

**Minutes of
11th Review Meeting of
Finance Controllers of SIS
(27th October, 2006)**

**Magnolia Hall, India Habitat Centre, Lodhi Road
New Delhi**

Minutes of 11th Review Meeting of Finance Controllers

1. The 11th National Review Meeting of Finance Controllers of SIS of Sarva Shiksha Abhiyan was held on 27th October 2006 at India Habitat Centre, New Delhi.
2. The meeting was chaired by Shri K.R. Meena, Deputy Secretary, Department of School Education and Literacy, MHRD, New Delhi.
3. The list of participants is at *Annexure-A*.
4. The agenda of the meeting is at *Annexure-B*.
5. Since no comments were received from any State/UT, the minutes of the 10th Review Meeting held on 28-29 July 2006 were confirmed.
6. While welcoming the participants from States/UTs, Shri K.R.Meena made special mention of the Performance Audit conducted by C&AG. In this regards two meetings have been already conducted with SPDs and Finance Controllers to collect response of the States/UTs. However it has been observed that still there are some States/UTs, which are yet to submit their response and these are Uttaranchal, Manipur and Pondicherry. He stated that in such cases the Finance Controllers of SIS of SSA would be held responsible. Moreover the amount involved in audit objections will be adjusted from the State Share. In addition to that there are certain States/UTs, who have not submitted complete reports.
 - 6.1 Other important issue raised was that the pendency of the Utilization Certificates. It was informed that a circular has been issued by Finance Ministry, which stipulates that, "any organization receiving grant from GoI should issue the required UC and in case of pendency of any UC for any programme no further funds would be released to the organization under any programme". Hence Shri KR.Meena urged the States/UTs that they should clear their pendency of UC till 2005-06 for SSA and NPEGEL. Also if DPEP was being implemented by same Agency, no UC of DPEP should be pending with the society. Some of the States

have also implemented Non Formal Education scheme through same society, therefore UC for NFE should also be issued if not yet issued. Society should also clear the pendency of UC for Mahila Samakhya and KGBV if these schemes are being or was being implemented by same society.

6.2 He added that as audit report for 2005-06 has also become due, these should be submitted at the earliest so that in case of any discrepancy, it may be settled before submitting to Development Partners in December 2006. It has been observed that though the date for submission of audit report (30th September 2006) is already over, only 7 States have submitted the audit report. He requested all States/UTs to expedite the matter. He mentioned that last year Rs. 396 crore was dis-allowed, which could have been avoided, had the audit reports been received on time.

6.3 Shri K.R.Meena expressed his concern over the low expenditure during last quarter. He added that concern was also expressed on this issue by Planning Commission, Finance Ministry and Internal finance division of MHRD.

7. Unsettled issues of Performance Audit Report were discussed with States/UTs in detail so as to finalise the responses/comments of State/GoI.

8. Shri R.K.Sharma, Director, Finance raised some of the issues which are of regular concern to finance. These issues become important due to the fact that they cause delay in release of funds. He flagged following issues:

(a) Unspent Balance: It was clarified that the funds released to sub-districts are treated as expenditure and the unspent balance at district (DPO) and State (SPO) are added to arrive at reported unspent balance for the programme. He emphasised that the same pattern should be followed by all States/UTs.

He also raised the issue of variations in the figures of unspent balance reported at any times for the same period. It was clarified that closing balance reported should be a realistic figure as this is a figure which is one of the deciding factors in release of grants.

In this reference Shri R. K. Sharma raised an issue of inclusion of advances outstanding to the Opening Balance / Closing Balance. **Further it was clarified that reported unspent balance should not include the advances lying unused for the purpose of release as this amount is obviously not available for current year outlays. However after the completion of the audit, the State should take immediate measures to obtain utilization of same and settle these advances as per laid down procedure.**

(b) **Utilization Certificate:** Non-submission of UC in time is also a reason for delay of release of funds from GoI. Shri R.K.Sharma urged the States/UTs to expedite the matter and clear all UC including other programmes at the earliest. In case any UC is pending the proportionate amounts would be deducted from the releases.

