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OFFICE OF THE MISSION DIRECTOR  
AXOM SARBA-SIKSHA ABHIYAN MISSION

KAHILIPARA, GUWAHATI-781 019, ASSAM

No. SSA/Audit/Annual Audit Report/279/2009/ 4187

Dated the 20<sup>th</sup> Nov, 2017

From- Smt. Aruna Rajoria, IAS  
Mission-Director, SSA, Assam  
Kahilipara, Guwahati- 781019

To,

Surbhi Jain  
Director, Government of India,  
Ministry of Human Resource Development  
Department of School Education and Literacy  
Shastri Bhawan, New Delhi-110115

28/12/17

Sub: Submission of Annual Audit Report of SSA, Assam for the Financial Year 2016-17

Sir,

In inviting a reference to the subject cited above, I am sending herewith the Consolidated Annual Audit Report of 27 (Twenty Seven) Districts and State Mission Office for the Financial Year 2016-17 of SSA, Assam along with Soft Copy in the form of CD for kind needful action at your end.

Enclosed : As stated above.

Yours Faithfully,

(Aruna Rajoria, IAS)

Memo No. SSA/Audit/Annual Audit Report/279/2009/ 4187-A

Dated the 20<sup>th</sup> Nov, 2017

Copy forwarded for kind information to :

1. The Commissioner & Secretary, Elementary Education, Govt. of Assam, Dispur, Guwahati-6 for kind information,
2. ✓ Dev Raj, Chief Consultant (Financial Management), Ministry of Human Resource Development, Department of School Education & Literacy, Shastri Bhavan, New Delhi-110115 with a copy of the consolidated Annual Audit Report-2016-17 and State Mission Office for the Financial Year 2016-17 of SSA, Assam along with Soft Copy in the form of CD for kind information,
3. P.K. Rangrajan, Senior Consultant, Procurement Unit, Technical Support group, Sarva Shiksha Abhiyan for kind information.

Mission Director  
SSA, Assam

copy: re-issued



Annual Consolidated Audit Report  
For the Financial Year 2016-17

of

AXOM SARBA SIKSHA ABHIYAN MISSION



SC - 11, Parmeshwari, Second Floor  
Chatribari Road, Guwahati - 781 001  
Ph: 0361 2512159/2634672  
Email: [kpsardanco@gmail.com](mailto:kpsardanco@gmail.com)

### Check list

Sr. No.		Yes	No
1.	Utilization Certificate, separately for cap head & General head expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	Independent Auditor Report/Certificate	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.	Significant Accounting Policies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.	Notes to Accounts attached with Financial Statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.	Financial Statements (i) Balance sheet for (SSA+KGBV) and separately for KGBV (ii) Expenditure & Income Statement (iii) Receipt & Payment accounts Along with previous year data and supporting schedules.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.	Details of outstanding advances at SPO and DPO/Sub DPO level with time period of pendency	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7.	Management letter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8.	Procurement certificate in the prescribed format	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9.	Gist of significant observations at SPO and DPO level (to be compiled by lead auditors) including cases of non-production of records by spending units for audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10.	Details of SMCs which received grant of Rs. 1 lakh or more during the year and general observations made by Auditors regarding accounts/ records maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11.	Parawise compliance of previous year audit observations	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12.	Audited IuFR-I, II & III	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13.	Whether audited accounts & audit report sent to MHRD by due date, if not reasons there of	<input type="checkbox"/>	<input type="checkbox"/>
14.	Whether soft copy in PDF format sent to TSG for uploading on MHRD web-site	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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**AUDITORS' REPORT**

To,  
The Mission Director  
Axom Sarba Siksha Abhijan Mission  
Kahilipara, Guwahati - 781 019  
Assam

We have audited the attached Balance Sheet as at 31st March 2017 and the annexed Income and Expenditure Account and Receipt and Payment Account for the year ended on that date of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examination on a test basis, evidences supporting the amounts and disclosures in the financial statements and, subject to our observations attached as per Annexure -A, we report that:

- a) The Balance Sheet shows a true and fair view of the state of affairs of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam as at 31st March 2017;
- b) The Income and Expenditure Account shows a true and fair view of the excess of Income over Expenditure of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam for the year ended on 31st March 2017; and
- c) The Receipts and Payments Account shows a true and fair view of the financial transactions of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam for the year ended on 31st March 2017.

Dated: 09/11/2017  
Place: Guwahati



For K. P. Sarda & Co.  
Chartered Accountants  
FRN No. 319206E

CA K P Sarda  
Partner  
Mem No 054555

**AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM**

**Utilisation Certificate under General Head in respect of SSA/KGBV/NPEGEL for the year ended on 31.03.2017 (F.Y. 2016-17)**

Sl.	Sanction & Date	[Figure in Rupees]	
		General Head	Total
A)	Opening Balance as per last yr (15-16 audited UC) including Advance	486,320,216.40	486,320,216.40
(B)	Grants-in-Aid from MHRD, GOI		
	F.1-1/2016-EE.14 Dt-09.05-2016 ( Gen. Head for General Component)	2,200,416,666.00	2,200,416,666.00
	F.1-1/2016-EE.14 Dt-09.05-2016 ( Gen. Head for SC Component)	210,734,622.00	210,734,622.00
	F.1-1/2016-EE.14 Dt-29.09.2016 ( Gen. Head for General Component)	2,218,354,000.00	2,218,354,000.00
	F.1-1/2016-EE.14 Dt-29.09.2016 ( Gen. Head for SC Component)	252,816,000.00	252,816,000.00
	F.1-1/2016-EE.14 Dt-29.09.2016 ( Gen. Head for ST Component)	421,456,000.00	421,456,000.00
	F.1-1/2016-EE.14 Dt-27.01.2017 ( Gen. Head for General Component)	2,079,087,000.00	2,079,087,000.00
	F.1-1/2016-EE.14 Dt-27.01.2017 ( Gen. Head for ST Component)	877,289,000.00	877,289,000.00
	F.1-1/2016-EE.14 Dt-27.01.2017 ( Gen. Head for SC Component)	505,077,000.00	505,077,000.00
	<b>Total (B)</b>	<b>8,765,230,288.00</b>	<b>8,765,230,288.00</b>
C)	Grants-in-Aid from State Govt. ( State Share)		
	PMA.208/2013/Pt.III/47 Dt- 02/08/2016	134,632,000.00	134,632,000.00
	PMA.208/2013/Pt./60 Dt- 11/08/2016	267,905,699.00	267,905,699.00
	PMA.208/2013/209 Dt-16.11.2016	228,203,000.00	228,203,000.00
	PMA.208/2013/209 Dt-16.11.2016	93,199,000.00	93,199,000.00
	PMA.208/2013/pt/79 Dt-22.02.2017	384,606,000.00	384,606,000.00
	<b>Total (C)</b>	<b>1,108,545,699.00</b>	<b>1,108,545,699.00</b>
D)	Miscellaneous Receipts:		
	Bank Interest:	54,523,717.75	54,523,717.75
	Misc. Receipts	3,835,456.13	3,835,456.13
	Reduction of Expenditure:	12,759,093.00	12,759,093.00
	Other Advance adjustment/Fund Transfer etc.	(584,186,836.00)	(584,186,836.00)
	Govt. Deduction/SD &EM (Net)	42,274,443.00	42,274,443.00
	Adjustment relating to Prior Year		-
	<b>Total (D)</b>	<b>(470,794,126.12)</b>	<b>(470,794,126.12)</b>
E)	<b>Grand Total Receipts (E=A+B+C+D)</b>	<b>9,889,302,077.28</b>	<b>9,889,302,077.28</b>
F)	Less, Expenditures (Including Prior Periods)	10,612,687,004.54	10,612,687,004.54
	<b>Total (F)</b>	<b>10,612,687,004.54</b>	<b>10,612,687,004.54</b>
G)	Unspent Balance (including Outstanding Advances) as on 31.03.2017=(E-F)	(723,384,927.26)	(723,384,927.26)
H)	Less : Outstanding Advances under Genereal Head with Implementing Units/Agencies	446,421,452.00	446,421,452.00
I)	Unspent Balance (Cash & Bnak Balances) as on 31.03.2016 =(G-H)	(1,169,806,379.26)	(1,169,806,379.26)




1. Certified that out of total available fund of ₹ 9,88,93,02,077.28 only under General Head during the year 2016-17, which includes ₹ 8,76,52,30,288.00 only of Grant-in-aid sanctioned /released by MHRD under General Head during the yr. 2016-17 vide letter under reference to Axom Sarva Siksha Abhiyan Mission, Assam. ₹ 1,10,85,45,699.00 only of grant- in -aid sanctioned and released by Govt. of Assam under General Head, ₹ (47,07,94,126.12) received as miscellaneous receipts during the year 2016-17 and ₹ 48,63,20,216.40 on account of unspent balance of the previous year, a sum of ₹ 10,61,26,87,004.54 has been utilised under General Head during the year 2016-17 and that the balance of ₹ (72,33,84,927.26) remaining unutilised including outstanding Advance under General Head of ₹ 44,64,21,452.00 at the end of year and will be adjusted towards the grant -in-aid payable during the next year 2017-18 .

2. Certified that I have satisfied myself that the conditions on which the grant-in-aids was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised:-

- 1 Audited Statement of Accounts
- 2 Utilisation Certificate of Previous Year.

For, AXOM SARBA SIKSHA ABHIJAN MISSION

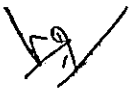
  
CHIEF ACCOUNTS OFFICER  
Chartered Accountant  
Axom Sarva Siksha  
Abhiyan Mission

  
MISSION DIRECTOR  
Mission Director  
Axom Sarva Siksha  
Abhiyan Mission

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith, subject to our observations in the Audit Report.

Signed in terms of our report of even date.

for K. P. Sarda & Co.  
Chartered Accountants  
FRN : 319206E





(CA. K P Sarda)  
Partner  
MN : 054555  
Place : Guwahati  
Date: 09/11/2017

**AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM**

Utilisation Certificate under Capital Head in respect of SSA/KGBV/NPEGEL for the year ended on 31.03.2017 (F.Y. 2016-17)

Sl.	Sanction & Date	[Figure in Rupees]	
		Capital Head	Total
A)	Opening Balance as per last yr (15-16) audited UC [including Outstanding Advances]	3,022,707,342.52	3,022,707,342.52
B)	Grants-in-Aid from MHRD, GOI	-	-
	Total (B)	-	-
C)	Grants-in-Aid from State Govt. ( State Share)	-	-
	Total (C)	-	-
D)	Grand Total Receipts (D=A+B+C)	3,022,707,342.52	3,022,707,342.52
E)	Less, Expenditures (including Prior periods expenditure) up to 31.03.2017.	618,187,226.00	618,187,226.00
	Total (E)	618,187,226.00	618,187,226.00
F)	Unspent Balance (including Outstanding Advances) as on 31.03.2017 =(D-E)	2,404,520,116.52	2,404,520,116.52
G)	Less : Outstanding Advances under Capital Head with Implementing Units/Agencies	931,820,703.00	931,820,703.00
h)	Unspent Balance (Cash & Bank Balances) as on 31.03.2017 =( F-G)	1,472,699,413.52	1,472,699,413.52


1. Certified that out of total available fund of ₹ 3,02,27,07,342.52 available for creation of capital assets in Axom Sarva Siksha Abhiyan Mission, Guwahati, Assam during the year 2016-17, which includes NIL of Grant-in-aid sanctioned /released by MHRD vide letter no given above during the yr. 2016-17 to Axom Sarva Siksha Abhiyan Mission, Assam. State share under Capital Head Nil and ₹ 3,02,27,07,342.52 on account of unspent balance of the previous year, A sum of ₹ 61,81,87,226.00 was utilised under Capital Head during the year 2016-17 and that the balance of ₹ 2,40,45,20,116.52 remaining unutilised including outstanding Advance of ₹ 93,18,20,703.00 at the end of year and will be adjusted towards the grant -in-aid payable during the next year 2017-18 .

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and the above information are based on books of accounts and records.

Kinds of checks exercised:-

- 1 Audited Statement of Accounts
- 2 Utilisation Certificate of Previous Year.

For, AXOM SARBA SIKSHA ABHIJAN MISSION

  
 CHIEF ACCOUNTS OFFICER  
 District Accounts Office  
 Axom Sarva Siksha  
 ABHIJAN MISSION  
**AUDITORS' CERTIFICATE**

  
 MISSION DIRECTOR  
 Mission Director  
 Axom Sarva Siksha  
 Abhiyan Mission

We have verified the above statement with the books and records produced before us for our verification and found

Signed in terms of our report of even date.  
for K. P. Sarma & Co.  
Chartered Accountants  
ERN : 319206E



(CA. K P Sarma)  
Partner  
MN : 054555  
Place : Guwahati  
Date: 09/11/2017



AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM

(ANNEXURE-XX)

CONSOLIDATED ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2017

SOURCE & APPLICATION

(Rs. In Lacs)

Sources (Receipts)		SSA	KGBV	NPEGEL	TOTAL
1	Opening Balance (Annexure-F, F1 & F2)				-
	(i) Cash in Hand (As on 01.04.16)	1.12	0.53	-	1.65
	(ii) Cash at Bank	1,173.72	336.09	71.76	1,581.57
	(iii) Fund in Transit	12,119.27	78.45	-	12,197.72
	(iv) Advances outstanding	21,222.64	86.71	-	21,309.34
	<b>Total : Opening Balance</b>	<b>34,516.75</b>	<b>501.77</b>	<b>71.76</b>	<b>35,090.28</b>
	Source (Receipt)				-
2	Funds received from Government of India (Annexure-G)	87,652.30	-	-	87,652.30
3	Funds received from State Government (Annexure-G)	11,085.46	-	-	11,085.46
4	13th Finance Commission (Annexure-G)	-	-	-	-
5	Govt. of Assam (Reim. Of Gen. boys on FTB) (Annexure-G)	-	-	-	-
6	Interest	510.91	30.41	3.92	545.24
7	Others Receipts (Miscellaneous Receipts)	38.35	-	-	38.35
8	Security Deposit/EMD (Net)	(37.82)	-	-	(37.82)
9	Govt. Deduction (Net)	460.56	-	-	460.56
10	Others Fund Transfers (Net)	(5,838.89)	-	-	(5,838.89)
11	Reduction of Expenses	116.04	11.55		127.59
12	Advance Adjustment (Dist.)				-
	<b>TOTAL Receipts</b>	<b>93,986.92</b>	<b>41.96</b>	<b>3.92</b>	<b>94,032.80</b>
	<b>TOTAL SOURCE</b>	<b>128,503.67</b>	<b>543.73</b>	<b>75.68</b>	<b>129,123.08</b>
Application (Expenditure)		Approved AWP&B including spillover	Expenditure incurred		Savings/Excess
1	New Schools Opening	-	-	-	-
2	Residential Schools for specific category of children	102.80	64.76		38.04
3	Residential Hostel for specific category of children		-		-
4	Transport/Escort Facility	-	-		-
5	Special Training for mainstreaming of Out-of-School Children	8,700.17	3,862.40		4,837.77
6	Free Text Book	5,069.06	203.13		4,865.93
7	Provision of 2 sets of Uniform	16,159.02	-		16,159.02
8	Teaching Learning Equipment (TLE)		-		-
9	ENHANCING QUALITY New Teachers Salary	91,398.64	74,699.50		16,699.14
10	Training	3,410.22	787.02		2,623.20
11	Academic Support through Block Resource Center/URC	4,624.28	3,980.87		643.41
12	Academic Support through Cluster Resource Centers	751.52	328.03		423.49
13	Computer Aided Education in UPS under Innovation	1,350.00	69.04		1,280.96
14	Libraries in Schools	346.53	-		346.53
15	Annual Grants		-		-
16	School Grant	2,994.13	2,985.53		8.60
17	Research, Evaluation, Monitoring & Supervision	-	-		-
18	Maintenance Grant	3,282.23	-		3,282.23



19	Interventions for CWSN	2,233.26	706.03		1,527.23
20	Innovation Head up to Rs. 50 lakh per district	1,350.00	10.50		1,339.50
21	SMC/PRI Training	860.63	515.86		344.77
22	Civil Works Construction	11,171.56	41.28		11,130.29
23	Learning Enhancement Prog.	3,163.90	20.83		3,143.07
24	Project Management Cost	4,389.65	3,697.84		691.81
25	Community Mobilisation Activities (up to 0.5%)	799.45	60.16		739.29
26	Community Training	-	-		-
27	Training of educational Administrator	-	-		-
28	Teachers Grant	1,001.73			
29	SIEMAT		-		-
30	State Component				-
	Management & MIS	1,280.60	893.13		
	REMS	602.83	45.28		
31	KGBV	2,649.94	1,645.71		1,004.23
32	NPEGEL		-		-
33	Prior year Expenditure		-		-
	SSA		17,675.63		
	KGBV		16.19		
	NPEGEL		-		
	<b>TOTAL Expenditures</b>	<b>167,692.15</b>	<b>112,308.74</b>	<b>-</b>	<b>71,128.48</b>
	<b>Closing Balance (Annexure- E)</b>				
	(i) Cash in Hand (As on 31.03.17)	1.11	0.53	-	1.64
	(ii) Cash at Bank (As on 31.03.17)	2,790.49	236.60	0.20	3,027.29
	(iii) Advances outstanding	13,700.00	82.42	-	13,782.42
	iv) Fund in transit	-			-
	v) Advance for Swacch Vidhyalaya Purashkar	2.98			2.98
	<b>Total : Closing Balance</b>	<b>16,494.59</b>	<b>319.54</b>	<b>0.20</b>	<b>16,814.33</b>
	<b>Total Application</b>	<b>184,186.74</b>	<b>112,628.28</b>		<b>129,123.08</b>

Signed in terms of our report of even date.

for K. P. Sarda & Co.

Chartered Accountants

FRN : 319206E

(CA. K P Sarda)

Partner

MN : 054555

Place : Guwahati

Date: 09/11/2017



For, AXOM SARBA SIKSHA ABHIJAN MISSION

*[Signature]*

CHIEF ACCOUNTS OFFICER  
 Chief Accounts Office  
 Axom Sarba Siksha  
 Abhiyan Mission

*[Signature]*

MISSION DIRECTOR  
 Mission Director  
 Axom Sarba Siksha  
 Abhiyan Mission

AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM

(ANNEXURE-XXI)

CONSOLIDATED BALANCE SHEET OF SSA, KGBV & NPEGEL AS AT 31ST MARCH 2017

(Amount in ₹)

CAPITAL & LIABILITIES	SCH	CURRENT YEAR	PREVIOUS YEAR	ASSETS & PROPERTIES	SCH	CURRENT YEAR	PREVIOUS YEAR
<b>CAPITAL FUND:</b>	<b>A</b>			<b>FIXED ASSETS:</b>	<b>C</b>		
Opening Balance B/F		3,758,761,475.97	3,536,619,975.07	Opening Balance		987,757,940.34	843,759,527.34
Add/(Less): Surplus / (Deficit) for the year		3,758,761,475.97	3,536,619,975.07	Add: Purchases:			
		(1,262,593,919.66)	222,237,500.900	a) Civil Works		19,929,798.00	143,140,503.00
Add: Adjustments made at Dist. Level		2,496,167,556.31	3,758,857,475.97	b) Computer		318,330.00	481,187.00
		(142,066.00)	(96,000.00)	c) Furniture		593,784.00	281,034.00
<b>Sub Total</b>		2,496,025,490.31	3,758,761,475.97	d) Vehicle		1,278,087.00	27,000.00
Closing Balance C/F		2,496,025,490.31	3,758,761,475.97	e) Equipment		503,165.00	68,689.00
				f) Land & Building		611,401.00	-
				<b>Less: Sale/Scrap</b>			
				<b>Sub Total</b>		1,010,992,505.34	987,757,940.34
						1,010,992,505.34	987,757,940.34
<b>CURRENT LIABILITIES:</b>	<b>B</b>			<b>CURRENT ASSETS:</b>	<b>D</b>		
Govt. Deduction	B-1	167,719,093.29	121,604,198.79	a) Fund t/f to other funds, SD, PP Exps.		17,383,674.00	17,201,698.00
Security Deposit/EMD	B-2	41,469,613.00	45,236,343.00				
Other Liabilities	B	4,297,172.00	588,385,179.50				
<b>Sub Total</b>		213,485,878.29	755,225,721.29	<b>Sub Total</b>		17,383,674.00	17,201,698.00
<b>C/F</b>		2,709,511,368.60	4,513,987,197.26	<b>C/F</b>		1,028,376,179.34	1,004,959,638.34



B/F		2,709,511,368.60	4,513,987,197.26	B/F		1,028,376,179.34	1,004,959,638.34
				<b>CLOSING BALANCES:</b>			
				a) Cash at Bank	E	302,729,115.77	158,156,605.15
				b) Cash in Hand	E	163,918.17	164,747.17
				c) Fund in Transit	E	-	-
				Karbi Anglong		-	-
				SMO & Distrists A/c		-	1,219,771,880.00
				Sub Total		302,893,033.94	1,378,093,232.32
				<b>UNADJUSTED ADVANCES:</b>			
				a) SSA	E	1,370,000,385.60	2,128,430,948.60
				b) KGBV		8,241,770.00	2,503,378.00
				c) NPEGEL		-	-
				Sub Total		1,378,242,155.60	2,130,934,326.60
<b>TOTAL</b>		<b>2,709,511,368.60</b>	<b>4,513,987,197.26</b>	<b>TOTAL</b>		<b>2,709,511,368.88</b>	<b>4,513,987,197.26</b>

Notes to Accounts :- Refer Schedule K

Schedules A to J for part of the Balance Sheet and final accounts.

