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ACCOUNTING METHODOLOGY OF SARVA SHIKSHA ABHIYAN PROJECT WITH SPECIAL REFERENCE TO GUJARAT STATE

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ABSTRACT

Sarva Shiksha Abhiyan project is a centrally sponsored programme by Ministry of HRD Government of India to be implemented by the respective state government. In Gujarat State, it is functioning from 2000-2001 onwards. This research paper titled "Accounting Methodology of Sarva Shiksha Abhiyan Project with special reference to Gujarat State" is aimed to review financial and accounting aspect of the SSA project functioning in the Gujarat State by studying accounting policies and practices of accounting by the project. The paper describes significant accounting policies and accounting procedures adopted by SSA in Gujarat State and review thereof.

KEYWORDS

Gujarat, Sarva Shiksha Abhiyan project.

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ABBREVIATIONS

BRC	Block Resource Centres
CRC	Cluster Resource Centres
DPO	District Programme Office
MHRD	Ministry of Human Resource Development
MOU	Memorandum of Understanding
NCERT	National Council of Educational Research and Training
PAB	Project Approval Board
SMC	School Management Committee
SPD	State Project Director
SSA	Sarva Shiksha Abhiyan

INTRODUCTION

Sarva Shiksha Abhiyan (SSA) is a programme sponsored by Ministry of HRD, Government of India. SSA is functioning from the year 2000-01 in Gujarat. The objectives of this programme are being implemented in a missionary mode by a society called Gujarat Council of Elementary Education formed under the Societies Registration Act 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. Sarva Shiksha Abhiyan is an effort to universalize elementary education by community-ownership of the school system. It is a response to the demand for quality basic education all over the country. The SSA programme is also an attempt to provide an opportunity for improving human capabilities to all children, through provision of community-owned quality education in a mission mode.

AIMS OF SARVA SHIKSHA ABHIYAN

The Sarva Shiksha Abhiyan is to provide useful and relevant elementary education for all children in the 6 to 14 age group by 2010. There is also another goal to bridge social, regional and gender gaps, with the active participation of the community in the management of schools.

Useful and relevant education signifies a quest for an education system that is not alienating and that draws on community solidarity. Its aim is to allow children to learn about and master their natural environment in a manner that allows the fullest harnessing of their human potential both spiritually and materially. This quest must also be a process of value based learning that allows children an opportunity to work for each other's wellbeing rather than to permit mere selfish pursuits.

Sarva Shiksha Abhiyan realizes the importance of Early Childhood Care and Education and looks at the 0-14 age as a continuum. All efforts to support pre-school learning in ICDS centres or special pre-school centres in non ICDS areas will be made to supplement the efforts being made by the Department of Women and Child Development.

PROCEDURE FOR RELEASE OF FUNDS

Under the programme of Sarva Shiksha Abhiyan, the districts will prepare their proposals through a community owned Pre-Project phase, based on the Broad Framework for Implementation. The State level Implementation Society for Sarva Shiksha Abhiyan will forward these proposals to the National Mission of Sarva Shiksha Abhiyan for release after appraisal by a joint team.

The Central government will release funds to the State government. The State government would be expected to transfer this to the State Implementation Society within thirty days. After preparation of the District Elementary Education Plans, the perspective as well as the Annual Plans will be jointly appraised by a team of experts constituted jointly by the National and the State level implementation Society.

The National Sarva Shiksha Abhiyan Mission will approve the Annual Plan on the basis of the appraisal report, the recommendation of the State Implementation Society, the availability of Central Plan funds, and the commitment of the State government regarding financial resources.

OBJECTIVES OF THE STUDY

1. To review Sarva Shiksha Abhiyan Project in Gujarat State.
2. To understand Accounting perspective of the Project.
3. To suggest better Accounting Practises to be adopted by the SSA Project.

REVIEW OF RELATED LITERATURE

To carry out research in captioned subject following literature are important to have a sight over it.

Prof. Veenaben Patel et al.1 (2012), in the research project of SSA, Study of Teachers Feedback and their needs regarding Teacher Training, studied education efficiency of SSA Project. According to report by EdCiI,2 a Research Evaluation and Studies Unit Technical Support Group of SSA under the title of "Progress Overview of Research" pointed out various completed researches over SSA at national level. Sonal V. Neha 3 (2008) in her study "A study of Accounting Practices of Municipal Corporations of Gujarat State" studied Accounting Practices of Municipal Corporations in Gujarat with objective to know government Accounting System, Fund Management or Capital Income, Accounting Practices, and ancillary objectives

RESEARCH METHODOLOGY

To carry research over accounting policies and practices adopted by Sarva Shiksha Abhiyan, secondary source of data have been taken in to account, that includes web resources, annual statements and reports prepared and maintained by State Project office of Sarva Shiksha Abhiyan. As research is descriptive in nature, design of research is descriptive. Survey of related data and fact finding inquiries applied.

REVIEW OF ACCOUNTING PRACTICES ADOPTED BY SARVA SHIKSHA ABHIYAN

A. Significant Accounting Policies

Accounting Policy related to Basis of Accounting

The project accounts are prepared on historical cost convention and cash basis of accounting. Income or grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid. Disbursements made to sub-district level are treated as expenses at the time of payment. The grant received, grant returned, undisbursed grant of previous years, bank interest, tender fees received and various other incomes are taken as income and amount expended under various activities of this programme are treated as expenditure including disbursement for construction and acquisition of fixed assets.

