



# Standard Operating Procedures

Part - II

3<sup>rd</sup> August, 2015

(Version 1.0.0)



**“Transforming rural youth  
into an economically  
independent and globally  
relevant workforce”**

# PREFACE

The manuals on Standard Operating Procedures (SOPs) are intended to be used as a supplement to the Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) Guidelines. The primary purpose of the manuals is to detail the minimum common protocols to be followed by stakeholders in implementation of placement linked skill development projects under DDU-GKY. Stakeholders here are the registered Project Implementing Agencies, State Rural Livelihoods Mission /State Nodal Skill Mission, Central Technical Support Agencies, any Central or State Government functionary/department involved in project management or monitoring of DDU-GKY projects, including Roshni projects, in the country.

It is assumed that readers of SOPs are aware of National Policy for Skill Development and Entrepreneurship, 2015, DDU-GKY Guidelines and have some familiarity with elementary concepts of skill development, training and placement in jobs.

DDU-GKY is implemented in a PPP mode by Project Implementing Agencies (PIAs) selected through a process of appraisal of their capacities and capabilities. This model has been tried and tested in more than 190 special projects for placement linked skill development under Swarnjayanti Gram Swarozgar Yojana (which was subsequently renamed as National Rural Livelihood Mission) during the years 2004 till 2013.

One of the important learning from the implementation of SGSY/NRLM special projects, inter-alia, was that inadequate or lack of clear operational protocols translated into deliverables without any standards. Project implementation became a factor of a process of negotiated agreements in each training center between the Project Implementing Agency and the officer from Monitoring Agencies (State as well as Central). Such agreements were not formal in nature and were often transient. They were subject to the interpretations of monitoring officer checking the Training Center. This led to variations in appraisal and monitoring process across training centers.

While it can be said that variations in projects allowed for flexibility in implementation of a project on the basis of local requirement, Quality & Assurance in training infrastructure, course content, training delivery, trainers, and quality of skills and attitude imparted to candidates was negatively impacted. It also led to discretion and delay in fund release to the PIAs, mostly as a result of failure in negotiated agreements between the stakeholders that were poorly documented. This caused great inconvenience to the Project Implementing Agencies, whose cash-flow for a project was most often disrupted. But greater loss lay for the rural poor undertaking the course, since the stalled or poor quality training projects impacted them the most by denying them opportunity to come out of poverty.

DDU-GKY follows a three-tier level of concurrent monitoring, i.e. Monitoring by an internal Quality Team (Q-Team) of Project Implementing Agency (PIA), State Government on the basis of inspection reports of the Q-Team of the PIA, and Central Technical Support Agencies on the basis of State reports and data available through MIS. In order to bring in standardization, remove discretion in monitoring and encourage quality Project Implementing Agencies to participate in the program, the Ministry has notified SOPs in 2 parts.

SOP-I was launched vide Notification no. 17/2014 dated 11<sup>th</sup> July 2014. It contains six chapters. Chapter 1 introduces SOPs, timelines, protocols for dealing with delays and default, approach to quality and related forms. Chapter 2 is on protocols for PIA registration and Project sanction process. While the Ministry has issued procedure for PIA registration vide Notification No.

44/2015 dated 12<sup>th</sup> August 2015, and has also notified the weights and criteria for project appraisal vide notification no. 28/2015 dated 15<sup>th</sup> June 2015, complete chapter 2 would be issued separately by the Ministry. Chapter 3 details the procedure for implementing DDU-GKY projects. Protocols for Training design and Planning of training schedules is given in Chapter 4. In Chapter 5, Training Center infrastructure and protocol for inspection of Training Center has been provided. Protocols for initiating batch-wise training and completion of training are given in Chapter 6. Based on implementation experience of one year, SOP-I has been updated vide Notification No. 28/2015 dated 15<sup>th</sup> June 2015.

SOP-II has been issued vide Notification No. 39/2015 dated 3<sup>rd</sup> August 2015. It contains three chapters. Protocols for Tracking and Placement of candidates trained under DDU-GKY are defined in Chapter 7. Project Financial Procedures, which are critical for ensuring transparent and efficient fund-flow for DDU-GKY projects, are detailed in chapter 8.

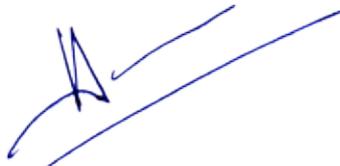
Grading of Projects and Project Implementing Agencies under DDU-GKY, which is one of the important indicators of Quality & Assurance process, is dealt in chapter 9 of SOP-II.

All the Notifications mentioned above and their updated versions are available for reference at <http://ddugky.gov.in>.

In order to enable increased awareness and usage of SOPs, the Ministry has launched an online assessment and certification tool called E-SOP for all stakeholders to evaluate and certify themselves on SOP provisions. The E-SOP module is available on <http://ddugky.gov.in>. This Certification has been made mandatory vide Notification No.15/2015 dated 21<sup>st</sup> April 2015 for all stakeholders directly involved with the implementation of projects under DDU-GKY. All readers of SOPs are also invited to undertake the assessment and certification through the online E-SOP.

The SOPs are the result of two years of consultations with Central Government Ministries/Departments, State Governments, NSDC, NSDA, UNDP, Industry Associations, Sector Skills Councils, Project Implementing Agencies and officials at NIRD &PR and NABCONS. We would take this opportunity to thank them for their valuable guidance and support. Much of the credit for drafting of the SOPs goes to the DDU-GKY Division in NIRD &PR which anchored and led the process.

While the Ministry is working towards improving the SOPs, feedback for further improvements are welcome at [sgsyspnird@gmail.com](mailto:sgsyspnird@gmail.com).



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## Abbreviations and Acronyms

AAP State	Annual action plan State (applies to APS)	OBC	Other Backward Class
APS	Action Plan State	OJT	On the Job Training
ASDMS	Name of ERP system to be developed for DDU-GKY	OP	Operations Team
BPL	Below Poverty Line	PAC	Project Approval Committee
COO	Chief Operating Officer	PFMS	Public Finance Management System <sup>1</sup>
CTSA	Central Technical Support Agency	PIAs	Project Implementing Agencies
DMMU	District Mission Management Unit	PIP	Participatory Identification of Poor
DDU-GKY	Deen Dayal Upadhyaya – Grameen Kaushalya Yojana	PPS	Post Placement Support
DRDA	District Rural Development Authority	PWD	Persons with Disability
EC	Empowered Committee	Q-TEAM	Quality Team
ERP	Enterprise Resource Planning	QP	Qualifications Pack
GP	Gram Panchayat	SC/ST	Scheduled Castes /Scheduled Tribes
IEC	Information Education and Communication	SECC	Socio Economic and Caste Census
IFD	Integrated Finance Division	SF	Standard Form
IT	Information Technology Literacy Trainer	SGSY	Swarnajayanti Gram Swarajgar Yojana
MES	Modular Employable Skills	SGSY (SP)	Swarnajayanti Gram Swarajgar Yojana (Special Projects)
MIS	Management Information Systems	SHG	Self Help Group
MoRD	Ministry of Rural Development	SoE	Statement of Expenditure
MoU	Memorandum of Understanding	SRLM	State Rural Livelihood Mission (equivalent agency in the State assigned the task to administer DDU-GKY)
MPR	Monthly Progress Report	SSC	Sector Skill Council
NABCONS	NABARD Consultancy Services	TSA	Technical Support Agency
NCVT	National Council for Vocational Training	UC	Utilization Certificate
NIRD&PR	National Institute of Rural Development and Panchayati Raj	VLOW	Village Level Organisations
Non AAP State	Non Annual Action Plan State (applied to YPS)	YP	Year Programme (applies to YPS)
NOS	National Occupational Standards	YPS	Yearly Plan State
NRLM	National Rural Livelihood Missiwon		

<sup>1</sup>Central Plan Scheme Monitoring System (CPSMS) is renamed as Public Finance Management System (PFMS)





**7. TRACKING & PLACEMENT**



## 7. TRACKING & PLACEMENT

### 7.1 Tracking and Desk verification of data

#### 7.1.1 Monthly candidate tracking

##### Overview

Item	Description
Purpose	To track a candidate for 12 months after completion of training
Reference to guidelines	Step 11, Table 4, Page 46
Prerequisite/s	All candidates who have completed the training
Time for completion	Continuous process
Resource/s	SF 7.1A: Tracking and Related definitions, SF 7.1B1: Tracking form for candidates in group 'A', SF 7.1B2: Tracking form for candidates in group 'B', SF 7.1C: Certificate for employment location and SF 7.1D: Joint certificate issued by the employer and candidate where salary slip is not issued, SF 7.1E: Declaration of Employer to be given with the offer letter
Process owner	PIA OP team

##### Activities

Actor	Action	Time for completion	Relevant Documents
PIA OP team	To provide information on the candidates after completing training for 12 months.	To be updated in the system by 9 <sup>th</sup> of every month	SF 7.1B1: Tracking form for candidates in group 'A', SF 7.1B2: Tracking form for candidates in group 'B', SF 7.1C: Certificate for employment location and SF 7.1D: Joint certificate issued by the employer and candidate where salary slip is not issued SF 7.1E: Declaration of Employer to be given with the offer letter
CTSA for YPS/ SRLM for APS	To ensure that the data is updated and frozen	By 10 <sup>th</sup> of every month system will freeze the data. To be done every month.	

No prescriptive steps are indicated on how PIAs should ensure that all candidates are tracked accurately on various parameters. PIAs are free to devise their methods, so that data is captured accurately. They will be held liable for any errors in the report.

## 7.1.2 Desk verification of documents of candidates in Group A (who are tracked as per SF 7.1B1)

### Overview

Item	Description
Purpose	To verify the documents of the candidates
Reference to guidelines	Step 11, Table 4, Page 46
Prerequisite/s	All candidates who are tracked as per SF 7.1B1
Time for completion	Continuous process
Resource/s	SF 7.1B1: Tracking form for candidates in Group 'A' , SF7.1B3: List of items to be verified from different documents to confirm placement, SF 7.1F: Procedure for desk verification of candidates who are tracked as per SF 7.1B1 , SF 8.6A: Amount transferred to a candidate's bank a/c as take home pay and SF 7.1G: List of candidates who are in Group 'A'
Process owner	PIA OP team

### Activities

Actor	Action	Time for completion	Relevant Documents
Document verification			
PIA OP team	To finalise and upload the data of candidates	To be submitted by 9 <sup>th</sup> of every month	SF 7.1B1: Tracking form for candidates in group 'A' ,
PIA Q-team	Verify candidate documents – sample document verification	To be done between 10 <sup>th</sup> to 14 <sup>th</sup> of month – As per sampling process	SF7.1B3: List of items to be verified from different documents to confirm placement
SRLM for APS and CTSA for YPS	Verify candidate documents - sample document verification	To be done between 15 <sup>th</sup> to 18 <sup>th</sup> of month – As per sampling process	SF7.1B3: List of items to be verified from different documents to confirm placement
Salary payment			
SRLM for APS and CTSA for YPS (finance teams)	Verify take home pay credited to candidate's bank a/c uploaded in ASDMS	To be done between 14 <sup>th</sup> to 18 <sup>th</sup> of month – As per sampling process	SF 8.6A: Amount transferred to a candidate's bank a/c as take home pay (input from Chapter 8)

Actor	Action	Time for completion	Relevant Documents
Combining document verification data and salary verification data			
SRLM for APS and CTSA for YPS	Combine both data. If there are differences in take home pay, system should be programmed to take the lower figure and prepare a list of eligible candidates.	To be submitted by 20 <sup>th</sup> of every month	SF 7.1G: List of candidates who are in Group 'A'

### 7.1.3 Desk verification of documents of candidates in Group 'B' (who are tracked as per SF 7.1B2)

#### Overview

Item	Description
Purpose	To verify the documents of the candidates
Reference to guidelines	No specific provision
Prerequisite/s	All candidates who are tracked as per SF 7.1B2
Time for completion	Continuous process
Resource/s	SF 7.1B2: Tracking form for candidates in group 'B' and SF 7.1H: Procedure for desk verification of candidates who are tracked as per SF 7.1B2 and SF 7.1I: List of candidates who are in Group 'B'
Process owner	PIA OP team

#### Activities

Actor	Action	Time for completion	Relevant Documents
Document verification			
PIA OP team	To finalise and upload the data of candidates	To be submitted by 9 <sup>th</sup> of every month	SF 7.1B2: Tracking form for candidates in group 'B'
PIA Q-team	Verify candidate documents - sample document verification	To be done between 10 <sup>th</sup> to 14 <sup>th</sup> of month – As per sampling process	SF 7.1B2: Tracking form for candidates in group 'B'
SRLM for APS and CTSA for YPS	Verify candidate documents - sample document verification	To be done between 15 <sup>th</sup> to 18 <sup>th</sup> of month – As per sampling process	SF 7.1B2: Tracking form for candidates in group 'B'

## 7.2 Physical verification of placement

Placement as defined in the guidelines is operationalized in SF 7.2A: Placement and related definitions. This will be the guiding basis to decide whether a candidate is placed or not. Using these definitions as basis, list of candidates for physical verification will be generated as SF 7.2C1: List of candidates from where samples for physical verification are to be drawn.

### 7.2.1 Generation of samples for physical verification

The sampling process and the decision rules for judging the payment to be released in all three instalments (other than 1<sup>st</sup>) are given in SF 7.2C: Procedure to draw samples for physical verification and confirmation of placement. The process will be used to draw samples every month and the process of the verification is described in the next Section.

### 7.2.2 Monthly sample physical verification

#### Overview

Item	Description
Purpose	To physically verify a sample of candidates who meet the placement criteria at the end of previous month
Reference to guidelines	Section 4.8 page 51
Prerequisite/s	Submission of list of candidates deemed as placed after document verification
Time for completion	Continuous process
Resource/s	SF7.2D: Items to be checked during on-site visit for placement verification, SF 7.2E: Status of candidates after physical verification of placement, SF 7.2C: Procedure to draw samples for physical verification and confirmation of placement and SF 7.2C1: List of candidates from where samples for physical verification are to be drawn
Process owner	CTSA for YPS/SRLM for APS

#### Activities

Actor	Action	Time for completion	Relevant Documents
Physical verification			
PIA Q-team	Physical verification of placed candidates	To be done between 16 <sup>th</sup> to 20 <sup>th</sup> of the month	SF 7.2C1: List of candidates from where samples for physical verification are to be drawn, SF7.2D: Items to be checked during on-site visit for placement verification

SRLM for APS and CTSA for YPS	Physical verification of placement: Primary and recheck	To be done between 21 <sup>st</sup> to 26 <sup>th</sup> of month – As per sampling process	SF 7.2C1: List of candidates from where samples for physical verification are to be drawn, SF7.2D: Items to be checked during on-site visit for placement verification
Finalisation of placement in the month			
SRLM for APS and CTSA for YPS	Analyse document verification and physical verification records of that month and conclude number of candidates placed in that month	27 <sup>th</sup> to last day of the month	SF 7.2E: Status of candidates after physical verification of placement
PIA OP team	To raise any objections or seek clarifications on the summary	1 <sup>st</sup> to 5 <sup>th</sup> of next month	SF 7.2E: Status of candidates after physical verification of placement
SRLM for APS and CTSA for YPS	To finally decide after considering the OPs team's objections.	6 <sup>th</sup> to 10 <sup>th</sup> of next month	SF 7.2E: Status of candidates after physical verification of placement

### 7.2.2.1 Mechanism for resolving differences over sampling results

If any differences arise during placement verification, the process for resolving them is as follows:

- In case of any difference between two checks, the check which is on the lower side will be accepted. For example, if salary claim is ₹ 5000 from document verification and ₹ 6000 as per physical visit, then ₹ 5000 will be accepted.
- Final decision about the sample will be taken based on this interpretation.
- However, an appeal can be made against the decision with valid proofs, and process of appeal is as follows:
  - i After decision is communicated, the PIA should give an appeal within a week to SRLM for APS/CTSA for YPS.
  - ii SRLM for APS/CTSA for YPS will consider the appeal and give its decision within ten days of receipt of appeal
  - iii PIA has an option to file a review to MoRD for an YPS/ Principal Secretary/RD for APS within 10 days of receipt of decision on the appeal. This has to be decided by the review authority within 15 days. System will activate alert to the review authority and CTSA and SRLM for deciding the issue.
  - iv If no decision is taken in 20 days after the original review request, the PIAs objections are treated as valid and further actions in finalising the placement will be taken accordingly.

### 7.2.3 Finalising placement percentage and release of Instalments

To release an instalment, the following will be followed:

- The placement success rate as derived from the sampling process (see SF 7.2C: Procedure to draw samples for physical verification and confirmation of placement) will be the basis for releasing an instalment.
- No instalment (except the 4<sup>th</sup> instalment) release will be held up, even when an appeal or review request of a PIA is pending until PIA gives a request to hold back the instalment till the review process is over.
- If an appeal/review decision favours a PIA and PIA becomes due for release of such additional money then this should be processed and released within a calendar month.

The process will be repeated for all instalments.

## 7.3 Post placement support

### Overview

Item	Description
Purpose	To validate the amount to be paid to the candidate, by deciding the place where a candidate is employed
Reference to guidelines	Section 3.2.2.7, page 33;
Prerequisite/s	Employment of candidates
Time for completion	Verification as per placement verification schedule given above and payment as per schedule of payment given in Chapter 8
Resource/s	SF 7.3A: Instructions on post placement location verification and entitlement of post placement support , SF 7.3B: List of candidates for PPS payment and SF7.2D: Items to be checked during on-site visit for placement verification
Process Owner	PIA OP team

### Activities

Actor	Action	Time for completion	Relevant Documents
All the teams	Physical check of a sample of candidates on employment location receipt of PPS amount	To be completed as part of physical verification of placed candidates (as per Section 7.2.2)	SF7.2D: Items to be checked during on-site visit for placement verification
PIA OP team	List of candidates eligible for PPS	As per placement verification process	SF 7.3A: Instructions on post placement location verification and entitlement of post placement support , SF 7.3B: List of candidates for PPS payment

Actor	Action	Time for completion	Relevant Documents
SRLM for APS/ CTSA for an YPS (Finance teams)	To verify the actual amount transferred and cross check with eligible amount	As per audit process of Financial SOP	System generated internal check to cross verify money paid and money eligible.

## 7.4 Verification of retention and career progression

Retention and Career Progression as defined in the guidelines are operationalized in SF 7.4A: Retention and Career Progression and related definitions. This will be the basis to reckon a PIA's entitlement to incentives on these two counts. Using these definitions as basis, list of candidates for physical verification will be generated as SF 7.4B1: List of candidates from where samples are to be drawn for physical verification for payment of retention and career progression incentives.

### 7.4.1 Generation of samples for physical verification

The sampling process and the decision rules for judging the incentive to be paid in all three instalments (other than 1<sup>st</sup>) are given in SF 7.4B: Process to draw samples for verifying incentive payment on retention and career progression. The process will be used to draw samples every month and the process of verification is described in the next section.

### 7.4.2 Monthly sample verification

#### Overview

Item	Description
Purpose	To verify a sample of candidates who meet the retention and career progression criteria at the end of previous month
Reference to guidelines	Section 3.2.2.9 page 34
Prerequisite/s	Submission of list of candidates eligible for incentives in the month
Time for completion	Continuous process
Resource/s	SF7.4C: List of items to be verified from different documents to confirm retention and career progression, SF7.4D: Items to be checked during on-site visit to confirm retention and career progression and SF 7.4E: List of candidates for career progression and retention and SF 7.4F: Post verification summary of candidates eligible for retention and career progression incentives
Process owner	CTSA for YPS/SRLM for APS

#### Activities

Actor	Action	Time for completion	Relevant Documents
	Physical verification		

Actor	Action	Time for completion	Relevant Documents
PIA Q-team	Physical verification of placement	To be done between 16 <sup>th</sup> to 20 <sup>th</sup> of the month	SF7.4D: Items to be checked during on-site visit to confirm retention and career progression SF 7.4E: List of candidates for career progression and retention
SRLM for APS and CTSA for YPS	Physical verification of placement	To be done between 21 <sup>st</sup> to 26 <sup>th</sup> of month – As per sampling process	SF7.4D: Items to be checked during on-site visit to confirm retention and career progression SF 7.4E: List of candidates for career progression and retention
Finalisation of candidates for incentive payment in the month			
SRLM for APS and CTSA for YPS	Analyse document verification and physical verification records of that month and conclude number of candidates placed in that month	27 <sup>th</sup> to last day of the month	SF 7.4F: Post verification summary of candidates eligible for retention and career progression incentives
PIA OP team	To raise any objections or seek clarifications on the summary	1 <sup>st</sup> to 5 <sup>th</sup> of next month	SF 7.4F: Post verification summary of candidates eligible for retention and career progression incentives
SRLM for APS and CTSA for YPS	To finally decide after considering the OPs team’s objections.	6 <sup>th</sup> to 10 <sup>th</sup> of next month	SF 7.4F: Post verification summary of candidates eligible for retention and career progression incentives

### 7.4.2.1 Mechanism for resolving differences over sampling results

The procedure followed will be same as that provided for placement verification Section 7.2.2.1.

### 7.4.3 Finalising eligibility of incentives for retention and career progression and its release with instalments

To release an instalment, the following will be followed:

- Data for each month will be collated till the samples for incentive claim are completed
- Based on the actual number for whom incentive was claimed and actual eligible for incentive payment, CTSA for YPS /SRLM for APS will decide the total number of candidates eligible for

incentive payment.

- The amount will be released with the instalment.
- 2<sup>nd</sup> and 3<sup>rd</sup> instalment release will not be held up even when an appeal or review request of a PIA is pending, until PIA gives a request to hold back the instalment till the review process is over.
- If an appeal/review decision favours a PIA and a PIA becomes due for release of such additional money, this should be processed and released in 15 days. If PIA has to return money owing to an unfavourable decision it should be paid back in 15 days.

The process will be repeated for all instalments.

## 7.5 Foreign placements: Counselling and verification

Foreign placements, as defined in the guidelines are operationalized in SF 7.5A: Foreign placements and their tracking. This will be the basis to reckon a PIA's entitlement to incentives on account of foreign placements.

### 7.5.1 Counselling for the candidates to be placed in foreign countries

#### Overview

Item	Description
Purpose	To provide basic information to ease their transition into countries of destination
Reference to Guidelines	Section 3.2.2.12, page 34
Prerequisite/s	Furnishing of SF 7.5B1: List of candidates who were offered and accepted the offers for foreign placement
Time for completion	All counselling sessions to be completed before 10 days of scheduled departure from India.
Resource/s	SF7.5F: Counselling schedule for candidates who accepted foreign postings in the month of .....
Process owner	PIA OP team

#### Activities

Actor	Action	Time for completion	Relevant Documents
PIA OP team	Counsel the candidates and provide transition assistance	OP team can make a schedule and inform PIA Q-team, SRLM and CTSA as per schedule.	SF7.5F: Counselling schedule for candidates who accepted foreign placement in the month of .....
PIA Q-team	Monitor physical (at least 25 % of randomly selected sessions) and rest video recorded sessions of counselling sessions	Not later than 5 days of completion of sessions but all should be completed 7 days before departure date.	SF7.5F: Counselling schedule for candidates who accepted foreign placement in the month of .....

Actor	Action	Time for completion	Relevant Documents
CTSA (for YPS) / SRLM (for APS)	1. Monitor 25% of the sessions either through a physical visit or by viewing video scripts. 2. Counsel the candidates through a physical visit or through a video chat	At least 5 days before departure	SF7.5F: Counselling schedule for candidates who accepted foreign placement in the month of .....

## 7.5.2 Desk verification of candidate’s documents

### Overview

Item	Description
Purpose	To verify the documents of the candidates who are placed in foreign countries
Reference to guidelines	No specific provision
Prerequisite/s	All candidates who are tracked as per SF 7.1B1
Time for completion	Continuous process
Resource/s	SF 7.1B1: Tracking form for candidates in group ‘A’, SF7.5C: List of documents and items to be verified from different sources to confirm foreign placements , SF 7.5B1: List of candidates who were offered and accepted the offers for foreign employment SF 7.5B2: List of people who joined the foreign employment
Process owner	PIA OP team

### Activities

Actor	Action	Time for completion	Relevant Documents
Document verification			
PIA OP team	To finalise and upload the list of candidates who were offered and accepted foreign placement, and those who joined foreign placement	To be submitted by 10 <sup>th</sup> of every month	SF 7.5B1: List of candidates who were offered and accepted the offer for foreign placement SF 7.5B2: List of people who joined the foreign placement
PIA Q-team	Verify documents of placed candidates – 100 % verification	To be done between 11 <sup>th</sup> to 15 <sup>th</sup> of month	SF7.5C: List of items to be verified from different documents to confirm foreign placements

Actor	Action	Time for completion	Relevant Documents
SRLM for APS and CTSA for YPS	Verify documents of placed candidates - 100 % verification	To be done between 16 <sup>th</sup> to 20 <sup>th</sup> of month	SF7.5C: List of items to be verified from different documents to confirm foreign placements
Salary payment			
SRLM for APS and CTSA for YPS (finance teams)	Verify take home pay credited to candidate's bank a/c uploaded in ASDMS	To be done between 14 <sup>th</sup> to 18 <sup>th</sup> of month	SF 8.6A: Amount transferred to candidate bank a/c as take home pay
Combining document verification data and salary verification data			
SRLM for APS and CTSA for YPS	Combine both data. If there are differences in salary, system should be programmed to take the lower figure and prepare a list of eligible candidates.	To be submitted by 20 <sup>th</sup> of every month	SF 7.1G: List of candidates who are in Group 'A'

### 7.5.3 Generation of samples for physical verification

The sampling process and the decision rules for judging the incentive to be paid in all three instalments (other than 1<sup>st</sup>) are given in SF 7.5B: Process to draw samples for verifying incentives on foreign placement. The process will be used to draw samples every month and the process of the verification is described in the next Section.

### 7.5.4 Sample Verification

#### Overview

Item	Description
Purpose	To verify a sample of candidates reckoned to be considered as placed for foreign placements at the end of previous month
Reference to guidelines	Section 4.1.1 page 37
Prerequisite/s	SF 7.5B1: List of candidates who were offered and accepted the offers for foreign employment SF 7.5B2: List of people who joined the foreign employment
Time for completion	Continuous process
Resource/s	SF7.5C: List of items to be verified from different documents to confirm foreign placements SF7.5D: Items to be checked during on-site visit to confirm foreign placements SF 7.5E: Post verification summary of candidates eligible for foreign placements
Process owner	CTSA for YPS/SRLM for APS

**Activities**

Actor	Action	Time for completion	Relevant Documents
Physical verification			
PIA Q-team	Physical verification of placement	To be done as per procedure prescribed for drawing samples.	SF7.5D: Items to be checked during on-site visit to confirm foreign placements
SRLM for APS and CTSA for YPS	Physical verification of placement	To be done as per procedure prescribed for drawing samples.	SF7.5D: Items to be checked during on-site visit to confirm foreign placements
Finalisation of placement in the month			
SRLM for APS and CTSA for YPS	Analyse document verification to conclude number of candidates placed. To be corroborated later with physical verification.	27 <sup>th</sup> to last day of the month	SF 7.5E: Post verification summary of candidates eligible for foreign placements
PIA OP team	To raise any objections or seek clarifications on the summary	5 <sup>th</sup> of next month	SF 7.5E: Post verification summary of candidates eligible for foreign placements
SRLM for APS and CTSA for YPS	To finally decide after considering the OP team’s objections.	10 <sup>th</sup> of next month	SF 7.5E: Post verification summary of candidates eligible for foreign placements

**7.5.4.1 Mechanism for resolving differences over sampling results**

The procedure followed will be same as provided for placement verification.

**7.5.5 Finalising eligibility for incentives for foreign placement and its release with instalments**

To release of instalment, the following will be followed:

- Data for each month will be collated till the samples for incentive claim are completed
- Based on the actual number for whom incentive was claimed and actual eligible for incentive payment, CTSA for YPS /SRLM for APS will decide the total number of candidates eligible for incentive payment.
- The amount will be released with the instalment.
- 2<sup>nd</sup> and 3<sup>rd</sup> instalment release will not be held up even when an appeal or review request of a PIA is pending until PIA gives a request to hold back the instalment till the review process is over.
- If an appeal/review decision favours a PIA and a PIA becomes due for release of such additional

money, it should be processed and released in 15 days. If PIA has to return money owing to an unfavourable decision it should be paid back in 15 days.

The process will be repeated for all instalments.

## 7.6 Placement outside the state

Placement is a pan Indian phenomenon and very often candidates are placed outside the state they belong to. Verification of placement for these candidates will be as follows:

- PIA should give the list of candidates employed outside the state and address of employer to SRLM and MoRD for APS and CTSA, SRLM and MoRD for YPS as per SF 7.1B1: Tracking form for candidates who are in Group 'A' by at least 10<sup>th</sup> of every month.
- Document verification will be done as per the process in the Chapter
- For physical verification, agency to monitor the placement of the candidates would be as follows:
  - i If the employment of the candidates is within 100 km of state boundary to which the project is assigned: In this scenario, monitoring agency will not change – i.e. it will be SRLM of that state for APS and CTSA in case of YPS.
  - ii In all other cases: CTSA of the state where the employment is located will be the monitoring agency whether the state is an APS or otherwise. For every candidate physically verified at site ₹ 1,000 will be paid as the monitoring fee. The fee will be deducted from the monitoring fee paid to the SRLM of the states in case of APS and in case of YPS this will be deducted from the monitoring fee of the CTSA of the state candidate hailed from.
- The fee to be transferred will be generated from the ASDMS and MoRD will adjust amount while releasing the monitoring fee for states and CTSA.

## **List of standard forms in Chapter 7**



## List of standard forms in Chapter 7

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## SF 7.1A: Tracking and Related definitions

As per guidelines, tracking is defined as

“Retention tracking for all DDU-GKY interventions is for 365 calendar days (page 11)”

All the candidates should be tracked at least once in a month (12 times in a year) for a period of 1 year i.e. 365 calendar days from the date of completion of training.

During tracking, candidates can be classified into one of the following two groups:

### **Group A: Candidates whose status has financial implications for the project**

Either PIA receives money based on the candidate status or the candidates receive money based on their status. They would include:

- i. All the candidates who are under reckoning to be considered as placed but not completed 3 months
- ii. All placed candidates as in group A(i) above but employed outside the state and did not complete 6 months.
- iii. All placed candidates based on whose employment credentials a PIA would claim different incentives

A PIA is in contact with these candidates or their employers. .

### **Group B: Candidates whose status has no financial implications for the Project (applies to all the candidates not in Group A)**

These would include the candidates:

- i. Who are not employed
- ii. Employed but do not meet the placement criteria
- iii. Dropped out from the employment without fulfilling the requirements of placement
- iv. Those who were in Group ‘A’ above but over the time have come out of Group A and their status does not influence payment criteria.

A candidate in Group B is not necessarily in contact with the PIA.

The form and methods of tracking will be different for Group ‘A’ and Group ‘B’ candidates.

### **Modes of Tracking**

Contacting a candidate directly, either through a physical contact or by a phone call, is the most effective means of tracking. However, if this direct access is not possible then the following additional modes of tracking are suggested:

- through employer
- through a friend/colleague/acquaintance/family
- through VLOs/GPs
- through PIA’s employees

While the above are exhaustive and suffice for the purpose, a PIA can adopt additional means of tracking after approval from MoRD.

The above tracking can be either by physical contact or through a telephonic contact. Proofs of tracking vary from situation to situation and are broadly specified here.

**Methods and proof of tracking for candidates in Group A:**

- Filled in tracking form as per SF 7.1B1: Tracking form for candidates in Group A (candidates whose status has financial implications for the project) along with proofs specified in the form
- Documentary evidence for all candidates as specified in different sections of the chapter
- Telephonic contact through the call centre: As per samples specified in different sections of the chapter (currently not specified as SOP for call centre is not ready)
- Physical contact: As per samples specified in different sections of the chapter
- Methods and proof of tracking for candidates in Group B:
- Filled in tracking form as per SF 7.1B2: Tracking form for candidates in Group B (candidates whose status does not have financial implications for the project) along with proofs specified in the form
- Physical contact or telephonic contact as per situational exigencies

### SF 7.1B1: Tracking form for candidates in Group A (Candidates whose status has financial implications for the project)

#### a. Basic information

a.	Name of the candidate	To be pre populated
b.	Candidate ID	To be pre populated
c.	Training centre	To be pre populated
d.	Trade details	To be pre populated
e.	Bank Ac. No.	To be pre populated
Note: The data should be provided in advance either from the system automatically or manually.		

#### b. Employer information (to be repeated for each change in employer)

a.	Name of the organization	To be pre populated
b.	Type of organization	To be pre populated
c.	Place of employment with address details	To be pre populated or collected with first salary slip
d.	Joining Date	To be pre populated
Proof: Offer letter and joining letter and SF 7.1C: Certificate for employment location Note: The data should be provided in advance either from the system automatically or manually.		

#### c. Monthly information on number of days worked, salary earned and place of employment (to be repeated in a month if there is a change in the middle of the month of a) employer, b) change in salary and c) place of employment)

(Note: The following information is desirable to capture the data, however, it is not mandatory if it is not mentioned in the salary slips/joint certificate)

S.NO.	Item	Details
Details of days worked in a month (Note: The following information should be mandatorily entered if it is provided in the salary slip/joint certificate. However, it is not mandatory if it is not provided in the salary slip/joint certificate)		
a.	Number of calendar days in the month (in no.)	
b.	Number of calendar days in the month for which employee was employed (in no.)	
c.	Number of calendar days for which employee was entitled for salary [this includes rest days and holidays in between end dates of a period] (in no.) (b and c differ if the employee joins in the middle of the month or goes on leave without pay or is absent from duty)	

S.NO.	Item	Details										
d.	Number of calendar days an employee is not paid salary [this includes holidays in between end dates of a period] (in no.)	Auto calculated as (row b- row c)										
Salary details (usually given for a full month. However, if employee works for less than a month the data should be stated for the period for which the employee is in job)												
e.	Gross salary including allowances but excluding perquisites and employer's statutory contributions (as per salary slip in ₹) Proof: salary slip/joint declaration by the candidate and the employer.											
f.	Value of perquisites, if any(in ₹) Breakup of the total <table border="1" data-bbox="319 884 1013 1164"> <thead> <tr> <th>Item</th> <th>Value (in ₹)</th> </tr> </thead> <tbody> <tr> <td>Food</td> <td></td> </tr> <tr> <td>Accommodation</td> <td></td> </tr> <tr> <td>Transport</td> <td></td> </tr> <tr> <td>Others (please specify, if any)</td> <td></td> </tr> </tbody> </table> Proof: statement from the candidate that the employer provided these perquisites as per SF 7.2A	Item	Value (in ₹)	Food		Accommodation		Transport		Others (please specify, if any)		
Item	Value (in ₹)											
Food												
Accommodation												
Transport												
Others (please specify, if any)												
g.	Value of employer's statutory contributions (in ₹) Breakup of the total <table border="1" data-bbox="319 1377 1013 1568"> <thead> <tr> <th>Item</th> <th>Value (in ₹)</th> </tr> </thead> <tbody> <tr> <td>PF</td> <td></td> </tr> <tr> <td>ESI</td> <td></td> </tr> <tr> <td>Others (please specify, if any)</td> <td></td> </tr> </tbody> </table> Proof: Statement from the employer along with proof of employer's and employee registration with Employee State Insurance Corporation (ESIC) and Employee Provident Fund Organisation (EPFO).	Item	Value (in ₹)	PF		ESI		Others (please specify, if any)				
Item	Value (in ₹)											
PF												
ESI												
Others (please specify, if any)												
h.	Gross salary (cost to company) including allowances perquisites and employer's statutory contributions (in ₹)	Auto calculated as (row e+ row f+ row g)										
i.	Total deductions from salary Proof: salary slip or joint certificate											
j.	Net salary including allowances (in ₹) Proof: salary slip or joint certificate	Auto calculated as (row e – row i)										

S.NO.	Item	Details				
k.	Overtime paid but not with salary (in ₹) (write 0 if paid with salary) Proof: Credible proof, if it is not indicated in the salary slip or joint certificate along with proof of transfer to the bank.					
l.	Incentives paid but not with salary (in ₹) (write 0 if paid with salary) Proof: Credible proof, if it is not indicated in the salary slip or joint certificate along with proof of transfer to the bank.					
m.	Total take home cash (in ₹) Proof: Bank transfer	Auto calculated as (row j + row k + row l)				
<b>Place of employment</b>						
n.	Place working with address	<table border="1"> <tr> <td>Outside country</td> <td>Outside state</td> <td>Same state but outside district</td> <td>In same district</td> </tr> </table>	Outside country	Outside state	Same state but outside district	In same district
Outside country	Outside state	Same state but outside district	In same district			
<p><b>Proofs</b></p> <p>Salary details</p> <ul style="list-style-type: none"> <li>Salary slip or Joint Certificate</li> <li>Proof of bank payment</li> <li>Letter for location of employment as per SF 7:1C in the first month and for every change in location as long as the candidate is due for PPS</li> <li>ESIC and EPFO registration numbers of employers. Provision of employee PF and ESIC registration numbers within 30 days of joining of job.</li> <li>Statement from the candidate that she/he is getting the perquisites mentioned above.</li> <li>Most of the data is based on the above documents. However, some data such as provision of perquisites may be confirmed through a telephonic call. If the data is collected through a telephone then voice transcript record should be kept as proof.</li> </ul>						

**d Details of person who did the tracking**

a.	Date and time of tracking	
b.	Name of the person who tracked the candidate	
c.	Designation of the person who tracked the candidate	
d.	Contact no. of the person who tracked the candidate	

## SF 7.1B2: Tracking form for candidates in group B (candidates whose status does not have financial implications for the project)

### 1. Basic information

a.	Name of the candidate	To be pre populated
b.	Candidate ID	To be pre populated
c.	Training centre	To be pre populated
d.	Trade details	To be pre populated
e.	Bank Ac. No.	To be pre populated
Note: The data should be provided in advance either from the system automatically or manually.		

