

## 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:
  - **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.
  - **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.
- 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.
- **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:
  - 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
  - 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.

- 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.
- 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 2000, 2500, 2700 and 2900 Rupees and only two candidates are to be reimbursed, then only 4500 (2000 + 2500) Rupees will be reimbursed and the rest of expenditure of ₹ 5600 will be borne by the PIA.