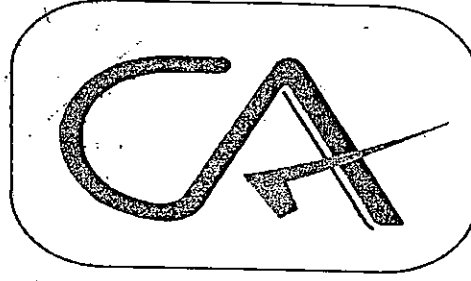


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**RAJIV GANDHI SHIKSHA MISSION**

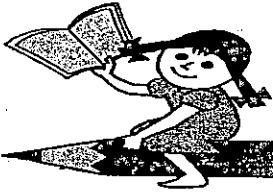
**SARVA SHIKSHA ABHIYAN, KGBV & NPEGL**

**CONSOLIDATED AUDITED ACCOUNTS & AUDIT REPORT**

**FOR**

**CHHATTISGARH STATE**

2016-17



**सर्व शिक्षा अभियान**



**सब पढ़ें सब बढ़ें**

**AUDITORS**

**M/S. PREM CHAND & CO.**

Chartered Accountants

309, 2<sup>nd</sup> Floor, Eskey Plaza, Near Anand Talkies,

Raipur (Chhattisgarh)

Email: premsanjayca@rediffmail.com

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INDEX

S. No.	DOCUMENT ATTACHED	PAGE No
1	Management Letter	01 to 02
2	Audit Report	03 to 26
3	Utilization Certificate	27 to 33
4	Consolidated Annual Financial Statement	33 to 52
5	Annexure XX	53 to 53
6	FMR I & FMR II	54 to 55
7	FMR I ( A ) & FMR II ( A )	56 to 57
8	FMR III	58 to 58
9	Notes to Accounts	59 to 59

Date: 2<sup>nd</sup>, January, 2018

To,  
The Mission Director  
Sarva Shiksha Abhiyaan,  
Rajiv Gandhi Shiksha Mission,  
State Project Office  
Raipur Chhattisgarh.

**Sub: Management Letter**

Dear Sir,

We are submitting herewith the management letter as required by the terms of reference issued and agreed upon for the conduct of audit work.

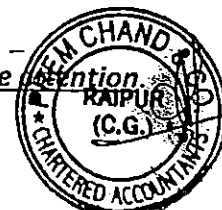
This management letter is issued in addition to our following reports:-

1. Report on consolidated financial statement of SSA.
2. Report on the accounts of each district separately containing the detail observation on the accounts of the District as well as Block.
3. Report on the accounts of the State Project Office.

Please be informed that in case any variance in the interpretation of this letter and the reports mentioned above, the statement in audit report shall prevail.

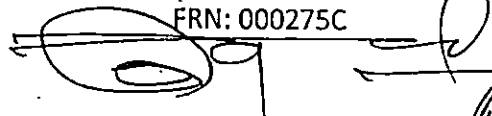
By way of this letter, we would like to draw your kind attention to the following issues.

1. The State has moved towards electronic transfer of funds from State to Districts and Districts to Sub-district level. However, we notice instances where this has not been followed. For smooth flow of funds, the state should endeavor towards complete electronic transfer of funds.
2. Going forward, the state should implement a system of electronic payment to vendors. An example for reference is the treasuries system in the Government of Chhattisgarh which makes all its payments by electronic transfer.
3. For programs which were run under the aegis of Rajiv Gandhi Shiksha Mission and now not being run, i.e. NPEGEL, the State is not getting its closure in terms of closing the bank accounts and closing the books of accounts and completing a closure audit. It is seen that the balances of the NPEGEL program are still appearing in the accounts. This needs urgent attention and disposal.
4. There is no system of internal audit in the State. This needs immediate

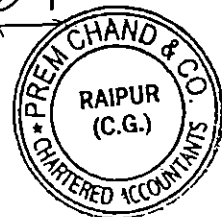


5. There is no system of monthly reconciliation of bank accounts. Further, we observe that many of the provisions relating to upkeep of accounts are not being followed. This could be because of the inadequate capacity of staff at the State, District and Sub-district level. The state should implement rigorous program for capacity building and the effort needs to be on continuous basis.
6. Adequate controls need to be put in place for keeping a track of the advances and its utilization. As of now, the system is weak and need lot of improvements.
7. There are lapses in the statutory compliances. This could lead to penal implications for the Drawing Disbursing Officers. The capacity building measure should compulsorily include the DDOs as well.
8. The printing and distribution of free text book is outsourced to Text Book Corporation, which as society. Inadequate documentation is provided by it for the utilization of funds forwarded. There is no document available to ensure that the books have reached the students. It is advisable to withhold atleast 20% of the total payments till the time complete documentation is provided by Text Book Corporation.
9. The financial ceilings for procurement procedures are not provided in the Manual on Financial Management and Procurement. Hence, there is ambiguity amongst the districts with respect to procurement procedure to be followed for single source, shopping, local purchases, National Competitive Bidding and International Competitive Bidding.
10. A lot of funds are lying unutilized with the SSA staff. Unless until its very urgent, advances to staff must be stopped.
11. The management does not have a payroll system for payment of salaries of staff and teachers. Implementing a payroll system could be very useful and keeping track of the Human Resources.

For, Premchand & Co.  
Chartered Accountants  
FRN: 000275C



CA Sanjay Agrawal  
Partner  
M.No. 096775



**AUDITOR'S REPORT**

To,  
State Mission Director  
Rajiv Gandhi Shiksha Mission  
Sarva Shiksha Abhiyan  
Raipur, Chhattisgarh.

We have audited the attached Consolidated Balance Sheet of Sarva Shiksha Abhiyan, KGBV & NPEGEL of the Chhattisgarh State of Rajiv Gandhi Shiksha Mission as at 31<sup>st</sup> March, 2017 and also the Income & Expenditure and the Receipt and Payment Account for the period ended on that date annexed there to. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

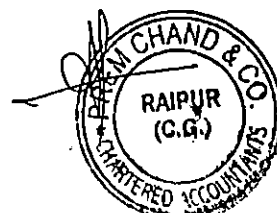
We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to the following

- a. These consolidated financial statements include the financial statements of Kasturba Gandhi Balika Vidyalaya audited by other firm. The comments of these auditors have not been incorporated in this report. The audit report of Kasturba Gandhi Balika Vidyalaya is enclosed separately
- b. The audit of funds of NPEGEL lying unspent of Rs. 336.18 Lakhs are not audited. The balances included in the financial statements are the same as reported in the previous financial statements. These financial statements of NPEGEL for the current financial year have not been audited;
- c. We enclose in the Annexure "A" statement of observations.

Further to our comments above and in Annexure referred, We report that: -

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- ii) In our opinion, proper books of accounts as required by law have been kept by the Mission, so far as appears from our examination of such books.
- iii) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.



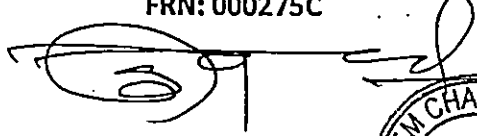
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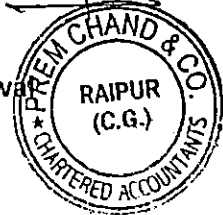
iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, subject to our observations mentioned in a, b and c above, give a true and fair view:

- A. in the case of the Balance Sheet, of the state of affairs of the Sarva Shiksha Abhiyan as at 31st March, 2017; and
- B. in the case of the Income and Expenditure Account, of the DEFICIT of Income Over Expenditure for the year ended on that date and
- C. In the case of Receipt and Payment Account, the Receipt and Payment for the year ended on that date.

Date :- 2<sup>nd</sup> January, 2018  
Place : Raipur (C.G.)

For, Prem Chand & Co  
Chartered Accountants  
FRN: 000275C

  
CA. Sanjay Agrawal  
Partner  
M.No. 096775

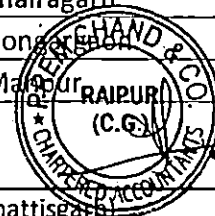


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**ANNEXURE "A" TO THE AUDITORS REPORT**  
**RAJIV GANDHI SHIKSHA MISSION**  
**SARVA SHIKSHA ABHIYAN – CHHATTISGARH STATE**  
**2016-17**

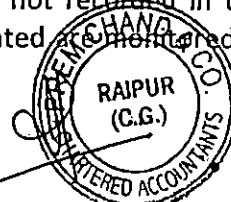
1. As per Para 89.2 of Manual on Financial Management and Procurement Ratio of Share of Grants of RGSM is 60:40 of Central and State Respectively. As per last year audit report State Government share was Excess by Rs. 21520.25 Lakhs for the financial year 2015-16. In the current Financial Year 2016-17 State Project Office has received Rs. 59262.77 Lakhs as Grant from Government of India (Central Share) and Rs. 1,21,388.57 Lakhs from State Government (State Share). as per the amount received from Government of India proportionate share of the State will be 39508.51 Lakhs, hence State Government share is received for the year 2016-17 in excess by Rs. 81880.06 Lakhs. In financial year 2016-17 excess draw the state share of Rs. 81880.06 Lakhs. The total excess draw for the financial year 2015-16 and 2016-17 is Rs. 103400.31 Lakhs.
2. As Required by Para 91.4 of Manual on Financial Management and Procurement Transfer of Funds from SPO to Districts and Sub Districts Levels is to be done through Electronic Transfers only. However in some cases the same was not followed.
3. The Account of the NPEGEL has not been audited for past three years. The Closing Balance included in these financial statements are same as reported in the Audited Financial Statements of NPEGEL for Financial Year 2012-2013.
4. Para 105 of the Manual on Financial Management and Procurement issued by MHRD requires that at least one third of the VEC/Schools bodies should be covered under audit every year. We have been made to understand that the audit for the period FY 2016-2017 of one third of the VEC/Schools have been commenced during the period under audit and are in progress.
5. During the course of audit we came across State Project Office, 9 District Project Offices and 26 Block Resource Centers where the balances of Bank are subject to reconciliation. The financial statements are subject to the differences arising there from. The list of such DPOs and Blocks are as under: -

Name of the District/Unit	Sr.	Name of the Unit
State Project Office Raipur	1	SPO Raipur
Surguja	1	Block-Lundra
	2	Block-Sitapur
Raipur	1	DPO-Raipur
	2	Block-Dharsiva
Narayanpur	1	DPO-Narayanpur
	2	Block-Narayanpur
Janjgir Champa	1	DPO-Janjgir Champa
	2	Block-Sakti
Rajnandgaon	1	DPO-Rajnandgaon
	2	Block-Chhuikhadan
	3	Block-Khairagarh
	4	Block-Dongargarh
	5	Block-Maibpur



	6	Block-Mohla
Balodabazar	1	DPO-Balodabazar
Dantewada	1	Block-Geedam
	2	Block-Dantewada
	3	Block-Katekalyan
	4	Block-Kuakonda
Bijapur	1	DPO-Bijapur
Dhamtari	1	Block-Nagri
	2	Block-Magarload
Kanker	1	DPO-Kanker
Korba	1	DPO-Korba
Balrampur	1	Block-Kusmi
Gariyaband	1	DPO-Gariyaband
Durg	1	Block-Dhamda
	2	Block-Patan
	3	Block-Durg URCC
Balod	1	Block-Gurur
	2	Block-Daundi Lohra
Kawardha	1	Block-Kawardha
	2	Block-Pandariya
Mungeli	1	Block-Mungeli
Bilaspur	1	Block-Gourella

6. In many of the districts it was observed that the staff have been handling the same section for long periods of time. There has been no evidence of rotation of their duties.
7. Most of Districts not maintained Journal Register as required by Para 82.1 of manual on financial management and procurement.
8. The internal control system at the State level and District level and sub-district level is weak. Considering the size of the organization and volume of activities, accounting and internal audit, internal control system and procedure need to be further strengthened.
9. The date of clearing of cheque has not been mentioned in the cheque issue registers.
10. In most of the District Project Offices Ledgers are not prepared as per the approved heads of Annual Work plan and Budget.
11. In most of the districts and blocks the advances were directly adjusted in financial statements on the basis of consolidated summarized UC/CC. However corresponding entries of each utilization/completion certificate were not recorded in the advance register and books of accounts at the time of audit. Moreover party wise advance ledgers are also not maintained. In absence of the same we are unable to ascertain how the subsequent advances are released when utilization of earlier advance is not recorded in the advance register and how the work performance of the advances granted are monitored. No efforts

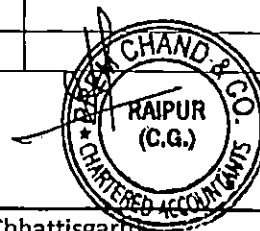




are made for obtaining periodic confirmations and reconciling them with book balances. In our opinion internal control procedures regarding monitoring of advances is inadequate.

12. Documents & Records providing conclusive evidence of the ultimate utilization of advances (other than civil in nature) such as Uniforms, School Grant, Maintenance Grant and salary etc to the intended beneficiary/end user were not produced during the course of audit. However the management has informed that they are in possession of the same and has also been verified by their responsible officials. Many advances disbursed and pertaining to earlier years' were also adjusted in current year on the basis of utilization certificates. Current year expenditure and deficit are overstated due to the aforesaid. However as the management has not provided us year wise details of amount adjusted from advance for expenses, hence we are unable to quantify the amount of prior period items in Income & Expenditure Account & Balance Sheet. Reasons for their non adjustment in earlier years were also not explained. Deficiencies observed w.r.t the above have been reported in audit report of respective districts & SPO.
13. Advances related to civil works were capitalized to fixed assets/ Capital W.I.P on the basis of consolidated summarized UC/CC. Many of the advances disbursed and completed in earlier years were also adjusted during the year. The reasons for non adjustment in earlier years were unexplained. The fixed assets created were not physically verified by us. Deficiencies observed w.r.t the above have been reported in audit report of respective districts & SPO.
14. Although the fixed assets register have been maintained at the district offices but the maintained records do not contain full information regarding quantity, cost, identification, marks and the location of the assets. In most of the Districts, physical verification of the assets has not been carried out during the year except in some of the districts.
15. Physical verification of Stock has neither been done by the management. Whereas according to the norms of the mission the management should have to be physically verified the stock at least once in a year. The stock register has not been updated according to the current status of stock.
16. In current liability some accounts are appearing which requires explanation regarding nature of accounts and reason for showing as current liability, list of these accounts are given below-

Sr.	Particulars	Amount (Rs. In Lakhs)
1	Opening Cheque in Transit	1.95
2	Opening refund from Civil Work Advances	24.64
3	Refund of Other Advances	14.58
7	Advance from Schools	1.94
24	Advance from Training	0.22
28	Advance from Teachers Grant(2011-12)	0.78
30	Refund from Girls Hostel	1.00
31	Advance from Office IAP	8.04
35	Advance from Others	9.22
	<b>Total</b>	<b>62.37</b>

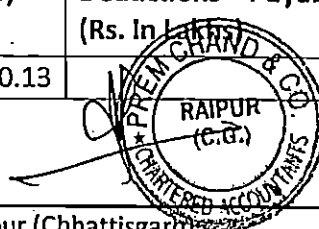


17. Detailed comparison of budgeted vis a vis actual expenditure for all the units at the District and sub-district and State Level was not provided to us, hence the nature and extent of over / understatement could not be verified.
18. The balance included under the head current assets, loans and advances and current liabilities are subject to confirmation and consequential adjustment, if any, arising out of reconciliation. However in the opinion of the management the current assets, loans and advances are of realizable value as stated.
19. The state violates Para 68 of the Manual on Financial Management and Procurement as there are no arrangements in the state for internal audit to provide reasonable assurance that (i) operations are being conducted effectively and efficiently and in accordance with SSA financial norms (ii) financial and operational reporting are reliable; (iii) laws and regulations are being complied with; and (iv) assets and records are maintained. The internal audit for the financial year 2014-15 has also been not conducted.
20. During the course of audit we have found that large credit balances have been carried forwarded from last year under account head 'Unidentified Credits', nature of the same could not be explain to us. District wise detail is given in the table below-

Sr. No	Name of the district	Amount (Rs. In Lakhs)
1	Baloda Bazar	195.41
2	Bilaspur	41.62
3	Dhamtari	4.85
4	Gariaband	7.67
5	Janjgir-Champa	76.31
6	Jashpur	76.27
7	Kanker	92.10
8	Kawardha	11.35
9	Surguja	660.61
10	Bijapur	18.46
11	Mungeli	4.61
12	Rajnandgaon	5.49
13	Dantewada	2.62
14	SPO	143.17
	<b>Total</b>	<b>1340.54</b>

21. In many of the districts we have found that amount of "VAT payable", "TDS Payable" and "other statutory liabilities" is due for payment but not paid till the date of audit, district-wise detail of the same is given below in the table-

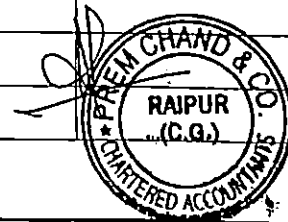
Name of the District	VAT Payable (Rs. In Lakhs)	TDS Payable (Rs. In Lakhs)	GPF/CPF/NPS/Other Deductions Payable (Rs. In Lakhs)
Bilaspur	-	0.13	-