Signed in terms of our report of even date  
for K. P. Sarda & Co.  
Chartered Accountants  
FRN : 319206E



(CA. K.P Sarda)  
Partner

MIN : 054555

Place : Guwahati

Date: 09/11/2017



For, AXOM SARBA SIKSHA ABHIJAN MISSION



CHIEF ACCOUNTS OFFICER  
Chief Accounts Officer  
Axom Sarba Siksha  
Abhijan Mission



MISSION DIRECTOR  
Mission Director  
Axom Sarba Siksha  
Abhijan Mission

AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM

(ANNEXURE-XXII)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH, 2017

EXPENDITURES	SCH	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)	INCOMES	SCH	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Expenditure at District and sub-district level:	I			<u>Funds received from Govt. of India</u>	G		
Opening of New Schools		-	-	a) SSA		8,765,230,288.00	11,078,396,700.00
Residential Schools for specific category of children		6,435,362.00	6,016,545.00	<u>Funds received from State Govt.</u>			
Residential Hostel for specific category of children		-	-	a) SSA Fund		1,108,545,699.00	1,096,300,667.00
Transport/Escort Facility		-	-				
Special Training for mainstreaming of Out-of-School Children		386,240,200.54	414,672,639.00				
Free Text Book		20,313,017.00	13,463,757.00	<u>INTEREST RECEIVED FROM BANKS:</u>	H		
Provision of 2 sets of Uniform		-	-	a) SSA Fund		51,090,711.75	73,476,620.56
Teaching Learning Equipment (TLE)		-	-	b) KGBV		3,040,684.00	1,366,267.00
New Teachers Salary		7,469,949,893.00	7,728,390,748.00	c) NPEGEL		392,322.00	197,414.00
Training		78,702,197.00	86,521,973.00	Misc. Receipts		6,996,366.63	9,701,788.00
Academic Support through Block Resource Centre/ URC		398,087,112.50	394,188,147.00	Reduction of Expenditure (District)		12,759,093.00	30,001,774.00
Academic Support through Cluster Resource Centers		32,803,487.00	14,100,878.00	Advance Adjusted (District Level)			3,439,772.00
Computer Aided Education in UPS under Innovation		6,904,233.00	25,978,308.00	Other Grants			5,956,000.00
Libraries in Schools		-	-	Fund Receipts from TET A/c			67,500.00
Teachers' Grant		-	-	Fund received for MDM A/c			34,582,316.00
School Grant		298,553,000.00	-	Unicef Fund Receipt			105,850.00
Research, Evaluation, Monitoring & Supervision		-	9,135,858.00	Civil Grant 2014-15			43,385,750.00
Maintenance Grant		-	-	Library Grant from SSSA(2012-13)			28,707,000.00
Interventions for CWSN		70,602,916.00	82,518,131.00	Fund received from PSU for Swach Vidyalaya			21,723,880.00
Innovation Head up to Rs. 50 lakh per district		1,050,000.00	11,319,736.00				
<b>C/F</b>		<b>8,769,641,418.04</b>	<b>8,786,306,720.00</b>	<b>C/F</b>		<b>9,948,055,164.38</b>	<b>12,427,409,298.56</b>



b/F	8,769,641,418.04	8,786,306,720.00	b/F	9,948,055,164.38	12,427,409,298.56
SMC/PRI Training	51,586,458.00	36,830,870.00			
Civil Works Construction	4,127,500.00	858,745,590.00			
Learning Enhancement Prog.(LEP)(Upto 2%)	2,083,354.00	1,010,682.00			
Major Repairs for Primary School	-	-			
Major Repairs for Upper Primary School	-	-			
Others	-	-			
Project Management Cost	369,754,232.00	384,317,590.00			
Community Mobilisation Activities (up to 0.5%)	6,016,022.00	9,355,014.00			
Community Training	-	3,675,013.00			
Training of educational Administrator	-	-			
State Component	-	-			
NPEGEL	-	-			
KGBV	143,557,243.00	194,618,296.00			
<b>Prior Years Expenditure</b>					
SSA	1,767,563,337.00	1,254,953,876.00			
KGBV	1,007,536.00	176,033.00			
NPEGEL	-	-			
<b>State Level: (SMO)</b>					
SIEMAT					
Management Cost	87,983,797.00	100,579,306.66			
Research & Evaluation	4,527,769.00	1,628,291.00			
Expenditure on FTB General Boys	-	-			
Advance by SMO for FTB	-	-			
<b>C/F</b>	<b>11,207,848,666.04</b>	<b>11,632,197,281.66</b>	<b>C/F</b>	<b>9,948,055,164.38</b>	<b>12,427,409,298.56</b>




B/F	11,207,848,666.04	11,632,197,281.66	B/F	9,948,055,164.38	12,427,409,298.56
<b>Miscellaneous Payments :</b>					
<b>(a) Other Advances &amp; Expenses</b>					
Others Payment against Other Grant		622,800.00			
Bank Charge		3,003.00			
UNICEF		87,267.00			
Miscellaneous payments	2,800,418.50	915,876.00			
TET Expenditure		67,500.00			
MDM Expenditure		28,959,196.00			
Repairs & Renovation Under PMGY Head		140,050.00			
Civil Grant 2014-15		52,189,500.00			
Library Grant from SSA (2012-13)		21,814,000.00			
Expenditure of PSU Fund of Swach Bharat Vidyalaya		50,798,900.00			
Adjustment of District Fund					
Transferred to Cash book of GOA Share of General Category boys share of FTBs		417,376,424.00			
Surplus for the year c/f to Balance Sheet	-	222,237,500.90	Deficit for the year c/f to Balance Sheet	1,262,593,920.16	-
<b>G. TOTAL</b>	<b>11,210,649,084.54</b>	<b>12,427,409,298.56</b>	<b>G. TOTAL</b>	<b>11,210,649,084.54</b>	<b>12,427,409,298.56</b>

Signed in terms of our report of even date  
for K. P. Sarda & Co.  
Chartered Accountants  
FRN : 319206E

(CA. K P Sarda)  
Partner  
MN : 054555  
Place : Guwahati  
Date: 09/11/2017



For, AXOM SARBA SIKSHA ABHIJAN MISSION

  
CHIEF ACCOUNTS OFFICER  
Chief Accounts Office  
Axom Sarva Siksha  
Abhijan Mission

  
MISSION DIRECTOR  
Mission Director  
Axom Sarva Siksha  
Abhiyan Mission

**AXOM SARBA SIKSHA ABHIJAN MISSION**  
**KAHILIPARA, GUWAHATI-781019, ASSAM** (ANNEXURE-XXIII)  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF SSA, KGVB & NEPGEI FOR THE YEAR ENDED 31ST MARCH, 2017**

RECEIPTS	SCH	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)	PAYMENTS	SCH	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
<b>Opening Balance B/F:</b>	<b>F</b>			<b>Expenditure at District and</b>			
a) Cash at Bank		158,156,605.15	249,617,142.85	<b>Sub-district level:</b>	<b>I</b>		
b) Cash in Hand		164,747.17	143,920.17	Opening of New Schools			
c) Unadjusted Advances		2,130,934,326.60	2,078,886,020.60	Capital Expenditure			
d) Fund in transit (Karbi Anglong)		-	461,000.00	Revenue Expenditure			
e) Fund in transit (Goalpara)		-	4,000,000.00	Residential Schools for specific category of children			
SMO & District		1,219,771,880.00		Capital Expenditure		40,714.00	-
<b>Sub Total</b>		<b>3,509,027,558.92</b>	<b>2,333,108,083.62</b>	Revenue Expenditure		6,435,362.00	6,016,545.00
<b>Funds received from Govt. of India</b>	<b>G</b>			Residential Hostel for specific category of children			
a) SSA		8,765,230,288.00	11,078,396,700.00	Capital Expenditure		-	-
<b>Sub Total</b>		<b>8,765,230,288.00</b>	<b>11,078,396,700.00</b>	Revenue Expenditure		-	-
<b>Funds received from Govt. of Assam</b>	<b>G</b>			Transport/Escort Facility			
a) SSA		1,108,545,699.00	1,096,300,667.00	Capital Expenditure		-	-
b) Govt. of Assam (Gen. boys on FTB)		750,085,000.00	-	Revenue Expenditure		-	-
<b>Sub Total</b>		<b>1,858,630,699.00</b>	<b>1,096,300,667.00</b>	Special Training for mainstreaming of Out-of-School Children			
<b>Interest:</b>	<b>H</b>			Capital Expenditure			
SSA		51,090,711.75	73,476,620.56	Revenue Expenditure		386,240,200.54	414,672,639.00
KGVB		3,040,684.00	1,366,267.00	<b>RETENTION</b>			
NPEGEL		392,322.00	197,414.00	Free Text Book			
Miscellaneous Receipts (SSA)	H	7,641,396.63	9,701,788.00	Capital Expenditure			
Miscellaneous Receipts (KGVB)	H	62,890.00	-	Revenue Expenditure		20,313,017.00	13,463,757.00
Reduction of Expenses (SSA)	H	11,603,772.00	29,859,542.00	Provision of 2 sets of Uniform			
Reduction of Expenses (KGVB)	H	1,155,321.00	142,232.00	Capital Expenditure		-	-
<b>Sub Total</b>		<b>74,987,097.38</b>	<b>114,743,863.56</b>	Revenue Expenditure		-	-
Advance Adjustments of General Boys Category Students		-	449,343,983.00	Teaching Learning Equipment (TLE)			
Advance Adjusted (Dist. Level)		-	3,439,772.00	Capital Expenditure		-	-
<b>Sub Total</b>		<b>-</b>	<b>452,783,755.00</b>	Revenue Expenditure		-	-
Govt deductions	B-1	972,889,250.00	885,589,446.00	<b>ENHANCING QUALITY</b>			
Other Liabilities		-	-	New Teachers Salary			
Earnest Money/Security Deposit	B-2	25,153,658.00	31,882,404.00	Capital Expenditure		-	-
<b>Sub Total</b>		<b>998,042,908.00</b>	<b>917,471,850.00</b>	Revenue Expenditure		7,469,949,893.00	7,728,390,748.00
<b>C/F</b>		<b>15,205,918,551.30</b>	<b>15,992,804,919.18</b>	<b>C/F</b>		<b>7,882,979,186.54</b>	<b>8,162,543,689.00</b>





B/F	15,205,918,551.30	15,992,804,919.18	B/F	7,882,979,186.54	8,162,543,689.00
<b>Others Fund</b>			<b>Training</b>		
Fund Receipts from TET A/c		67,500.00	Capital Expenditure	-	-
Fund received for MDM A/c		34,606,957.00	Revenue Expenditure	78,702,197.00	86,521,973.00
Other Grants		87,000.00	Academic Support through Block Resource Centre/URC		
Unicef Fund Receipt		716,397.00	Capital Expenditure	-	-
Civil Grant received 2014-15		49,254,750.00	Revenue Expenditure	398,087,112.50	394,188,147.00
Library Grant from SSSA(2012-13)		28,707,000.00	Academic Support through Cluster Resource Centers		
Fund received from PSU for Swach Vidyalaya		21,723,880.00	Capital Expenditure	-	-
			Revenue Expenditure	32,803,487.00	14,100,878.00
<b>Sub Total</b>	-	135,163,484.00	Computer Aided Education in UPS under Innovation		
EdCIL A/c	803,000.00	1,647,000.00	Capital Expenditure	-	-
UNICEF Fund	800,248.00		Revenue Expenditure	6,904,233.00	25,978,308.00
Committed Liability	-	233,452,536.00	Libraries in Schools		
Stale Cheque Reserved A/C	-	3,342,719.00	Capital Expenditure	-	-
Fund Transferred from MDM A/C	3,154,000,000.00	1,450,000,000.00	Revenue Expenditure	-	-
NEUPA A/c	-	2,352,784.00	ANNUAL GRANTS		
NCERT Related Advance	1,309,005.00		Teachers' Grant		
Gunotsav Program	135,604,000.00	-	Capital Expenditure	-	-
Advance adjusted KGBV Contribution Committee	-	7,370,000.00	Revenue Expenditure	-	-
<b>Sub Total</b>	3,292,516,253.00	1,698,165,039.00	School Grant		
<b>Fund Receipts by Districts</b>			Capital Expenditure	-	-
<b>In Cash</b>			Revenue Expenditure	298,553,000.00	-
SSA	1,996,202,430.00	1,852,560,089.00	Research, Evaluation, Monitoring & Supervision		
KGBV	152,381,539.00	158,072,059.00	Capital Expenditure	-	-
			Revenue Expenditure	-	9,135,858.00
<b>In Kind</b>			Maintenance Grant		
SSA	8,230,373,557.00	9,500,266,929.00	Capital Expenditure	-	-
General Category Boys Share of FTB	158,238,084.00		Revenue Expenditure	-	-
KGBV	12,239,845.00	184,331,656.00			
Fund Received by KGBV from SSA A/c	154,735,235.00	-			
Fund Received by SSA from NPEGEL A/c	6,695,904.00				
<b>Sub Total</b>	10,710,866,594.00	11,695,230,733.00			
<b>C/F</b>	29,209,301,398.30	29,521,364,175.18	<b>C/F</b>	8,698,029,216.04	8,692,468,853.00



B/F	29,209,301,398.30	29,521,364,175.18	B/F	8,698,029,216.04	8,692,468,853.00
			<b>BRIDGING GENDER AND SOCIAL CATEGORY GAPS</b>		
			Interventions for CWSN		
			Capital Expenditure	-	-
			Revenue Expenditure	70,602,916.00	82,518,131.00
			<b>Innovation Head up to Rs. 50 lakh per district</b>		
			Capital Expenditure	-	-
			Revenue Expenditure	1,050,000.00	11,319,736.00
			<b>SMC/PRI Training</b>		
			Capital Expenditure	-	-
			Revenue Expenditure	51,586,458.00	36,830,870.00
			<b>SCHOOL INFRASTRUCTURE</b>		
			Civil Works Construction		
			Capital Expenditure	-	858,745,590.00
			Revenue Expenditure	4,127,500.00	-
			<b>LEARNING ENHANCEMENT PROG. (LEP)(UPTO 2%)</b>		
			Capital Expenditure	-	-
			Revenue Expenditure	2,083,354.00	1,010,682.00
			Major Repairs for Primary School		
			Capital Expenditure	-	-
			Revenue Expenditure	-	-
			Major Repairs for Upper Primary School		
			Capital Expenditure	-	-
			Revenue Expenditure	-	-
			Others		
			Capital Expenditure	-	-
			Revenue Expenditure	-	-
			<b>PROJECT MANAGEMENT COST</b>		
			Management		
			Capital Expenditure	29,600.00	18,600.00
			Revenue Expenditure	369,754,231.50	384,317,590.00
<b>C/F</b>	<b>29,209,301,398.30</b>	<b>29,521,364,175.18</b>	<b>C/F</b>	<b>9,197,263,275.54</b>	<b>10,067,230,052.00</b>



B/F	29,209,301,398.30	29,521,364,175.18	B/F	9,197,263,275.54	10,067,230,052.00
			Community Mobilisation Activities (up to 0.5%)		
			Capital Expenditure	-	-
			Revenue Expenditure	6,016,022.00	9,355,014.00
			Community Training		
			Capital Expenditure	-	-
			Revenue Expenditure	-	3,675,013.00
			Training of educational Administrator		
			Capital Expenditure	-	-
			Revenue Expenditure	-	-
			State Component		
			Capital Expenditure	-	-
			Revenue Expenditure	-	-
			NPEGEL		
			Capital Expenditure	-	-
			Revenue Expenditure	-	-
			KGBV Financial Provisions (provide separate costing sheets for different Models)		
			Non-recurring (one time grant)	24,659,843.00	135,866,503.00
			Recurring	139,911,608.00	194,618,296.00
			Sub Total	9,367,850,748.54	10,410,744,878.00
			Prior Years Expenditure (Year wise)		
			SSA		
			Capital Expenditure	617,575,825.00	794,627,487.00
			Revenue Expenditure	1,149,987,512.00	460,326,389.00
			KGBV		
			Capital Expenditure	611,401.00	7,370,000.00
			Revenue Expenditure	1,007,536.00	176,033.00
			Sub Total	1,769,182,274.00	1,262,499,909.00
			STATE LEVEL:		
			SIEMAT		
			Management Cost	87,983,797.00	100,579,306.66
			Research & Evaluation	4,527,769.00	1,628,291.00
			Fixed Assets created during the year	1,329,642.00	839,310.00
			Expenditure on FTB for General Category boys	456,437,546.00	-
			Advance on FTB for General Category boys	119,813,782.00	-
			Sub Total	670,092,536.00	103,046,907.66
C/F	29,209,301,398.30	29,521,364,175.18	C/F	11,807,125,558.54	11,776,291,694.66



B/F	29,209,301,398.30	29,521,364,175.18	B/F	16,817,299,615.04	14,317,105,883.26
			<u>Closing Balances of Cash, Bank &amp; Unadjusted Advances:</u>		
			a) Cash at Bank	302,729,115.77	158,156,605.15
			b) Cash in Hand	163,918.17	164,747.17
			c) Unadjusted Advances	1,378,242,155.60	2,130,934,326.60
			<u>Fund in Transit</u>		
			SMO & Districts A/c	-	1,219,771,880.00
			Goalpara	-	-
			Karbi Anglong	-	-
			Sub Total	1,681,135,189.54	3,509,027,558.92
			<u>Fund Released to Districts</u>		
			<u>In Cash</u>		
			SSA	1,996,202,430.00	1,852,560,089.00
			KGBV	152,381,539.00	158,072,059.00
			NPEGEL	-	-
			<u>In Kind</u>		
			SSA	8,230,373,557.00	9,500,266,929.00
			General Category Boys Share of FTB	158,238,084.00	-
			KGBV	12,239,845.00	184,331,656.00
			Fund Released to KGBV from SSA	154,735,235.00	-
			Fund Released to SSA from NPEGEL	6,695,904.00	-
				10,710,866,594.00	11,695,230,733.00
			Less: Refund by Goalpara District	-	-
			Sub Total	10,710,866,594.00	11,695,230,733.00
<b>TOTAL</b>	<b>29,209,301,398.30</b>	<b>29,521,364,175.18</b>	<b>TOTAL</b>	<b>29,209,301,398.58</b>	<b>29,521,364,175.18</b>

Signed in terms of our report of even date  
for K. P. Sarda & Co.

