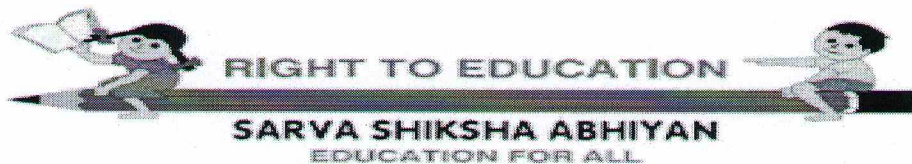


**STATUTORY AUDITOR'S
REPORT
ON THE ACCOUNTS
OF THE SSA STATE EDUCATION
MISSION AUTHORITY OF
MEGHALAYA
IN RESPECT OF SSA PROGRAMME
FOR THE
YEAR 2015-16
(CONSOLIDATED)**



STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

UTILIZATION CERTIFICATE

CONSOLIDATED STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2016

IN RESPECT OF SSA & KGBV, Meghalaya, Shillong

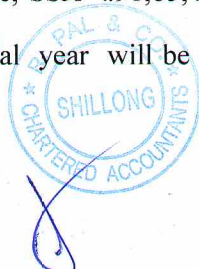
(₹ in Rupees)

Sl. No	Sanctioned No & Date	SSA	KGBV	TOTAL
		Receipt of Fund	Receipt of Fund	Col (3+4)
1	2	3	4	5
1. FUND RECEIVED FROM				
A. CENTRAL SHARE (Government of India)				
1) Capital Fund 2015-16				
a)	F.11-2/2015-EE-3(a) dt-14/5/15	₹ 16,72,34,000.00		₹ 16,72,34,000.00
b)	F.11-2/2015-EE-3(b) dt-14/5/15	₹ 23,06,000.00		₹ 23,06,000.00
Total (Grant in aid-Capital)		₹ 16,95,40,000.00	₹ 0.00	₹ 16,95,40,000.00
2) General Fund 2015-16				
a)	F.11-2/2015-EE-3(a) dt-16/7/15	₹ 2,60,49,000.00		₹ 2,60,49,000.00
b)	F.11-2/2015-EE-3(b) dt-16/7/15	₹ 45,01,000.00		₹ 45,01,000.00
c)	F.11-2/2015-EE-3(c) dt-16/7/15	₹ 30,04,42,000.00		₹ 30,04,42,000.00
d)	F.11-2/2015-EE-3(a) dt-19/1/16	₹ 44,16,82,000.00		₹ 44,16,82,000.00
e)	F.11-2/2015-EE-3(b) dt-19/1/16	₹ 60,90,000.00		₹ 60,90,000.00
f)	F.11-2/2015-EE-3(a) dt-22/3/16	₹ 70,65,34,000.00		₹ 70,65,34,000.00
g)	F.11-2/2015-EE-3(b) dt-22/3/16	₹ 78,58,000.00		₹ 78,58,000.00
Total (Grant in aid-General)		₹ 1,49,31,56,000.00	₹ 0.00	₹ 1,49,31,56,000.00
Total (CENTRAL SHARE) 2015-16		₹ 1,66,26,96,000.00	₹ 0.00	₹ 1,66,26,96,000.00
B. STATE SHARE (Government of Meghalaya)				
a)	DSEL/EL/GB/Adhoc/LPS/1/2015/14 dt-28/4/15	₹ 2,40,12,000.00		₹ 2,40,12,000.00
b)	DSEL/EL/GB/Adhoc/LPS/1/2015/15 dt-10/6/2015	₹ 2,40,12,000.00		₹ 2,40,12,000.00
c)	DSEL/EL/GB/Adhoc/LPS/1/2015/16 dt-22/9/2015	₹ 2,40,12,000.00		₹ 2,40,12,000.00
d)	EDN.130/2015/Pt/12 dated 9/12/2015	₹ 23,77,00,000.00		₹ 23,77,00,000.00
TOTAL STATE SHARE 2015-16		₹ 30,97,36,000.00	₹ 0.00	₹ 30,97,36,000.00
Total (Central + State) share		₹ 1,97,24,32,000.00	₹ 0.00	₹ 1,97,24,32,000.00
C. Swachh Bharat Vidhyalaya Fund 2015-16				
1) Central Share :				
a)	NIL		NIL	NIL
TOTAL 2015-16			NIL	NIL
2) State Share :				
a)	EDN.21/2015/Pt./28 dt-31-3-2016	₹ 43,35,049.00		₹ 43,35,049.00
Total Swach Bharat during 2015-16		₹ 43,35,049.00		₹ 43,35,049.00
GRAND TOTAL		₹ 1,97,67,67,049.00	₹ 0.00	₹ 1,97,67,67,049.00
2. Opening Balance				
a)	Cash in Hand	₹ 52,584.97	₹ 57,927.00	₹ 1,10,511.97
b)	Cash at Bank	₹ 35,49,04,071.76	₹ 37,86,286.00	₹ 35,86,90,357.76
c)	Fund in Transit	₹ 65,10,05,700.00		₹ 65,10,05,700.00
Total Opening Balance		₹ 1,00,59,62,357	₹ 38,44,213	₹ 1,00,98,06,570
3.	Opening Advance	₹ 42,90,83,112.00	₹ 22,08,197.42	₹ 43,12,91,309.42
4.	Interest Receipt	₹ 2,59,39,861.02	₹ 4,61,549.10	₹ 2,64,01,410.12
5.	Misc. Receipt	₹ 1,70,98,977.83	₹ 13,73,997.42	₹ 1,84,72,975.25
6.	Fund received from SSA A/c		₹ 4,15,75,166.00	₹ 4,15,75,166.00
Grand Total		₹ 3,45,48,51,356.58	₹ 4,94,63,122.94	₹ 3,50,43,14,479.52
7.	Total Expenditure	₹ 2,16,77,41,111.02	₹ 3,40,74,787.00	₹ 2,20,18,15,898.02
8.	Fund Transfer from SSA A/c to KGBV	₹ 4,15,75,166.00		₹ 4,15,75,166.00
9. Closing Balance :		₹ 91,85,44,532.06	₹ 15,97,472.52	₹ 92,01,42,004.58
a)	Cash in Hand	₹ 71,926.97	₹ 33,840.00	₹ 1,05,766.97
b)	Cash at Bank	₹ 19,97,45,556.09	₹ 15,63,632.52	₹ 20,13,09,188.61
c)	Fund in Transit	₹ 71,87,27,049.00		₹ 71,87,27,049.00
Total Closing Balance		₹ 91,85,44,532.06	₹ 15,97,472.52	₹ 92,01,42,004.58
15.	Closing Advance	₹ 32,69,90,547.50	₹ 1,37,90,863.42	₹ 34,07,81,410.92