(c) **Dedicated Bank Accounts:** As the system is moving towards e-banking single dedicated bank account should be maintained by SIS for SSA & NPEGEL against the prevailing trend where States are maintaining many accounts at SPO / DPO level. It was further clarified that SIS may maintain accounts with different Banks for transfer of funds to districts and below as per the available network of banks at grass-root level. However at State level and district level for receiving funds one dedicated account should be maintained and all the funds received by society should be received in this account for easy monitoring of cash balances at district and State level.

9. Shri K.R. Meena took review of the following financial indicators:

(a) **Adoption of Manual on Financial Management and Procurement –** Approval on Manual is still pending in Andaman & Nicobar. In all other States/UTs the Manual has been adopted. However, no information is available for Lakshadweep and Pondicherry. Detailed statement annexed at *Annex-C*.

(b) **Status on submission of Audit Report-** Audit report for 2005-06 has been submitted by Arunachal Pradesh, Assam, Chhatisgarh, Gujarat, Kerala, Rajasthan, Tripura, Uttar Pradesh and Uttaranchal (9 States). Other States/UTs were requested to expedite the matter and submit the audit report at the earliest as due date for submission of audit report was 30th September 2006. State wise status provided at *Annexure – D*.

States/UTs were asked to get certified the amount dis-allowed by auditor in last year by the current Chartered Accountant to settle audit objections. If the amount is not certified necessary action would be taken by MHRD to adjust the same from state share.

(c) **Status on submission of UC –** Utilisation certificate for 2004-05 has been submitted by all the States /UTs except Sikkim and Maharashtra. Maharashtra has not submitted UC for NPEGEL since inception. For AP revision in UC for DPEP is required. The UC submitted by Bihar does not include funds received by SIS from State Govt. The State was asked to resolve the issue and revise the UC accordingly. UC for 2005-06 has been submitted by Assam, Chhattisgarh, Gujarat, Kerala, Rajasthan, Tripura, Uttar Pradesh and Uttaranchal. Other States are requested to submit UCs immediately after the completion of audit. Detailed status at *Annexure-D*.

(d) **Annual Report –** Most of the States/UTs have submitted Annual report till 2004-05 except for:

- Arunachal Pradesh, which has not yet submitted any Annual report.
- Bihar has submitted till 2003-04.
- Chhattisgarh has submitted till 2003-04.
- Dadra & Nagar Haveli no information is available.
- Kerala - English version submitted till 2004-05 but Hindi version is under translation for 2003-04 onwards.
- Madhya Pradesh – English version submitted till 2004-05, but Hindi version is still due.
- Orissa – Hindi version for 2004-05 is still due
- Punjab –EC approval is due for 2004-05.

- Tamil Nadu – Submitted till 2003-04.

Detailed status is at *annex-D*.

- (e) **Bank Reconciliation** – The States/UTs, which need further follow up action, are Andaman & Nicobar, Bihar and Sikkim. State-wise detail is at *annexure – E*.
- (f) **VEC Manual** – No VEC manual has been prepared by Delhi. For Dadra & Nagar Haveli, Goa, Jammu & Kashmir, Lakshadweep, Manipur and Pondicherry status is not available. State-wise position is at *annex – F*.
- (g) **Internal Audit** – Internal Audit system has been put in place by most of the States/UTs either through CA firm or through in-house Team. However system is yet to be in place in Chandigarh, Chhattisgarh, Daman & Diu, Delhi, Kerala. These States/ UTs should provide compliance in next meeting. State wise detail is at *annex– G*.
- (h) **Staffing and Training** – The detailed staffing status and training is annexed at – I. The States/UTs, which require immediate attention are Bihar, Daman & Diu, Delhi, Haryana, Jharkhand, Kerala, Maharashtra, Rajasthan and West Bengal. Details given at *annexure – H*.