Jashpur	-	29.03	148.84
Kanker	-	0.04	-
Kondagaon	0.01	0.02	-
Bijapur	51.35	-	-
Mahasamund	-	0.33	-
Jagdapur	0.12	4.17	-
Korba	-	-	6.54
Janjgir-Champa	-	-	0.23
Sukma	3.41	0.38	-
Raipur	0.45	0.06	0.01
<b>Total</b>	<b>55.35</b>	<b>34.19</b>	<b>155.62</b>

22. Attention is drawn towards schedule "5" annexed to the balance sheet pertaining to Advance given for expenses to various Government Departments and Other Implementing Agencies for Services and Project Expenditure containing advances which are pending for long periods of time pending receipt of Expenditure report / Utilization certificate. Some of the major advances (in excess of 25.00 Lakhs) include: -

Sr.	Particular	Amount (Rs. In Lakhs)
	<b>ADVANCE FOR EXPENSES – SSA (UPTO 31.03.2014)</b>	
1	Advance to Others	800.71
2	Advance for Teachers Salary	48.89
3	Advance for Uniform	63.48
4	Advance for Other Expenditure	89.65
5	Advance for Civil Work	871.91
	<b>ADVANCE FOR EXPENSES – SSA (2014-15)</b>	
6	Advance to BRC & RCI Account	32.86
7	Advance to CEO Jila Panchayat	26.57
8	Advance to BRC (Unaudited Block)	75.05
9	Advance to NRSTC/RBC	45.10
10	Advance to Block Rajnandgaon (Unaudited)	197.68
	<b>ADVANCE FOR EXPENSES – SSA (2015-16)</b>	
11	Advance to BEO Dhamtari for SK II & III Salary	46.04
12	Advance to Nagar Nigam Dhamtari or SK II & III Salary	47.65
13	Advance to EE Rural Eng. Dhamtari for SBM-Toilet	28.31
14	Advance to CRC	60.95
15	Advance to Unifeb Bamboo Tech. Pvt. Ltd.	26.36



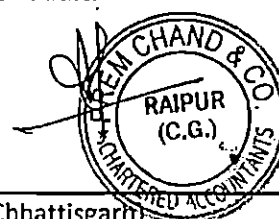
16	Advance to CEO for SK Salary	150.93
17	CPS	159.93
18	Advance for SNRTC/SRTC	52.11
19	Grant to CEO JP for Teachers Salary	175.08
20	Advance to BEO for PS/UPS Teachers Salary	756.86
21	Advance for Dormitory	47.38
22	Advance for Free Text Book	44.64
23	Advance to Chips, Raipur	46.19
24	Advance to SCERT	1287.25
25	Opening Balance as on 01.04.2010	133.61
26	Advance Income Tax transfer to IT Receivables	26.22
27	Advance for Civil Work (RMSA)	79.73

23. During audit we have found that some advances having "Negative Balances" are carried forwarded from earlier years, no reason could be explain to us for such excessive credit/adjustment. List of those advances are listed below-

Sr.	Particular	Amount (Rs. In Lakhs)
	<b>ADVANCES FOR EXPENSES UPTO 2013-14</b>	
1	Advance from CRC Opening	2.01
2	Advances repayable of DPO	93.14
3	Opening balance of advance refund	7.66
4	Opening difference as per certificate	0.81
	<b>ADVANCES FOR EXPENSES 2014-2015</b>	
1	Advance for uniform to children	4.41
2	Advance to NPEGEL	0.27

24. With respect to Free text book, our observations are as under: -

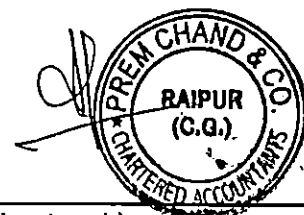
- 24.1. During the year under reference free text book were sourced by the State Project Office from Chhattisgarh Pathya Pustak Nigam. The Free Text Books were directly dispatched by the Chhattisgarh Pathya Pustak Nigam to the respective schools.
- 24.2. With regard to the delivery of the text books, neither the District Project Office not the Block Resource Centers could provide any documents to confirm whether the books have actually reached the intended beneficiaries.
- 24.3. Reports certifying of the BRC/CRC/Schools certifying the distribution of books to the children were not produced before us during the course of audit.



- 24.4. There are no controls to verify whether books supplied in excess to schools are accounted for and such excess books are reduced from the requisition of books in the succeeding year.
- 24.5. The linkage of the SSA funds expenses for free text books towards the target group could not be established since the bifurcation of the number of Scheduled Caste and Scheduled Tribe Boys, All Girls and General Boys could not be provided to us during the course of audit.
25. As per the information provided to us during the course of audit, outstanding advances of Rs. 119950.94 Lakhs have been "Adjusted" during the year under review. The following points are noted in this regard: -

25.1. The district-wise adjustment of advances are as under: -

Sr.	Name of the District	Amount (Rs. In Lakhs)
1	Bilaspur	3427.18
2	Korba	1488.98
3	Surajpur	412.29
4	Mahasamund	2297.88
5	Kawardha	775.33
6	Raipur	3236.70
7	Jashpur	1424.81
8	Kanker	505.16
9	Sarguja	32.49
10	Raigarh	2630.95
11	Durg	479.51
12	Rajnangaon	1099.04
13	Jagdulpur	2518.63
14	Janjgeer	958.50
15	Bijapur	5562.96
16	Narayanpur	468.40
17	Korea	95.97
18	Balrampur	203.86
19	Kondagaon	2378.64
20	Dhamtari	1938.24
21	Dantewada	4298.81
22	Bemetera	365.34
23	Balod	232.77
24	Baloda Bazaar	5837.84
25	Sukma	2925.07
26	State Project Office	74355.59
	<b>Total</b>	<b>119950.94</b>



- 25.2. These adjusted advance pertain to funds disbursed to implementing agencies for expenses which could not be adjusted at the time of disbursement and are now adjusted. The journal register is also not maintained by any of the district.
- 25.3. These advances have been adjusted by the Management on the basis of certifications / utilization certificates / expenditure reports received.
- 25.4. During the course of audit, we have relied upon the consolidated utilization certificates and journal register provided.
- 25.5. The year-wise classification of expenses advances booked as expenses during the current year could not be provided to us during the course of audit.
- 25.6. The final vouchers of the expenses incurred and the procurement procedure followed for incurring the expenses were not provided to us.
- 25.7. The expenses of the year under review are thus overstated to the extent the advances of the previous year have been adjusted during the current year.
- 25.8. We are unable to comment on the extent of under / overstatement of expenses (advances adjusted) for the year to which these belong.

26. We observed that the following expenses are made from district budget by the State Project Office.

Sr.	Head of Expenses	Amount (Rs. In Lakhs)
1	Free Text Book	7523.44
2	School Maintenance Grant	2627.90
3	School Grant	5234.54
	<b>Total</b>	<b>15385.88</b>

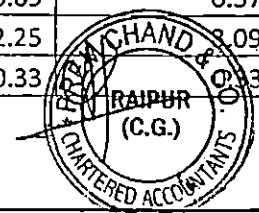
In this regard the following observations are made

- 26.1. The annual work plan and budget envisages the expenses to be incurred by the district, however, the funds were utilized by the State Project Office.
- 26.2. The district wise classification of expenses incurred could not be produced before us.

27. In some of the Districts Project Offices as well as at the Block resource centers, the supporting vouchers / bills for expenses incurred could not be produced before us for verification. We observe the following in this regard: -

- 27.1. The total value of such expenses which came to our notice during the course of audit for which no supporting bills/vouchers have been provided is Rs. 94.65 Lakhs.
- 27.2. We are unable to comment on the procurement procedure followed in these cases.
- 27.3. The linkage of these expenses with the objectives of SSA could not established.
- 27.4. The district-wise details of these expenses are as under: -

Sr.	Name of District	DPO	Block	Total
(Rs. In Lakhs)				
1	Janjgir champa	86.29	0.31	86.60
2	Kawardha	0.00	0.39	0.39
3	Rajnandgaon	0.28	0.09	0.37
4	Surguja	0.84	2.25	3.09
5	Kanker	0.00	0.33	0.33



6	Korba	0.00	0.33	0.33
7	Bijapur	0.00	0.77	0.77
8	Dantewada	0.00	0.76	0.76
9	Dhamtari	0.32	0.00	0.32
10	Gariyaband	0.00	0.15	0.15
11	Balodabazar	0.00	0.01	0.01
12	Jagdalspur	0.00	0.69	0.69
13	Balod	0.00	0.30	0.30
14	Raigarh	0.00	0.54	0.54
	<b>Total</b>	<b>87.73</b>	<b>6.92</b>	<b>94.65</b>

28. In most of the Districts Project Offices as well as at the Block resource centers, the provisions of Chapter XVIIIB of the "Income Tax Act, 1961" relating to deduction of tax at source and filing of quarterly and annual returns of deduction of tax at source have not been followed. In this regard our observations are as under: -

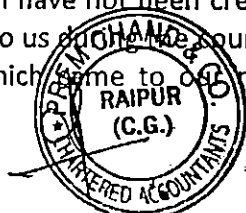
28.1. The total value of such expenses on which deduction of tax at source is not made and which came to our notice during the course of audit is Rs. 126.65 Lakhs.

28.2. The district-wise detail of such expenses is as under: -

Sr.	Name of District	DPO	Block	Total
				(Rs. In Lakhs)
1	Janjgir champa	7.54	0.00	7.54
2	Sukma	0.00	0.50	0.50
3	Raipur	0.47	14.03	14.50
4	Surguja	1.37	0.30	1.67
5	Korba	1.86	0.00	1.86
6	Dantewada	16.19	3.46	19.65
7	Dhamtari	0.00	1.38	1.38
8	Durg	0.00	15.15	15.15
9	Jagdalspur	0.00	0.99	0.99
10	Surajpur	1.80	0.00	1.80
11	Gariyaband	0.95	5.98	6.93
12	Balodabazar	0.00	1.42	1.42
13	Balod	1.15	0.00	1.15
14	Balrampur	0.00	2.35	2.35
15	Bijapur	9.32	4.06	13.38
16	Raigarh	36.38	0.00	36.38
	<b>Total</b>	<b>77.03</b>	<b>49.62</b>	<b>126.65</b>

28.3. We also observe that in cases where deduction of tax at source has been made, most of deductions have not submitted their quarterly and annual returns for tax deducted.

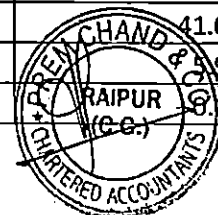
29. Attention is drawn towards "Cheques in transit" of Rs. 118.60 Lakhs in Schedule "6" – Closing Cash and Bank Balances pertaining to previous financial years which have not been credited to the bank account, the reasons for which could not be explained to us during the course of audit. The year-wise and district-wise details of such cheques which came to our notice during the course of audit are as under: -



Sr.	Name of District	Cheque In Transit	Amount (Rs. In Lakhs)
1	Gariyaband	2013-14	4.48
		2015-16	2.15
2	Korea	2013-14	3.00
3	Raipur	2013-14	6.96
		2014-15	1.47
4	Surguja	2015-16	96.64
5	Mahasamund	2013-14	0.40
6	Kawardha	2015-16	0.50
7	Baloda bazaar	2015-16	3.00
	<b>Total</b>		<b>118.60</b>

30. During the course of audit some of the districts and blocks could not produce the procurement procedure with respect to the expenses incurred. Also, in some of the cases we observe that the procurement procedure followed is not in line with the provisions of Chapter IX of the Manual on Financial Management and Procurement. The district-wise details of such instances which came to our notice during the course of audit are as under: -

Sr.	Name of District	DPO	Block	Total
				(Rs. In Lakhs)
1	Janjgir champa	11.15	6.05	17.20
2	Sukma	7.81	8.28	16.09
3	Narayanpur	567.30	1.83	569.13
4	Kawardha	1.11	3.97	5.08
5	Surajpur	14.41	10.09	24.50
6	Raipur	18.22	4.23	22.45
7	Rajnandgaon	9.18	2.49	11.67
8	Surguja	9.29	5.32	14.61
9	Kondagaon	1.05	6.05	7.10
10	Kanker	0.59	6.28	6.87
11	Korea	3.20	9.09	12.29
12	Korba	11.85	11.48	23.33
13	Dantewada	0.35	103.67	104.02
14	Dhamtari	8.65	8.34	16.99
15	Durg	1.27	0.71	1.98
16	Gariyaband	6.37	18.00	24.37
17	Jashpur	9.05	8.89	17.94
18	Balodabazar	7.45	5.21	12.66
19	Jagdalspur	4.49	2.59	7.08
20	Balod	6.61	0.45	7.06
21	Balrampur	10.28	10.71	20.99
22	Bemetra	0.78	1.23	2.01
23	Bijapur	32.86	8.22	41.08
24	Raigarh	4.34	1.56	5.90
25	Mungeli	0.00	0.16	0.16





26	Mahasamund	0.00	1.75	1.75
	<b>Total</b>	<b>747.66</b>	<b>246.65</b>	<b>994.31</b>

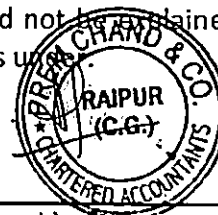
In all the captioned cases we are unable to form an opinion whether: -

- 30.1. All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- 30.2. Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose.
- 30.3. SSA funds are used efficiently and economically to the purpose for which they are intended.

31 Many of the District Project Office and Block have made payments otherwise than by account payee cheques in contravention of Para 79.12 of Manual on Financial Management and Procurement. The district wise list of such instances which came to our notice during the course of audit are as under: -

Sr.	Name of District	DPO	Block	Total
(Rs. In Lakhs)				
1	Janjgir Champa	0.15	3.79	3.94
2	Sukma	0.00	5.13	5.13
3	Narayanpur	0.00	0.73	0.73
4	Kawardha	0.00	1.25	1.25
5	Surajpur	0.00	2.93	2.93
6	Raipur	0.00	2.75	2.75
7	Rajnandgaon	1.65	3.69	5.34
8	Surguja	1.26	1.58	2.84
9	Kondagaon	0.00	0.40	0.40
10	Korea	3.84	1.32	5.16
11	Korba	0.00	1.45	1.45
12	Dantewada	0.00	68.21	68.21
13	Dhamtari	0.76	5.72	6.48
14	Gariyaband	0.00	3.21	3.21
15	Jashpur	0.51	0.28	0.79
16	Balodabazar	1.66	1.25	2.91
17	Jagdapur	0.00	0.14	0.14
18	Balod	0.00	1.13	1.13
19	Balrampur	0.00	0.52	0.52
20	Bijapur	6.22	43.50	49.72
21	Mungeli	0.00	0.54	0.54
22	Mahasamund	0.00	3.40	3.40
	<b>Total</b>	<b>16.05</b>	<b>152.92</b>	<b>168.97</b>

32 Attention is drawn towards advances forwarded to staff & to others included in Schedule "5" under various heads, the reasons for non-adjustment of which could not be explained to us during the course of audit. The district-wise details of advances are as under:



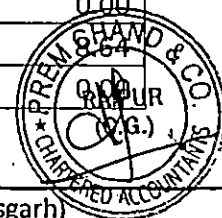
Sr.	Name of District	Staff	APC	BRC	DMC	Other	Total
(Rs. In Lakhs)							
1	Baloda Bazaar	0.00	0.00	1.52	0.00	0.00	1.52
2	Dhamtari	0.35	0.00	0.00	0.00	0.00	0.35
3	Durg	0.00	0.00	0.00	0.00	18.22	18.22
4	Gariyaband	0.08	0.00	75.05	0.00	0.00	75.13
5	Jagdapur	0.94	0.00	0.00	0.00	0.00	0.94
6	Kanker	0.00	0.00	0.19	0.00	0.00	0.19
7	Kawardha	0.00	0.00	0.15	0.00	68.26	68.41
8	Janjgir Champa	0.30	0.00	0.00	0.00	0.00	0.30
9	Raigarh	1.46	0.00	0.00	0.00	24.61	26.07
10	Rajnandgaon	5.40	0.00	4.30	0.00	689.57	699.27
11	Surguja	2.44	0.00	16.64	0.00	4.89	23.97
12	Kondagaon	0.73	0.00	0.00	0.00	0.00	0.73
13	Surajpur	0.07	2.26	13.26	0.00	0.00	15.59
14	Narayanpur	0.00	0.00	0.00	1.11	0.00	1.11
15	State Project Office	8.79	0.00	0.00	0.00	0.00	8.79
	<b>Total</b>	<b>20.56</b>	<b>2.26</b>	<b>111.11</b>	<b>1.11</b>	<b>805.55</b>	<b>940.59</b>

33 The following observations are made with respect to Expenses of Teachers' Salary

- a. In many of the districts, teachers salary is disbursed against the sanctioned posts to CEO Janpad Panchayat / BEO. These do not submit any claims for release of the salary of Teachers. It is issued by the DPO at regular intervals against the sanctioned number of Posts.
- b. During the course of audit the DPO could not provide details of sanctioned posts and the names of the Teachers appointed against the sanctioned posts.
- c. Attendance sheets and pay data of teachers could not be provided to us during the course of audit.
- d. The salary of teachers instead of being transferred to schools/VEC/SMDC for payment to teachers have been transferred to other agencies which include CEO - Jila Panchayat, CEO Janpad Panchayats etc.