The candidates could be employed for a wage, self-employed or unemployed. For employed (both wage and self) candidates Number 2 below is to be filled and for those unemployed Number 3 needs to be filled.

### 2. Employment information (if candidate is employed on the day of tracking)

a.	Name of the organization (if self-employed write self)	
b.	Joining Date (if self-employed write start date of employment)	
c.	Gross monthly salary including the value of all perquisites and statutory contributions made by the employer (cost to company)	
<b>Proofs: Any one of the following:</b> <ul style="list-style-type: none"> <li>● Offer letter or joining letter and monthly pay slip</li> <li>● A statement from either the candidate or employer. The statement could be in any one of the following forms: i) a written statement, ii) voice transcript, and iii) photographic or video evidence</li> </ul>		

### 3. Status information (if candidate is not employed on the day of tracking)

S.NO.	Item	Details
a.	Current status of the candidate (what he/she is doing now)	
b.	Why he did not join the employment (if he/she did not join any job till the date of tracking)	
c.	Reason for quitting the job (if employed initially)	
Proofs: It could be one of the following: i) written statement from any of the tracking agencies mentioned above, ii) voice transcript, and iii) photographic or video evidence.		

**4. Details of person who did the tracking**

a.	Date and time of tracking	
b.	Name of the person who tracked the candidate	
c.	Designation of the person who tracked the candidate	
d.	To which organisation does the person belong: (choose one of these PIA/SHG or VLOs/D MMU/GP)	
e.	Contact no. of the person who tracked the candidate	
f.	Name of the respondent, if he/she is not the candidate	
g.	Relationship to the candidate	
h.	Contact number of the respondent	
i.	Alternate number of the candidate (if any)	

**SF 7.1B3: List of items to be verified from different documents to confirm placement**

List of items to be checked,

Item	Documents	Verification check	Source of information
Document verification			
Gross salary Perquisites Statutory deductions Other deductions from salary Net salary paid as per salary statement	1. Salary slip/Salary certificate 2. Place of employment	PIA Q-team As per samples prescribed SRLM for APS and CTSA for an YPS As per samples prescribed	Tracking forms SF 7.1B1 and SF 7.1B2 and the base documents stated there
Net salary paid in bank Cross verification of money received in bank and money to be paid actually as per salary slip.	1. Bank statement	SRLM for APS and CTSA for an YPS 100% cross verification	Bank statement. As per monthly verification procedures prescribed in Chapter 8.

**SF 7.1C: Certificate for employment location**

(Letter head of the employer/Address of the employer)

**Certificate for location of employment**

To

.....  
.....  
.....  
.....

(Mention name of the candidate, training centre address)

This is to certify that, Mr/Ms..... (Name of the candidate) working as  
..... (Designation) is working at..... (posting area). The place is:

- Within the district of ..... (mention the candidates district here)
- Within the state of ..... (mention the candidates state here) but outside the district of ..... (mention the candidates district here)
- Outside the state of ..... (mention the candidates state here)
- Outside the country of ..... (mention the candidates country here)

(Employer should circle the correct item and strike out items which are not applicable)

Yours sincerely,

(Signature and name of the employer or person representing him)

(Seal of the company)

Candidates declaration and acceptance of offer:

I agree with the information provided regarding location of my place of employment.

Name : .....

Signature: .....

Date: .....

(Note: For every change of employment location this form has to be submitted )

## SF 7.1D: Joint salary certificate issued by the employer and the candidate in organisations where salary slip is not issued

(Letter head of the employer)

Certificate for monthly salary

To

.....  
 .....  
 .....  
 .....

(Mention name of the candidate and address)

This is certify that Sri/Ms ..... (Name of the candidate) is employed with ..... (Name of the employer) from..... (date of employment).

The breakup of salary for ..... (month) is as follows:

Number of days worked

Total no. of calendar days	Total no. of calendar days worked	No. of calendar days was not paid (absent or leave without pay)

Salary details:

S.NO.	Details	Amount in ₹
1	Basic	
2	Other Allowance	
3	Total deductions from salary	
4	Net take home pay	
5	Statutory payments made by the employer	
6	Perquisites given and their value	
7	Total cost to company (CTC)	

Bank account number and branch details of the candidate's bank account, if it is different from the account already furnished.

The information given above is true to the best of my knowledge

Yours sincerely,

(Name, designation and stamp, if any of the employer)

(Seal of the company)

Candidates confirmation statement

- The information given above is correct.

Or

- The following information is incorrect:
  - 
  - 
  -

Strike out one of the item.

**Yours sincerely**

**(Name of the candidate)**

### **SF 7.1D1: Self-Certification on perquisites**

(To be submitted by the candidates during the first month of employment or if any change in perquisites and this will be only applicable to the candidates working in the organization providing salary slips)

## SF 7.1E: Declaration of Employer to be given with the offer letter

This undertaking should be taken from the employer as an annexure to the offer letter. While it is not compulsory, if collected would help in improving the employee awareness about the data needs and also act as a moral commitment to share data.

### **Annexure to the offer letter**

This is to inform that we abide to provide the following information as requested in the tracking form SF 7.1B1:

- i. number of days each candidate worked in a month
- ii. salary and other benefits paid to the candidate
- iii. statutory deductions made from the salary, if applicable
- iv. give the PF and ESIC numbers of the organisation;
  - a. along with offer letter if already registered
  - b. whenever they are registered if they have plans of registering
- v. give the PF and ESIC numbers of the candidate within a month of candidate joining the organisation if the organisation is making deductions on this account

### **Signature of the person who is signing the offer letter**

Note: Information in serial number i, ii and iii above should be mandatorily given for the first three months of employment. However, employers are requested to share the information for the first 12 months as it would help the candidates in stabilising the jobs. This would help employers in getting good students.

## SF 7.1F: Procedure for desk verification of candidates who are tracked as per SF 7.1B1

All candidates who are tracked as per SF 7.1B1 will undergo a two-step document verification:

- Verification of the documents
- Verification of the money transferred to candidate's bank accounts

These two steps are used to prepare a database of list of candidates which form basis to other activities like physical verification, PPS payment and incentive payment. The verification process is repeated till, either project is closed or no monetary outflow is envisaged.

Details of each process are given below:

### A. Procedure for document verification

OP team will verify 100% of the documents for all the candidates. PIA Q-team will verify all the documents for 20% of the candidates. SRLM for APS and CTSA for YPS will cross verify all the documents for 5% of the candidates.

**Note:** All numbers will be rounded up to the next higher number

The procedure for document verification will be as follows:

- Checks will be done every month
- All the samples will be chosen randomly through a system generated process.
- PIA OP team will verify the documents of candidates employed, short list those candidates who are eligible to be in Group A (candidates whose status has financial implications for the project – refer SF 7.1B and SF 7.1B1), and categorise them as the following:
  - i Candidates who completed more than 1 month of employment but less than 2 months of employment
  - ii Candidates who completed more than 2 month of employment but less than 3 months of employment
  - iii Candidates who completed more than 3 months of employment but less than 4 months of employment
  - iv Candidates who completed more than 4 months of employment but less than 5 months of employment
  - v Candidates who completed more than 5 months of employment but less than 6 months of employment
  - vi All placed candidates but employed outside the state and did not complete 6 months
  - vii All candidates eligible for placement related incentives.
- PIA Q-team will verify 20% of the candidates in each category
- SRLM in APS and CTSA for YPS will verify 5% of the candidates in each category. The verification in each category will be such that 50% of the sample will be from PIA Q-team samples and the rest 50% will be from PIA OP team verified data (but excluding the PIA Q-team verified samples).

### Process for actual data verification

#### PIA OP Team

As per internal processes developed by the PIA. PIA OP team will freeze the data and this will form the basis for sample verification.

**PIA Q-team and SRLM/CTSA procedure for verification**

Steps for verification of data is as follows:

- Before verifying the data, genuineness of the document (salary slip/joint certificate) should be verified. If it is felt that the documents are not genuine then the team should cross verify either by telephonic means or by physical visit.
- Verify the data from the document and with what is entered in the system and confirm the data.
- Highlight all errors while cross checking data as per processes specified in the system.

**Procedure for correction of errors**

Errors are of two types:

- Errors are such that the status of the candidate is changed. For example, a candidate's status changes from deemed to be placed to deem to be not placed and vice versa.
- Errors do not change the status of the candidate. For example, salary is recorded as ₹ 8000 instead of ₹ 7000, while the minimum salary is ₹ 6000.

The system will be programmed to correct the errors and also change the status.

There will be two rounds of data verification and error correction.

**Round 1**

In round 1 the following steps will be taken:

- Errors found by PIA Q-team: If an error is identified by PIA Q-team then the PIA OP team will verify all the records and confirm accuracy. No penalty is levied.
- Errors found by SRLM in case of an APS and CTSA in case of an YPS: Two cases arise:
  - i Samples checked by PIA OP team and PIA Q-team: If any error is found at this stage, PIA OP team should verify all the records again. Moreover, a penalty of ₹ 5,000 per month will be levied on the PIA and it will be adjusted in future instalment releases.
  - ii Samples checked by PIA OP team but not by PIA Q-team: If an error is identified at this stage, then the OP team will verify all the records and confirm accuracy. No penalty is levied.
- Round 1 verified data will form the basis for round 2 data.
- PIA has an option of dropping from round 2 verification if he agrees about the errors and agrees for a reduced number of candidates to be considered as placed. For example, if 1% of records are found to be erroneous then only 99% will be eligible candidates to be considered for placement.

**Round 2**

In round 2 the following steps will be taken:

- Round 2 verification will happen in the next month as per the schedules and procedures prescribed for monthly data verification.
- If errors are reported in data verification in round 2 then the actual set of eligible people to be considered for placement will be reduced proportionately. For example, 1% of records are found to be erroneous then only 99% will be considered as placed.
- As data verified is only on sample basis, a PIA will get the option to choose the people to be considered for final physical verification. Thus, if error is 1% then choice of 99% candidates to be considered for placement will be left to the PIA.
- The candidates, however, will be entitled to all the benefits, provided they fulfil the other

- conditions as they were left out because of the PIAs mistakes.
- No further penalty will be levied.
- If the data in the category of candidates who have completed 3<sup>rd</sup> month but not 4<sup>th</sup> month goes for 2<sup>nd</sup> verification, then physical verification of placement will be delayed by one month for the sample.

The data verification process is summarised in a flow chart in Fig 7.1.

#### **B. Procedure for verification of money transferred**

The process for verification of money transferred is discussed in Chapter 8. Based on the verification results money paid to each candidate is prepared for each month.

##### **Combining document verification data and money transferred data**

Combine data from document verification and money transferred into one data base. If there are differences in salary, system should be programmed to take the lower figure and prepare a list of eligible candidates.

Take home pay verification process is given in Fig 7.2.

Fig-7.1 Verification of data from the documents, say in month 'n'

Checking of data of month 'n-1'  
(Round-1)

Re-checking of data of month 'n-2'  
(Round-2)

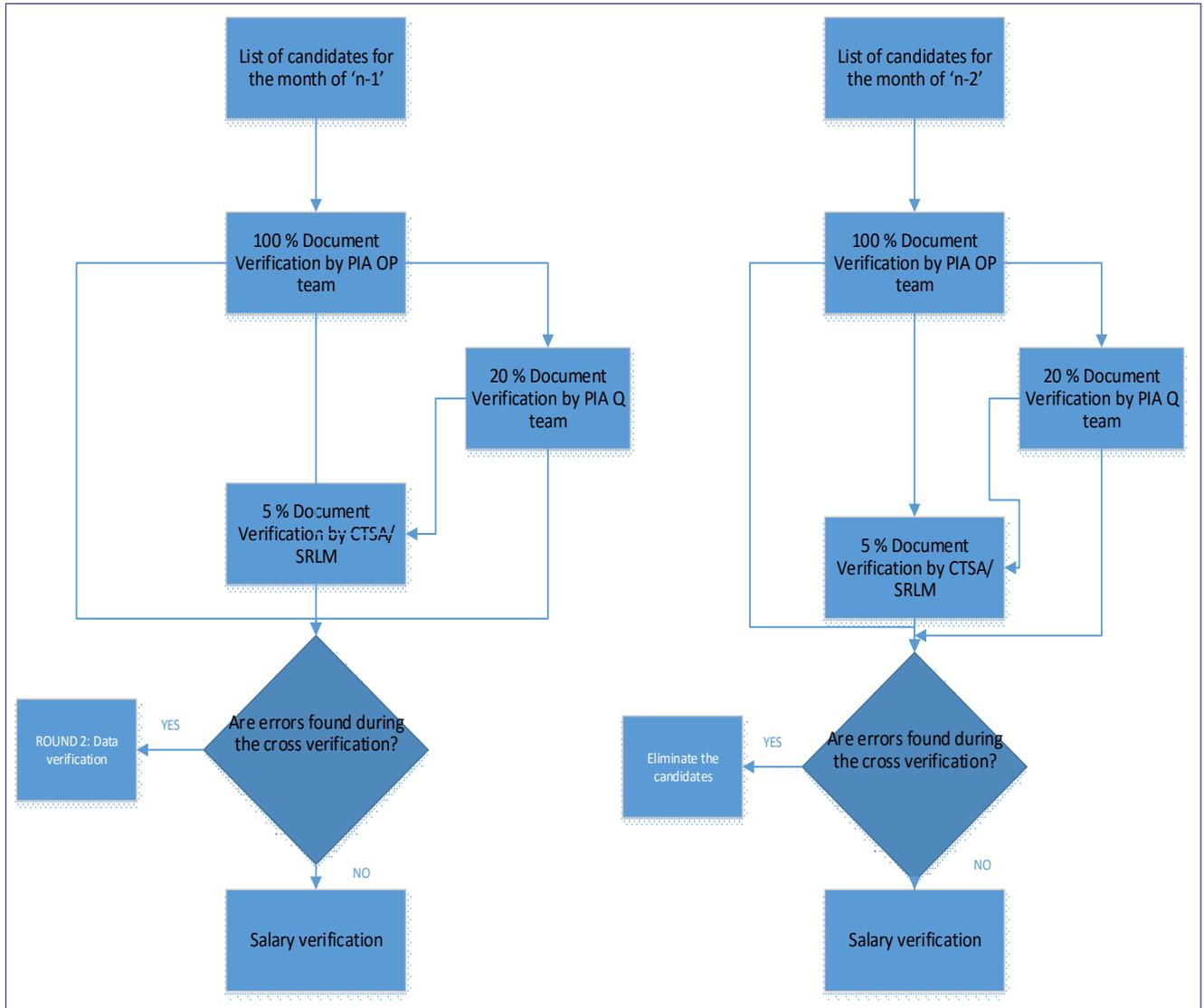
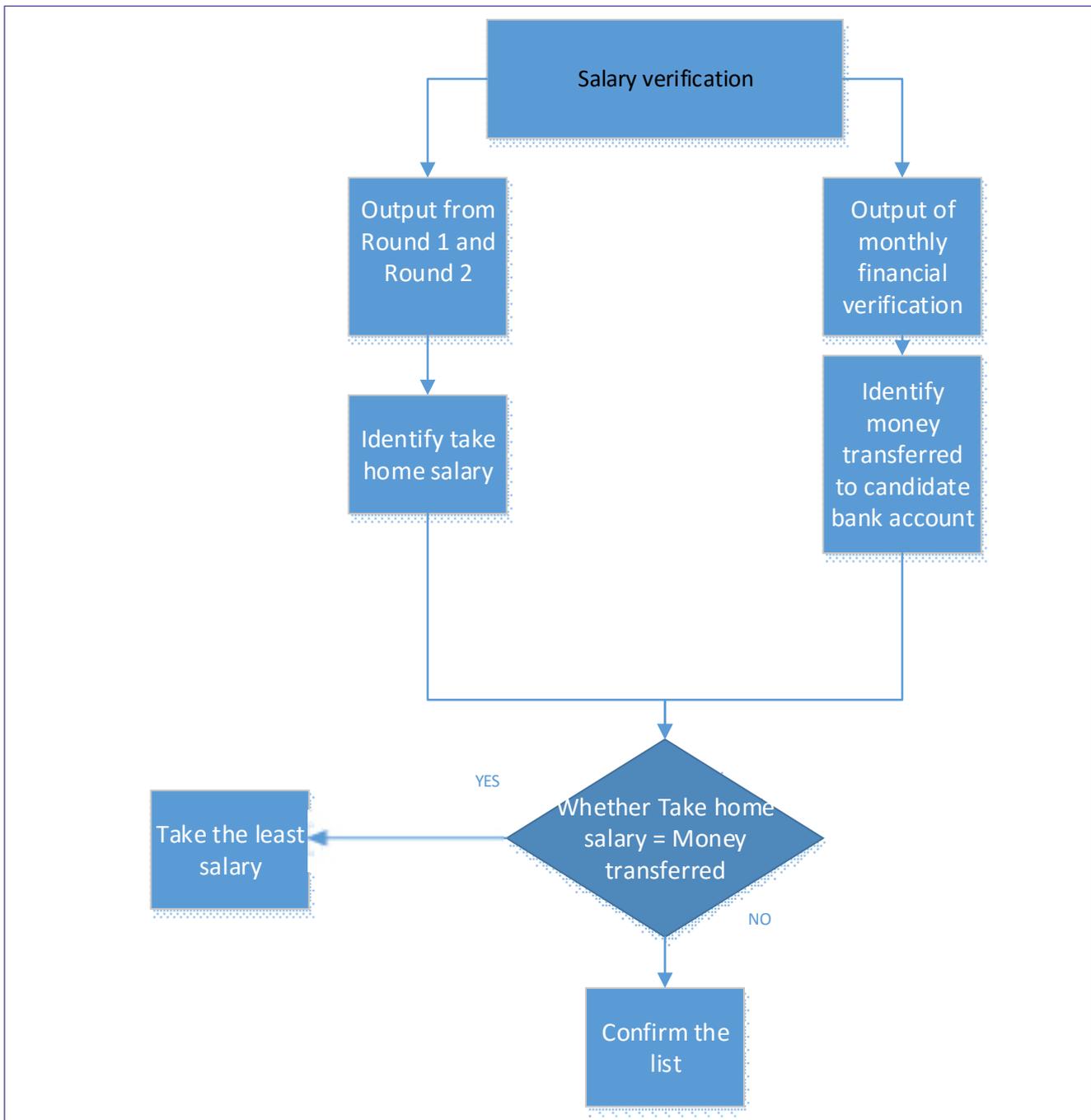


Fig 7.2: Verification of monthly salary transferred to candidate bank account



**SF 7.1G: List of candidates who are in Group 'A'**

As per format to be available in the system.



## SF 7.1H: Procedure for desk verification of candidates who are tracked as per SF 7.1B2

All candidates who are tracked as per SF 7.1B2 would be verified as follows.

### **PIA OP team**

As per internal processes developed by the PIA, the PIA OP team will freeze the data and this will form the basis for sample verification.

### **PIA Q-team and SRLM/CTSA procedure for verification**

Steps for verification of data are as follows:

- Before verifying the data, the genuineness of the document (salary slip/joint certificate) should be verified. If it is felt that the documents are not genuine, then the team should cross verify either by telephonic means or by physical visit.
- Verify the data from the document and with what is entered in the system and confirm the data.

PIA Q-team will verify 20% of the samples. CTSA/SRLM will verify 5% of samples with 80% accuracy. CTSA/SRLM will verify 5% of candidates randomly selected for three months in a year selected randomly.

**SF 7.1I: List of candidates who are in Group 'B'**

As per the ERP platform or any other alternative information system till the ERP platform is developed.



## SF 7.2A: Placement and Related definitions

As per guidelines placement is defined as

1. “continuous employment for minimum of 3 months (section 3.2.2.3, page 30)” and
2. “The minimum wages for placement in India (per month) - valued as per Cost to Company (CTC), is:
  - a. ₹ 6000, ₹ 8000, ₹ 12000 and ₹15000 for 3, 6 9 and 12 months course duration respectively
  - Or
  - b. minimum wages of the state (paraphrased from Table -1, page 32)

Whichever is higher

### Implementation details

#### 1. Proof for placement

During the placement verification, PIAs OP team should specify any one of the following types of placement and the documents collected appropriately:

S.NO.	Type of Organization	Proof for placement
1.	Organization with Human Resources department and providing salary slips	1. Salary slips 2. Salary payment proof (one of the following): successfully completed bank transfer, like NEFT or RTGS, from the employer or bank statement or pass book entries of the candidate’s account indicating that wages have been paid.
2.	All other organizations	Joint certificate issued by the employer and candidate (as per SF 7.1D) Salary payment proof (one of the following): successfully completed bank transfer, like NEFT or RTGS, from the employer or bank statement or passbook entries of the candidate’s account indicating that wages have been paid

#### 2. Wage

The wage is defined to include the following parameters:

- a. Cost to Company (CTC) – Basic pay, PF, ESI, HRA, DA, etc.- including Over time and incentives
- b. Perquisites are valued as per the value stated by the employer subject to the maximum ceiling given below:

S.NO.	Perquisites	Place covered	Amount per month (in ₹)
1	Accommodation	Class ‘A’ cities as defined by Govt. of India	1,000
		Other places	750

S.NO.	Perquisites	Place covered	Amount per month (in ₹)
2	Food	Class 'A' cities as defined by Govt. of India	300 for breakfast 600 for a meal (dinner or lunch).
		Other places	250 for breakfast 500 for a meal (dinner or lunch).
3	Transport	All places	250

If any other perquisites or allowances, excluding those shown the above, are included in the wage component a PIA should inform the estimated value to the SRLM for APS and CTSA for YPS along with a justification. CTSA/SRLM will finally decide the amount and their decision is binding for immediate operational purposes.

However, an appeal can be filed to appropriate Principal Secretary/Secretary in case of an APS and to the Ministry of Rural Development in case of YPS, for a revision. However, till the issue is resolved the decision of CTSA/SRLM will be implemented.

### Minimum wage

Minimum wages defined under the act varies from state to state and there are around 1650 entries for all states put together (please see <http://m.paycheck.in/main/salary/minimumwages>). Further, the minimum wages vary from state to state and are revised from time to time. In some cases the wages are fixed on hourly or piece rate basis further complicating the process for fixing minimum wage for a job. In addition, the candidates move from state to state and sector to sector which makes tracking of minimum wages very difficult.

Keeping the foregoing complications in mind and to simplify the project administration, minimum wage for DDU-GKY programme will be notified from time to time. For the time being, it is fixed as ₹ 6000, ₹ 8000, ₹ 12000 and ₹15000 for 3, 6, 9 and 12 months course duration respectively.

The above, however does not absolve a PIA or the employers engaging the candidates from paying minimum wages as per statutory conditions. A PIA should issue a certificate that all the candidates have been paid as per the applicable Minimum Wages Act and notifications. This certificate will be a necessary pre condition for release of an instalment.

As three months of continuous employment is needed total salary for the three month period for 3, 6, 9, and 12 month training programmes would be ₹18000, ₹ 24000, ₹ 36000 and ₹ 45000 respectively.

### 3. Continuous placement

To be considered placed a candidate should fulfil the following:

- a. The date of placement will only be reckoned after completing the training duration – e.g. in case of a 3 month training if the course starts on 1<sup>st</sup> August then she/he becomes eligible for placement from 1<sup>st</sup> November and not earlier than that. In all the cases where candidates join the job before the training completion date the following conditions apply:
  - The period for which candidate has joined earlier will be treated as OJT. For example if a course is to completed by 30<sup>th</sup> of April and a candidate joins on 15<sup>th</sup> April then the 15 day period will be treated as OJT.

- In no case should the actual OJT period and the period for which the candidate joined a job before training is completed should be more than actual OJT period prescribed for the course. For example in a 3 month course if actual OJT is for 15 days then a candidate can be permitted to join a job 15 days before the completion of training.
  - All facilities to be provided to OJT candidates have to be provided even if it is a regular job.
  - The candidates will be monitored as is to be being done for OJT.
- b. Candidates should join at least three months before project completion date as calculated from the project commencement date based on project duration and extensions, if any.
- c. A candidate is permitted multiple entries into a job. For example if a candidate joins the first job, say on 1<sup>st</sup> April, but drops after working for some period but without completing the mandatory placement period and then the candidate takes up a job again after some time and completes the placement requirements then the candidate can be considered as placed. This can be repeated as long as the candidate is tracked and the placement requirements are met.
- d. Further, to be considered to be in continuous employment for a 3 month period, a candidate can be away from a job a maximum of 15 calendar days. The words 'away from a job' would include all days for which wages are not paid. These would include days in which the candidate is not on rolls of any organisation or is on rolls of the company but on leave without pay.
- These would address the need for some candidates being away from work in emergencies. It would also incentivise PIAs to bring larger number of people into employment as they can focus on dropped out candidates better.
  - However, as attendance details are not available easily it is decided to monetise the 15 day period and give equivalent reduction in the gross salary. The monetary value of being away from duty for 15 days for 3, 6, 9 and 12 month programmes will be ₹ 3000, ₹ 4000, ₹ 6000 and ₹ 7500 respectively. For example, in a 6 month programme if a candidate is away from job for 15 days in a month, then a candidate should earn at least ₹ 4000 in that month.
- e. Accounting for the 15 day period that a candidate can be away from duty, the total salary for the three month placement period for 3, 6, 9 and 12 month training programmes would be ₹ 15000, ₹ 20000, ₹ 30000 and ₹ 37500 respectively.
- f. Further, as employment also involves migration to cities and towns – places which are not only unfamiliar physically but also culturally; the transition is difficult and more than often painful. Thus, the youth have a tendency to relapse back to more familiar home environment. Hence, to facilitate slow transition to new environments, instead of three months continuously, a four month window is considered and if the candidate fulfils all the conditions of placement in any of these three months he would be considered as placed.

#### Summary of placement conditions

- Wage: Minimum salary in a month and cumulative salary in the 3 month period for different training durations is summarised in the Table below.

Training duration in months	Salary in ₹	
	Minimum considering (1)	Cumulative for three months (2)
3	3000	15,000
6	4000	20,000
9	6000	30,000
12	7500	37,500

- Number of months to be considered: Three months will be considered but if the two criteria of salary (given in Table above) are not fulfilled after considering the first three months, then 4<sup>th</sup> month will also be considered.
- Treatment of first month of employment: If the candidate is employed for a full month (joins on the 1<sup>st</sup> of the month) then first month will be treated as a normal month.
- However, if the candidate joins after 1<sup>st</sup> of a month then depending on the salary paid in the first month decision whether to consider first month as placed or not is decided.
  - i If she/he gets more than the minimum salary (as indicated in Table above) then she/he will be considered as placed in the first month. Then the candidate has to fulfil the placement criteria within next three months. However, if best three months out of the four month window does not fulfil the cumulative salary criterion, then first month is removed and one more month can be considered for fulfilling the placement criteria.
  - ii Otherwise, first month will not be counted and she/he still has 4 month window for fulfilling the placement criteria.

**SF 7.2B: List of candidates to be considered for placement  
in the month of .....**

As per format to be available in the system.

## SF 7.2C: Procedure to draw samples for physical verification and confirmation of placement

### Procedure for physical verification

The sampling strategy and decision rules to be followed for interpretation of outcomes are discussed below.

### Placement targets for release of instalments

Guidelines prescribe that placement target should be 75% of the training target for the project. As money is released in instalments, training target, placement target and the amount released in each instalment are as follows:

Instalment	Training target (%)		Minimum placement target (% of trained candidates)		Financial releases (%)	
	Instalment Target	Cumulative	Instalment Target	Cumulative	Instalment value	Cumulative
First	0	0	0	0	25	25
Second	10	10	7.5	7.5	50	75
Third	57.5	67.5	43.1	50.6	15	90
Fourth	32.5	100	24.4	75	10	100

### Estimate of sample size

The sample size varies as per the project size and is fixed as follows:

S.NO.	Project size (training target)	Sample size for release of each instalment S	Total sample (sum of the samples at each instalment usually 3 times of the previous column) N
1	Up to 3,000	50*	150**
2	3,001 to 4,500	75	225
3	4,501 to 6,000	100	300
4	6,001 - 8,000	160	480
5	Greater than 8,000	(1/3) of 5% of the target rounded to next highest number	3 times of previous column.

**Note:** \*If total placed candidates are less than 50, then the sample size will be same as the population.

\*\* Total samples will be less than 150, if placed candidates are less than 50 in any instalment.

### Internal target for placement set by PIA

Past practical experience has been that most PIAs place more than 75% candidates as safety mechanism against unforeseen errors or short falls. Under DDU-GKY also, it is proposed to provide such a safety mechanism and use it for the benefit of the project and the PIA. Firstly, it will provide a cushion to the PIA against all sorts of mistakes that could happen in the process. In addition, the project and the programme will also be benefitted as the overall placement percentage will get a boost.

Thus, all PIAs can specify a higher placement percentage as the project internal target. However, it is clarified that placement target for DDU-GKY programme will be 75% and all the releases will be based on this target. The higher internal target will be used in evaluation process to check if he had achieved the minimum 75% based on sampling results. The implications become clearer when we decide on the instalment release (see section on Decision Rules).

### Distribution of sample size over quality teams

All projects will have quality teams; the PIA Q-team, State Rural Livelihood Mission (SRLM) teams for APS, Central Technical Support Agency (CTSA) teams for APS and YPS. Majority of the samples are checked by the PIA Q-team and a smaller sample is to be verified by SRLM's team in APS and CTSA's team for APS and YPS. This is called primary verification. Some samples checked by PIA Q-team will be rechecked by SRLM and CTSA for APS and by CTSA for YPS. These samples are called recheck samples.

Distribution of samples between quality teams for primary verification will be as follows:

- PIA Q-team will check approximately 80% of samples (rounded to nearest whole number) in all states
- In an APS: SRLM team will check approximately 15% of samples (rounded down to nearest whole number) and CTSA team will check 5% of samples (arrived at after subtracting PIA Q-team and SRLM samples from the total samples).
- In an YPS: CTSA will check 20% of the samples

Thus distribution of samples between various quality teams for an Annual Planned States (APS) and YPS will be as follows:

### Sample size and distribution of samples

S. NO.	Project size (training target)	Sample size for each instalment – S (A)	Sample distribution			
			PIA Q-team (B)	APS		YPS by CTSA (Role of SRLM will as mentioned below))
				SRLM (C)	CTSA (D=A-B-C)	
1	Up to 3,000	If sample is less than 50	Rounded to nearest whole number of 80 % of (A)	whole number of 15% of (A)	A-B-C	A-B
		50	40	7	3	10

S. NO.	Project size (training target)	Sample size for each instalment – S (A)	Sample distribution			
			PIA Q-team (B)	APS		YPS by CTSA (Role of SRLM will as mentioned below))
				SRLM (C)	CTSA (D=A-B-C)	
2	3,001 to 4,500	75	60	11	4	15
3	4,501 to 6,000	100	80	15	5	20
4	6,001 to 8,000	160	128	24	8	32
5	Greater than 8,000	whole number of (1/3 of 5% of project target)	Rounded to nearest whole number of 80 % of (A)	whole number of 15% of (A)	A-B-C	A-B

Rechecking of samples will be planned to ensure that:

- For APS: Q-team samples to be rechecked by SRLM and PIA Q-team and SRLM samples by CTSA
- For YPS: PIA Q-team samples will be rechecked by CTSA

Recheck sample size will be 10% of the primary sample size. The recheck samples will be distributed in the ratio of 40% and 60% between SRLM and CTSA for APS and assigned 100% to CTSA for YPS. Distribution of recheck samples is given in the Table given below.

**Role of SRLM in YPS**

Though CTSA is solely responsible for verification in case of YPS, CTSA will make all efforts to progressively involve SRLMs of YPS in placement verification. This would help the state to transition from YPS status to APS status.

In the participation process the state can either opt to independently verify the samples or do verification jointly with the CTSA. Of course, a combination of both the processes also can be followed. The details for both the processes are summarised below.

**Independent verification of samples by SRLMs of YPS:**

- a. SRLM should ensure that it has sufficient manpower certified for SOP implementation.
- b. Depending on the staff available SRLM can inform the maximum number of samples that it can verify to CTSA any time after signing of MoU.
- c. CTSA will allot the samples every month such that the number would not exceed:
  - The maximum number that the SRLM agreed to verify
  - The maximum number that would have been assigned to an APS in that month for project of corresponding size.

This is explained in different cases in the Table below:

Let maximum number of samples agreed to be verified by SRLM of an YPS be 10.

S.NO.	Sample for the month	Sample assigned to SRLM in the month	Explanation
1	15	10	As sample of 15 > 10 (the maximum samples that SRLM agreed to verify), then the SRLM is assigned 10 samples.
2	10	10	As sample for SRLM equals the maximum, then SRLM is assigned 10 samples.
3	5	5	As the sample is less than the maximum agreed by the SRLM, they will verify all samples.

#### Joint verification of samples

If SRLM of an YPS doesn't have sufficient manpower certified for SOP implementation, then all efforts will be made to have a joint inspection for verification of placements. This process will be as follows:

- CTSA has to inform SRLM on its official e-mail id regarding verification visit along with the place at least 3 days before the visit
- SRLM will nominate a person and pass on the contact details to the CTSA
- From then on it is responsibility of both the persons to ensure that the inspection is done jointly.
- However, as timelines are important it should be ensured that timelines are adhered to meticulously. In no case the timelines will be sacrificed.

CTSA has to ensure the SRLM officials to be included during their inspection visits.

#### Recheck sample size and distribution of recheck samples

S.NO.	Project size (training target)	Recheck sample size (E)	Recheck sample distribution		
			APS		YPS
			SRLM (All samples from Q-team samples) (F)	CTSA (G)	
1	Up to 3,000	5	2	3 (Q-team 2, state 1)	5
2	3,001 to 4,500	8	3	5 (Q-team 4, state 1)	8
3	4,501 to 6,000	10	4	6 (Q-team 4, state 2)	10
4	6,001 – 8,000	16	6	10 (Q-team 8, state 2)	16

S.NO.	Project size (training target)	Recheck sample size (E)	Recheck sample distribution		
			APS		YPS
			SRLM (All samples from Q-team samples) (F)	CTSA (G)	
5	Greater than 8,000	Nearest round number of 10% of sample size	Whole number of 40% of [E]	E-F (Q-team 80 % and state 20% corrected to round numbers)	Same as E

## Placement verification process

### Drawing of samples

The process for drawing samples in a month is as follows:

- From the list of candidates uploaded every month by the PIA, an automated process will scan for candidates who are eligible for placement as defined for the DDU-GKY programme by the end of the previous month.
- There will be two cases here and they are illustrated below (The actual semantics of how they are calculated is discussed in the example given below):
  - a. First case is where cumulative sum of all placed candidates is less than target number of candidates to be placed for release of instalment. (For example, if the target number of candidates to be placed for release of instalment is 1,000, then cumulative sum of all candidates should be less than or equal 1,000). All the candidates placed in the month would be included for the sampling purposes.
  - b. Second case is where cumulative sum of all candidates placed is more than candidates to be placed for release of instalment. (For example, if the target number of candidates to be placed for release of instalment is 1,000 then cumulative sum of all candidates placed should be greater 1,000). In such a case number of candidates will be chosen such that cumulative sum equals the target number of candidates to be placed for release of instalment. Rest would be carried forward for the next instalment. (For example, if the candidates placed in the previous month are 165 and cumulative total is 1,070 and then 95 candidates would be selected so that 1,000 candidates required for this instalment is fulfilled. The rest 70 would be carried forward for the next instalment).
- These candidates will form sampling frame for the month.
- Samples will be drawn and distributed randomly between quality agencies. Process will be automated and completed by 6<sup>th</sup> of every month.
- The process of notification of the sample units to different agencies is discussed in the section on verification process.

