

Annex-VI
(See Para No. 76.1)

Advance Register

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

Annex-VII
(See Para No. 78.1)

SAMPLE CHART OF ACCOUNTS
SARVA SHIKSHA ABHIYAN

y	Classification Code Number	SSA Norm Number	Account Description
Cash			Petty cash
			Cash-Bank account
			Cash-Others
Accounts Receivable			A/R-GOI
			A/R-State sGovt.
			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	Furniture to Upper Primary
		6	Construction of Hostel
		7(b)	Repair of School Buildings
		18	BRC Construction
		18	CRC Construction
		8	TLE for new primary schools
		8	TLE for upper primary schools
		9	School Grant
		10	Teacher's Grant
		11	Teacher's Training
		12	SIEMAT
		13	Training of community
		14	Provisions for disabled children
	15	Research and Evaluation	
	16(a)	Furniture and other supplies	

y	Classification Code Number	SSA Norm Number	Account Description
		16(a)	Equipment
		16(a)	Office equipment
		16(a)	Computer and its accessories
		16(a)	Vehicles
		16(a)	Consulting and related services
		16(a)	Staff Training
		16(b)	Learning Enhancement Programme (LEP)
		17	Innovative Activities computer education at UP level
		18	BRC / CRC furniture, equipment and computers
		18	BRC/CRC TLM
		19	EGS/AIE
		20	NPEGEL
		21	KGBV
Expenses			Recurrent Cost
		1	Teachers salary
		7(a)	Maintenance costs of school buildings
		16(a)	Staff salaries
		16(a)	Salaries of experts
		16(a)	Office Expenses
		16(a)	Hiring of vehicles
		16(a)	Stationery
		16(a)	Telephone
		16(a)	Fax
		16(a)	POL
		16(a)	Postage
		16(a)	Office contingencies
		16(a)	Office rent
		16(a)	Electricity charges
		16(a)	Water charges
		16(a)	TA/DA of staff
		16(a)	Administrative and operating costs
		16(a)	Repair and maintenance-vehicles
		16(a)	Repair and maintenance-equipment
		17	Innovative Activities for girls, ECCE, and SC/ST, minority & urban deprived children
		18	BRC / CRC salary
		18	BRC/CRC contingency
		18	BRC/CRC meeting, travel etc.
		19	EGS/AIE
		20	NPEGEL Recurring Cost
		21	KGBV Recurring Cost
Misc. Expenses/ losses		16(a)	Bank charges
		16(a)	Interests charges
		16(a)	Others
Misc. income/ gains			Interest income
			Others