34 The net Debit balance of suspense of Rs. 121.98 Lakhs comprise of Debit suspense of Rs. 149.62 Lakhs and credit suspense of Rs. 27.64 Lakhs. The details of these amounts could not be provided to us during the course of audit. The district wise details of the suspense are as under:

Sr.	Name of the District	Debit Amount (Rs. In Lakhs)	Credit Amount (Rs. In Lakhs)
1	Korba	0.00	1.53
2	Kawardha	15.49	9.10
3	Raipur	24.02	0.00
4	Jashpur	0.00	4.26
5	Surguja	7.02	0.00
6	Rajnangaon	0.00	0.00
7	Janjgir Champa	31.24	0.00



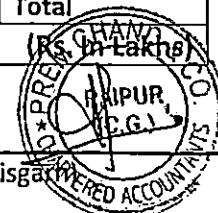
8	Dhamtari	2.21	0.00
9	Dantewada	0.00	1.03
10	Bemetera	0.00	0.30
11	Baloda Bazaar	7.96	0.98
12	Durg	0.78	0.00
13	Jagdalpur	14.98	0.32
14	Gariyaband	26.34	0.43
15	Sukma	8.31	0.00
16	Bilaspur	3.08	1.48
17	Mungeli	0.38	0.00
18	SPO	7.81	0.00
	<b>Total</b>	<b>149.62</b>	<b>27.64</b>

35 Attention is drawn towards "Expenses of Shala Pravesh Utsav" of Rs. 54.91 Lakhs in Schedule "19" Innovative Activities. In this regard the management could not produce relevant approval in AWP&B. The district-wise details of expenses are under: -

Sr.	Particulars	Amount (Rs. In Lakhs)
1	Raipur	0.96
2	Surguja	0.16
3	Durg	0.78
4	Bijapur	0.60
5	Balrampur	3.94
6	Dantewada	2.28
7	Balod	0.84
8	BalodaBazar	0.60
9	Jashpur	0.32
10	Bemetera	0.46
11	Kawardha	1.89
12	Dhamtari	1.41
13	Kondagaon	7.43
14	Kanker	7.33
15	Jagdalpur	15.20
16	Gariyaband	2.74
17	Sukma	7.83
18	Bilaspur	0.14
	<b>TOTAL</b>	<b>54.91</b>

36 Attention is drawn towards "Other Expenses" in Schedule "27" for which the relevant approval in AWP&B could not be provided to us during the course of audit. Further, the management could not provide the reasons for incurring expenses not approved in AWP&B. The district wise details of other expenses are as under: -

Sr	Name of District	DPO	Block	Total



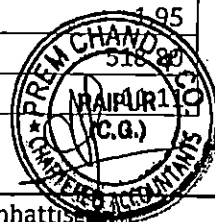
1	Raipur	13.00	0.00	13.00
2	Surguja	4.06	0.00	4.06
3	Kondagaon	0.00	0.14	0.14
4	Korea	1.71	0.00	1.71
5	Durg	0.00	0.48	0.48
6	Gariyaband	0.00	3.69	3.69
7	Balod	0.00	48.98	48.98
8	Balrampur..	9.46	0.00	9.46
9	Dantewada	518.54	57.85	576.39
10	Bijapur	3.58	0.00	3.58
11	BalodaBazar	0.00	0.50	0.50
12	Bilaspur	3.81	0.18	3.99
	<b>Total</b>	<b>554.16</b>	<b>111.82</b>	<b>665.98</b>

37 During the course of audit we come across the instances where the recovery/refund of advances have been treated as current liability instead of writing off the Advances resulting in fictitious liability and excessive advances in the books.

38 We observe the following with respect to "Other Receipts" in Schedule "30": -

1. A majority of these is received by the District Project Offices. In these cases the DPO could neither provide the details of the source nor could explain the purpose for which these have been received.
2. We observe that the items included under the head other receipts comprise of refunds by various implementing agencies / sub-district / sub-block levels which instead of being crediting to appropriate head have been accounted for as income by the Districts. These have been classified as revenue receipts by the concerned district. Such districts include:

Sr.	Name of District	DPO	Block	Total
(Rs. In Lakhs)				
1	Janjgir champa	0.00	0.28	0.28
2	Narayanpur	28.63	0.00	28.63
3	Kawardha	0.00	0.21	0.21
4	Surajpur	1.80	0.17	1.97
5	Raipur	20.84	1.81	22.65
6	Rajnandgaon	20.51	8.96	29.47
7	Surguja	5.36	1.62	6.98
8	Kondagaon	116.34	0.54	116.88
9	Kanker	0.00	11.15	11.15
10	Korea	4.35	0.54	4.89
11	Dantewada	640.40	245.58	885.98
12	Dhamtari	0.00	2.04	2.04
13	Durg	0.00	14.89	14.89
14	Gariyaband	9.99	77.01	87.00
15	Jashpur	0.05	1.90	1.95
16	Balodabazar	509.34	9.46	518.80
17	Jagdalpur	7.57	3.54	11.11



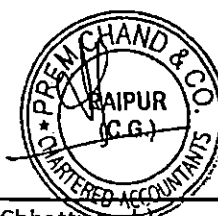
18	Balod	7.79	17.97	25.76
19	Balrampur	40.47	1.82	42.29
20	Bemetra	0.00	0.79	0.79
21	Bijapur	1.54	7.76	9.30
22	Raigarh	5.58	20.96	26.54
23	Mahasamund	27.52	10.22	37.74
24	Bilaspur	61.90	4.45	66.35
25	SPO			37.89
	<b>Total</b>	<b>1509.98</b>	<b>1455.45</b>	<b>1953.65</b>

39 For The following Instances Rules related to VAT Deduction are not complied with.

Sr.	Name of District	DPO	Block	Total
				(Rs. In Lakhs)
1	Janjgir champa	0.75	0.76	1.51
2	Surajpur	1.97	0.36	2.33
3	Surguja	0.00	0.19	0.19
4	Kondagaon	0.00	0.08	0.08
5	Raigarh	0.05	0.05	0.10
6	Dantewada	0.16	13.46	13.62
7	Bijapur	0.00	1.91	1.91
8	Rajnandgaon	1.28	0.07	1.35
9	Korba	1.49	0.50	1.99
	<b>Total</b>	<b>5.70</b>	<b>17.38</b>	<b>23.08</b>

40 The observations of the previous audit reports have not been complied with.

41 This report is issued in addition to our separate audit report for each district wherein the detailed observations and findings for the respective districts are mentioned separately.



# BEGANI & BEGANI

CHARTERED ACCOUNTANTS

SERVICE TAX NO.:AAEFB9798GST002, PAN:AAEFB9798G



C. BEGANI M.Com., L.L.B., F.C.A.  
DIP BACHHAWAT B.Com. (Hons.), F.C.A.  
AMIT BACHHAWAT B.Com. F.C.A.  
INDHYA RAJESH BEGANI B.Com. F.C.A., DISA  
DEEPIKA NATHANI B.Com. F.C.A.  
AKHAVIR S. JAIN B.Com. F.C.A.  
MIKHILESH BEGANI B.Com, F.C.A., DISA  
SWEK BEGANI B.Com. F.C.A.  
AMIT AGRAWAL B.Com. F.C.A.  
ANSHUL BEGANI B.Com. A.C.A.

H.O. : 2<sup>ND</sup> FLOOR, C-34/1  
NEAR DIGAMBAR JAIN MANDIR  
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RAIPUR-492001(C.G.)  
Phone : 0771-2227242  
0771-4099889(O)  
Telefax : 0771-4099888  
E-Mail : beganis@hotmail.com  
Cell : 098266-06500  
098265-93300

## AUDITOR'S REPORT

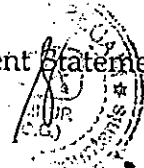
To,  
The Mission Director,  
Kasturba Gandhi Balika Vidyalaya,  
Rajiv Gandhi Shiksha Mission, Raipur (Chhattisgarh)

We have audited the attached Consolidated Balance Sheet of Kasturba Gandhi Balika Vidyalaya Scheme of RAJIV GANDHI "SHIKSHA MISSION" of the Chhattisgarh State as at 31<sup>st</sup> March, 2017 also the Income & Expenditure and Receipt & Payment Account for the period ended on that date annexed there to in which are incorporated the Annual accounts of Twenty Three Districts and State Project Office also audited by us. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted audit in accordance with auditing standards 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 material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles and significant estimates made by management, as well as evaluating the overall financial statement presentation. Subject to the fact that our audit procedures were not primarily designed for detection of any frauds/embezzlements and due to sufficient information not being available, we have not been able to conclude for existence of any such instances and subject to our observations contained herein, we believe that our audit provides a reasonable basis for our opinion. We enclose in the Annexure "A" statement of observations.

Further to our comments in the Annexure referred to above, we report that:-

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit,
- In our opinion, proper books of accounts as required by law have been kept by the Mission, so far as appears from our examination of such books.
- The Balance Sheet, Income & Expenditure Account & Receipt & Payment Statement and dealt with by this report are in agreement with books of account.



20

# BEGANI & BEGANI

CHARTERED ACCOUNTANTS

SERVICE TAX NO.:AAEFB9798GST002, PAN:AAEFB9798G



- iv In our opinion and to the best of our information and according to the explanations given to us, the said accounts, subject to our observations in Annexure "A", give a true and fair view:
- in the case of Balance Sheet, of the state of affairs of the scheme as at 31st March, 2017; and
  - in the case of Income and Expenditure Account, of the DEFICIT of income over expenditure for the year ended on that date and
  - in case of the Receipt & Payment Statement, of the flow of funds for the year ended on that date.

For, BEGANI & BEGANI  
CHARTERED ACCOUNTANTS  
(FRN : 010779 C)

*Sandhya*



(SANDHYA RAJESH BEGANI)  
PARTNER  
M.NO. 048107

DATE :  
PLACE : RAIPUR (C.G.)

# BEGANI & BEGANI

CHARTERED ACCOUNTANTS

SERVICE TAX NO.:AAEFB9798GST002, PAN:AAEFB9798G



## ANNEXURE "A" TO THE AUDITORS REPORT

KASTURBA GANDHI BALIKA VIDYALAYA

RAJIV GANDHI SHIKSHA MISSION - CHHATTISGARH

FOR THE YEAR ENDED MARCH 31, 2017

1. All the Bank Balances of State Project Office are subject to reconciliation & the differences arising there from. Because of the mentioned fact the Closing Balances (Net) of all Bank accounts is having a Opening Negative Balances of Rs.24,66,753/-. Further more to this as explained to us the Bank Account is of Mix Nature in which funds of both Sarva Shiksha Abhiyaan & KGBV is received and disbursed. In books of accounts of KGBV only receipts & payments relating to KGBV has been incorporated which have been audited by us.
2. There are weaknesses in the control procedure of State Project regarding follow up of funds disbursed to as well as funds refunded by the district level / sub-district levels / schools. No confirmation for the actual receipt by the concerned KGBVs is called from by the disbursing authority.
3. Attention is drawn towards 'Advance to RMSA' of Rs. 8.45 Lacs in Schedule of Current Assets Loans and Advances. RMSA - Rashtriya Madhyamik Shiksha Abhiyaan' is a separate program of the central and state government focusing on Higher Education. In this regard, we observe that this no approval was made in the Budget of KGBVs for this advance. The KGBV could not explain the reasons for disbursing this amount without the sanction of appropriate authority. The district-wise details of the amounts forwarded by the KGBV which came to our notice during the course of audit are as under: -

Sr. No.	District	Amount (Rs. In Lacs)
1	Surajpur	1.15
2	Balrampur	0.31
3	Balodabazar	.05
4	Kawardha	.27
5	Bilaspur	.21
6	Korea	.47
7	Korba	6.00
	<b>Total</b>	<b>8.45</b>

4. During the course of audit, we observe that the students of "Girls Hostel Scheme", a separate scheme of the Central Government and State Government are staying KGBV hostels and availing the facilities and amenities including meals. The expenses of these students are being borne by the KGBVs. The management could not quantify the amount overspent on account of students of other schemes staying the KGBVs hostel. The deficit of income over expenditure is understated by this amount.
5. It has been observed that in many of the KGBVs the scholarships are not being distributed on monthly basis but are being distributed at the behest of school management.
6. Many of the District Project Office and Block have made payments in cash / otherwise than account payee cheques in contravention of the provisions of Manual on Financial management and Procurement. The district wise list of such instances which came to our notice during the course of audit are as under: -



# BEGANI & BEGANI

CHARTERED ACCOUNTANTS

SERVICE TAX NO.:AAEFB9798GST002, PAN: AAEFB9798G



(Rs. In Lacs)

Sr.	Name of the District	Amount
1	BalodaBazar	.98
2	Balrampur	.35
3	Bemetara	.31
4	Bijapur	3.26
5	Bilaspur	1.80
6	Dantewada	2.86
7	Dhamtari	.52
8	Gariyabandh	1.06
9	Jagdapur	.57
10	Kanker	.48
11	Kabirdham	.20
12	Kondagaon	.99
13	Korea	6.04
14	Mahasamund	.82
15	Mungeli	.13
16	Naryanpur	.84
17	Surajpur	.91
18	Surguja	.72
	Total	22.84

7. During the course of audit, we observe that in many of the cases the procurement most of the KGBVs could not produce the procurement procedure with respect to the expenses incurred. Also, in some of the cases we observe that the procurement procedure followed is not in line with the provisions of Manual on Financial Management and Procurement. In all the captioned cases we are unable to form an opinion whether: -
8. All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
9. Many of the KGBV have procured Fixed Assets. The total value of items procured during the year amounted to Rs. 47.08 Lacs. In these cases the school management could not provide the relevant approval of AWP&B for procurement of items. The district-wise details of such instances which came to our notice during the course of audit are as under: -

(Rs. In Lacs)

Sr.	District	Construction of Building	Furniture/E equipment (including Kitchen Equipment)	TLM and equipment including library books	Bedding (New)	Capita I WIP	Toilet	Total
1	Dhamtari		.70		.79			1.49

23

# BEGANI & BEGANI

CHARTERED ACCOUNTANTS

SERVICE TAX NO.:AAEFB9798GST002, PAN: AAEFB9798G

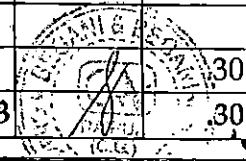


2	Bemetara				.73			.73
3	Gariyabandh				1.47			1.47
4	Naryanpur				.73			.73
5	Kondagaon		2.10	.16	4.95			7.21
6	Bijapur		.91		1.08			1.99
7	Mahasamun				2.25			2.25
8	Bilaspur				5.23			5.23
9	Balodabazar		1.41		2.98		1.21	5.6
10	Mungeli				.80			.80
11	Korea	.63	.75		.75			2.13
12	Jushpur				1.25			1.25
13	Kawardha		1.92		.75			2.67
14	Korba				3.74			3.74
15	Raigarh				.74			.74
16	Surguja		.09		1.36			1.45
17	Surajpur				2.09			2.09
18	Balrampur		.18					.18
19	Janjgir		.39		4.94			5.33
	Grand Total	.63	8.45	.16	36.63		1.21	47.08

10.

Attention is drawn towards schedule "E" annexed to the balance sheet pertaining to Advance Given for Expenses for Various Government Departments and Other Agencies for Services and Project Expenditure containing advances which are pending for long periods of time pending receipt of Expenditure report/ Utilization certificate. Some of the major advances include: -

Sr.	District	Advance to Brcc	Advance to RMSA	Advance to SCERT	OTHER	Advance to Warden/	Advance to RCB	Advance to SSA	Advance to SMC
1	Korba	1.41							
2	Surguja	5.88							
3	Surajpur		1.14						
4	Balrampur		.31						
5	Jushpur					.30			
6	Gariyabandh					.83			
7	SPO			14.60					
8	Kondagaon				1.67				
9	Sukma				20.94				
10	Mahasamund				2.52				
11	Bilaspur				2.21				
12	Mungeli				17.56				
13	Janjgir				2.02				
14	Korba								30
	TOTAL	7.29	1.45	14.60	28.90	1.13			30



24

# BEGANI & BEGANI

CHARTERED ACCOUNTANTS

SERVICE TAX NO.:AAEFB9798GST002, PAN: AAEFB9798G



11. Attention is drawn towards Cheque in Transit of Rs. 39.56 Lacs included under the head Current Assets, Loans and Advance in Schedule "E" in the sub head 'Cash and Bank Balances'. These cheques have not been cleared and the reasons for non clearing could not be explained to us during the course of audit. The district wise details are as under: -

Sr.	Unit	Amount (Rs. In Lacs)
1	BEMETARA	2.17
2	BILASPUR	4.23
3	BALODABAZAR	2.23
4	MUNGELI	6.75
5	KOREA	3.54
6	JASHPUR	3.53
7	SURGUJA	13.86
8	SURAJPUR	1.25
9	JANJGIR	2.00
	Total	39.56

12. The net credit balance in Schedule "C" Suspense of Rs. 21.30 Lacs comprise of Credit suspense of Rs. 44.15 Lacs and debit suspense of Rs. 22.85 Lacs. The details of these amounts could not be provided to us during the course of audit. The district-wise details of suspense are as under: -

Sr.	District	Suspense (Dr.)	Suspense (Cr)
1	DHAMTARI	.57	
2	Gariyabandh		.23
2	SUKMA	.85	
3	BILASPUR	2.80	
4	BALODABAZAR		3.18
5	KAWARDHA	.13	
6	KOREA	9.25	
7	SURGUJA	4.37	
8	SURAJPUR		.17
9	BALRAMPUR		34.28
10	JUSHPUR	.20	
11	BEMETARA		
12	BASTAR	2.49	
13	KORBA		6.29
14	JANJGIR	2.18	
	Total	22.85	44.15

13. Current Liabilities in Schedule "D" include a sum of Rs. 8.91 Lacs under the head 'Loan from BRC (OB)' which is outstanding since the previous year. The district-wise details of the major outstanding balances include: -

Sr.	District	Amount (Rs. In Lacs)
1	DHAMTARI	0.11
2	BALODABAZAR	5.00
3	MUNGELI	0.81
4	BALRAMPUR	3.00

25

# BEGANI & BEGANI

CHARTERED ACCOUNTANTS

SERVICE TAX NO.:AAEFB9798GST002, PAN:AAEFB9798G



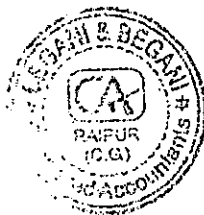
14. Current Liabilities in Schedule "D" include a sum of Rs. 3.09 Lacs & Rs. 4.20 Lacs under the head 'Other Credit Balances' for Gariyaband District & Surajpur District which is outstanding since the previous years (In previous year above mentioned balance is shown net of advances ). The reasons for non adjustment of these liabilities could not explained be to us.