**Example**

An example is given below to explain the above steps.

**Basic Data**

Project size	1,333
Placement percentage (as per guidelines)	75
Placement target (as per guidelines) (P)	1,000
PIA Internal target (I)	80
PIA Internal target for placement	1,067

The number of placed candidates from which samples are to be drawn is given in the Table below. For example, for release of 1<sup>st</sup> instalment with 75% target (as per guidelines) samples will be drawn from only 100 placed candidates and with 80% target, PIA's internal target sample will be drawn from 107 candidates.

### Instalment wise samples and target break up

Instalment	Samples	Amount released (in %)	Target placement	
			As per programme (75%)	PIA's internal target 80%
2 <sup>nd</sup>	50	10	100	107
3 <sup>rd</sup>	50	57.5	575	613
4 <sup>th</sup>	50	32.5	325	347
	150		1,000	1,067

A monthly breakup of the samples is given in Table below. Please notice the sample breakup given for months 2 and 6. In month 2 the placed candidates are distributed between 2<sup>nd</sup> and 3<sup>rd</sup> instalment and in month 6 the break up is between 3<sup>rd</sup> and 4<sup>th</sup> instalment.

Month	Placement at 75% (as per guidelines)					Placement at 80% (as per internal targets)				
	Candi- dates in place- ment reckon- ing	Cumulative	Sample for each month and instal- ment			Candi- dates in place- ment reckon- ing	Cumulative	Sample for each month and instal- ment		
			2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>			2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>
1	50	50	25	0	0	50	50	23	0	0
2	75	125	25	2	0	75	125	27	1	0
3	150	275	0	13	0	150	275	0	12	0
4	200	475	0	17	0	200	475	0	16	0
5	150	625	0	13	0	150	625	0	12	0
6	150	775	0	4	15	150	775	0	8	8
7	72	847	0	0	11	72	847	0	0	10
8	50	897	0	0	8	50	897	0	0	7
9	60	957	0	0	9	60	957	0	0	9
10	43	1,000	0	0	7	110	1,067	0	0	16
	1,000		50	50	50	1,067		50	50	50

### Verification process

After the samples are selected randomly the verification process will involve the following steps:

- An automated system will indicate the number of samples assigned to an audit agency in each place (Place means either an urban agglomeration - for example, National Capital Region, Hyderabad Metropolitan region etc. or a district if it is a small place. This is to ensure that the samples remain anonymous till the day of check).
- All quality personnel will carry geo tagged time stamped equipment for providing their location

data to the ERP system.

- Checking person should first go to the place and confirm position to the ERP system.
- Once they are ready to go on quality assessment, the person should confirm to the system. Sample details will be conveyed to the person then.
- Once the sample details are conveyed, movements of the person will be tagged with geo tagged time stamped device.
- Once the person physically reaches the candidate the candidate will be interviewed as per a pre prepared questionnaire with a geo tagged, time stamped, video device. The start and close of interview should be indicated to the ERP system.
- After the interview is over, the video record will be uploaded in 15 minutes to the ERP system.
- Within 45 minutes of completion of interview, decision about the placement status of the candidate should be made and the report uploaded to the ERP system. However, if the quality person feels that a further probe on placement status is to be made, this should be also reported along with the nature of action to be taken.
- Any exceptions to the above, will be treated by the system as if the candidate is not placed.
- PIA in such a case can file a report to CTSA for YPS/SRLM for APS. Status of the sample can be decided based on evidence presented by PIA. If necessary, further verification can be conducted.
- All such samples will be compiled by the system as exception reports and brought to the notice of CTSA, SRLM and MoRD.
- Similar process should be repeated for all candidates.

**Note:** If ERP system is not functional at the time of issue of SOP, interim arrangements will be notified by MoRD separately.

### **Errors in estimating placement percentage due to sampling**

Sampling is a process of estimating certain parameter of large number of units (called population) - in our case the placement percentage; by studying a smaller number of units (called sample). Two kinds of errors arise here:

- Errors arising out of estimating a parameter for the population based on a sample - called the sampling error.
- Errors in the system which arise from processes not related to sampling errors – called non-sampling errors.

While errors arising from sampling error are controlled by appropriately controlling the sample size, non-sampling errors that arise mostly from data collection and compilation processes are germane to the system.

Data is presented or handled in the system by the following:

- Data presented by the employer to the PIA
- Data shared by the PIA with monitoring teams (CTSAs and SRLMs)
- Information conveyed by candidates
- CTSA and SRLM's understanding and interpretation of the data

The information is conveyed through various communication channels including written media, electronic media, visual media including photographs and videos and by oral communication. To add, it is the geographical and linguistic dispersion which adds to the communication channel distortions.

Further, the issue is complicated by data entry errors, confusion in a questionnaire and inaccurate information provided by various participants in the process. The reasons for inaccuracy in information could be inadvertent or intentional.

Keeping the background in view expecting 100% accurate data is not possible. However, while the sources of errors are diversified the risk is entirely borne by the PIA. Further, as the entire placement process is streamlined and tightened at various levels before the physical verification process starts, the non-sampling errors due to system limitations should be factored in before placement targets are finalised.

The whole issue was discussed with different academics having expertise in sampling and different operational functionaries to make statistically valid but operationally simple rules. The expert committee recommended:

- Let  $p^*$  be the fraction placed as per the PIA. (Note that this will be greater or equal to 75% as per the guidelines of the project.) Our sample will be from this list and suppose the sample fraction is  $p$  along with an associated confidence interval. The upper end of this confidence interval has to be multiplied by the  $p^*$ . If this is greater than 75%, the acceptable level is satisfied.

The above process involves a correction factor, but it varies from case to case. Operationally, it is felt that such a varying yardstick would be difficult to communicate and implement. Hence, a fixed measure should be developed which should broadly corroborate with expert committee suggestion. Thus after detailed analysis and discussions it was decided that 4% margin<sup>2</sup> (see footnote for justification for the 4%) should be given to for non-sampling errors in the system. Thus, the placement target of 75% changes to 72% ( $75\% * 96\%$  [i.e.  $100-4$ ]).

#### Decision rules for Release of Instalment

Let  $p_i$  be the sample success proportion for instalment  $i$  ( $i=2, 3, 4$ )

i.e.  $p_i = (\text{correctly placed candidates for instalment } i) / (\text{sample size for instalment } i)$ ,

and

$p$  be the proportion of successes for cumulative

i.e.  $p = (\text{correctly placed candidates for all samples verified}) / (\text{total of samples verified})$

$p$  and  $p_i$  are always between 0 and 1 (between 0 and 100%)

$I$  ( $> 75\%$ ) is the internal target fixed by the PIA ( $I=75\%$ , the programme target if PIA has not fixed a higher target) and

$T$  ( $>72\%$ ) will be the revised target for the verification process when shortfall occurs in the previous instalment.

Revised placement target to account for errors:  $75\% * 0.96 = 72\%$

<sup>2</sup> The sample sizes for the project are fixed such that the confidence interval (CI - alternately called as margin of error) is 4 % or less (it should be noted that lesser the confidence interval the better it is) when the sample proportion is 98 % or better (as against 100% claim). Assuming 75% placement the claim should be 100 % accurate for a PIA to meet the minimum placement criterion. As per expert suggestion if the verified placement percentage is 96 then the upper bound for it would be 100 % ( $96 + 4$  CI). Thus instead of 75 % we are accepting 72 % owing to inherent variability in the sampling.

The same thing is being achieved by fixing a 96 % accuracy reducing the placement target from 75 % to 72 %.

It may be noted that what is shown is a broad correspondence and not an equivalence. As the underlying processes are different a complete equivalence is not feasible but a broad correspondence can be established provided one works within with numerical ranges closer to those mentioned above – ranges within which most DDU-GKY projects operate.

### Release of 2<sup>nd</sup> instalment

#### The instalment release will be as follows:

- 1 **If  $p_1 * I \geq 72\%$  then the PIA is entitled for full fund release due in the instalment subject to fulfilling other conditions for release of funds**
- 2 **If  $65\% \geq p_1 * I < 72\%$  then**
  - Release funds to PIA as per the success rate ( $p * I$  [same as  $p_1 * I$ ]/72) subject to fulfilling other conditions for release of funds. For example if  $p_1 = 70\%$ , then funds to be released would be 70/72 of the instalment release.
  - Issue advisories
  - Revise the minimum placement target for the project for the next instalment to T%, so that the overall target of minimum of 72% will be achieved
- 3 **If  $p_1 * I < 65\%$** 
  - Take action for orderly closure of the project
  - Release funds as per closure advise

### Release of 3<sup>rd</sup> instalment

The placement will be against revised target T ( $\geq 72\%$ ) after 2<sup>nd</sup> instalment is released.

- 1 **If  $p_2 * I \geq T\%$  then PIA is entitled for full fund release subject to fulfilling other conditions for release of funds**
- 2 **If  $p_2 * I < T\%$  and  $70\% \geq p * I < 72\%$  then**
  - Release funds to PIA as per the overall success rate ( $p * I / 72$ ) subject to fulfilling other conditions for release of funds
  - Issue advisories
  - Revise the minimum placement target for the project for the next instalment so that the overall target of minimum of 72% will be achieved
- 3 **If  $p_2 * I < T\%$  and  $p * I < 70\%$ ,**
  - Take action for orderly closure of the project
  - Release funds as per closure advise

### Release of 4<sup>th</sup> instalment

- 1 **If  $p_3 * I \geq T\%$  then PIA is entitled for full fund release subject to fulfilling other conditions for release of funds**
- 2 **If  $p_3 * I < T\%$  and  $70 \geq p * I < 72\%$  then**
  - Release funds to PIA as per the overall success rate ( $p * I / 72$ ) subject to fulfilling other conditions for release of funds
  - Issues advisories
- 3 **If  $p_3 * I < T\%$  and  $p * I < 70\%$ ,**
  - Take action for closing the project
  - Release funds as per closure advise

**SF 7.2C1: List of candidates from where samples for physical verification are to be drawn**

As per format to be available in the system.



## SF 7.2D: Items to be checked during on-site visit for placement verification

### Instructions

- During the site visits, the following questionnaire will be used
- The entire process will be recorded with a geo tagged time stamped video and audio recording device
- The interview should be uploaded within 20 minutes of its completion
- The form is a template for the information required and will be available in the system for use.

### Questionnaire

#### 1 Basic information

S.NO.	Item	Details
1.	Name of the candidate	to be pre populated
2.	Candidate ID	to be pre populated

Please verify and confirm the identity of the candidates with a valid proof.

**Note:** Details given in items 2 and 3 has to be repeated for every change of  
i) employer, ii) location and iii) change in salary.

#### 2. Details of employment

Sl.No	Item	Details
1.	Name of the company/organization	to be pre populated
2.	Type of organization	to be pre populated
3.	Joining date	to be pre populated
4.	Job location - name & address	to be pre populated
5.	Whether candidate can be contacted at Job location	(Yes/No)
6.	If No,	Extra time may be given to collect the data from the candidate.

A. Since how long you have been employed after your training?

- 1 month
- 2 months
- 3 months
- 4 months V 5 months
- > 5 months

Proof: To be cross verified with salary slips off line

B. How long you have been working in this organization?

- 1 month or less
- 1- 2 months

- iii. 2- 3 months
- iv. > 3 months
- C. Did your city of work change during the last 90 days of employment?
  - i. Yes
  - ii. No
- D. If yes, what is the name of the place?  
 .....
- E. Where is the place located?
  - i. Within district of your nativity
  - ii. Outside the district but within the state
  - iii. Outside the state
  - iv. Outside the country

Proof: Verify offline with employment location certificate
- F. For how many months did you receive the post placement support?
  - i. 1 month
  - ii. 2 months
  - iii. 3 months
  - iv. 4 months

**3. Details of Salary**

- A. Gross Salary of the candidate as reflected in salary slip/certificate (Before PF and ESI deductions and includes incentives & overtime) ..... (in ₹)
- B. Whether PF, ESI have been deducted from your salary?
  - i. Yes
  - ii. No
- C. If yes, please give the details
  - i. Deductions from candidate salary

Details	Values		
	Month 1	Month 2	Month 3
PF a/c no. of the candidate			
Amount credited (in ₹)			
ESI a/c no. of the candidate			
Amount credited (in ₹)			
To be collected from employer/salary slips			

- ii. Employer's statutory contributions towards candidate salary (to be collected from the employer)

Details	Values		
	Month 1	Month 2	Month 3
PF a/c no. of the employer			
Amount credited (in ₹)			
ESI a/c no. of the employer			
Amount credited (in ₹)			
To be collected from employer.			

- D. Do you receive the any of following perquisites?

Details	Yes/No
Accommodation	
Food (say to yes to one)	
1. Breakfast	
2. Lunch or Dinner (any one major meal)	
3. Breakfast + Lunch or Dinner (any one major meal)	
4. Lunch and Dinner (Both the meals)	
3. All the three	
Transport	
Others (if any)	

4. Other remarks or suggestions (if any )

.....  
 .....

5. Details of person who did the check

a.	Date and time of checking	
b.	Name of the person who checked	
c.	Designation of the person who checked	
d.	Contact no. of the person who checked	

**SF 7.2E: Status of candidates after physical verification of placement**

As per format to be available in the system



### SF 7.3A: Instructions on post placement location verification and entitlement of post placement support

To define the post placement location and the amount to be disbursed as post placement support (PPS) the following is prescribed:

- For every change in employment location of a candidate, employer has to certify his place of work and the same should be countersigned by the candidate as a mark of his/her acceptance
- If a candidate's employment location changes during a calendar month, a candidate will get the higher of the entitlement, even if candidate has worked for a day there.
- To support the new place of employment (if it gives the candidate higher entitlement), the candidate should submit the new posting/appointment letter and the location certificate as given earlier.
- If the shift is to a location with lower entitlement, employer's certificate need not be insisted upon. A PIA can provide the certificate along with the candidate's counter signature.
- If a candidate changes to a location with higher entitlement after PPS was stopped as per earlier location, then PPS would be paid for the remaining period treating the date of joining the first job as the start date for employment.
- The above rule would apply even if a candidate had discontinued job for a while and then resumes employment again.
- If a candidate discontinues a job more than once before being reckoned as continuously placed the period for which PPS payment will be paid will be counted from the date of joining the first job.

For example, if a candidate joins a job outside the state of domicile in 1<sup>st</sup> January then he will get PPS till 30<sup>th</sup> June. If candidate does not do a job in the between for two months then the candidate will not be paid PPS for those two months.

The above may imply that some candidates may not be treated as placed but would still be disbursed PPS. Money will be reimbursed to the PIA even if the candidate is not treated as placed. The vice versa could also apply.

Using the above operational rules, the list of PPS candidates will be generated based on list of candidates from whom credentials are verified as per section 7.1. The list will be prepared as per SF 7.3B

**SF 7.3B: List of candidates for PPS payment**

As per format to be available in the system



## SF 7.4A: Retention and Career progression and related definitions

### Retention

As per the guidelines retention is defined as:

“Retention i.e. continuous work over a period of 365 days with a maximum break of 60 calendar days during this period .... (Section 1.2 page 12)”

Further it is elaborated as:

Additional resources are being made available to the PIA for this at the rate of ₹ 3,000/- per person retained in employment for 365 days. Employers can be multiple but total period out of work should not exceed 60 days during the 365 day period since the first placement. (Section 3.2.2.8 Page 34)

Operationally as data on attendance is not easily available, 60 days of out of work will be equated two months of salary. Thus, in the one year period a candidate should earn 10 times of the minimum salary fixed per month for that training duration. Components of salary are same as given in definition of wage in SF 7.2 C.

### Career Progression

As per the guidelines, career progression is defined as:

“... every person trained by the PIA who crosses a salary of ₹ 15,000/- per month and holds it for a minimum of 90 calendar days within one year of completion of training. (Section 3.2.2.9, pg. 34)”

### Operational definition for implementing it is as follows:

- Components of salary are same as given in definition of wage in SF 7.2 C.
- In a month if there are periods in which ₹ 15,000 is paid and periods in which lesser amount is paid, the actual calendar days for which ₹ 15,000 or more is paid will be counted in the 90 day period.
- All periods when a candidate is on leave but is paid salary at the rate more than ₹ 15,000 per month will be counted towards 90 days period. This implies that leave periods in which a candidate is paid less than ₹ 15,000 will not be counted for salary and this includes period of absence and leave without pay.
- Both aspects need to be captured in the tracking form clearly.

In addition to the above requirements guidelines also prescribe that “... PIA invests in handholding and skill up grading activities after placement. How the PIA proposes to do this should be clearly explained in the project proposal”. PIA should submit a separate report on how they have done these activities along with the claim for incentives. The report should indicate the steps a PIA has taken to ensure career progression.

## SF 7.4B: Process to draw samples for verifying incentive payment on retention and career progression

### Document verification

Documents will be verified for all the candidates.

### Physical verification

Physical verification will be done on a sample basis. The sample size and procedure for drawing samples is as follows:

- As payment of incentives is done as per instalments, samples will also be drawn for each instalment.
- After an instalment is released, a PIA should give an indicative number for whom incentives will be claimed in the next instalment. This number is only an estimate; the number can be changed as per situational needs.
- The sample will be fixed based on the above number subject to maximum of 50. However, if the population is less than 50, then sampling will be 100%.
- From the available tracking data, system will generate a list of candidates who fulfil the criteria for payment of incentive to the PIA.
- The sample of 50 will be distributed over different months in proportion to the candidate who become eligible for each of the incentive against the total projected number of candidates  
 For ex: if 'x' is indicative number of total candidates eligible for incentive and 'y<sub>n</sub>' is the no. of candidates eligible for incentives in month 'n'. then the sample will be :  $50 * (y_n / x)$
- If 'z' is the total number of candidates for whom incentives is claimed during the instalment, we have three scenarios:
  - i. If 'x=z', then the total sample is 50, no further samples need to be verified.
  - ii. If 'x>z', then the total sample verified is less than 50 and hence additional samples will be drawn from the remaining population such that the total samples are 50.
  - iii. If 'x<z', then the proportion will be taken such that, samples of 50 will be generated and then the rest of the candidates for the incentive payment will be taken to the next instalment.

An example is illustrated below.

Sample Size: S=50										
Indicative no. of eligible candidates: x=100										
Actual no. of eligible candidates: Z										
Months	Different cases of actual eligible candidates (Z)				Cumulative	Sample distribution (S)				Cumulative
	Z= 40	Z= 75	Z= 100	Z= 125		S1	S2	S3	S4	
1	10	20	40	40	40	5	10	20	20	20

Sample Size: S=50										
Indicative no. of eligible candidates: x=100										
Actual no. of eligible candidates: Z										
Months	Different cases of actual eligible candidates (z)				Cumulative	Sample distribution (S)				Cumulative
2	10	15	20	20	60	5	7.5	10	10	30
3	15	15	10	10	70	7.5	7.5	5	5	35
4	5	5	20	20	90	2.5	2.5	10	10	45
5	0	20	10	35	125	0	10	5	17.5	62.5
<b>Total</b>	<b>40</b>	<b>75</b>	<b>100</b>	<b>125</b>		<b>20</b>	<b>37.5</b> <b>(say 38)</b>	<b>50</b>	<b>62.5</b> <b>(say 63)</b>	
Additional samples to be verified in the last month						20	12.5 (say 12)	0	-12.5 (say 12)	
<b>Total samples</b>						<b>40</b>	<b>50</b>	<b>50</b>	<b>50</b>	

**SF 7.4B1: List of candidates from where samples are to be drawn for physical verification for payment of retention and career progression incentives**

As per format to be available in the system



### **SF7.4C: List of items to be verified from different documents to confirm retention and career progression**

The items to be checked and procedure for verification of data from different documents is the same as that given in SF 7.2C.

**SF7.4D: Items to be checked during on-site visit to confirm one year retention and career progression**

The data will similar to the data checked in SE 7.2D. It will be developed on the system.

**SF 7.4E: List of candidates for career progression and one year retention**

The table should be prepared separately for retention and career progression

Number of candidates for whom incentive was claimed in the instalment: .....

Number of candidates for whom documents were verified: .....

Number of candidates for whom the verified documents were not proper: .....

Number of candidates for whom salary was verified: .....

Number of candidates for whom the salary was not as per criteria: .....

Number of candidates sampled for on-site verification: .....

Number of candidates not meeting the criteria as per onsite verification: .....

Number of candidates who do not meet the criteria in all three checks: .....

Number of candidates eligible for instalment release: .....

**SF 7.4F: Post verification summary of candidates eligible for retention and career progression incentives**

As per format to be available in the system



## SF 7.5A: Foreign placements: Definition, assistance to be provided and their tracking

Guidelines define foreign placement as “ ... jobs which can provide a minimum salary of ₹ 25,000 are permitted” (Section 3.2.2.3, pg 31).

Operational definition for implementing it is as follows:

- All valuation will be done in Rupee terms
- If a candidate is paid in foreign currency then exchange rate to be used would be the closing exchange rate on the day of issue of offer letter.
- From the joining date till completion of a three month period the Rupee value of salary has to be at least ₹ 25,000 per month or more even if the denomination of currency reduces in these three months.

### Counselling content

Guidelines mandate counselling sessions to provide basic information to ease a candidate’s transition into countries of destination (3.2.2.12 page 34). The sessions should include information on:

- Labour rights
- Information on destination countries including social norms,
- Work place safety,
- Accessing consular services,
- Assistance to complete medical formalities including health checks

They should develop training modules and manuals as per countries of destination and their availability would be mandatory for release of incentive.

### Tracking

They will be tracked for a period of 12 months from the day they complete the training as done for normal candidates.

## SF 7.5B: Process to draw samples for verifying incentives on foreign placement

A PIA will submit two lists every month:

SF 7.5B1: List of candidates who were offered and accepted the offers for foreign employment

### SF 7.5B2: List of people who joined the foreign employment

In the default condition, PIAs need not submit this list. They are required to submit the list if they have candidates to be placed abroad.

#### **Document verification**

Documents will be verified for all the candidates by the PIA Q-team of PIA and CTSA for YPS/SRLM for APS.

#### **Physical verification**

Physical verification will be done on a sample basis. The procedure for drawing samples and sample size will be as follows:

- Verification of samples will be centralised in NIRD&PR for both APS and YPS. NIRD&PR will work under the overall direction of MoRD.
- For the time being the countries are grouped into three categories:
  - i. Countries around Persian gulf and Africa
  - ii. Countries around Indo-China, Koreas, Japan and Australian continent
  - iii. Other countries
- Candidates placed in these regions will be grouped for sampling process
- The sample check will be conducted after around 200 candidates are placed in each of these regions by all the PIAs. Thus, sample verification is not based on specific periodicity but on completion of a target number.
- Around 5 candidates will be checked in each visit.
- Instalment release will be based on document verification.
- However, if major discrepancies are found after physical visit then it will lead to a condition of default. Action to be taken will be decided depending on the gravity of the situation.

**SF 7.5B1: List of candidates who were offered and accepted the offers for foreign employment**

As per format to be available in the system.

**SF 7.5B2: List of people who joined the foreign employment**

As per format to be available in the system.



### SF7.5C: List of documents and items to be verified from different sources to confirm foreign placements

#### Document verification

The following are the documents to be submitted and should be uploaded in ASDMS website before sending the candidate to the foreign countries.

- a. Valid passport of the candidate
- b. Employment visa of the candidate
- c. Copy of savings bank NRE account of the candidate in one of the banks in India
- d. Copy of the challan towards deposit of the prescribed fee
- e. Copy of the agreement signed by the candidate and the employer duly attested by the registered recruiting agent
- f. Insurance policy of the candidate from an insurance company listed under the Pravasi Bharatiya Bima Yojana

Once the candidates are placed in the foreign countries, then the following documents should be submitted and uploaded in ASDMS website as the proof of placement.

- a. Salary slips
- b. Statement of the bank transfer in his bank account
- c. Resident permit or identity card, labour card or IQUAMA etc.
- d. Travel ticket and boarding pass

**SF7.5D: Items to be checked during on-site visit to confirm foreign placements**

This will be provided along with sampling plan.

**SF 7.5E: List of candidates eligible for foreign placement incentive based on document and salary verification**

As per format to be available in the system

## SF 7.5E1: Post verification summary of candidates eligible for foreign placements

This should be prepared for the month in which candidates actually join the job

Number of candidates for whom incentive was claimed in the instalment: =

Number of candidates for whom documents were verified =

Number of candidates for whom the verified documents were not proper =

Number of candidates for whom salary was verified =

Number of candidates for whom the salary was not as per criteria =

**Number of candidates for whom incentive is to be released in the instalment**

(candidates who clear document and salary verification criteria) =

On site verification

Number of candidates sampled for onsite verification =

Number of candidates not meeting the criteria as per onsite verification =

Number of candidates who do not meet the criteria in all three checks =

**SF7.5F: Counselling schedule for candidates who accepted foreign postings in each month**

As per format to be available in the system



## 8. PROJECT FINANCIAL PROCEDURE



## **8. PROJECT FINANCIAL PROCEDURES**

### **8.1 Overview of financial monitoring**

The financial procedures prescribed in this chapter should be understood in the overall context of the programme objectives, the extant program guidelines and the extant Standard Operating Procedures. It is pertinent to note here that the DDU-GKY Guidelines notified on 10.02.2015 specify the key components for financial monitoring as below:

“...the financial pass through to the beneficiaries such as: a) The food and transportation allowances, b) Post placement allowances and c) Payment to trainers, master trainers and PIA Q-team members will only be verified. This is expected to result in the audit of almost 70% of the payments to PIAs.” (First para, Section 3.2.1.7 of Programme Guidelines, Page 25)

Keeping view of the Guidelines, the Project Financial Procedures focus on monitoring of the following cost through financial transactions recorded and validated in PFMS.

- Payment of entitlements to candidates are accurate and timely
- Payment of salaries to trainers, master trainers and the PIA Q-team members are accurate and timely, as they have critical impact on the quality of training and employment as envisaged in the scheme

Other costs would be reviewed through the annual audit process by the Annual Auditor as per Auditing Standards of ICAI.

It is also pertinent to note here that the financial procedures detailed in this chapter take into account the physical outcomes/outputs that are monitored deploying the concurrent monitoring procedures outlined in the preceding chapters.

The forms used in financial monitoring are prescribed in this chapter. The forms will be suitably modified in PFMS. Wherever PFMS does not have equivalent forms, all stakeholders are required to use ones specified in this chapter and as amended from time to time.

### **8.2 Financial monitoring - Roles and responsibilities of Key Agencies and ACTORS**

This section gives an overview of various agencies and processes involved in financial monitoring.

#### **8.2.1 Overview of Roles and Responsibilities**

Roles and responsibilities of each actor (as entities) involved in the process of financial monitoring of a project have been summarized in this section. Each of the key actors may have one or many functionaries. However, the accountability for adherence to the policy guidelines and procedures prescribed in SOP lies with the key actors irrespective of the performance of any act by its functionaries. Primarily, the actors are

1. PIA: Shall be accountable and responsible for compliance to all rules and regulations as per policies and processes defined in the SOP. The following actors will be involved in the processes constituting PIA and they have been delineated here for clarity.
  - e. PIA OP team
  - f. PIA OP team (finance)
  - g. PIA Q-team
  - h. Auditor for conducting:
    - i. Monthly verification. Hereinafter referred as Periodical Auditor
    - ii. Annual audit, financial audit for project closure and financial audit for orderly closure of a project. Hereinafter referred as **Annual Auditor**

A PIA is free to appoint one auditor for d(i) and d(ii) above subject to applicable regulations of the Institute of Chartered Accountants of India (ICAI).

2. CTSA / SRLM: Financial team of CTSA for YPS/SRLM for an APS will undertake
  - Verification of expenditure limited to disbursement of candidates entitlements, payment to trainers, master trainers and PIA Q-team members, in line with the guidelines.
  - Verification and review of the remarks reported by the periodic and annual auditor, if any, and seek compliance
  - CTSA to recommend to MoRD for release of funds based on financial verification as above. In addition to financial verification physical verification will also be taken into account for funds release as detailed in previous chapters and as per approved checklist. In the case of SRLM, such recommendation would be internal to the SRLM based on financial verification
  - Thematic audit along with the MoRD empanelled auditor as per instructions of MoRD

PIA has to share the financial information and reports required to be submitted to SRLM and CTSA and also to any person or organization engaged by them as mentioned in the relevant sections.

3. MoRD will undertake the following:
  - Review of expenditure limited to disbursement of candidates entitlements, payment to trainers, master trainers and PIA Q-team members
  - Ensure that CTSA verifies and reviews remarks reported by the periodic and annual auditor, if any, and presents a compliance report submitted by the PIA along with its remarks.
  - Conduct of thematic audit

The summary of roles and responsibilities of the actors along with their functionalities are described below:

#### 1. PIA

- 1.a. **PIA OP team** has to perform following activities as mentioned in the table 8.2.1 under various processes constituting Financial SOP

TABLE 8.2.1

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
1	Identification of candidates not having active bank accounts	8.4.2	Opening of Bank Accounts for Candidates not having active bank account	1.	Prior to completion of selection process	-
2	Collect KYC documents for identified candidates	8.4.2	Opening of Bank Accounts for Candidates not having active bank account	2.	Prior to completion of selection process	As per the documents required by bank
3	Open bank accounts for identified candidates	8.4.2	Opening of Bank Accounts for Candidates not having active bank account	3.	At least 4 days before starting of training	As per the documents/ forms required by bank

- 1.b. **PIA OP Team (Finance)** has critical role in financial management of a project which has to be closely coordinated with CTSA/SRLM.

TABLE 8.2.2

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
1	Open a dedicated bank account for the project	8.3.1.1	Opening of bank account and mapping on PFMS	1.	8 days before signing of MoU	As per the requirement / forms of bank

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
2	Submit details of designated bank account for the project to SRLM (in case of APS) and CTSA (in case of YPS)	8.3.1.1	Opening of bank account and mapping on PFMS	2.	8 days before signing of MoU	SF 3.2 A (Accompanied by one cancelled cheque of the Project Account)
3	Open a new bank account for the project	8.3.1.2	Change of Project Account and Mapping into PFMS	1.	On requirement	As per the requirement / forms of bank
4	Add project account on PFMS Send request for change of project account to SRLM (in case of APS) and CTSA (in case of YPS)	8.3.1.2	Change of Project Account and Mapping into PFMS	2.	1 day after opening of new bank account	SF 8.3A, SF 3.2A along with a cancelled cheque of the new Project Account
5	Transfer complete project fund to the newly mapped bank account and inform SRLM (in case of APS) and CTSA (in case of YPS)	8.3.1.2	Change of Project Account and Mapping into PFMS	4.	Within 3 days of notification of the change of project account by SRLM finance team (in case of APS) and CTSA finance team (in case of YPS)	-

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
6	Upload bank account details in PFMS	8.4.2	Opening of Bank Accounts for Candidates not having active bank account	5.	1 days before starting of training	SF 8.4A SF 8.4B
7	1 <sup>st</sup> payment: from start of training to freezing of batch	8.4.3	Payment of food and To & Fro charges	1.	5 days of batch freezing	
8	2 <sup>nd</sup> payment to penultimate payment	8.4.3	Payment of food and To & Fro charges	2.	3 days of every fortnight	
9	Last payment at the completion of training for the batch and/or provide boarding and lodging facilities during OJT	8.4.3	Payment of food and To & Fro charges	3.	3 days of completion of training and/or during OJT days	-
10	Payment 1 <sup>st</sup> instalment of Post Placement Support (PPS) to the placed candidates	8.4.4	Payment of Post Placement Support	1.	Within 3 days of joining the job	-
11	Advance payment of remaining instalments of Post Placement Support (PPS) to the placed candidates	8.4.4	Payment of Post Placement Support	2.	Monthly basis on or before 10 <sup>th</sup> of the month	-

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
12	Provide travel assistance to the candidates as per instructions	8.4.5	One Time Travel Cost	1.	Continuous process after selection of candidates and before joining of the candidates in their respective jobs	-
13	Account for the expenditure towards one time travel cost	8.4.5	One Time Travel Cost	2.	Within 7 days of incurring of expenditure	-
14	Booking of expenditure towards boarding & lodging facilities to the candidates as per the instructions	8.4.6	Accounting for expenditure on boarding and lodging facilities to the candidates	1.	Continuous process	-
15	Payment of salaries to trainers, master trainers and PIA Q-team members and book the expenditure	8.5	Payment of salaries to trainers, master Trainers and PIA Q-team members	1.	Continuous process	-
16	Appoint Periodical Auditor as per the rules & regulations prescribed by the Institute of Chartered Accountants of India (ICAI)	8.9.1	Appointment of Periodical Auditor	1.	Within 10 days of uploading of sanction order (I <sub>2</sub> +10)	-
17	Upload Periodical Auditor information in ASDMS	8.9.1	Appointment of Periodical Auditor	2.	Within 10 days of uploading of sanction order (I <sub>2</sub> +10)	-

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
18	In case of change in periodical/ annual auditor, update details of periodical/annual auditor in ASDMS and obtain joint declaration	8.9.1	Appointment of Periodical/ Annual Auditor	4	Within 3 days of appointment of new periodical auditor/Annual auditor	SF 8.9A
19	Appoint Annual Auditor as per the rules & regulations prescribed by The Institute of Chartered Accountants of India (ICAI).	8.9.1	Appointment of Annual Auditor	1.	Within 10 days of uploading of sanction order (I <sub>2</sub> +10)	-
20	Upload Annual Auditor information in ASDMS	8.9.1	Appointment of Annual Auditor	2.	Within 10 days of uploading of sanction order (I <sub>2</sub> +10)	-
21	Finalize and share the documents with Periodical Auditor for conducting Audit	8.10.1	First month financial audit certificate - Joint appraisal for compliance to SOP	1.	By 5 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment	SF 8.10B

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
22	Finalize Financial Audit Certificate and share the documents with Annual Auditor for conducting audit Submission of 1 <sup>st</sup> month audit report to SRLM/CTSA as the case may be	8.10.1	First month financial audit certificate - Joint appraisal for compliance to SOP	3.	10 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment  26 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment	SF 8.10A SF 8.10J
23	Submission of revised audit report if required based on the observations of SRLM/CTSA	8.10.1	First month financial audit certificate - Joint appraisal for compliance to SOP	5.	30 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment	
24	Finalize and share the documents with Periodical Auditor for conducting Audit	8.10.2	Monthly verification	1.	5 <sup>th</sup> of every month (verification of previous month)	
25	Submit Monthly Verification Certificate issued by Periodical Auditor to SRLM/CTSA, as the case may be	8.10.2	Monthly verification	3.	16 <sup>th</sup> of every month (verification of previous month)	SF 8.10B

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
26	Comply with the Monthly Verification Report of SRLM/CTSA report and submit a Compliance Report	8.10.2	Monthly verification	5.	26 <sup>th</sup> of every month (verification of previous month)	SF 8.10D
27	Finalize books of account in accordance with the applicable standards and share with Annual Auditor for audit	8.10.3	Annual Financial Audit	1.	31 <sup>st</sup> July (for previous year)	SF 8.10F SF 8.10J
28	Submit annual audited financial statements <sup>3</sup> , annual audit certificate and annual utilization certificates in prescribed formats to SRLM (in case of APS) and CTSA (in case of YPS)	8.10.3	Annual Financial Audit	4.	30 <sup>th</sup> September (for previous year)	Annual Audited Financial Statements as per the standards, SF 8.10F SF 8.10J
29	Comply with the Annual Verification Report of SRLM/CTSA and submit a Compliance Report	8.10.3	Annual Financial Audit	7	25 <sup>th</sup> October (for previous year)	SF 8.10H

<sup>3</sup> Financial Statements shall include the following: Utilisation Certificate in the format prescribed under SF 8.10J, Income and Expenditure account, Receipts and Payments accounts, Balance Sheet, Assets schedule, Notes of accounts, Auditor's Report/Certificate, and Management Response to the adverse comments, if any, made by the Auditor in the Audited Statements. Further, the Management Response needs to be duly signed by Authorized signatory (or a person authorized by him; If any other person is authorised an authorization letter should accompany the management response). All the above should be duly attested by the Chartered Accountant, as per the norms prescribed by ICAI.

