as that in the constitution certificate issued by the ICAI.

Sl.No.	Name of the partner / sole proprietor	Membership Registration No.	PAN No	Dates of payment of the fees for the relevant year _____ A/B*	Signature of partner / sole proprietor

(Seal of the Firm)

***A For membership**

B For issue of certificate of practice

Place:

Date:

Enclosures: _____ pages

For Office Use Only

Whether firm has done

(a) Statutory/Branch Audit

Yes/No

(b) Internal/Concurrent Audit

Checked by

Verified by

Date updated by

(Annex A-1)

1. Firm's name _____

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sl.No. 5 of the Expression of Interest format)

S.No.	Name of the Partner / sole proprietor	Member-ship No.	Whether FCA / ACA	Date of Joining the firm (full time)	Date of becoming FCA	Station & Region where residing at present	Whether acknowledgement of Income Tax Return for the relevant year attached Yes / No	Whether has ISA (Information systems Audit / CISA or any other equivalent qualification (specify the qualification) *

*If yes, please attach a copy of the certificate

(Annex A-2)

Details of Part-Time Partners of the firm (Please refer to Sl.No. 6 of the Expression of Interest format)

Name of partners	Member ship No.	Whether FCA / ACA	Date of becoming FCA	Date of Joining partnership	No. of other firm in which he is partner	Whether practicing in his own name also (Y/N)	Whether employed elsewhere (Y/N)	Whether has ISA (Information systems Audit / CISA or any other equivalent qualification (specify the qualification) *

*If yes, please attach a copy of the certificate.

(Annex A-3)

Details of full time Chartered Accountant Employees (Please refer to Sl.No. 7 of the Expression of Interest format)

S.No	Name	Membership No.	Whether FCA / ACA	Date of joining the firm as full time employee	Whether has ISA (Information systems Audit / CISA or any other equivalent qualification* (specify the qualification)	Signature of the employee

*If yes, please attach a copy of the certificate

(Annex A-4)

Details of partners and full time Chartered Accountant Employees of the firm included this year in Annex A-1, A-2 & A-3 above.

S.No.	Name	Membership No.	Whether Full Time Partner / Part Time Partner / Full Time CA Employee

*If yes, please attach a copy of the certificate

(Annex B)

Particulars of Branches (including foreign branches, if any)

S.No	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner incharge of the branch	Date of opening of the branch	Region	Whether included in last year application (Yes / No)

(Annex C)

Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm (please refer to Sl. No. 11 of the Expression of Interest format)

S.No.	Name of the PSU/Unit	Nature of assignment	Year for which appointed

SARVA SHIKSHA ABHIYAN

**TERMS OF REFERENCE FOR APPOINTMENT OF A CHARTERED
ACCOUNTANT FIRM FOR AUDIT OF ACCOUNTS OF SSA OF
.....STATE FOR THE YEAR (FINANCIAL AUDIT)**

BACKGROUND

Theis a registered Society which is implementing the centrally sponsored Programme of Sarva Shiksha Abhiyan (SSA) to attain the goal of Universalization of Elementary Education in all the districts of State for which funds are shared between the Government of India and State Government in the ratio of -----.

OBJECTIVES

The objective of the audit of the Programme Accounts (Programme Financial Statement {PFS}) is to enable the auditor to express a professional opinion on the financial position of SSA programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended mm/dd/yy, as reported by the Programme Financial Statement.

The programme accounts (books of accounts) provide the basis for preparation of the PFS and are established to reflect the financial transactions in respect of the project. as maintained by the project implementing agency

SCOPE

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost. A statement of expenditure based on actual amount spent under various interventions is sent to Government of India. The C.A. firm is required to exercise such tests of accounting records, internal checks and control and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountant of India. In conducting the Audit, attention should be given to the following:

- (a) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.