CONSOLIDATED UTILIZATION CERTIFICATE OF
SSA & KGBV
FOR THE YEAR ENDED 31ST MARCH, 2016

Certified that out of **₹. 1,97,67,67,049 .00 (Rupees One Hundred Ninety Seven Crore Sixty Seven Lakh Sixty Seven Thousand and Forty Nine only)** (i.e SSA ₹.197,24,32,000.00, Swachh Bharat Vidhyalaya ₹.43,35,049.00) of Grant in aid sanctioned during the year 2015-16 in favour of the SSA State Education Mission Authority of Meghalaya, Kennel Worth Road, Laitumkrah, Shillong – 793003, vide Ministry of Human Resources Development, Department of School Education and Literacy and State Government of Meghalaya, Letter Nos. and date given above noted against each and **₹. 264,01,410.12 (Rupees Two crore sixty four lakh one thousand four hundred ten and twelve paise only)** i.e., (₹.259,39,861.02 under SSA & ₹.4,61,549.10 under KGBV) on account of interest earned during the period and **₹.43,12,91,309.42 (Rupees Forty three crore twelve lakh ninety one thousand three hundred nine and forty two paise only (i.e SSA ₹.42,90,83,112.00 and KGBV ₹.22,08,197.42)** as opening advances and **₹.1,00,98,06,569.73 (Rupees One hundred crore ninety eight lakh six thousand five hundred sixty nine and seventy three paise only)** (i.e, SSA ₹.1,00,59,62,356.73 and KGBV ₹.38,44,213.00) on account of unspent balance of the previous year and **Miscellaneous Income of ₹.2,64,01,410.12 (Rupees two crore sixty four lakh one thousand four hundred ten and twelve paise only)** (i.e., ₹.1,70,98,977.83 under SSA and ₹.13,73,997.42 *Rupees four crore fifteen lakh seventy five thousand one hundred sixty six only*) during the year, totaling to **₹.350,43,14,479.52 (Rupees three hundred fifty crore forty three lakh fourteen thousand four hundred seventy nine)** under KGBV) and fund transfer from SSA A/c to KGBV Accounts of ₹.4,15,75,166.00 (**and fifty two paise only**), a sum of **₹. 220,18,15,898.02 (Rupees two hundred twenty crore eighteen lakh fifteen thousand eight hundred ninety eight and two paise only)** (i.e, SSA ₹.216,77,41,111.02 and KGBV ₹.340,74,787.00) has been utilized during the year 2015-16, an Outstanding Advances during the year **₹.34,07,81,410.92 (Rupees thirty four crore seven lakh eighty one thousand four hundred ten and ninety two paise only)**, (i.e, SSA ₹.32,69,90,547.50 KGBV ₹.137,90,863.42 and leaving a balance of **₹.92,01,42,004.58 (Rupees ninety two crore one lakh forty two thousand four and fifty eight paise only)** (i.e, SSA ₹.91,85,44,532.06 and KGBV ₹.15,97,472.52 .00) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid payable during the next financial year 2016-17.



Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid (Consolidated)** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 18/11/2016

**For R. Pal & Co.
Chartered Accountants
F.R.N. :322343E**

**(RANADHIR PAL)
Proprietor
Membership No. 054234**



**Signature with rubber stamp
State Project Director**

State Project Director (SSA)
State Education Mission Authority
Meghalaya

STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

**UTILIZATION CERTIFICATE under SSA for the year 2015-16 in respect of the
GRANT-IN-AID - GENERAL released to the State Project Director, State Education Mission Authority of Meghalaya - SSA &
KGBV, Meghalaya, Shillong**