15. The KGBV have received from sources other than Scheme funds for various activities. The concerned KGBV showed lack controls for funds over above their approved Annual-Work Plan and Budget. These have been classified under the head 'Other Income' in the financial statements. As informed to us, these include receipts from /BEO/BRC for which the confirmation of accounts could not be provided. The district-wise details of the receipts from are as under:

Sr.	District	Amount (Rs. In Lacs)
1	DHAMTARI	0.17
2	BEMETARA	0.10
3	GARIYABAND	0.02
4	NARAYANPUR	0.51
5	BASTAR	0.72
6	KONDAGAON	1.00
7	BIJAPUR	0.02
8	SUKMA	0.05
9	DANTEWADA	0.01
10	BILASPUR	0.07
11	BALODABAZAR	2.61
12	MUNGELI	0.66
13	KOREA	5.78
14	JASHPUR	1.32
15	KAWARDHA	0.40
16	KORBA	0.36
17	RAIGARH	2.17
18	SURGUJA	5.34
19	SURAJPUR	0.80
20	BALRAMPUR	0.02
21	JANJGIR	2.63

For, BEGANI & BEGANI  
CHARTERED ACCOUNTANTS  
(FRN : 010779 C)

*Sandhya*



(SANDHYA RAJESH BEGANI)  
PARTNER  
M.NO. 048107

DATE :  
PLACE : RAIPUR (C.G.) 26

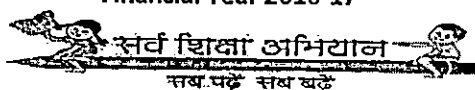
AD OFFICE 2<sup>ND</sup> FLOOR, C-34/1 TAGORE NAGAR, RAIPUR (C.G.) 492001  
BILAI BRANCH : 227, 1<sup>st</sup> Floor, Chouhan Estate, Great Eastern Road,  
ASPUR BRANCH: Dayalbandh, Near Government School Complex,

TEL. NO. : 0771 - 4099889, 2227242, 098266 06500  
Bhilai - 490 006 Tel. 0788 3290444, 094252 35007  
Bilaspur - 495 001 Tel. 0775 2395300, 094255 44287

**OFFICE OF THE MISSION DIRECTOR  
RAJEEV GANDHI SHIKSHA MISSION SARVA SHIKSHA ABHIYAN  
STATE PROJECT OFFICE**


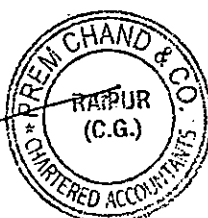
Second floor, Composite Building of Madyamik Shiksha Mandal, Pension Bada Raipur  
Phone – 0771-2445052,2431958, FAX 0771-2431957 (Email : mishead@gmail. Com)

**Details of Fund Received During the Year  
Financial Year 2016-17**



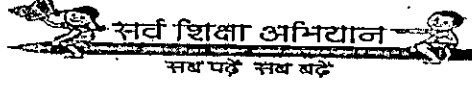
(Amount in Lakhs)

S. No.	Share	SSA & KGBV	No & Date of Release Order	Date of Amount Received
1	Central Government	4844.18	8-3/2016-EE-17 Dt. 09/05/2016	February 2017
2	Central Government	2204.06	8-3/2016-EE-17 Dt. 09/05/2016	February 2017
3	Central Government	7884.48	8-3/2016-EE-17 Dt. 09/05/2016	February 2017
4	Central Government	13734.13	8-3/2016-EE-17 Dt. 25/07/2016	September 2016
5	Central Government	6248.94	8-3/2016-EE-17 Dt. 25/07/2016	September 2016
6	Central Government	22353.95	8-3/2016-EE-17 Dt. 25/07/2016	September 2016
7	Central Government	435.42	8-3/2016-EE-17 Dt. 13/02/2017	March 2017
8	Central Government	1557.60	8-3/2016-EE-17 Dt. 21/03/2017	March 2017
<b>Total Amount</b>		<b>59262.76</b>		
9	State Government	20500.00	F 17-32/2016/20-1	May 2016
10	State Government	22466.00	F 17-45/2016/20-1	June 2016
11	State Government	38022.57	343/Budget/RGSM/14-02/2016-17 Naya Raipur	July 2016
12	State Government	3935.29	724/Budget/RGSM/14-02/2016-17 Naya Raipur	Nov. 2016
13	State Government	7264.71	10552/5873/2016/201	Dec. 2016
14	State Government	18800.00	F 1-61/2016/20-1	Jan. 2017
15	State Government	10400.00	F 1-61/2016/20-1	March 2017
<b>Total Amount</b>		<b>121388.57</b>		
<b>Grand Total Amount</b>		<b>180651.33</b>		

**OFFICE OF THE MISSION DIRECTOR,  
RAJEEV GANDHI SHIKSHA MISSION SARVA SHIKSHA ABHIYAN,  
STATE PROJECT OFFICE, CHHATTISGARH RAIPUR**

Second floor, Composite Building of Madyamik Shiksha Mandal, Pension Bada Raipur  
Phone – 0771-2445052,2431958, FAX 0771-2431957 (Email : mishead@gmail. Com)



**Utilization Certificate under Civil Head (2016-17)  
(as on 31-03-2017)**

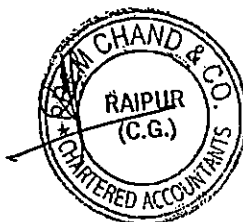
(Rs. in Lakhs)

S. No.	Particular	Capital Component
1	Open Balance	
1.1	Cash & Bank	5647.05
1.2	Unadjusted Advances	10201.90
	<b>Total(1)</b>	<b>15848.95</b>
2	Fund Received From Government	
2.1	From GOI	0.00
2.2	State Share	0.00
2.3	13th Finance	
	<b>Total(2)</b>	<b>0.00</b>
3	Other Receipt	0.00
3.1	Intrest and Other Receipts	0.00
	<b>Total(3)</b>	<b>0.00</b>
	<b>Total Fund Available (1+2+3)</b>	<b>15848.95</b>
4	Expenditure During the Year	4415.65
	<b>Total</b>	<b>4415.65</b>
5	Unspent Balance	
5.1	Cash & Bank	5376.60
5.2	Unadjusted Advances	6056.70
	<b>Total</b>	<b>11433.30</b>

*[Signature]*  
Finance Controller  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

*[Signature]*  
Mission Director  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

*[Signature]*  
Secretary  
School Education  
Govt. of Chhattisgarh  
Chhattisgarh Raipur

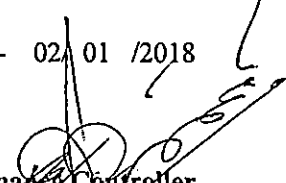



1. Certified that out of Rs. Nil (Rupees in words- Nil) of grant-in-aid sanctioned during the year 2016-17 in favor of Mission Director, State Project Office Sarva Shiksha Abhiyaan, Mission Director, Rajiv Gandhi Shiksha Mission, Chhattisgarh, State Vide Ministry of Human Resource Development of School Education and literacy Letter No. noted against each and Rs. NIL (Rupees- NIL.), received as State Share from the State Government Vide Letter No. noted against each and Rs. NIL (Rupees- NIL) received for 13<sup>th</sup> Finance Commission from State Government Vide Letter No. noted against each and Rs. NIL (Rupees- NIL .) on account of interest earned and other receipts during the year 2016-17 and Rs. 15848.95 (Rupees – One Hundred Fifty Eight Crore Forty Eight Lakhs Ninety Five Thousand Only) on account of unspent balances of the previous year a some of Rs. 4415.65 (Rupees – Forty Four Crore Fifteen Lakh Sixty Five Thousand Only ) has been utilised for the purpose for which it was sanctioned and that the Balance of Rs. 11433.30 (Rupees – One Hundred Fourteen Crore Thirty Three Lakhs Thirty Thousand Only) Remains unutilised at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2017-18.
2. It is also certified that out of amount of Rs. 11433.30 (Rupees – One Hundred Fourteen Crore Thirty Three Lakhs Thirty Thousand Only) shown as unutilized, accounts for an amount of Rs. 6056.70 (Rupees – Sixty crore fifty six lakh seventy thousand Only) are yet to be received from the implementing units/agencies as per details enclosed, which has been allowed to be carried forward.
3. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly 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. Utilization Certificate
2. Detail of Expenditure Statement.

Dated:- 02/01/2018

  
Finance Controller  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur


  
Mission Director  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

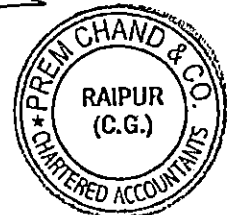
  
Secretary  
School Education  
Govt. of Chhattisgarh  
Chhattisgarh Raipur

#### AUDITORS CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and subject to our observation in Annexure "A" annexed to audit report found the same has been drawn in accordance therewith.

Date: 02 January 2018

  
For Premchand & Co.  
Chartered Accountants  
FRN: 000275C  
CA Sanjay Agrawal  
Partner M.No. 096775



Annexure- 1

**OFFICE OF THE MISSION DIRECTOR,  
RAJEEV GANDHI SHIKSHA MISSION SARVA SHIKSHA ABHIYAN,  
STATE PROJECT OFFICE, CHHATTISGARH RAIPUR**

Second floor, Composite Building of Madyamik Shiksha Mandal, Pension Bada Raipur  
Phone – 0771-2445052,2431958, FAX 0771-2431957 (Email : mishead@gmail. Com)



**Utilization Certificate under General Head (2016-17)  
(as on 31-03-2017)**

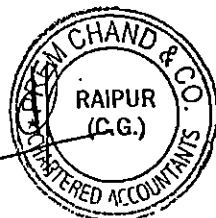
(Rs. in Lakhs)

S. No.	Particular	General Component
1	Open Balance	
1.1	Cash & Bank	2712.95
1.2	Unadjusted Advances	6446.06
	Total (1)	9159.01
2	Fund Received From Government	
2.1	From GOI	59262.76
2.2	State Share	121388.57
2.3	13th Finance	
	Total (2)	180651.33
3	Other Receipt	2346.39
3.1	Intrest and Other Receipts	1113.61
	Total (3)	2346.39
	Total Fund Available (1+2+3)	193270.34
4	Expenditure During the Year	155781.47
	Total	155781.47
5	Unspent Balance	
5.1	Cash & Bank	19488.11
5.2	Unadjusted Advances	18000.76
	Total	37488.87

*[Signature]*  
Finance Controller  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

*[Signature]*  
Mission Director  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

*[Signature]*  
Secretary  
School Education  
Govt. of Chhattisgarh  
Chhattisgarh Raipur



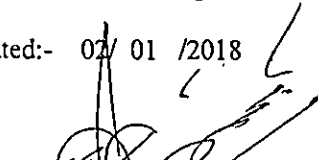



1. Certified that out of Rs. 59262.76 (Rupees in words- **Five Hundred Ninety Two Crore Sixty Two Lakhs Seventy Six Thousand Only**) of grant-in-aid sanctioned during the year 2016-17 in favour of Mission Director, State Project Office Sarva Shiksha Abhiyaan, Mission Director, Rajiv Gandhi Shiksha Mission, Chhattisgarh, State Vide Ministry of Human Resource Development of School Education and literacy Letter No. noted against each and Rs. 121388.57 (Rupees- **One Thousand Two Hundred Thirteen Crore Eighty Eight lakhs Fifty Seven Thousand Only.**), received as State Share from the State Government Vide Letter No. noted against each and Rs. **NIL** (Rupees- **NIL**) received for 13<sup>th</sup> Finance Commission from State Government Vide Letter No. noted against each and Rs. 3460.00 (Rupees- **Thirty Four Crore Sixty Lakhs .**) on account of interest earned and other receipts during the year 2016-17 and Rs. 9159.01 (Rupees – **Ninety One Crore Fifty Nine Lakhs One Thousand Only**) on account of unspent balances of the previous year a some of Rs. 155781.47 (Rupees – **One Thousand Five Hundred Fifty Seven Crore Eighty One Lakhs Forty Seven Thousand Only**) has been utilised for the purpose for which it was sanctioned and that the Balance of Rs. 37488.87 (Rupees – **Three Hundred Seventy Four Crore Eighty Eight Lakhs Eighty Seven Thousand Only**) Remains unutilised at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2017-18.
- 2- It is also certified that out of amount of Rs. 37488.87 (Rupees – **Three Hundred Seventy Four Crore Eighty Eight Lakhs Eighty Seven Thousand Only**) shown as unutilized, accounts for an amount of Rs. 18000.76 (Rupees – **One Hundred Eighty Crore Seventy Six Thousand Only**) are yet to be received from the implementing units/agencies as per details enclosed, which has been allowed to be carried forward.
- 3- Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly 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. Utilization Certificate
2. Detail of Expenditure Statement.

Dated:- 02/ 01 /2018

  
Finance Controller  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

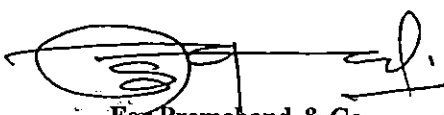
  
Mission Director  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

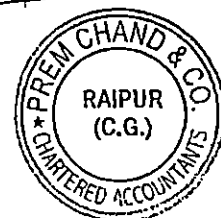
  
Secretary  
School Education  
Govt. of Chhattisgarh  
Chhattisgarh Raipur

#### AUDITORS CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and subject to our observation in Annexure "A" annexed to audit report found the same has been drawn in accordance therewith.