- (b) Generally accepted accounting principles are followed by all entities who are authorised to incur expenditure under SSA.
- (c) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Programme.
- (d) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- (e) Expenditure incurred under SSA is strictly in accordance with the financial norms prescribed in the SSA framework or any other clarifications issued from time to time. The expenditure statements / financial statements included in the statement of expenditure of the relevant period represent a true and fair view or implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
- (f) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained.
- (g) SSA funds are used efficiently and economically to the purpose for which they are intended.
- (h) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- (i) The C.A. firm appointed for the audit should also look into the position of audit compliance of previous audit objections raised, if any.
- (j) The C.A. firm appointed for the audit should be required to give Audit Certificate, utilization certificate and any other certificate required from time to time.
- (k) The audit should cover the accounts of State Implementing Society, all district project offices and sample BRC, CRC, Schools/VEC's, which would be of representative nature of the district.

PROGRAMME FINANCIAL STATEMENTS

Programme Financial Statements should include:

- (a) A summary of funds received from Government of India and State Government separately;

- (b) Any other receipt accruing separately;
- (c) A summary of expenditure shown under the main programme heading both for the current fiscal year and accumulated to date; and
- (d) A Balance Sheet showing accumulated funds of the programme, bank balances, other assets of the programme, and liabilities, if any.

AUDIT OPINION

The primary audit opinion should include the Programme Financial Statements, and the annual audit report of the Programme Accounts. The financial statement, including the audit report should be received by the State Implementing Society not later than (three to six) months after the end of the accounting period to which the audit refers. The auditor should submit the report to SPD of the Society well in advance who will take further action to have two copies of the Audit of Accounts and report forwarded to Government of India.(E.E. Bureau)

MANAGEMENT LETTER

In addition to the audit reports, the auditor will prepare a "management letter", in which the auditor will:

- (a) Give comments and observations on the accounting records, systems, and internal controls that were examined during the course of the audit;
- (b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement;
- (c) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
- (d) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the programme; and
- (e) Bring to the Implementing Agencies' attention any other matters that the auditor considers pertinent.

KEY PERSONNEL

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:

- (a) The audit team should be led a Chartered Accountant with a minimum 5 years experience in audit.

- (b) The audit team should include sufficient number of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.

GENERAL

The auditor should be given access to all legal documents, books of accounts, procurement documents, correspondence, and any other information associated with the programme and deemed necessary by the auditor.

Utilisation Certificate under SSA for the year ended _____

Name of the State:

S.No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGEL	Total
Total				

1. Certified that out of Rs. (Rupees.....) of grant-in-aid sanctioned during the year in favour of vide Ministry of Human Resource Development, Department of Elementary Education and Literacy letter Nos. noted against each and Rs. (Rupees.....) on account of interest earned during the period and Rs. (Rupees) on account of unspent balance of the pervious year, a sum of Rs. (Rupees) has been utilised for the purpose for which it was sanctioned and that the balance of Rs. (Rupees) remaining unutilised at the end of the year will be adjusted towards the grants-in-aid payable during the next year
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been fully fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Audited Statement of Accounts (Copy enclosed)
2. Utilisation Certificate
3. Progress Report (Copy enclosed)
- 4.
- 5.

Signature with rubber-stamp
SPD

Dated:

AUDITORS CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

Chartered Accountant Firm

Dated:

Annex-XVIII
(See Para-103.1)

Consolidated Annual Financial Statement

(Rs. in lakhs)

State :				
Year Ending				
SOURCE & APPLICATION				
		SSA	NPEGEL	TOTAL
Opening Balance				
(a)	Cash in hand			
(b)	Cash at Bank			
	Total			
(a)	Source (Receipt)			
(b)	Funds received from Government of India			
(c)	Funds received from State government			
(d)	Interest			
(e)	Others			
	TOTAL Receipts			
	Application (Expenditure)	Approved AWP&B including Spill over	Expenditure incurred	Savings
(a)	Teacher Salary			
(b)	BRC			
(c)	CRC			
(d)	Civil Work			
(e)	EGS/AIE			
(f)	Free Text Book			
(g)	Innovative Activities			
(h)	IED			
(i)	NPEGEL			
(j)	School Maintenance Grant			
(k)	Management Cost			
(l)	Research & Evaluation			
(m)	School Grant			
(n)	Teacher Grant			
(o)	TLE			
(p)	Teacher Training			
(q)	Community Training			
(r)	SIEMAT			
(s)	State Component			
(t)	Others			
	TOTAL			
Closing Balance				
(a)	Cash in hand			
(b)	Cash at Bank			
	Total			