(₹ in Rupees)				
Sl. No	Sanctioned No & Date	SSA	KGBV	TOTAL Col (3+4)
		Receipt of Fund	Receipt of Fund	
1	2	3	4	5
I. CENTRAL SHARE (Government of India)		(₹ in Rupees)		
A .General Fund 2015-16				
1)	F.11-2/2015-EE-3(a) dt-16/7/15	₹ 2,60,49,000.00		₹ 2,60,49,000.00
2)	F.11-2/2015-EE-3(b) dt-16/7/15	₹ 45,01,000.00		₹ 45,01,000.00
3)	F.11-2/2015-EE-3(c) dt-16/7/15	₹ 30,04,42,000.00		₹ 30,04,42,000.00
4)	F.11-2/2015-EE-3(a) dt-19/1/16	₹ 44,16,82,000.00		₹ 44,16,82,000.00
5)	F.11-2/2015-EE-3(b) dt-19/1/16	₹ 60,90,000.00		₹ 60,90,000.00
6)	F.11-2/2015-EE-3(a) dt-22/3/16	₹ 70,65,34,000.00		₹ 70,65,34,000.00
7)	F.11-2/2015-EE-3(b) dt-22/3/16	₹ 78,58,000.00		₹ 78,58,000.00
Total of Central Share -General Fund		₹ 1,49,31,56,000.00	₹ 0.00	₹ 1,49,31,56,000.00
2. STATE SHARE (Government of Meghalaya)				
1)	DSEL/EL/GB/Adhoc/LPS/1/2015/14 dt-28/4/15	₹ 2,40,12,000.00		₹ 2,40,12,000.00
2)	DSEL/EL/GB/Adhoc/LPS/1/2015/15 dt-10/6/2015	₹ 2,40,12,000.00		₹ 2,40,12,000.00
3)	DSEL/EL/GB/Adhoc/LPS/1/2015/16 dt-22/9/2015	₹ 2,40,12,000.00		₹ 2,40,12,000.00
4)	EDN.130/2015/PV/12 dated 9/12/2015	₹ 23,77,00,000.00		₹ 23,77,00,000.00
Total of State Share Fund		₹ 30,97,36,000.00	₹ 0.00	₹ 30,97,36,000.00
TOTAL (CENTRAL+STATE)		₹ 1,80,28,92,000.00	₹ 0.00	₹ 1,80,28,92,000.00
3. Opening Balance		₹ 38,80,68,058.73	₹ 38,44,213.00	₹ 39,19,12,271.73
4.	Opening Advance	₹ 5,40,09,563.00	₹ 22,08,197.42	₹ 5,62,17,760.42
5.	Interest Receipt	₹ 2,59,39,861.02	₹ 4,61,549.10	₹ 2,64,01,410.12
6.	Misc. Receipt	₹ 1,70,98,977.83	₹ 13,73,997.42	₹ 1,84,72,975.25
7.	Fund received from SSA A/c		₹ 2,91,47,000.00	₹ 2,91,47,000.00
8.	Total Misc. Receipt	₹ 1,70,98,977.83	₹ 3,05,20,997.42	₹ 4,76,19,975.25
9.	GRAND TOTAL	₹ 2,28,80,08,460.58	₹ 3,70,34,956.94	₹ 2,32,50,43,417.52
10.	Total Expenditure	₹ 1,84,01,09,933.02	₹ 3,40,74,787.00	₹ 1,87,41,84,720.02
12.	Fund Transfer from District SSA a/c to KGBV	₹ 2,91,47,000.00		₹ 2,91,47,000.00
13.	Closing Advance	₹ 2,61,97,513.50	₹ 13,62,697.42	₹ 2,75,60,210.92
14.	Closing Balance :	₹ 39,25,54,014.06	₹ 15,97,472.52	₹ 39,41,51,486.58



Grant in-aid- General

Certified that out of the total amount of **₹.232,50,43,417.52** (Rupees two hundred thirty two crore fifty lakh forty three thousand four hundred seventeen and fifty two paise only) available during 2015-16, consisting of grant-in- aid general from **Government of India under SSA of ₹.149,31,56,000.00** (Rupees one hundred forty nine crore thirty one lakh fifty six thousand only) and from **Government of Meghalaya of ₹.30,97,36,000.00** (Rupees thirty crore ninety seven lakh thirty six thousands only), **Opening balance of ₹.39,19,12,271.73** (Rupees Thirty nine crore nineteen lakh twelve thousand two hundred seven one and seventy three paise only) (i.e., SSA- ₹.38,80,68,058.73 and KGBV- ₹.38,44,213.00), **Outstanding Advance** of previous year of **₹.5,62,17,760.42** (Rupees Five crore sixty two lakh seventeen thousand seven hundred sixty and forty two paise only) (i.e., SSA- ₹.5,40,09,563.00 and KGBV- ₹.22,08,197.42) , **Bank Interest of ₹.2,64,01,410.12** (i.e ₹.259,39,861.02 under SSA and ₹.4,61,549.10 under KGBV) (Rupees two crore sixty four lakh one thousand four hundred ten and twelve paise only) and **Miscellaneous Income of ₹.1,84,72,975.25** (Rupees one crore eighty four lakh nineteen-seventy two thousand nine hundred seventy five and twenty five paise only) (i.e., ₹. 170,98,977.83 under SSA and ₹.13,73,997.42 under KGBV) and fund transfer from SSA A/c to KGBV A/c of ₹.2,91,47,000.00 (Rupees two crore ninety one lakh forty seven thousand only) during the year, a sum of ₹.187,41,84,720.02 (Rupees one hundred eighty seven crore forty one lakh eight four thousand seven hundred twenty and two paise only) (i.e., ₹.184,01,09,933.02 under SSA and ₹.340,74,787.00 under KGBV) has been **utilized during the year 2015-16** for the purpose for which it was sanctioned and **Outstanding Advances** as on 31.3.2016 of **₹.2,75,60,210.92** (Rupees two crore seventy five lakh sixty thousand two hundred ten and ninety two paise only). (i.e ₹.310,73,013.02,61,97,513.50 under SSA and ₹.13,62,697.42 under KGBV). **The unspent balance of ₹.39,41,51,486.58** (Rupees thirty nine crore forty one lakh fifty one thousand four hundred eighty six and fifty eight paise only) (i.e., ₹. 39,25,54,014.06 under SSA and ₹.15,97,472.52 under KGBV) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid general payable during the next financial year 2016-17.

Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid general** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 18/11/2016

For R. Pal & Co.