Accounting Policy related to Fixed assets

Fixed assets acquired or created by state project office or at field levels for different programmes have been treated as expenditure at the time of release of payment. Project civil works relating construction of schools, additional classrooms, boundary wall and so forth, are being charged to the income and expenditure as expenses.

Accounting Policy related to Inventory

Inventories of consumables and other distributable are not being valued on ending of year, cost of these items are treated as expenditure and accounted on cash basis during the year.

Accounting Policy related to Investment

There are no investments made by Sarva Shiksha Abhiyan other than the balance maintained in the saving accounts of the banks.

Accounting Policy related to Government grant

Government grants to the project are recognized on receipt basis.

Accounting Policy related to Grant return

Grant amount disbursed under a particular budget head in the current financial year and returned as unspent or unutilized in the current financial year are reversed in that same budget head itself. And the grant amount disbursed under particular budget head in the previous financial years and returned as unspent or unutilized in the current financial year are considered as grant returned and treated as income

Accounting Policy related to Utilization of Grant-in-Aid

The utilization of funds received as grant in aid have been accounted on the basis of utilization certificate received from blocks or clusters or districts.

B. Accounting Procedures

As prescribed in the Financial Management and Procurement Manual of Sarva Shiksha Abhiyan, Complete accounts in respect of the monetary transactions of the State Implementation Society in the Headquarters' office as well as the Subordinate Offices are maintaining in the same manner as required in a State Government Office. However, the "double entry method based on mercantile system" of accounting is suggested to be followed under SSA.

Maintenance of Accounting Records

The books of accounts and registers prescribed to be maintained by the Sarva Shiksha Abhiyan office are Cash Book, Ledger, Journal, Register for Journal / Magazines / News Papers, Register of Advances, Register of Bank drafts received, Cheque issue register, Register of remittances made into the Bank, Bank Pass Book/Bank statement, Register of bank drafts dispatched, Bill Register, Establishment Register, Stock Register, Register of grants of advances to mobilizing agencies/NGOs/Voluntary Agencies, Fixed Assets Register, Register of Investments, Dispatch Register, File Register and other any other books which may be considered necessary are maintained with approval of State Project Director (SPD).

Books of accounts is required to be maintained as per State Government Accounting policy, if some of books are not maintained by State Government than, it will be prepared with in form provided with the approval of State Project office. Expenditure statement is also required to be prepared and submitted to the State project office, which further be submitted to the concerned department of Central Government.

Quarterly consolidated account showing the total income and expenditure during the quarter under respective heads of account with opening and closing balances will be prepared and submitted to the Education department of the State and School Education and literacy department of Government of India. The head-quarter of the State will maintain Asset Register in the format given by MHRD. Further the same register will also be maintained by the subordinate offices like BRC, CRC and DPO.

Advance Register

All advances are to be entered in the advance register to be maintained as per specimen given in prescribed format in the Financial Management and Procurement Manual.

All other advances should be adjusted on the basis of utilization certificate. It should be ensured that utilization certificates on these advances are obtained immediately after the expiry of the prescribed period.

Monitoring of advances

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.

All functionaries should ensure that only actual be treated as expenditure and not the normative costs in accounting.

Account Head

The Account head and account code is 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.

Cash Book

Cash book as a principal record of cash transaction; it is required to be maintained under double entry system. However, as an exception, Cluster and School level functionaries are exempted to maintain double entry system mandatorily. Although, subordinate offices are required to maintain separate cash book for SSA and other programs. Each entry in the cashbook should be attested by the Head of Office/Drawing and Disbursing Officer (DDO). In case computerized accounting software is in use, the cash book need not be maintained manually. However, print out of the daily cash transactions should be taken and attestation is made before competent authority.

- **Journal**

Journal is one of the important account books required to be maintained by the project. 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.

- **Ledger**

With effect of dual entry accounting system all the entries recorded are settled in the ledger accounts in computerized system. If manual accounting system is followed than, ledger of corresponding accounts are required to be created. All the Ledger accounts will be closed at the end of the month. Monthly account of receipts and payments shall be prepared after closing of the accounts for the month.

- **Bank Reconciliation**

It is provided to maintain Bank reconciliation statement on monthly basis and reconcile balance as per bank and balance as per bank book.

CONCLUSION AND SUGGESTIONS

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.

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 system to identify the needs to achieve the programme objectives, evolve strategies and approaches to address them and take up suitable interventions and activities.
- A system to identify the short-term activities necessary to achieve the programme objectives and express these activities in financial terms.
- Systems to track, analyze, and summarize financial transactions so that efficient accounting practices can be possible.
- Appropriate arrangements to receive funds from all sources and disburse them to the agencies involved in programme implementation.
- 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.
- 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.
- 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.
- A system should be developed to carry out procurement of goods, works and services keeping in mind the efficiency, transparency and equal opportunities to all.
- Appropriately qualified financial management staff, including accounting and internal audit staff, with clearly defined roles and responsibilities to conduct financial management activities.
- Bank reconciliation at SPO and DPO level should be maintained regularly
- Proper accounting methodology and internal control system regarding utilization and allocation of funds should be established at DPO level.
- Separate accounts for expenses incurred from the separate grant are to be maintained, so that transparency can be maintained in records.

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