Chartered Accountants  
FRN : 319206E

(CA. K P Sarda)  
Partner  
MN : 054555  
Place : Guwahati  
Date: 09/11/2017



For, AXOM SARBA SIKSHA ABHIJAN MISSION

  
CHIEF ACCOUNTS OFFICER  
Chief Accounts Officer  
Axom Sarba Siksha  
Abhijan Mission

  
MISSION DIRECTOR  
Mission Director  
Axom Sarba Siksha  
Abhijan Mission

**AXOM SARBA SIKSHA ABHIJAN MISSION**  
**KAHILIPARA, GUWAHATI-781019, ASSAM**

**SCHEDULE-A : CAPITAL FUND OF SSA, KGBV & NPEGEL PLAN**

SL NO.		OPENING BALANCE 01/04/2016	DURING THE YEAR SURPLUS/(DEFICIT)	DURING THE YEAR CAPITAL ADJUSTMENT	CLOSING BALANCE 31/03/2017
<b>A</b>	<b>STATE MISSION OFFICE</b>				
	SSA	549,196,971.24	(579,574,342.00)		(30,377,370.76)
	KGBV	2,017,698.00	(8,741,708.00)		(6,724,010.00)
	NPEGEL	6,522,865.00	173,039.00		6,695,904.00
	Total (A)	557,737,534.24	(588,143,011.00)	-	(30,405,476.76)
<b>B</b>	<b>DISTRICT OFFICE</b>				
1	Barpeta	108,488,320.92	28,929,103.96		137,417,424.88
2	Baksa	147,721,119.00	(71,475,749.00)		76,245,370.00
3	Bongaigaon	94,543,668.00	(14,088,513.00)	-	80,455,155.00
4	Cachar	165,171,094.30	(3,493,772.00)	-	161,677,322.30
5	Chirang	29,674,743.00	14,358,237.00		44,032,980.00
6	Darrang	127,140,732.94	(13,448,848.17)		113,691,884.77
7	Dhemaji	110,360,360.00	(41,170,786.00)	-	69,189,574.00
8	Dhubri	379,461,655.00	(228,276,949.00)	-	151,184,706.00
9	Dibrugarh	48,954,963.00	24,772,135.00		73,727,098.00
10	Dima Hasao	44,021,311.00	(3,374,959.00)	-	40,646,352.00
11	Goalpara	75,067,506.00	28,209,402.00		103,276,908.00
12	Golaghat	57,251,153.00	(8,151,850.00)		49,099,303.00
13	Hailakandi	231,614,470.26	(115,776,259.45)		115,838,210.81
14	Jorhat	39,038,093.00	11,195,561.00	-	50,233,654.00
15	Kamrup (M)	74,323,946.49	22,183,093.00	-	96,507,039.49
16	Kamrup (R)	62,964,591.46	(8,104,236.00)	-	54,860,355.46
17	Karbi Anglong	134,493,914.46	9,894,257.50	-	144,388,171.96
18	Karimganj	140,557,095.00	24,791,837.00	(142,066.00)	165,206,866.00
19	Kokrajhar	69,873,574.99	3,368,424.50		73,241,999.49
20	Lakhimpur	81,422,045.41	(353,164.00)		81,068,881.41
21	Morigaon	83,842,230.00	11,871,323.00		95,713,553.00
22	Nagaon	531,728,852.00	(205,874,553.00)	-	325,854,299.00
23	Nalbari	111,342,902.08	(49,403,246.00)	-	61,939,656.08
24	Sibsagar	44,273,336.00	16,451,589.00		60,724,925.00
25	Sonitpur	119,406,271.45	29,868,607.00	-	149,274,878.45
26	Tinsukia	53,257,196.17	7,558,975.00		60,816,171.17
27	Udalguri	35,028,796.00	13,327,515.00	-	48,356,311.00
	Total (B)	3,201,023,940.93	(516,212,824.66)	(142,066.00)	2,684,669,050.27
	Income booked at district on behalf of FTB Fund		(158,238,084.00)		
	<b>GRAND TOTAL</b>	<b>3,758,761,475.17</b>	<b>(1,262,593,919.66)</b>	<b>(142,066.00)</b>	<b>2,654,263,573.51</b>



**AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM**

**SCHEDULE B : CURRENT LIABILITIES FOR THE YEAR 2016-17**

		Govt Deduction	Security Deposit	Other Liability	Total
A	STATE MISSION OFFICE	163,983,726.00	39,820,828.00	3,891,577.00	207,696,131.00
	<b>SUB TOTAL (A)</b>	<b>163,983,726.00</b>	<b>39,820,828.00</b>	<b>3,891,577.00</b>	<b>207,696,131.00</b>
B	DISTRICT OFFICES				
1	Barpeta	218123	-114509	1,200.00	104,814.00
2	Baksa	4136	0		4,136.00
3	Bongaigaon	53,820.00	-	-	53,820.00
4	Cachar	43,065.00	25,000.00	7,410.00	75,475.00
5	Chirang	10,110.00	-		10,110.00
6	Darrang	201,776.00	56,821.00		258,597.00
7	Dhemaji	53,456.00	-		53,456.00
8	Dhubri	-	109,000.00		109,000.00
9	Dibrugarh	(860.00)	22,614.00		21,754.00
10	Dima Hasao	-	-		-
11	Goalpara	36,984.00	63,937.00	8,740.00	109,661.00
12	Golaghat	40.00	-	3,600.00	3,640.00
13	Hailakandi	(18,785.00)	121,500.00		102,715.00
14	Jorhat	6,424.00	232,361.00		238,785.00
15	Kamrup (Metro)	88,817.29	80,500.00	7,120.00	176,437.29
16	Kamrup (Rural)	28,411.00			28,411.00
17	Karbi Anglong	1,959,331.00	21,456.00	10,000.00	1,990,787.00
18	Karimganj	327.00	-		327.00
19	Kokrajhar	-	-		-
20	Lakhimpur	(88,580.00)	37,113.00	207,291.00	155,824.00
21	Morigaon	-	66,324.00	-	66,324.00
22	Nagaon	752,238.00	551,884.00		1,304,122.00
23	Nalbari	58,676.00	200,000.00	124,646.00	383,322.00
24	Sibsagar	46,587.00	120,000.00	21,665.00	188,252.00
25	Sonitpur	295,389.00	34,784.00	11,030.00	341,203.00
26	Tinsukia	-	20,000.00	2,893.00	22,893.00
27	Udalguri	(14,118.00)	-		(14,118.00)
	<b>SUB TOTAL (B)</b>	<b>3,735,367.29</b>	<b>1,648,785.00</b>	<b>405,595.00</b>	<b>5,789,747.29</b>
	<b>GRAND TOTAL (A+B)</b>	<b>167,719,093.29</b>	<b>41,469,613.00</b>	<b>4,297,172.00</b>	<b>213,485,878.29</b>



AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE B-1 : GOVT DEDUCTION OF SSA, KGBV & NPEGEL PLAN FOR THE YEAR 2016-17

SL NO.		OPENING BALANCE (CR) As per Prev Yr AR	OPENING BALANCE (CR) As per Dist. AR	DURING THE YEAR (CR)	DURING THE YEAR (DR)	Adjustment/Rectification	CLOSING BALANCE (CR)
A	STATE MISSION OFFICE						
	SSA	116,213,769.00	116,213,769.00	912,982,493.00	865,212,536.00		163,983,726.00
	<b>Sub Total</b>	<b>116,213,769.00</b>	<b>116,213,769.00</b>	<b>912,982,493.00</b>	<b>865,212,536.00</b>	<b>-</b>	<b>163,983,726.00</b>
B	DISTRICT OFFICES						
1	Barpeta	261,618.00	280,285.00	2,809,903.00	2,872,065.00		218,123.00
2	Baksa	(195.00)	(195.00)	1,598,387.00	1,594,056.00		4,136.00
3	Bongaigaon	396,247.00	396,247.00	1,763,792.00	2,106,219.00		53,820.00
4	Cachar	24,486.00	24,486.00	2,640,516.00	2,621,937.00		43,065.00
5	Chirang	17,482.00	17,482.00	957,867.00	965,239.00		10,110.00
6	Darrang	334,387.00	334,387.00	1,738,825.00	1,871,436.00		201,776.00
7	Dhemaji	56,905.00	56,905.00	1,434,193.00	1,437,642.00		53,456.00
8	Dhubri	-	-	2,804,339.00	2,804,339.00		-
9	Dibrugarh	(186.00)	(186.00)	2,082,910.00	2,083,584.00		(860.00)
10	Dima Hasao	-	-	1,652,146.00	1,652,146.00		-
11	Goalpara	16,748.00	16,748.00	2,054,344.00	2,034,108.00		36,984.00
12	Golaghat	18,894.00	18,894.00	1,944,518.00	1,963,372.00		40.00
13	Hailakandi	(18,785.00)	(18,785.00)	1,716,981.00	1,716,981.00		(18,785.00)
14	Jorhat	4,759.00	4,759.00	2,469,117.00	2,467,452.00		6,424.00
15	Kamrup (Metro)	126,117.29	126,117.29	955,570.00	992,870.00		88,817.29
16	Kamrup (Rural)	28,411.00	28,411.00	2,900,972.00	2,900,972.00		28,411.00
17	Karbi Anglong	2,835,395.00	2,835,395.00	6,537,013.00	7,413,077.00		1,959,331.00
18	Karimganj	49,863.00	49,863.00	2,118,435.00	2,167,971.00		327.00
19	Kokrajhar	-	-	1,933,856.00	1,933,856.00		-
20	Lakhimpur	(89,630.50)	(89,549.00)	1,890,515.00	1,889,546.00		(88,580.00)
21	Morigaon	-	-	2,133,318.00	2,133,318.00		-
22	Nagaon	752,238.00	752,238.00	3,346,103.00	3,346,103.00		752,238.00
23	Nalbari	46,428.00	46,428.00	1,502,376.00	1,490,128.00		58,676.00
24	Sibsagar	46,587.00	46,587.00	2,656,722.00	2,656,722.00		46,587.00
25	Sonitpur	535,757.00	535,757.00	2,769,455.00	3,009,823.00		295,389.00
26	Tinsukia	-	-	2,095,527.00	2,095,527.00		-
27	Udalguri	(13,096.00)	(13,096.00)	1,399,057.00	1,400,079.00		(14,118.00)
	<b>Sub Total</b>	<b>5,430,429.79</b>	<b>5,449,178.29</b>	<b>59,906,757.00</b>	<b>61,620,568.00</b>	<b>-</b>	<b>3,735,367.29</b>
	<b>Grand Total</b>	<b>121,644,198.79</b>	<b>121,662,947.29</b>	<b>972,889,250.00</b>	<b>926,833,104.00</b>	<b>-</b>	<b>167,719,093.29</b>



**AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM**

**SCHEDULE B-2: SECURITY DEPOSIT & EARNEST MONEY OF SSA, KGBV, NPEGEL FOR THE YEAR 2016-17**

SL NO.		OPENING BALANCE (CR) As per Prev Yr AR	OPENING BALANCE (CR) As per Dist. AR	DURING THE YEAR (CR)	DURING THE YEAR (DR)	CLOSING BALANCE (CR)
A	STATE MISSION OFFICE	41,863,918.00	41,863,918.00	24,711,917.00	26,755,007.00	39,820,828.00
	SUB TOTAL	41,863,918.00	41,863,918.00	24,711,917.00	26,755,007.00	39,820,828.00
B	DISTRICT OFFICES					
1	Barpeta	(4,973.00)	-	-	114,509.00	(114,509.00)
2	Baksa	-	-	-	-	-
3	Bongaigaon	-	-	-	-	-
4	Cachar	25,000.00	25,000.00	-	-	25,000.00
5	Chirang	-	-	-	-	-
6	Darrang	56,821.00	56,821.00	-	-	56,821.00
7	Dhemaji	-	-	-	-	-
8	Dhubri	172,000.00	172,000.00	22,000.00	85,000.00	109,000.00
9	Dibrugarh	22,614.00	22,614.00	-	-	22,614.00
10	Dima Hasao	920,243.00	920,243.00	-	920,243.00	-
11	Goalpara	63,937.00	63,937.00	-	-	63,937.00
12	Golaghat	-	-	-	-	-
13	Hailakandi	148,000.00	148,000.00	21,000.00	47,500.00	121,500.00
14	Jorhat	130,305.00	130,305.00	147,056.00	45,000.00	232,361.00
15	Kamrup (Metro)	80,500.00	80,500.00	-	-	80,500.00
16	Kamrup (Rural)	-	-	-	-	-
17	Karbi Anglong	36,341.00	36,341.00	10,000.00	24,885.00	21,456.00
18	Karimganj	-	-	76,685.00	76,685.00	-
19	Kokrajhar	-	-	-	-	-
20	Lakhimpur	37,113.00	37,113.00	-	-	37,113.00
21	Morigaon	66,324.00	66,324.00	0.00	-	66,324.00
22	Nagaon	1,082,416.00	1,082,416.00	15,000.00	545,532.00	551,884.00
23	Nalbari	200,000.00	200,000.00	-	-	200,000.00
24	Sibsagar	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
25	Sonitpur	54,784.00	54,784.00	10,000.00	30,000.00	34,784.00
26	Tinsukia	171,000.00	171,000.00	20,000.00	171,000.00	20,000.00
27	Udalguri	-	-	-	-	-
	SUB TOTAL	3,382,425.00	3,387,398.00	441,741.00	2,180,354.00	1,648,785.00
	GRAND TOTAL	45,246,343.00	45,251,316.00	25,153,658.00	28,935,361.00	41,469,613.00



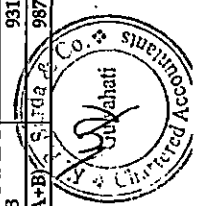


AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILPARA, GUWAHATI-781019, ASSAM

FIXED ASSETS FOR THE YEAR 2016-17 : SSA, KGBV, NPEGEL

SCHEDULE C:

SL NO.	SMO/Dos	OPENING BALANCE AS ON 01/04/2016 (As Per District Audit Report)	ADDITIONS DURING THE YEAR							CLOSING BALANCE 31/03/2017		
			COMPUTER & SERVER	FURNITURE	EQUIPMENT	VEHICLE/ OTHERS	Civil works/KGBV Building	Land & Building	Adjustment		TOTAL	
A	STATE MISSION OFFICE	56,092,821.00	318,330.00	586,034.00	425,278.00	-	-	-	-	1,329,642.00	57,422,463.00	
	Total A	56,092,821.00	318,330.00	586,034.00	425,278.00	-	-	-	-	1,329,642.00	57,422,463.00	
B	DISTRICT OFFICES											
1	Barpeta	73,473,899.88									73,473,899.88	
2	Baksa	7,025,571.00									7,025,571.00	
3	Bongaigaon	35,494,729.00									35,494,729.00	
4	Cachar	25,289,133.00			56,037.00					56,037.00	25,345,170.00	
5	Chirang	15,795,140.00									16,004,140.00	
6	Darrang	54,169,050.45									54,407,508.45	
7	Dhemaji	22,703,350.00									22,703,350.00	
8	Dhubri	55,749,413.00									55,749,413.00	
9	Dibrugarh	27,373,823.00									27,373,823.00	
10	Dima Hasao	30,467,505.00							611,401.00		31,078,906.00	
11	Goalpara	35,983,460.36									35,983,460.36	
12	Golaghat	19,956,801.00									19,956,801.00	
13	Hailakandi	26,893,737.80									26,893,737.80	
14	Jorhat	20,227,464.00									20,227,464.00	
15	Kamrup (Metro)	39,642,156.00									39,642,156.00	
16	Kamrup (Rural)	889,438.00		7,750.00	21,850.00						90,135,213.00	
17	Karbi Anglong	90,135,213.00									90,135,213.00	
18	Karimganj	28,187,478.00									28,187,478.00	
19	Kokrajhar	30,617,042.00									30,617,042.00	
20	Lakhimpur	26,165,471.00									26,165,471.00	
21	Morigaon	36,101,916.00									36,101,916.00	
22	Nagaon	53,195,863.00									53,195,863.00	
23	Nalbari	36,462,276.60									36,462,276.60	
24	Sibsagar	23,841,139.00									23,841,139.00	
25	Sonitpur	69,652,148.45									69,652,148.45	
26	Tinsukia	30,239,380.00									30,239,380.00	
27	Udalguri	15,932,520.00					0.00				15,932,520.00	
	Total B	931,665,118.54	-	7,750.00	77,887.00	1,278,087.00	283,130.00	19,929,798.00	611,401.00	-	21,904,923.00	953,570,041.54
	TOTAL (A+B)	987,757,939.54	318,330.00	593,784.00	503,165.00	1,278,087.00	283,130.00	19,929,798.00	611,401.00	-	23,234,565.00	1,010,992,504.54



**AXOM SARBA SIKSHA MISSION  
KAHILIPARA, GUWAHATI**

**SCHEDULE D : CURRENT ASSETS FOR THE YEAR 2016-17**

		Fund Transfer	Loans & Advances	Advance Outstandings	Other Current Assets	Total
A	STATE MISSION OFFICE SSA KGVB NPEGEL				14,425,326.00	14,425,326.00
	TOTAL (A)	-	-	-	14,425,326.00	14,425,326.00
B	DISTRICT OFFICES					
1	Barpeta		13,293.00			13,293.00
2	Baksa					-
3	Bongaigaon					-
4	Cachar	40.00				40.00
5	Chirang					-
6	Darrang			473,410.00		473,410.00
7	Dhemaji				11,300.00	11,300.00
8	Dhubri					-
9	Dibrugarh		176,516.00			176,516.00
10	Dima Hasao					-
11	Goalpara			195,456.00		195,456.00
12	Golaghat					-
13	Hailakandi				30,760.00	30,760.00
14	Jorhat					-
15	Kamrup (Metro)					-
16	Kamrup (R)					-
17	Karbi Anglong					-
18	Karimganj					-
19	Kokrajhar		660,641.00			660,641.00
20	Lakhimpur					-
21	Morigaon	0.00	648,645.00			648,645.00
22	Nagaon	-	145,995.00		1,428.00	147,423.00
23	Nalbari	-	-			-
24	Sibsagar				4,000.00	4,000.00
25	Sonitpur	562,605.00				562,605.00
26	Tinsukia	0.00	0.00	34,259.00	0.00	34,259.00
27	Udalguri	-	-			-
	TOTAL (B)	562,645.00	1,645,090.00	703,125.00	47,488.00	2,958,348.00
	TOTAL (A+B)	562,645.00	1,645,090.00	703,125.00	14,472,814.00	17,383,674.00
	PREVIOUS YEAR	562,645.00	-	2,334,922.00	14,304,131.00	17,201,698.00



**AXOM SARBA SIKSHA MISSION  
KAHILIPARA, GUWAHATI**

SCHEDULE E:

CLOSING BALANCES FOR THE YEAR 2016-17

SSA PLAN

SL NO.		BANK	CASH	UNADJUSTED ADVANCES	FUND IN TRANSIT	TOTAL
A	STATE MISSION OFFICE	135,875,604.24		11,094,042.00		146,969,646.24
	<b>SUB TOTAL</b>	<b>135,875,604.24</b>	<b>-</b>	<b>11,094,042.00</b>	<b>-</b>	<b>146,969,646.24</b>
B	<b>DISTRICT OFFICES</b>					
1	Barpeta	4,531,043.50	5,068.00	56,930,596.00		61,466,707.50
2	Baksa	3,494,744.00	1,722.00	65,247,336.00		68,743,802.00
3	Bongaigaon	9,677,946.00		34,884,255.00		44,562,201.00
4	Cachar	5,580,637.30	3,352.00	130,517,162.00		136,101,151.30
5	Chirang	1,249,677.00	-	26,471,468.00		27,721,145.00
6	Darrang	6,336,898.32	271.00	52,700,414.00		59,037,583.32
7	Dhemaji	3,968,269.00	-	41,260,672.00		45,228,941.00
8	Dhubri	11,272,881.00	-	80,483,541.00		91,756,422.00
9	Dibrugarh	6,358,316.00	-	29,607,434.00		35,965,750.00
10	Dima Hasao	1,846,680.00	-	7,327,321.00		9,174,001.00
11	Goalpara	3,399,682.64	-	54,344,743.00		57,744,425.64
12	Golaghat	4,118,695.00		25,027,447.00		29,146,142.00
13	Hailakandi	6,701,647.01		81,093,839.00		87,795,486.01
14	Jorhat	2,488,928.00	1,528.00	27,754,519.00		30,244,975.00
15	Kamrup (M)	8,375,691.87	12,800.31	48,169,563.60		56,558,055.78
16	Kamrup (R)	4,856,860.00	2,157.00	46,146,449.00		51,005,466.00
17	Karbi Anglong	1,054,529.96	39,545.00	54,854,304.00		55,948,378.96
18	Karimganj	7,694,477.00	7,679.00	127,427,206.00		135,129,362.00
19	Kokrajhar	3,355,118.49	2,200.00	30,025,144.00		33,382,462.49
20	Lakhimpur	5,534,945.28	2,134.00	49,074,610.00		54,611,689.28
21	Morigaon	5,113,666.00	1,775.00	53,820,114.00		58,935,555.00
22	Nagaon	12,645,146.00	12,470.00	259,596,521.00		272,254,137.00
23	Nalbari	3,571,350.62	18,049.86	22,038,769.00		25,628,169.48
24	Sibsagar	4,771,505.00	617.00	31,714,115.00		36,486,237.00
25	Sonitpur	8,451,267.00	-	69,893,217.00		78,344,484.00
26	Tinsukia	4,499,715.75		25,731,584.00		30,231,299.75
27	Udalguri	2,223,471.00	-	29,395,634.00		31,619,105.00
28	Refund of Advance by Sub District level (SMCs) directly to SMO	-	-	(44,393,550.00)		(44,393,550.00)
29	Advance related to FTB Gen category share			(158,238,084.00)		(158,238,084.00)
	<b>SUB TOTAL</b>	<b>143,173,788.74</b>	<b>111,368.17</b>	<b>1,358,906,343.60</b>	<b>-</b>	<b>1,502,191,500.51</b>
	<b>GRAND TOTAL (A)</b>	<b>279,049,392.98</b>	<b>111,368.17</b>	<b>1,370,000,385.60</b>	<b>-</b>	<b>1,649,161,146.75</b>



**AXOM SARBA SIKSHA MISSION  
KAHILIPARA, GUWAHATI**

SCHEDULE E-1 :

CLOSING BALANCES FOR THE YEAR 2016-17

KGBV

SL NO.		BANK	CASH	UNADJUSTED ADVANCES		TOTAL
A	STATE MISSION OFFICE	2,862,054.00		4,715.00		2,866,769.00
	<b>SUB TOTAL</b>	<b>2,862,054.00</b>	<b>-</b>	<b>4,715.00</b>		<b>2,866,769.00</b>
B	DISTRICT OFFICES					
1	Barpeta	2,407,431.50	700.00	160,207.00		2,568,338.50
2	Baksa	480,133.00	-	-		480,133.00
3	Bongaigaon	452,045.00	-	-		452,045.00
4	Cachar	306,436.00	-	-		306,436.00
5	Chirang	317,805.00	-	-		317,805.00
6	Darrang	1,720.00	-	10,260.00		11,980.00
7	Dhemaji	796,984.00	-	502,455.00		1,299,439.00
8	Dhubri	2,951,871.00	-	836,000.00		3,787,871.00
9	Dibrugarh	380,223.00	-	-		380,223.00
10	Dima Hasao	393,445.00	-	-		393,445.00
11	Goalpara	278,471.00	1,250.00	120,090.00		399,811.00
12	Golaghat	-	-	-		-
13	Hailakandi	827,888.00	-	109,800.00		937,688.00
14	Jorhat	-	-	-		-
15	Kamrup (M)	-	-	483,265.00		483,265.00
16	Kamrup (R)	2,964,262.46	-	-		2,964,262.46
17	Karbi Anglong	244,837.00	50,530.00	-		295,367.00
18	Karimganj	612,266.00	-	-		612,266.00
19	Kokrajhar	2,643,239.00	-	5,938,615.00		8,581,854.00
20	Lakhimpur	447,545.41	-	-		447,545.41
21	Morigaon	93,761.00	-	-		93,761.00
22	Nagaon	1,560,998.00	-	-		1,560,998.00
23	Nalbari	232,532.00	-	-		232,532.00
24	Sibsagar	581,731.00	70.00	-		581,801.00
25	Sonitpur	980,481.00	-	76,363.00		1,056,844.00
26	Tinsukia	334,125.42	-	-		334,125.42
27	Udalguri	507,438.00	-	-		507,438.00
	<b>SUB TOTAL</b>	<b>20,797,668.79</b>	<b>52,550.00</b>	<b>8,237,055.00</b>	<b>-</b>	<b>29,087,273.79</b>
	<b>GRAND TOTAL (A+B)</b>	<b>23,659,722.79</b>	<b>52,550.00</b>	<b>8,241,770.00</b>	<b>-</b>	<b>31,954,042.79</b>



AXOM SARBA SIKSHA MISSION  
KAHILIPARA, GUWAHATI

SCHEDULE E-2:

CLOSING BALANCES FOR THE YEAR 2016-17

NPEGEL

SL NO.		BANK	CASH	UNADJUSTED ADVANCES		TOTAL
A	STATE MISSION OFFICE	-	-	-		-
	<b>SUB TOTAL</b>	-	-	-		-
B	DISTRICT OFFICES					
1	Barpeta	-	-	-		-
2	Baksa	-	-	-		-
3	Bongaigaon	-	-	-		-
4	Cachar	-	-	-		-
5	Chirang	-	-	-		-
6	Darrang	20,000.00	-	-		20,000.00
7	Dhemaji	-	-	-		-
8	Dhubri	-	-	-		-
9	Dibrugarh	-	-	-		-
10	Dima Hasao	-	-	-		-
11	Goalpara	-	-	-		-
12	Golaghat	-	-	-		-
13	Hailakandi	-	-	-		-
14	Jorhat	-	-	-		-
15	Kamrup (M)	-	-	-		-
16	Kamrup (R)	-	-	-		-
17	Karbi Anglong	-	-	-		-
18	Karimganj	-	-	-		-
19	Kokrajhar	-	-	-		-
20	Lakhimpur	-	-	-		-
21	Morigaon	-	-	-		-
22	Nagaon	-	-	-		-
23	Nalbari	-	-	-		-
24	Sibsagar	-	-	-		-
25	Sonitpur	-	-	-		-
26	Tinsukia	-	-	-		-
27	Udalguri	-	-	-		-
	<b>SUB TOTAL</b>	20,000.00	-	-	-	20,000.00
	<b>GRAND TOTAL (C)</b>	20,000.00	-	-	-	20,000.00
	<b>GRAND TOTAL (A+B+C)</b>	302,729,115.77	163,918.17	1,378,242,155.60	-	1,681,135,189.54



**AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI**

**SCHEDULE F: OPENING BALANCES FOR THE YEAR 2016-17 SSA PLAN**

SL NO.		BANK	CASH	FUND IN TRANSIT	UNADJUSTED ADVANCES	TOTAL
1	STATE MISSION OFFICE	32,790,026.24	52.00	1,211,754,580.00	10,582,261.00	1,255,126,919.24
	<b>Total</b>	<b>32,790,026.24</b>	<b>52.00</b>	<b>1,211,754,580.00</b>	<b>10,582,261.00</b>	<b>1,255,126,919.24</b>
1	Barpeta	907,000.54	3,718.00		33,230,344.00	34,141,062.54
2	Baksa	2,018,170.00	122.00		138,437,040.00	140,455,332.00
3	Bongaigaon	6,641,650.00	4,110.00	172,300.00	52,268,497.00	59,086,557.00
4	Cachar	3,253,919.30	3,949.00		136,053,309.00	139,311,177.30
5	Chirang	599,973.00	-		12,971,350.00	13,571,323.00
6	Darrang	4,462,259.99	668.00		67,680,751.00	72,143,678.99
7	Dhemaji	2,708,009.00	-		84,345,005.00	87,053,014.00
8	Dhubri	6,752,050.00	-		314,049,082.00	320,801,132.00
9	Dibrugarh	2,840,002.00	-		18,048,068.00	20,888,070.00
10	Dima Hasao	2,279,340.00	-		10,132,702.00	12,412,042.00
11	Goalpara	918,790.64	-		37,807,805.00	38,726,595.64
12	Golaghat	3,833,575.00	2,459.00		33,480,812.00	37,316,846.00
13	Hailakandi	1,538,958.46	64.00		202,761,814.00	204,300,836.46
14	Jorhat	2,174,275.00	788.00		16,770,630.00	18,945,693.00
15	Kamrup (M)	11,470,610.87	12,536.31		22,929,115.60	34,412,262.78
16	Kamrup (R)	3,819,673.00	-		56,692,642.00	60,512,315.00
17	Karbi Anglong	756,495.46	49,953.00		45,211,484.00	46,017,932.46
18	Karimganj	973,185.00	431.00		109,617,065.00	110,590,681.00
19	Kokrajhar	1,803,467.99	7,245.00		23,586,301.00	25,397,013.99
20	Lakhimpur	578,216.00	3,115.00		54,458,071.00	55,039,402.00
21	Morigaon	3,789,982.00	743.00		43,306,518.00	47,097,243.00
22	Nagaon	8,307,382.00	6,850.00		470,697,613.00	479,011,845.00
23	Nalbari	1,582,945.62	7,942.86		72,890,324.00	74,481,212.48
24	Sibsagar	3,350,091.00	4,937.00		16,351,483.00	19,706,511.00
25	Sonitpur	3,575,517.00	-		45,121,678.00	48,697,195.00
26	Tinsukia	2,081,555.25	2,484.00		20,892,855.00	22,976,894.25
27	Udalguri	1,565,265.00	-		16,282,459.00	17,847,724.00
28	Refund of Advance by Sub District level (SMCs) directly to SMO	-	-		(44,393,550.00)	(44,393,550.00)
	<b>Total</b>	<b>84,582,359.12</b>	<b>112,115.17</b>	<b>172,300.00</b>	<b>2,111,681,267.60</b>	<b>2,196,548,041.89</b>
	<b>G. Total (A)</b>	<b>117,372,385.36</b>	<b>112,167.17</b>	<b>1,211,926,880.00</b>	<b>2,122,263,528.60</b>	<b>3,451,674,961.13</b>



**AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI**

SCHEDULE F-1:

OPENING BALANCES FOR THE YEAR 2016-17

KGBV

SL NO.		BANK	CASH	FUND IN TRANSIT	UNADJUSTED ADVANCES	TOTAL
	STATE MISSION OFFICE	16,114,538.00			4,715.00	16,119,253.00
	<b>Total</b>	<b>16,114,538.00</b>	<b>-</b>		<b>4,715.00</b>	<b>16,119,253.00</b>
1	Barpeta	554,298.50	700.00		586,552.00	1,141,550.50
2	Baksa	148,101.00				148,101.00
3	Bongaigaon	303,099.00	530.00		55,000.00	358,629.00
4	Cachar	620,230.00	-		-	620,230.00
5	Chirang	325,762.00	-		-	325,762.00
6	Darrang	506,541.50	-	209,000.00	10,260.00	725,801.50
7	Dhemaji	64,820.00	-		574,781.00	639,601.00
8	Dhubri	2,247,110.00	-		836,000.00	3,083,110.00
9	Dibrugarh	518,536.00	-		-	518,536.00
10	Dima Hasao	1,437,593.00	-		611,401.00	2,048,994.00
11	Goalpara	121,339.00	750.00		120,590.00	242,679.00
12	Golaghat	-	-		-	-
13	Hailakandi	549,111.00	-		-	549,111.00
14	Jorhat	-	-		-	-
15	Kamrup (M)	-	-		483,265.00	483,265.00
16	Kamrup (R)	1,591,249.46	-		-	1,591,249.46
16	Karbi Anglong	1,043,228.00	50,530.00		-	1,093,758.00
17	Karimganj	1,772,124.00	-		56,675.00	1,828,799.00
18	Kokrajhar	842,859.00	-	7,636,000.00	4,720,019.00	13,198,878.00
19	Lakhimpur	369,680.41	-		56.00	369,736.41
20	Morigaon	60,750.00	-		-	60,750.00
21	Nagaon	1,208,375.00	-		-	1,208,375.00
22	Nalbari	147,656.00	-		257,000.00	404,656.00
23	Sibsagar	841,784.00	70.00		65,210.00	907,064.00
24	Sonitpur	806,620.00	-		289,274.00	1,095,894.00
25	Tinsukia	177,662.92	-		-	177,662.92
26	Udalguri	1,235,456.00	-		-	1,235,456.00
	<b>Total</b>	<b>17,493,985.79</b>	<b>52,580.00</b>	<b>7,845,000.00</b>	<b>8,666,083.00</b>	<b>34,057,648.79</b>
	<b>G. Total (B)</b>	<b>33,608,523.79</b>	<b>52,580.00</b>	<b>7,845,000.00</b>	<b>8,670,798.00</b>	<b>50,176,901.79</b>



**AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI**

SCHEDULE F-2:

OPENING BALANCES FOR THE YEAR 2016-17

NPEGEL

SL.NO.		BANK	CASH		UNADJUSTED ADVANCES	TOTAL
	STATE MISSION OFFICE	6,522,865.00				6,522,865.00
	<b>Total</b>	<b>6,522,865.00</b>	<b>-</b>		<b>-</b>	<b>6,522,865.00</b>
1	Barpeta	-	0.00		-	0.00
2	Baksa	91,920.00				91,920.00
3	Bongaigaon				-	-
4	Cachar	-	-		-	-
5	Chirang	-	-		-	-
6	Darrang	20,000.00			-	20,000.00
7	Dhemaji	10,000.00			-	10,000.00
8	Dhubri	-			-	-
9	Dibrugarh	20,446.00			-	20,446.00
10	Dima Hasao	13,013.00			-	13,013.00
11	Goalpara	-			-	-
12	Golaghat	-			-	-
13	Hailakandi	-			-	-
14	Jorhat	-			-	-
15	Kamrup (M)	-			-	-
16	Kamrup (R)	-			-	-
17	Karbi Anglong	128,747.00			-	128,747.00
18	Karimganj	-			-	-
19	Kokrajhar	-			-	-
20	Lakhimpur	-			-	-
21	Morigaon	-			-	-
22	Nagaon	-			-	-
23	Nalbari	365,831.00			-	365,831.00
24	Sibsagar	2,874.00			-	2,874.00
25	Sonitpur	-			-	-
26	Tinsukia	-			-	-
27	Udalguri	-			-	-
	<b>Total</b>	<b>652,831.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>652,831.00</b>
	<b>G. Total (C)</b>	<b>7,175,696.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>7,175,696.00</b>
	<b>GRAND TOTAL (A+B+C)</b>	<b>158,156,605.15</b>	<b>164,747.17</b>	<b>1,219,771,880.00</b>	<b>2,130,934,326.60</b>	<b>3,509,027,558.92</b>





**AXOM SARBA SIKSHA ABHIJAN MISSION**  
Kahulipara, Guwahati-781019

**SCHEDULE-G : GRANT IN AID DURING THE YEAR 2016-17**

(Figures ₹)

SL NO.	Date	SANCTION LETTER DATE	NO. &	GOVT. OF INDIA	GOVT. OF ASSAM (State Share)	Govt. of Assam (Reimbursement of General Boys Share of FTR)	TOTAL
1	6/16/2016	F.No.1-1/2016-EE.14 Dated 09/05/2016		2,200,416,666.00	-		2,200,416,666.00
2	6/16/2016	F.No.1-1/2016-EE.14 Dated 09/05/2016		210,734,622.00	-		210,734,622.00
3	9/8/2016	PMA.208/2013/PLIII/47 Dated 02/08/2016		-	134,632,000.00		134,632,000.00
4	9/8/2016	PMA.208/2013/Pt/60 Dated 11/08/2016		-	267,905,699.00		267,905,699.00
5	10/7/2016	PMA.162/2014/379 dtd: 05/10/2016		838,795,000.00	-		838,795,000.00
6	10/7/2016	PMA.162/2014/379 dtd: 05/10/2016		2,053,831,000.00	-		2,053,831,000.00
7	10/25/2016	PMA.299/2013/113 dated 06/10/2016		-	-	350,085,000.00	350,085,000.00
8	10/25/2016	PMA.298/2013/64 dated 04/10/2016		-	-	150,000,000.00	150,000,000.00
9	12/23/2016	PMA.208/2013/209 dated 16/11/2016		-	228,203,000.00		228,203,000.00
10	2/3/2017	PMA.162/2014/PL/26 dated 02/02/2017		704,000,000.00	-		704,000,000.00
11	3/1/2017	PMA.162/2014/404 dated 16/02/2017		2,757,453,000.00	-		2,757,453,000.00
12	2/24/2017	PMA.208/2013/209 dated 16/11/2016		-	93,199,000.00		93,199,000.00
13	3/1/2017	PMA.208/2013/pt./79 dated 22/02/2017		-	384,606,000.00		384,606,000.00
14	3/21/2017	PMA.06/2017/9 dated 01/03/2017		-	-	250,000,000.00	250,000,000.00
<b>TOTAL</b>				<b>8,765,230,288.00</b>	<b>1,108,545,699.00</b>	<b>750,085,000.00</b>	<b>10,623,860,987.00</b>



**AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM**

**SCHEDULE H: INTEREST, OTHER RECEIPTS AND REDUCTION OF EXPENDITURES**

**SSA PLAN**

Sl. No.	Particulars	Bank Interest	Misc. receipts	Reduction of Expenditure
	STATE MISSION OFFICE	31,937,564.00	997,240.00	-
		31,937,564.00	997,240.00	-
1	Barpeta	356,384.00	923,140.00	837,102.00
2	Baksa		205,547.00	424,073.00
3	Bongaigaon	518,362.00	3,000.00	1,298,427.00
4	Cachar	463,360.00	204,101.00	235,561.00
5	Chirang	564,349.00	881,941.00	55,088.00
6	Darrang	1,320,601.33	1,200.00	-
7	Dhemaji	278,407.00	185,347.00	-
8	Dhubri	2,433,613.00	-	391,267.00
9	Dibrugarh	300,906.00	-	1,787,784.00
10	Dima Hasao	149,347.00	-	128,613.00
11	Goalpara	229,303.00	116,100.00	420,708.00
12	Golaghat	243,041.00	389,800.00	861,851.00
13	Hailakandi	2,350,990.92	113,862.63	1,320,300.00
14	Jorhat	468,513.00	725.00	448,310.00
15	Kamrup (Metro)	230,383.00	764,423.00	-
16	Kamrup (Rural)	283,646.00	20,200.00	21,183.00
17	Karbi Anglong	926,461.50	19,018.00	129,775.00
18	Karimganj	715,686.00	600.00	1,119,990.00
19	Kokrajhar	560,694.00	473,175.00	388,588.00
20	Lakhimpur	269,236.00	241,280.00	-
21	Morigaon	313,291.00	108,300.00	-
22	Nagaon	3,544,459.00	234,280.00	689,587.00
23	Nalbari	425,123.00	253,919.00	81,200.00
24	Sibsagar	336,828.00	283,639.00	-
25	Sonitpur	1,305,831.00	-	274,640.00
26	Tinsukia	278,919.00	2,893.00	689,725.00
27	Udalguri	285,413.00	1,217,666.00	-
	<b>Total (A)</b>	<b>51,090,711.75</b>	<b>7,641,396.63</b>	<b>11,603,772.00</b>



