

SARVA SHIKSHA ABHIYAN (SSA)

MANAGEMENT NOTE FOR THE YEAR 2006-2007

During the year 2006-2007 the name of Rajasthan council of primary education (RCPE) has been changed as Rajasthan council of elementary education. RCEE is the state implementation society in Rajasthan for **S.S.A.** to ensure the education activities through district to grassroots level.

RCPE have own financial and accounting rules for financial monitoring and execution of activities. There are schedule of powers for authority concerned. There are some heads of activities/component in charge to follow -up and monitor exercises carried out by the society according to their annual work plan and budget.

Procurement & Accounting staff in RCEE work under control of controller finance. Accounts cell ensure proper utilization of funds and internal control, review expenditure incurred with the approval financial parameters and immediate action to rectify the irregularities, if any, found in the audit.

Procurement cell works through their state level and district level committees. District collator works as head of district level procurement committee and as chairman of district executive committee.

In the year 2006-2007 officer posted in state office was appointed as district OIC's to monitor approved activates and style of execution under approved work plan and available budget, significant improvements are records in development of project.

During the year 2006-2007 in order to strengthen the project activity chief minister of Rajasthan has been the chairman of state governing council and chief secretary to the govt. of Rajasthan is chairman of state executive committee. Two meeting of governing council and four meetings of executive committee in a year was decided to call as per plan but governing council's meeting was not organized

and only one meeting of executive committee was organized in the year 2006-2007.

Financial management of project is a process which brings together planning budgeting, accounting, financial reporting, internal control, auditing procurement and the physical performance of the project resources properly and achieving the objectives of the project. Monthly meetings were organized with all accounts staff posted at district level offices to receive timely and relevant financial information which provides a base for better decision on financial & Physical progress of project.

During the year we observed that commissioner RCPE, is taking the monthly review meetings of all the district project coordinators in order to review the implementation progress of the project.

Double entry system is adopted for accounting and proper maintenances of books of accounts at all levels. Complete accounts in respect of the financial transaction of the state implementing society is maintained and instructions to use same accounting software has been issued to all district level offices, for this purpose a common software is now being prepared also.

- Instructions to maintain a fixed assets register has been issued where proper records are to be maintained.
- Instructions have also been issued to keep the details of outstanding advance shown under receipt and payment accounts of district.
- Instructions have also been issued in respect of CRCFS and SDMCS to make payment by account payee cheque instead of cash.
- Instructions have also been given to discharge the liability as early as possible as per accounts principles.

- Instructions have also been imparted to SDMCS to utilize the funds fully with in the same year, as the same is charged to final heads at the time of making payment before execution of works.
- Besides, receipts and payment are not prepared properly for which arrangement for imparting training may be made.
- The heads of classification for expenditure of capital nature such as furniture, T.L.E. & computer & allied equipment etc. may be nominated in such a way that it may be classified to the capital head and balance sheet may be prepared accordingly.
- Instruction to all districts was issued for taking immediate actions to include entries through journal for all expenditure incurred by SPO on behalf of districts." Money in transit" will not shown and total expenditure will shown accordingly.
- All instructions were given and actions have been taken according to manual on financial management and procurement except as mentioned separately in our observation report enclosed along with financial statement.

For L.D. SHARMA & CO.
Chartered Accountants

(L.D. SHARMA)
PARTNER

Place: Jaipur
Dated:

L.D. SHARMA & COMPANY
Chartered Accountants

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