Note: Financial Statements wherever mentioned in this document shall be read as mentioned above. The documents shall have to be presented whenever sought for.

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
30	Finalize and share utilization certificate	8.10.4	Utilization Certificate for Release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment	1.	Any time after end of the calendar month in which they utilized the prescribed % of fund and achieve the required physical target.	SF 8.10K
31	Payment to the candidates and prepare a payment report	8.10.4	Release of fund on account of delay in release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment	4.	3 <sup>rd</sup> of the 2 <sup>nd</sup> month from the month for which payment is to be made	SF 8.10B
32	Finalize books of account in accordance with the applicable standards and share along with other documents as required, with the Annual Auditor and Periodical Auditor for audit	8.11.1	Closure Financial Audit	1.	Within 10 months of completion of placement of candidates	SF 8.11A SF 8.11E
33	Submit Closure Audit Certificate and Utilisation Certificate along with Closure Audited Financial Statements to SRLM (in case of APS) and CTSA (in case of YPS)	8.11.1	Closure Financial Audit	5.	Within 5 days of submission of Closure Audit Certificate and Closure Utilisation Certificate by Annual Auditor	SF 8.11A SF 8.11E

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
34	Comply with the Closure Verification Report of SRLM/CTSA and submit a Compliance Report	8.11.1	Closure Financial Audit	8	Within 5 days of issue of Closure Verification Report by SRLM/CTSA as the case may be	SF 8.11C
35	Comply with the Thematic Verification Report of SRLM/CTSA and submit a Compliance Report with a copy to MoRD	8.12	Thematic verification	3.	5 days of issue of Thematic Verification Report to PIA	SF 8.12B

1.c. **PIA Q-Team** has limited role in financial management processes.

**TABLE 8.2.3**

S.NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
1	Verify and provide advice to PIA OP team (Finance) in case of any deviation	8.4.2	Opening of Bank Accounts for Candidates	4.	2 days before starting of training	-

i. Periodical Auditor plays a critical role in not only ensuring adherence to policy guidelines and procedures prescribed in SOP but also acts as mentor to the PIA OP team (finance) at different stages and time frames during implementation of the project. Performance of Periodical Auditor directly affects the quality and integrity of the financial management of a project by the PIA. In addition to adherence to the guidelines and the SOP, the Periodical Auditor is expected to bring the best of auditing practices to ensure the objectives of the program.

TABLE 8.2.4

S. NO.	Activities	Process No	Process Name	Step No in the process	Time for completion	Formats for presenting the results
1	Conduct verification of prescribed heads of expenditure and other mandatory heads – First month financial audit	8.10.1	First month financial audit certificate – Joint appraisal for compliance to SOP	3.	By 15 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment	SF 8.10B
2	Conduct verification of prescribed heads of expenditure and other mandatory heads – Monthly verification	8.10.2	Monthly verification	2.	15 <sup>th</sup> of every month (verification of previous month)	SF 8.10B

- ii. Annual Auditor is responsible for preparation and presentation of annual/ closure audit reports and financial statements by verification of books of account and other reports and certificates produced by PIA OP team (Finance). If the project has a separate Periodical Auditor, then annual auditor will also verify the reports and certificates issued by the Periodical Auditor before publishing the audit reports. He is also responsible for preparation and presentation of final accounts and financial statements. The annual auditor shall conduct the audit in accordance with the standards of ICAI.

TABLE 8.2.5

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
1	Conduct Annual financial audit of books of account based on the sampling technique as per the applicable auditing standards with the sample size mentioned under SI 8.10G as minimum	8.10.3	Annual Financial Audit	2.	25 <sup>th</sup> September (for previous year)	SF 8.10F SF 8.10J
2	Issue annual audit certificate and annual audited financial statements	8.10.3	Annual Financial Audit	3.	25 <sup>th</sup> September (for previous year)	SF 8.10F and SF 8.10J
3	Conduct Closure audit of books of account of unaudited period based on the sampling technique as per the applicable auditing standards with the sample size mentioned under SI 8.10G as minimum.	8.11.1	Closure Financial Audit	2.	Within 1 month of sharing of books of account and other documents by PIA with Annual Auditor	
4	Issue closure audit certificate based on the annual audits conducted during the entire project period and audit for unaudited periods	8.11.1	Closure Financial Audit	3.	Within 1 month of sharing of books of account and other documents by PIA with Annual Auditor	SF 8.11A

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
5	Issue closure utilization certificate with audited financial statements	8.11.1	Closure Financial Audit	3.	Within 1 month of sharing of books of account and other documents by PIA with Annual Auditor	SF 8.11E

## 2. SRLM finance team (in case of APS) and CTSA finance team (in case of YPS)

2.a. **SRLM finance team (in case of APS) and CTSA finance team (in case of YPS)** play a critical role in ensuring that PIAs follow sound financial management practices in compliance with policy guidelines and the SOP. The roles detailed in Table 8.2.6 are intended to be undertaken by the SRLM finance team or CTSA finance team in their individual capacity. The roles detailed in the Table 8.2.7 are envisaged to be undertaken together with the empanelled auditor of MoRD.

**TABLE 8.2.6**

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
1	Register the PIA (if not registered already) and map the project account on <a href="http://pfms.nic.in">http://pfms.nic.in</a>	8.3.1.1	Opening of Project dedicated bank account and mapping on PFMS	3.	3 days after signing of MoU	
2	Map new project account on <a href="http://pfms.nic.in">http://pfms.nic.in</a> and notify the change of project account*	8.3.1.2	Change of Project Account and Mapping into PFMS	3.	Within 3 days of request by PIA for change of project account	SF 8.3B

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
3	Send request to MoRD for delinking of previous project account from PFMS	8.3.1.2	Change of Project Account and Mapping into PFMS	5.	Within 1 day of receipt of information from PIA about completion of transfer of complete project fund to the newly mapped bank account	SF 8.3C
4.	Send request to MoRD for delinking of the project Account from PFMS	8.3.1.3	Delinking of project account from PFMS on project closure	1.	Within 5 days of Issue of Project Closure Order	SF 8.3C
5	Collect the joint declaration of the PIA and the Periodical Auditor	8.9.1	Appoint of Periodical/ Annual Auditor	3.	At least 5 Days prior to the execution of MoU	SF 8.9 A

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
6	Visit the project finance office of PIA and conduct meeting with PIA finance team and Periodical Auditor to verify the report submitted and make corrections, if required. (If any member is absent on the day of meeting then the meeting will be cancelled. In such case all members shall meet at a place as decided by SRLM/CTSA, , as the case may be, within a week's time to complete the process.)	8.10.1	First month financial audit certificate – Joint appraisal for compliance to SOP	6.	By 30th of 2nd calendar month after release of 1 <sup>st</sup> instalment	
7	Cross verify the Monthly Verification Certificate and assess the deviations reported by Periodical Auditor and issue a Monthly Verification Report directing the PIA to rectify deviations and report compliance.	8.10.2	Monthly verification	6.	23 <sup>rd</sup> of every month (verification of previous month)	SF 8.10C

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
8	Review the Compliance Report submitted by PIA and issue Final Monthly Verification report. Generate notice, in case of deviations not addressed.	8.10.2	Monthly verification	7.	Prior to the end of every month (verification of previous month)  If the Final Monthly Verification Report is not sent by SRLM/CTSA as the case may be then it is deemed that PIA's compliance report is accepted.	SF 8.10E
9	Reconcile the amount of expenditure for prescribed heads, assess deviations reported in annual audit certificate	8.10.3	Annual Financial Audit	5.	15th October (for previous year)	
10	Issue an annual verification report directing the PIA to rectify deviations and report compliance.	8.10.3	Annual Financial Audit	6.	20thOctober (for previous year)	SF 8.10G

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
11	Review the Compliance Report submitted by PIA and issue final Annual Verification Report. Generate notice, in case of deviations not addressed.	8.10.3	Annual Financial Audit	8	10 <sup>th</sup> November (for previous year).  If the Final Annual Verification Report is not sent by SRLM/CTSA as the case may be then it is deemed that PIA's compliance report is accepted	SF 8.10I
12	Reconcile the amount of expenditure for the prescribed heads, submit to MoRD/SRLM with recommendation for release of 2 <sup>nd</sup> or 3 <sup>rd</sup> instalment	8.10.4	Utilization Certificate for Release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment	5.	15 days of submission of utilization certificate by PIA	

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
13	Release fund to be reimbursed based on monthly verification report and adjust on-account payment with corresponding instalment release as per the process of chapter 3	8.10.4.1	Release of fund on account of delay in release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment	1	10 <sup>th</sup> of the next month of the month in which due date for release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment falls Or 10 <sup>th</sup> of the 2 <sup>nd</sup> month from the month for which payment is being released (in case payment for the month comes in the same or subsequent month)	SF 8.10E SF 8.10L
14	Reconcile the amount of expenditure for prescribed heads, assess deviations reported in closure audit certificate	8.11.1	Closure Financial Audit	5	Within 15 days of submission of Closure Audit Certificate and Utilisation Certificate by PIA	

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
15	Issue a Closure Verification Report directing the PIA to rectify deviations and report compliance	8.11.1	Closure Financial Audit	6	Within 15 days of submission of Closure Audit Certificate and Utilisation Certificate by PIA	SF 8.11B
16	Review the Compliance Report submitted by PIA and issue Final Closure Verification Report. Generate notice, in case of deviations not addressed.	8.11.1	Closure Financial Audit	8	Within 15 days of submission of Compliance Report by PIA.  If the Final Closure Verification Report is not sent by SRLM/CTSA as the case may be then it is deemed that PIA's compliance report is accepted	SF 8.11D

- 2.b. SRLM finance team (in case of APS) and CTSA finance team (in case of YPS) together with empanelled auditors of MoRD are assigned the role of thematic audit of projects.

**TABLE 8.2.7**

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
1	Conduct verification of records and books as per the instruction from MoRD	8.12	Thematic verification	1.	25 days of instruction	
2	Issue Thematic Verification Report with a copy to MoRD, directing PIA to address deviations, if any observed	8.12	Thematic verification	2.	25 days of instruction	SF 8.12A
3	Review the Compliance Report submitted by PIA and issue Final Thematic Verification Report with a copy to MoRD. Generate notice, in case of deviations not addressed.	8.12	Thematic verification	4	15 days of submission of Compliance Report by PIA.  If Final Closure Thematic Verification Report is not sent by SRLM/CTSA as the case may be then it is deemed that PIA's compliance report is accepted	SF 8.12C

## 3. MoRD

TABLE 8.2.8

S.NO.	Activities	Process No	Process Name	Step No	Time for completion	Formats for presenting the results
1	Send Delinking request of the previous project account from PFMS as per the request of SRLM / CTSA to the Office of CGA and get the delinking process completed.	8.3.1.2	Change of Project Account and Mapping into PFMS	6.	Within 3 days of request by SRLM/CTSA for delinking of previous project account	
2	Send Delinking request of the project account from PFMS as per the request of SRLM / CTSA to the Office of CGA and get the delinking process completed.	8.3.1.3	Delinking of Project Account from PFMS on Project Closure	2.	Within 3 days of request by SRLM/CTSA for delinking of Project Account	

### 8.2.2 Overview of Standard instructions and Standard Forms used in Financial Monitoring

The summary of standard instructions which are to be followed and standard forms that shall be used under different processes in financial monitoring are detailed in the Table 8.2.9 mentioned below.

Table 8.2.9 – Summary of Standard instructions and forms required under processes

S.NO.	Process Number	Process Name	Standard Instructions	Standard forms
1	8.3.1.1	Opening of Project dedicated bank account and mapping on PFMS	SI 8.3A, B, C, D	As per the requirement / forms of bank; SF 3.2 A (Accompanied by one cancelled cheque of the Project Account);

S.NO.	Process Number	Process Name	Standard Instructions	Standard forms
2	8.3.1.2	Change of Project Account and Mapping into PFMS	SI 8.3A, B, C, D	As per the requirement / forms of bank; SF 3.2 A (Accompanied by one cancelled cheque of the Project Account); SF 8.3 A SF 8.3 B SF 8.3 C
3	8.3.1.3	Delinking of Project Account from PFMS on Project Closure		SF 8.3C
4	8.4.2	Opening of Bank Accounts for Candidates		As per the documents/forms required by bank SF 8.4A, B
5	8.4.3	Payment of food and To & Fro Expenses	SI 8.4A, A1, SI 8.4B, F	
6	8.4.4	Payment of Post Placement Support	SI 8.4A, SI 8.4C, F	
7	8.4.5	One Time Travel Cost	SI 8.4A, SI 8.4D	
8	8.4.6	Accounting for expenditure on boarding and lodging facilities to the candidates	SI 8.4A, A1, E	
9	8.4.7	Booking of expenditure on uniform	SI 8.4A, SI 8.4A1	
10	8.5	Payment of salaries to trainers, Master Trainers and PIA Q-team members.	SI 8.4A, SI 8.5A, B	
11	8.9.1	Appointment of Periodic/Annual Auditor		SF 8.9A

S.NO.	Process Number	Process Name	Standard Instructions	Standard forms
12	8.10.1	First month financial audit certificate – Joint appraisal for compliance to SOP	SI 8.4A, SI 8.4B, SI 8.4C, SI 8.4D, SI 8.4E, SI 8.5A SI 8.10A, C	SF 8.10A, B, J
13	8.10.2	Monthly verification	SI 8.4A, SI 8.4B, SI 8.4C, SI 8.5D, SI 8.4E, SI 8.5A, SI 8.10D	SF 8.6A SF 8.10B SF 8.10C SF 8.10D SF 8.10E
14	8.10.3	Annual Financial Audit	SI 8.4A, SI 8.4B, SI 8.4C, SI 8.4D, SI 8.4E, SI 8.5A, SI 8.10E, SI 8.10G	Annual Audited Financial Statements as per the standards, SF 8.10F SF 8.10G SF 8.10H, I, J
15	8.10.4	Utilization Certificate for Release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment	SI 8.4A, SI 8.4B, SI 8.4C, SI 8.4D, SI 8.4E, SI 8.5A,	SF 8.10C, E, K
16	8.10.4.1	Release of fund on account of delay in release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment	SI 8.10H	SF 8.10B, E SF 8.10L
17	8.11.1	Financial Audit for Project Closure	SI 8.4A, SI 8.4B, SI 8.4C, SI 8.4D, SI 8.4E, SI 8.5A,	SF 8.11A SF 8.11B SF 8.11C SF 8.11D SF 8.11E

S.NO.	Process Number	Process Name	Standard Instructions	Standard forms
18	8.11.2	Financial Audit for orderly closure of a Project		
19	8.12	Thematic verification		SF 8.12A SF 8.12B SF 8.12C

### 8.3 Project Fund Management

All the project funds should flow into and flow from a single dedicated designated bank account referred as the project account. Project account will be the repository of all financial transactions by all the stakeholders in respect of the project. PIA should use the money exclusively for the project purposes and should not be diverted elsewhere including term deposits.

#### 8.3.1 Operation of project account

##### 8.3.1.1 Opening of bank account and mapping on PFMS

###### Overview

Item	Description
Purpose	To release funds to PIA and tracking utilization of funds
Reference to Guidelines	Section v, para 3.2.1.7, page 24 Section vi, para 4.7, page 50 Para 5.6, page 55 Para 5.10, page 57 Para 6.5.7, page 60
Prerequisite/s	Sanction of the project
Time for completion	To be completed within 15 days of signing of MoU
Instructions	SI 8.3A: Instruction for opening of bank account, SI 8.3B: Procedure first-time registration of PIA in PFMS, SI 8.3C: Procedure for adding Project Accounts for PIAs already registered on PFMS and SI 8.3D: Mapping project details on PFMS
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

###### Activities

S No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Open a dedicated bank account for the project	PIA OP team (Finance)	8 days before signing of MoU	As per the requirement / forms of bank
2.	Submit details of designated bank account for the project to SRLM (in case of APS) and CTSA (in case of YPS)	PIA OP team (Finance)	8 days before signing of MoU	SF 3.2 A (Accompanied by one cancelled cheque of the Project Account)
3.	Forward the project account and PIA details to the nodal CTSA for PFMS registration	SRLM finance team (in case of APS) and CTSA finance team (in case of APS)	3 days after signing of MoU	PRN registration form, SF 3.2A, Cancelled cheque
4.	Register the PIA (if not registered already) and map the project account on <a href="http://pfms.nic.in">http://pfms.nic.in</a>	Designated nodal CTSA for PFMS registration	10 days after signing of MoU	
5.	Map the project details on PFMS	SRLM finance team (in case of APS) and CTSA finance team (in case of APS)	15 days after signing of MoU	

### 8.3.1.2 Change of Project Account and Mapping into PFMS

In certain circumstances the PIA may need to change the Project Account that has already been established and mapped with PFMS. While such change should not be treated as a routine activity, the need for the same is recognised and the following process describes it.

#### Overview

Item	Description
Purpose	<ul style="list-style-type: none"> <li>To change the Project Account if required</li> <li>To ensure that the new account is mapped to PFMS,</li> <li>To ensure that project funds are correctly transferred from the previous project account to the new project account.</li> <li>To ensure that previous Project Account is delinked from the Project and PFMS</li> </ul>

Item	Description
Reference to Guidelines	NA
Prerequisite/s	Release of 1 <sup>st</sup> instalment
Time for completion	As per the activity table below
Instructions	SI 8.3A: Instruction for opening of bank account, SI 8.3B: Procedure first-time registration of PIA in PFMS, SI 8.3C: Procedure for adding Project Accounts for PIAs already registered on PFMS and SI 8.3D: Mapping project details on PFMS
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

### Activities

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Open a new bank account for the project	PIA OP team (Finance)	On requirement	As per the requirement / forms of bank
2.	Add project account on PFMS <sup>4</sup> Send request for change of project account to SRLM (in case of APS) and CTSA (in case of YPS)	PIA OP team (Finance)	1 day after opening of new bank account	SF 8.3 A, SF 3.2A along with a cancelled cheque of the new Project Account
3.	Approve new project account on <a href="http://pfms.nic.in">http://pfms.nic.in</a> Notify the change of project account	SRLM finance team (in case of APS) and CTSA finance team (in case of YPS)	Within 3 days of request by PIA for change of project account	SF 8.3 B
4.	Transfer complete project fund to the newly mapped bank account and inform SRLM (in case of APS) and CTSA (in case of YPS)	PIA OP team (Finance)	Within 3 days of notification of the change of project account by SRLM finance team (in case of APS) and CTSA finance team (in case of YPS)	

<sup>4</sup>for adding new project account in PFMS, follow the procedures prescribed in 8.3.1.1.2

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
5	Send request to MoRD for delinking of previous project account from PFMS	SRLM finance team (in case of APS) and CTSA finance team (in case of YPS)	Within 1 day of receipt of information from PIA about completion of transfer of complete project fund to the newly mapped bank account	SF 8.3 C
6	Send Delinking request of the previous project account from PFMS as per the request of SRLM / CTSA to the Office of CGA and get the delinking process completed	MoRD	Within 3 days of request by SRLM/CTSA for delinking of previous project account	

### 8.3.1.3 Delinking of Project Account from PFMS on Project Closure

#### Overview

Item	Description
Purpose	To delink the project account from PFMS upon project closure
Reference to Guidelines	NA
Prerequisite/s	Issue of Project Closure Order
Time for completion	As per the activity table below
Instructions	-
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

#### Activities

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1	Send request to MoRD for delinking of the Project Account from PFMS	SRLM finance team (in case of APS) and CTSA finance team (in case of YPS)	Within 5 days of Issue of Project Closure Order	SF 8.3C
2	Send Delinking request of the Project Account from PFMS as per the request of SRLM / CTSA to the Office of CGA and get the delinking process completed.	MoRD	Within 3 days of request by SRLM/ CTSA for delinking of previous project account	

### 8.3.2 Cash inflows to the Project Account

As stated earlier Project Account will be repository of all cash inflows utilized for the Project irrespective of the source of funds.

- All funds released by CTSA for YPS/SRLM for APS
- Interest earned from the project account, if permitted,
- Loans taken by PIA for the purpose of project –PIA is permitted to bring funds, from its own sources or through the normal banking system, into the Project Account as loan. In such a case, the PIA should only be allowed to book repayment of principal amount as allowable expenditure. Any payment of interest on such funds brought into the Project Account in form of Loan(s) shall not be eligible as allowable expenditure and a PIA shall not book any such payment of interest as expenditure in books of account under a project. This would often apply in cases where PIA has exhausted the funds and subsequent instalment is still not released.
- In respect of CSR Funds/ Funds from other sources, received for the project, it shall be necessary for the PIA to inform the same to the MoRD through the CTSA/SRLM specifying the purpose for which the funds have been received and utilized. Such funds should not lead to double counting of targets. Furthermore, the PIA should have informed all the parties about funds received from MoRD. It shall be the sole responsibility of the PIA to ensure that such funds received are not classifiable as an offence under Chapter II of Prevention of Money Laundering Act, 2002, as amended from time to time.

### 8.3.3 Cash Outflows from the Project Account

Outflows from the Project Account would essentially be with respect to authorized Heads of Expenditure as explained below. However, if penalties are levied under conditions of default or under any other conditions the penalties cannot be paid from the project account.

#### 8.3.3.1 Heads of Expenditure

The heads of expenditure on which data is to be reported is given in SI 8.3E: Heads of expenditure. All expenditure in general shall be booked to the final Head of Expenditure. These heads of expenditure

are to be recorded in the PFMS as transfers made to the bank account of the final recipient except for exceptions mentioned in the next section.

It may be noted that PFMS is an expenditure tracking tool and not a full-fledged accounting tool. Therefore PIAs should maintain their Project related accounts on their accounting platform.

### 8.3.3.2 Booking of Expenditure

All transactions directly attributed to the project shall be paid through the project account registered on PFMS. The process for booking expenditure in PFMS will be detailed in the PFMS manual notified by MoRD. The expenditure booked should be duly recorded in the accounting platform appropriately. There could be exceptions to the specification that all project related payments should be made only from the designated project account to the final recipients only. A few examples of such exceptions are:

- A trainer working on more than one project
- A training centre where multiple projects are run simultaneously
- Shared PIA Q-team resources

In all such cases one of the following course of action can be taken

- i. The proportionate cost can be booked to the dedicated project account of DDU-GKY.
- ii. Proportionate cost can be transferred from designated Project Account to another bank account from which the full cost/ expenditure has been paid.

PIA is allowed to book expenditure from the date of issue of sanction order. To allow the expenditure under the project the following should be fulfilled:

- Open a project account as per 'SI 8.3A: Instruction for opening of bank account' before booking of expenditure.
- Incur all expenditure through the project account only
- Signing of the MoU by all the Authorised signatories.

A PIA should note that all the above three conditions are mandatory if expenditure has to be admitted in project book of accounts. Therefore, PIA may incur expenditure from the sanction order issue date at their own risk.

### 8.3.3.3 Imprest Management (Petty Cash Management)

As a general principle, all payments shall be made as bank transfers from the Project Account through PFMS only as per SI 8.3F: Procedure for recording and reconciling cash advances in PFMS, as an exceptional and interim measure the program allows PIA to pay in cash against expenditure not exceeding ₹ 40,000/- per month for each of these cost centres – (a) training centre, (b) residential facility and (c) project state office. To facilitate imprest management, a PIA can maintain cash imprest with a designated person at the cost centre. The exact amount of cash imprest is left to discretion of a PIA within the cap of ₹ 40,000/- for each expenditure location.

In these cases, payment to the final recipients in lieu of their services or supply of goods need not be made directly from the Project Account. Cash Imprest will be transferred to bank account of designated person from the Project Account. The imprest transfer will be treated as an advance till the final booking of expenditure.

## 8.4 Protocol for delivery of cash and non cash entitlements

### 8.4.1 General procedures

The candidates are entitled to following financial assistance:

1. Cash entitlements
  - a. Food and To and Fro Charges
  - b. Post Placement Support
2. Non cash entitlements
  - a. Boarding and lodging during training
  - b. Boarding and Lodging during OJT
  - c. One Time Travel Cost

DDU-GKY places paramount importance to the timely and full payments of the entitlements due to the candidates, taking into account the socio economic background of the candidates. Accordingly, SI 8.4A: Common instructions on payment of entitlements has been prescribed and should be meticulously followed.

All the entitlements due to a candidate has to be paid to the bank account of the candidate only. The processes related to opening of the candidate bank account is detailed below.

### 8.4.2 Opening of Bank Accounts for Candidates not having active bank account

#### Overview

Item	Description
Purpose	To ensure bank accounts for all selected candidates, not having active bank accounts, are opened before starting of training
Reference to Guidelines	Not Applicable
Prerequisite/s	Completion of mobilization, aptitude test, counselling and selection of candidates
Time for completion	As per the activity table below
Instructions	None
Process owner	PIA OP team

#### Activities

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Identification of candidates not having active bank accounts	PIA OP team	Not later than 2 days of a candidate joining the training programme or prior to freezing of a batch.	-

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
2.	Collect KYC documents for the identified candidates	PIA OP team	Prior to freezing of the batch	As per the documents required by bank
3.	Open bank accounts for identified candidates	PIA OP team	Not later than a day after freezing of the batch	As per the documents/forms required by bank
4.	Upload bank account details in PFMS	PIA OP team (Finance)	Not later than two days after freezing of the batch	SF 8.4A: Candidates bank account details and SF 8.4B: Training centre wise bank account details
5.	Verify and provide advice to PIA OP team (Finance) in case of deviation	PIA Q-Team	2 days before starting of training	

### 8.4.3 Payment of Food and To and Fro Charges

#### Overview

Item	Description
Purpose	To ensure timely and correct payment of entitlements towards food and to and fro charges to candidates To ensure boarding and lodging facilities are provided to candidates during OJT.
Reference to Guidelines	Section iv, para 1.3.2, page 13 Section v, para 3.2.1.7, page 24 S no. 3, table 1, para 3.2.2.4, page 32 Para 3.2.2.10, page 34 Step 4, table 4, para 4.5, page 45 Step 11, table 4, para 4.5, page 46 Section iii, para 6.5.7, page 62
Prerequisite/s	Start of Training
Time for completion	As per the activity table below

Item	Description
Instructions	Attendance as per SF 5.1I, SI 8.4A: Common instruction on payment of entitlements, SI 8.4A1: Rates for payment of training cost, candidates entitlements and incentives, SI 8.4B: Instructions on payment of food and to & from charges payment pattern and SI 8.4F: Procedure for Payment of entitlements (Food and To and Fro Charges and Post Placement Support) through PFMS
Process owner	PIA OP team (Finance)

#### Activities

S.No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	1 <sup>st</sup> payment: from start of training to freezing of the batch	PIA OP team (Finance)	5 days of batch freezing	
2.	2 <sup>nd</sup> payment to penultimate payment	PIA OP team (Finance)	3 days of every fortnight	
3.	Last payment at the completion of training for the batch	PIA OP team (Finance)	3 days of completion of training	
4.	Provide boarding and lodging facilities during OJT	PIA OP team	During OJT days	

### 8.4.4 Payment of Post Placement Support

#### Overview

Item	Description
Purpose	To ensure timely and correct payment of entitlements towards Post Placement Support (PPS) to the placed candidates as per eligibility.
Reference to Guidelines	Section v, para 1.3.2, page 13 Section v, Para 3.2.1.7, page 25 S no. 4, table 1, para 3.2.2.4, page 32 Para 3.2.2.7, page 33 Step 4, table 4, para 4.5, page 45 Section xix, para 4.8, page 50
Prerequisite/s	Joining of a candidate in a job
Time for completion	As per the activity table below

Item	Description
Instructions	SI 8.4A: Common instructions on payment of entitlements, SI 8.4C: Instructions on post placement support (PPS) payment and SI 8.4F: Procedure for Payment of entitlements (Food and To and Fro Charges and Post Placement Support) through PFMS
Process owner	PIA OP team (Finance)

### Activities

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Payment 1 <sup>st</sup> instalment of Post Placement Support (PPS) to the placed candidates	PIA OP team (Finance)	Within 7 days of joining the job	
2.	Advance payment of remaining instalments of Post Placement Support (PPS) to the placed candidates	PIA OP team (Finance)	Monthly basis on or before 10 <sup>th</sup> of the month	

## 8.4.5 One time travel cost

### Overview

Item	Description
Purpose	To ensure timely and correct payment of entitlements towards One Time Travel Cost to the candidates as per eligibility
Reference to Guidelines	Para 3.2.2.2.5, page 29, Para 3.2.2.4, page 32, Para 3.2.2.13, page 34 Para 5.9, page 57
Prerequisite/s	Start of a training batch
Time for completion	As per the activity table below
Instructions	SI 8.4A: Common instructions on payment of entitlements and SI 8.4D: Instructions on one time travel support
Process owner	PIA OP team (Finance)

**Activities**

S.No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Provide travel assistance to the candidates as per the instructions	PIA OP team (Finance)	Continuous process after selection of candidates and before joining of the candidates in their respective jobs	
2.	Account for the expenditure towards one time travel cost	PIA OP team (Finance)	Within 7 days of incurring of expenditure	

**8.4.6 Boarding and lodging facilities to the candidates**

**Overview**

Item	Description
Purpose	Booking of expenditure on account of boarding and lodging facilities provided to the candidates
Reference to Guidelines	S no. 2, table 1, para 3.2.2.4, page 32 Para 3.2.2.10, page 34 Para 3.2.2.13, page 34 Step 4, table 4, para 4.5, page 45
Prerequisite/s	Sanction of project
Time for completion	As per the activity table below
Instructions	SI 8.4A: Common instructions on payment of entitlements, SI 8.4A1: Rates for payment of training cost, candidates entitlements and incentives and SI 8.4E: Instructions on accounting of boarding and lodging expenses
Process owner	PIA OP team (Finance)

**Activities**

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1	Booking of expenditure towards boarding & lodging facilities to the candidates as per the instructions	PIA OP team (Finance)	Continuous process	

### 8.4.7 Booking of expenditure incurred on uniform

PIA has to procure uniform and distributed amongst the candidates as per the procedures and SFs laid down in chapter 5 of SOP. PIA may book the expenditure incurred on uniform subject to a maximum as specified in the SI 8.4A1: Rates for payment of training cost, candidates entitlements and incentives. However, extra expenditure incurred if any, on uniform will have to be borne by the PIA.

In addition to the uniform specified for candidates under DDU-GKY project PIA may provide trade specific uniform, if any, within the budget allocated on uniform.

## 8.5 Payment of salaries to trainers, Master Trainers and PIA Q-team members

### Overview

Item	Description
Purpose	To ensure timely & correct payment of salaries to trainers, master trainers and PIA Q-team members as per the agreed terms of their employment with PIA
Reference to Guidelines	Section v, Para 3.2.1.7, page 25 Step 4, table 4, para 4.5, page 46 Step 11, table 4, para 4.5, page 46 Para 6.5.7, page 62
Prerequisite/s	Sanction of project
Time for completion	As per the activity table below
Instructions	SI 8.4A: Common instructions on payment of entitlements, SI 8.5A: Instructions for payment of salaries to trainers, master trainers and PIA Q-team members and SI 8.5B: Procedure for Payment of salaries of trainers, Master Trainers and PIA Q-team members through PFMS
Process owner	PIA OP team (Finance)

### Activities

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Payment of salaries to trainers, master trainers and PIA Q-team members and book the expenditure	PIA OP team (Finance)	Continuous process	

## 8.6 Verification of Amount received as take home salary in a candidate's bank Account

- Take home salary paid to a candidate will be known from one of the following:
  - i. Successfully completed bank transfer statement of the employer,
  - ii. bank statement of the employer with salary payment transaction duly marked and

- certified by PIA
- iii. passbook entries with salary receipt transaction of the candidate duly marked and certified by PIA
- From the above data a PIA will prepare “SF 8.6A: Amount transferred to a candidate’s bank account as take home pay” as per the monthly verification process.
- Periodic auditor will certify the statement and CTSA/SRLM will verify and freeze it as per timelines and steps given in monthly verification process.

## 8.7 Protocol for Asset management

Asset purchased under the project shall be classified under asset block as specified by department of income tax. Assets purchased in a financial year under each block not exceeding ₹ 10,000 can be written off in the same year.

### 8.7.1 Asset permitted to be purchased under the project

A PIA can purchase the following assets without EC approval:

- a. The assets given below even if asset block value exceeds ₹ 10,000 in a financial year:
  - i. Bio metric equipment
  - ii. Fire extinguisher
  - iii. CCTV camera and recording apparatus
  - iv. Computers, printer, scanner and copier for office use
  - v. Projector
  - vi. Training centre furniture for academic and non-academic areas e.g. – chairs, table, almirah, racks
  - vii. Water dispenser
  - viii. First aid kits
- b. Any asset/s whose block value does not exceed ₹ 10,000 in a financial year

PIAs need not specify such assets in their project applications submitted to MoRD.

### 8.7.2 Assets requiring EC approval

All assets other than those specified above should be approved by EC of SRLM/MoRD. Assets to be purchased should preferably be included in the application and considered by EC at the time of project sanction.

For category A and B where tablet computer cost is approved by EC, it has to be procured as per procedure of chapter 4.

### 8.7.3 Depreciation and amortization

Depreciation and amortization shall be charged as per the rates specified by the Income Tax Act, 1961 as amended from time to time.

### 8.7.4 Disposal of assets

All assets, other than the Tablet computers, purchased under the project shall be taken over by the PIA on its residual value<sup>5</sup> before the closure financial audit. The residual value, if any, will be adjusted against instalments due or through a recovery, as the case maybe. However, Tablet computers are to be disposed off through distribution among trainees (at zero cost) and as per the detailed procedures notified in “SI 8.7A: Procedures for procurement, accounting, distribution and disposal of tablet

<sup>5</sup>Residual value is the book value of the asset after depreciating it as per Income Tax Act.

computers”, in this chapter.

## 8.8 Training cost and incentive payment

Table 1 of Section 3.2.2.4 of the DDU-GKY Guidelines detail the unit training cost and other cost component that are applicable under the programme. The Guidelines also provide for training to range from 576-2304 hours. The SOP under SI 8.4A1: ‘Rates for payment of training cost, entitlements to the candidates and incentives’ details the hourly rates for the training cost and various other cost components.

The incentives as detailed in the Guidelines (retention, career progression, overseas placement, live distance programme) are also consolidated along with the rates in SI 8.4A1.

The training and support cost will be payable as per performance and not expenditure. The prescribed heads are those detailed under item C of SI 8.10B.

## 8.9 Appointment of auditors

A PIA is required to appoint auditors as detailed in roles and responsibilities section of this chapter of SOP. The auditors shall be independent. The **independence** of the Auditors may be defined as below:

**Independence:** The auditor appointed should be independent and should be free from economic, financial and other relationships with PIA (the term “PIA” includes its franchisee, subsidiaries etc., in case applicable).The following relationships, though not exhaustive, will be considered as threats to independence to auditor:-

Auditor, its partner or associate could benefit from financial interest in the project or PIA such as (i) direct financial interest or materially significant indirect financial interest (ii) loan or guarantee to or from the PIA (iii) undue dependence on PIA fees and work (iv) close business relationship with the PIA (v) potential employment with PIA (vi) contingent fees for the audit engagement

Review of any judgement or conclusion reached in a previous audit or non-audit engagement or when a member of the audit team was previously a director or senior employee of the PIA, e.g. (i) when an auditor was recently a director or senior employee of the PIA, (ii) when auditor performs services that are themselves subject matters of audit.

Auditor promotes or is perceived to promote, a client’s opinion to a point where people may believe that objectivity is getting compromised, e.g. when the auditor is PIA’s advocate in litigation or third party disputes

Familiarity of auditor with PIA (i) close relative of the audit team working in a senior position in PIA (ii) former partner of the audit firm being a director or senior employee with PIA, (iii) more than 5 years of association as an auditor with PIA (iv) acceptance of significant gifts or hospitality from PIA, its directors or employees.

The auditor needs to verify in accordance to his professional judgement if there is any perceived risk to his independence and must provide a written declaration on the same before appointment as auditor.