**SCHEDULE H: INTEREST, OTHER RECEIPTS AND REDUCTION OF EXPENDITURES**  
**KGBV PLAN**

		Bank Interest	Misc. receipts	Reduction of Expenditure
	STATE MISSION OFFICE	1,081,551.00	62,890.00	-
		1,081,551.00	62,890.00	-
1	Barpeta	75,593.00		-
2	Baksa	10,665.00		11,850.00
3	Bongaigaon	12,309.00		-
4	Cachar	24,148.00		-
5	Chirang	29,543.00		-
6	Darrang	104,388.50		-
7	Dhemaji	25,438.00		-
8	Dhubri	444,942.00		14,568.00
9	Dibrugarh	20,968.00		-
10	Dima Hasao	83,361.00		-
11	Goalpara	25,310.00		-
12	Golaghat			-
13	Hailakandi	19,580.00		-
14	Jorhat			-
15	Kamrup (Metro)			-
16	Kamrup (Rural)	39,755.00		-
17	Karbi Anglong	73,099.00		-
18	Karimganj	41,459.00		-
19	Kokrajhar	284,655.00		11,226.00
20	Lakhimpur	17,825.00		801,400.00
21	Morigaon	52,123.00		314,800.00
22	Nagaon	161,247.00		-
23	Nalbari	19,106.00		-
24	Sibsagar	21,107.00		-
25	Sonitpur	242,652.00		-
26	Tinsukia	58,098.50		1,477.00
27	Udalguri	71,761.00		-
	<b>Total (B)</b>	<b>3,040,684.00</b>	<b>62,890.00</b>	<b>1,155,321.00</b>



SCHEDULE H : INTEREST, OTHER RECEIPTS AND REDUCTION OF EXPENDITURES

NPEGEL PLAN

		Bank Interest	Misc. receipts	Reduction of Expenditure
	STATE MISSION OFFICE	173,039.00		
		173,039.00		
1	Barpeta			
2	Baksa	112,127.00		
3	Bongaigaon			
4	Cachar			
5	Chirang			
6	Darrang			
7	Dhemaji			
8	Dhubri			
9	Dibrugarh	934.00		
10	Dima Hasao			
11	Goalpara			
12	Golaghat			
13	Hailakandi			
14	Jorhat			
15	Kamrup (Metro)			
16	Kamrup (Rural)			
17	Karbi Anglong	2,568.00		
18	Karimganj			
19	Kokrajhar			
20	Lakhimpur			
21	Morigaon			
22	Nagaon			
23	Nalbari	103,446.00		
24	Sibsagar	208.00		
25	Sonitpur			
26	Tinsukia			
27	Udalguri			
	Total (C)	392,322.00	-	-
	TOTAL (A+B+C)	54,523,717.75	7,704,286.63	12,759,093.00



SCHEDULE 'I' OF ACTIVITYWISE EXPENDITURES FOR THE YEAR 2016-17

As per Receipts and Payments A/c

Sl NO.	Particulars	State Office	Barpeta	Baksa	Bongalgaon	Cachar	Chirang	Darrang	Dhemaji	Dhubri	Dibrugarh	Dima Hasao
			1	2	3	4	5	6	7	8	9	10
1	Opening of New Schools		-	-	-	-	-	-	-	-	-	-
2	Residential Schools for specific category of children		-	-	-	2,603,580.00	-	-	-	-	-	-
3	Residential Hostel for specific category of children		-	-	-	-	-	-	-	-	-	-
4	Transport/Escort Facility		-	-	-	-	-	-	-	-	-	-
5	Special Training for mainstreaming of Out-of-School Children		21,620,337.54	6,478,668.00	8,144,095.00	11,502,769.00	10,124,390.00	17,902,753.00	5,336,362.00	33,592,723.00	14,874,453.00	3,862,196.00
6	Free Text Book		856,161.00	600,133.00	524,424.00	1,091,767.00	464,120.00	610,111.00	254,915.00	825,350.00	829,497.00	420,839.00
7	Provision of 2 sets of Uniform		-	-	-	-	-	-	-	-	-	-
8	Teaching Learning Equipment (TLE)		-	-	-	-	-	-	-	-	-	-
9	New Teachers Salary		415,995,796.00	122,161,015.00	154,752,218.00	505,128,785.00	69,978,838.00	477,184,526.00	266,918,499.00	415,982,863.00	148,194,516.00	63,409,991.00
10	Training		3,878,862.00	3,826,997.00	1,548,994.00	3,311,985.00	2,282,304.00	1,962,189.00	1,985,640.00	4,279,970.00	2,760,064.00	1,496,617.00
11	Academic Support through Block Resource Centre/ URC		20,101,218.00	7,270,172.00	11,848,362.00	17,439,397.00	4,480,000.00	11,376,572.00	9,993,659.00	21,585,081.00	14,379,603.00	11,050,203.00
12	Academic Support through Cluster Resource Centers		1,666,864.00	1,140,200.00	676,428.00	1,746,738.00	598,468.00	949,264.00	508,601.00	1,984,962.00	1,047,500.00	795,200.00
13	Computer Aided Education in UPS under Innovation		275,000.00	275,000.00	200,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,540.00	275,000.00
14	Libraries in Schools		-	-	-	-	-	-	-	-	-	-
15	Teachers Grant		-	-	-	-	-	-	-	-	-	-
16	School Grant		15,612,000.00	10,923,000.00	6,708,000.00	14,266,000.00	5,448,000.00	7,740,000.00	10,148,000.00	18,198,000.00	10,820,000.00	5,055,000.00
17	Research, Evaluation, Monitoring & Maintenance Grant		-	-	-	-	-	-	-	-	-	-
19	Interventions for CWSN		4,107,497.00	1,246,740.00	2,516,617.00	2,459,801.00	774,431.00	1,928,772.00	2,122,316.00	5,991,050.00	1,640,661.00	1,270,682.00
20	Innovation Head up to Rs. 50 lakh per		-	-	-	-	-	-	-	-	-	-
21	SMC/PRI Training		2,611,403.00	1,949,630.00	1,083,333.00	2,655,180.00	1,142,640.00	1,356,308.00	1,543,910.00	2,768,922.00	1,965,236.00	1,312,795.00
22	Civil Works Construction		-	-	-	-	-	-	-	-	-	-
23	LEP(UPTO 2%)(LEP(UPTO 2%))		36,113.00	-	16,408.00	34,002.00	12,979.00	17,144.00	22,198.00	-	50,389.00	-
24	Project Management Cost		18,379,686.50	14,733,489.00	13,379,350.00	18,756,486.00	8,183,382.00	13,304,902.00	11,153,933.00	17,193,687.00	14,206,723.00	5,353,870.00
25	Community Mobilisation Activities (up to 05%)		180,448.00	-	281,463.00	452,425.00	375,185.00	64,056.00	66,393.00	-	239,432.00	-
26	Community Training		-	-	-	-	-	-	-	-	-	-
27	Training of educational Administrator		-	-	-	-	-	-	-	-	-	-
28	NPEGEL		-	-	-	-	-	-	-	-	-	-
29	KGBV		13,705,549.00	4,858,483.00	2,286,943.00	1,954,333.00	2,183,250.00	7,546,601.00	4,616,900.00	23,119,067.00	14,368,606.00	4,316,166.00
30	REMS		-	-	-	-	-	-	-	-	-	-
31	State Component		-	-	-	-	-	-	-	-	-	-
32	Prior Period Expenditure		-	-	-	-	-	-	-	-	-	-
	SSA		-	-	-	-	-	-	-	-	-	-
	Revenue Expenditure	3,840.00	32,075,451.00	-	11,336,401.00	29,153,400.00	10,725,850.00	9,312.00	19,316,853.00	300,405,259.00	17,760,079.00	5,387,879.00
	Capital Expenditure	12,458,505.00	-	113,101,540.00	38,741,750.00	65,640,650.00	2,245,500.00	56,333,570.00	55,241,251.00	-	-	2,100,000.00
	KGBV		-	-	-	-	-	-	-	-	-	-
	Revenue Expenditure	-	313,184.00	-	55,000.00	-	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-	-	-	-	-	611,401.00
	State Level: (SMO)		-	-	-	-	-	-	-	-	-	-
33	SIEMAT		-	-	-	-	-	-	-	-	-	-
34	Management Cost	87,983,797.00	-	-	-	-	-	-	-	-	-	-
35	Research & Evaluation	4,527,769.00	-	-	-	-	-	-	-	-	-	-
36	Fixed Assets	1,329,642.00	-	-	-	-	-	-	-	-	-	-
37	Expenditure incurred by SMO against General Category boys share of FTBs	456,437,546.00	-	-	-	-	-	-	-	-	-	-
	TOTAL	562,741,099.00	551,415,370.04	288,565,067.00	254,099,786.00	678,472,298.00	119,294,337.00	598,561,082.00	389,507,429.00	846,201,934.00	243,411,799.00	106,697,839.00



**SCHEDULE "I" OF ACTIVITY WISE EXPENDITURE**  
*As per Receipts and Payments A/c*

Sl NO.	Particulars	Goalpara 11	Golaghat 12	Hailakandi 13	Jorhat 14	Kamrup (M) 15	Kamrup @ 16	Karbi Anglong 17	Karimganj 18	Kokrajhar 19	Lakhimpur 20	Morigaon 21
1	Opening of New Schools	-	-	-	-	-	-	-	-	-	-	-
2	Residential Schools for specific category of children	-	-	-	-	3,872,496.00	-	-	-	-	-	-
3	Residential Hostel for specific category of children	-	-	-	-	-	-	-	-	-	-	-
4	Transport/ Escort Facility	-	-	-	-	-	-	-	-	-	-	-
5	Special Training for mainstreaming of Out-of-School Children	15,550,192.00	8,084,358.00	6,203,850.00	6,463,278.00	17,637,779.00	9,498,344.00	20,798,345.00	15,607,830.00	25,238,748.00	12,810,111.00	14,162,864.00
6	Free Text Book	502,540.00	823,833.00	611,491.00	970,263.00	371,120.00	1,143,819.00	955,277.00	760,580.00	753,402.00	981,904.00	665,919.00
7	Provision of 2 sets of Uniform	-	-	-	-	-	-	-	-	-	-	-
8	Teaching Learning Equipment (TLE)	-	-	-	-	-	-	-	-	-	-	-
9	New Teachers Salary	365,811,697.00	202,967,521.00	123,784,582.00	208,591,013.00	48,036,044.00	169,667,059.00	313,674,852.00	248,012,747.00	198,120,541.00	288,489,483.00	361,239,691.00
10	Training	3,028,665.00	2,831,845.00	1,823,325.00	3,398,965.00	857,639.00	3,206,831.00	3,711,400.00	2,602,234.00	2,954,874.00	3,881,529.00	2,803,142.00
11	Academic Support through Block Resource Centre/ URC	14,581,572.00	13,872,196.00	10,445,937.00	18,562,672.00	5,243,960.00	24,727,425.00	24,312,323.00	13,582,472.00	12,534,316.00	12,959,758.00	11,359,616.00
12	Academic Support through Cluster Resource Centers	1,060,551.00	921,642.00	1,030,000.00	1,364,199.00	354,990.00	1,587,000.00	1,907,200.00	1,040,569.00	1,310,254.00	1,558,585.00	987,200.00
13	Computer Aided Education in UPS under Innovation	200,000.00	275,000.00	275,000.00	200,000.00	278,693.00	275,000.00	275,000.00	275,000.00	-	275,000.00	275,000.00
14	Libraries in Schools	-	-	-	-	-	-	-	-	-	-	-
15	Teachers Grant	-	-	-	-	-	-	-	-	-	-	-
16	School Grant	11,250,000.00	10,130,000.00	10,261,000.00	12,778,000.00	4,321,000.00	14,820,000.00	11,538,000.00	11,424,000.00	10,344,000.00	15,853,000.00	9,336,000.00
17	Research, Evaluation, Monitoring & Maintenance Grant	-	-	-	-	-	-	-	-	-	-	-
19	Interventions for CWSN	2,626,232.00	2,247,825.00	1,114,626.00	2,255,596.00	1,352,262.00	4,112,821.00	4,036,234.00	3,890,805.00	2,453,642.00	2,123,286.00	3,196,037.00
20	Innovation Head up to Rs. 50 lakh per	-	-	-	825,000.00	-	-	-	-	225,000.00	-	-
21	SMC/PRJ Training	-	1,928,016.00	1,731,893.00	2,575,926.00	669,606.00	2,170,801.00	2,654,560.00	2,140,782.00	2,130,042.00	2,536,335.00	1,658,745.00
22	Civil Works Construction	-	-	-	-	3,628,500.00	-	-	-	-	-	-
23	LEP(UPTO 2%)(LEP)(UPTO 2%)	-	53,291.00	24,135.00	56,386.00	-	33,549.00	1,467,025.00	27,063.00	25,641.00	37,174.00	21,590.00
24	Project Management Cost	14,600,783.00	13,469,350.00	9,742,520.00	14,195,177.00	7,921,897.00	16,067,193.00	19,539,514.00	15,499,330.00	13,635,819.00	14,962,546.00	15,431,546.00
25	Community Mobilisation Activities (up to 0.5%)	1,865,293.00	221,415.00	139,361.00	451,436.00	-	381,743.00	390,275.00	208,789.00	73,165.00	110,423.00	91,519.00
26	Community Training	-	-	-	-	-	-	-	-	-	-	-
27	Training of educational Administrator	-	-	-	-	-	-	-	-	-	-	-
28	NPEGEL	-	-	-	-	-	-	-	-	-	-	-
29	KGBV	13,707,494.00	-	1,878,907.00	-	-	6,409,828.00	12,819,430.00	3,139,692.00	8,524,480.00	2,190,866.00	2,314,750.00
30	REMS	-	-	-	-	-	-	-	-	-	-	-
31	State Component	-	-	-	-	-	-	-	-	-	-	-
32	Preior Period Expenditure	-	-	-	-	-	-	-	-	-	-	-
	SSA	-	-	-	-	-	-	-	-	-	-	-
	Revenue Expenditure	21,007,649.00	15,470,735.00	12,980,000.00	14,702,299.00	494,000.00	-	28,554,585.00	43,248,080.00	22,118,539.00	49,809,681.00	20,464,079.00
	Capital Expenditure	15,523,500.00	18,946,300.00	150,231,000.00	1,440,000.00	-	52,625,229.00	-	-	5,480,230.00	-	22,310,500.00
	KGBV	-	-	-	-	-	-	-	-	-	-	-
	Revenue Expenditure	-	-	192,000.00	-	-	-	-	-	5,000.00	-	-
	Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
	State Level: (SMO)	-	-	-	-	-	-	-	-	-	-	-
33	SIEMAT	-	-	-	-	-	-	-	-	-	-	-
34	Management Cost	-	-	-	-	-	-	-	-	-	-	-
35	Research & Evaluation	-	-	-	-	-	-	-	-	-	-	-
36	Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
37	Expenditure incurred by SMO against General Category boys share of FTBs	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>481,316,168.00</b>	<b>292,243,327.00</b>	<b>332,469,627.00</b>	<b>288,632,212.00</b>	<b>95,039,986.00</b>	<b>306,726,642.00</b>	<b>446,684,020.00</b>	<b>361,459,973.00</b>	<b>306,927,693.00</b>	<b>408,579,681.00</b>	<b>466,318,198.00</b>



AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE 'A' OF ACTIVITYWISE EXPENDITURE  
As per Receipts and Payments A/c

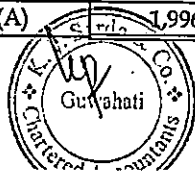
Sl NO.	Particulars	Nagaon 22	Nalbari 23	Sibsagar 24	Seritpur 25	Tinukida 26	Udalguri 27	Total
1	Opening of New Schools	-	-	-	-	-	-	-
2	Residential Schools for specific category of children	-	-	-	-	-	-	6,476,076.00
3	Residential Hostel for specific category of children	-	-	-	-	-	-	-
4	Transport/Escort Facility	-	-	-	-	-	-	-
5	Special Training for mainstreaming of Out-of-School Children	50,181,888.00	9,724,131.00	6,970,507.00	16,898,539.00	10,743,337.00	6,227,331.00	386,240,200.54
6	Free Text Book	1,513,489.00	507,335.00	928,358.00	1,075,113.00	641,693.00	629,564.00	20,313,017.00
7	Provision of 2 sets of Uniform	-	-	-	-	-	-	-
8	Teaching Learning Equipment (TLE)	-	-	-	-	-	-	-
9	New Teachers Salary	998,697,868.00	81,831,181.00	102,472,413.00	667,764,754.00	271,220,412.00	180,058,987.00	7,469,949,893.00
10	Training	6,079,703.00	2,067,824.00	4,477,287.00	3,473,364.00	1,659,917.00	2,507,031.00	78,702,197.00
11	Academic Support through Block Resource Centre/ URC	28,446,745.00	13,313,923.00	21,382,108.00	22,364,556.00	12,633,753.50	8,239,513.00	398,087,112.50
12	Academic Support through Cluster Resource Centers	2,428,203.00	965,200.00	1,497,200.00	1,793,134.00	916,320.00	967,015.00	32,803,487.00
13	Computer Aided Education in UPS under Innovation	275,000.00	250,000.00	275,000.00	275,000.00	275,000.00	275,000.00	6,904,233.00
14	Libraries in Schools	-	-	-	-	-	-	-
15	Teachers Grant	-	-	-	-	-	-	-
16	School Grant	20,595,000.00	7,758,000.00	13,476,000.00	13,809,000.00	8,142,000.00	7,820,000.00	298,553,000.00
17	Research, Evaluation, Monitoring &	-	-	-	-	-	-	-
18	Maintenance Grant	-	-	-	-	-	-	-
19	Interventions for CWSN	5,324,062.00	1,964,324.00	2,170,635.00	3,501,928.00	1,983,920.00	2,140,114.00	70,602,916.00
20	Innovation Head up to Rs. 50 lakh per	-	-	-	-	-	-	1,050,000.00
21	SMC/PRI Training	3,377,916.00	1,335,486.00	2,691,378.00	2,512,661.00	1,436,746.00	1,646,208.00	51,584,458.00
22	Civil Works Construction	-	-	-	-	499,000.00	-	4,127,500.00
23	LEP(UPTO 2%)(LEP)(UPTO 2%)	-	18,410.00	63,792.00	-	37,141.00	28,924.00	2,083,334.00
24	Project Management Cost	20,369,325.00	8,157,644.00	10,751,080.00	16,386,133.00	13,832,104.00	10,576,862.00	369,783,831.50
25	Community Mobilisation Activities (up to 0.5%)	-	72,499.00	139,526.00	-	96,930.00	114,246.00	6,016,022.00
26	Community Training	-	-	-	-	-	-	-
27	Training of educational Administrator	-	-	-	-	-	-	-
28	NPEGEL	-	-	-	-	-	-	-
29	KGBV	7,620,432.00	2,306,928.00	2,160,823.00	10,074,160.00	7,103,563.00	5,364,200.00	164,571,451.00
30	REMS	-	-	-	-	-	-	-
31	State Component	-	-	-	-	-	-	-
32	Prior Period Expenditure	-	-	-	-	-	-	-
	SSA	-	-	-	-	-	-	-
	Revenue Expenditure	339,990,065.00	66,356,649.00	14,396,019.00	41,887,129.00	16,051,220.00	16,282,459.00	1,149,987,512.00
	Capital Expenditure	-	-	1,440,000.00	-	3,716,300.00	-	617,575,825.00
	KGBV	-	-	-	-	-	-	-
	Revenue Expenditure	-	209,000.00	65,210.00	168,142.00	-	-	1,007,536.00
	Capital Expenditure	-	-	-	-	-	-	611,401.00
	State Level: (SMO)	-	-	-	-	-	-	-
33	SIEMAT	-	-	-	-	-	-	-
34	Management Cost	-	-	-	-	-	-	87,983,797.00
35	Research & Evaluation	-	-	-	-	-	-	4,527,769.00
36	Fixed Assets	-	-	-	-	-	-	1,329,642.00
37	Expenditure incurred by SMO against General Category boys share of FIBs	-	-	-	-	-	-	456,437,546.00
	<b>TOTAL</b>	<b>1,484,899,696.00</b>	<b>196,838,534.00</b>	<b>185,357,336.00</b>	<b>801,983,633.00</b>	<b>350,989,356.50</b>	<b>242,877,454.00</b>	<b>11,687,311,776.54</b>



AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE-J :STATEMENT OF FUND RELEASED TO DISTRICTS AND DISTRICT RECEIPTS  
SSA PLAN

SL. NO.	DISTRICT	FUND RELEASED	RECEIVED IN CASH	FUND RELEASED	FUND RELEASED	Total	RECEIVED IN KIND
		BY SMO IN CASH	BY DISTRICTS	BY SMO IN KIND	BY SMO AS ADVANCE		BY SMO IN KIND
1	Barpeta	100,256,031.00	100,256,031.00	437,686,821.00	25,439,379.00	463,126,200.00	463,126,200.00
2	Baska	59,668,256.00	59,668,256.00	135,925,011.00	15,767,836.00	151,692,847.00	151,692,847.00
3	Bongaigaon	58,403,166.00	58,403,166.00	165,269,697.00	12,054,762.00	177,324,459.00	177,324,459.00
4	Cachar	120,439,621.00	120,439,621.00	525,360,469.00	26,724,538.00	552,085,007.00	552,085,007.00
5	Chirang	43,194,341.00	43,194,341.00	77,688,148.00	9,695,254.00	87,383,402.00	87,383,402.00
6	Darrang	70,516,616.00	70,516,616.00	492,306,470.00	13,280,909.00	505,587,379.00	505,587,379.00
7	Dhemaji	46,446,871.00	46,446,871.00	280,126,908.00	16,022,372.00	296,149,280.00	296,149,280.00
8	Dhubri	109,624,778.00	109,624,778.00	447,543,056.00	34,108,443.00	481,651,499.00	481,651,499.00
9	Dibrugarh	64,625,144.00	64,625,144.00	162,731,368.00	14,654,965.00	177,386,333.00	177,386,333.00
10	Dima Hasao	25,001,095.00	25,001,095.00	69,478,819.00	3,769,058.00	73,247,877.00	73,247,877.00
11	Goalpara	84,040,991.00	84,040,991.00	382,956,373.00	18,948,753.00	401,905,126.00	401,905,126.00
12	Golaghat	52,049,906.00	52,049,906.00	216,759,457.00	13,787,422.00	230,546,879.00	230,546,879.00
13	Hailakandi	63,380,801.00	63,380,801.00	136,704,616.00	10,499,059.00	147,203,675.00	147,203,675.00
14	Jorhat	64,608,981.00	64,608,981.00	220,352,727.00	13,948,517.00	234,301,244.00	234,301,244.00
15	Kamrup (Metro)	50,087,168.00	50,087,168.00	56,145,785.00	10,204,404.00	66,350,189.00	66,350,189.00
16	Kamrup (Rural)	81,977,825.00	81,977,825.00	188,065,603.00	20,451,508.00	208,517,111.00	208,517,111.00
17	Karbi Anglong	96,242,931.00	96,242,931.00	327,351,581.00	19,988,394.00	347,339,975.00	347,339,975.00
18	Karimganj	94,635,839.00	94,635,839.00	265,643,633.00	20,890,366.00	286,533,999.00	286,533,999.00
19	Kokrajhar	71,295,974.00	71,295,974.00	213,865,474.00	14,785,943.00	228,651,417.00	228,651,417.00
20	Lakhimpur	74,544,936.00	74,544,936.00	309,066,038.00	21,275,532.00	330,341,570.00	330,341,570.00
21	Morigaon	76,201,128.00	76,201,128.00	380,251,875.00	18,748,454.00	399,000,329.00	399,000,329.00
22	Nagaon	174,746,093.00	174,746,093.00	1,043,679,469.00	48,189,828.00	1,091,869,297.00	1,091,869,297.00
23	Nalbari	43,513,049.00	43,513,049.00	91,639,094.00	9,270,499.00	100,909,593.00	100,909,593.00
24	Sibsagar	68,895,597.00	68,895,597.00	117,938,210.00	12,477,361.00	130,415,571.00	130,415,571.00
25	Sonitpur	102,902,251.00	102,902,251.00	688,872,310.00	28,293,956.00	717,166,266.00	717,166,266.00
26	Tinsukia	51,295,781.00	51,295,781.00	283,940,651.00	15,083,230.00	299,023,881.00	299,023,881.00
27	Udalguri	47,607,260.00	47,607,260.00	190,518,212.00	12,383,024.00	202,901,236.00	202,901,236.00
28	Related to FTB Gen Boys Share					(158,238,084.00)	(158,238,084.00)
	Total(A)	1,996,202,430.00	1,996,202,430.00	7,907,867,875.00	480,743,766.00	8,230,373,557.00	8,230,373,557.00





KGBV PLAN

SL NO.	DISTRICT	FUND RELEASED	RECEIVED IN CASH	FUND RELEASED	FUND RELEASED	Total	RECEIVED IN KIND
		BY SMO IN CASH	BY DISTRICTS	BY SMO IN KIND	BY SMO AS ADVANCE	BY SMO IN KIND	BY DISTRICTS
1	Barpeta	14,770,224.00	14,770,224.00			-	
2	Baska	5,168,000.00	5,168,000.00			-	
3	Bongaigaon	2,451,550.00	2,451,550.00			-	
4	Cachar	1,616,391.00	1,616,391.00			-	
5	Chirang	2,145,750.00	2,145,750.00			-	
6	Darrang	7,343,591.00	7,343,591.00			-	
7	Dhemaji	5,251,300.00	5,251,300.00			-	
8	Dhubri	19,573,800.00	19,573,800.00	3,790,518.00		3,790,518.00	3,790,518.00
9	Dibrugarh	14,209,325.00	14,209,325.00			-	
10	Dima Hasao	4,108,900.00	4,108,900.00			-	
11	Goalpara	5,577,438.00	5,577,438.00	8,261,878.00		8,261,878.00	8,261,878.00
12	Golaghat	-	-			-	
13	Hailakandi	2,676,904.00	2,676,904.00			-	
14	Jorhat	-	-			-	
15	Kamrup (M)	-	-			-	
16	Kamrup (R)	7,684,100.00	7,684,100.00	58,986.00		58,986.00	58,986.00
17	Karbi Anglong	11,854,450.00	11,854,450.00			-	
18	Karimganj	1,926,150.00	1,926,150.00			-	
19	Kokrajhar	7,631,030.00	7,631,030.00			-	
20	Lakhimpur	2,250,850.00	2,250,850.00			-	
21	Morigaon	2,275,550.00	2,275,550.00			-	
22	Nagaon	8,005,550.00	8,005,550.00			-	
23	Nalbari	2,383,928.00	2,383,928.00			-	
24	Sibsagar	1,879,750.00	1,879,750.00			-	
25	Sonitpur	9,960,600.00	9,960,600.00			-	
26	Tinsukia	7,200,450.00	7,200,450.00			-	
27	Udalguri	4,435,958.00	4,435,958.00	128,463.00		128,463.00	128,463.00
	Total(B)	152,381,539.00	152,381,539.00	12,239,845.00	-	12,239,845.00	12,239,845.00



NPEGEL PLAN

SL NO.	DISTRICT	FUND RELEASED	RECEIVED IN CASH	FUND RELEASED			RECEIVED IN KIND
		BY SMO IN CASH	BY DISTRICTS	BY SMO IN KIND			BY DISTRICTS
1	Barpeta		-				
2	Baska		-				
3	Bongaigaon		-				
4	Cachar		-				
5	Chirang		-				
6	Darrang		-				
7	Dhemaji		-				
8	Dhubri		-				
9	Dibrugarh		-				
10	Dima Hasao		-				
11	Goalpara		-				
12	Golaghat		-				
13	Hailakandi		-				
14	Jorhat		-				
15	Kamrup (M)		-				
16	Kamrup (R)		-				
17	Karbi Anglong		-				
18	Karimganj		-				
19	Kokrajhar		-				
20	Lakhimpur		-				
21	Marigaon		-				
22	Nagaon		-				
23	Nalbari		-				
24	Sibsagar		-				
25	Sonitpur		-				
26	Tinsukia		-				
27	Udalguri		-				
	Total (C)	-	-	-			-
	Total (A+B+C)	2,148,583,969.00	2,148,583,969.00	7,920,107,720.00	480,743,766.00	8,242,613,402.00	8,242,613,402.00



**SCHEDULE - K: Notes on Accounts:**

1. Capital Expenditure of Civil Works Construction of SMCs are reflected in Income & Expenditure Account due to the reason that assets on which such expenditure are incurred, are not owned by the District. Therefore, no Assets as such are created in the Balance Sheet against this Capital Expenditure. Although it is capital in nature, but due to the above reason cited, it has been directly expensed out in the revenue account.
2. Reimbursement of fund against general boys share on Free Text Book from Govt. of Assam has been separated from the books of account of SSA as per guidelines of MHRD. Accordingly, necessary adjustment entry has been passed in the Income & Expenditure Schedule as well as advance schedule.

**3. Utilization Certificate:**

Opening balances of Utilization Certificate are regrouped as General Head & Capital Head based on previous year unspent balances as per utilization certificate. Corresponding to earlier year report such unspent amounts were further classified as General Category, SC Category and ST Category.

Dated: 09/11/2017

Place: Guwahati



For K. P. Sarda & Co.  
Chartered Accountants  
FRN No. 319206E

A handwritten signature in black ink, appearing to be "K P Sarda".

CA K P Sarda  
Partner  
Mem No 054555

AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE L - STATEMENT OF UNADJUSTED ADVANCES YEAR WISE BREAK UP

SSA

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
SMO										
Barpeta		100,000.00	-	785,767.00	68,322.00	-	24,269.00	(25,528.00)	80,231.00	100,383.00
Baksa										
Bongaigaon									12,014.00	
Cachar	59,880.00	356,057.00	141,310.00	74,197.00		500.00	89,667.00	194,400.00	29,448.00	4,500.00
Chirang										
Darrang		(12.00)	103,802.00	44,246.00	(53,325.00)	6,133.00	(7,423.00)	61,775.00	142,873.00	4,500.00
Dhemaji	7,120.00	609,366.00		2,959.00	6,168.00	98,245.00		11,433.00	59,364.00	514,299.00
Dhubri									312,014.00	18,872.00
Dibrugarh					6,475.00				62,014.00	4,500.00
Dima Hasao							13,595.00	1,682,480.00	9,748.00	
Goalpara			60,135.00	1,881.00		10,301.00		3,524.00	18,014.00	12,601.00
Golaghat									6,183.00	4,500.00
Hailakandi									62,014.00	
Jorhat									5,831.00	4,500.00
Kamrup						49,406.00	1,887.60	610.00	45,705.00	29,960.00
Kamrup (R)										
Karbi Anglong									358,449.00	
Karimganj		15,515.00			24,000.00				71,499.00	174,906.00
Kokrajhar									62,014.00	
Lakhimpur	100.00							98,445.00	12,014.00	(90.00)
Morigaon								66,960.00	8,449.00	11,000.00
Nagaon	21,610.00	852,775.00	509,937.00	157,530.00		8,000.00		126,314.00	12,014.00	4,500.00
Nalbari		455,935.00	28,274.00	28,695.00	9,008.00	38,534.00	7,000.00	221,920.00	207,789.00	256,500.00
Sibsagar	10,000.00	289,981.00	10,624.00			(495.00)		100,880.00	76,974.00	2,500.00
Sonitpur	500,000.00	158,500.00		6,600.00	3,500.00	2,680.00	110,000.00	203,640.00	12,945.00	4,500.00
Tinsukia	173,558.00	655,422.00	73,487.00	-	-			68,080.00	59,763.00	
Udalguri										
Refund of Advance by district & sub District level at SMO										
Advance related to FTB Gen category share										
Total	772,268.00	3,493,539.00	927,569.00	1,101,875.00	64,148.00	213,304.00	238,995.60	2,814,933.00	1,727,363.00	1,152,431.00



## SSA

2012-13	2013-14	2014-15	2015-16	2016-17	Total
1,389.00	7,023,262.00	7,000.00	1,238,516.00	2,823,875.00	11,094,042.00
117,696.00	(229,917.00)	(4,990.00)	(1,041.00)	55,915,404.00	56,930,596.00
	2,425,000.00		22,910,500.00	39,911,836.00	65,247,336.00
		552,000.00	1,580,965.00	32,739,276.00	34,884,255.00
-	12,763,500.00	21,004,300.00	6,541,500.00	89,257,903.00	130,517,162.00
				26,471,468.00	26,471,468.00
50,500.00	2,260,000.00	4,165,300.00	4,559,500.00	41,362,545.00	52,700,414.00
3,079,967.00	2,471,962.00	2,566,750.00	327,862.00	31,505,177.00	41,260,672.00
-	3,003,287.00	9,063,900.00	1,420,350.00	66,665,118.00	80,483,541.00
	90,000.00	125,000.00	-	29,319,445.00	29,607,434.00
			801,000.00	4,820,498.00	7,327,321.00
	-	1,165,200.00		53,073,087.00	54,344,743.00
	480,000.00			24,536,764.00	25,027,447.00
	3,778,500.00	17,069,900.00	18,507,000.00	41,676,425.00	81,093,839.00
	480,000.00	-	138,000.00	27,126,188.00	27,754,519.00
362,613.00			21,723,814.00	25,955,568.00	48,169,563.60
	249,500.00	1,514,700.00	2,303,213.00	42,079,036.00	46,146,449.00
2,500.00		1,500.00	16,294,450.00	38,197,405.00	54,854,304.00
173,000.00	16,483,018.00	29,697,950.00	18,188,250.00	62,599,068.00	127,427,206.00
	8,700.00		68,421.00	29,886,009.00	30,025,144.00
	1,163,500.00	2,070,300.00	1,154,230.00	44,576,111.00	49,074,610.00
-	200,000.00	-	245,530.00	53,288,175.00	53,820,114.00
		81,378,118.00	47,636,750.00	128,888,973.00	259,596,521.00
15,000.00	240,000.00	1,061,770.00	4,011,250.00	15,457,094.00	22,038,769.00
-	25,000.00	-		31,198,651.00	31,714,115.00
50,000.00	774,500.00	419,500.00	957,500.00	66,689,352.00	69,893,217.00
50,000.00		-	36,540.00	24,614,734.00	25,731,584.00
			-	29,395,634.00	29,395,634.00
		(44,393,550.00)			(44,393,550.00)
				(158,238,084.00)	(158,238,084.00)
3,902,665.00	53,689,812.00	127,464,648.00	170,644,100.00	1,001,792,735.00	1,370,000,385.60



AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE L - STATEMENT OF UNADJUSTED ADVANCES YEAR WISE BREAK UP  
KGBV

2012-13	2013-14	2014-15	2015-16	2016-17	Total
			4,715.00		4,715.00
			42,744.00	117,463.00	160,207.00
					-
					-
					-
					10,260.00
25,820.00		141,500.00	298,505.00	36,600.00	502,455.00
			836,000.00		836,000.00
					-
					-
			120,090.00		120,090.00
					-
				109,800.00	109,800.00
					-
	483,265.00				483,265.00
					-
					-
					-
			226,770.00	5,711,845.00	5,938,615.00
					-
					-
					-
					-
					-
					-
					-
					-
					-
	21,900.00			3,067.00	76,363.00
					-
25,820.00	505,165.00	141,500.00	1,528,824.00	5,978,775.00	8,241,770.00



**AXOM SARBA SIKSHA ABHIJAN MISSION**  
**KAHILIPARA, GUWAHATI-781019, ASSAM**  
**Summary Budget Analysis (Entire Program)**  
**Frequency : Bi-annual/ Annual upto date of Receipt**  
**For the Half Year/ Financial year ending on 31ST MARCH 2017**

AWP&B 2016-17

IUFRI-I  
(Figures in lac)

SL No.	Name of State	AWP&B	Opening Balance	Releases by GOI	Releases by GOA (State share)	Expenditure	Estimated AWP&B for next FY 2017-18
		1	2	3	4	6	7
1	Assam	167,692.15	35,090.28	87,652.30	11,085.46	112,308.74	185,643.37
<b>Total</b>		<b>167,692.15</b>	<b>35,090.28</b>	<b>87,652.30</b>	<b>11,085.46</b>	<b>112,308.74</b>	<b>185,643.37</b>

Signed in terms of our report of even date.  
for K. P. Sarda & Co.  
Chartered Accountants  
FRN : 319206E

For, AXOM SARBA SIKSHA ABHIJAN MISSION

(CA. KP Sarda)  
Partner  
MN : 054555  
Place : Guwahati  
Date: 09/11/2017



*[Signature]*  
CHIEF ACCOUNTS OFFICER  
Chief Accounts Office  
Axom Sarba Siksha  
Abhiyan Mission

*[Signature]*  
MISSION DIRECTOR  
Axom Sarba Siksha  
Abhiyan Mission

**AXOM SARBA SIKSHA ABHIJAN MISSION**  
**KAHILIPARA, GUWAHATI-781019, ASSAM**  
 Summary Budget Analysis (Entire Program)  
 Frequency : Bi-annual/ Annual upto date of Receipt  
 For the Half Year/ Financial year ending on 31ST MARCH 2017

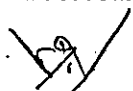
IUFRR-II  
 (Figures in lac)

Expenditure Report  
 AWP&B 2016-17

Name of State	Opening balance for the year	Releases for the financial year till date 31-03-2017	Expenditure for the financial year till 31.03.2017
Assam	35,090.28	98,737.76	112,308.74
<b>TOTAL</b>	<b>35,090.28</b>	<b>98,737.76</b>	<b>112,308.74</b>

Signed in terms of our report of even date  
 for K. P. Sarda & Co.  
 Chartered Accountants  
 FRN : 319206E

For, AXOM SARBA SIKSHA ABHIJAN MISSION




(CA. K P Sarda)  
 Partner  
 MN : 054555  
 Place : Guwahati  
 Date: 09/11/2017



CHIEF ACCOUNTS OFFICER  
 Chief Accounts Office  
 Axom Sarva Siksha  
 Abhijan Mission



MISSION DIRECTOR  
 Mission Director  
 Axom Sarva Siksha  
 Abhijan Mission



AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI- 781019, ASSAM  
Summary Budget Analysis (Entire Program)

Frequency : Bi-annual/ Annual 'upto date of Receipt'  
For the Half Year/ Financial year ending on 31ST MARCH 2017

(Rs. in Lakhs)

SL No	Expenditure by activity	Half year ended (Current reporting period)	Financial Year fill date
1	Opening of New Schools		-
2	Residential Schools for specific category of children	27.04	64.76
3	Residential Hostel for specific category of children		-
4	Transport/Escort Facility		-
5	Special Training for mainstreaming of Out-of-School Children	2042.47	3,862.40
6	Free Text Book	203.13	203.13
7	Provision of 2 sets of Uniform		-
8	Teaching Learning Equipment (TLE)		-
9	ENHANCING QUALITY New Teachers Salary	31747.73	74,699.50
10	Teachers Training	116.04	787.02
11	Academic Support through Block Resource Centre/ URC	1920.48	3,980.87
12	Academic Support through Cluster Resource Centers	0	328.03
13	Computer Aided Education in UPS under Innovation		69.04
14	Libraries in Schools		-
15	ANNUAL GRANTS		-
16	School Grant	2973.37	2,985.53
17	Research, Evaluation, Monitoring & Supervision	-	-
18	Maintenance Grant		-
19	Interventions for CWSN	267.8	706.03
20	Innovation Head up to Rs. 50 lakh per district	-	10.50
21	SMC/PRI Training	-	515.86
22	Civil Works Construction	0	41.28
23	LEARNING ENHANCEMENT PROG.		20.83
24	PROJECT MANAGEMENT COST	2136.54	3,697.84



25	Community Mobilisation Activities (up to 0.5%)	-	60.16
26	Community Training		-
27	Training of educational Administrator		-
28	SIEMAT		-
29	State Component		
	Management & MIS		893.13
	REMS		45.28
30	KGBV	595.49	1,645.71
31	NPEGEL		-
32	Prior year Expenditure		
	SSA		17,675.63
	KGBV		16.19
	NPEGEL		-
31	<b>TOTAL</b>	<b>42,030.09</b>	<b>112,308.74</b>

Signed in terms of our report of even date  
for K. P. Sarda & Co.  
Chartered Accountants  
FRN : 319206E




(CA. K P Sarda)


Partner


MN : 054555

Place : Guwahati

Date: 09/11/2017

For, AXOM SARBA SIKSHA ABHIJAN MISSION

  
CHIEF ACCOUNTS OFFICER  
Chief Accounts Officer  
Axom Sarva Siksha  
Abhijan Mission

  
MISSION DIRECTOR  
Mission Director  
Axom Sarva Siksha  
Abhiyan Mission

## MANAGEMENT LETTER

We have compiled the attached Balance Sheet as at 31<sup>st</sup> March 2017, the annexed Income and Expenditure Account and the Receipts & Payment Account for the year ended on that date of State Mission Office & Consolidated District Mission offices of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam, based on the audited statements of the State Mission Office and Districts, we submit herewith the management letter forming part of the Audit Report

1. Give comments and observations on the accounting Records, Systems and controls that were examined during the course of audit.