The States/ UTs were advised that if staff is not available on deputations they may engage personnel on contract. However appropriate training should be provided to them. Moreover where non-accounting staff is looking after accounts related works, sufficient training be imparted to them to ensure correctness in maintenance of accounts. They should also be equipped with user-friendly manual on accounting.

- (i) **Opening Balance and Unspent Balance:** Difference in the opening balance as of 1st April 2006 as reported in the last meeting and as reported in this meeting was discussed in detail for reconciliation. Jharkhand, Chhattisgarh and Madhya Pradesh have large variation in the figures reported. These States reported that this unspent balance has increased exorbitantly as they have included outstanding advances pointed out by

audit in the opening balances. It was suggested that they should rectify their figures in account of clarification given at para 8(a) of minutes. Shri R.K. Sharma warned the States to be careful while reporting the unspent balance as closing Balance as on 30th September would be taken into account while deciding on release of next installment. The detailed statement on opening balance and closing balance is given at *annexure – I*.

(j) **Expenditure as on 30th September 2006:** The statement is annexed at *annexure – J*. The slow performing States were urged to gear up their machinery to accelerate expenditure. Total expenditure in 2006-07 till 30th September is Rs. 554337.54 lakhs which is 60% of total available funds

(k) **Release of State Share:** The state wise statement of state share is attached at *annexure –K and L*. There was mismatch of figures on releases by GoI and State in Bihar. The State was advised to send a copy of sanction orders of GoI and State releases since 2001-02 for reconciliation. Andhra Pradesh, Haryana and Himachal Pradesh were also advised on same line. Kerala had a backlog of Rs. 1973.64 lakhs. The state apprised that they have taken up the matter with local bodies to expedite the same. Orissa was advised to provide a copy of the sanction orders for 2002-03 and 2003-04 for reconciliation of the figure of their state share.

AP, Arunachal Pradesh, Assam, Chhattisgarh, Delhi, J&K, Kerala, Maharashtra, Pondicherry, TamilNadu, Sikkim, West Bengal, Dadra & Nagar Haveli are the State/UTs who need to release their State share due as per GoI releases.

(l) **Quarterly progress report:** The compilation of QPRs as on 30th September 2006 as submitted by the State is annexed at *annexure – M(a)*. Observations on the QPRs submitted is also annexed as *annexure M(b)*

(m) **Fund flow and cash forecast:** The States/UTs submitted Annexure – VIII of the manual. The compiled statement is annexed at *annexure – N*.

- (n) **Details of funds released to District:** The annexure XI of the manual providing details on funds received at SPO and funds released to DPO and closing balance at SPO as on 30th September is compiled at *annexure – O*.
- (o) **District wise Expenditure:** Compiled annexure XII of the manual has been compiled for States and annexed at *annex – P*.
- (p) **Monthly Monitoring Reports:** MMR as on 30th September was submitted by States/UTs compiled and state-wise status is at *annexure – Q*.

10. Shri R.D. Chauhan threw light on initiative taken by Canara Bank on the development of web portal for AP and on manner in which it is going to help the programme. He added that through this all information on cash balances will be available at the touch of finger.

Shri Chauhan gave brief introduction of web portal and need to launch online portal under SSA. He told that Ministry of Finance has announced certain measures for expenditure management. Ministry of rural management, MHRD, Ministry of Health and Family Welfare handles bulk of social sector expenditure and disburse funds to large number of autonomous entities and hence they should work towards streamlining the cash management. Each district level autonomous body receiving funds more than Rs. 10 crore will be required to open separate bank account in one of designated bank. Ministry of Finance has given two objectives to the Ministry:

- (a) Speedy transfer of funds.
- (ii) Speedy feedback about actual utilization of the funds.