Chartered Accountants

F.R.N. :322343E

(RANADHIR PAL)

Proprietor

Membership No. 054234

Signature with rubber stamp
State Project Director

State Project Director (SSA)
State Education Mission Authority
Meghalaya

STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

UTILIZATION CERTIFICATE under SSA for the year 2015-16 in respect of the GRANT-IN-AID - CAPITAL released to the State Project Director, State Education Mission Authority of Meghalaya - SSA & KGBV, Meghalaya, Shillong

(₹ in Rupees)				
<u>Sl. No</u>	<u>Sanctioned No & Date</u>	<u>SSA</u>	<u>KGBV</u>	<u>TOTAL</u>
1	2	3	4	5
I. CENTRAL SHARE (Government of India)				
A) Capital Fund Received in 2015-16				
1)	F.11-2/2015-EE-3(a) dt-14/5/15	₹ 16,72,34,000.00		₹ 16,72,34,000.00
2)	F.11-2/2015-EE-3(b) dt-14/5/15	₹ 23,06,000.00		₹ 23,06,000.00
Total Fund for Grant in aid-Capital		₹ 16,95,40,000.00	₹ 0.00	₹ 16,95,40,000.00
2 .	Opening Balance	₹ 55,51,52,698.00		₹ 55,51,52,698.00
3 .	Opening Advance	₹ 37,50,73,549.00		₹ 37,50,73,549.00
4 .	Fund received from District SSA A/c		₹ 1,24,28,166.00	₹ 1,24,28,166.00
5 .	Grand Total	₹ 1,09,97,66,247.00	₹ 1,24,28,166.00	₹ 1,11,21,94,413.00
6 .	Expenditure during the year	₹ 19,40,99,676.00		₹ 19,40,99,676.00
7 .	Advance Adjusted	₹ 13,35,31,502.00		₹ 13,35,31,502.00
8 .	Total Expenditure	₹ 32,76,31,178.00	₹ 0.00	₹ 32,76,31,178.00
9 .	Fund transfer to KGBV A/c	₹ 1,24,28,166.00		₹ 1,24,28,166.00
10 .	Closing Advance	₹ 30,07,93,034.00	₹ 1,24,28,166.00	₹ 31,32,21,200.00
11 .	Closing Balance :	₹ 45,89,13,869.00	₹ 0.00	₹ 45,89,13,869.00



Grand- in aid- Capital

Certified that out of the total amount of **₹.111,21,94,413.00** (*Rupees one hundred eleven crore twenty one lakh ninety four thousand four hundred and thirteen only*) available during 2015-16, **consisting** of grant-in-aid capital from Government of India under SSA of **Rs.16,95,40,000.00** (*Rupees sixteen crore ninety five lakh forty thousand only*) and from Government of Meghalaya of Rs. NIL, **Opening Balance** of **₹.55,51,52,698.00** (*Rupees fifty five crore fifty one lakh fifty two thousand six hundred ninety eight only*) , **Outstanding Advances of previous year of ₹.37,50,73,549.00** (*Rupees thirty seven crore fifty lakh seventy three thousand five hundred forty nine only*), Bank Interest and Miscellaneous income of Rs. NIL, a sum of **₹.32,76,31,178.00** (*Rupees thirty two crore seventy six lakh thirty one thousand one hundred seventy eight only*) has been **utilized** for the purpose for which it was sanctioned and **Outstanding advance as on 31.03.2016** of **₹.31,32,21,200.00** (*Rupees Thirty one crore thirty two lakh twenty one thousand and two hundred only*). **The unspent balance of ₹.45,89,13,869.00** (*Rupees forty five crore eighty nine lakh thirteen thousand eight hundred sixty nine only*)) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid capital payable during the next financial year 2016-17.

Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid capital** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 18/11/2016

For R. Pal & Co.

Chartered Accountants

F.R.N. :322343E

(RANADHIR PAL)

Proprietor

Membership No. 054234

**Signature with rubber stamp
State Project Director**

**State Project Director (SSA)
State Education Mission Authority
Meghalaya**

STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

UTILIZATION CERTIFICATE under SSA for the year **2015-16** in respect of the **GRANT-IN-AID -Swachh Bharat Vidhyalaya** released to the State Project Director, State Education Mission Authority of Meghalaya - SSA & KGBV, Meghalaya, Shillong

<u>Sl. No</u>	<u>Sanctioned No & Date</u>	<u>Receipt of Fund</u>	<u>TOTAL</u>
		<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
1	2	3	4
Swachh Bharat Vidhyalaya Fund 2015-16			
A.	Central Share :		
1)		NIL	NIL
Total Central Share		NIL	NIL
B.	State Share :		
1)	EDN.21/2015/Pt./28 dt-31-3-2016	₹ 43,35,049.00	₹ 43,35,049.00
Total State Share		₹ 43,35,049.00	₹ 43,35,049.00
TOTAL		₹ 43,35,049.00	₹ 43,35,049.00
	Opening Balance		₹ 6,27,41,600.00
	Grand Total		₹ 6,70,76,649.00
	Total Expenditure		NIL
	Closing Advance		NIL
	Closing Balance :		₹ 6,70,76,649.00



SWACHH BHARAT VIDHYALAYA

Certified that out of ₹.43,35,049.00 (*Rupees forty three lakh thirty five thousand and forty nine only*) of Grant in Aid Swachh Bharat Vidhyalaya sanctioned/received from Government of Meghalaya during the year 2015-16 on account of Interest and Miscellaneous income earned during the period 01.04.2014 to 31.03.2015 and ₹.6,27,41,600.00 (*Rupees Six crore twenty seven lakh forty one thousand and six hundred only*)) on account of unspent balance and a sum of ₹. NIL has been utilized for the purpose for which it was sanctioned and a closing balance of ₹.6,70,76,649.00 (*Rupees Six crore seventy lakh seventy six thousand six hundred and forty nine only*) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid Swachh Bharat Vidhyalaya payable during the next financial year 2016-17.