We have examined the Cash Book, General Ledger, Journal Register, Stock Book, Cheque Issue Register, and Fund Received Register in order, but Fund receipts Register and Fixed Assets Register are not upto-date. However, Activity-wise District Expenditure and District Advance General ledger balances are considered in the Receipt and Payment Account, on the basis of statement certified by the Management as per AWP&B. It is suggested that proper subsidiary ledgers are to be maintained for District-wise and Activity-wise expenditures by the State Mission office. Therefore, considering the size of transactions involved, the SMO should introduce computerized accounting system, for easy access of data and efficient MIS.

2. Identify specific deficiencies and areas of weakness in system and controls and make recommendation for their improvement.
  - A) Existing system of manual accounting should be replaced with computer based accounting for smooth & efficient functioning of the activities of the SSA Assam. It was observed that, while expenditure accounts are debited in the activity accounts, the bifurcation of districts are not done on a regular basis, with the result that, this is taken up only at the year end only. As a result, the district expenditures are not correctly reflected in the quarterly report. It is suggested that District expenditures should be recorded at the time of disbursement in the Activity wise Ledger as well as District wise subsidiary ledgers to have proper records, for proper audit and control.
  - B) On verification of Bank Reconciliation Statements of the State Mission Office, we observed that a lot of un-cleared amounts are outstanding from 31-03-2015, as evident from the Bank Reconciliation statements. Most of these relate to Civil Construction Fund and other SMC Grants. Necessary steps should be taken for proper reflection of Bank balance in the books of account.
  - C) Similarly, a lot of Advances are lying unadjusted in the District Accounts for long. Special effort should be taken to adjust these advances in the District accounts, as reflected in the consolidated District Accounts.



3. Report on the degree of compliance of each of the financial covenants on the financial agreement, legal financial obligations and commitments and give comments, if any, on the internal & external matters affecting such compliance.

Statutory dues of central and State Govt. like Income tax, Service tax & VAT etc. should be properly deducted /collected wherever applicable as per status.

4. Communicate matters that have come to attention during the audit, which might have a significant impact on the implementation of the project.

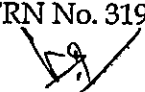
As per the checks conducted and as per the information provided, no such matters were noticed except as reported in Annexure-A, which could have a significant impact on the implementation of the project.

5. Bring to the managements' attention any other matters that auditors consider pertinent.
  - a) Maintenance of Books of Accounts should be done under computerized system with proper customized software.
  - b) Other matters have been mentioned in detail in Annexure-A attached with the Auditors' Report.

Dated: 09/11/2017  
Place: Guwahati



For K. P. Sarda & Co.  
Chartered Accountants  
FRN No. 319206E

  
CA K P Sarda  
Partner  
Mem No 054555

AXOM SARBA SIKSHA ABHIJAN MISSION  
KAHILIPARA, GUWAHATI-781019

Review note on Procurement Procedure

This is to certify that we have test checked the procurement procedure for goods, work and services followed by the Axom Sarba Siksha Abhiyan Mission, Guwahati, and based on the audit of the records for the year 2016-17, we are satisfied that the procurement procedure prescribed in the manual on Financial Management and Procurement under SSA has been followed, except and otherwise if mentioned in the Auditors Report attached herewith.

Sl. No.	Details	Deviations	Amount involved (Declared as Mis -Procurement)
		-----NIL-----	

Dated: 09/11/2017

Place: Guwahati



For K. P. Sarda & Co.  
Chartered Accountants  
FRN No. 319206E

CA K P Sarda  
Partner  
Mem No 054555

**Annexure A:**  
**Consolidated Observations of the state mission office forming part of the Audit**  
**Report for the year 2016-17**

**1. Deficiencies in Books Maintenance:**

Entries relating to Punjab National Bank (A/c No. 1907000101289190) and Axis Bank (A/c No. 915010005985519) were passed in Ledger folio column of the cash book. As informed, there is no separate column in cash book for these accounts. We strongly suggest maintenance of separate cash book for these bank accounts.

Entries relating to State Bank of India (CPF Account) (A/c No. 35786259959) were passed in Cash column of the cash book. As informed, there is no separate column in cash book for the Bank account. We strongly suggest maintenance of separate cash book for the bank account.

Maintenance of register:

- a. It has been observed that fixed assets are not serially numbered or marked.
- b. Fixed assets register not verified by any official
- c. Stationery Register not properly maintained - Balance available, signature of recipient, and signature of verifying officials missing
- d. Balance remaining after each issue not incorporated in Printing register, also signature of recipient and verifying official missing. Again, as reported by the concerned person, the register is not completely updated.
- e. No register being maintained incorporating therein details of procurement made.
- f. Register for reversal of State Cheques not maintained.
- g. SMO maintains register for security deposit/ earnest money deposit date wise as per receipt of deposit money. Unpaid deposit amount as on date could not be ascertained from the register.

**2. Error of Omission, Bank Transaction, Bank Reconciliation:**

- a. Stale cheques appearing in the BRS as on 31.03.2017. These cheques need to be reversed/reissued.
- b. We recommend preparation of BRS on a monthly basis with regular follow up of unreconciled transactions.
- c. Stale Cheques of ₹. 33,42,719/- appearing in Balance Sheet were not reversed. SMO should trace this amount and pass reversal entries in the books of account at the earliest.

**3. Wrong Booking of Expenditure/ Expenditure not supported by UCs, Outstanding advances:-**

- a. A transfer entry has been passed from SSA to Gunotsav Cash book, without any cheque been issued. The same is shown as a BRS item.



- b. An amount of ₹ 1,29,95,000.00 has been booked as prior period expenditure. The same was released to Districts last year, however reverse entry was also passed in 2015-16. It has been booked this year as prior period expenses.
- c. An amount of ₹ 4,43,93,550 was advance refunded by sub district level during 2015-16, however the same has not yet been adjusted with advance outstanding under respective district.
- d. Fund received from Government of Assam against General Boys Share on Free Text Books has been separated from the cash book on 31<sup>st</sup> March by transferring the balance amount to the Subsidiary Cash book of FTB. However the districts have booked an amount of ₹ 158238084 as fund received from SMO SSA fund and also reflected the same amount as unadjusted advance under SSA, however the said fund was released from GOA FTB fund, so corresponding rectification has been reflected in consolidated Accounts. The same needs to be rectified in corresponding district accounts at the earliest.

4. Internal Audit/Internal Control System:

In our opinion, the internal control procedures with respect to the transactions at SMO needs to be improved significantly like focus on computerized accounting, regular updating of various registers and physical marking of assets. The reports and suggestions of the concurrent audit should be taken up on a timely basis for necessary correction so as to make it effective.

5. Financial Irregularities, Misappropriation, Diversion of Funds:

No such irregularities noticed at the State Mission Office.

Dated: 09/11/2017

Place: Guwahati



For K. P. Sarda & Co.  
Chartered Accountants  
FRN No. 319206E

CA K P Sarda  
Partner  
Mem No 054555

**GIST OF OBSERVATIONS RAISED BY THE DISTRICT AUDITORS FORMING PART  
OF THE AUDIT REPORT FOR THE YEAR 2016-17**

**BARPETA**

1. Utilisation certificates have not been obtained as per prescribed format in the manual against fund disbursed.

**DARRANG**

1. Lapses found in Tender No. SSA/DA/ESSTT/QN/HV/16/14/558-64 DT 09/09/2014 (Supply of vehicles on hired basis)

Several deficiencies have been found in respect of one of the parties approved i.e. M/s Suzat Enterprise :

- a. Income tax clearance certificate was not submitted, which was a vital condition of the tender document. It is worth mentioning here that one other participant M/s Youth Enterprise was rejected on the ground of non-submission of income tax clearance certificate & Service tax registration certificate.
  - b. Only PAN card of M/s Suzat Enterprise (a partnership firm) was submitted, PAN: ABQFS3661N, but I.T. Returns of the firm were not submitted. I.T. return (only acknowledgement page) of only 1 partner i.e. Mohammed Ikram Hussain was submitted for only 1 year i.e. A.Y. 2014-15, filed on 07/10/2014 i.e. just 2 days before the closing date of the tender which was 09/10/2014.
  - c. Service tax registration certificate of the firm was not submitted, which was a vital condition of the tender document. It is worth mentioning here that one other participant i.e. M/s Youth Enterprise was rejected for non-submission of Service tax registration certificate.
  - d. Trade licence of the firm was also not submitted.
  - e. In RC of Firms & societies, it is shown as a partnership firm (Date of RC : 12/12/1991), but in VAT registration certificate, it is shown as a proprietorship firm (prop : Mohammed Ikram Hussain).
  - f. Details of the vehicles owned by the firm was not submitted.
  - g. Agreement was not executed with M/s Suzat Enterprise after selection, which was a vital condition as per point no. 8 of the tender document.
2. Lapses found in Tender No. SSA/DA/Esstt/Tender/63/16/886-92 dated 07/12/2016. (For TLM)

There were total five (5) participants in this tender, out of which three (3) firms were selected namely :-

- i. M/s Armaan Enterprise
- ii. M/s Choudhury Steel Enterprise
- iii. M/s Suzat Enterprise.

Deficiencies observed in case of M/s Armaan Enterprise :

- a. Income Tax clearance certificate of the firm was not submitted.





- b. I.T>Returns of the firm were not submitted.
- c. VAT registration certificate and VAT clearance certificate of the firm was not submitted. (VAT RC and clearance certificate submitted by it were in the individual name of 1 partner of the firm namely Alifuddin Ahmed.)
- d. As per the registration certificate of firms & societies submitted, it is shown as a partnership firm consisting of 4 partners whereas as per the trade licence submitted, it is shown as a proprietorship firm (prop : Alifuddin Ahmed).
- e. All the papers and documents submitted by M/s Armaan Enterprise were unsigned but still these were accepted by the district mission office.

Deficiencies observed in case of M/s Choudhury Steel Enterprise :

- a. Income tax clearance certificate and I.T>Returns of the firm were not submitted.
- b. As per the PAN card and firm RC submitted, it is shown as a partnership firm consisting of 2 partners, whereas as per the trade licence submitted, it is shown as a proprietorship firm (prop: Akhil Ch Choudhury)

Deficiencies observed in case of M/s Suzat Enterprise :

- a. Income tax clearance certificate of the firm was not submitted.
- b. Only ITR-V (i.e. acknowledgement page ) of the I.T.return was submitted and that too for only 1 year i.e A.Y. 2016-17. Balance sheet, profit & loss a/c etc were not submitted. As per guidelines, 3 years I.T.returns has to be taken but M/s Suzat Enterprise submitted I.T. return of just 1 year.
- c. Stationery items were not mentioned in the VAT registration certificate submitted but still it was approved by the district mission office for supply of stationery and related items.
- d. As per the PAN card and RC of the firm, it is a partnership firm consisting of 3 partners but all the documents submitted were signed by Md Ikram Hussain under the seal of proprietor, thereby creating doubt as to the genuineness of the firm.

Note: We would like to draw your attention here that M/s Suzat Enterprise is the same firm which was selected and is still being continued for vehicle hiring inspite of so many irregularities as stated by us in the earlier part of our observations. It also creates doubts and suspicions that how can the same firm be selected for 2 completely different activities i.e vehicle hiring & stationery.

#### GOALPARA

- 1) Procurement Procedure followed for hiring of vehicles.  
This was found not to be in order. As per noting found in the Purchase Committee Minutes, no party have responded to the Notice Inviting Quotation for several years. Hence, during FY 2016-17 we have found that payments for hiring of vehicles have been made to Parmeswar Das and Bishnu Rabha at the rate approved in FY 2011-12 against Cash Memos raised by the Parties.
- 2) Procurement Procedure followed for Office Stationery / TLM:
  - a. M/s Kalita Associates had submitted documents viz: VAT Registration Certificate and Trade Licence as a Proprietorship firm and also Certificate from Registrar of Firms and Societies as a Partnership firm. Hence necessary clarification is required to be submitted by the Firm.
  - b. M/s. Rani Enterprise had not submitted VAT Clearance Certificate with the tender.



## KARIMGANJ DISTRICT

### 1. BANK RECONCILIATION STATEMENT :

It was observed there are several old outstanding entries as back as 2010 in the BRS. These entries specially the stale cheques require to be adjusted at the earliest.

### 2. OLD OUTSTANDING ADVANCES :

Serious steps required to be taken to adjust the old outstanding advances made to various authorities. It was observed that some advance are lying outstanding since 2003-04

## NALBARI

### 1. Wrong Booking of expenditure/expenditure not supported by U/Cs, Outstanding advances:-

Utilization Certificate in support of the proper construction of the Civil Works relating to Grant from SSA has not been found from School Management Committee and in absence of this actual completion of the Civil Work units in terms of the technical specification of SSA could not be substantiated. J.E.,s Certificate relating to Boy's and Girl's Toilet constructed during the financial year under audit has also not been found.

### 2. Financial Irregularities, Misappropriation/diversion of fund :

Voucher in most of the cases found not properly maintained. In most of the cases, kachha and hand-written vouchers found for the expenditures booked in the Cash Book. Date, quantity and amount in most of the cases found either tempered with or altered. Several purchase voucher found in APPROVAL SLIP, which is not a proper voucher at all.

Thus, we reserve our comments on the genuineness of the vouchers of the above said nature.

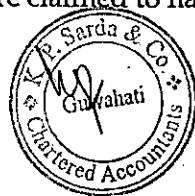
## BONGAIGAON DISTRICT

### 1. Wrong Booking of Expenditure/Expenditure not Supported by UCs.

a. Huge Grants (ACR, Boys Toilet, Maintenance, Infrastructure etc) are disbursed to the SMCs by the SMO. However, the SMCs have failed to spend the grant for the particular purpose for which it was given. There are numerous cases where the grants have not been fully expended and also the fund has not been refunded and the same has been expended for other purpose. Also in some cases the expenses of civil grant had been made after the date of completion as per engineer's certificate.

b. Several advances made by the state mission office on behalf of the districts are lying unadjusted since a long time and may be adjusted at the earliest. Also, there are fresh advances generated in the current period, which needs to be adjusted.

2. Huge amounts have been spent on civil construction grants by the district. However the monitoring of utilisation of the grants has not been upto the mark. Despite several request by us and even the Finance and Accounts Officer, the engineering section or the SMCs could not produce either the measurement book or the completion certificate although the same were claimed to have been maintained.



**ANNEXURE-1 : OBSERVATIONS TO THE AUDIT REPORT OF  
AXOM SARBA SIKSHA ABHIJAN MISSION (CONSOLIDATED ACCOUNTS)  
FOR THE YEAR 2016-17**

The following are our observations on various matters relating to the accounts and financial statements (Consolidated Accounts) for the financial year 2016-17 of the Axom Sarba Siksha Abhijan Mission, forming part of the Audit Report.

**1. Consolidation of Accounts of SMO and Districts:**

The consolidations of accounts of the SMO and District Offices have been done from the Audited Final Accounts for the year 2016-17. Consolidation of accounts is being done in excel program and opening balances are being brought forward from previous years audited Balance Sheet etc. The accounts of 27 Districts and State Mission Office are incorporate in the consolidated accounts of the Mission.

**2. Statutory Audit Report of SMO:**

The observations in statutory audit report of State Mission Office for the year under audit conducted by us is appended to the State Mission Office Accounts and should be considered while considering the Consolidated Accounts for the year ended 31.03.2017.

**3. Statutory Audit Reports of Districts:**

While considering the Consolidated Accounts of the Axom Sarba Siksha Abhijan Mission, the observations made by the Statutory Auditors in the District Offices for the year under audit 2016-17 should also be considered, since these are not audited by us, but we have considered the District Audit Reports, and significant audit observations are mentioned as consolidated observations of the relevant districts.

**4. Summary Report of Compliance of audit observations in the Statutory Audit Reports of earlier years up to 2015-16:**

The SMO had entrusted Statutory Auditors of Districts Offices to look into compliance of audit observations in the Statutory Audit Reports of earlier years and accordingly prepared summary report of the same. As per the summary report, out of 159 Nos. of audit observations outstanding against all the Districts, 54 Nos. have been dropped and the balances 105 Nos. are outstanding up to the year 2015-16. The summary report is attached herewith as per Annexure 2.