To fulfill above objectives MHRD has decided to develop Web Portal for tracking of funds released under SSA. This job has been assigned to Canara Bank the accredited bank of MHRD. On pilot basis the AP has been selected as it has Canara bank branches in its 21 districts out of 23 districts. All details of bank account of SSA and NPEGEL are reflected in these reports. At any point of time MHRD would know the status of SSA Bank Account of SIS and

districts along with the quantum and periodicity of transfer of funds. The project has been implemented since July 2006 in A.P.

11. Shri T.R. Ekarnathan, General Manager Canara Bank expressed his gratefulness for appointing Canara Bank as its accredited Bank for MHRD and specially for associating the bank for such a programme, which handles elementary education. He informed the house about the historical background of Canara Bank since its inception and its association with social sector / issues specially education. He informed about the scholarship, donation programme being financed by the bank.
12. Canara Bank made a presentation on the Web Portal, which is online for Andhra Pradesh. The copy of the presentation is annexed at *Annexure-R*. Main features of the portal are:
 - Tracking the cash balances at SPO and DPO.
 - Data availability at click of button to authorized officials.
 - Secured portal.
 - Uploading of data on daily basis.
 - Printable reports which can be generated for any specified period.
 - All credit and debit transactions captured.
 - 8 types of reports can be generated at different levels and for different purpose.
 - Cost of maintenance of web portal borne by Canara Bank.
 - Training provided to users by Bank alongwith the user manual.

JS (EE-II) added that web portal like this is a Financial Management tool for monitoring and urged the States to develop such system with their lead banks.

13. JS (EE-II) took overview of the status on financial management as below.
 - **C&AG performance audit:** Asked Jharkhand to settle the pending issue on performance audit.
 - **Utilisation Certificate:** Maharashtra and Sikkim to submit the pending UC at the earliest.

- **Audit of 2005-06:** As audit report is already due for submission and further to Development partners also and due date for laying Annual report in Parliament in December is near, asked the States/UTs to complete the audit and submit the reports at the earliest.
- **State Share:** Warned the States/UTs likes Andhra Pradesh, Arunachal Pradesh, Assam that if the due State share is not released, 2nd installment may be stopped. Also added that request received in February or latter from the States/UTs for release of 2nd installment may not be fulfilled, as funds may have been exhausted by that time.
- **Expenditure:** Urged the States to gear up the system so as to increase the capacity to utilize funds efficiently and effectively. Performance of States/UTs with expenditure level below 60% of the available funds is not acceptable. States performing slow in terms of expenditure are Andaman & Nicobar Islands, Arunachal Pradesh, Assam (delay due to slow pace of civil works), Bihar, Chhattisgarh (slow civil works due to rain), Daman & Diu (problem in selection of site), Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Orissa, Punjab, Tamil Nadu and Tripura.
- **KGBV:** Detailed status is given at *annexure – S*. States/UTs were informed that States/UTs who require funds should raise the demand by 15th November providing the details on number of schools operational, girls enrolled and utilization of funds. Some of the States have not yet operationalised the schools. JS (EE-II) suggested to open the schools at the earliest and inform MHRD.

The meeting ended with a vote of thanks to chair.