The PIA shall appoint auditor for the following roles:

- i. Periodical Auditor
- ii. Annual Auditor

As mentioned in section 8.2.1, a PIA has option of appointing one auditor for both the roles or appointing a separate auditor for each of the role. The procedure for appointment of periodical auditor is laid down in section 8.9.1 below. PIA may follow same procedure if the PIA plans to appoint a separate annual auditor.

### 8.9.1 Procedure for appointment of a Periodic/Annual Auditor

#### Overview

Item	Description
Purpose	To perform various roles prescribed in different processes.
Reference to Guidelines	NA
Prerequisite/s	Uploading of approved EC minutes
Time for completion	At least 5 days prior to the execution of MoU (referred as I <sub>3</sub> -5)
Resource/s	SF 8.9A: Format of Joint Declaration by PIA and Auditor
Process owner	PIA OP team (Finance)

#### Activities

Actor	Action	Time for completion	Relevant documents
PIA OP team (Finance)	Appoint Periodical Auditor <sup>6</sup> as per the rules & regulations prescribed by The Institute of Chartered Accountants of India (ICAI).	Within 10 days of uploading of sanction order (I <sub>2</sub> +10)	
PIA OP team (Finance)	Upload Periodical Auditor information in ASDMS	Within 10 days of uploading of sanction order (I <sub>2</sub> +10)	
SRLM finance team (in case of APS) and CTSA finance team (in case of YPS)	Collect the joint declaration of the PIA and the Periodical Auditor	At least 5 days prior to the execution of MoU (I <sub>3</sub> -5)	SF 8.9A: Format of Joint Declaration by PIA and Auditor
PIA OP team (Finance)	In case of change in Periodical Auditor, update details of Periodical Auditor in ASDMS and obtain joint declaration.	Within 3 days of appointment of new Periodical Auditor	SF 8.9A

<sup>6</sup>Same process will be followed for appointing an Annual Auditor only the word Periodic will be replaced with Annual.

## 8.10 Concurrent financial monitoring procedures

As explained in the roles and responsibilities section, concurrent monitoring of project financials will involve the following actors:

- PIA OP team (Finance): appraise and train the auditors on project financial monitoring processes and submit accounts at required time intervals for audit as per terms of SOP.
- Periodical Auditor: Audit the accounts as per terms of the SOP
- Annual Auditor: Audit the accounts as per terms of the SOP
- CTSA/ SRLM: verify and validate the reports submitted by the PIA as per terms of SOP.

### 8.10.1 First month<sup>7</sup> financial audit certificate - Joint appraisal for compliance to SOP

#### Overview

Item	Description
Purpose	To conduct a joint meeting of PIA OP team (Finance), SRLM/CTSA, Periodical Auditor and Annual Auditor to: Develop a common understanding among PIA OP team (Finance), SRLM/CTSA, Periodical Auditor and Annual Auditor Review the 1 <sup>st</sup> month financial audit reports and certificates to ensure that all the processes and procedures of financial monitoring are clearly understood by PIA OP team (Finance), Periodical Auditor and Annual Auditor.
Reference to Guidelines	NA
Prerequisite/s	Release of 1 <sup>st</sup> instalment of project funds and completion of first month audit by the Periodical Auditor
Time for completion	As per the activity table below
Instructions	SI 8.4A: Common instructions on payment of entitlements, SI 8.4B: Instructions on payment of food and to and fro charges, SI 8.4C: Instructions on post placement support (PPS) payment, SI 8.4D: Instructions on one time travel support, SI 8.4E: Instructions on accounting of boarding and lodging expenses, SI 8.5A: Instructions for payment of salaries to trainers, master trainers and PIA Q-team members, SI 8.10A: Procedure to draw sample and SI 8.10C: Items to be checked during 1 <sup>st</sup> month audit
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

#### Activities

<sup>7</sup>Even if 1<sup>st</sup> instalment gets credited on last date of the month this process has to be followed.

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Finalize 1 <sup>st</sup> month's Monthly Verification Certificate and share with Periodical Auditor for verification	PIA OP team (Finance)	By 5 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment (for 1 <sup>st</sup> month)	SF 8.10B: Monthly Verification Certificate by Periodical Auditor for the Month of ....., ..... (year)
2.	Finalize Financial Audit Certificate and Utilization Certificate and share the documents with Annual Auditor for conducting Audit	PIA OP team (Finance)	By 10 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment (for 1 <sup>st</sup> month)	SF 8.10A: Audit Certificate for the month of ..... (1 <sup>st</sup> month), 20__ and format as SF 8.10J: Annual Utilization Certificate
3.	Conduct verification for prescribed heads of expenditure as per Monthly Verification Certificate	Periodical Auditor	By 15 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment (for 1 <sup>st</sup> month)	SF 8.10B
4.	Conduct financial audit for 1 <sup>st</sup> month books of account based on the sampling technique as per the applicable auditing standards with the sample size mentioned under SI 8.10G, as minimum	Annual Auditor	By 25 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment (for 1 <sup>st</sup> month)	SF 8.10A and SF 8.10J
5.	Submission of 1 <sup>st</sup> month Monthly Verification Certificate authenticated by Periodical Auditor and Financial Audit Certificate, Utilization Certificate authenticated by Annual Auditor to SRLM in APS and CTSA in YPS	PIA OP team (Finance)	26 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment (for previous month)	SF 8.10A, SF 8.10B and SF 8.10J

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
6.	Visit the project finance office of PIA and conduct meeting with PIA OP team (Finance), Periodical Auditor and Annual Auditor to verify the report submitted and make corrections, if required. (If any member is absent on the day of meeting then the meeting will be cancelled. In such case, all members shall meet at a place as decided by SRLM/CTSA, as the case may be, within a week's time to complete the process.)	SRLM finance team (in case of APS) CTSA finance team (in case YPS)	By 30 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment (for 1 <sup>st</sup> month)	SF 8.10A, SF 8.10B and SF 8.10J
7.	Submission of revised audit report, if required, based on the observations of SRLM/CTSA	PIA OP team (Finance) Periodical Auditor	30 <sup>th</sup> of 2 <sup>nd</sup> calendar month after release of 1 <sup>st</sup> instalment (for 1 <sup>st</sup> month)	SF 8.10A, SF 8.10B and SF 8.10J

## 8.10.2 Monthly verification

### Overview

Item	Description
Purpose	To ensure timely and correct payment of entitlements mentioned under prescribed heads of expenditure under SI 8.11B and conduct verification of other mandatory checks mentioned under SI 8.11B
Reference to Guidelines	NA
Prerequisite/s	Release of 1 <sup>st</sup> instalment
Time for completion	As per activity table below
Instructions	SI 8.4A: Common instructions on payment of entitlements, SI 8.4B: Instructions on payment of food and to and fro charges, SI 8.4C: Instructions on post placement support (PPS) payment, SI 8.4D: Instructions on one time travel support, SI 8.4E: Instructions on accounting of boarding and lodging expenses, SI 8.5A: Instructions for payment of salaries to trainers, master trainers and PIA Q-team members and SI 8.10D: Items to be verified during Monthly Verification



Step No.	Activities	Actor	Time for completion	Formats for presenting the results
5	Cross verify Monthly Verification Certificate and assess the deviations reported by Periodical Auditor and issue a Monthly Verification Report directing the PIA to rectify deviations and report compliance	SRLM finance team (in case of APS) CTSA finance team (in case YPS)	23 <sup>rd</sup> of every month (for previous month)	SF 8.10C: Interim evaluation letter of SRLM/CTSA for Monthly Financial Verification Certificate submitted by PIA
6	Comply with the Monthly Verification Report of SRLM/CTSA report and submit a Compliance Report	PIA OP team (Finance)	26 <sup>th</sup> of every month (verification of previous month)	SF 8.10D: Management response to be submitted by PIA to SRLM/CTSA
7	Review the Compliance Report submitted by PIA and issue Final Monthly Verification report. Generate notice, in case deviations are not addressed.	SRLM finance team (in case of APS) CTSA finance team (in case YPS)	Prior to the end of every month (verification of previous month) If the Final Monthly Verification Report is not sent by SRLM/CTSA within specified time, it is deemed that PIA's compliance report is accepted.	SF 8.10E: Final evaluation letter of SRLM/CTSA for Monthly Financial Verification Certificate submitted by PIA
The following step is applicable for APS				

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
8.	Cross verify Monthly Verification Certificate and assess the deviations reported by Periodical Auditor and issue a Monthly Verification Report directing the PIA to rectify deviations and report compliance for a random month chosen by CTSA random basis	CTSA finance team	<p><b>Quarterly verification</b> (to be done for first 4 or 5 quarters as given below).</p> <ul style="list-style-type: none"> <li>At the end every quarter<sup>8</sup>, a month will be chosen randomly by CTSA. Number of Quarters will be chosen as follows:</li> <li>Projects commencing in 1<sup>st</sup> and 3<sup>rd</sup> quarter: 4 quarters</li> <li>Projects commencing in 2<sup>nd</sup> and 4<sup>th</sup> quarter: 5 quarters</li> </ul> <p><b>Half yearly Verification</b> (to be taken up after quarterly verification):</p> <ul style="list-style-type: none"> <li>After the completion of above period and till PPS is disbursed for the placed candidates: At the end every half year ending March and September</li> <li>A month will be chosen randomly by CTSA</li> </ul>	SF 8.10E

<sup>8</sup> Quarter is the period of 3 months as defined quarter in a calendar year. If the project commenced in the middle of a quarter only the corresponding months will be considered. If the projects start in 2<sup>nd</sup> (1<sup>st</sup> July to 30<sup>th</sup> September) or 4<sup>th</sup> quarter (1<sup>st</sup> January to 31<sup>st</sup> March) then quarterly checks will be done for 5 quarters. If the projects start in 1<sup>st</sup> (1<sup>st</sup> April to 30<sup>th</sup> June) or 3<sup>rd</sup> quarter (1<sup>st</sup> October to 31<sup>st</sup> December) then quarterly checks will be done for 4 quarters.

### 8.10.3 Annual Financial Audit

#### Overview

Item	Description
Purpose	<ul style="list-style-type: none"> <li>To conduct annual financial audit of the books of account and records of PIA for ensuring compliance with DDU-GKY guidelines and SOP</li> <li>To ensure utilization of project funds as per the terms of SOP and furnish annual utilisation certificate along with annual audited financial statements for the project funds</li> </ul>
Reference to Guidelines	NA
Prerequisite/s	Preparation of Annual books of account
Time for completion	As per Activity Table Below
Instructions	SI 8.4A: Common instructions on payment of entitlements, SI 8.4B: Instructions on payment of food and to and fro charges, SI 8.4C: Instructions on post placement support (PPS) payment, SI 8.4D: Instructions on one time travel support, SI 8.4E: Instructions on accounting of boarding and lodging expenses, SI 8.5A: Instructions for payment of salaries to trainers, master trainers and PIA Q-team members, SF 8.10E: Final evaluation letter of SRLM/CTSA for Monthly Financial Verification Certificate submitted by PIA, SI 8.10G: Sample size for verification of transactions
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

#### Activities

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Finalize and share Annual Financial statement, Annual Audit Certificate, Annual Utilization Certificate and related books of account in accordance with the applicable standards and share with Annual Auditor for audit	PIA OP team (Finance)	31 <sup>st</sup> July (for previous year)	Annual Financial Statements as per the standards, SF 8.10F: Annual financial audit certificate and SF 8.10J: Annual utilization certificate

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
2.	Conduct Annual financial audit of books of account based on the sampling technique as per the applicable auditing standards with the sample size mentioned under SI 8.10G, as minimum	Annual Auditor	25 <sup>th</sup> September (for previous year)	Annual Financial Statements as per the standards, SF 8.10F and SF 8.10J
3.	Authenticate Annual Financial Statement, Annual Audit Certificate and Annual Utilisation Certificate	Annual Auditor	25 <sup>th</sup> September (for previous year)	Annual Financial Statements as per the standards, SF 8.10F and SF 8.10J
4.	Submit annual audited financial statements, annual audit certificate and annual utilization certificates to SRLM in APS and CTSA in YPS	PIA OP team (Finance)	30 <sup>th</sup> September (for previous year)	Annual Financial Statements as per the standards, SF 8.10F and SF 8.10J
5.	Reconcile the amount of expenditure for prescribed heads, assess deviations reported in annual audit certificate	SRLM finance team (in case of APS) CTSA finance team (in case YPS)	15 <sup>th</sup> October (for previous year)	Annual Financial Statements as per the standards, SF 8.10F and SF 8.10J
6.	Issue an annual verification report directing the PIA to rectify deviations and report compliance.	SRLM finance team (in case of APS) CTSA finance team (in case YPS)	20 <sup>th</sup> October (for previous year)	SF 8.10G: Interim evaluation letter of SRLM/CTSA for Annual Utilization Certificate submitted by PIA
7.	Comply with the Annual Verification Report of SRLM/CTSA and submit a Compliance Report	PIA OP team (Finance)	25 <sup>th</sup> October (for previous year)	SF 8.10H: Management response to be submitted by PIA to SRLM/CTSA

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
8.	Review the Compliance Report submitted by PIA and issue final Annual Verification Report. Generate notice, in case of deviations not addressed.	SRLM finance team (in case of APS)  CTSA finance team (in case YPS)	10 <sup>th</sup> November (for previous year)  If the Final Annual Verification Report is not sent by SRLM/CTSA within specified time, it is deemed that PIA's compliance report is accepted	SF 8.10I: Final evaluation letter of SRLM/CTSA for Annual Utilization Certificate submitted by PIA

#### 8.10.4 Utilization Certificate for Release of 2<sup>nd</sup> and 3<sup>rd</sup> instalment

##### Overview

Item	Description
Purpose	To submit utilisation certificate for release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment.
Reference to Guidelines	No. 16, table 2, para 4.2, page 40 Step 9, table 3, para 4.3, page 42 Step 9, para 4.3, page 43 Section xx, para 4.8, page 51 Para 5.9, page 56 Para 5.11, page 58
Prerequisite/s	Utilization of required percentage of fund and achievement of required physical targets for release of next instalment.
Time for completion	As per the activity table below
Instructions	SI 8.4A: Common instructions on payment of entitlements, SI 8.4B: Instructions on payment of food and to and fro charges, SI 8.4C: Instructions on post placement support (PPS) payment, SI 8.4D: Instructions on one time travel support, SI8.4E: Instructions on accounting of boarding and lodging expenses, SI 8.5A: Instructions for payment of salaries to trainers, master trainers and PIA Q-team members
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

Activities

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Finalize and share Utilization Certificate	PIA OP team (Finance)	Any time after end of the calendar month in which they utilized the prescribed % of fund.	SF 8.10K: Utilization certificate as on _____ for release of _____ (2 <sup>nd</sup> and 3 <sup>rd</sup> ) instalment of project funds
2.	Reconcile the amount of expenditure for the prescribed heads submit to MoRD/SRLM with recommendation for release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalment as an annexure to instalment release and closure checklist prescribed in Chapter 3	SRLM finance team (in case of APS) CTSA finance team (in case YPS)	15 days of submission of utilization certificate by PIA	SF 8.10B: Monthly Verification Certificate by Periodical Auditor for the Month of _____, _____ (year), SF 8.10E: Final evaluation letter of SRLM/CTSA for Monthly Financial Verification Certificate submitted by PIA and SF 8.10K

8.10.4.1 Release of fund on account of delay in release of 2<sup>nd</sup> and 3<sup>rd</sup> instalment

Overview

Item	Description
Purpose	To release certain expenditure in the event of delay in release of 2 <sup>nd</sup> and 3 <sup>rd</sup> instalments beyond schedules prescribed in chapter 3
Reference to Guidelines	Para 5.9, page 57
Prerequisite/s	Fulfilling all the physical and financial conditions for release of instalment and 2 <sup>nd</sup> /3 <sup>rd</sup> instalment has not been released on due date
Time for completion	<p><b>Payments made on Reimbursements basis:</b></p> <ul style="list-style-type: none"> <li>• For months starting from the month in which request was made and till the month when instalment becomes due (excluding the month on which instalment is due): 10<sup>th</sup> of the next month of the month in which due date for release of instalment falls.</li> <li>• Payments for the month in which due date of instalment falls or subsequent months: 10<sup>th</sup> of the 2<sup>nd</sup> month from the month for which payment is to be made (payments for January will be made by 10<sup>th</sup> March)</li> </ul> <p><b>Payments made on due basis:</b> 26<sup>th</sup> of the next month for the month for which payment is to be made</p>

Item	Description
Resource/s	SI 8.10H: Fund to be released for expenditure incurred every month on event of delay in instalment payment, SF 8.10B: Monthly Verification Certificate by Periodical Auditor for the Month of ....., ..... (year), SF 8.10E: Final evaluation letter of SRLM/CTSA for Monthly Financial Verification Certificate submitted by PIA and SF 8.10L: Payment released for the month of ..... on account of delay in release of 2 <sup>nd</sup> /3 <sup>rd</sup> instalment
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

### Activities

Actor	Action	Time for completion	Relevant Documents
Payments made on reimbursement basis:			
SRLM finance team for APS/ CTSA finance team for YPS	<p><b>Two cases arise:</b></p> <p><b>Case 1: Payments for months starting from the month in which request was made and till the month when instalment becomes due (excluding the month on which instalment is due):</b> Make payment as per monthly verification certificate of corresponding months and inform different entities (SRLM to MoRD and CTSA, and CTSA to MoRD and SRLM)</p> <p><b>Case 2: Payments for the month in which due date of instalment falls or subsequent months</b></p>	<p>10<sup>th</sup> of the next month of the month in which due date for release of instalment falls</p> <p>10<sup>th</sup> of the 2<sup>nd</sup> month from the month for which payment is being released.</p>	<p>SI 8.10H: Fund to be released for expenditure incurred every month on event of delay in instalment payment, SF 8.10E: Final evaluation letter of SRLM/CTSA for Monthly Financial Verification Certificate submitted by PIA and SF 8.10L: Payment released for the month of ..... on account of delay in release of 2<sup>nd</sup>/3<sup>rd</sup> instalment</p>
Payments made due basis:			
SRLM finance team for APS/ CTSA finance team for YPS	Make payment as per monthly verification certificate of corresponding months and inform MoRD	26 <sup>th</sup> of the next month for the month for which payment is to be made	SI 8.10H, SF 8.10B: Monthly Verification Certificate by Periodical Auditor for the Month of ....., ..... (year) and SF 8.10L

Actor	Action	Time for completion	Relevant Documents
PIA OP team (finance)	Payment to the candidates and prepare a payment report	3 <sup>rd</sup> of the 2 <sup>nd</sup> month from the month for which payment is to be made	As per SF 8.10B
Periodical Auditor	Authentic the report submitted by PIA indicating exact amount of money which is transferred to actual candidates within due dates	Every 2 <sup>nd</sup> month of which the fund is released along with the monthly verification certificate	As per SF 8.10B
SRLM finance team for APS/ CTSA for YPS	Adjust the amount in the next release as per final monthly verification report by SRLM/CTSA and the report authenticated by Periodical Auditor	At the time of next release	SF 8.10B
SRLM finance team for APS/ CTSA for YPS	Adjust on-account payment with corresponding instalment release as per the process of chapter 3	As per process of chapter 3	As per process of chapter 3

## 8.11 Closure financial audit

### 8.11.1 Financial Audit for Project Closure

#### Overview

Item	Description
Purpose	Prior to the closure of project, audit needs to be conducted for <ul style="list-style-type: none"> <li>Closure of the project accounts.</li> <li>Audit the transactions relating to any unaudited period.</li> </ul>
Reference to Guidelines	Step 9, table 3, para 4.3, page 42 Section 4.11, page 52
Prerequisite/s	Completion of placement of candidates
Time for completion	As per the activity table below

Item	Description
Instructions	SI 8.4A: Common instructions on payment of entitlements, SI 8.4B: Instructions on payment of food and to and fro charges, SI 8.4C: Instructions on post placement support (PPS) payment, SI 8.4D: Instructions on one time travel support, SI8.4E: Instructions on accounting of boarding and lodging expenses, SI 8.5A: Instructions for payment of salaries to trainers, master trainers and PIA Q-team members, SI 8.10F: Items to be verified during closure audit and SI 8.10G: Sample size for verification of transactions
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

### Activities

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1	Finalize and share closure financial audit certificate, Closure Utilization Certificate along with audited financial statements and books of account in accordance with the applicable standards and share along with other documents as required with Annual Auditor for audit	PIA OP team (Finance)	Within 10 months of completion of placement of candidates	SF 8.11A: Consolidated Financial Audit Certificate (for complete project) and SF 8.11E: Consolidate Utilization Certificate (for complete project)
2	Conduct Closure audit of books of account of unaudited period based on the sampling technique as per the applicable auditing standards with the sample size mentioned under SI 8.10G, as minimum	Annual Auditor	Within 1 month of sharing of books of account and other documents by PIA with Annual Auditor	SF 8.11A and SF 8.11E along with annual audited financial statements

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
3	Authenticate Closure Audit Certificate and Closure Utilization Certificate along with audited financial statements based on the annual audits conducted during the entire project period and audit for unaudited periods	Annual Auditor	Within 1 month of sharing of books of account and other documents by PIA with Annual Auditor	SF 8.11A and SF 8.11E along with annual audited financial statements
4	Submit Closure Audit Certificate and Utilisation Certificate along with audited financial statements as it's annexure to SRLM (in case of APS) and CTSA (in case of YPS)	PIA OP team (Finance)	Within 5 days of submission of Closure Audit Certificate and Closure Utilisation Certificate by Annual Auditor	SF 8.11A and SF 8.11E along with annual audited financial statements
5	Reconcile the amount of expenditure for prescribed heads, assess deviations reported in closure audit certificate	SRLM finance team (in case of APS) CTSA finance team (in case of YPS)	Within 15 days of submission of Closure Audit Certificate and Utilisation Certificate by PIA	SF 8.11A and SF 8.11E along with annual audited financial statements
6	Issue a Closure Verification Report directing the PIA to rectify deviations and report compliance	SRLM finance team (in case of APS) CTSA finance team (in case of YPS)	Within 15 days of submission of Closure Audit Certificate and Utilisation Certificate by PIA	SF 8.11B: Interim Evaluation letter of SRLM/CTSA for Consolidated Utilization Certificate (for complete project period) submitted by PIA
7	Comply with the Closure Verification Report of SRLM/CTSA and submit a Compliance Report	PIA OP team (Finance)	Within 5 days of issue of Closure Verification Report by SRLM/CTSA as the case may be	SF 8.11C: Management response to be submitted by PIA to SRLM/CTSA

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
8	Review the Compliance Report submitted by PIA and issue Final Closure Verification Report. Generate notice, in case of deviations not addressed.	SRLM finance team (in case of APS)  CTSA finance team (in case of YPS)	Within 15 days of submission of Compliance Report by PIA.  If the Final Closure Verification Report is not sent by SRLM/CTSA as the case may be then it is deemed that PIA's compliance report is accepted	SF 8.11D: Final evaluation letter of SRLM/CTSA for Consolidated Utilization Certificate (for complete project period) submitted by PIA

### 8.11.2 Financial audit for orderly closure of a project

When a project cannot be executed and needs to be closed as per process 3.9 (ii) of SOP, the procedure for foreclosure will be followed.

- The order for foreclosure proceedings will specify the conditions of closure
- Closure audit will follow the all the processes prescribed for closure

Closure financial audit will be conducted as per orders given for closure of project. All the expenditure incurred till the completion would be accounted for subject to the budget limited to the achievement of the physical target. Annual auditor will follow all the procedures laid down in the process "8.11.1: Project Closure financial audit".

When a project is closed by MoRD through a closure order, expenditure incurred will be frozen after the issue of the order. The order will also specify the steps to be taken on training activities in progress on date of issue of the order and payment of entitlements to candidates.

Activities other than those specified in the order for orderly closure will not be permitted to be initiated and any expenditure incurred on such activities. Annual auditor will follow all the procedures laid down in the process 8.11.1: Project Closure financial audit.

## 8.12 Thematic verification

### Overview

Item	Description
Purpose	Verification of books, accounts and records needs to be conducted in accordance with the directions of MoRD.
Reference to Guidelines	NA

Item	Description
Prerequisite/s	Instruction from MoRD
Time for completion	As per the activity table below
Resource/s	To be specified as per thematic audit
Process owner	For APS: SRLM finance team For YPS: CTSA finance team

**Activities**

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
1.	Conduct verification of records and books as per the instruction from MoRD	SRLM finance team (in case of APS) and CTSA finance team (in case of YPS) along with MoRD empanelled auditor	25 days of instruction	- -
2.	Issue Thematic Verification Report with a copy to MoRD, directing PIA to address deviations, if any observed	SRLM finance team (in case of APS) and CTSA finance team (in case of YPS) along with MoRD empanelled auditor	25 days of instruction	SF 8.12A: Thematic verification report
3.	Comply with the Thematic Verification Report of SRLM/CTSA and submit a Compliance Report with a copy to MoRD	PIA OP team (Finance)	5 days of issue of Thematic Verification Report to PIA	SF 8.12B: Compliance to the thematic verification report to be submitted by PIA to SRLM/CTSA

Step No.	Activities	Actor	Time for completion	Formats for presenting the results
4.	Review the Compliance Report submitted by PIA and issue Final Thematic Verification Report with a copy to MoRD. Generate notice, in case of deviations not addressed.	SRLM finance team (in case of APS) and CTSA finance team (in case of YPS) along with MoRD empanelled auditor	15 days of submission of Compliance Report by PIA.  If Final Closure Thematic Verification Report is not sent by SRLM/CTSA, as the case may be, then it is deemed that PIA's compliance report is accepted	SF 8.12C: Final thematic verification report by SRLM/CTSA

### 8.13 Financial protocol for outsourced partners

SOP chapter 3 refers to two types of outsourcing:

- Outsourcing of training and placement as per information given at the application stage
- Other activities: Inform and share the agreement

Outsourced partners bank account where project related transactions will take place has to be registered and mapped to the dedicated project bank account under PFMS as per sub processes of 8.3. Outsourced partners for the particular activity have to comply with process 3.8.2 of SOP. Outsourced partners has to abide by the guidelines and SOP in force for the activity outsourced to them.

It is to be noted that payment of all entitlements to candidates should be from the Project Account of the PIA only. In no case, should it be routed through outsourced partners' bank account. The compliance to the requirement of direct payment of entitlement to beneficiaries from the Project Account shall be part of Periodical Auditor's monthly verification and report deviations, if any.

### 8.14 Financial management information system

The Financial Management Information System will base on the following two systems:

- Public Financial Management System (PFMS) for capturing all the project related financial transactions. PFMS will be payment and expenditure tracking tool for financial management. The system may also be used to generate analytical reports on nature of transaction in the manner required.
- Aajeevika Skills Development Management System (ASDMS) for reporting of financial

transactions, generating reports on entitlement amount due and paid to beneficiaries and other mandatory payments on the basis of physical progress parameters.

PFMS and ASDMS will be integrated to correlate financial progress physical progress of a project and generate reports for financial monitoring of a project.

Effective deployment of PFMS and ASDMS will happen over a period of time during the implementation of projects. In the interim, PIA are required to use standard accounting tools and maintain a website to report data. Procedure for reporting of project financial transactions in the interim are described in SI 8.13A: Instructions on information to be maintained by PIA.

An overview of process of PFMS are given in respective processes and the detailed PFMS manual shall be available separately to assist PIAs in transacting through PFMS.

**List of standard instructions and  
standard forms in chapter 8**



## List of standard instructions and standard forms in chapter 8

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### SI 8.3A: Instruction for opening of bank account

PIA shall open a new bank account dedicated for a project referred as **Project Account**. It should adhere to the following:

- Maintaining of project account: PIA should open only one dedicated Project Account and is not permitted to maintain multiple Project Accounts except during the interim period of change in the Project Account, following the prescribed instructions in this SOP.
- Nature of account:
  - i. a. Savings Account subject to RBI regulations and any other applicable Banking Regulations.
  - ii. b. Current Account subject to RBI regulations and any other applicable Banking Regulations for PIA registered as non-section 8 Company under Companies Act, 2013 (erstwhile Section 25 of Companies Act, 1956).
- Name of the account: DDU-GKY-(short name of PIA/applicant PIA<sup>9</sup>)-short name of state-Project number (Note: A PIA should give serial number to all projects sanctioned to it in the programme – i.e. a running number across all project sanction entities; and this will reflect in the project number).

<sup>9</sup>Refers to the Applicant PIA in a consortium

### **SI 8.3B: Procedure first-time registration of PIA in PFMS**

- Log in to PFMS
- At the PFMS homepage, go to Agencies à Agency Registration
- Click on “New Registration”
- Choose “DDU-GKY”
- Choose Institution Type as “PIA” under DDU-GKY APS/YPS
- On the registration page, provide the following details:
  - i. Contact and location details of the PIA, as per their PRN registration
  - ii. Bank account details as per the provided cheque
- After providing all required details, at the PFMS homepage go to Agencies à Approve
- Review the entered registration details of the agency. If found to be correct, click “Approve”. If found to be incorrect, click “Reject” and return to Step 1 detailed above

### SI 8.3C: Procedure for adding Project Accounts for PIAs already registered on PFMS

The nodal CTSA designated for PFMS registration will be responsible for checking if the provided PIA has already been registered on PFMS. If the provided bank account details belong to an already registered PIA, the following steps must be followed:

- Log into PFMS
- At the PFMS homepage, go to Agencies à Manage Other Agencies
- Search for the PIA
- On the PIA profile page, click on the ADD button under more account column of agency scheme details
- Provide bank account details as per cancelled cheque
- After providing all required details, at the PFMS homepage go to Agencies à Approve
- Review the entered registration details of the agency. If found to be correct, click “Approve”. If found to be incorrect, click “Reject” and return to Step 1 detailed above

### **SI 8.3D: Mapping project details on PFMS**

Once the dedicated project account has been added on PFMS, the concerned CTSA/SRLM must map the project details on PFMS. This can be done in the following module on the PFMS homepage: Masters

→ Add Master Project

Detailed instructions for all the above prescribed steps may be found in the PFMS User Manual.

## SI 8.3E: Heads of expenditure

PFMS code	Heads	Items to be booked
A	Training Costs	
A1.1	Trainers Salaries	Salaries of trainers and master trainers working for the project
A1.2	PIA Q-team Salary	Salaries of PIA Q-team members working for the project
A1.3	Other Training Costs	i. Training cost, mobilization of beneficiaries, curriculum, training of trainers, utilities, infrastructure, equipment, teaching aids, raw materials, etc. ii. Assessment & certification iii. Placement linkage iv. MIS & Tracking, monitoring, quality control v. Any other expenditure could not be booked under the heads
A2	Boarding and Lodging	Expenditure on boarding & lodging facilities provided to candidates
A2.1	State Headquarters	
A2.2	District Headquarters	
A2.3	Other Locations	
A3	One time travel cost	Cost on one time travel facilities provided to candidates
A4	Food and To & Fro charges	Payment for food and transportation to non-residential candidates
A5	Post Placement Support	Payment of post placement support to placed candidates
A5.1	Placement within district domicile	
A5.2	Placement within state domicile	
A5.3	Placement outside state domicile	
A6	Tablet Computer	Lease/rental/purchase cost tablet computer for candidates
A7	Uniform	Cost incurred on candidates uniform

PFMS code	Heads	Items to be booked
A8	Incentives	Incentives claimed by PIA on achievement of A8.1 to A8.4
A8.1	Retention Support	
A8.2	Career Progression	
A8.3	Live Distance Learning	
A8.4	Foreign Placement	

### SI 8.3F: Procedure for recording and reconciling cash advances in PFMS

All advances made to vendors or staff members, including the cash imprest, shall be recorded on PFMS.

The process for recording advances in PFMS is as follows:

- Log into PFMS
- At the PFMS homepage, select the following module: Advances à Add New
- Record all required transaction details
- Select the head of expenditure under which the advance is to be given
- Once the transaction entry is approved, the advance can be settled by selecting the following module: Advances à Advance Settlement
- Record details of bills/vouchers against the corresponding advance.
- The entire advance does not need to be settled at one time, the advance can be settled over a period of time as and when bills are presented

As far as possible, PFMS should be used to initiate an electronic transaction directly as advance into the recipient's account. Wherever the transaction is not initiated from PFMS, complete details of debit instrument (cheque, RTGS etc.) should also be recorded at the time of the transaction.

Detailed step-by-step instructions on recording and reconciling advance transactions shall be found in the PFMS Manual notified by the Ministry.

## SI 8.4A: Common instructions on payment of entitlements

- PIA should pay a candidate correct amount in time.
- Cash should be transferred to the candidates bank account within the prescribed dates defined in each of the process.
- Entitlements should be transferred from the Project Account only and not from any other account.
- Payment of entitlements should not be outsourced.

### SI 8.4A1: Rates for payment of training cost, candidates entitlements and incentives

Apart from the fixed duration hours of training defined in the DDU-GKY Guidelines, PIAs are permitted to propose training for any duration falling between 576 hrs to 2304 hours. The Hourly Rates for different cost heads will be as under.

#### 1. Training cost

- a. Pre-defined Training Duration (refer to Table 1 of sub-section 3.2.2.4 of DDG GKY Guidelines)

SLAB	Training duration (hrs)	Rate per hour (₹)	Calculation (per hour)	Maximum Rate (₹)
A	576	23.7778	(13,696)/576	13,696
B	1152	16.625	(19,152-13,696)/576	19,152
C	1728	13.6354	(23,562-19,152)/576	23,562
D	2304	11.5460	(26,602-23,562)/576	26,602

- b. Flexible training Duration – training duration other than pre-defined training duration

SLAB	Training duration (hrs)	Incremental Rate per hour (₹)	Calculation (per hour)
E	577 to 1151	9.47222222	(19,152-13,696)/576
F	1153 to 1727	7.65625	(23,562-19,152)/576
G	1729 to 2303	5.27777778	(26,602-23,562)/576

#### Explanation

- a. Training duration is 1,000 hrs proposed by a PIA, the cost of training per trainee will be calculated as below

The training falls in the slab “E”

Fixed Training duration cost (Slab “A”) = 576 x 23.7778 = 13,696 (1)

Differential Training Duration = 1,000 – 576 = 424 hrs

Cost of Training of one candidate for differential duration = 424 x 9.47222222 = 4,016 (2)

Training cost per candidate for training duration of 1,000 hrs (1 + 2) = ₹ 17,712/-

- b. Training duration is 2,000 hrs proposed by a PIA, the cost of training per trainee will be calculated as below

The training falls in the slab “G”

Fixed Training duration cost (Slab “C”) = 1,728 x 13.6354 = 23,562 (1)

Differential Training Duration = 2,000 – 1,728 = 272 hrs

Cost of Training of one candidate for differential duration = 272 x 5.27777778 = 1,435.56 (2)

Training cost per candidate for training duration of 2000 hrs (1 + 2) = ₹ 24,997.56/-

2. **Uniform Cost:** is not defined on hourly rate basis but on the basis of blocks of training hours. The rate per candidate will be as per table below

Slab	Hours	Rate per trainee
A	Up to 1152	₹ 1,000
B	> 1,152 hours	₹ 2,000

3. **Food and To & Fro Charges**

- Eligible rate per hour = ₹ 15.625 (e. g. ₹ 9,000 (payment for 3 month duration/576 hours training duration)
- Eligibility for 8, 6 and 4 hour duration will be ₹ 125 (8 \* 15.625), ₹ 93.75 (6\*15.625), and ₹ 62.5 (4 \* 15.625) respectively.
- The amount payable shall be rounded-up (rounded to the higher number) to the higher rupee during the payment duration.

4. **Boarding and Lodging Expenses**

Location category	Location of Training Center	Rate per day (₹)
A	State Headquarters	166
B	District Headquarters	120
C	All other locations other than (a) and (b)	75

- Residential training shall only be Full Time Training (i.e., 8 hours per day of training). Part-time and week-end trainings are not covered under residential training.
- Boarding and lodging facilities should be provided on Sundays and holidays and the implementing agency shall be reimbursed for the boarding and lodging facilities provided on these at the same rate given in Table above.
- In case, the training duration is other than the Pre-defined training Duration (refer to Table 1 of sub-section 3.2.2.4 of DDG GKY Guidelines), the number of training days shall be calculated as  $(\text{Total training hours}/8) \times (90/72)$ . The number of days so arrived should be rounded up (rounded off to the higher number), e.g., 91.1; should be rounded off to 92.