5. **Summary Report of SMCs covered under Statutory Audit during the year 2016-17 :**  
The Mission Office has prepared a summary report of SMC audits covered under Statutory Audit for the year 2016-17, which is attached as Annexure 3 herewith. As per the report, out of 3240 Nos. of SMCs targeted to be covered, audit of 3172 Nos. of SMCs have been achieved at School Level. The common observations in SMC Audits are attached herewith as Annexure 4.

for K. P. Sarda & Co.  
Chartered Accountants  
FRN : 319206E





(CA. K P Sarda)  
Partner  
MN : 054555  
Place : Guwahati  
Date : 09/11/2017

**Axom Sarba Siksha Abhijan Mission**  
**Kahilipara, Guwahati-19, Assam**

**Summary Report of Audit Compliance of Previous Years auditots report for the Financial Year 2015-**

**16**

Sl No	District	Nos. of observation Outstanding till Financial year 2014-15	Nos of observation Outstanding till Financial year 2015-16	Total Nos. Outstanding observation for the year 2014-15 and 2015-16	Nos. of observation dropped by the Auditors of 2016-17	Nos. of Audit observation Outstanding till the Financial Year 2016-17
1	Barpeta	0	7	7	0	7
2	Baksa	2	4	6	0	6
3	Bongaigaon	3	3	6	1	5
4	Cachar	5	7	12	8	4
5	Chirang	0	0	0	0	0
6	Darrang	1	0	1	0	1
7	Dhemaji	2	1	3	0	3
8	Dhubri	1	0	1	1	0
9	Dibrugarh	2	5	7	6	1
10	Dima Hasao	3	14	17	11	6
11	Goalpara	4	5	9	2	7
12	Golaghat	4	1	5	1	4
13	Hailakandi	0	1	1	0	1
14	Jorhat	1	1	2	1	1
15	Kamrup ( Metro)	3	3	6	0	6
16	Kamrup (Rural)	1	0	1	0	1
17	Karbi Anglong	19	8	27	6	21
18	Karimganj	2	0	2	0	2
19	Kokrajhar	1	1	2	1	1
20	Lakhimpur	2	1	3	0	3
21	Morigaon	2	1	3	2	1
22	Nagaon	3	3	6	6	0
23	Nalbari	6	1	7	0	7
24	Sivasagar	7	3	10	0	10
25	Sonitpur	0	5	5	3	2
26	Tinsukia	1	0	1	0	1
27	Udalguri	0	1	1	1	0
28	SMO	4	4	8	4	4
<b>Total</b>		<b>79</b>	<b>80</b>	<b>159</b>	<b>54</b>	<b>105</b>

Note : Details of compliance of Previous years Audit Observations may please be referred to in the concerned District Audit Report and State Mission Office for the Financial Year 2016-17




Chief Accounts Officer  
SSA, Assam  
Axom Sarba Siksha  
Abhijan Mission



Mission Director  
SSA, Assam  
Axom Sarba Siksha  
Abhijan Mission  
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For K. P. Sarda & Co.  
Chartered Accountants




Lead Auditor  
SSA, Assam

## Annexure-3

**Axom Sarba Siksha Abhijan Mission**  
**Kahilipara, Guwahati-19, Assam**  
**Summary Report of Audit of SMCs for the period from 2008-09 to 2016-17 during the Audit of**  
**Financial year 2017-18**

SL No	Districts	Physical Target	Target Achived	Balance of SMCs not covered under Audit during Financial Year 2017-18
1	Barpeta	120	108	12
2	Baksa	120	119	1
3	Bongaigaon	120	120	0
4	Cachar	120	117	3
5	Chirang	120	116	4
6	Darrang	120	119	1
7	Dhemaji	120	120	0
8	Dhubri	120	117	3
9	Dibrugarh	120	120	0
10	Dima Hasao	120	83	37
11	Goalpara	120	119	1
12	Golaghat	120	120	0
13	Hailakandi	120	120	0
14	Jorhat	120	119	1
15	Kamrup (Urban)	120	120	0
16	Kamrup (Rural)	120	120	0
17	Karbi - Anglong	120	119	1
18	Karimganj	120	120	0
19	Kokrajhar	120	120	0
20	Lakhimpur	120	120	0
21	Morigaon	120	120	0
22	Nagaon	120	116	4
23	Nalbari	120	120	0
24	Sivasagar	120	120	0
25	Sonitpur	120	120	0
26	Tinsukia	120	120	0
27	Udalguri	120	120	0
<b>District Total</b>		<b>3240</b>	<b>3172</b>	<b>68</b>

  
 Chief Accounts Officer

SSA, Assam

Chief Accounts Officer  
 Assam Sarba Siksha  
 Abhijan Mission

  
 Mission Director

SSA, Assam  
 Assam Sarba Siksha  
 Abhijan Mission

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For K. P. Sarda & Co.  
 Chartered Accountants

  
 Partner

Lead Auditor  
 SSA, Assam

Annexure - 4

Common Observations on SMC audit covered under Statutory Audit for the Financial Year  
2016-17

1. Vouchers, cash book, expenditure statement are not properly authenticated.
2. Vouchers have not been certified by the JE, whether the quality and quantity of the material was as per the specification or not.
3. Completion certificate of the ACR/ Toilet/NSB/HMR of school not available.
4. In some of the cases Revenue Stamp has not been affixed on payment made in excess of Rs.5000/-.
5. Stock Register of building materials was not maintained by the SMCs.
6. Labour payment / Wage register has not been maintained.

for K. P. Sarda & Co.  
Chartered Accountants  
FRN : 319206E

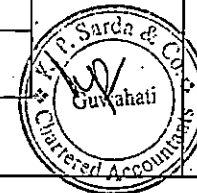


(CA. K P Sarda)  
Partner  
MN : 054555  
Place : Guwahati  
Date : 09/11/2017



**Management Comments And Action Taken Report on Audit Observations  
State Mission Office (SMO) 2015-16**

SL NO	Period of Accounts covered by Audit	Date of Issue	Audit Para No	Brief detail of Audit Objections	Replies/Action Taken Report	Lead Auditor's comments												
1	2015-16	08.11.2016	1	<p><b>DEFICIENCIES IN BOOKS MAINTENANCE:</b> Books of accounts like Cash Book, General Ledger, Advance Ledgers, and Journal Register are maintained by the State Mission Office. Fund Receipts Register and Fixed Assets Register are not upto-date. However, Activity-wise District Expenditure and District Advance General ledger balances are considered in the Receipts and Payments Account on the basis of statement certified by the Management as per AWP&amp;B. It is suggested that proper subsidiary ledgers are to be maintained for District-wise and Activity-wise expenditures by the State Mission office. Therefore, considering the size of transactions involved, the SMO should introduce computerized accounting system, for easy access of data and efficient MIS.</p>	The observation is noted. The subsidiary ledgers have been maintained for the financial year 20017-18. Hence the Para may kindly be drop.	Dropped												
2			2	<p><b>ERROR OF OMISSION, BANK TRANSACTION, BANK RECONCILIATION:</b> In general, all the transactions were properly recorded in the books of accounts maintained by the State Mission office. Though Bank accounts were reconciled on monthly basis, we observed that necessary actions were not taken on the pending outstanding transactions of Bank Reconciliation Statements. Therefore, the very purpose of Reconciliation is defeated due to lack of action on the reconciliation differences. We observed that a lot of un-cleared amounts are outstanding for a long time, as evident from the Bank Reconciliation statements. As for example, the transactions are carried over from 31-03-2014 in the Bank reconciliation statement, which are yet to be adjusted as at 31-03-2016. This needs immediate reconciliation. This was reported in the last year's Audit Report too, but no corrective action was noticed. Examples are given below: A) Following amounts were credited by the bank but not recorded in the cash book as per Bank Reconciliation Statement</p> <table border="1"> <thead> <tr> <th>Bank</th> <th>Amount</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>State Bank of India A/c No. 10821415714</td> <td>12,09,827/-</td> <td>Includes an amount of Rs. 9,78,226/- carried over from 16/07/15.</td> </tr> <tr> <td>2) AGV Bank, A/c No. 7296010002160</td> <td>3,72,580/-</td> <td>Detailed List not available.</td> </tr> <tr> <td>Total</td> <td><u>15, 82,407/-</u></td> <td></td> </tr> </tbody> </table>	Bank	Amount	Remarks	State Bank of India A/c No. 10821415714	12,09,827/-	Includes an amount of Rs. 9,78,226/- carried over from 16/07/15.	2) AGV Bank, A/c No. 7296010002160	3,72,580/-	Detailed List not available.	Total	<u>15, 82,407/-</u>		<p>A) 1. The point is noted. The amount is being reconciled and necessary entry will be pass accordingly. 2. The amount is already been reconciled and necessary entry have been passed on 21.10.2016</p>	<p>Not rectified till date of audit.  Dropped</p>
Bank	Amount	Remarks																
State Bank of India A/c No. 10821415714	12,09,827/-	Includes an amount of Rs. 9,78,226/- carried over from 16/07/15.																
2) AGV Bank, A/c No. 7296010002160	3,72,580/-	Detailed List not available.																
Total	<u>15, 82,407/-</u>																	





B) Following amounts were debited by the bank but not recorded in the Cash book as per Bank Reconciliation Statement

Bank	Amount	Remarks
1) Canara Bank A/c No. 1861101008010	33,79,514/-	Carried over from 31.03.2015
2) AGV Bank A/c No. 7296010002160	2,57,63,600/-	Details in List-B of Bank Reconciliation Statement of 2015-16.
<b>Total</b>	<b>2,91,43,114/-</b>	

C) Following amounts were credited in the SSA books but not cleared from Bank and standing as un-reconciled in the Bank Reconciliation Statement. For this reason, books balances are understated. It should be looked into and necessary action taken: -

Bank	Amount	Remarks
1) State Bank of India A/c No. 10821415714	1,25,79,200/-	Carried over from 31/01/2015.
2) AGV Bank 1,68,74,327/- A/c No. 7296010002160		Fund Released to SMC as Uniform & Boys Toilets Grant.
3) Punjab National Bank A/c No 1907000101289190	1,38,17,200/-.	Fund Released to SMC as Uniform Grant in 2014-15
4) Punjab National Bank A/c No. 1907000101289190.	3,38,000/-	Fund Released to SMC as School Grant 2014-15
5) Axis Bank A/c No. 1907000101289190	81,20,800/-	Fund Released to SMC as Uniform Grant

B. The point is noted. The matter has already been communicated to the concern bankers for early settlement.

The point is noted and process of reconciliation in progress. However the figures are reflected in both the side (Dr. & Cr.) in the Bank statement.

C)

The amount is related to SSA, Grants (Uniform & School Grant). However the major part of the amount has already been reconciled. The reconcile process is going on for Rs. 53.576 Lakh.

The amount is related to SSA, Grants (Uniform & School Grant). However the major part of the amount has already been reconciled. The reconcile process is going on for Rs. 94.701 Lakh

The amount is related to SSA, Grants (Uniform & School Grant). However the major part of the amount has already been reconciled. The reconcile process is going on for Rs. 124.65 Lakh

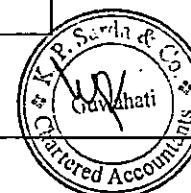
The amount is already been reconciled.

The amount is related to SSA, Grants (Uniform & School

Not rectified till date of audit.

Not rectified till date of audit.

Not completely rectified till date of audit.



6) Axis Bank A/c No. 1907000101289190	93,66,500/-	Fund Released to SMC as School Grant
<b>Total</b>	<b>6,10,96,027/-</b>	

D) Following amounts were debited in the SSA Books but not yet credited by Bank and standing as un-reconciled in the Bank reconciliation Statement. For this reason, Books balances are understated. It should be looked into and necessary action taken on priority basis:-

Bank	Amount	Remarks
1) State Bank of India A/c No. 10821415714	17,72,88,465/-	Carried over from 31/03/ 2015
2) AGVBank A/c No. 7296010002160	1,29,95,000/-	List not available.
<b>Total</b>	<b>19,02,83,465/-</b>	

Grant). However the major part of the amount has already been reconciled. The reconcile process is going on for Rs. 57.04 Lakh

The amount is already been reconciled.

D)

The amount is already been reconciled.

The amount is already been reconciled and necessary entry have been passed on 22.11.2016

Dropped

3

3

**WRONG BOOKING OF EXPENDITURE / EXPENDITURE NOT SUPPORTED BY U/Cs, OUTSTANDING ADVANCES:**

A) An amount of 4,43,93,550/- (Schedule -E of Balance Sheet) was Advance refunded by Sub-District level (SMCs) directly to SMO; however there exist pending adjustment in district accounts for such refund. This pending adjustment is to be immediately taken into accounts for proper reflection of district unadjusted advances.

B) Following Funds transferred/advances are outstanding as on 31-03-2016 since long in the State Mission Office. Necessary action should be taken for adjustment or recovery. This was also reported in the Audit Report of 201415.

i) UNICEFA/c Rs. 44,34,100/-

C) Outstanding advances as on 31-03-2016 is Rs. 1,05,82,261/- . We observed that advances amounting to Rs. 70,21,573/- were lying unadjusted under the Activity Maintenance/Extension of unit of SMO from the Financial Year 2013-14.



3.

A) Steps have been taken for communication to the concern district offices for necessary adjustment district wise in the concern books of account against fund released to SMC concern from State Mission Office directly. Necessary adjustment entry will be reflected accordingly.

B) Steps taken for recovery/adjustments of Rs.44,34,100/- from the UNICEF.

Not rectified till date of audit.

Not rectified till date of audit.

					C) Necessary Adjustment of outstanding advances have been made in 2016-17 as well as 2017-18. Hence, the para may kindly be dropped.	Dropped
4			5	<b>FINANCIAL, IRREGULARITIES, MISAPPROPRIATION/DIVERSION OF FUND:</b> Procurement by SMO under Centralized Procurement for Districts / Blocks: The procurement of goods and service for District under centralized basis is one of the most important functions of the state Mission office. We observed that respective expenditures are transferred to District level on the basis of allocation statement prepared as per AWP & B by the SMO. (Please refer to Note 1 above)	The observation is noted. Based on PAB budget for a particular year the SSA, Assam has prepared procurement plan and Plan of Action every year. After getting the approval from State Executive Committee (High level committee of SSA) the SIS procured Goods & Services after observing all formalities as layed down in FMP manual MHRD and SR/FR of SSA and the amounts are booked against the budget allocation of respective district.	Dropped



**COMPLIANCE REPORT OF OBSERVATIONS RAISED BY THE DISTRICT AUDITORS FORMING PART OF THE AUDIT  
REPORT FOR THE YEAR 2015-16 AND STATUS THEIROF DURING AUDIT OF FY- 2016-17.**

SL No	Period of Accounts covered by Audit	Audit para No	Brief detail of Audit objections	Action Taken	Comments of District Auditor	Lead Auditor's Comments
1	2015-16	1 (a)	<b>1. BARPETA</b> (a) Delay payment Delay in payment of TDS, VAT TDS, and Professional Tax were observed.	Noted. Steps will be taken to deposit the Tax on time.	May be dropped.	Dropped
2		1 (b)	<b>(b) Default in payment procedure</b> During the course of audit, it was noticed that in some cases though acquisitions were made from a particular concern, however payments were released not in the name of the concern/ store/shop, rather in the individual name of some person, purporting to be the owner of the concern/store/shop. One of such case was that for regular acquisitions from Abhinandan Hotel, & Restaurant, payments were released in the name of "Kalpana Das"	Noted. This is stop now.	No comment.	Pending
3		1 (c)	<b>(c) Other issues relating to Bank</b> Some SMCs have returned the Excess amount of Uniform grant to DMO by cheques. Some of the cheques have cleared but many of them remained uncleared due to some reason or the other. The DMO has returned few of such cheques to the SMCs and have advised the SMCs to transfer the amount to the DMO's account through bank transfer. However as at 31.03.2016 the entire amount for which the cheques have been returned have not been transferred by the SMCs. Such unpaid amount should be traced and should be credited at the earliest.	Noted. Some of the SMCs have already deposited amount against the returned cheque. However, the pending amount are already taken into Account by depositing the same during the FY 2016-17.	May be dropped.	Dropped
4		2	<b>BAKSA</b> (a) We observed that SMC was paid as advance to M/S P.B. Construction during the year 2013-14 Rs. 1,20,000 to Rs. 2,70,000.00 for ACR/ HMR, but Material are not yet received by the SMC till date of SMC visit. List of pending SMC are not provided at the time of audit by the District Mission Office.	PEB Structure received by SMC & works completed	As the Observations have been made good by duly been complied with, the same may be dropped.	Dropped



5		3(a) (i)	<p><b>CACHAR</b></p> <p><b>(a) Statutory Compliances</b></p> <p>(i) The Value Added Tax is not deducted as per the Schedule of Assam Value Added Tax, 2003. The Tax is deducted at the flat rate of 5% on all the items irrespective of the nature of items. On the other hand neither return of tax is filed nor the certificate in Form 29 issued to the party</p>	Value has been deducted @ 5% as most of TLM/ Stationeries procured was under the schedule of 5% as per Assam Value added Tax rule, However, as per instruction of Auditor, VAT will be deducted as per nature of each item following itemwise schedule of VAT from now onwards. Moreover, return of VAT will be filed to Office of Sale Tax as instructed. Hence para may kindly be dropped.	Pending	Pending
		3(a) (ii)	<p>(ii) It is observed that there has been delay in furnishing the quarterly TDS return as required under Section 200 (3) of the Income Tax Act'1961, which attracts a late filing fees of Rs. 200/- per day for defaults/ delay in furnishing such return under section 234 E of the Income Tax Act' 1961. Further there has been delay in receipt of challans from the Bank. It is suggested to obtain the acknowledgement from Bank on the date of deposit of such challans.</p>	As the acknowledgment is available from Bank only after clearing cheque for TDS hence in few cases quarterly TDS Return was delayed during the F/Y 2015-16. But during the current financial year TDS return has been submitted timely. Hence para may kindly be dropped.	Pending	Pending
6		3(a) (iii)	<p>(iii) TDS @ 1% only is deducted, whereas applicable rate of TDS is 10% for Rent payments to Jabarut Alam Choudhury.</p>	As per instruction of Auditor TDS has been deducted @10% from Building Rent of RSB,SSA,(i.e from owner "Jabarut Alam choudhury")from April 2016 onward.Hence para may kindly be dropped.	Complied	Dropped
7		4	<p><b>4. <u>DHEMAJI</u></b></p> <p>(a) Expenses amounting to Rs. 2,64,172,165.00 incurred by SMO on behalf of District and also Advances amounting to Rs. 42,452,879.00 paid by SMO on behalf of District, are not verified as the details are not available at the District.</p>	The same has already been verified by Statutory Auditor engaged for Audit of SMO during the F/Y 2015-16.		



14	6 (a)(iii)	<p>iii) Langpi Dehangi Rural Bank SB A/ c No. 2601900236 Out of 3 Nos. Bank Account 2 Nos. Bank a/c are current account. Bank won't give interest on current account. As per SSA guideline, all account should be savings. But under the present there was a huge loss of Bank Interest to the exchequer.</p>	Do.	closed on 08.05.2017 and 05.05.2017 respectively.	
15	7 (a)	<p><b>GOALPARA</b> (a) Internal Audit/Internal Control System: Internal Audit/Internal Control System at the DMO appears to be not satisfactory. Books of accounts maintained are incomplete, inadequate and erroneous. Balancing of GLB is done provisionally and is also incomplete. GLB balances are not in agreement with the balances in the Receipt and Payment Account. Advance Ledger/Register is not maintained at the DMO. Vouchers are not properly scrutinized before passing for payment. Old and time barred items in the Bank Reconciliation are not treated/reversed in the books of accounts. Govt. Due and Deduction Accounts are not properly maintained so much so that even opening balances in some of its accounts differ from what was included in previous year's audited statement of accounts. Procurement procedures followed at the DMO is defective. DMO is covered under Concurrent Audit, but concurrent audit report in respect of any of the Quarters could be produced to us for our necessary noting.</p>	<p>Books of accounts maintained as per norms and guideline of SSA, Balancing of GLB done. GLB balances are agreed with the balances of RP. Advance ledger maintained. Vouchers are properly scrutinized at the time of passing for payment. Old and time barred items are processing for reversed. Govt dues</p> <p>And deduction accounts are properly maintained. Procurement procedure maintained as per guideline. Concurrent audit reports are available in this office. Hence the Para may be dropped..</p>	May be dropped	Dropped
16	8 (a)	<p><b>KARIMGANJ</b> (a) Deficiencies in Maintenance of Books of Account Fixed Asset Register was not maintained and updated in a proper way. Further, physical verification of the same has not been carried out since last 2 years.</p>	<p>Since maintained and physical verification done.</p>	The para may be dropped.	Dropped