Agenda for the 11th Review Meeting to be held on 27th October 2006

Sl. No.	Items
1	Action taken report on the decision of the last meeting held on 28-29 July 2006.
2	C&AG's Performance audit – a Review of information on pending items with States.
3	Status on submission of Utilisation Certificate for the year 2004-05 and any other pending UCs with SIS.
4	Submission of Audit Report and Annual Report for 2005-06 and for the previous years (if not submitted).
5	Progress of compliance of outstanding audit objections (SSA and DPEP).
6	Status of Internal Audit and expenditure incurred.
7	Financial performance for the year 2006-07 till 30 th September 2006 of the SSA, NPEGEL, DPEP and KGBV. (Providing details of releases, utilization and closing balance).
8	Expenditure under KGBV, requirement of funds for 2006-07, status of UC's for 2004-05.
9	Status on roll out of Financial Manual, Position of staff at SPO, DPO and sub district level, training of account staff, status on internal audit, status of complaint handling mechanism and preparation of VEC/SMC/SDMC/SEC Manual etc.
10	Status on monthly bank reconciliation at district level and below in respect of each Account.
11	Position of State share release, year-wise upto 30 th September, 2006-07 since inception of the programme.
12	Year wise position on expenditure on elementary education from 1999-2005-06 excluding state share ear-marked for SSA.
13	Submission of follow up action taken by the States in response to GoI's comments on IPAI Report (States reviewed by IPAI).
14	Discussion on performance audit report of C&AG.
15	Details of amount, if any, lying unutilized at any level for more than a year.
16	Status as per MMR.
17	Action taken on recommendations of 4 th JRM.
18	Amount spent on statutory Audit, year-wise since beginning.

States / UTs should email (ssafinance@gmail.com or dseekrm@rediffmail.com) the following formats dully filled as on 30th September, 2006 and also bring a copy for the meeting.

1. Quarterly fund flow and cash forecast statement (Annexure VIII of Financial Management Manual both for SSA & DPEP).
2. Quarterly progress statement, New PMIS (Annexure IX both for SSA & DPEP).
3. Details of Funds released to the districts (annexure XI).
4. District wise expenditure statement (Annexure XII).
5. Indicators for Financial Management checks by GoI (Annexure XIV).
6. Copy of sanctioned orders for release of GoI share and State share since inception of SSA.
7. FMR II & III for April 2006 to September 2006.
8. Revised FMR for 2005-06, as per audit, if audit complete.
9. Monthly Monitoring report.
10. Quarterly Statement on Settlement of Audit Objections.

Observations on Quarterly Progress Report of September 2006

The following observations are noticed while analyzing the QPR of September 2006:

1. Andhra Pradesh

- The physical achievement has not been indicated for any of the activity including the civil works.
- An expenditure of Rs. 24.52 lakh was shown against salary of new para teacher without any allocation in outlay.
- Against the outlay of Rs, 12895.01 lakh against NPEGEL for 2006-07 the outlay was indicated at Rs. 12798.84 lakh. There is variation in outlay in all the activities which should be rectified with reference to the minutes of the PAB.

2. Arunachal Pradesh

- The expenditure on teacher salary works out to Rs. 235.85 lakh against which Rs. 85.55 lakh was only shown this has resulted in less expenditure of Rs. 150.30 lakh. The total expenditure thus works out to Rs. 541.91 lakh instead of Rs. 391.63 lakh.
- The physical achievement was not shown against inclusive education.
- The expenditure on civil works has not been indicated and the proforma prescribed in the Manual for civil works portion has not been found attached with the QPR.
- The expenditure as on 30-9-2006 was reported at Rs. 1018.06 lakh whereas the QPR shows the same at Rs. 541.91 lakh. A revised QPR indicating the correct expenditure may please be submitted early.

3. Assam

- The physical achievement was not shown against free textbooks, refresher course for untrained teachers, EGS upper primary, remedial teaching and also work in progress under civil works.

4. Bihar

- The expenditure on recurring salary of primary teachers was shown at Rs. 1804.585 lakhs for 3587 teachers whereas the approved outlay is only for Rs. 197.28 lakhs for 1096 teachers. In case these teachers are additional recurring teachers, the appropriate column provided against Sl. No. 1.26 of the QPR should be used.
- Rs. 17.89 lakh was shown under CRC against others, whereas no outlay was approved under this head. This should be shown against the appropriate head of accounts for which outlay was approved by the PAB.
- The expenditure on NPEGEL has not been given in the QPR. Sl. No. 20 of the QPR proforma provided in Annex-IX of the Manual Financial

Management and Procurement contain the details of NPEGEL. The same format may please be used for the preparation of QPR.