Certified that we have satisfied ourselves that the conditions on which the Grant **in Aid Swachh Bharat Vidhyalaya** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 18/11/2016

For R. Pal & Co.
Chartered Accountants
F.R.N. :322343E

(RANADHIR PAL)
Proprietor
Membership No. 054234


Signature with rubber stamp
State Project Director

State Project Director (SSA)
State Education Mission Authority
Meghalaya



AUDITORS' REPORT

We have examined the annexed Consolidated Balance Sheet of **Sarva Shiksha Abhiyan: State Education Mission Authority of Meghalaya : Shillong as at March 31, 2016** and the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date. These Financial statements are the responsibility of respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Our opinion on the annexed Consolidated Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Account is based on a consolidation of reports derived from the accounts reported upon by different Auditors appointed severally in respect various districts of the State and State Mission Authority (The Office of the State Project Director). Our report therefore includes reports as made available to us in respect of accounts of districts viz. East Khasi Hills District, West Khasi Hills District, South West Khasi Hills District, Ri-Bhoi District, West Jaintia Hills District, East Jaintia Hills District, West Garo Hills District, South West Garo Hills District, East Garo Hills District, North Garo Hills District, and South Garo Hills District and State Mission Authority (The Office of the State Project Director at Shillong) Meghalaya.

In our opinion and to the best of our knowledge & information and on the basis of explanations given to us we observe as below:

State Mission Authority and District wise comments of the respective auditors are listed below :

A. State Mission Authority, Meghalaya (Office of the State Project Director at Shillong), the relevant remarks of the auditors are as below :

1. Income Tax to be deducted wherever applicable.
2. VAT to be deducted in all applicable cases and Tax to be deposited in the Govt. Account within ten days from the expiry of the month the tax was deducted in accordance with Meghalaya VAT Act/ Rules.
3. Supervision and Monitoring of programme implementation to be carried on regular basis.





B. East Khasi Hills District, the relevant remarks of the auditors are as below :

1. No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
2. Cases were observed where Utilisation Certificates/Expenditure Statements have not been fully submitted on time by the beneficiaries. Management should take effective steps to ensure that Utilisation Certificates are received in time in order to adjust the outstanding advances.
3. Fund released to School's, Jt. DMC's, BRC's and URC's should be made by E-transfer and credit advice list should be duly acknowledged by the Bank.
4. Adjustment of advances by each unit should be carried out in the Advance Register through a Journal Book.
5. Cases were observed where Payment vouchers produced are not in conformity with the guidelines laid down in SSA Manual.
6. That we have audited the accounts of 145 SSA schools for 2015-16 subject to the following remarks:
 - a) Out of 145 schools audited, few cases were observed where schools have not maintained separate Bank A/C and Cash Book for transactions pertaining to SSA grants.
 - b) Out of 145 schools audited, cases were observed where cash transactions persist and this needs to be avoided.
 - c) Retention of Cash in hand to be avoided.
 - d) Maintenance of Books of Accounts requires improvement in conformity with SSA manual.

C. West Khasi Hills District, the relevant remarks of the auditors are as below :

1. Cases were observed where Utilization Certificate / Expenditure Statement from schools etc have not been submitted on time. As such we have not been able to verify such Utilization certificate / Expenditure statements accordingly we are unable to certify the end use of funds.
2. Journal book has not been maintained. Same is required to be maintained in order to verify the advances adjusted with the utilization certificate submitted by the schools etc.
3. In case of records of SSA Schools verified by us we have the following remarks:
 - a) Cases were observed where some schools are not maintaining separate cash book & bank account for recording transactions relating to SSA Grant.
 - b) Maintenance of books of account requires improvement.
 - c) Cash transactions to be avoided.
4. No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
5. Bank reconciliation to be prepared monthly.





D. South West Khasi Hills District, the relevant remarks of the auditors are as below :

1. Cases were observed where Utilization Certificate / Expenditure Statement from schools etc have not been submitted on time. As such we have not been able to verify such Utilization certificate / Expenditure statements accordingly we are unable to certify the end use of funds.
2. Journal book has not been maintained. Same is required to be maintained in order to verify the advances adjusted with the utilization certificate submitted by the schools etc.
3. In case of records of SSA Schools verified by us we have the following remarks:
 - a) Cases were observed where some schools are not maintaining separate cash book & bank account for recording transactions relating to SSA Grant.
 - b) Maintenance of books of account requires improvement.
 - c) Cash transactions to be avoided.
4. No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
5. Bank reconciliation to be prepared monthly.

E. Ri Bhoi District, the relevant remarks of the auditors are as below :

- a) In number of cases payments of substantial amount were made in cash which should be avoided.
- b) Vouchers of various payments are not in proper form. In some cases the same were internal in nature.
- c) Most of the Schools in Jirang Block have spent the uniform Grant on payment to M/s Janu Tailors without any contract.
- d) Fixed Assets Register has not been maintained.
- e) VAT has not been deducted against various payments made to suppliers even the TIN registration numbers are not mentioned in the cash memo/ bills of the supplier.
- f) In case of records of SSA Schools verified by us we have the following comments.
 - a) Cases were observed where some schools are not maintaining separate cash book & bank account for recording transactions relating to SSA Grant.
 - b) Maintenance of books of account requires improvement.
 - c) Cash transactions to be avoided.
- g) No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.

F. West Jaintia Hills District, the relevant remarks of the auditors are as below :

1. Financial statements are to be read along with Audit Reports on the individual Accounts.
2. Notes on Accounts along with the annual financial statements would have given a better reading thereof.