Date: 02 January 2018

  
For Premchand & Co.  
Chartered Accountants  
FRN: 000275C  
CA Sanjay Agrawal  
Partner M.No. 096775



**OFFICE OF THE MISSION DIRECTOR,  
RAJEEV GANDHI SHIKSHA MISSION SARVA SHIKSHA ABHIYAN,  
STATE PROJECT OFFICE, CHHATTISGARH RAIPUR**  
Second floor, Composite Building of Madyamik Shiksha Mandal, Pension Bada Raipur  
Phone – 0771-2445052,2431958, FAX 0771-2431957 (Email : mishead@gmail. Com)



**Utilization Certificate (Consolidated) (2016-17)**  
**(as on 31-03-2017)**

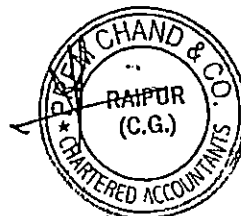
(Amount in Lakhs)

S. No.	Particular	General Component	Capital Component	Grand/Total
1	Open Balance			
1.1	Cash & Bank	2712.95	5647.05	8360.00
1.2	Unadjusted Advances	6446.06	10201.90	16647.96
	<b>Total (1)</b>	<b>9159.01</b>	<b>15848.95</b>	<b>25007.96</b>
2	Fund Received From Government			0.00
2.1	From GOI	59262.76	0.00	59262.76
2.2	State Share	121388.57	0.00	121388.57
2.3	13th Finance			0.00
	<b>Total (2)</b>	<b>180651.33</b>	<b>0.00</b>	<b>180651.33</b>
3	Other Receipt	2346.39	0.00	2346.39
3.1	Intrest and Other Receipts	1113.61	0.00	1113.61
	<b>Total (3)</b>	<b>3460.00</b>	<b>0.00</b>	<b>3460.00</b>
	<b>Total Fund Available (1+2+3)</b>	<b>193270.34</b>	<b>15848.95</b>	<b>209119.29</b>
4	Expenditure During the Year	155781.47	4415.65	160197.12
	<b>Total</b>	<b>155781.47</b>	<b>4415.65</b>	<b>160197.12</b>
5	Unspent Balance			
5.1	Cash & Bank	19488.11	5376.60	24864.71
5.2	Unadjusted Advances	18000.76	6056.70	24057.46
	<b>Total</b>	<b>37488.87</b>	<b>11433.30</b>	<b>48922.17</b>

*[Signature]*  
Financial Controller  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

*[Signature]*  
Mission Director  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

*[Signature]*  
Secretary  
School Education  
Govt. of Chhattisgarh  
Chhattisgarh Raipur




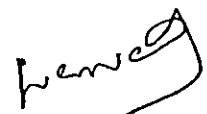
- 1- Certified that out of Rs. 59262.76 (Rupees in words- Five Hundred Ninety Two Crore Sixty Two Lakhs Seventy Six Thousand Only) of grant-in-aid sanctioned during the year 2016-17 in favour of Mission Director, State Project Office Sarva Shiksha Abhiyaan, Mission Director, Rajiv Gandhi Shiksha Mission, Chhattisgarh, State Vide Ministry of Human Resource Development of School Education and literacy Letter No. noted against each and Rs. 121388.57 (Rupees- One Thousand Two Hundred Thirteen Crore Eighty Eight lakhs Fifty Seven Thousand Only.), received as State Share from the State Government Vide Letter No. noted against each and Rs. NIL (Rupees- NIL) received for 13<sup>th</sup> Finance Commission from State Government Vide Letter No. noted against each and Rs. 3460.00 (Rupees- Thirty Four Crore Sixty Lakhs .) on account of interest earned and other receipts during the year 2016-17 and Rs. 25007.96 (Rupees – Two Hundred Fifty Crore Seven Lakh Ninety Six Thousand Only) on account of unspent balances of the previous year a some of Rs. 160197.12 (Rupees – One Thousand Six Hundred One Crore Ninety Seven Lakhs Twelve Thousand Only ) has been utilised for the purpose for which it was sanctioned and that the Balance of Rs. 48922.17 (Rupees – Four Hundred Eighty Nine Crore Twenty Two Lakhs Seventeen Thousand Only) Remains unutilised at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2017-18.
- 2- It is also certified that out of amount of Rs. 48922.17 (Rupees – Four Hundred Eighty Nine Crore Twenty Two Lakhs Seventeen Thousand Only) shown as unutilized, accounts for an amount of Rs. 24057.46 (Rupees – Two Hundred Forty Crore Fifty Seven Lakhs Forty Six Thousand Only) are yet to be received from the implementing units/agencies as per details enclosed, which has been allowed to be carried forward.
- 3- Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly 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. Utilization Certificate
2. Detail of Expenditure Statement.

Dated:- 02/01/2018

  
Finance Controller  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

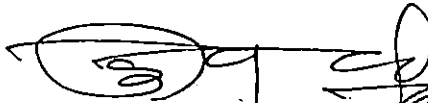
  
Mission Director  
Rajiv Gandhi Shiksha Mission  
Chhattisgarh Raipur

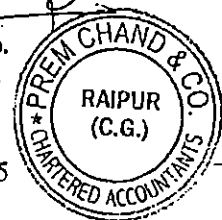
  
Secretary  
School Education  
Govt. of Chhattisgarh  
Chhattisgarh Raipur

#### AUDITORS CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and subject to our observation in Annexure "A" annexed to audit report found the same has been drawn in accordance therewith.

Date: 02 January 2018

  
For Premchand & Co.  
Chartered Accountants  
FRN: 000275C  
CA Sanjay Agrawal  
Partner M.No. 096775

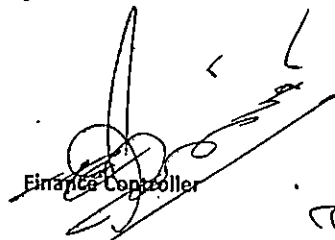


**RAJIV GANDHI SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN, KGBV, NPEGEL  
CHHATTISHGARH STATE  
BALANCE SHEET AS ON 31ST MARCH 2017**


AMOUNT PREVIOUS YEAR	LIABILITIES	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR	ASSETS	SCH.	AMOUNT CURRENT YEAR
34,910,876,955.29	PROJECT FUND	"1"	37,725,473,362.15	23,508,032,041.53	FIXED ASSETS AT COST Furniture, Fixtures & Other	"3"	23,901,674,291.28
				9,170,916,522.00	CAPITAL WORK IN PROGRESS	"4"	9,218,839,022.00
					DEPOSITS - Fixed Deposit with bank - Deposit with Others		
279,048,514.00	CURRENT LIABILITIES	"2"	298,551,205.00	1,664,796,346.46	ADVANCES FOR EXPENSES Govt. Agency and Others	"5"	2,405,745,709.26
				836,024,084.80	CLOSING CASH AND BANK BALANCES	"6"	2,486,497,159.12
				10,156,474.50	SUSPENSE ACCOUNT	"7"	11,268,385.49
35,189,925,469.29	TOTAL		38,024,024,567.15	35,189,925,469.29	TOTAL		38,024,024,567.15

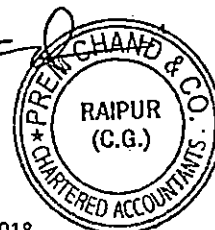
Notes on Accounts and Accounting Policies "AA"

  
Mission Director

  
Finance Controller

As per our report of even date attached  
For, PREM CHAND & Co.  
Chartered Accountants  
FRN: 000275C

  
CA Sanjay Agrawal  
Partner  
M.No. 096775




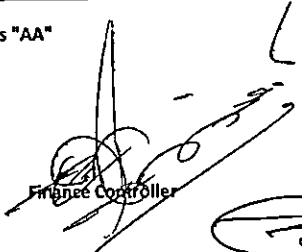
Date : 2nd January 2018  
Place : Raipur (CG)

**RAJIV GANDHI SHIKSHA MISSION**  
**SARVA SHIKSHA ABHIYAN, KGBV, NPEGL**  
**CHHATTISHGARH STATE**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017**


AMOUNT PREVIOUS YEAR	EXPENDITURE	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR	INCOME	SCH.	AMOUNT CURRENT YEAR
259,402,992.00	SCHOOL GRANT	"8"	238,447,471.00	93,799,672.07	INTEREST RECEIVED	"29"	111,361,409.43
1,038,713.00	TEACHERS GRANT	"9"					
6,828,350.70	RE M S	"10"	2,591,340.00	449,131,681.95	OTHER RECEIPTS	"30"	215,136,280.43
267,759,000.00	SCHOOL MAINTENANCE GRANT	"11"	263,067,459.00				
781,163,300.05	INTERVENTIONS FOR OUT OF SCHOOL CHILDRENS	"12"	72,110,013.00				
0.00	RESIDENTIAL SCHOOL OF SPECIFIC CATEGORY (POTA CABIN)	"13"	958,248,469.00				
13,040,473.00	CUMMUNITY MOBILISATION	"14"	8,193,324.00				
53,128,201.00	TEACHERS TRAINING	"15"	24,788,975.00				
20,420,562.00	SMC TRAINING	"16"	2,286,753.00				
10,899,175,390.22	TEACHERS SALARY	"17"	11,555,437,362.75				
13,864,870.00	T L E	"18"					
79,896,855.40	INTERVENTIONS FOR DISABLED CHILDRENS	"19"	26,675,999.00				
15,892,184.00	INNOVATIVE ACTIVITIES	"20"	24,489,067.00				
0.00	STATE PROJECT OFFICE	"21"	32,320,007.20				
298,426,592.60	DISTRICT PROJECT OFFICE	"22"	159,523,222.50				
214,655,395.70	BLOCK RESOURCE CENTRE	"23"	151,541,708.96				
47,689,940.00	CLUSTER RESOURCE CENTRE	"24"	49,117,279.00				
539,716.00	REMEDIAL TEACHING	"25"					
1,049,653,198.00	UNIFORM	"26"	861,219,114.00				
200,000,000.00	FREE TEXT BOOK	"27"	750,445,159.00				
0.00	LIBRARY EXPENSES	"28"	4,493,685.00				
50,852,622.68	OTHER EXPENSES		69,391,584.88				
312,344,104.42	EXPENSES KGBV		322,647,089.71				
					Excess of Expenditure over Income		
				14,042,835,106.75	Transfer to Balance Sheet		15,250,537,393.14
14,585,766,460.77	TOTAL		15,577,035,083	14,585,766,460.77	TOTAL		15,577,035,083

Notes on Accounts and Accounting Policies "AA"

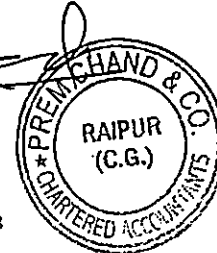
  
Mission Director

  
Finance Controller

As per our report of even date attached  
For, PREM CHAND & Co.  
Chartered Accountants  
FRN: 000275C

  
CA Sanjay Agrawal  
Partner  
M.No. 096775

Date : 2nd January 2018  
Place : Raipur (CG)



**RAJIV GANDHI SHIKSHA MISSION**  
**SARVA SHIKSHA ABHIYAN, KGBV, NPEGEL**  
**CHHATTISHGARH STATE**  
**RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017**

AMOUNT PREVIOUS YEAR	RECEIPT	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR	PAYMENT	SCH.	AMOUNT CURRENT YEAR
2,613,470,527.92	OPENING BALANCES Cash & Bank Balances/Cheque in Transit		836,024,084.80	259,402,992.00	SCHOOL GRANT	"8"	238447471.00
				1,038,713.00	TEACHERS GRANT	"9"	-
				6,828,350.70	R E M S	"10"	2,591,340.00
				267,759,000.00	SCHOOL MAINTENANCE GRANT	"11"	263067459.00
				781,163,300.05	INTERVENTIONS FOR OUT OF SCHOOL CHILDRENS	"12"	72,110,013.00
				0.00	RESIDENTIAL SCHOOL OF SPECIFIC CATEGORY (POTA CABIN)	"13"	958,248,469.00
				13,040,473.00	CUMMUNITY MOBILISATION	"14"	8,193,324.00
				53,128,201.00	TEACHERS TRAINING	"15"	24,788,975.00
				20,420,562.00	SMC TRAINING	"16"	2,286,753.00
	FUND RECEIVED DURING THE YEAR			10,899,175,390.22	TEACHERS SALARY	"17"	11,555,437,362.75
6,223,570,000.00	GOI		5926276800.00	13,864,870.00	T L E	"18"	-
6,300,004,918.00	STATE		12138857000.00	79,896,855.40	INTERVENTIONS FOR DISABLED CHILDRENS	"19"	26,675,999.00
98,662,000.00	SBK		-	15,892,184.00	INNOVATIVE ACTIVITIES	"20"	24,489,067.00
800,000.00	EDCIL		-	298,426,592.60	STATE PROJECT OFFICE	"21"	32,320,007.20
				214,655,395.70	DISTRICT PROJECT OFFICE	"22"	159,523,222.50
				47,689,940.00	BLOCK RESOURCE CENTRE	"23"	131,541,708.96
				533,716.00	CLUSTER RESOURCE CENTRE	"24"	49,117,279.00
93,799,672.07	INTEREST RECEIVED		111,361,409.43	1,049,653,198.00	REMEDIAL TEACHING	"25"	-
				200,000,000.00	UNIFORM	"26"	861,219,114.00
				50,852,622.68	FREE TEXT BOOK	"27"	750,445,159.00
449,131,681.95	OTHER RECEIPT	"30"	215,136,280.43	312,344,104.42	LIBRARY EXPENSES	"28"	4,493,685.00
				3,926,961,452.75	OTHER EXPENSES	"29"	69,391,584.88
					EXPENSES KGBV	"30"	322,647,089.71
					FIXED ASSETS & OTHERS		441,564,749.75
					ADVANCES FOR EXPENSES (Net of Adjustment)		740949362.80
3,567,877,534.32	ADVANCES FOR EXPENSES ( NET ADJUSTED )		0.00	836,024,084.80	CLOSING CASH AND BANK BALANCES	"6"	2,486,497,159.12
8,412,368.00	CURRENT LIABILITIES		19502691.00	5,376,703.94	SUSPENSE ACCOUNT ( Net )	"7"	1,111,910.99
19,354,128,702.26	TOTAL		19,247,158,265.66	19,354,128,702.26	TOTAL		19,247,158,265.66

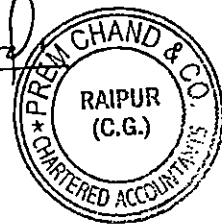
Notes on Accounts and Accounting Policies "AA"

*[Signature]*  
Mission Director

*[Signature]*  
Finance Controller

As per our report of even date attached  
 For, PREM CHAND & Co.  
 Chartered Accountants  
 ERN: 000275C

*[Signature]*  
CA Sanjay Agrawal  
 Partner  
 M.No. 096775



Date : 2nd January 2018  
 Place : Raipur (CG)

RAJEEV GANDHI SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN, KGBV, NPEGEL

CHHATTISHGARH STATE

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (RS.)
-------------	--------------

Schedule "1"

**PROJECT FUND**

**SSA PROJECT FUND**

Opening Balance as on 01-04-2016 34,910,876,955.29

**Add: Received during the year**

GOI 5926276800.00

STATE 12138857000.00

Sub-Total 52,976,010,755.29

Less: Excess of Expenditure over Income 15,250,537,393.14

Transferred from Income & Expenditure a/c.

**TOTAL 37,725,473,362.15**

Schedule "2"

**CURRENT LIABILITIES**

Opening Current Liability 15,325,634.00

Balance pertaining to before 01.04.2009 2,039,935.00

Opening Received/Refund from Civil Work Advance 663,870.00

Advance from Bijapur SSA (2011-12) 1,850,000.00

Advance Outstanding 361,306.00

Deposit (Tender) 122,000.00

Advance from Dantewada SSA 21,922,149.00

Advance from School Contingency (6,000.00)

Advance from School TLE 200,000.00

Advance from DPO (2010-11) 1,645,770.00

Loan from Pota Cabin(2014-15) 700,000.00

Fund from BEO 22,289,927.00

Advance from DEO 602,010.00

Advance from DIET 24,525.00

Refund from Pota Cabin Construction 887,094.00

Received from Potacabin Chikpal(2015-16) 500,000.00

Advance from Residential Atal Aawas 250,000.00

Deductions Payable 22,690.00

TDS payable 3,404,931.00

TDS payable(2012-13) 8,777.00

TDS payable(2013-14) 5,523.00

VAT Payable 354,305.00

VAT Payable (2012-13) 5,133,492.00

VAT Payable (2013-14) 44,184.00

GPF Payable (2013-14) 1,400.00

Security Deposit 30,000.00

Other Liability (2012-13) 955.00

Advance from PMT Coaching 170,000.00

Advance from CRC (2010-2011) 22,131,500.00

Advance from CRC 25,000.00

Advance from BRC 1,379,562.00

Advance from Pota Cabin Bijapur 250,000.00

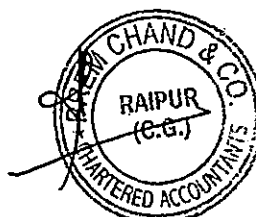
Received from DPO for NEPGEL 31,800.00

Received from DPO on behalf of CAC 8,000.00

Received from Fingeshwar Block 93,000.00

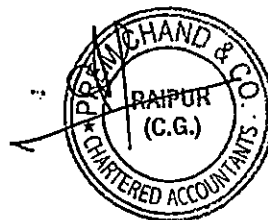
Receipts from JBVS 1,121,744.00

Ankur institute 1,370,000.00



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (Rs)
Advance from Janpat Panchayat	2,511,663.00
Advances from BRC Kuakonda (2012-13)	10,597,057.00
Advance from CEO for sports	60,000.00
Advance from CEO JP (Opening)	897,887.00
Advance from DITE Dantewada	40,320.00
Advance from DPO Dantewada(2012-13)	15,000,000.00
Advance from Janpat Panchayat for Salary Payment	250,000.00
Received from Superintendent RBC (Opening)	450,000.00
Advance from BRC Supporting Teacher	9,888,437.00
Advance from BRC Daundi	25,000.00
Advance from BRC Daundi Lohara	25,000.00
Advance from BRC Gurur	25,000.00
Advance from BEO Geedam (2012-13)	739,200.00
Advance from Janpad Lohara	3,700,931.00
Advance for training	22,000.00
Advance from Collectorate	1,427,300.00
Advance from NMDC	24,242,700.00
Advance for Eklavya Parisar (2013-14)	1,964,000.00
Advance received from blocks for Uniform	1,146,800.00
Advance from Vikaskhand Shiksha Abhiyan	14,755.00
Advance from Teachers Grant (2011-12)	78,000.00
CPF Deduction	14,883,744.00
Advance Others	922,116.00
Refund from Girls Hostel	100,000.00
Advance from Office IAP	804,300.00
Advance to Charama from Koylibeda	1,350,000.00
Received from GP Kulgaon	101,500.00
Advance to Kanker from Narharpur	306,000.00
Receipts from Dhamtari Block	15,670.00
Opening cheque in transit	195,300.00
Refund of civil work advances	1,800,000.00
Refund of other advances	1,457,500.00
Diet Ambikapur	38,265.00
Advance from BEO Konta	250,000.00
NPS Payable	653,838.00
Receipts from KGBV	938,000.00
Receipts from KGBV Konta	200,000.00
Advances from KGBV (2009-10)	2,968,161.00
Opening Amount of NEPGEL	220,000.00
Received from NEPGEL	3,499,675.00
Advance from NPEGEL (2009-2010)	296,536.00
Advance from RMSA	1,621,875.00
Advance Payable NPEGEL (2010-2011)	800,000.00
Received from NEPGEL 2010-11	250,000.00
Received from NEPGEL 2012-13	375,000.00
Advance from BRC OB	3,000.00
Loan from KGBV- Ussor(2014-15)	2,630,000.00
Advance book Jaipur	790.00
Funds Issued by NPEGEL to Bemetera & Surajpur SSA	62,200,000.00
Ankur Institute	196,000.00
Earnest Money & Security Deposite	1,621,207.00
IGNOU	340,492.00
MISTRI Infotech	714,589.00
Loan from KGBV	10,000,000.00
National Book Trust	4,464,967.00
	<u>293,289,658.00</u>





SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (Rs.)
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<b>ADVANCE REPAYABLE KGBV</b>	
Loan/Advances from BRC /BEO	1,018,361.00
TDS Payable	6,889.00
Others	806,830.00
Advances from RMSA	216,993.00
Other Credit Balances	729,541.00
Refundable to SPO SSA	660,200.00
Loan from SSA	1,006,900.00
	<u>4,445,714.00</u>

<b>ADVANCE REPAYABLE NPEGEL</b>	
Advance Other	272,683.00
Advance from BRC OB	10,000.00
Advance Reversal	120,000.00
TDS Payable	90.00
Advance from SSA	413,060.00
	<u>815,833.00</u>

<b>GRAND TOTAL</b>	<u><u>298,551,205.00</u></u>
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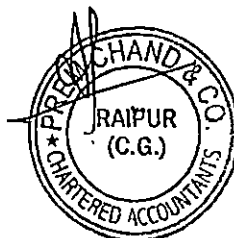
Schedule "3"  
**FIXED ASSETS**

<b>CIVIL WORK ( COMPLETED BUILDINGS ) SSA</b>	
Opening Balance as on 01-04-2016	22,540,761,304.75
Add: Addition during the year	185,920,635.00
Add: Addition through advance adjustment of 13-14	8,483,233.00
Add: Addition through advance adjustment of 14-15	37,026,299.00
Add: Addition through advance adjustment of 15-16	144,250,353.00
Add: Advance Adjustment of SBK	5,000,000.00
Add: Addition through advance adjustment of SBK of 15-16	9,702,000.00
	<u>22,931,143,824.75</u>

<b>COMPUTER &amp; PRINTER SSA</b>	
Opening Balance as on 01-04-2016	168,746,744.00
Add: Purchase during the year	1,969,917.00
	<u>170,716,661.00</u>

<b>FURNITURE &amp; FIXTURE SSA</b>	
Opening Balance as on 01-04-2016	433,051,497.00
Add: Purchase during the year	2,360,196.75
	<u>435,411,693.75</u>

<b>OFFICE EQUIPMENT</b>	
Opening Balance as on 01-04-2016	179,338,078.00
Add: Purchase during the year	113,001.00
Battery	32000.00
Digital Camera	56996.00
MIS Equipments	2151449.00
Add: MIS Equipments purchased during the year	191520.00
MIS Furniture	133294.00
Software	2424697.00
Add: Software purchased during the year	22300.00
Aquaguard	55990.00
Add: Aquaguard purchased during the year	0.00
Mobile	71950.00
Projctor	183825.00
Refrigatorator	10950.00



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (RS.)
Telephone Intercom Network	366500.00
Air Conditoner	185821.00
Bio Metric Machine	8778.00
Scanner	11655.00
	<u>185358804.00</u>
<b>TOTAL</b>	<b><u>23,722,630,983.50</u></b>
<b>FIXED ASSETS KGBV</b>	
Construction of Building	27,826,029.27
Boundry Wall	1,490,857.00
Boring/Handpump	519,715.00
Electricity/Water Charges (New)	1,475,756.00
Furniture/ Equipments (Including Kitchen Equipments)	39,077,048.00
TLM and Equipments including library Books	20,243,371.00
Bedding (New)	38,541,613.51
Toilet	671,275.00
Computer	1,184,274.00
Ramp	42,362.00
<b>TOTAL</b>	<b><u>131,072,300.78</u></b>
<b>FIXED ASSETS NPEGEL</b>	
One time grant (TLE,Library, sports etc.)	3,979,957.00
Computer	30,014,160.00
Additional room, Toilet, Drinking water, electrification	13,976,890.00
	<u>47,971,007.00</u>
<b>GRAND TOTAL</b>	<b><u>23,901,674,291.28</u></b>

Schedule "4"

**CAPITAL WORK IN PROGRESS**

**CAPITAL WORK IN PROGRESS SSA**

Opening Balance as on 01-04-2016	9,094,557,156.00
Add: Addition during the year	24,220,500.00
Add: Addition through advance adjustment of 13-14	129,665.00
Add: Addition through advance adjustment of 14-15	696,246.00
Add: Addition through advance adjustment of 15-16	57,998,373.00
<b>TOTAL</b>	<b><u>9,177,601,940.00</u></b>

**CAPITAL WORK IN PROGRESS KGBV**

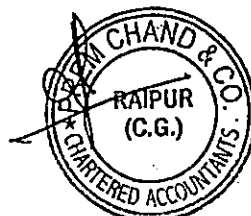
Capital WIP	31,243,835.00
<b>Total</b>	<b><u>31,243,835.00</u></b>

**CAPITAL WORK IN PROGRESS NPEGEL**

Capital WIP	9,993,247.00
	<u>9,993,247.00</u>

**GRAND TOTAL**

**9,218,839,022.00**



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (RS.)
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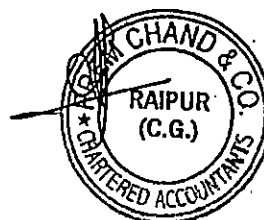
Schedule "5"

**ADVANCES FOR EXPENSES**

**ADVANCE TO GOVT. DEPARTMENTS & OTHER GOVT. AGENCIES FOR SERVICE AND PROJECT EXPENDITURE**

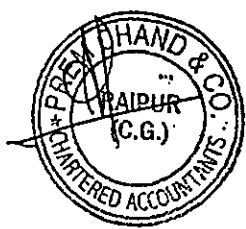
ADVANCES FOR EXPENSES

Girls Education ,DPC (10-11 )	300000.00
Opening Balance Pertaining to before 01.04.2009	290610.00
Received from CRC (Opening)	(200800.00)
Advance to Others	80070719.00
Advances to Geedam (2009-10)	1250000.00
Advances to UNICEF	88476.00
Advance to CRC	2447276.00
Advance to CRC for Community Mobilisation	27100.00
Advance to SNRTC	2476500.00
Advance to CRC for Teachers Training	1136799.00
Advance to CAC for Teachers Training	8986.00
Advance for Teachers Grant	2050675.00
Advance for Teachers Salary	4889256.00
Advance for Uniform	6348055.00
Advance to KGBV (31.03.14)	1861543.00
Advance to NPEGEL (upto 31.03.14)	99076.00
Advance to NRSTC	802013.00
Advance to DS Mahanand	40000.00
Advance for Expenses	1053359.00
Advance for Management & MIS	18704.00
Advance to SMC for Uniform	2085.00
Advance to School for LEP	238200.00
Advance to APC	12000.00
Advance for School Grant	1949420.00
Advance to DPO Sukma	241900.00
Advance for Annual Contingency Grant	146418.00
Advance for Maintenance Grant	1011535.00
Advances repayable of DPO	(9313538.00)
Advance for School Grant	65545.00
Advance for Other Expenditure	8964768.00
Advance for Civilwork	87191416.00
Opening balance of advance refund/unexplained credits	(765612.00)
Opening difference Considered as per Certificate	(81000.00)
Advance for Expense	5000.00
Advance for unifrom to children	(441340.00)
Advance to CRC	556576.00
Advance to CRC for Contingency	37080.00
Advance to CRC for meeting TA	326830.00
Advance to CRC for Teachers Training	296520.00
Advance to CRCs for SMC Training	1831085.00
Advance to SMC for CCE	634449.00
Advance to SMC MS Tifra (RBC IED)	62196.00
Advance to SRTC/SNRTC	1121198.00
Advance for Dormitory Karwa	30000.00
Advance to KGBV(14-15)	336740.00
Advance to NPEGEL (2014-15)	(27229.00)
Advance to NIC SI	407942.00
Advance to APC ALIMCO Jabalpur for RCI	4148.00
Advance to Staff	781980.00



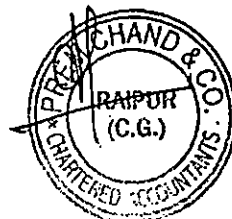
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (RS.)
Advance to BRC & RCI Account	3285735.00
Advance to RBC/NRBC OOSC Head	57348.00
Advance to CEO Jila panchayat	2656838.50
Advance to BRC(Unaudited Block)	7505277.00
Advance to Sanjeevni Boys Hostel	905058.00
Advance to Sanjeevni Girls Hostel	961024.00
Advance to APC	86600.00
Advance to PS Bhatgaon NRSTC	200.00
Advance to PS /MS	108318.00
Advance to NRSTC /RBC	4510418.00
Advance to 100 Seater Hostel -Ambikapur	539740.00
Advance to Block Rajnandgaon (Unaudited)	19767539.00
Advance for teacher Grant	1404900.00
Advance for free Text Book	4463595.00
Advance for Research	0.00
Advance for Child Protection Commission	285351.00
Advance to CHIPS, Raipur	4619300.00
Advance to SCERT	128724630.00
Oepenig Advance as on 01.04.2010	13361239.00
Advance to CG Chawan Delhi	25000.00
Advance to CG Tajya Baal Aadhikaar Sarankshan Aayog	2351000.00
Advance to SCERT (REMS)	485935.00
Advance to Staff	51000.00
Unidentified Receipt Adjusted 31.03.2015	(10882649.00)
Unidentified Credits Adjusted 31.03.2015	(3434342.00)
Advance income tax transferred to IT receivable	2621640.00
Advance for Teacher Salary	723379.00
Advance given to Dormitory Centre	99653.00
Advance to Dormitory Karwa	750000.00
Advance to Dormitory Revti	750000.00
Advance to BRC	84500.00
Advance to CRC, for teacher training	607000.00
Advance to BEO Dhamtari for SK II & III Salary	4604339.00
Advance to BEO Nagri for SK II & III Salary	0.00
Advance to Nagar Nigam Dhamtari for SK II & III Salary	4765175.00
Advance to Smt. Pushplata Pandey BRP CWSN	8000.00
Advance to Mr. Uttam Shah BRP CWSN	8000.00
Advance to Mr. Suresh Dhruv DPO Accountant	8000.00
Advance to EE Rural Eng. Dhamtari for SBM- Toilet	2830600.00
Advance to JP Ambikapur	180000.00
Advance to KGBV (15-16)	300000.00
KGBV Expenses(Advance Adjustment of 15-16)	0.00
Advance for Girls Toilet	160000.00
Advance To CRC	6095376.00
Advance To CRC UDARI	35000.00
Advance To School For SBM	1720000.00
Advance To Unifeb Bamboo Tech. Pvt. Ltd.	2636000.00
Advance to CEO for SK Salary	15093188.00
Advance to Diet Ambikapur	39998.00
Advance to RTC Kedarpur	200000.00
Advance to RTC/NRTC	12453.00
Advance for Professional Fees	30000.00
RSTC	30926.00
CPS	15993406.00
Advance to NIC for programmer salary	600484.00
Advance to DIET for teachers Training	87219.00
Advance for AIE	150.00



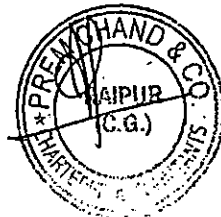
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (Rs.)
Advance to staff	948931.00
Advance for SMDC	3504.00
Advance to CRC for SMC Training	25720.00
Advance to BRC for Maintenance	15000.00
Advance for SMC Pri training	308400.00
Advance for SNRTC/SRTC	5210525.00
Advance for Uniform	208100.00
Advance for Teacher training	571080.00
Advance for to sant metri gramin vikas sansthan kurud	750000.00
Advance to RBC Center	185000.00
Advance to SMC for Expense	25000.00
Advance to GP for school Maintenance	20000.00
Advance to CRC for Contingency	2482000.00
Grant to CEO JP for Teachers Salary	17508273.23
Advance to DEO	31000.00
Advance to BEO for PS/UPS Teachers Salary	75686169.00
Advance to DMC for IED	80000.00
Advance to Nagar Palika Nigam	236373.00
Advance for Dormitory	4737500.00
Advance to NICSC (Programmer Salary)	308969.00
NRSTC	37850.00
Advance to CRC for Teachers Training	2473051.00
Advance to SK Thakur(Staff) for IED, CWSN	50000.00
Advance for CRC Training	3428320.00
Advance to CRC for Meeting & TA	4052199.00
Advance for Dormitory	1577077.00
Advance to APC (Shobhnath Choubey)	127700.00
Advance for Teachers Training DIET	27690.00
Advance to Staff	33150.80
Advance to MS Bar	26800.00
Advance for hostel maintenance (boys)	811051.00
Advance for hostel maintenance (girls)	458983.00
Advance to DMC Mr. Arjun Sarffe	110650.00
Advance for S.K. Salary	704739932.00
Advance for SRTC Center (Jail)	27088.00
Advance to CEO for S.K. Salary	4572446.00
Advance to Swachha Bharat Kosh	34672.00
Advance to CRC for Building	210000.00
Advance to BEO for CPF Deduction	20379283.00
Advance to Cluster Teachers Training Charcha Patra	5000.00
Advance for APJ PLC Training	53400.00
Advance to CRC for Annual Contingency Grant	1149775.00
Advance for Uniform	50704400.00
Advance to CRC	5017011.00
Advance to KGBV	525000.00
Advance to KGBV Contingency	500000.00
Advance to CRADA for Electrification of Pota Cabin	2500000.00
Advance to Kurud Block for IED	15670.00
Advance for Teachers Training	690800.00
Advance to CRC for Training	561650.00
Advance to Jila Panchayat bfor LEP Program	4074000.00
Advance to JP Dhamtari for SK Salary	0.00
Advance to JP Kurud for SK Salary	0.00
Advance to JP Magarload for SK Salary	0.00
Advance to JP Nagari for SK salary	0.00
Advance to BEO Kurud for SK Salary	0.00
Advance to BEO for PS/UPS Teachers Salary	131100000.00



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (RS.)
Advance to CEO for PS/UPS Teachers Salary	97700000.00
Advance to RBC Centre	286284.00
Advance to SRTC/SNRTC Centre	1453453.00
Advance for teachers training inservice(10 days at Cluster level)	403130.00
Advance to School for Kitchen Set	3533843.00
Advance for Shala Pravesh Utsav	240000.00
Advance to Block Chhura	93000.00
Advance to CEO for CPS	4351306.00
Advance to BEO for CPS	1363845.00
Advance to BEO for NPS	653838.00
Advance to Nagar Panchayat Kurud for SK Salary	158000.00
Advance to BEO Dhamtari for SK Salary	3108082.00
Advance to BEO Magarload for SK Salary	5290055.00
Advance to BEO for Expenses	23500.00
Advance to Staff	276545.00
Advance to NICS I for Programmer Salary	354969.00
Advance to Model School	2682440.00
Advance to CRC for O & M	166080.00
Advance to Dormitory for O & M	625000.00
Advance to CRC for Maintenance & Contingency	756218.00
Advance for 100 seater hostel	3600000.00
Advance to CRC for RAA	7500.00
Advance to BEO Chindgad	1739400.00
Advance to Recurring	24370704.00
Advance to (C.G. Bhawan), Delhi	47183.00
Advance to CO Janpad Panchayat	66660479.00
Advance for Free Text Book	1905274.00
Advance to CG Prashasan Academy Nimora	(147500.00)
Advance to Schools 16-17	22215966.00
Advance for Travelling Allowances	555516.00
	<u>1,737,488,502.53</u>
<b>ADVANCES FOR CIVIL WORK</b>	<u><b>600,276,235.73</b></u>
<b>Total</b>	<u><b>2,337,764,738.26</b></u>
<b>ADVANCES FOR EXPENSES KGBV</b>	
Advance to DPO for Capacity Building	25,000.00
Advance to BRCC / BEO	1,478,883.00
Advance to KGBV for TLE	71,500.00
Advance to APC for Sports	70,000.00
Advance to RMSA	824,852.00
Advance to DPO	29,819.00
Other	643,215.00
Advance to Sangya Pathak	29,932.00
Advance for TLM	87,446.00
School Grant	30,000.00
Advance outstanding	46,100.00
Advance to Warden/Other	83,415.00
School Grant 2012-13	5,000.00
School Grant	13,000.00
Teachers Grant 2012-13	2,000.00
Maintenance Grant 2012-13	7,000.00
Advance to RCB	183,785.00
Advance to DPO Durg 11-12	49,771.00
Advance to SSA	200,000.00
Advance to SMC/KGBV	150,000.00
Advance to Creda	54,995.00