5. **Incentives**

PIA can claim incentives as per the table below:

S.NO.	Incentive category	Rate per candidate (₹)
1	Live distance training	500
2	Counselling for trainees placed in foreign countries	10,000
3	Career progression	5,000
4	One year retention	3,000

## SI 8.4B: Instructions on payment of food and to & fro charges

### Payment pattern

- The payment pattern is as follows:
  - a. Till the day of batch freezing:
    - Will be paid in one lot treating batch freezing day as the last day. For example, if training starts on 8<sup>th</sup> and the batch is frozen on 18<sup>th</sup> payment for that period will be in one lot.
  - b. After batch freezing: The payment is fortnightly and a month is divided as two fortnights: 1<sup>st</sup> fortnight is from 1<sup>st</sup> to 15<sup>th</sup> and the 2<sup>nd</sup> fortnight is from 16<sup>th</sup> to end of the month.
    - 1<sup>st</sup> payment after batch freezing: From the next day after the batch is frozen to the day on which fortnight ends. For example if batch is frozen on 17<sup>th</sup> then period for 1<sup>st</sup> payment would be from 18<sup>th</sup> to the end of the month.
    - Last payment: The last payment should be paid as per the last day of training – which could mean either the day when training closes if there is no OJT or the last day after which students go for OJT. Thus if the last day of training is 13<sup>th</sup> of a month then payment should be initiated immediately and not wait till closure of fortnight.
- Individual's attendance as captured in Chapter 6 will be the basis for payment.
  - a. A candidate will be allowed full days payment once attendance is marked or recorded. This implies that a candidate will be paid for the number of hours for which training is scheduled on that day even if he/she attends for part of a day.
  - b. Further, he/she will not be paid any money if attendance is not marked for the day.
- Payment should be completed as per timelines given in the process.
- The payment pattern will be repeated till the training is complete or till the candidate joins OJT.

### Payment during OJT

- The PIA should arrange for boarding and lodging facilities (either with the employer or outside) to all candidates unless candidate opts to arrange for his boarding and lodging by himself/herself. If the candidates opts out the entitlement should be paid to the candidate. The PIA will be reimbursed a maximum of a candidate's entitlement as per food and to and fro charges.

### Drop out candidates

- Till the batch freezing: Only candidates who were admitted in the batch for training after freezing of the batch will be paid the money. Other drop outs should not be paid.
- After batch freezing: Instructions given in Chapter 6 would be the benchmark for reimbursement of money.
  - a. If the drop outs are less than or equal to those permitted in Chapter 6, money paid to the candidates would be reimbursed to the PIA.
  - b. If the drop outs are more than the limits prescribed in Chapter 6, the money to be reimbursed to the PIA would be limited to candidates permitted in Chapter 6. For the rest of the candidates, money paid will not be reimbursed to the PIA. The dropped out candidates would be so chosen to ensure that liability of reimbursement to Government is the lowest.

- c. Explanation: if permissible expenditure on 4 dropped out candidates is 2,000, 2,500, 2,700 and 2,900 Rupees and only two candidates are to be reimbursed, then only ₹ 4,500 (2,000+2,500) will be reimbursed and the rest of expenditure of ₹ 5,600 will be borne by the PIA.

### SI 8.4C: Instructions on post placement support (PPS) payment

Post placement support payment instruction

- Conditions to be met for PPS payment are given in Chapter 7. A financial auditor should meticulously read those rules before the payments are made on this account.
- PPS would be released in advance to facilitate candidate's smooth transition to the new location and the schedule will be as follows:

PPS instalment	Timeline	Amount (₹)	Proofs required for payment
1 <sup>st</sup> instalment	To be paid within 7 days of joining a job. PIA can also pay in advance at its own risk if the PIA has confidence that the candidate will join the job.	1,000/-	Joining letter from the employer.*
2 <sup>nd</sup> instalment to last instalment	10 <sup>th</sup> of next calendar month	1,000/-	Records for the previous month:* <ul style="list-style-type: none"> <li>• Salary slip joint certificate from the employer and candidate on salary paid and</li> <li>• Bank transfer payment proof of take home pay</li> </ul>

\* PPS paid to the candidates without valid proofs shall be borne by PIA. PPS paid in excess to the rate specified shall be borne by PIA.

### SI 8.4D: Instructions on One Time Travel support

A lump sum financial assistance is provided to the candidates to facilitate essential travel required under the program for the following purposes:

- a. From usual place of residence\* to training centre (for residential candidates only)
- b. From training centre/ usual place of residence to OJT place
- c. From OJT place to training centre if OJT is in the middle of training programme
- d. From OJT/Training centre to usual place of residence
- e. From OJT/Training centre/usual place of residence to place of 1<sup>st</sup> employment
- f. One time travel for emergencies from OJT/Training centre to usual place of residence and back

(\*Usual place of residence is normally where the candidate or his family stays. However, if the family has shifted, a candidate can specify a different place as the place of stay).

This One Time Travel Support up to the maximum amount specified in the extant DDU-GKY guidelines may be utilized for any or all of the above mentioned purposes.

Eligibility for travel is defined as follows:

- a. Rail sleeper class of travel including tatkal charges.
- b. Bus transport of any public sector undertaking
- c. Private bus transport up to a maximum of twice the rail sleeper fare
- d. If a PIA exercises options other than the above list, fare will be subjected to a maximum of three times of the rail fare (if places are not connected by a rail line road distance can be used for arriving at the rail fare).

In addition, the PIA should provide for food as per the travel time. The schedules for food should be similar to the norms prescribed for mess facilities in Chapter 6. Transit stay, if any, has to be arranged by the PIA and met from this travel grant.

In addition to the travel cost, food and boarding cost while in transit, a PIA would be eligible to book the following expenditure under the head One Time Travel Cost:

- a. Agency charges: Agency charges as permitted or levied by government/public sector organisations is admissible. If the booking is through private agencies equivalent service charges is admissible.
- b. Service tax and education cess: Element of service tax, and education cess is admissible.

No cancellation charges are admissible. Cancellation charges, if any shall be borne by PIA.

In addition PIA should ensure the following:

- a. All bookings should be managed by the PIA or an agent authorised by him.
- b. All travel should be supported by a statement from the candidates and a travel ticket or voucher.
- c. Expenditure incurred towards One Time Travel should be audited by the Periodical Auditor at the time of release of instalments.

## SI 8.4E: Instructions on accounting of boarding and lodging expenses

### Amount to be paid to a PIA on boarding and lodging

- a. Maximum amount a PIA can book under head - Boarding and Lodging Facilities for candidates will not exceed the amount specified in the DDU-GKY guidelines and the sanction order.
- b. PIA will be eligible to book expenditure incurred towards Boarding and Lodging Facilities for candidates from the following two options, whichever is lower:
  - i. Actual amount spent on boarding and lodging as per the audited figures
  - ii. Amount a PIA is entitled to receive based on attendance of candidates in a residential centre. Procedure for calculation of allowable amount based on attendance is explained below.

### Attendance in the residential facilities

- a. A residential place will have a separate geo tagged, time stamped biometric attendance system.
- b. The attendance will be taken once in a day between 6 PM and 10 PM.
- c. As sometimes candidates miss out on attendance for a variety of reasons (some of the reasons are: go out of station for short duration or in weekends, illness, forget to mark the attendance etc.), a minimum of 75% attendance is compulsory to conclude that the candidate has availed residential facilities.

### Calculation of allowable amount

- The basic principles for allowing expenditure on boarding and lodging in a residential facility attached to a training centre are dealt for three categories of candidates:
  - a. **Candidates who discontinue during or before the batch freezing stage** (i.e. between training start day and freezing day): They will be paid as per actual attendance recorded on the biometric devices from batch start to batch freezing day.
  - b. **Candidates who are admitted to the batch and registered as regular candidates:** The payment would be assessed for two cases independently; stay in a residential facility attached to training centre (one or more training centres including finishing and work readiness centres) and during OJT.
    - **When a student stays in a residential facility attached to a training centre** (it could be a regular training centre or finishing and work readiness centre or both): A PIA would be allowed reimbursement for the entire period for which a candidate is scheduled to stay in the residential facility attached to these centres provided both the conditions given below:
      - A candidate has a cumulative attendance (sum of attendances at all the residential facilities attached to the training centres if there is more than one centre) of 75% or more as per biometric attendance provided at the residential centre.
      - Attends classes as per minimum attendance prescribed in Chapter 6.
  - c. Concomitantly, all candidates with less than 75% attendance in the residential attendance system (even if the class attendance system shows more than 75%) will be treated as 'dropped out' candidates for residential purpose and instruction related to drop out candidates will be applied. The details are discussed below.

- d. **During OJT:** A statement from the PIA countersigned by the candidate, that he has been provided boarding and lodging facilities would suffice for allowing payment of boarding and lodging amount during the OJT period.

#### Calculation of the amount due to a PIA on account of boarding and lodging

- PIA should calculate the amount, get it audited and submit the details to CTSA/SRLM.
- The details to be submitted by PIA are:
  - a. For candidates who discontinued during the freezing stage (from batch start to freeze):
    - List of candidates and the details of their attendance
    - Summary of the above report
  - b. For candidates who are admitted as regular students:
    - List of candidates and their attendance
    - List of candidates for whom PIA is entitled for complete budgeted amount.
    - List of candidates who dropped out and for whom expenditure is permitted and the budgeted amount a PIA is entitled to.
    - OJT duration, list of candidates who completed OJT and the budgeted amount a PIA is entitled to.
    - Summary of the above.
- The same exercise would be repeated for each batch and summarised across all batches for the project.
- The allowable amount and actual expenditure will be audited either in annual or instalment audit. However, it may be noted that during the 2<sup>nd</sup> and 3<sup>rd</sup> instalment releases actual expenditure will be considered even if the allowable amount is lower than the actual amount. This is necessary because there could be some expenditure on batches under training which will still not be accounted under allowable expenditure.
- The audit amounts will be submitted to the CTSA/SRLM.
- The amount allowable will be finalised based on the audit reports at the project closer stage.
- Finally, as explained at the start of the form, the allowable amount and actual amount would be compared and PIA will be allowed lower amount subject to a maximum ceiling allowed as per the sanction order.
- **Dropped out candidates:** Payment to PIA for candidates discontinuing (or drop out) before the batch is frozen is dealt in the form earlier.
- For candidates who dropped out after a batch is frozen, the instructions given in Chapter 6 would be the benchmark for allowing of payment of money, and it is elaborated below.
  - a. If the drop outs are less than or equal to those permitted in Chapter 6 money will be paid to the PIA for the dropped out candidates as per their actual attendance in the residential facility subject to a ceiling of actual attendance in the training centre.
  - b. If the drop outs are more than the limits prescribed in Chapter 6 the money to be paid to the PIA would be limited to candidates permitted in Chapter 6. For the rest of the candidates PIA will not be paid any money. From amongst the drop out candidates they would be so chosen to ensure that liability of payment on the Government is the lowest.

For example, if permissible expenditure on 4 dropped out candidates is 2,000, 2,500, 2,700 and 2,900 Rupees and only two candidates are to be reimbursed, then only 4,500 (2,000 + 2,500) Rupees will be reimbursed and the rest of expenditure of ₹ 5,600 will be borne by the PIA.

## SI 8.4F: Procedure for Payment of entitlements (Food and To and Fro Charges and Post Placement Support) through PFMS

All payment of entitlements to candidates (Food and To & Fro charges and Post Placement Support) should be initiated from PFMS to be directly credited into the candidate's account<sup>10</sup>.

Prior to initiating a transaction on PFMS, please ensure the project account is activated for e-payments. This can be done in the following module on the PFMS homepage: Bank → Account Activation E-Payment.

The process for initiating entitlement e-payments on PFMS is as detailed below:

- i. Log into PFMS
- ii. At the PFMS homepage, select the following module: Expenditures → Add New
- iii. Record all the required details; including selecting the names of the candidates to be paid, the amount to be paid to each candidate and the head of expenditure under which payment has to be made.
- iv. Submit the entered transaction request
- v. After submitting the transaction request the PIA will receive an opportunity to review the data entered on PFMS before approving. If the entered data is found to be correct, the PIA can approve the same.
- vi. Once the PFMS entry is approved by the PIA, the transaction will be initiated upon authorization. There are two primary ways of authorizing a transaction request generated on PFMS:
  - Payment Advice: The system will generate a payment advice. This advice will have to be printed and signed by the authorized individual to sign. The signed payment advice will then have to be presented to the project account's bank branch for initiating the transaction.
  - Digital Signature: This process requires a digital signature certificate to be registered on PFMS (see module: Masters → DSC Management). A DSC authorized by the project account's bank can then be used to authorize and initiate the transaction directly from the PFMS portal.
- vii. For regular payments being made to the same candidates, PFMS can also record and store expenditure transactions that can be periodically initiated as required, thereby minimizing the need for data entry (see module: Masters → Bulk Customization)

Detailed instructions for all the above prescribed steps may be found in the PFMS User Manual.

<sup>10</sup> Please note that before any payment is made through PFMS, the candidate's bank account details must be uploaded and validated by PFMS. The process for uploading candidate account details will be detailed in the PFMS User Manual.

## SI 8.5A: Instructions for payment of salaries to trainers, master trainers and PIA Q-team members

- i. The salary to be paid to the trainers, master trainers and PIA Q-team members is completely within the purview of the PIA organisation.
  - A PIA may pay over and above of the salary specified in the latest terms of employment based on performance parameter decided by competent authority of the PIA. The same may be booked under the project.
  - Similarly competent authority of the PIA may reduce the salary based on performance after following the due procedure as laid out by the organisation in reducing the salary. In addition while reducing the salary a PIA should follow the provisos as given below:
    - a. In case of reduction of salary of a PIA Q-team member the PIA should inform CTSA/SRLM at least 15 days before the reduced salary is paid.
      - All such proposals are deemed to have been approved by CTSA/SRLM.
      - However, a CTSA/SRLM has discretion to investigate the reasons for reduction and suggest suitable remedial measures if required.
    - b. PIA can reduce the salaries of the trainers. However, if there are grounds to feel that reduction in salary is adversely impacting the training quality CTSA/SRLM has powers to investigate the details and suggest remedial measures if required.
    - c. All cases of salary reduction should be brought to the notice of the periodic auditor in the monthly audit. It should become part of the monthly audit.
- ii. PIA has to keep a copy of latest terms of employment and monthly salary slips or honorarium payment voucher for each trainer, master trainer and PIA Q-team member working under the project. Net amount to be paid should be clearly mentioned in the salary slip. In case of outsourcing of training, PIA has to obtain the documents from outsourcing partners. It has to be presented during the financial audits.
- iii. Salaries should be paid usually on the last working day of the month. However, it should be paid not later than 7<sup>th</sup> of the following month.
- iv. For all the trainers, master trainers and PIA Q-team members working exclusively on the project salary should be paid to them from project account.
- v. However, if these staff are shared across more than one project (either DDU-GKY or otherwise) then:
  - The proportionate cost can be booked to the dedicated project account of DDU-GKY.
  - Proportionate cost can be transferred from designated Project Account to another bank account from which the full cost/ expenditure has been paid. In such a case NEFT/RTGS receipt has to be kept in the record along with proof of salary payment. It has to be presented during financial audits.
- vi. Complaints of non-receipt of salary:
  - Any complaint by the trainers, master trainers and PIA Q-team members for non-receipt of salaries should be entered into the system immediately (delay of more than 2 days from the day complaint is received will lead to a condition of default) and action taken report submitted as soon as possible but not later than 10 calendar days from the receipt of complaint.
  - All entries made in grievance register on non-receipt of salary will be treated as a complaint.

- PIA management and financial team should review the complaints as a part of their online monitoring system.
- vii Action will be taken on delay in payment as per SI 8.4A: Common instructions on payment of entitlements.

### **Verification of payment of salaries to trainers, master trainers and PIA Q-team members**

- a. All details of payment such as payment due, amount paid and delays in payment will be captured in ASDMS and PFMS as and when they are fully functional.
- b. In the interim PIA should develop a system on their website to share the following information:
- The actual payment due and the date the amount has to be paid for a candidate
  - The amount paid and the date of payment to the candidate along with proofs.
  - A calculation sheet indicating the individual cases of underpayment and delayed payment along with a summary statement.

## SI 8.5B: Procedure for Payment of salaries of trainers, Master Trainers and PIA Q-team members through PFMS

Wherever possible, all salary payments for trainers, master trainers and PIA Q-team members should be initiated from PFMS to be directly credited into their salary accounts<sup>11</sup>.

Prior to initiating salary payment transactions from PFMS, please ensure the project account is activated for e-payments. This can be done in the following module on the PFMS homepage: Bank à Account Activation E-Payment.

The process for initiating salary e-payments on PFMS is as detailed below:

- i. Log into PFMS
- ii. At the PFMS homepage, select the following module: Expenditures à Add New
- iii. Record all the required details; including selecting the names of the employees to be paid, the amount to be paid to each employee and the head of expenditure under which payment has to be made.
- iv. Submit the entered transaction request
- v. After submitting the transaction request the PIA will receive an opportunity to review the data entered on PFMS before approving. If the entered data is found to be correct, the PIA can approve the same.
- vi. Once the PFMS entry is approved by the PIA, the transaction will be initiated upon authorization. There are two primary ways of authorizing a transaction request generated on PFMS:
  - Payment Advice: The system will generate a payment advice. This advice will have to be printed and signed by the authorized individual to sign. The signed payment advice will then have to be presented to the project account's bank branch for initiating the transaction.
  - Digital Signature: This process requires a digital signature certificate to be registered on PFMS (see module: Masters à DSC Management). A DSC authorized by the project account's bank can then be used to authorize and initiate the transaction directly from the PFMS portal.
- vii. For regular payments being made to the same employees, PFMS can also record and store expenditure transactions that can be periodically initiated as required, thereby minimizing the need for data entry (see module: Masters à Bulk Customization)

Detailed instructions for all the above prescribed steps may be found in the PFMS User Manual.

<sup>11</sup>Please note that before any payment is made through PFMS, the employee's salary account details must be uploaded and validated by PFMS. The process for uploading employee account details will be detailed in the PFMS User Manual.

## SI 8.7A: Procedures for procurement, accounting, distribution and disposal of tablet computers

DDU-GKY Guidelines notified vide Notification no. 4 dated 10<sup>th</sup> February 2015, provide for one time expenditure per candidate on tablet computers to Category 'A' and Category 'B' PIAs. The Section 3.2.2.5 of the Guidelines states that:

“... The PIAs in category 'A' and 'B' will be provided a one-time expenditure of Rs.5000 per trainee for the tablet computers....

One tablet computer per trainee will be available at each centre. The tablet computer cannot be taken out of the centre. Based on the session plans, interactive learning modules will be loaded into the tablet computer and provided to each trainee.”

2. **The procedures for procurement accounting, distribution and disposal of tablet computers are provided here.**
3. **Specifications of tablet computers**

The minimum specification for the tablet computers as specified in Section 3.2.2.5 of Guidelines is modified as below keeping in view the advancement in technology and their availability.

Specification Type	Minimum Specification as per guidelines	Revised Minimum Specification	Remarks
Processor	1GHz Single-core	1.0 GHz Dual-Core	Dual-Core or higher processor technology will give better processing speed
Display	7" WVGA (800x480)	7" WSVGA (1024x600)	Higher screen resolution will give a better viewing experience
Audio	Stereo headset, MIC, mono speakers	Stereo headset, MIC, mono speakers	No Change
Camera	VGA, Fixed Focus, 15fps front camera	VGA, Fixed Focus, 15fps front camera	No Change
Communications	Wifi 802.11 b/g	Wifi 802.11 b/g, GSM/GPRS/3G	GSM/GPRS/3G Support is recommended to provide a fall back option for internet connectivity where Wifi is not available.
Expansion	USB 2.0 device/host, memory card	USB 2.0 device/host, memory card	No Change

Specification Type	Minimum Specification as per guidelines	Revised Minimum Specification	Remarks
Power/Battery	3,000mAh, 5Vdc USB charger	3,000mAh, 5Vdc USB charger	No Change
RAM	512MB DDR	1 GB DDR	More number of applications can run simultaneously with higher RAM capacity.
Internal Storage	4GB eMMC	8 GB	More number of applications could be stored with higher internal storage capacity

#### 4. Costing of tablet computers:

- 4.1 Tablet computers are a tool provided by this Ministry to the candidates, for learning in an interactive and a digital environment. It is a tool to be used for learning effectiveness and to promote digital inclusion in a pre-dominantly digital world. The Guidelines do not intend to define the cost of tablet computers to be procured by Project Implementing Agencies. It only provides for one-time expenditure support of Rs.5,000 per candidate and intends to cover:
- Cost of tablet computers conforming to the minimum specifications as notified by DDU-GKY from time to time
  - Cost of replacement of tablet computers / Buffer stock
  - Expenses on Maintenance & Repair
  - Cost of Development of Interactive Learning Modules
- 4.2 Explaining the costing further, the actual cost of each tablet computer procured along with the above mentioned components may be more than ₹ 5,000. It also means that the tablet computer has to be used in multiple batches to meet the cost of procurement and software to be used for training delivery. It is recommended that a tablet computer may be used for a maximum of 3 consecutive batches, i.e. the average cost that can be expended on procurement of a tablet computer, its maintenance, and development of learning material shall be up to ₹  $5,000 \times 3 = ₹ 15,000$ .

#### 5. Procurement of tablet computers:

Though no particular method is prescribed for procurement of tablet computers, PIA should ensure that whatever be the method of procurement the tablet computers should remain with the PIA after 3 batches are trained so that they can be used for distribution to candidates.

#### 6 Usage of tablet computers

- 6.1 As specified in the Guidelines, at all times, one functional tablet computer for each candidate shall be available at a training centre. It is essential, that the tablet computers

are used by the training centres and the trainers in a manner which increases the flow of interactive and digital friendly content. Usage of tablet computers by the candidates should be encouraged by providing them with ample time to operate the device and provide special practice / work sessions.

- 6.2 Tablet computers will be distributed to and collected from students on a daily basis. The details of distribution are given in Chapter 4, Section 4.8: Protocol for managing tablet computers and electronic content, of Manual of Standard Operating Procedures (SOP).
- 6.3 Further, tablet computers should not be normally taken out of a training centre. However, to improve learning outcomes a PIA can permit candidates to take tablet computers out of the training centre to the place of stay in case of residential candidates. PIA can also permit tablet computers in exceptional circumstances out of non-residential centres for academic works like completing assignments, etc. However, it is reiterated that PIA has complete authority and discretion to decide whether to permit tablet computers outside of a training centre depending on the confidence a PIA has in a candidate to ensure safe custody and return of tablet computer.
- 6.4 Replacement of the malfunctioning tablet computers should be done on immediate basis. At any cost, training of a candidate should not suffer due to non-availability of the tablet computers. The PIA must foresee the percentage of tablet computers which might need replacement or go for repair and maintenance during the training and hence duly procure a buffer of such tablet computers. In case, no buffer stock is maintained, the tablet computers must be replaced or repaired within 5 days of tablet computers being reported impaired.

## 7. Accounting for tablet computers

Accounting of money spent on tablet computers shall be done in the following manner:

- a. In PFMS, a separate head for booking of all transactions incurred with regard to “tablet computer” has been created
- b. Tablet computer should be treated as assets as per norms specified in chapter 8 of SOP
- c. Below mentioned components shall be booked as an expenditure under the head “Tablet computer” in PFMS:
  - i. Cost of tablet computers conforming to the minimum specifications as notified by DDU-GKY from time to time
  - ii. Cost of development of interactive learning material.
  - iii. Cost of replacement of tablet computers / Buffer stock
  - iv. Repair & Maintenance of tablet computers
- d. Any expenditure in deviation of the budgeted amount under tablet computers cannot be adjusted against any other budgetary head of the project. In other words any surplus which is not spent for “tablet computers”, shall be accounted for in the project books and shall be adjusted against the 4<sup>th</sup> instalment payable to the PIA.
- e. Disposal of the tablet computers shall be according to the procedure mentioned in para 10 below.

- f. Tablet computers should be depreciated as per chapter 8 of SOP.

## 8. Physical control / Storage of tablet computers

For Physical control of tablet computers, it is clarified that:

- a. The planning for procurement and storage of tablet computers must be done by the PIAs well in advance.
- b. Based on experience and analysis a PIA must provide for buffer stock of tablet computers so that training of candidates does not suffer.
- c. A complete record must be maintained by the PIA regarding the assignment of tablet computers to the candidates as per SF 4.8B of the SOP. It would be desirable for the PIA to distribute the same tablet computer to a candidate to enhance ownership and effective continual use.
- d. Serial no. of available tablet computers shall be recorded by the PIA Ops team; the availability of which shall be physically verified by PIA Q-team, CTSA/SRLM during due diligence and inspection(s).

## 9. Role of PIA OPs team, PIA Q-team & CTSA/SRLM

### 9.1 PIA OPs Team to ensure:

- a. Availability of tablet computer for every candidate in that centre during the course of the batch.
- b. Daily handing over and collection of tablet computers from the candidates.
- c. All interactive learning materials are loaded and working
- d. In case of any damage, repair / replacement of the damaged tablet computer with the fresh one without impacting the training of the candidate

### 9.2 PIA Q-Team & CTSA/SRLM:

PIA Q-team should verify and certify availability of tablet computers as per Section 5.2.1.2 of the SOP. While undertaking inspection, PIA Q-team shall ensure that the check leads to assessing the following:

- a. Availability of tablet computer for every candidate in that centre during the course of the batch.
- b. Physical verification of tablet computers should be verified and certified.
- c. Ensuring non-duplication of serial number of tablet computers.
- d. Verify serial number of tablet computers from the procurement documents / Invoice raised by the supplier.
- e. Verify the functioning of the tablet computers on sample basis.
- f. Learning of candidates on the tablet computer needs to be verified; whether candidates comfortable using the tablet computers or not.
- g. Interactive learning module is uploaded on the device and is functioning also has to be verified.
- h. Verify whether proper accounting is done for tablet computers.
- i. A surprise check needs to be undertaken by SRLMs and CTSA as a part of one of the inspection visits and report submitted. Physical verification needs to be

undertaken by the auditor as part of the annual audit as per ICAI norms and due report submitted

## 10 Disposal of tablet computers

- 10.1 Tablet computers shall be disposed of in two ways, as noted below:
- a. Disposal by distribution to candidates as detailed in 10.2 below. This method of disposal should be mandatorily adopted except for cases given in 'b' below.
  - b. Those tablet computers which could not be disposed as per the process mentioned in para 10.2 below, shall be disposed of as per specifications given for disposal of assets in chapter 8 of SOP.
- 10.2 Disposal of used tablet computers – Distribution to Candidates
- 10.2.1 All working tablet computers after the expiry of useful life i.e. equivalent to 3 batches can be pooled for handing over to candidates as prizes. The procedure for identifying of tablet computers for giving as prizes is follows:
- i. It should have completed the useful life (three batches of training)
  - ii. It should be functioning on the day it is picked for distribution among candidates
  - iii. The number should be estimated at end of every month conservatively
- 10.2.2 Selection of candidates for tablet computer distribution:
- Out of the tablet computers identified for distribution to candidates as prizes:
- 50% will be given to candidates who completed training in a month<sup>12</sup>
  - The rest 50% will be given to candidates who successfully completed placement as defined in the SOP
- 10.2.2.1 Selection of candidates who completed training
- a. The total number of tablet computers available for distribution in the previous month will be divided by number of batches completing training (including OJT and assessment) in the month to arrive at number of tablet computers to be distributed for the batches completing training in that month. For example, tablet computers available for distribution by end of December will be given to candidates who complete training in January. If the quotient is not a whole number then left over tablet computers will be assigned on lots. If 19 tablet computers are to be distributed over 5 batches each batch gets 3 tablet computers and the remaining 4 tablet computers will be assigned to 4 batches by drawing lots.
  - b. The criteria for selection of candidates who completed training as prize winners (in decreasing order of priority) in a batch are as follows:
    - i. Based on total marks in internal assessment
    - ii. Based on total marks in internal assessment in domain skills
    - iii. Based on total marks in internal assessment in computer skills
    - iv. Based on total marks in internal assessment in English skills
    - v. Based on total marks in internal assessment in soft skills
  - c. The following further rules are specified for selecting the candidates:

<sup>12</sup>1st and 2nd batches may not get tablet computer as prizes.

- i. If there is a tie in marks, effort should be made to give prizes to both candidates. However, if this not possible lots should be drawn to decide the prize winner.
- ii. If a student is eligible for more than one prize he/she will get only one tablet computer. PIA may give these candidates proficiency certificates.
- iii. Depending on the number of tablet computers available the following is prescribed:
  - a. Give at least one tablet computer in each category in each batch. However, if the number of tablet computers is less than the categories then they should be assigned as per priority with category on the top (numbered i) having the highest priority.
  - b. If there are more tablet computers than the number of categories, after assigning one tablet computer to sl no. iii, iv and v the rest can be shared equally between serial numbers i and ii.

#### 10.2.2.2 Selection of placed candidates

Prize winners from placed candidates will be selected as given below:

- i. Number of prizes will be announced every month
- ii. Candidates for whom physical verification is completed in the month will be listed out. For these candidates sum of the CTC for the best three months will be compiled and it will be used to arrange candidates in descending order.
- iii. As many candidates as the number of prizes to be distributed will be selected from the top

10.2.3 When a candidate personally collects the tablet computer, PIA should take a statement from the candidate that he/she has received the tablet computer as a prize. This should be produced as proof of disposal.

10.2.4 When a candidate cannot collect the prize personally it may be sent by speed post/courier to the candidates. In such a case a courier receipt and PIA's self-certificate that he sent it would suffice as proof of disposal.

## 11. Audit Certificate

- 11.1 The annual and closure audit certificates shall also contain disposal of tablet computers as per chapter 8 of SOP.

### SI 8.10A: Procedure to draw sample

1. **For the prescribed heads and other mandatory checks (SI 8.10B):** The checks will be 100 per cent on a monthly basis, no sampling will be involved.

2. **For heads other than prescribed heads:**

Step 1: All transactions that have occurred in the current audit period (from the closing date of previous audit to closing date of current audit) shall be verified on sample basis as per steps given below.

Step 2: These transactions will be segregated as per their values and related sample sizes defined as per the instructions in SI 8.10G and reproduced below:

S.NO.	Type of transactions	Transaction value	Sample size
1	All heads of expenditure stated in SI 8.10B	Any value	100%
2	Expenditure on heads not stated in SI 10.B	As per ICAI norms	
3	Transactions in a thematic audit	As per instructions of MoRD.	

Step 3: based on the above steps, number of samples will be fixed and drawn for each value strata through a random process.

## SI 8.10B: Prescribed heads of expenditure and other mandatory checks

### Prescribed heads of expenditure:

- a. Payment for food and transportation support to non-residential candidates as per process 8.4.3, SI 8.4A and SI 8.4B
- b. Post placement support payment to placed candidates as per process 8.4.4, SI 8.4A and SI 8.4C
- c. Salary payment to trainers, master trainers and PIA Q-team members as per process 8.7 and SI 8.7A

### Other Mandatory Checks:

Other than the above expenditure the following have to be verified and certified by Periodical Auditor:

- a. Bank account opened for the candidates as per the process 8.4.2, SF 8.4A, SF 8.4B, SI 8.4A and SI 8.4B
- b. Take home pay received into a candidate's bank accounts will also be verified during monthly verification by Periodical Auditor as per the process 8.5

**SI 8.10C: Items to be checked during 1<sup>st</sup> Month Audit**

1. Sanction Order issued to PIA and MoU executed
2. Ledgers maintained by the PIA
3. Vouchers maintained by the PIA
4. Statement of Project dedicated bank account
5. Invoice, bills, legal papers, certificates and other supporting documents
6. Payment of entitlements to candidates.
7. Expenditure on boarding and lodging facilities provided to candidates in case of residential facilities
8. Expenditure under budgetary heads prescribed in DDU-GKY guidelines
9. Cash and bank book
10. Copy of account payee cheques/DD, for payments made through cheques /DD
11. Bank reconciliation statement
12. Appointment letter and Contract of employment of trainers/master trainers and salary slips
13. Appointment letter and Contract of employment of PIA Q-team members and salary slips
14. Any other documents as required

### SI 8.10D: Items to be verified during Monthly Verification

1. Sanction Order issued to PIA and MoU executed
2. Statement of Project Account
3. Relevant Ledgers maintained by PIA
4. Relevant Vouchers maintained by PIA
5. Geo tagged time stamped UIDAI linked biometric or manual attendance of candidates
6. Payment of entitlements due to candidates.
7. Actual payment of entitlements to candidates.
8. Expenditure on boarding and lodging facilities provided to candidates in case of residential facilities.
9. Cash and Bank book
10. Copy of account payee cheques/DD for payments made through cheques/DD
11. Bank reconciliation statement
12. Appointment letter and/or Contract of employment of trainers/master trainers and salary slips
13. Appointment letter and/or Contract of employment of PIA Q-team members and salary slips
14. Any other documents as required during audit.

**SI 8.10E: Items to be verified during Annual Financial Audit**

1. Sanction Order issued to PIA and MoU executed
2. Ledgers maintained by the PIA
3. Vouchers maintained by the PIA
4. Statement of Project dedicated bank account
5. Invoice, bills, legal papers, certificates and other supporting documents
6. Payment of entitlements to candidates.
7. Expenditure on boarding and lodging facilities provided to candidates in case of residential facilities
8. Expenditure under budgetary heads prescribed in DDU-GKY guidelines
9. Cash and bank book
10. Copy of account payee cheques/DD, for payments made through cheques /DD
11. Bank reconciliation statement
12. Appointment letter and Contract of employment of trainers/master trainers and salary slips
13. Appointment letter and Contract of employment of PIA Q-team members and salary slips
14. Any other documents as required

### SI 8.10F: Items to be verified during Closure Audit

1. Geo tagged time stamped UIDAI linked biometric or manual attendance of candidates
2. Sanction Order issued to PIA and MoU executed
3. Ledgers maintained by PIA
4. Vouchers maintained by PIA
5. Statement of Project dedicated bank account
6. Invoice, bills, legal papers, certificates and other supporting documents
7. Payment of entitlements to candidates.
8. Expenditure on boarding and lodging facilities provided to candidates in case of residential facilities
9. Expenditure under budgetary heads prescribed in DDU-GKY guidelines
10. Cash and bank book
11. Copy of account payee cheques/DD for payments made through cheques/DD
12. Bank reconciliation statement
13. Appointment letter and Contract of employment of trainers/master trainers, PIA Q-team members and salary slips
14. Any other documents as required

### SI 8.10G: Sample size for verification of transactions

All the expenditure will be verified and audited by the auditor as per sampling standards of ICAI. Number of units to be sampled is stratified as per type of transactions and the value of transactions. The details are given below.

S.NO.	Type of transactions	Transaction value	Sample size
1.	All heads of expenditure stated in SI 8.10B	Any value	100%
2.	Expenditure on heads not stated in SI 10.B	As per ICAI norms	
3.	Transactions in a thematic audit	As per instructions of MoRD.	

## SI 8.10H: Fund to be released for expenditure incurred every month if instalment payment is delayed

1. The process will be invoked if the following conditions are fulfilled:
  - a. PIA fulfils all the conditions for release of 2<sup>nd</sup> and 3<sup>rd</sup> instalment as per processes given in Chapter 3.
  - b. Instalment money is not released by the due date by SRLM in case of an APS and by CTSA in case of YPS.
2. Heads of expenditure eligible for payment in the event of delay in release of an instalment is:
  - a. Food and to & fro entitlement of non-residential candidates
  - b. Post placement support (PPS) to placed candidates
  - c. Salary of trainers, master trainers and PIA Q-team members
3. The money will be paid by CTSA in case of a YPS and SRLM in case of an APS. CTSA will inform MoRD and state SRLM and SRLM will inform the Department of Rural Development of the state, CTSA, MoRD while making the payment.
4. Money will be paid in two ways:
  - a. On reimbursement basis: PIA pays the money as per schedule and then claims a reimbursement.
  - b. On due basis: In this case, the amount to be paid is estimated and submitted to CTSA/SRLM as described in sections 8.10.2 and 8.10.4.1. The money will be released to the PIA who in turn pays the amount to individuals.
5. Cut off limit to decide whether money is to be paid on reimbursement basis or on due basis: The cut off limit is fixed at 2% of the total project cost. 2% refers to the maximum balance in the government money that the PIA has in the previous month, e.g. - if the payment has to be made in March balance of February will be considered. The government money would include all the Govt. funds received by PIA for the project purpose including interest credited in the project account but would not include any funds brought by the PIA from any other sources.
6. The following table shows how PIA should regulate and pay the money if balance amount is insufficient.