- The physical achievement was not shown against additional teachers (Regular), new upper primary schools teacher, training to new teachers, training of community leaders. Inclusive education, all activities under BRC and CRC, back to school etc.
- The expenditure as on 30-9-2006 was reported at Rs. 55890.78 lakh whereas the QPR shows the same at Rs. 55532.92 lakh. A revised QPR indicating the correct expenditure may please be submitted early.

5. Chhattisgarh

- The physical and financial target approved by the PAB for 2006-07 has not been indicated correctly against the activities in the QPR. This needs modification.
- The expenditure as on 30-9-2006 was reported at Rs. 22862.70 lakh whereas the correct total of QPR works out to Rs. 23353.38 lakh. The totals given in the QPR are also incorrect. A revised QPR indicating the correct expenditure may please be submitted early.
- The physical achievement was not shown against BRC.
- An expenditure of Rs. 6.12 lakh has been shown against pre-project activities. However, this has not been included in the total. It may be noted that pre-project activities are not to be shown in the QPR.

6. Dadar & Nagar Haveli

- Column Nos. 16 to 20 of the QPR has not been completed.
- The grand total including civil works portion works out to Rs. 151.55 lakh.
- The civil works portion of the QPR has not been filled correctly. In the second quarter onwards the cumulative progress from the beginning of the year is to be shown against physical and financial progress.

7. Daman & Diu

- The sub-total of school grant works out to Rs. 0.84 lakh and not Rs. 0.88 lakh as shown in the QPR.
- The physical achievement was not shown against teacher grant, orientation training for new teachers etc.
- The format used for completing the civil works portion is not in accordance with the proforma prescribed in Annex-IX (Page No. 130) of the Manual on Financial Management and Procurement. It may please be ensured that the correct format is used for this purpose in future.

8. Gujarat

- The civil works portion of the QPR has not been filled correctly. In the second quarter onwards the cumulative progress from the beginning of the year is to be shown against physical and financial progress.

9. Haryana

- The physical achievement was not shown against TLE for primary and upper primary, furniture grant, contingency grant, meeting/TA, TLM grant under BRC, furniture grant under CRC, activities under NPEGEL except model cluster schools.
- The civil works portion of the QPR has not been filled correctly. In the second quarter onwards the cumulative progress from the beginning of the year is to be shown against physical and financial progress.
- The civil works total works out to Rs. 6851.20 lakh and not Rs. 6851.49 lakh. Accordingly, the grand total works out to Rs. 14333.87 lakh and not Rs. 14334.16 lakh as indicated in the QPR.

10. Himachal Pradesh

- The expenditure as on 30-9-2006 was reported at Rs. 4141.82 lakh whereas the correct total of QPR works out to Rs. 4441.80 lakh. The variation in expenditure may please be reconciled early.
- The physical achievement shown against maintenance grant, school grant, teacher grant in column 16 of the QPR is incorrect.
- The civil works portion of the QPR has not been filled correctly. In the second quarter onwards the cumulative progress from the beginning of the year is to be shown against physical and financial progress.

11. Jammu & Kashmir

- The QPR is incomplete in which Columns 16 to 18 are not filled up.
- The physical achievement of civil work indicating the work completed and in progress has not been indicated.
- The expenditure as on 30-9-2006 was reported at Rs. 12156.07 lakh whereas the correct total of QPR works out to Rs. 6448.48 lakh. The variation in expenditure may please be reconciled early and also provide a revised QPR for the correct expenditure incurred upto 30-9-2006.

12. Jharkhand

- The physical achievement was not shown against all activities under BRC and CRC, EGS (UP), Bridge Course (non-residential for 11-14 age group), all activities, except model cluster schools under NPEGEL.

13. Karnataka

- The civil works details as prescribed in Page 130 of Annex-IX of the Manual on Financial Management and Procurement have not been provided along with the QPR. This may please be furnished now.
- Rs. 5.017 lakh and Rs. 70.25 lakh were shown against Mahila Samakhya and KSQAO respectively without indicating any approved outlay. All expenditures included in the QPR should be with reference to the approved outlay. These expenditures may please be booked under the appropriate head of account and a revised QPR submitted early.