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

PARTICULARS	AMOUNT (RS)
Advance to SCERT	1,460,000.00
Total	<u>5,545,713.00</u>
<b>ADVANCES FOR CIVIL WORK KGBV</b>	
	<u>53,937,236.00</u>
<b>Total</b>	<u><u>59,482,949.00</u></u>
<b>ADVANCES FOR EXPENSES NPEGEL</b>	
Advance for Expenditure	5,464,125.00
Advance for other than Expenditure	3,033,897.00
	<u>8,498,022.00</u>
<b>GRAND TOTAL</b>	<u><u>2,405,745,709.26</u></u>

Schedule "6"

**CLOSING CASH AND CASH BLANCES**

At State Project Office

Cash in Hand	10833.00
Cheque in Hand	0.00
Balance with Bank in Saving Account	1490442900.56

At District Project Office

Cash in Hand	74,159.00
Balance with Bank in Savings/Current a/c	680,672,542.32
13th Finance	1,243,142.00
Cheque/Draft in Hand/Transit (opening)	9,964,407.00
Cheque/Draft in Hand/Transit [2014-15]	147,396.00
Cheque/Draft in Hand/Transit [2016-17]	5,000,000.00

At Sub District

Cash in Hand	40,721.00
Balance with Bank in Savings/Current a/c	211,842,398.09
Cheque/Draft in Hand/Transit [2013-14]	1,484,552.00
Cheque/Draft in Hand/Transit [2015-16]	265,420.00
Cheque/Draft in Hand/Transit [2016-17]	10,242,139.00

TOTAL

2,411,430,609.97

**CASH & BANK BALANCES KGBV**

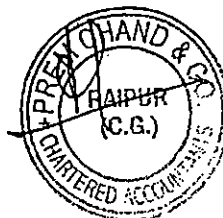
Cash in Hand	15,772.50
Bank Accounts	37,476,856.82
Chque in Transit	3,955,648.83
	<u>41,448,278.15</u>

**CASH & BANK BALANCES NPEGEL**

Cash & Bank Balances	33,618,271.00
	<u>33,618,271.00</u>

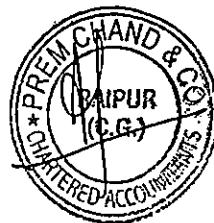
GRAND TOTAL

2,486,497,159.12



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st March 2017

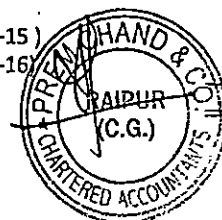
PARTICULARS	AMOUNT (Rs.)
Schedule "7"	
<b>SUSPENSE ACCOUNT</b>	
Suspense SSA	
Suspense (Debit)	
Suspense (Credit)	14,961,937.39
TOTAL DR.	<u>2,764,079.00</u>
	<u>12,197,858.39</u>
Suspense KGBV	
Suspense (Debit)	
Suspense (Credit)	2,284,921.10
TOTAL CR.	<u>4,415,818.00</u>
	<u>2,130,896.90</u>
Suspense NPEGEL	
Suspense (Debit)	
Suspense (Credit)	1,611,748.00
TOTAL DR.	<u>410,324.00</u>
	<u>1,201,424.00</u>
GRAND TOTAL	<u><u>11,268,385.49</u></u>





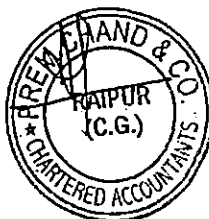
SARVA SHIKSHA ABHIYAN, KGBV, NPEGL  
 CHHATTISHGARH STATE  
 SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C.  
 FOR THE YEAR ENDED ON 31st MARCH 2017

PARTICULARS	AMOUNT (Rs.)
Schedule "8"	
<b>SCHOOL GRANT</b>	
Primery & Upper Primery School Grant	
<b>TOTAL</b>	<u>238,447,471.00</u>
	<u>238,447,471.00</u>
Schedule "9"	
<b>TEACHERS GRANT</b>	
Primery & Upper Primery Teachers Grant	
Primery & Upper Primery Teachers Grant ( Advance Adjusted of 14-15 )	-
<b>TOTAL</b>	<u>-</u>
	<u>-</u>
Schedule "10"	
<b>RESEARCH EVALUATION &amp; MONITERING SYSTEM</b>	
Block Level	
District Level	283,255.00
APJ Training Gunwatta Abhiyan	78,880.00
REMS(Advance Adjustment of 14-15)	2,004,505.00
<b>TOTAL</b>	<u>224,700.00</u>
	<u>2,591,340.00</u>
Schedule "11"	
<b>SCHOOOL MAINTENANCE GRANT</b>	
SCHOOOL MAINTENANCE GRANT	
School Maintenance (Advance Adjusted of 13-14)	262,790,063.00
School Maintenance(Advance Adjustment of 15-16)	273,396.00
	4,000.00
	<u>263,067,459.00</u>
Schedule "12"	
<b>INTERVENTION FOR OUT OF SCHOOL CHILDRENS</b>	
Dormitory Expenses	16,276,188.00
Dormitory ( Advance adjustment of 15-16 )	302,592.00
SRTC Exp.	20,685,801.00
SRTC (Advance Adjusted of 13-14)	164,917.00
SRTC (Advance Adjusted of 14-15)	5,023,696.00
SRTC (Advance Adjusted of 15-16)	1,761,734.00
SNRTC Exp.	1,368,200.00
SRTC/SNRTC Training	18,900.00
SNRTC Exp.(Advance Adjusted of 14-15)	63,506.00
NRSTC Exp.(Advance Adjusted of 15-16)	728,000.00
RTC/NRTC (Advance adjustment of 15-16)	405,300.00
NRSTC ( Advance adjusted of 13-14 )	270,400.00
AIE Exp.	11,340,606.00
Urban Deprived Children Software	20,000.00
AIE ( Advance adjusted of 15-16)	2,538,033.00
SMDC ( Advance adjusted of 15-16 )	103,141.00
RBC(AIE) Jail	272,912.00
Urban Deprived Fund Exp.	5,487.00
Residential School(100 seater hostel)	10,760,600.00
<b>TOTAL</b>	<u>72,110,013.00</u>
Schedule "13"	
<b>RESIDENTIAL SCHOOL OF SPECIFIC CATEGORY (POTA CABIN)</b>	
Pota Cabin Recurring Exp.	954,627,287.00
Pota Cabin Exp.(Prior Period Material Purchase in 13-14)	1,357,055.00
Pota Cabin Electricity Expenses	2,264,127.00
<b>TOTAL</b>	<u>958,248,469.00</u>
Schedule "14"	
<b>COMMUNITY MOBILISATION</b>	
Community Mobilisation	4,092,224.00
Community Mobilisation ( Advance Adjustment of 14-15 )	1,100.00
Community Mobilisation ( Advance Adjustment of 15-16 )	4,100,000.00
<b>TOTAL</b>	<u>8,193,324.00</u>



**SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C.  
FOR THE YEAR ENDED ON 31st MARCH 2017**

PARTICULARS	AMOUNT (Rs.)
<b>Schedule "15"</b>	
<b>TEACHERS TRAINING</b>	
In Service ( 10 Days )	8,076,676.00
Teachers Training (Other)	15,615,711.00
Teachers Training (Advance Adjusted of 14-15)	294,538.00
Teachers Training (Advance Adjusted of 15-16)	802,050.00
<b>TOTAL</b>	<b>24,788,975.00</b>
<b>Schedule "16"</b>	
<b>SMC/PRI Training</b>	
SMC Training	670,199.00
SMC Training ( Advance adjusted of 14-15 )	1,616,554.00
<b>TOTAL</b>	<b>2,286,753.00</b>
<b>Schedule "17"</b>	
<b>TEACHERS SALARY</b>	
Shiksha Karmi Salary	11,469,394,644.75
Shiksha Karmi Salary ( Advance Adjusted of 15-16 )	86,042,718.00
<b>TOTAL</b>	<b>11,555,437,362.75</b>
<b>Schedule "18"</b>	
<b>INTERVENTION FOR DISABLED CHILDRENS</b>	
Preventive Health Checkup and Assessment Camp	2,977,067.00
Provision for Inclusive Education, IED	9,572,226.00
IED(Advance Adjustment of 14-15)	172,000.00
IED(Advance Adjustment of 15-16)	100,000.00
Intervention for Disabled Children CWSN	872,663.00
IED CWSN(Advance Adjusted of 15-16)	700,000.00
IED Scholarship	189,800.00
Escort Allowances & Transport Allowances	7,771,848.00
Escort Allowance (Advance Adjustment of 15-16)	45,000.00
DMFT	70,800.00
World Disabled day Expenses	409,495.00
BRP CWSN Salary	3,795,100.00
<b>TOTAL</b>	<b>26,675,999.00</b>
<b>Schedule "19"</b>	
<b>INNOVATIVE ACTIVITIES</b>	
Girls Education	131,250.00
Shala Pravesh Utsav	5,490,322.00
Rangeela Bal Mahotsav Expenses	4,777,093.00
Rangeela Bal Mahotsav Expenses(Advance Adjustment of 15-16)	4,180,000.00
Rajya Utsav etc. (Other Function) Exp.	1,567,011.00
Summer Camp	7,431,474.00
Innovative Exp.(Navachar)	38,000.00
Swachhata Jagrukta	89,000.00
Parents Training Program	158,680.00
Bala Concept	11,557.00
Education Tour	84,000.00
PDL	397,000.00
Sports Expenses	133,680.00
<b>TOTAL</b>	<b>24,489,067.00</b>
<b>Schedule "20"</b>	
<b>STATE PROJECT OFFICE</b>	
Salary to Resource Person	22,183,630.00
Meeting TA/DA	27,439.00
Contingencies Exp.	695,172.20
Professional Fees	1,084,900.00
Printing & Stationery	3,025,063.00
Telephone/Mobile/Internet Exp.	268,820.00
Tour and traveling Exp.	266,500.00
Vehicle Hiring/POL/Repairing	2,743,633.00
Computer Maintenance	238,703.00
Advertisement & Publicity	1,158,871.00
Electricity Expenses	627,276.00
<b>TOTAL</b>	<b>32,320,007.20</b>

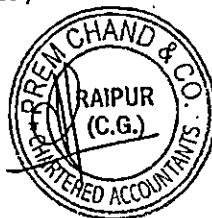


SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C.  
FOR THE YEAR ENDED ON 31st MARCH 2017

PARTICULARS	AMOUNT (Rs.)
<b>Schedule "21"</b>	
<b><u>DISTRICT PROJECT OFFICE</u></b>	
Salary to Resource Person	101,685,574.00
Management & MIS Expenses	7,547,892.00
Meeting TA/DA	1,066,262.00
BRP Meeting TA (Advance Adjusted of 15-16)	5,100.00
Contingencies Exp.	19,835,017.50
Contingencies Exp.(Advance adjustment upto 31.03.14)	20,400.00
Contingencies Exp.(Advance adjustment of 14-15)	6,000.00
Contingencies Exp.(Advance adjustment of 15-16)	25,000.00
Professional Fees	953,276.00
Printing & Stationery	789,157.00
Telephone/Mobile/Internet Exp.	2,421,960.00
Tour and traveling Exp.	
Vehicle Hiring/POL/Repairing	21,776,164.00
Computer Maintenance	605,936.00
Workshop/Seminar	899,513.00
Advertisement & Publicity	621,581.00
Programmer Salary(Advance Adjustment of 15-16)	221,062.00
AWP (Advance Adjustment of 14-15)	20,000.00
LEP (Advance Adjusted of 13-14)	159,900.00
Electricity Expenses	603,315.00
Computer Learning Programme	5,000.00
U-dise Expenses	255,113.00
<b>TOTAL</b>	<b>159,523,222.50</b>

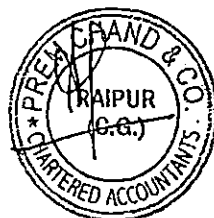
<b>Schedule "22"</b>	
<b><u>BLOCK RESOURCE CENTRE</u></b>	
Salary to Resource Person	119,245,810.00
Annual Contingency Grant	24,522,127.96
Printing & Stationery	627,472.00
Meeting & TA DA	3,970,606.00
Vehicle Hiring/POL/Repairing	469,491.00
Computer Repairing	119,736.00
Professional Fees	440,537.00
Tally Software	240,000.00
BRC Contingency (Advance Adjustment of 14-15)	102,500.00
BRC Contingency (Advance Adjustment of 15-16)	214,000.00
Electricity Expenses	154,206.00
Transport Allowance	5,920.00
Telephone, Internet & Broadband Expenses	767,903.00
Advertisement & Publicity Expenses	17,900.00
Staff Salary (Advance Adjustment of 15-16)	9,000.00
BRC Strengthening	44,500.00
BRC Salary (Advance Adjustment of 15-16)	50,000.00
BRC Contingency (Advance adjusted upto 31.03.2014)	540,000.00
<b>TOTAL</b>	<b>151,541,708.96</b>

<b>Schedule "23"</b>	
<b><u>CLUSTER RESOURCE CENTRE</u></b>	
Annual Contingency Grant	26,325,557.00
CRC Training Grant	2,859,420.00
CRC Meeting & TA DA Expenses	17,291,873.00
CRC Meeting & TA (Advance Adjusted of 15-16)	398,000.00
CRC Training (Advance Adjustment 15-16)	295,000.00
Stationery Expenses	180,000.00
APJ Training	100,564.00
CRC for CCE (Advance Adjustment)	392,325.00
CRC Expenses (Advance Adjustment of 15-16)	163,700.00
CRC Grant (Advance Adjusted of 13-14)	139,328.00
CRC Contingency ( Advance adjusted of 15-16 )	558,012.00
Rastriya Awareness Abhiyan	48,500.00
Charcha Prapatra	365,000.00
<b>TOTAL</b>	<b>49,117,279.00</b>



**SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C.  
FOR THE YEAR ENDED ON 31st MARCH 2017**

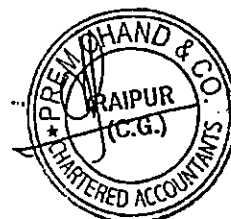
PARTICULARS	AMOUNT (Rs.)
<b>Schedule "24"</b>	
<b>UNIFORM</b>	
Uniform to Children	859,180,173.00
Uniform to children ( Advance adjusted of 15-16 )	630,256.00
Uniform to children ( Advance adjusted of 14-15 )	176,625.00
Uniform to children ( Advance adjusted upto 31.03.2014 )	1,022,750.00
Uniform Transportation	209,310.00
<b>TOTAL</b>	<b>861,219,114.00</b>
<b>Schedule "25"</b>	
<b>FREE TEXT BOOK</b>	
Text Book	750,445,159.00
<b>TOTAL</b>	<b>750,445,159.00</b>
<b>Schedule "26"</b>	
<b>LIBRARY EXPENSES</b>	
Library Expenses (NMDC Fund)	4,493,685.00
<b>TOTAL</b>	<b>4,493,685.00</b>
<b>Schedule "27"</b>	
<b>OTHER EXPENSES</b>	
Bank Charges	84,869.77
Other Expenses	300,170.11
Refund to Janpad received from Schools	50,000.00
Cheque Return	12,400.00
Scout Guide	357,500.00
Toilet Repair Expenses	4,780,000.00
RES	171,000.00
BEO Building Maintenance	1,475,160.00
Expenses Related to NMDC Fund	56,752,690.00
Salary to Sports Teacher	90,000.00
NPEGEL (Advance adjusted upto 31.03.2014)	1,300,000.00
Other Exp.NMDC Fund(Advance adjustment of 15-16)	237,500.00
Swachh Bharat Kosh Expense	144,700.00
Transfer to Other Block	7,000.00
Kitchen Shed Sah Bhandar	179,300.00
Tournament Expenses	337,351.00
KGBV Sports Exp.	1,330,894.00
KGBV Exp.(Advance Adjustment of 13-14)	600,000.00
Loan to KGBV (Advance Adjusted of 13-14)	381,050.00
KGBV Exp.(Advance Adjustment of 15-16)	800,000.00
<b>TOTAL</b>	<b>69,391,584.88</b>
<b>Schedule "28"</b>	
<b>EXPENSES KGBV</b>	
Maintenance per Girl Student	170,732,795.21
Stipend per Girl Student	10,719,090.00
Supplementary TLM, Stationary and other education	9,820,647.00
Salaries	79,264,359.25
Specific skill Training	6,325,081.00
Electricity /Water Charges	9,826,552.00
Medical care/ Contingencies	9,442,660.00
Maintenance Expenses	9,993,802.00
Miscellaneous Expenses	8,085,580.25
Preparatory camp Expenses	1,353,600.00
P.T.A /Schools Functons	1,947,663.00
Provisions of Rent	55,883.00
Capacity Building	4,189,957.00
Physical/Self Defence Training	889,420.00
<b>TOTAL</b>	<b>322,647,089.71</b>



SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C.  
FOR THE YEAR ENDED ON 31st MARCH 2017