3. An early computerization of accounts is suggested both at the district office as well as at the sub district levels to achieve efficiency in accounting.
4. There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
5. Audit has been conducted of 76 School Management Committees of the District for the year 2015-16 and have the following observations to make in general:
 - a) In some cases separate books of account as well as bank account were not maintained for the SSA grants.
 - b) Maintenance of accounts has plenty of room for improvement.
 - c) In many Schools, payments are being made in cash or bearer cheques which should be avoided at least in respect of payments beyond ` 20000/-. Also, maintenance of cash in hand beyond a certain limit should be avoided.

G. East Jaintia Hills District, the relevant remarks of the auditors are as below :

1. These financial statements are to be read along with Audit Reports on the individual Accounts
2. We are of the opinion that a 'Notes on Accounts' along with the annual financial statements would have given a better reading thereof.
3. We suggest an early computerization of accounts both at the district office as well as at the sub district levels to achieve efficiency in accounting.
4. There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
5. We have conducted the audit of 57 School Management Committees of the East Jaintia Hills District for the year 2015-16 and have the following observations to make in general:
 - a) In some cases separate books of account as well as bank account were not maintained for the SSA grants.
 - b) Maintenance of accounts has plenty of room for improvement.
 - c) In many Schools, payments are being made in cash or bearer cheques which should be avoided at least in respect of payments beyond ` 20000/-. In our opinion payments beyond Rs 20000/- in each case should be made by account payee cheques/drafts/bank transfers only.

H. West Garo Hills District, the relevant remarks of the auditors are as below :

1. Cases were observed where Utilization Certificate / Expenditure Statement from schools etc have not been submitted on time. As such we have not been able to verify such Utilization certificate / Expenditure statements accordingly we are unable to certify the end use of funds.
2. In number of cases payments of substantial amount were made in cash which should be avoided.





3. Consumable & Fixed Assets registers are not maintained Physical verification of Fixed Assets were also not undertaken.
4. Vouchers were not properly maintained as name of payee, date and amount in words were missing.
5. TDS has not been deducted from salary & suppliers nor exemption certificate obtained.
6. Journal book has not been maintained. Same is required to be maintained in order to verify the advances adjusted with the utilization certificate submitted by the schools etc.
7. Payments towards Civil works should be released after obtaining & verifying utilization certificate of previous disbursement.
8. In case of records of SSA Schools verified by us we have the following remarks:
 - a) Cases were observed where some schools are not maintaining separate cash book & bank account for recording transactions relating to SSA Grant.
 - b) Maintenance of books of account requires improvement.
 - c) Cash transactions to be avoided.
9. No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.

I. South West Garo Hills District, the relevant remarks of the auditors are as below :

1. Vouchers were not properly maintained as name of payee, date and amount on words were missing.
2. In number of cases payments of substantial amount were made in cash which should be avoided.
3. Consumable & Fixed Assets registers are not maintained Physical verification of Fixed Assets were also not undertaken.
4. Cases were observed where Utilization Certificate / Expenditure Statement from schools etc have not been submitted on time. As such we have not been able to verify such Utilization certificate / Expenditure statements accordingly we are unable to certify the end use of funds.
5. No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
6. In case of records of SSA Schools verified by us we have the following remarks:
 - a) Cases were observed where some schools are not maintaining separate cash book & bank account for recording transactions relating to SSA Grant.
 - b) Maintenance of books of account requires improvement.
 - c) Cash transactions to be avoided.

J. East Garo Hills District, the relevant remarks of the auditors are as below :

1. Financial statements are to be read along with Audit Reports on the individual Accounts.





2. Notes on Accounts along with the annual financial statements would have given a better reading thereof.
3. An early computerization of accounts is suggested both at the district office as well as at the sub district levels to achieve efficiency in accounting.
4. There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
5. Audit has been conducted of 10 School Management Committees of the District for the year 2015-16 and have the following observations to make in general:
 - a) In some cases separate books of account as well as bank account were not maintained for the SSA grants.
 - b) Maintenance of accounts has plenty of room for improvement.
 - c) In many Schools, payments are being made in cash or bearer cheques which should be avoided at least in respect of payments beyond ` 20000/-. Also, maintenance of cash in hand beyond a certain limit should be avoided.

K. North Garo Hills District, the relevant remarks of the auditors are as below :

1. Financial statements are to be read along with Audit Reports on the individual Accounts.
2. Notes on Accounts along with the annual financial statements would have given a better reading thereof.
3. An early computerization of accounts is suggested both at the district office as well as at the sub district levels to achieve efficiency in accounting.
4. There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
5. Audit has been conducted of 10 School Management Committees of the District for the year 2015-16 and have the following observations to make in general:
 - a) In some cases separate books of account as well as bank account were not maintained for the SSA grants.
 - b) Maintenance of accounts has plenty of room for improvement.
 - c) In many Schools, payments are being made in cash or bearer cheques which should be avoided at least in respect of payments beyond ` 20000/-. Also, maintenance of cash in hand beyond a certain limit should be avoided.

L. South Garo Hills District, the relevant remarks of the auditors are as below :

1. Financial statements are to be read along with Audit Reports on the individual Accounts.

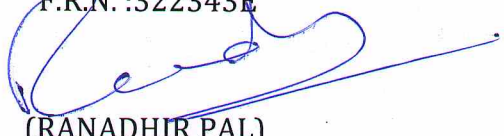




2. Notes on Accounts along with the annual financial statements would have given a better reading thereof.
3. An early computerization of accounts is suggested both at the district office as well as at the sub district levels to achieve efficiency in accounting.
4. There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
5. Audit has been conducted of 58 School Management Committees of the District for the year 2015-16 and have the following observations to make in general:
 - a) In some cases separate books of account as well as bank account were not maintained for the SSA grants.
 - b) Maintenance of accounts has plenty of room for improvement.
 - c) In many Schools, payments are being made in cash or bearer cheques which should be avoided at least in respect of payments beyond ` 20000/-. Also, maintenance of cash in hand beyond a certain limit should be avoided.