Head	Priority if government fund is limited	On Reimbursement basis or due basis
Food and to & fro entitlement of non-residential candidates	1 <sup>st</sup> priority	On reimbursement basis as long as fund is above a cut off limit If fund is less than cut off limit then on due basis
Post placement support (PPS) to placed candidates	2 <sup>nd</sup> priority	
Salary of trainers/master trainers and PIA Q-team members	3 <sup>rd</sup> Priority	Always on reimbursement basis

7. Payments for months starting from the month in which request was made and till the month when instalment becomes due (excluding the month on which instalment is due) will be made in one lot. This will be on reimbursement basis as PIA is anyway expected to make the payment till the instalment due date.
8. Payment will be made on reimbursement basis for all the heads in point 2 till the balance in designated account falls below cut off limit. If the available fund is insufficient to meet the expenditure in the month priority given in Table above should be followed. Thus, PPS is paid only after to and fro and transport allowance is paid and so on.
9. To make payment when expenditure is incurred on reimbursement basis:
  - a. PIA will get it certified by the periodic auditor as per the monthly verification process.
  - b. The certified amount would be verified by SRLM/CTSA as the case may be and reimbursed
10. To make payment when expenditure is incurred on due basis (applicable only to candidates entitlements):
  - a. In this case the periodic auditor will certify the due amount to be paid to the candidates as per monthly verification process.
  - b. CTSA/SRLM as the case may be will release the money for payment to the PIA
  - c. PIA should make the payment to the candidates and give confirmation certified by the periodic auditor that the money is paid.
  - d. The calculation of delays in payment in this case will start after 5 working days from the day money is released by CTSA to the PIA.
11. Payments will be scheduled as follows:
  - a. Payments will be made from the next month of the month in which due date for release of instalment falls. For example, if due date for release of instalment is 25<sup>th</sup> March the payments will start from April.
  - b. Payments for months starting from the month in which request was made and till the month when instalment becomes due (excluding the month on which instalment is due) will be made in one lot. For example, if the instalment request is made in 5<sup>th</sup> January and due date for release of instalment is 25<sup>th</sup> March then payment will be made for January and February in the month of April.
  - c. The payments for month in which instalment is due for release and all months after that will be released on a monthly basis. The payment will be released after completing monthly verification, each month as per schedules discussed in the process. For example, if 25<sup>th</sup> March is due date for release of instalment then from March onwards release will be done after completion of monthly verification for March.
12. The payments will be continued to be made till any one of the following conditions is fulfilled:
  - a. MoRD in case of YPS/Department of rural development of the concerned state government in case of APS gives a specific order for stopping the release of payment.
  - b. Till the money assigned for the instalment is exhausted
  - c. If any major penalties of termination of a project or higher are imposed after release of instalment on due date.

13. To reduce the instances of these types of payment the following precautions are suggested:
  - a. All payments under this process will be brought to the notice of MoRD and SRLM in case of YPS by CTSA and to bring it to the notice of department of rural development of the state, CTSA and MoRD in case of APS by SRLM on a monthly basis.
  - b. All such payments should be included as a special item of discussion in the EC meetings of MoRD and in states.
  
14. All cases in which payment is not released within 3 months of expiry of due date (i.e. around 5-6 months after request for release of instalment) the following additional steps are suggested:
  - a. Permit PIA to make a written representation to the EC.
  - b. The representation should be considered by the EC within a month of its receipt - if required EC can be specifically convened only for this agenda item.
  - c. EC should resolve the issue after considering all the aspects.

**SI 8.12A: Indicative items to be verified during Thematic Verification**

Items to be verified during Thematic Verification will be defined by MoRD for each thematic verification.



## SI 8.13A: Instructions on information to be maintained by PIA

### Food and To & Fro Expenses

- Till PFMS and ASDMS stabilise PIA should develop a system to share the following information:
  - a. The actual payment due and the date the amount has to be paid for a candidate
  - b. The amount paid and the date of payment to the candidate along with proofs.
  - c. A calculation sheet indicating the individual cases of underpayment and delayed payment along with a summary statement.

### Boarding and Lodging Expenses

#### Calculation of the amount due to a PIA on account of boarding and lodging

- PIA should calculate the amount, get it audited and submit the details to CTSA/SRLM.
- The details to be submitted by PIA are:
  - a. For candidates who discontinued during the freezing stage (from batch start to freeze):
    - List of candidates and the details of their attendance
    - Summary of the above report
  - b. For candidates who are admitted as regular students:
    - List of candidates and their attendance
    - List of candidates for whom PIA is entitled for complete budgeted amount.
    - List of candidates who dropped out and for whom expenditure is permitted and the budgeted amount, a PIA is entitled to.
    - OJT duration, list of candidates who completed OJT and the budgeted amount a PIA is entitled to.
    - Summary of the above.
- The same exercise would be followed for each batch and summarised across all batches of the project.
- The allowable amount and actual expenditure will be audited either in annual or instalment audit. However, it may be noted that during the 2<sup>nd</sup> and 3<sup>rd</sup> instalment releases actual expenditure will be considered even if the allowable amount is lower than the actual amount. This is necessary because there could be some expenditure on batches under training which will still not be accounted for under allowable expenditure.
- The audit amounts will be submitted to the CTSA/SRLM.
- The amount allowable will be finalised based on the audit reports at the project closer stage.
- Finally, as explained at the start of the form, the allowable amount and actual amount would be compared and PIA will be allowed lower amount subject to a maximum ceiling allowed as per the sanction order.

#### Payment of salaries to trainers, master trainers and PIA Q-team members

- All details of payment such as payment due, amount paid and delays in payment will be captured in ASDMS and PFMS as and when they are fully functional.
- In the interim PIA should develop a system on their website to share the following information:
  - a. The actual payment due and the date the amount has to be paid for a candidate
  - b. The amount paid and the date of payment to the candidate along with proofs.
  - c. A calculation sheet indicating the individual cases of underpayment and delayed payment along with a summary statement.

**SF 8.3A: Request letter for change of Project Account**

(To be printed in PIA letter head)

To  
The CEO/COO/PD/GM of SRLM for APS and CTSA for YPS  
<Address>

Sir/Madam,

Letter No. ....  
Date: ...../...../ .....

**Sub: Request for change of Project Account**

Reference: Project Sanction No: .....

I request you to change the project account for the above mentioned sanctioned Project as per details below.

**Old Project Account**

- a. Project Account Name:
- b. Bank and Branch Details:
- c. Account Number:

**New Project Account**

- a. Project Account Name:
  - b. Bank and Branch Details:
  - c. Account Number:
2. I hereby enclose cancelled cheque no ..... for the new account.
3. I also hereby declare that,
- a. The complete project fund lying in the project account would be transferred to the new bank account on receipt of notification on mapping of the new project bank account by SRLM for APS/CTSA for YPS and within the timeline prescribed under 8.3.1.2(4)

Enclosures: SF 3.2A along with a cancelled cheque of the new project account

**Yours faithfully**

**(Signature of authorised signatory with seal)**

**(Name and designation of authorised person)**

### SF 8.3B: Notification letter for change of project account

To  
The Authorised signatory of PIA  
<Address>

Dear Mr/Ms/Mrs.....,

Letter No. ....  
Date: ...../...../ .....

**Sub: Notification for change of project account**

Ref.: PIA request letter no....., dated.....

This is to hereby notify that, the project bank account has been changed to the bank account number..... for (DDU-GKY/Roshni) project having sanction order no....., dated....., project id..... is being implemented in ..... (state).

M/s..... (PIA) is requested to transfer complete project fund lying in the project account to the current project account within timeline prescribed under process 8.3.1.2 of SOP.

(Signature of CEO/COO/PD/GM of SRLM for APS and CTSA for YPS)  
(Name and designation)

**SF 8.3C: Request letter from CTSA/SRLM to MoRD for delinking of Project Account from PFMS on Project Closure**

To  
The Deputy Secretary  
DDU-GKY division  
Ministry of Rural Development  
<Address>

Dear Mr/Ms/Mrs.....,

Letter No. ....

Date: ...../...../.....

**Sub: Delinking of Project Account from PFMS on Project Closure**

**Ref.: Project Closure Order No....., dated.....for Project Sanction No.....**

Kindly delink the bank account number..... from PFMS on account of closure of the Project.

Enclosed: 1. Project Closure Order

(Signature of CEO/COO/PD/GM of SRLM for APS and CTSA for YPS)

(Name and designation)

## SF 8.4A: Candidates bank account details

Candidate ID	Candidate name	Training centre name	Training centre code	Bank account no.	Bank name	Branch	IFSC code

**SF 8.4B: Training centre wise bank account details**

S.NO.	Training centre name	Training centre code	Training batch number	Number of candidates enrolled in the batch	Number of candidates for whom bank account was opened before by starting of training	Remarks

**SF 8.6A: Amount transferred to a candidate's bank account as take home pay**

Take home salary of candidates whose status has financial implications on the project

Month \_\_\_\_\_

S.NO.	Candidates ID	Name	Bank account no	Take home pay

As per format Available at ASDMS

**SF 8.9A: Format of Joint Declaration by PIA and Auditor**

Letter No. ....

Date: ...../...../ .....

To

(Letter to be sent to the concerned CTSA for YPS and to SRLM for APS)

**Subject: Declaration from PIA and the .....  
(Annual/Independent/annual and independent) auditor for undertaking audit as per the SOP**

I would like to inform you that, Mr/Ms/Mrs..... has been appointed as \_\_\_\_\_ (Annual/Independent/annual and independent) auditor w.e.f..... (date of appointment) for ..... (DDU-GKY/Roshni) project, having sanction order no....., dated ....., project id..... to be/is being implemented in ..... (name of state) by our organisation.

It is to confirm that the SOP is completely understood by the above appointed auditor and he would verify and audit the accounts of the project as per procedures prescribed in the SOP.

Further, I also undertake that any new auditor would be appointed only after issuing a fresh declaration that the auditor is capable of verifying and auditing project accounts as per SOP.

Yours sincerely

(Signature of the Authorised Signatory of PIA)

I have understood the financial monitoring processes prescribed in SOP and I undertake to verify and audit the project accounts as per the processes prescribed in the SOP.

(Signature of the authorised signatory with seal of the Auditor along with identification number)

SF 8.10A: Audit Certificate for the Month of \_\_\_\_\_ (1<sup>st</sup> Month), 20\_\_

Date:

This has reference to the DDU-GKY project sanctioned vide sanction order no....., dated..... project code..... being implemented in the state..... by M/s..... (name of PIA) (herein after called as PIA) having its registered office at..... (Address). Based on the verification of accounts/records/documents as furnished and explanation given by PIA, this is to certify that

S.NO.	Particulars	Remarks
1	PIA has not booked any expenditure other than allowable expenditures as per SOP, Sanction Order and MoU	Yes/No
2	Balance as per cash and pass book are fully reconciled	Yes/No
3	PFMS is reconciled with cash book	Yes/No
4	Food and To & Fro Expenses has been paid to non - residential candidates as per the terms of SOP	Yes/No
5	Post placement support has been paid to the placed candidates as per the terms of SOP	Yes/No
6	Expenditure booked towards one time travel facilities provided to the candidates are as per the terms of SOP	Yes/No
7	Expenditure booked towards boarding & lodging facilities provided to the candidates are as per the terms of SOP	Yes/No
8	Expenditure booked towards uniform procured for distribution to the candidates are as per the terms of SOP	Yes/No
9	Salary payment to trainers/master trainers, PIA Q-team members as per the terms of their contract with PIA	Yes/No
10	All transactions with respect to the heads of expenditures other than Sl. 3, 4, 5, 6 and 7 above have been verified as per audit standards of ICAI	Yes/No
11	Fixed assets created out of the funds released to the project has been purchased, depreciated and disposed as per section 8.7 of SOP	Yes/No
12	All the supporting documents against the transactions verified were found authentic	Yes/No
13	Monthly Financial Verification Certificate has been considered and reviewed during Audit of books of account	Yes/No

Audit remarks<sup>13</sup>

S.NO. of Certificate	Audit remarks

Signature of auditor.....

Full name of auditor.....

Membership number.....

Firm name.....

Seal of the firm.....

<sup>13</sup>Audit remarks need to specifically elaborate the reason along-with documentary evidence if the Auditor records 'No' in respect of any of the 13 parameters noted above

### SF 8.10B: Monthly Verification Certificate by Periodical Auditor for the Month of ....., ..... (year)

Date:...../...../ .....

This has reference to the DDU-GKY projects sanctioned vide sanction order no....., dated..... project code..... is being implemented in the state..... by M/s..... (Name of PIA) (herein after called as PIA) having its registered office at..... (Address). Based on the verification of records/accounts/documents as furnished and explanation given by PIA, this is to certify that

S.NO.	Particulars	Remarks
1	Food and To & Fro Expenses has been paid to non-residential candidates as per terms of SOP (attach the list of candidates indicating amount due to be paid and amount actually paid in the month)	Yes/No
2	Post placement support has been paid to the placed candidates as per the terms of SOP (attach the list of candidates indicating amount due to be paid and amount actually paid in the month)	Yes/No
3	Salary paid to trainers/master trainers, PIA Q-team members as per the terms of their Contract with PIA and instructions given in the SOP (attach the list of trainers/master trainers, PIA Q-team members indicating amount due to be paid and amount actually paid in the month)	Yes/No
4	Bank account for the candidates are opened as per the process specified in the SOP (attach the list of candidates for whom bank accounts are opened in the month)	Yes/No
5	Amount received as take home salary in a candidates bank account are verified as per the process specified in the SOP (attach the list of candidates as per the process 8.6 of SOP)	Yes/No

Compliance with the remarks/advisories by Periodical Auditor, SRLM/CTSA in the Previous Monthly Verification Report<sup>14</sup>

Month of Verification	Sl. No. of the Verification Certificate	Remarks raised by-Periodical Auditor, SRLM/CTSA	Remarks	Compliance Status <sup>15</sup> (Yes/No)

<sup>14</sup>Only those remarks are listed which were not resolved in the previous monthly verification. This section should be deleted if there is no pending remarks in the subjected month of verification.

<sup>15</sup> Means of Verification/reference to evidence is to be cited.

Verification Remarks<sup>16</sup>

S.NO. of the Verification Certificate	Remarks

Signature of auditor.....

Full name of auditor.....

Membership number.....

Firm name.....

(Seal of the firm).....

**Annexure**

1. List of candidates indicating amount due to be paid and amount actually paid in the month
2. List of candidates indicating amount due to be paid and amount actually paid in the month
3. List of trainers/master trainers, PIA Q-team members indicating amount due to be paid and amount actually paid in the month
4. List of candidates for whom bank accounts are opened in the month
5. List of candidates required as per the process 8.6 of SOP

<sup>16</sup>Audit remarks need to specifically elaborate the reasons along-with documentary evidence if the Auditor records 'No' in respect of any of the 5 parameters noted above.

**SF 8.10C: Interim evaluation letter of SRLM/CTSA for Monthly Financial Verification Certificate submitted by PIA<sup>17</sup>**

To  
The Project Head  
..... (PIA)  
(Address)

Letter No.....  
Date:...../ ..... /.....

Dear Mr/Ms/Mrs \_\_\_\_\_

Sub: Interim evaluation Monthly Financial Verification Certificate for the Month of \_\_\_\_\_, \_\_\_\_ (year) for the project .....

This is to inform that, we have conducted a cross verification/review of the Monthly Financial Verification certificate submitted by you in the format prescribed in SF 8.10B. Based on verification/ review, the following remarks have been observed:

- .....
- .....
- .....

You are requested to take necessary action to address the remarks mentioned above and remarks observed by Periodical Auditor in Monthly Financial Verification Report and submit compliance to the undersigned at the earliest.

(Signature & Seal of Authorized Signatory)  
SRLM/CTSA

*17 If there are multiple instances of evaluation reports for a given month's observations, the report should be numbered as 1/month/year, 2/month/year, 3/month/year and so on*

**SF 8.10D: Management response to be submitted by PIA to SRLM/CTSA**

To  
 .....  
 ..... (SRLM/CTSA)  
 (Address)  
 Dear Sir/Madam

Letter No.....  
 Date:...../ ..... /.....

**Sub:** Compliance Report for the Month of....., ..... (year) for the project (sanction no and date)  
**Ref:** Your letter no. ....dated ..... communicating the remarks in Monthly Financial Verification Certificate

The remarks as communicated vide letter referred above have been addressed by us. The actions taken by us with respect to each of the remarks are listed below:

Remarks	Reply/Action taken	Addressed (Yes/No)	Reasons of not addressed

Signature & Seal of Authorized Signatory)  
 ..... (PIA)

**SF 8.10E: Final evaluation letter of SRLM/CTSA for Monthly Financial Verification Certificate submitted by PIA**

To  
 The Project Head  
 ..... (PIA)  
 (Address)

Letter No.....  
 Date:...../...../.....

Dear Mr/Ms/Mrs.....

**Sub: Final evaluation of Monthly Financial Verification Certificate for the Month of ....., ..... (year) for the project .....**

**Ref: 1) Monthly Financial Verification Certificate submitted for the month of ....., ..... (year) for the project ....., vide this office letter no. .... dated .....**

2) Interim evaluation letter of Monthly Financial Verification Certificate for the month of ....., ..... (year) for the project ....., vide this office letter no. .... dated .....<sup>18</sup>

3) Compliance report submitted by you vide your letter no. .... dated .....<sup>19</sup>

This is to inform that, the Monthly Financial Verification Certificate has been reviewed by us and the same is found to be in order<sup>20</sup>.

or

This is to inform that, the Monthly Financial Verification Certificate has been reviewed by us and the following are not complied with.

.....  
 .....

Since you have failed to comply within a stipulated time, an intimation is being sent to MoRD to initiate necessary action as per SOP<sup>21</sup>.

(Signature & Seal of Authorized Signatory)  
 SRLM/CTSA

<sup>18</sup>Strike out if not applicable or repeat in case of multiple instances  
<sup>19</sup>Strike out if not applicable or repeat in case of multiple instances  
<sup>20</sup>Strike out if not applicable  
<sup>21</sup>Strike out if not applicable

## SF 8.10F: Annual Financial Audit Certificate

Date: ...../...../ .....

This has reference to the DDU-GKY project sanctioned vide sanction order no....., dated..... project code..... being implemented in the state..... by M/s..... (name of PIA) (herein after called as PIA) having its registered office at..... (Address). Based on the verification of accounts/records/documents as furnished and explanation given by PIA for the financial year <financial year>, this is to certify that

S.NO.	Particulars	Remarks
1	PIA has not booked any expenditure other than allowable expenditures as per SOP, Sanction Order and MoU	Yes/No
2	Balance as per cash and pass book are fully reconciled	Yes/No
3	PFMS is reconciled with cash book	Yes/No
4	Food and To & Fro Expenses has been paid to non - residential candidates as per the terms of SOP	Yes/No
5	Post placement support has been paid to the placed candidates as per the terms of SOP	Yes/No
6	Expenditure booked towards one time travel facilities provided to the candidates are as per the terms of SOP	Yes/No
7	Expenditure booked towards boarding & lodging facilities provided to the candidates are as per the terms of SOP	Yes/No
8	Expenditure booked towards uniform procured for distribution to the candidates are as per the terms of SOP	Yes/No
9	Salary payment to trainers/master trainers, PIA Q-team members as per the terms of their contract with PIA	Yes/No
10	All transactions with respect to the heads of expenditures other than Sl. 3, 4, 5, 6 and 7 above have been verified as per audit standards of ICAI	Yes/No
11	Fixed assets created out of the funds released to the project has been purchased, depreciated and disposed as per section 8.7 of SOP	Yes/No
12	All the supporting documents against the transactions verified were found authentic	Yes/No
13	Monthly Financial Verification Certificate(s) have been considered and reviewed during Annual Audit of books of account	Yes/No

Audit remarks<sup>22</sup>

Sl. No. of the Certificate	Audit Remarks

Signature of auditor.....

Full name of auditor.....

Membership number.....

Firm name.....

(Seal of the firm).....

<sup>22</sup> In case any of the particulars mentioned above is specified as "No", then details of audit remarks with respect to said particular is to be reported under this section.

**SF 8.10G: Interim evaluation letter of SRLM/CTSA for Annual Utilization Certificate submitted by PIA<sup>23</sup>**

To  
The Project Head  
..... (PIA)  
(Address)

Letter No.....  
Date:...../...../.....

Dear Mr/Ms/Mrs.....

Sub: Annual Verification Report for the financial year ..... for the project (sanction order no and date)

This is to inform that, we have conducted a cross verification/review of the Annual Financial Audit Certificate submitted by you. Based on this, following deviations are observed:<sup>24</sup>

.....  
.....  
.....

You are requested to take necessary actions to address the deviations and report the compliance to the undersigned at the earliest.

(Signature & Seal of Authorized Signatory)  
SRLM/CTSA

<sup>23</sup>If there are multiple instances of evaluation reports for a given month's observations, the report should be numbered as 1/month/year, 2/month/year, 3/month/year and so on.

<sup>24</sup>In case of no deviations found, the sentence shall be replaced with "the same is found to be in order" and subsequent text should be deleted.

**SF 8.10H: Management response to be submitted by PIA to SRLM/CTSA**

To Letter No.....  
 The Project Head Date:...../...../.....  
 ..... (SRLMC/CTSA)  
 (Address)

Dear Mr/Ms/Mrs.....

Sub: Compliance Report for the Financial Year <financial year> for the project (sanction no and date)

Ref: Your letter no.\_\_\_\_\_ dated \_\_\_\_\_ communicating the remarks in Annual Utilization Certificate

The remarks as communicated vide letter referred above have been addressed by us. The actions taken by us with respect to each of the remarks are listed below:

Remarks	Reply/Action taken	Addressed (Yes/No)	Reasons if not addressed

(Signature & Seal of Authorized Signatory)

..... (PIA)

**SF 8.10I: Final evaluation letter of SRLM/CTSA for Annual Utilization Certificate submitted by PIA**

To  
The Project Head  
..... (PIA)  
(Address)

Letter No.....  
Date:...../...../.....

Dear Mr/Ms/Mrs.....

Sub: Final evaluation of Annual Utilization Certificate for the Financial Year <financial year> for the project \_\_\_\_\_

Ref: 1) Annual Utilization Certificate submitted for the Financial Year <financial year> for the project \_\_\_\_\_, vide this office letter no. \_\_\_\_\_ dated \_\_\_\_\_

2) Interim evaluation letter of Annual Utilization Certificate for the Financial Year <Financial year> for the project \_\_\_\_\_, vide this office letter no. \_\_\_\_\_ dated \_\_\_\_\_<sup>25</sup>

3) Compliance report submitted by you vide your letter no. \_\_\_\_\_ dated \_\_\_\_\_<sup>26</sup>

This is to inform that, the Annual Utilization Certificate has been reviewed by us and the same is found to be in order<sup>27</sup>.

or

This is to inform that, the Annual Utilization Certificate has been reviewed by us and the following are not complied with.

.....  
.....

Since you have failed to comply within a stipulated time, an intimation is being sent to MoRD to initiate necessary action as per SOP<sup>28</sup>.

(Signature & Seal of Authorized Signatory)  
SRLM/CTSA

<sup>25</sup>Strike out if not applicable or repeat in case of multiple instances

<sup>26</sup>Strike out if not applicable or repeat in case of multiple instances

<sup>27</sup>Strike out if not applicable

<sup>28</sup>Strike out if not applicable

SF 8.10J: Annual Utilization Certificate<sup>29</sup>

**GFR 19- A [See Rule 212 (1)]**  
**Form of Utilization Certificate**

S.NO.	Letter No. and date	Amount (₹)
	Total	

Certified that out of ₹\_\_\_\_\_ of grants-in-aid sanctioned during the year \_\_\_\_\_ in favour of \_\_\_\_\_ under this Ministry/ Department Letter No. given in the margin and ₹\_\_\_\_\_ on account of unspent balance of the previous year, a sum of ₹\_\_\_\_\_ has been utilized for the purpose of \_\_\_\_\_ for it was sanctioned and that the balance of ₹\_\_\_\_\_ remaining unutilized at the end of the year has been surrendered to Government (vide No.\_\_\_\_\_, dated \_\_\_\_\_) / 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 duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

- 1.
- 2.
- 3.
- 4.

Signature .....

Designation .....

Date .....

<sup>29</sup>The Annual Utilization Certificate for the intervening period of less than 12 months. E.g. the last Annual Utilization Certificate is submitted for the financial year ending 31<sup>st</sup> March, 2014 and the Project has come for closure in the month October, 2014. In such a case, Annual Utilization Certificate will be generated for the period from April 1, 2014 till the date of closure of Project.

**SF 8.10K: Utilization Certificate as on ..... for Release of  
..... (2<sup>nd</sup> or 3<sup>rd</sup>) Instalment of Project funds**

**GFR 19- A [See Rule 212 (1)]  
Form of Utilization Certificate**

S.NO.	Letter No. and date	Amount (₹)
	Total	

Certified that out of ₹\_\_\_\_\_ of grants-in-aid sanctioned during the year \_\_\_\_\_ in favour of \_\_\_\_\_ under this Ministry/ Department Letter No. given in the margin and ₹\_\_\_\_\_ on account of unspent balance of the previous year, a sum of ₹\_\_\_\_\_ has been utilized for the purpose of \_\_\_\_\_ for it was sanctioned and that the balance of ₹\_\_\_\_\_ remaining unutilized at the end of the year has been surrendered to Government (vide No.\_\_\_\_\_, dated \_\_\_\_\_) / 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 duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

- 1.
- 2.
- 3.
- 4.

Signature<sup>30</sup> .....  
 Designation .....  
 Date .....

<sup>30</sup>As per MoU and formally updated from time to time

**SF 8.10L: Payment released for the month of \_\_\_\_\_ on account of delay in release of 2<sup>nd</sup>/3<sup>rd</sup> instalment**

(Letter to be issued by SRLM for APS and CTSA for YPS)

To

Project head of PIA

<Address>

Letter no.....

Date:.....

Dear Mr/Ms/Mrs.....,

**Sub: Payment advice for on-account fund release**

**Ref: Our monthly verification report dated..... <date>**

This is to inform you that, an amount of..... (Rupees in words.....) for the month...../20..... as per the process 8.10.2 and SF 8.10J: Expenditure for the month to be reimbursed on event of delay in instalment payment of SOP on ..... (date of payment) for ..... (DDU-GKY/Roshni) project having sanction order no....., dated....., project id..... is being implemented in ..... <state> by M/s..... <PIA> through NEFT/RTGS/account payee cheque/ account payee demand draft no....., dated..... The payment details are as follows:

Particulars	Amount ( )
Total due amount to be reimbursed on account of delay in instalment	
Less: Monitoring fees	
Less: TDS	
Less: Others, if any	
Total amount paid to M/s. ....	

The amount will be adjusted with next instalment to be released.

(Signature of CEO/COO/PD/GM)

Copy to: MoRD and SRLM/CTSA

### SF 8.11A: Consolidated Financial Audit Certificate (for complete project)

Date:.....

This has reference to the DDU-GKY project sanctioned vide sanction order no....., dated..... project code..... being implemented in the state..... by M/s..... (name of PIA) (herein after called as PIA) having its registered office at..... (Address). Based on the verification of accounts/records/documents as furnished and explanation given by PIA, this is to certify that as on .....

S.NO.	Particulars	Remarks
1	PIA has not booked any expenditure other than allowable expenditures as per SOP, Sanction Order and MoU	Yes/No
2	Balance as per cash and pass book are fully reconciled	Yes/No
3	PFMS is reconciled with cash book	Yes/No
4	Food and To & Fro Expenses has been paid to non - residential candidates as per the terms of SOP	Yes/No
5	Post placement support has been paid to the placed candidates as per the terms of SOP	Yes/No
6	Salary payment to trainers/master trainers, PIA Q-team members as per the terms of their contract with PIA	Yes/No
7	Expenditure booked towards one time travel facilities provided to the candidates are as per the terms of SOP	Yes/No
8	Expenditure booked towards boarding & lodging facilities provided to the candidates are as per the terms of SOP	Yes/No
9	Expenditure booked towards uniform procured for distribution to the candidates are as per the terms of SOP	Yes/No
10	All transactions with respect to the heads of expenditures other than Sl. 3, 4, 5, 6 and 7 above have been verified as per audit standards of ICAI	Yes/No
11	Fixed assets created out of the funds released to the project has been purchased, depreciated and disposed as per section 8.7 of SOP	Yes/No
12	PIA has not booked any training and placement related expenditure after project closure	Yes/No
13	PIA has not booked any other expenditure after project closure.	Yes/No
14	All the supporting documents against the transactions verified were found authentic	Yes/No
15	Monthly Financial Verification Certificate(s) have been considered and reviewed during Annual Audit of books of account	Yes/No

**Audit remark<sup>31</sup>**

S.NO. of Certificate	Audit remarks

Signature of auditor.....

Full name of auditor.....

Membership number.....

Firm name.....

Seal of the firm.....

<sup>31</sup>Audit remarks need to specifically elaborate the reasons along-with documentary evidence if the Auditor records 'No' in respect of any of the 15 parameters noted above.

**SF 8.11B: Interim Evaluation letter of SRLM/CTSA for Consolidated Utilization Certificate (for complete project period) submitted by PIA<sup>32</sup>**

To Letter No.....

The Project Head Date:.....  
..... (PIA)  
(Address)

Dear Mr/Ms/Mrs.....

Sub: Interim evaluation of consolidated Utilization Certificate for the period - <from date> to <to date> for the project .....

This is to inform that, we have conducted a cross verification/review of the Utilization Certificate submitted by you in the format prescribed in SF 8.11E. Based on verification/review, the following remarks have been observed:

.....  
.....  
.....

You are requested to take necessary action to address the remarks mentioned above and remarks observed by Annual Auditor in Utilization Certificate and submit compliance to the undersigned at the earliest.

(Signature & Seal of Authorized Signatory)  
SRLM/CTSA

<sup>32</sup>If there are multiple instances of evaluation reports for a given month's observations, the report should be numbered as 1/month/year, 2/month/year, 3/month/year and so on.

**SF 8.11C: Management response to be submitted by PIA to SRLM/CTSA**

To ..... Letter No.....  
 ..... Date: .....  
 .....(SRLM/CTSA)  
 (Address)

Dear Sir/Madam

Sub: Compliance Report for the period - <from date> to <to date> for the project (sanction no and date)

Ref: Your letter no.\_\_\_\_\_ dated \_\_\_\_\_ communicating the remarks in Utilization Certificate

The remarks as communicated vide letter referred above have been addressed by us. The actions taken by us with respect to each of the remarks are listed below:

Remarks	Reply/Action taken	Addressed (Yes/No)	Reasons if not addressed

(Signature & Seal of Authorized Signatory)  
 .....(PIA)

**SF 8.11D: Final evaluation letter of SRLM/CTSA for Consolidated Utilization Certificate (for complete project period) submitted by PIA**

To  
The Project Head  
..... (PIA)  
(Address)

Letter No.....  
Date:.....

Dear Mr/Ms/Mrs.....

Sub: Final evaluation of Consolidated Utilization Certificate - <from date> to <to date> for the project \_\_\_\_\_

Ref: 1) Utilization Certificate submitted for the Financial Year <financial year> for the project \_\_\_\_\_, vide this office letter no. \_\_\_\_\_ dated \_\_\_\_\_

2) Interim evaluation letter of Utilization Certificate for the Financial Year <Financial year> for the project \_\_\_\_\_, vide this office letter no. \_\_\_\_\_ dated \_\_\_\_\_<sup>33</sup>

3) Compliance report submitted by you vide your letter no. \_\_\_\_\_ dated \_\_\_\_\_<sup>34</sup>

This is to inform that, the Utilization Certificate has been reviewed by us and the same is found to be in order<sup>35</sup>.

or

This is to inform that, the Utilization Certificate has been reviewed by us and the following are not complied with.

.....  
.....

Since you have failed to comply within a stipulated time, an intimation is being sent to MoRD to initiate necessary action as per SOP<sup>36</sup>.

(Signature & Seal of Authorized Signatory)  
SRLM/CTSA

<sup>33</sup>Strike out if not applicable or repeat in case of multiple instances

<sup>34</sup>Strike out if not applicable or repeat in case of multiple instances

<sup>35</sup>Strike out if not applicable

<sup>36</sup>Strike out if not applicable

### SF 8.11E: Consolidate Utilization Certificate (for complete project)

This has reference to the DDU-GKY project sanctioned vide sanction order no....., dated..... project code..... being implemented in the state..... by M/s..... (name of PIA) (herein after called as PIA) having its registered office at..... (Address). Based on the verifications of accounts/records/documents as furnished and explanation given by the PIA, this is to certify that as on ..... the utilization of project funds for the Project period from <from date> to <to date>, is as below:

Sl. No.	Particulars	Amount (₹)
I.	Balance brought forward:	
II.	Grant-in-aid received	
III.	Interest earned from project account	
IV	Loans taken for the purpose of the project	
V.	Any other source of funds	
VI.	Total fund available (I+II+III+IV+V)	
VII.	Less: Fund Utilized	
VIII	Funds Remained Unutilized {VI-VII}	

Signature of Auditor.....

Full name of Auditor.....

Membership number.....

Firm name.....

Seal.....

**Annexure:**

- Consolidated Financial Audit Certificate as per SF 8.11A (for complete project)
- Consolidated Audited Receipts and Payment Accounts as per heads of expenditure prescribed in SI 8.3E (for complete project)
- Consolidated Audited Income and Expenditure Accounts as per heads of expenditure prescribed in SI 8.3E (for complete project)
- Consolidated Balance Sheet (for complete project)
- Auditor's report
- Management response to the Auditor's report, if any

**SF 8.12A: Thematic Verification Report**

To  
The Project Head  
..... (PIA)  
(Address)

Letter No.....  
Date:.....

Dear Mr/Ms/Mrs.....

Sub: Thematic Verification Report for the project (Sanction order no and date)

This is to inform that, we have conducted verification/review of the project accounts as per the instructions of MoRD. Following deviations are observed during the verification:<sup>37</sup>

- .....
- .....
- .....

You are requested to take necessary actions to address the deviations and report the compliance to the undersigned at the earliest.

(Signature & Seal of Authorized Signatory)  
SRLM/CTSA

CC: MoRD

<sup>37</sup>In case no deviations are found, then replace the statement as “no deviations are observed” and delete the subsequent paras of the letter.

**SF 8.12B: Compliance to the Thematic Verification Report to be submitted by PIA to SRLM/CTSA**

To  
 .....  
 ..... (SRLM/CTSA)  
 (Address)

Letter No.....  
 Date: .....

Dear Sir/Madam

Sub: Compliance to the Thematic Verification Report for the project (sanction order no and date)

Ref: Your letter no. \_\_\_\_\_ dated \_\_\_\_\_ communicating the deviations observed during thematic verification

The deviations as communicated vide letter referred above have been addressed by us. The actions taken by us with respect to each of the deviations are listed as below:

Deviations	Reply/Action taken	Addressed (Yes/No)	Reasons if not addressed

(Signature & Seal of Authorized Signatory)  
 ..... (PIA)

CC: MoRD

**SF 8.12C: Final Thematic Verification Report by SRLM/CTSA**

To  
The Project Head  
..... (PIA)  
(Address)

Letter No.....  
Date:.....

Dear Mr/Ms/Mrs.....

Sub: Final Thematic Verification Report for the project (Sanction order no and date)

Ref: 1) Thematic verification report vide this office letter no. .... dated .....  
2) Your letter no. .... dated ..... communicating the compliance

This is to inform that, the compliance report sent by you vide reference (2) above has been reviewed by us and the observations with respect to this are as below<sup>38</sup>

.....  
.....  
.....

(Signature & Seal of Authorized Signatory)  
SRLM/CTSA

CC: MoRD

<sup>38</sup>In case no observations/deviations are found, the sentence shall be replaced with "the same is found in order"



**9. GRADING OF A PROJECT AND  
PROJECT IMPLEMENTING AGENCY**



## 9. GRADING OF A PROJECT AND PROJECT IMPLEMENTING AGENCY

### 9.1 Introduction

This chapter gives the basic procedures to be followed for grading projects and the PIAs. The objective of grading is to lay a firm foundation to encourage good PIAs and to motivate other PIAs to improve. Projects will be graded on four parameters: i) Physical infrastructure quality ii) Batch training quality, iii) Placement quality and vi) Project execution quality. Detailed marking on each of the parameter is given in SF 9.1A: Overall marking pattern for a project.