14. Kerala

- The civil works portion of the QPR has not been filled correctly. In the second quarter onwards the cumulative progress from the beginning of the year is to be shown against physical and financial progress.

15. Madhya Pradesh

- Rs. 31.81 lakh was shown under Column No. 17 towards salary of new teachers of upper primary schools against Sl.No. 2.2 of the QPR without showing the expenditure in any of the quarter. The physical achievement is also not indicated.
- Rs. 151.10 lakh was shown under SIEMAT. However, no outlay under SIEMAT was specifically approved by the PAB. Hence, this amount should have been shown against the approved outlay of State Component.

16. Maharashtra

- The performa prescribed in Annex-IX of the Manual on Financial Management for the preparation of QPR has not been used. The prescribed performa may please be used in future.
- The civil works portion of the QPR has not been filled correctly. In the second quarter onwards the cumulative progress from the beginning of the year is to be shown against physical and financial progress.
- The physical achievement was not shown against new additional teacher (S.No. 8.4), training of DRG/BRG/CRG (S.No. 10.4), training of school management committee (S.No. 12.2), teacher's training under NPEGEL (Sr. No. 20.6).

17. Meghalaya

- The physical achievement was not shown against recurring salary of teachers appointed in previous years (S.No. 1.6 and S.No. 2.6), textbooks (S.No. 3.1 & 3.2), repair and maintenance (S.No. 4.1 & 4.2), TLE for UPS not covered under OBB (S.No. 6.2), School Grant (S.No. 7.1 & 7.2), teacher grant (S.No. 8.1 & 8.2), teacher's training (S.No. 10), training of community leaders (S.No. 12), Inclusive education (S. No. 13), all activities under BRC (S.No. 17), all

activities under CRC (S.No. 18), all activities under out of school children (S.No. 19), NPEGEL (S.No. 21).

- Rs. 6.51 lakh was shown against NPEGEL without any approved outlay. Similarly, Rs. 25.69 lakh was shown against KGBV without any approved outlay. A separate QPR for KGBV should be prepared and the same should not be included in the SSA and NPEGEL QPR.
- The expenditure against detailed activities should be shown in respect of textbooks, repair and maintenance, TLE, school grant and teacher grant, teacher's training, training of community leaders, interventions for inclusive education, research and evaluation, BRC, CRC, interventions for out of school children etc.
- The civil works details as prescribed in Page 130 of Annex-IX of the Manual on Financial Management and Procurement have not been provided along with the QPR. This may please be furnished now.

18. Mizoram

- The expenditure as on 30-9-2006 was reported at Rs. 2259.60 lakh, whereas the correct total of QPR works out to Rs. 2246.10 lakh. However, the total amount as on 30-9-2006 has been indicated in the QPR at Rs.2244.595 lakh. The civil works total comes to Rs.1246.16 and while coping it at Srl. No. 2, the same has been indicated at Rs.1242.56 lakh. The variation in expenditure may please be reconciled early and also provide a revised QPR for the correct expenditure incurred up to 30-9-06.

19. Orissa

- The expenditure against detailed activities should be shown in respect of teachers' salary, textbooks, repair and maintenance, TLE, school grant, teacher grant, teacher's training, training of community leaders, interventions for inclusive education, research and evaluation, management cost, innovative activities, BRC, CRC, interventions for out of school children etc as per the columns provided in the QPR. However, these detailed expenditures along with physical achievements have not been provided in the QPR and a revised QPR may please be furnished to us early.
- The civil works portion of the QPR has not been filled correctly. In the second quarter onwards the cumulative progress from the beginning of the year is to be shown against physical and financial progress.
- The physical achievement was not shown against any activities under NPEGEL (Sr. No. 20).