Annex-XIX
(See Para 103.1)

Consolidated Balance Sheet as on _____

Name of the SIS _____

LIABILITIES	Schedule	Amount Current year	Amount Previous Year	ASSETS	Schedule	Amount Current year	Amount Previous Year
Capital Fund Opening Balance Funds recd. from Govt. of India (a) SSA (b) NPEGEL Funds recd. from State Govt. (a) SSA (b) NPEGEL Interest (a) SSA (b) NPEGEL Others Balances at districts (a) (b) (c) Add: Excess of income over expenditure Advances repayable Closing Balance				Fixed Assets Civil Works Furniture Vehicle Equipment Deposit (a) Fixed Deposits with Banks (b) Deposits with others Advances receivable from (a) (b) Advances for expenses (a) (b) Balances at districts (a) Cash at Bank (b) Cash in Hand (c) Advances outstanding (d) Balances at blocks Closing Balance at SPO (a) Cash in Hand (b) Cash at Bank			
Total				Total			

Chartered Accountant Firm

State Project Director (SSA)

Consolidated Income and Expenditure Account for the year ended _____

Name of the SIS _____

EXPENDITURE	Schedule	Amount Current year	Amount Previous Year	INCOME	Schedule	Amount Current year	Amount Previous Year
Expenditure at District and sub-district level Teacher Salary BRC CRC Civil Work EGS/AIE Free Text Book Innovative Activities IED NPEGEL School Maintenance Grant Management Cost Research & Evaluation School Grant Teacher Grant TLE Teacher Training Community Training State Component SIEMAT Management Cost Research and Evaluation Supervision and Monitoring Others				Funds recd. from Govt. of India (a) SSA (b) NPEGEL Funds recd. from State Govt. (a) SSA (b) NPEGEL Interest (a) SSA (b) NPEGEL Others Balances at districts (a) (b) (c) Excess of Expenditure over income			
TOTAL				TOTAL			

Chartered Accountant Firm

State Project Director (SSA)

Annex-XXI
(See Para 103.1)

Consolidated Receipt and Payments Account for the year ended _____

Name of the SIS _____

RECEIPTS	Schedule	Amount Current year	Amount Previous Year	PAYMENTS	Schedule	Amount Current year	Amount Previous Year
Opening Balance (a) Cash at Bank (b) Cash in Hand Funds recd. from Govt. of India (a) SSA (b) NPEGEL Funds recd. from State Govt. (a) SSA (b) NPEGEL Interest (a) SSA (b) NPEGEL Miscellaneous receipts Expenditure of districts and sub-districts level adjusted against advances Advances for district and sub-district level programme activities adjusted Advances for state level programme activities adjusted Funds refunded by districts and sub-district level				Amount paid to districts and sub-district level Expenditure at District and sub-district level Teacher Salary BRC CRC Civil Work EGS/AIE Free Text Book Innovative Activities IED NPEGEL School Maintenance Grant Management Cost Research & Evaluation School Grant Teacher Grant TLE Teacher Training Community Training State Component SIEMAT Management Cost Research and Evaluation			

				Supervision and Monitoring Others Advances outstanding (a) State level (c) District level (d) Sub-district level Miscellaneous payments (a) (b) (c) Closing Balance (a) Cash at Bank (b) Cash in Hand			
TOTAL				TOTAL			

Chartered Accountant Firm

State Project Director (SSA)

Annex-XXII
(See Para 105.1)

REGISTER OF OUTSTANDING AUDIT OBJECTIONS

Name of the District

S. No.	Period of accounts covered by audit	Audit Para No.	Date of issue	Brief details of the audit objection	Action Taken	Date of settlement	Remarks