Dated Shillong,
the 18th November 2016.



For R. Pal & Co.
Chartered Accountants
F.R.N. :322343E

(RANADHIR PAL)
Proprietor
Membership No.054234



MANAGEMENT LETTER

To

The State Project Director,
Sarva Siksha Abhiyan,
State Education Mission Authority,
Meghalaya,
Shillong.

Sir,

Re: Management letter for 2015-16.

Please refer to the audit report for 2015-16, we are giving below further comments.

1. Internal Audit and Internal Control mechanism are inadequate in absence of separate Internal Audit Wing in the SIS. Manual for Internal Audit is to be prepared as per SSA guidelines and a format for more exhaustive Internal Audit Report is to be devised.
2. Comments of Internal Audit and Statutory Audit should be promptly dealt with.
3. The position of settlement of audit objections and outstanding thereof are as under.

Year	Total No. of audit objections	Total No. of audit objections settled through pursuance with the Districts & the CAs	No. of audit objections remained unsettled
2006-2014	291	232	59

4. Although SSA School accounts have been audited but school specific observations should be insisted upon for initiating necessary rectifying steps.
5. Electronic transfer to beneficiaries should be made mandatory at all levels.

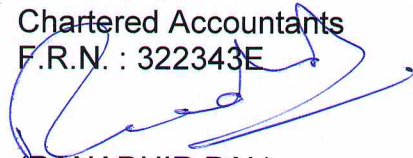




6. Non preparation of Bank Reconciliation Statements, wherever pending, should be done immediately.
7. Income-tax and VAT should be deducted at all appropriate cases.
8. Supervision & Monitoring of programme implementation to be carried on regular basis.
9. Fixed Assets registers are to be maintained in a proper way and physical verification of the same to be carried out at least once a year.
10. Stale Cheques should be reversed at all levels.

Dated Shillong,
the 18th November 2016.



For R. Pal & Co.
Chartered Accountants
F.R.N. : 322343E

(RANADHIR PAL)
Proprietor
Membership No.054234



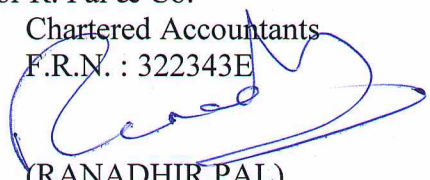
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PROCUREMENT CERTIFICATE
FOR THE YEAR ENDED MARCH 31, 2016

This is to certify that on the basis of audit as performed by us and on the basis of reports as submitted by District Auditors for the year ended 31st March, 2016 and on the basis of information & explanations as given to us we are to report that procurement procedure prescribed by the Manual on Financial Management for SSA has been satisfactorily followed by SSA, State Education Mission Authority of Meghalaya and no major deviations have been observed during the year 2015-16.

Dated Shillong,
the 18th November 2016.

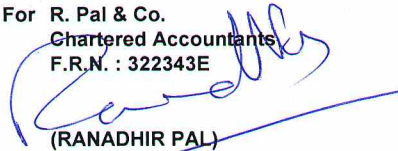


For R. Pal & Co.
Chartered Accountants
F.R.N. : 322343E

(RANADHIR PAL)
Proprietor
Membership No.054234

SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2016

FUND ACCOUNT:	LIABILITIES		FIXED ASSETS:	ASSETS	
	CURRENT YEAR	PREVIOUS YEAR		CURRENT YEAR	PREVIOUS YEAR
Per Last A/c	1465976532.69	1795217427.63	As Per Schedule "C"	34341036.96	32957063.96
Less : Excess of Expenditure over Income transferred from Income & Expenditure A/c	<u>186376416.17</u>	<u>329240894.94</u>	CURRENT ASSETS:		
	1279600116.52	1465976532.69	Security Deposit(Telephone):		
			Per Last A/c		
			East Khasi Hills	5300.00	5300.00
			West Jaintia Hills	<u>2000.00</u>	<u>2000.00</u>
				7300.00	
CURRENT LIABILITIES			Advances:		
Vat Payable			As Per Schedule "D"	324321245.50	425568310.00
Per Last A/c	0.00	1750000.00			
Salary	276300.00	276300.00	Advance to KGBV:		
			Per last A/c	3514802.00	
LOAN:			Less : Refund	<u>845500.00</u>	3514802.00
Temporary Loan	7000.00	7000.00			
			Closing Balance :		
			As Per Schedule "B"	918544532.06	1005962356.73
TOTAL RUPEES	<u>1279883416.52</u>	<u>1468009832.69</u>	TOTAL RUPEES	<u>1279883416.52</u>	<u>1468009832.69</u>