20. Punjab

- The civil works details as prescribed in Page 130 of Annex-IX of the Manual on Financial Management and Procurement have not been provided along with the QPR. This may please be furnished now.

- The physical achievement was not shown against teachers' training (Srl No. 9.1) BRC (Srl No. 17.1) and interventions for out of school children (Srl. Nos 19.1, and 19.5)

21. Sikkim

- The format used for the preparation of the QPR is not in conformity with the format prescribed in Annex-IX of the Manual on Financial Management and Procurement. The prescribed format may please be used in future.
- The QPR for QE September 2006 has not been furnished which may please be furnished now. The QPR now furnished relates to QE June 2006.
- The physical achievement was not shown against any of the activities under column 16 of the QPR.
- The civil works details as prescribed in Page 130 of Annex-IX of the Manual on Financial Management and Procurement have not been provided which may please be furnished now.
- The approved outlays for 2006-07 both physical and financial have not been indicated under columns 6 and 7 of the QPR. The approved outlay for the year 2006-07 is Rs.2439.10 lakh.

22. Tamilnadu

- The format used for the preparation of the QPR is not in conformity with the format prescribed in Annex-IX of the Manual on Financial Management and Procurement. The QPR for QE September 2006 may please be prepared in the prescribed format and furnished to us early.
- The physical achievement was not shown against any of the activities.
- Expenditures were incurred without approved outlays in respect of (a) furniture grant under BRC, (b) construction of BRC building under civil works, (c) toilets, and (d) drinking water facilities.
- Against the approved outlay of Rs.516.20 lakh under the school maintenance grant of upper primary schools, an expenditure of Rs.530.575 lakh was incurred resulting excess expenditure.

23. Tripura

- The physical achievement was not shown against teachers' training (Srl No. 9.1 & 9.4).

24. Uttar Pradesh

- The outlays were not indicated correctly against each intervention as approved by the PAB. In most of the cases, the outlays are rounded off to Rupees in lakh. Against an outlay of Rs.5876.60 lakh approved under teachers' training, the QPR indicates Rs.5879 lakh. The total outlay approved for 2006-07 is Rs.367901.44 lakh and not Rs.367906.30 lakh as indicated in the QPR. The outlays as approved by PAB may please be indicated against each activity.
- PAB has not approved any outlay specifically for SIEMAT whereas an outlay of Rs.214 lakh has been indicated against SIEMAT in the QPR. Rs.214.15 lakh was included in the State component plan against educational management and training and the same should therefore be indicated under management cost of SPO in the QPR and not under SIEMAT.
- The physical achievement was not shown against untrained teachers' training (Srl. No. 10.3), Community training (Srl. No.12.1) and additional intensive (Srl. No.21.09) under NPEGEL.

25. Uttaranchal

- The physical achievement was not shown against teachers' training (Srl. No. 9.1, 9.2 & 9.3), all activities under BRC and CRC (Srl. No.17 & 18) all activities under out of school children (Srl. No.19) and all activities under NPEGE (Srl. No. 20).

26. West Bengal

- The physical achievement was not shown against Community training (Srl. No.12.1 & 12.2), intervention for CWSN (Srl. No.13.1) intervention for out of school children, others (Srl. No. 19.7) and all activities under NPEGEL.
- The civil works portion of the QPR has not been filled correctly. In the second quarter onwards the cumulative progress from the beginning of the year is to be shown against physical and financial progress.
- Against the approved outlay of Rs.1.38 lakh under BRC meeting TA, and expenditure of Rs.1.97 lakh has been incurred, resulting excess expenditure of Rs.0.59 lakh.

Non-submission of QPRs for September 2006:

The States/UTs of Delhi, Goa, Lakshadweep, Manipur, Nagaland, Pondicherry and Sikkim have not furnished the QPRs for September 2006. These States should furnish the QPRs for September 2006 by 15th December 2006.