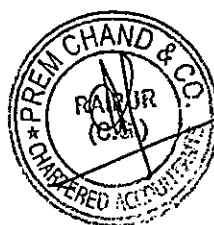
PARTICULARS	AMOUNT (Rs.)
<b>Schedule "29"</b>	
<b>INTEREST RECEIVED SSA</b>	
By State Project Office	37,042,770.00
By District Project office	54,842,134.09
By Block Resource Center	15,916,209.84
<b>TOTAL</b>	<b>107,801,113.93</b>
<b>INTEREST RECEIVED KGBV</b>	<b>3,560,295.50</b>
<b>Grand Total</b>	<b>111,361,409.43</b>

<b>Schedule "30"</b>	
<b>OTHER RECEIPT SSA</b>	
Opening Balance of 13th finance bank account taken	87,844.00
Return from Schools	757,983.88
Cheque Return/ Reversal	200,994.00
F.Y. 2013-14, girls toilet amount received	69,304.00
F.Y. 2014-15, Common girls toilet amount received	10,000.00
Received from Pathya Pustak Nigam	29,230.00
Received from Lok Shikshan Samiti	10,000.00
Salary Refund	36,469.00
Receipt from Zila Panchayat	18,020,300.00
Receipts from Samaj Kalyan	464,625.00
Received from CRCs	3,651,099.00
Refund from School	3,050,461.00
Advance Reversals- Other	6,273,928.00
Refund of Advance of SK Salary	2,083,728.00
Received from CEO Abhanpur	78,195.00
Refund of Interest on Civil Work issued in earlier Years	4,046,695.00
Refund from MDM for Expenditure done from SSA Fund	150,000.00
Receipts from Refund Cheque of Advance	199,848.00
Received from DPO Ramanujganj	15,600.00
Receipts from Kamini Kashyap	100,575.00
Receipts from Text Book Corporation	24,613.00
Refund from School Civil Work	208,587.00
Received from Gram Panchayat	191,217.00
Expenses cheque of previous year reversed this year	256,045.00
Received from JP Lakhanpur for distribution of IED Scholarship	92,700.00
Received from DMF Fund for Expenses	112,850.00
Receipts from Janpat Panchayat	1,385,302.00
Received from Collectorate Office	86,217,000.00
Refund from Civil Work (Boundary Wall)	577,811.00
Recovery from Escort Allowance	6,000.00
Receipt from SRTC	168,600.00
Receipt from DEO	4,306,030.00
Received from BEO	6,134,230.00
Other Income LPG Subsidy	975.14
Sale of Tender	426,000.00
Opening Balance in Bank Account	2,494.00
Others Receipts	7,359,963.08
Recovery of Advance (CWSN Toilet)	6,131,106.00
Received from Janpat Panchayat	890,723.00
Receipt from Janpat of SK Salary for Refund to SPO	9,894,668.00
Recovery from Ex-BRC, Fingeshwar(N.K. Saxena)	835,470.00
Receipt of Uniform Balance	9,800.00
Civil work Spil over expenses a/c reversal	115,420.00
Last year payment booked but not made or cancelled	47,659.00
Received from BEO Darbha	2,000,000.00
Received from DEO Sukma	148,000.00
Received from CAC Dubbatota	7,923,000.00
Receipts from DIET	116,215.00
SRTC refund	5,941.00
Other income	155.00
Recovery of Advances for Additional Class room	15,005.00
Receipts from Shanti Metri Sanstha	92,136.00
Received from Asar Sanstha Kurud	35,508.00
Return for SK salary from BEO	33,237,635.00
RBC Unspent Balance Return	1,833,297.00



**SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C.  
FOR THE YEAR ENDED ON 31st MARCH 2017**

<b>PARTICULARS</b>	<b>AMOUNT (Rs.)</b>
Khairagarh Electrification amount received	2,000.00
Uniforms Recovery	508,668.00
Opening Balance in Bank Account(UBI)	5,333.00
Swach Bharat Kosh	1,546,700.00
Receipts from KGBV	458,281.00
<b>TOTAL</b>	<b>212,660,016.10</b>
<b>OTHER RECEIPTS KGBV</b>	
Other Receipts	2,476,264.33
<b>TOTAL</b>	<b>2,476,264.33</b>
<b>Grand Total</b>	<b>215,136,280.43</b>



**RAJIV GANDHI SHIKSHA MISSION**  
**SARVA SHIKSHA ABHIYAN, KGBV & NPEGL**  
**CHATTISGARH STATE**  
**ANNEXURE - XX**  
**CONSOLIDATED ANNUAL FINANCIAL STATEMENT**  
**2016-17**

( Rupees in lacs )

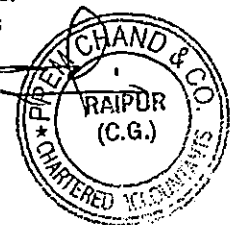
Particulars	Amount	Amount	Amount	Total
<b>Opening Balance</b>				
1. Cash & Bank balances including cheque in transit		8,360.24		8,360.24
2. Unadjusted Advances		16647.96		16647.96
<b>TOTAL OF OPENING BALANCE</b>				<b>25008.20</b>
<b>SOURCES OF FUNDS</b>				
1. Funds receipts from GOI		59262.77		59262.77
2. Funds receipts from State Government		121388.57		121388.57
5. Interest		1113.61		1113.61
6. Others Receipt		2151.36		2151.36
7. Current Liabilities		195.03		195.03
<b>TOTAL OF SOURCES OF FUNDS</b>				<b>184111.34</b>
<b>GRAND TOTAL</b>				<b>209119.55</b>
<b>Application of Fund</b>				
	<b>Approved AWP&amp;B including spill over</b>	<b>Expenditure Incurred</b>		<b>Saving/Excess</b>
1. SCHOOL GRANT	2494.65	2384.47		110.18
2. TEACHERS GRANT	733.57	0.00		733.57
3. R E M S	508.82	25.91		482.91
4. SCHOOL MAINTENANCE GRANT	2775.03	2630.67		144.36
5. INTERVENTIONS FOR OUT OF SCHOOL CHILDRENS	2726.55	721.10		2005.45
6. RESIDENTIAL SCHOOL OF SPECIFIC CATEGORY (POTA CABIN	8054.10	9582.48		-1528.38
7. CUMMUNITY MOBILISATION	0	81.93		-81.93
8. TEACHERS TRAINING	1578.58	247.89		1330.69
9. SMC TRAINING	797.89	22.87		775.02
10. TEACHERS SALARY	161493.65	115554.37		45939.28
11. T L E	0.00	0.00		0.00
12. INTERVENTIONS FOR DISABLED CHILDRENS	1591.71	266.76		1324.95
13. INNOVATIVE ACTIVITIES	1350.00	244.89		1105.11
14. STATE PROJECT OFFICE	1137.72	323.20		814.52
15. DISTRICT PROJECT OFFICE	3815.21	1595.23		2219.98
16. BLOCK RESOURCE CENTRE	6401.30	1515.42		4885.88
17. CLUSTER RESOURCE CENTRE	4092.00	491.17		3600.83
18. REMEDIAL TEACHING	0	-		-
19. UNIFORM	9625.95	8612.19		1013.76
20. FREE TEXT BOOK	4877.77	7504.45		-2626.68
21. LIBRARY EXPENSES	0.00	44.94		0.00
22. OTHER EXPENSES	0.00	693.92		-693.92
23. EXPENSES KGBV	4438.65	3226.47		1212.18
24. FIXED ASSETS & OTHERS	10732.80	4415.65		6317.15
25. SUSPENSE ACCOUNT ( Net )		11.12		-11.12
26. LEP	538.66	0.00		538.66
<b>TOTAL</b>	<b>229764.61</b>	<b>160197.12</b>		<b>69612.43</b>
<b>CLOSING BALANCE</b>				
1. Cash & Bank balances including cheque in transit		24864.97		24864.97
2. Unadjusted Advances		24057.46		24057.46
<b>TOTAL OF CLOSING BALANCES</b>		<b>48922.43</b>		<b>48922.43</b>
<b>GRAND TOTAL</b>		<b>209119.55</b>		<b>118534.86</b>

Mission Director

Finance Controller

As per our report of even date attached  
For, PREM CHAND & Co.  
Chartered Accountants  
FRN: 000275C

CA Sanjay Agrawal  
Partner  
M.No. 096775



Date : 2nd January 2018  
Place : Raipur (CG)

**RAJIV GANDHI SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN, KGBV & NPEGEL  
CHHATTISGARH STATE  
2016-17**

NAME OF STATE : CHHATTISGARH

FMR I

YEAR	(Rs. In lacs)					
	Opening Balance	Releases by Govt	Releases by State	Interest / Other Receipts	Expenditure / Releases*	Closing Balance
2016-17	8360.24	59262.77	121388.57	3460.01	167606.61	24864.97

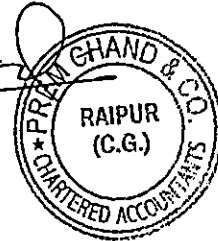
\* The expenditure/releases for the year includes adjustments of outstanding advances.

*[Signature]*  
Mission Director

*[Signature]*  
Finance Controller

As per our report of even date attached  
For, PREM CHAND & Co.  
Chartered Accountant  
FRN: 000275C

CA-Sanjay Agrawal  
Partner  
M.No. 096775



Date : 2nd January 2018  
Place : Raipur (CG)



**RAJIV GANDHI SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN, KGBV & NPEGEL  
CHATTISGARH STATE  
EXPENDITURE REPORT SUMMARY  
2016-17**

FMR II

( Rupees in lacs )

NAME OF STATE	YEAR	OPENING BALANCE FOR THE YEAR	RELEASES FOR THE FINANCIAL YEAR ENDED MARCH				EXPENDITURE / RELEASES* FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2017
			Govt	State Share	Interest / Other Receipts	Total	
CHHATTISGARH	2016-17	8360.24	59262.77	121388.57	3460.01	189011.58	167606.61

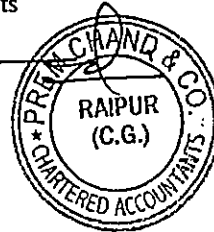
\* The expenditure /releases for the year includes adjustments of outstanding advances.

*Mand*  
Mission Director

*[Signature]*  
Finance Controller

As per our report of even date attached  
For, PREM CHAND & Co.  
Chartered Accountants  
FRN: 000275C

CA Sanjay Agrawal  
Partner  
M.No. 096775



Date : 2nd January 2018  
Place: Raipur

**RAJIV GANDHI SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN, KGBV & NPEGEL  
CHATTISGARH STATE  
2016-17**

FMR I (A)

NAME OF STATE : CHHATTISGARH

(Rs. in lacs)

YEAR	Opening Balance	Un Adjusted Advances	Releases by Govt	Releases by State	Interest / Other Receipts	Expenditure / Releases*	Closing Balance	Unadjusted Advances	Total
2016-17	8360.24	16647.96	59262.77	121388.97	3460.01	160197.32	24864.97	24057.46	48922.49

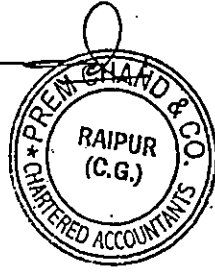
\* The expenditure / releases for the year includes adjustments of outstanding advances.

*[Signature]*  
Mission Director

*[Signature]*  
As per our report of even date attached  
For, PREM CHAND & Co.  
Chartered Accountant  
ERN: 000275C

CA Sanjay Aglawal  
Partner  
M.No. 096775

Date : 2nd January 2018  
Place : Raipur (CG)



**RAJIV GANDHI SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN, KGBV & NPEGL  
CHATTISGARH STATE  
EXPENDITURE REPORT SUMMARY  
2016-17**

FMR II (A)

(Rupees in lacs)

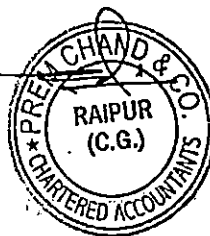
NAME OF STATE	YEAR	OPENING BALANCE FOR THE YEAR	Unadjusted Advances	RELEASES FOR THE FINANCIAL YEAR ENDED MARCH				EXPENDITURE/ RELEASES* FOR THE FINANCIAL YEAR ENDED
				Govt	State Share	Interest / Other Receipts	Total	
CHHATTISGARH	2016-17	8360.24	16647.96	59262.77	121388.57	3460.01	209149.55	160197.52

\* The expenditure /releases for the year includes adjustments of outstanding advances.

*h. c. w. d.*  
Mission Director

*[Signature]*  
Finance Controller

As per our report of even date attached  
FOR: PREM CHAND & Co.  
Chartered Accountants  
FRN: 000275C  
CA Sanjay Agrawa  
Partner  
M.No. 096775



Date : 2nd January 2018  
Place : Raipur (CG)

**RAJIV GANDHI SHIKSHA MISSION**  
**SARVA SHIKSHA ABHIYAN, KGBV & NPEGEL**  
**CHATTISGARH STATE**  
**2016-17**

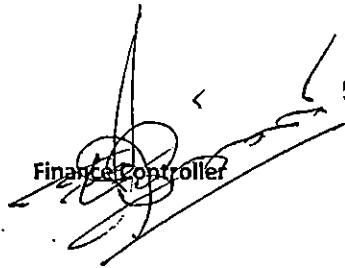
FMR III

ACTIVITY-WISE EXPENDITURE STATEMENT OF FOR THE YEAR ENDED ON 31st MARCH 2017

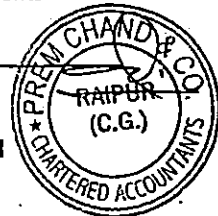
(Rs. in lacs)

Sr.	Expenditure by Activity	Year ended March 31, 2017
1	SCHOOL GRANT	2384.47
2	TEACHERS GRANT	0.00
3	R E M S	25.91
4	SCHOOL MAINTENANCE GRANT	2630.67
5	INTERVENTIONS FOR OUT OF SCHOOL CHILDRENS	721.10
6	RESIDENTIAL SCHOOL OF SPECIFIC CATEGORY (POTA CABIN)	9582.48
7	CUMMUNITY MOBLISATION	81.93
8	TEACHERS TRAINING	247.89
9	SMC TRAINING	22.87
10	TEACHERS SALARY	115554.37
11	T L E	0.00
12	INTERVENTIONS FOR DISABLED CHILDRENS	266.76
13	INNOVATIVE ACTIVITIES	244.89
14	STATE PROJECT OFFICE	323.20
15	DISTRICT PROJECT OFFICE	1595.23
16	BLOCK RESOURCE CENTRE	1515.42
17	CLUSTER RESOURCE CENTRE	491.17
18	REMEDIAL TEACHING	
19	UNIFORM	8612.19
20	FREE TEXT BOOK	7504.45
21	LIBRARY EXPENSES	44.94
22	OTHER EXPENSES	693.92
23	EXPENSES KGBV	3226.47
24	FIXED ASSETS & OTHERS	4415.65
25	SUSPENSE ACCOUNT ( Net )	11.12
<b>Total</b>		<b>160197.12</b>

  
Mission Director

  
Finance Controller

As per our report of even date attached  
For, PREM CHAND & Co.  
Chartered Accountants  
FRN: 000275C  
CA Sanjay Agrawal  
Partner  
M.No. 096775



Date : 2nd January 2018  
Place: Raipur

SCHEDULE - "AA"

NOTES ANNEXED TO BALANCE SHEET AND FORMING PART OF ACCOUNTS

(A) PRINCIPAL ACCOUNTING POLICIES :

(i) **BASIS OF ACCOUNTING :**

The financial statements are prepared on historical cost convention. Keeping in view the objectives and nature of activities the mission has followed cash system of accounting.

(ii) **FIXED ASSETS :**

Fixed assets are stated at cost, which includes all expenses incidental to acquisition / installation.

(iii) **CAPITAL WORK IN PROGRESS :**

Building under construction is classified as capital work in progress. The cost of completed buildings is adjusted / appropriated only after the receipt of detailed technical evaluation report/ utilization certificate from the approved agency.

(iv) **DEPRECIATION :**

Considering the objectives of the mission no depreciation is charged on the fixed assets.

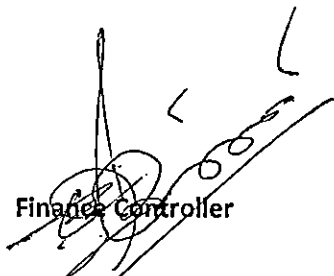
(v) **ADVANCES AND CONTRIBUTIONS**

Contribution given as grant to the School Management Committees other schools and Cluster resource centers for their contingent and other needs are accounted for as expenditure on receipt of utilization certificate / expenditure statement.


(B) NOTES ON ACCOUNTS :

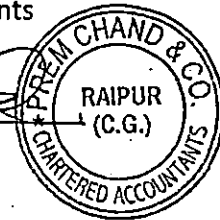
- (i) Balances in accounts are subject to confirmations from concerned parties.

  
Mission Director

  
Finance Controller

As per our report of even date attached  
For, Prem Chand & Co.  
Chartered Accountants  
FRN: 000275C

  
CA. Sanjay Agrawal  
Partner  
M. No. - 096775



Date: - 2nd January, 2018  
Place: - Raipur (CG)