Grading will facilitate comparison of a project and its sub components with other projects. It will also facilitate comparison of performance of PIAs - within a state and across different states.

Grading will be based on objective measures using data captured in various information systems and also by on-site inspections. The details are given for each parameter separately.

All projects will be graded continuously by capturing data from the data reporting mechanism as specified in SOP and/or ASDMS. Result will be reported every month giving the grade for the month and cumulative up to the end of the month. The grades arrived at the end of financial year (end of March) both for the year and cumulative - i.e. from project start to the end of the year; will be reported as yearly gradings. Similarly gradings will also be calculated on half yearly basis (April 1<sup>st</sup> to 30<sup>th</sup> September and 1<sup>st</sup> October to 31<sup>st</sup> March) will be reported as half yearly gradings. The half year and annual gradings will be frozen and used to assess the relative performance across projects. The complete mechanism for calculation will be given in ASDMS.

#### 9.1.1 Methodology of marking and grading

S.NO.	Parameter	Time of assessment	Validity*	Reference
1	Physical Infrastructure	At the time of due diligence as prescribed in Chapter 5. PIA can request fresh assessment after changing infrastructure (either increase or reduced)	2 years. However if there is deterioration or improvement after the due diligence then marks will be given as per changes.	Section 9.2

S.NO.	Parameter	Time of assessment	Validity*	Reference
2	Batch Training Quality	Continuous Process	Based on continuous flow of data. Changes will be reflected on monthly basis but final grade will be given/ changed every six months.	Section 9.3
3	Placement Quality	Continuous Process		Section 9.4
4	Project Execution Quality	Continuous Process		Section 9.5
5	Overall Grading of a Project	Half yearly		Section 9.6

**Note\*:** Time is indicative. However MoRD/NIRD&PR are at liberty to order fresh assessment anytime as per exigencies.

## 9.1.2 Grading Teams and other personnel involved

Teams and personnel involved in grading will be as follows:

- **National guidance team:** Based in MoRD to give overall guidance and direction
- **National assessment Team:** Based in NIRD&PR with overall responsibility for grading
- **State Level coordinator:** SRLM should nominate a coordinator to consult on grading in their state
- **Project Level coordinator:** PIA to nominate a coordinator for each project for co-ordination and finalization of grading.
- **Training centre infrastructure assessment team:** Team will consist of CTSA representative in case of a Non APP state/SRLM representative in case of an APS doing the due diligence of the centre and centre in charge of the training centre.
- **Ad hoc Team:** These team will be constituted by NIRD&PR to handle specialized tasks which will arise in process of grading. As the composition and scope of these teams will be task specific, other details will be specified when the actual teams are formed.

The detailed composition and duties of each team is given in SF 9.1B:Composition and duties of teams and personnel involved in assessment and grading.

## 9.2 Grading of infrastructure of A training centre

### 9.2.1 Grading of physical infrastructure of a training centre without residential facilities

#### Overview

Item	Description
Purpose	To grade a training centre without residential facilities on basis of its physical infrastructure

Item	Description
Prerequisite/s	Successful completion of due diligence procedure
Time for completion	Due-diligence +17 working days
Resource/s	SF 9.2A: Assessment of physical infrastructure after due diligence
Process owner	For APS: SRLM For YPS: CTSA

### Activities

S.NO.	Action	Actor	Time for completion	Relevant documents
<b>For YPS</b>				
1	Assessment after due diligence	CTSA	Due diligence + 10 days	SF 9.2A: Assessment of physical infrastructure after due diligence
2	Review by PIA of the assessment	PIA	Due diligence + 15 days	Review and validate SF 9.2A
3	Validation of the assessment	CTSA	Due diligence + 17 days	Validate and freeze SF 9.2A
<b>For APS</b>				
1	Assessment after due diligence	SRLM	Due diligence + 10 days	SF 9.2A: Assessment of physical infrastructure after due diligence
2	Review by PIA of the assessment	PIA	Due diligence + 15 days	Review and validate SF 9.2A
3	Validation of the assessment	SRLM	Due diligence + 17 days	Validate and freeze SF 9.2A

## 9.2.2 Grading of physical infrastructure of training centre with residential facilities

### Overview

Item	Description
Purpose	To grade a training centre on basis of its physical infrastructure with residential facilities
Prerequisite/s	Successful completion of due diligence procedure
Time for completion	Due diligence +17 working days
Resource/s	SF 9.2B: Assessment of physical infrastructure after due diligence
Process owner	For APS: SRLM For YPS: CTSA

**Activities**

S.NO.	Action	Actor	Time for completion	Relevant documents
<b>For YPS</b>				
1	Assessment after due diligence	CTSA	Due diligence + 10 days	SF 9.2B: Assessment of physical infrastructure after due diligence
2	Review by PIA of the assessment	PIA	Due diligence + 15 days	Review and validate SF 9.2B
3	Validation of the assessment	CTSA	Due diligence + 17 days	Validate and freeze SF 9.2B
<b>For APS</b>				
1	Assessment after due diligence	SRLM	Due diligence + 10 days	SF 9.2B: Assessment of physical infrastructure after due diligence
2	Review by PIA of the assessment	PIA	Due diligence + 15 days	Review and validate SF 9.2B
3	Validation of the assessment	SRLM	Due diligence + 17 days	Validate and freeze SF 9.2B

**9.2.3 Resolving differences during assessment**

In case of difference of opinion in the assessment team during due diligence, NIRD&PR will take the final decision and grading will be done accordingly. To enable this the due diligence team should reproduce sufficient evidence to the national assessment team. The evidence could be written documents, photographs and videos but it should be authenticated by the team.

However a PIA can file an appeal to MoRD. MoRD should give its decision within 20 working days and that will be treated as binding. However, if MoRD does not give decision in 20 days, then the decision taken by NIRD&PR will be considered final.

**9.3 Grading of Batch Training Quality****Overview**

Item	Description
Purpose	To grade quality of training given to a batch
Prerequisite/s	Completion of a batch
Time for completion	Completion of Training of a batch + 15 working days
Resource/s	SF 9.3A: Parameters for grading of batch training quality

Process owner	For APS: SRLM For YPS: CTSA
---------------	--------------------------------

### Activities

S.NO.	Action	Actor	Time for completion	Relevant documents
<b>For YPS</b>				
1	Conduct the assessment of the training quality	CTSA	Completion of batch+15 working days	SF 9.3A: Parameters for grading of batch training quality
2	Review by PIA of the assessment	PIA	Verification of training quality of a batch by CTSA+30 days	Review and validate SF 9.3A
3	Validation of the assessment	CTSA	Verification of Placement of a batch by CTSA+35 days	Validate and freeze SF 9.3A
<b>For APS</b>				
1	Conduct the assessment of the training quality	SRLM	Completion of batch+15 working days	SF 9.3A:Grading of placement quality of a project
2	Review by PIA of the assessment	PIA	Verification of Placement of a batch by SRLM+30 days	Review and validate SF 9.3A
3	Validation of the assessment	SRLM	Verification of Placement of a batch by SRLM+35 days	Validate and freeze SF 9.3A

## 9.4 Grading of placement quality

### Overview

Item	Description
Purpose	To grade the placement quality achieved in a project
Prerequisite/s	Completion of monthly physical placement verification process
Time for completion	Continuous process
Resource/s	SF 9.4A:Grading of placement quality of a project
Process owner	For APS: SRLM For YPS: CTSA

### Activities

S.NO.	Action	Actor	Time for completion	Relevant documents
<b>For YPS</b>				
1	Assess the quality of placements	CTSA	Monthly Verification of Placement of a batch by CTSA+20 days	SF 9.4A:Grading of placement quality of a project

S.NO.	Action	Actor	Time for completion	Relevant documents
2	Review by PIA of the assessment	PIA	Monthly Verification of Placement of a batch by CTSA+30 days	Review and validate SF 9.4A
3	Validation of the assessment	CTSA	Monthly Verification of Placement of a batch by CTSA+35 days	Validate and freeze SF 9.4A
<b>For APS</b>				
1	Assess the quality of Placements	SRLM	Monthly Verification of Placement of a batch by SRLM+20 days	SF 9.4A:Grading of placement quality of a project
2	Review by PIA of the assessment	PIA	Monthly Verification of Placement of a batch by SRLM+30 days	Review and validate SF 9.4A
3	Validation of the assessment	SRLM	Monthly Verification of Placement of a batch by SRLM+35 days	Validate and freeze SF 9.4A

## 9.5 Grading of Project execution quality

### Overview

Item	Description
Purpose	To grade a project on its execution quality
Prerequisite/s	Completion of one year of execution phase
Time for completion	Meeting of Prerequisite + half yearly assessment (September and March)
Resource/s	SF 9.5A:Grading of project execution quality
Process owner	For APS: SRLM For YPS: CTSA

### Activities

S.NO.	Action	Actor	Time for completion	Relevant documents
<b>For YPS</b>				
1	Conduct the grading of a project on its execution quality	CTSA	half yearly +15 days	SF 9.5A:Grading of project execution quality
2	Review by PIA of the assessment	PIA	half yearly +20 days	Review and validate SF 9.5A

S.NO.	Action	Actor	Time for completion	Relevant documents
3	Validation of the assessment	CTSA	half yearly +25 days	Validate and freeze SF 9.5A
For APS				
1	Conduct the grading of a project on its execution quality	SRLM	half yearly +15 days	SF 9.5A:Grading of project execution quality
2	Review by PIA of the assessment	PIA	half yearly +20 days	Review and validate SF 9.5A
3	Validation of the assessment	SRLM	half yearly +25 days	Validate and freeze SF 9.5A

## 9.6 Grading of A project

### Overview

Item	Description
Purpose	To calculate the aggregate score for overall grading of a project
Prerequisite/s	Freezing of grades of training centre
Time for completion	Meeting of Prerequisite + half yearly assessment (September and March)
Resource/s	SF 9.6A & SF 9.6B
Process owner	For APS: NIRD&PR For YPS: NIRD&PR

### Activities

S.NO.	Action	Actor	Time for completion	Relevant documents
For YPS				
1	Calculate the aggregate score of the training centre and grade the project	NIRD&PR	half yearly +25 days	SF 9.6A & SF 9.6B: Grading of PIAs on all parameters across all sanctioned projects and Grading of Projects across all projects and PIAs
2	Review by PIA of the assessment	PIA	half yearly +30 days	Review and validate SF 9.6A & SF 9.6B
3	Validation of the assessment	NIRD&PR	half yearly +35 days	Validate and freeze SF 9.6A & SF 9.6B

S.NO.	Action	Actor	Time for completion	Relevant documents
For APS				
1	Calculate the aggregate score of the training centre and grade the project	NIRD&PR	half yearly +25 days	SF 9.6A & SF 9.6B: Grading of PIAs on all parameters across all sanctioned projects and Grading of Projects across all projects and PIAs
2	Review by PIA of the assessment	PIA	half yearly +30 days	Review and validate SF 9.6A & SF 9.6B
3	Validation of the assessment	NIRD&PR	half yearly +35 days	Validate and freeze SF 9.6A & SF 9.6B

## 9.7 Assessment of relative performance

### 9.7.1 Assessment of relative performance of PIAs

#### Overview

Item	Description
Purpose	To compare performance of the PIAs
Prerequisite/s	Successful grading of a PIA across all the projects sanctioned
Time for completion	Continuous process
Resource/s	SF 9.7A:Assessment of relative performance of PIAs across all the PIAs
Process owner	For APS: NIRD&PR For YPS: NIRD&PR

#### Activities

S.NO.	Action	Actor	Time for completion	Relevant documents
For YPS				
1	Comparison of PIAs performance on basis of their grades	NIRD&PR	Yearly+40 days	SF 9.7A:Assessment of relative performance of PIAs across all the PIAs
For APS				
1	Comparison of PIAs performance on basis of their grades	NIRD&PR	Yearly+40 days	SF 9.7A:Assessment of relative performance of PIAs across all the PIAs

## 9.7.2 Assessment of relative performance of PIA in a state and across states

### Overview

Item	Description
Purpose	To compare performance of the PIA – Statewise
Prerequisite/s	Successful grading of a PIA across all the projects sanctioned
Time for completion	Continuous process
Resource/s	SF 9.7B: Assessment of relative performance of PIAs across all states
Process owner	For APS: NIRD&PR For YPS: NIRD&PR

### Activities

S.NO.	Action	Actor	Time for completion	Relevant documents
For YPS				
1	Comparison of PIAs performance on basis of their grades	NIRD&PR	Yearly+40 days	SF 9.7B:Assessment of relative performance of PIAs across all states
For APS				
1	Comparison of PIAs performance on basis of their grades	NIRD&PR	Yearly+40 days	SF 9.7B:Assessment of relative performance of PIAs across all states

**List of standard instructions and  
standardforms in chapter 9**



## List of Standard Forms in Chapter 9

<b>SL</b>	<b>PARTICULAR</b>	<b>PAGES</b>
SF 9.1A:	Overall marking pattern for a project	227
SF 9.1B:	Composition and duties of teams and personnel involved in assessment and grading	229
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### SF 9.1A: Overall marking pattern for a project

A project is graded on four parameters: i) Physical Infrastructure quality ii) Batch Training quality, iii) Placement quality and vi) Project Execution quality. Marks for each of the parameters is given in the Table below.

#### Break up of marks as per parameter

S.NO.	Parameter	Marks
1	Physical Infrastructure Quality	15
2	Batch Training Quality	25
3	Placement Quality	40
4	Project Execution Quality	20
<b>Total</b>		<b>100</b>

Each parameter will be assessed for 100 marks and it will be reduced proportionately as per weightage in the Table above. Score obtained will be graded as per the Table given below.

#### Grading Scale

S.NO.	Rating	Alphabetic Equivalent	Range of score
1	Excellent	A	91-100
2	Good	B	76-90
3	Average	C	61-75
4	Below Average	D	40-60
5	Bare Minimum	E	0-40

Mechanics of calculations are given in the Table given on the next page and illustrated with an example in the following page.

**Mechanics of calculation of parameter wise and overall project quality scores**

S.NO.	Parameter	Parameter wise score			Overall Project Quality Score		
		Maximum	Ob-tained	Grade	weight-age	Score	Grade
1	Physical Infra-structure	100	Q	Graded as per Grading Scale table	15	$(Q) \times (.15)$	Graded as per Grading Scale table
2	Batch Training Quality (Assessed for each batch)	100	R		25	$(R) \times (.25)$	
3	Place-ment Quality	100	S		40	$(S) \times (.4)$	
4	Project Execution Quality	100	T		20	$(T) \times (.2)$	
		Total			100	$(Q) \times (.15) + (R) \times (.25) + (S) \times (.4) + (T) \times (.2)$	

**An example to show mechanics of calculation of parameter wise and overall project quality scores**

S.NO.	Parameter Maximum	Parameter wise score			Overall Project Quality Score			
		Obtained	Grade	weight age	Score	Grade		
1	Physical Infrastructure	100	70	C	15	10.5	C	
2	Batch Training Quality (Assessed by each batch)	100	65	C	25	16.25		
3	Placement Quality	100	80	B	40	32		
4	Project Execution Quality	100	65	C	20	13		
		Total				100	71.75	

### SF 9.1B: Composition and duties of teams and personnel involved in assessment and grading

S.NO.	Teams	Composition	Duties
1	Guidance Team	MoRD, NIRD&PR and other experts to be nominated by MoRD	<ul style="list-style-type: none"> <li>• Development of grading criteria in consultation with NIRD&amp;PR</li> <li>• Overview the National Assessment Team and its performance</li> <li>• Consider review appeals on decisions taken by NIRD&amp;PR</li> <li>• Any other function MoRD deems fit</li> </ul>
2	National Assessment Team	To be formed by NIRD&PR	<ul style="list-style-type: none"> <li>• Provide inputs to Guidance team for development of grading criteria</li> <li>• Collection and compilation of data</li> <li>• Integration of grading module in ASDMS</li> <li>• Normalization and Finalization of grades of training centres</li> <li>• Appointment of adhoc teams</li> </ul>
3	State Level coordinator	A person to be nominated by CTSA for YPS/SRLM for APS	<ul style="list-style-type: none"> <li>• Co-ordination with NIRD&amp;PR for grading purpose</li> </ul>
4	Project Level coordinator	A person/team to be nominated by PIA	<ul style="list-style-type: none"> <li>• Co-ordination with NIRD&amp;PR for grading purpose</li> </ul>
5	Training centre infrastructure Assessment Team	CTSA/SRLM representative and Training centre in charge	<ul style="list-style-type: none"> <li>• To give the physical infrastructure assessment supported evidence.</li> </ul>
6	Ad hoc Team	To be formed by NIRD&PR	<ul style="list-style-type: none"> <li>• As body of experts to guide on specific tasks</li> </ul>

### SF9.2A: Assessment of physical infrastructure of a training centre without residential facilities

**Note:** See 'standards and Instructions for assessment' given below before assigning the marks

S.NO.	Parameter	Marks Allotted	Marks Obtained
1	RCC Roof	5	
2	Type of Building	10	
3	Roof (Ceiling) Height	5	
4	Counselling Room	5	
5	Look and Feel	12	
6	Toilets	8	
7	Silent Genset	5	
8	Distance from nearest public transport to training facility	10	
9	Open Space	5	
10	Wi-Fi Campus	5	
11	Internet Speed	5	
12	Area in Classroom/Separate Practical lab	15	
13	TLM in Tablets/Desktops	5	
14	Computer Specification	5	
	<b>Total</b>	<b>100</b>	

#### Standards and Instruction for assessment

**Note:** Marks are assigned for each category if it fulfills a criteria. Otherwise '0' marks are assigned in that category.

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
1	If all rooms have RCC roof*	5	All rooms should be physically verified. Photographs should be taken for proof.
2	Independent Building with enclosed compound wall or An academic institute with an independent campus with enclosed compound wall.	10	Confirm by physical verification
	Class rooms in an academic institute within a campus with enclosed compound wall.	5	Confirm by physical verification

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
3	If roof height is More than 11 ft.	5	3 rooms will be verified. Minimum height will be considered
	If roof height is More than 10 ft but less than or equal to 11 ft.	3	
	if roof height is below or equal to 10 ft.	0	
4	Separate from Office with a minimum of 100 Sq ft space.	5	Confirm by physical verification
5	External and Internal - All walls and internal roofs including compound walls should be plastered and white washed or painted. At the time of assessment the team should check the following:		Confirm by physical verification
	3 rooms chosen randomly for detailed check. During the check no exposed cement/brick surfaces should be visible.		
	During a casual walk along the corridors of centre no conspicuous exposed cement/brick surfaces should be seen		
	The internal and outside areas of compound wall. The walls should be checked from a distance 20-30 feet and no exposed cement/brick patches should be visible.		
	If centre clears the three parameters then it meets the criterion for getting the marks on this count. (Note: If surfaces are given a different treatment - like have stone cladding, exposed brick work; then these areas need not be painted. In this case a PIA should state that upfront before the assessment starts. The assessment team can assign marks if they agree unanimously on aesthetics of treatment. In case there is no unanimity no marks will be allotted. If PIA does not agree with the assessment PIA can refer the matter to the National Assessment Team at NIRD&PR along with time stamped, geo tagged video or photographic evidence. The committee can judge the surface treatment and decide on marks to be allotted and it is binding on all agencies).		

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
5	Signage Visibility - State Government Logo, DDU-GKY Logo should be clearly visible at least from a distance of 100 mtrs during night and day.		
	Signage Quality - The boards are made of hard metal without any undulations and painted with good quality paint. Electronic boards (LED/LCD) can also be awarded marks if they follow DDU-GKY specifications for look and feel.		
	External/Internal look - Painting of compound wall and the building.	4	
	Signage Visibility - visible from 100m from the centre	4	
	Signage Quality	4	
6	Toilets and Urinals should have a roof (either RCC or Non RCC) and the floor and the walls should be tiled/stone paved. Unpaved or cement paved surfaces will not be given any marks	5	Confirm by physical verification
7	Silent genset should be used supported by manufacturer's supporting literature that is is a silent genset.	5	Confirm by physical verification
8	Distance from one of the following: <ul style="list-style-type: none"> <li>● City bus Stand</li> <li>● Railway Station (local)</li> <li>● Sharing Auto Stand</li> </ul> Less than equal to 1 K.M from training centre	10	Confirm by any one of the following: By physical measurement google map google earth Wikimapia Or any other web source
9	For physical activity and outdoor games. The place can be owned/hired/lease or arrangements can be made with public authorities for using parks and other open spaces.		Confirm by physical verification
	More than equal to 1,000 yards	5	
	More than 750 but less than equal to 999 yards	4	
	More than 500 but less than equal to 749 yards	2	
	Less than equal to 500 yards	0	
10	Wi-fi campus	5	Confirm by physical verification
11	Networked Computers - 2 mbps	5	Confirm by bill payment or any other proof
	Non-Networked - 1 mbps per system		

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
12	More than 25 Sq ft per candidate	15	Confirm by physical verification. All classrooms to be verified
	More than 20 Sq ft but less than equal to 25 Sq ft per candidate	10	
	More than 15 Sq ft but less than equal to 20 Sq ft	5	
	Less than equal to 15 Sq ft	0	
13	TLM should be uploaded in the tablets/ desktops in pdf format.	5	Checked on random basis in tablets/ desktops
14	Windows® 8 Standard, Enterprise, or Professional edition, Windows® 7 Enterprise, Ultimate, Professional, or Home Premium edition operating system Intel i3, or i5 series processor or comparable 4 GB RAM 500 GB Hard Drive 1,366 x 768 display resolution Minimum 14" screen	5	Confirm from system for at least 5 systems and with a statement from the centre incharge all of the computers have the above specifications.

**Note\*:** If any parameter is designed in a non-traditional pattern but has aesthetic appeal and useful in training it will be evaluated accordingly. In such cases the assessment team should record all technical details with a video footage or photographic evidence (carrying time stamped and geo tagged identity) and send it to NIRD&PR. After assessing it NIRD&PR team will take the appropriate action independently or in consultation with professionals.

**Team for Assessment:** One person from CTSA for YPS / SRLM for APS and centre in charge of the particular centre.

## SF 9.2B: Assessment of centre level infrastructure of a training centre with residential facilities

Note: See 'standards and Instructions for assessment' given below before assigning the marks

S.NO.	Parameter	Marks Allotted	Marks Obtained
1	RCC Roof	3	
2	Type of Building	8	
3	Roof Height	3	
4	Counselling Room	3	
5	Look and Feel	9	
6	Toilets	5	
7	Silent Genset	5	
8	Distance from nearest public transport to training facility	8	
9	Open Space	3	
10	Wi-Fi Campus	3	
11	Internet Speed	5	
12	Area in Classroom/Separate Practical lab	10	
13	TLM in Tablets/Desktops	5	
14	Computer Specification	5	
	Total	75	

### Standards and Instruction for assessment

**Note:** Marks are assigned for each category if it fulfills a criteria. Otherwise '0' marks are assigned in that category.

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
1	If all rooms have RCC roof.*	3	All rooms should be verified. Photographs should be taken for proof.
2	Independent Building with enclosed compound wall or An academic institute with an independent campus with enclosed compound wall.	8	Confirm by physical verification
	Class rooms in an academic institute within a campus with enclosed compound wall.	3	Confirm by physical verification

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
3	If roof height is More than 11 ft.	3	3 rooms will be verified. Minimum height will be considered
	If roof height is More than 10 but less than or equal to 11 ft.	1	
	if roof height is below or equal to 10 ft.	0	
4	Separate from Office with a minimum of 100 Sq ft space with a width of 7 ft.	3	Confirm by physical verification
5	External and Internal - All walls and internal roofs including compound walls should be plastered and white washed/painted. At the time of assessment the team should check the following:		Confirm by physical verification
	3 rooms chosen randomly for detailed check. During the check no exposed cement/brick surfaces should be visible.		
	During a casual walk along the corridors of centre no conspicuous exposed cement/brick surfaces should be seen		
	The internal and outside areas of compound wall. The walls should be checked from a distance 20-30 feet and no exposed cement/brick patches should be visible.		
	If centre clears the three parameters then it meets the criterion for getting the marks on this count. (Note: If surfaces are given a different treatment - like have stone cladding, exposed brick work; then these areas need not be painted. In this case a PIA should state that upfront before the assessment starts. The assessment team can assign marks if it they agree unanimously on aesthetics of treatment. In case there is no unanimity no marks will be allotted. If PIA does not agree with the assessment PIA can refer the matter to a standards committee to be set up by MoRD along with time stamped, geo tagged video or photographic evidence. The committee can judge the surface treatment and decide on marks to be allotted and it is binding on all agencies).		
Signage Visibility - State Government Logo, DDU-GKY Logo should be clearly visible at least from a distance of 100 mtrs during night and day.			

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
5.	Signage Quality - The boards are made of hard metal without any undulations and painted with good quality paint. Electronic boards (LED/LCD) can also be awarded marks if they follow DDU-GKY specifications for look and feel.		
	External/Internal look - Painting of compound wall and the building.	3	
	Signage Visibility - visible from 100m from the centre	3	
	Signage Quality	3	
6	Toilets and Urinals should have a RCC/Non RCC roof and the floor should be of tiles	5	Confirm by physical verification
7	Silent genset should be used and the sound level should be 75 decibels at 7 meters distance the genset	5	Confirm by physical verification
8	Any one of: City bus Stand/ Railway Station (local)/Sharing Auto Stand  Less than equal to 1 K.M from training centre	8	Confirm by any one of the following: <ul style="list-style-type: none"> <li>● By physical measurement</li> <li>● google map</li> <li>● google earth</li> <li>● Wikimapia</li> <li>● Or any other web source</li> </ul>
9	For physical activity and outdoor games. The place can be owned/hired/lease or arrangements can be made with public authorities for using parks and other open spaces.		Confirm by physical verification
	More than equal to 1,000 yards	3	
	More than 750 but less than equal to 999 yards	2	
	More than 500 but less than equal to 749 yards	1	
	Less than equal to 500 yards	0	
10	Wi-fi campus	3	Confirm by physical verification
11	Networked Computers - 2 mbps	5	Confirm by physical verification
	Non-Networked - 1 mbps per system		

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
12	More than 25 Sq ft per candidate	10	Confirm by physical verification. All classrooms to be verified
	More than 20 but less than equal to 25 Sq ft per candidate	6	
	More than 15 Sq ft but less than equal to 20 Sq ft	3	
	Less than equal to 15 Sq ft	0	
13	TLM should be uploaded in the tablets/desktops in pdf format.	5	PFD TLM will be checked on random basis in tablets/desktops
14	Windows® 8 Standard, Enterprise, or Professional edition, Windows® 7 Enterprise, Ultimate, Professional, or Home Premium edition operating system Intel i3, or i5 series processor or comparable 4 GB RAM 500 GB Hard Drive 1,366 x 768 display resolution Minimum 14" screen	5	Confirm from system for at least 5 systems and with a statement from the centre incharge all of the computers have the above specifications.

S.NO.	Parameter	Marks Allotted	Marks Obtained
<b>Residential Facilities – 25</b>			
1	Distance from nearest public transport to training centre	5	
2	Kitchen & Dining hall Hygiene	5	
3	Average space available per candidate in accommodation area	3	
4	Indore Games	2	
5	Outdoor Games	3	
6	Student Feedback	7	
	<b>Total</b>	<b>25</b>	

## Standards and Instruction for assessment of residential facilities

S.NO.	Criteria for Grading*	Marks	Proof/Sample for verification
1	Any one of Bus Stand/Railway Station/Sharing Auto Stand (to cater to people coming from outside the town/city – inter/intra district terminals)		Confirm by any one of the following: By physical measurement google map google earth Wikimapia Or any other web source
	Less than equal to 2K.M from training centre	5	
	More than 2 but less than equal to 5K.M from the training centre More than 5 K.M from training centre	2 0	
2	Cleaniness and hygiene will be checked.		CCTV recording will be checked of 5 random days.
	Kitchen	2.5	
	Dining Area/Hall	2.5	
3	Space per trainee should be available		Confirm by physical verification.
	More than 40 Sq ft	3	
	More than 35 but less than equal to 40 Sq ft Less than equal to 35 Sq ft	2 0	
4	Minimum 4 games should be provided per 50 candidates	2	Confirm by physical verification
5	Minimum 2 games with required equipment's& space to play or PIA can take membership of a sports club (if within 2 km of training centre)with minimum of 2 hours per day	3	Confirm by physical verification
6	Should be conducted in cctv installed room in the presence of non-teaching staff with >=75% positive feedback		As per SF 5.1 L1 and SF 5.1 L2 of SOP
	Residential Facility	3.5	
	Food Quality	3.5	

**Note\*:** If any parameter is designed in a non-traditional pattern but has aesthetic appeal and useful in training it will be evaluated accordingly. In such cases the assessment team should record all technical details with a video footage and send it to NIRD&PR. After assessing it NIRD&PR will take the appropriate action independently or in consultation with professionals.

Team for Assessment: One person from CTSA for YPS / SRLM for APS and centre in charge of the particular centre.

### SF 9.3A: Grading of batch training quality

**Note:** See 'standards and Instructions for assessment' given below before assigning the marks

S.NO.	Parameter	Marks Allotted	Marks Obtained
1	Industrial Visit	5	
2	Trainers Attendance	10	
3	External Assessment	25	
4	Students Feedback	15	
5	Drop out after Freezing the Batch	10	
6	Candidates Attendance	15	
7	OJT	10	
8	TLM	10	
	<b>Total</b>	<b>100</b>	

#### Standards and Instruction for assessment

Note: Marks are assigned for each category if it fulfills a criteria. Otherwise '0' marks are assigned in that category.

S.NO.	Criteria for Grading	Marks	Proof/Sample for Verification
1	Industrial visits should be in training related industry with minimum 10 photographs of the visit with date and time stamp		Confirm by physical verification
	2 visits in batch duration	5	
	1 Visit in batch duration	3	
	No visit	0	
2	Trainers attendance data will be verified by bio – metric data	10	From biometric attendance sheet.
	More than equal to 95%		
3	External exam should be conducted in cctv installed room as per PPWS		Confirm from external examiners assessment.
	More than 90%	40	
	More than 80% but less than or equal to 90%	20	
	Less than or equal to 80%	0	
4	Student feedback should be filled in cctv installed room. More than 75% positive feedback	15	As per SF 5.1 L1 and SF 5.1 L2 of SOP

S.NO.	Criteria for Grading	Marks	Proof/Sample for Verification
5	0 dropouts	10	From attendacne reports
	1 dropout	5	
	More than 1 dropout	0	
6	Candidates attendance data will be verified by bio-metric data		Confirm by from attendance report
	More than equal to 95%	15	
	More than 90% but less than equal to 95%	12	
	More than 85% but less than equal to 90%	8	
	More than 80% but less than equal to 85%	5	
	Less than equal to 80%	0	
7	More than equal to 90% candidates should be sent on OJT and the OJT plan should be shared before 15 days to CTSA/SRLM from actual OJT date.	10	From OJT candiate list
8	PIA has to submit the hard and soft copy of TLM to NIRD&PR and will be verified and marked by NIRD&PR	10	To be done for each lot of TLM and not for each batch.

**Team for Assessment:** To be done by National assessment team based in NIRD&PR. The state and PIA coordinators will help the national team.

### SF 9.4A: Grading of placement quality of a project

Note: See 'standards and Instructions for assessment' given below before assigning the marks

S.NO.	Parameter	Marks Allotted	Marks Obtained
1	Total salary received during placement period	25	
2	Bulk Placement	5	
3	Placement percentage (% of candidates placed to those who completed training)	35	
4	Foreign Placement	20	
5	Career Progression	15	
	<b>Total</b>	<b>100</b>	

#### Standards and Instruction for assessment

**Note:** Marks are assigned for each category if it fulfills a criteria. Otherwise '0' marks are assigned in that category.

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
1	Sum of the total salary received during the months when a candidates is treated as placed		From tracking and placement data
	More than 25% of the minimum	20	
	More than 15% but less than or equal to 25% of the minimum	10	
	More than or equal to 15% but less than or equal to 7% of the minimum	5	
	Less than 7% of the minimum	0	
2	Bulk Placement - Minimum 35 candidates should be placed in one company at one location (location is defined as per notification 26 issued by MoRD)	5	From employment location data
3	It is ratio of placed to trained (for defnion see the last column)		

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
	100%	35	Trained: Cumulative of who completed training 4 months earlier Placed: Cumulative total of placed as defined in Chapter 7 at the end of the last month. Detailed method for calculation will be given in the system.
	More than 95% but less than 100%	30	
	More than 90% but less than 95%	25	
	More than 85% but less than 90%	15	
	More than 80% but less than 85%	15	
	More than 75% but less than 80%	10	
	Less than 75%	0	
4	Foreign Placement as defined in Chapter 7 of SOP		
	More than equal to 15% of total placement	15	
	More than 10% but less than 15% of total placement	10	
	More than 5 but less than equal to 10% of total placement	5	
	Less than equal to 5% of total placement	0	
5	Career Progression as specified in chapter 7 of SOP		
	More than 30% of total placed	15	
	More than 20% but less than equal to 30% of total placed	10	
	More than 10% but less than equal to 20% of total placed	5	
	Less than equal to 10% of total placed	0	

**Team for Assessment:** To be done by National assessment team based in NIRD&PR. The state and PIA coordinators will help the national team.

### SF 9.5A: Grading of project execution quality

Note: See 'standards and Instructions for assessment' given below before assigning the marks

S.NO.	Parameter	Marks Allotted	Marks Obtained
1	Total number of alerts issued	15	
2	Major Penalties	15	
	Minor Penalties	10	
3	ASDMS reporting	10	
4	Timely payment of all pass through by PIA (To & Fro and PPS)	10	
5	Training Target of a Project	10	
6	Timely completion of the project	5	
7	Timely submission of financial reports	10	
8	Money Invested By PIA in the Project	10	
	<b>Total</b>	<b>100</b>	

### Standards and instructions for assessment

Note: Marks are assigned for each category if it fulfills a criteria. Otherwise '0' marks are assigned in that category.

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
1	Number of alerts		System based or to be given by CTSA/SRLM
	0	15	
	Greater than or equal to 1 and less than 10	10	
	Greater than or equal to 10	0	
2	Major penalties		System based or to be given by CTSA/SRLM
	If it is zero	15	
	More than equal to 1	0	
	Minor penalties		
	If it is zero	10	
	More than or equal to 1 but less than 5	5	
	More than or equal to 5	0	
	0	5	
1	0		
3	ASDMS reporting should be as per SOP		System based or to be given by CTSA/SRLM
	No. of delay are 0	10	
	More than equal to 1 but less than equal to 5	5	
	More than 5	0	
4	Timely payment of all pass through by PIA (To & Fro and PPS) as per chapter 7 of SOP	10	System based or to be given by CTSA/SRLM
5	Training target of a project as per the sanction order		System based or to be given by CTSA/SRLM
	More than 5,000	10	
	More than 3,000 but less than equal to 5000	6	
	More than 1,000 but less than equal to 3000	3	
	Less than 1,000	0	
6	Timely completion of the project as per sanction order		System based or to be given by CTSA/SRLM

S.NO.	Criteria for Grading	Marks	Proof/Sample for verification
7	Timley submission of financial reports as per chapter 8 of SOP		System based or to be given by CTSA/SRLM
	0	5	
	1-3	2	
	>=3	0	
8	Money inversted by PIA in the project		System based or to be given by CTSA/SRLM
	More than 15% of project cost	10	
	More thn 10% but less than equal to 15%	7	
	More than 5% but less than equal to 10%	3	
	Less than 5%	0	

**Team for Assessment:** One person from CTSA for YPS / SRLM for APS, one member of PIA Q-Team and one member from NIRD&PR team.

**SF 9.6A: Grading of PIAs on all parameters across all sanctioned projects**

S.NO.	PIA Name	Project Name	Marks obtained	Grade
1				
2				
3				
4				
5				

**SF 9.6B: Grading of Projects across all projects and PIAs**

S.NO.	PIA Name	Project Name	Marks obtained
1			
2			
3			
4			
5			

**SF 9.7A Comparison of projects across PIAs**

S.NO.	PIA Name	Project Name	Marks obtained	Grade
1				
2				
3				
4				
5				

**SF 9.7B Assessment of relative performance of PIAs in a state across states**

S.NO.	PIA Name	State	Marks obtained	Grade
1				
2				
3				
4				
5				