Per Report Annexed

For R. Pal & Co.
Chartered Accountants
F.R.N. : 322343E

(RANADHIR PAL)
Proprietor
Membership No. : 054234

Dated Shillong
18th November 2016



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2016

RECEIPTS				PAYMENTS			
	Sch.	CURRENT YEAR	PREVIOUS YEAR		Sch.	CURRENT YEAR	PREVIOUS YEAR
Opening Balances :				Teachers Salary:	3	1350908566.00	1372363265.00
As Per Schedule "A"		1005962356.73	1447142953.67	Block Resource Centre	4	63681660.00	53482236.00
Grant in Aid received from:				Cluster Resource Centre	5	67952766.00	55837591.00
1. Central Government for :				School Grant	6	15972000.00	43670000.00
a. Capital		169540000.00	228739000.00	Maintenance Grant	7	10830700.00	27819980.00
b. General		1493156000.00	1518522104.00	Teachers' Training	8	484432.00	48846005.05
c. KGBV		0.00	40639396.00	Special Training for Mainstreaming of	9	7031553.00	12415034.00
d. Swach Bharat		0.00	252551400.00	out of School Children			
2. State Government for:				Inclusive Education for Disabled	10	6666633.00	15148532.00
a. General		309736000.00	274809390.00	CWSN (IED)			
b. KGBV		0.00	4515110.00	Civil Works	11	44410876.00	606094026.00
c. Swach Bharat		4335049.00	23726200.00	Research, Evaluation, Monitoring & Supervision:		0.00	570248.00
Interest on Savings Bank A/c	1	25939861.02	34273333.20	SMC/PRI Training	12	2090880.00	1720500.00
Miscellaneous Receipts	2	17098977.83	3029354.31	Community Mobilization	13	1450706.00	1192270.00
Refund of Advances		0.00	573506.00	Uniform Grants	14	120449800.00	0.00
				Transport & Escort Facility	15	367200.00	0.00
				Management Cost	16	53900745.02	59172813.40
				State Components:			
				Management Cost	17	17791310.00	12233739.00
				Free Text Book		91644357.00	101503049.00
				Computer Aided Learning		10107704.00	2972592.00
				Learning Enhancement Programme		3031060.00	2862887.00
				Innovative Activities Under SC/ST		336810.00	160000.00
				Civil Work (PHE for Toilet)		149688800.00	0.00
				Out of School Children		139500.00	0.00
				Fund transfer to KGBV	18	41575166.00	2950000.00
				Fund Transferred to District KGBV		0.00	45154506.00
				Advance to KGBV		0.00	819500.00
				Advances:			
				As per Schedule "D"		46710488.50	355570617.00
				Closing Balances :			
				As Per Schedule "B"		918544532.06	1005962356.73
TOTAL RUPEES		3025768244.58	3828521747.18	TOTAL RUPEES		3025768244.58	3828521747.18

Per Report Annexed

Dated Shillong
18th November 2016

R. Pal & Co.
Chartered Accountants
F.R.N. : 322343E
(RANADHIR PAL)
Proprietor
Membership No. : 054234



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
REVISED CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2016

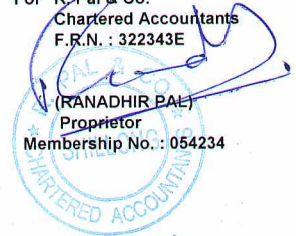
<u>EXPENDITURE</u>		<u>CURRENT YEAR</u>		<u>PREVIOUS YEAR</u>		<u>INCOME</u>		<u>CURRENT YEAR</u>		<u>PREVIOUS YEAR</u>	
	<u>Sch.</u>							<u>Sch.</u>			
Teachers Salary:	3	1350908566.00	1372363265.00	Grant in Aid received from:							
Block Resource Centre	4	63455490.00	53479236.00	1. Central Government for :		169540000.00			228739000.00		
Cluster Resource Centre	5	67952766.00	55837591.00	a. Capital		1493156000.00			1518522104.00		
School Grant	6	15972000.00	43670000.00	b. General		0.00			40639396.00		
Maintenance Grant	7	10830700.00	27819980.00	c. KGBV		0.00		1662696000.00	252551400.00		
Teacher's Training	8	484432.00	48846005.05	d. Swach Bharat		0.00					
Special Training for Mainstreaming of out of School Children)	9	7031553.00	12415034.00	2. State Government for:							
Inclusive Education for Disabled C\	10	6666633.00	15148532.00	a. General		309736000.00			274809390.00		
Civil Works	11	44410876.00	606094026.00	b. KGBV		0.00			4515110.00		
Research, Evaluation, Monitoring & Supervision:		0.00	570248.00	c. Swach Bharat		4335049.00		314071049.00	23726200.00		
SMC/PRI Training	12	2090880.00	1720500.00	Interest on Savings Bank A/c	1			25939861.02	34273333.20		
Community Mobilization	13	1450706.00	1192270.00	Miscellaneous Receipts	2			17098977.83	3029354.31		
Uniform Grants	14	120449800.00	0.00								
Transport & Escort Facility	15	367200.00	0.00								
Management Cost	16	52946484.02	56819386.40								
State Components:											
Management Cost	17	17587768.00	12195557.00								
Less : VAT		1750000.00	15837768.00								
Free Text Book		91644357.00	101503049.00								
Computer Aided Learning		10107704.00	2972592.00								
Learning Enhancement Programme		3031060.00	2862887.00								
Innovative Activities Under SC/ST		336810.00	160000.00								
Civil Work (PHE for Toilet)		149688800.00	0.00								
Out of School Children		139500.00	0.00								
KGBV Building		845500.00	0.00								
Salary		0.00	276300.00								
Fund transfer to KGBV	18	41575166.00	2950000.00								
Fund Transferred to District KGBV		0.00	45154506.00								
Advances adjusted of previous year:											
As Per Schedule "D"		147957553.00	245995218.00	Being Excess of Expenditure over Income transferred to Capital Fund Account				186376416.17	329240894.94		
TOTAL RUPEES		2206182304.02	2710046182.45	TOTAL RUPEES				2206182304.02	2710046182.45		

Per Report Annexed

Dated Shillong
18th November 2016



For R. Pal & Co.
Chartered Accountants
F.R.N. : 322343E
(RANADHIR PAL)
Proprietor
Membership No. : 054234



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULE OF OPENING BALANCE
AS AT 1ST APRIL 2016
SCHEDULE 'A'

	<u>Cash in Hand</u>	<u>Imprest</u>	<u>Cash at Bank</u>	<u>Cheque in Transit</u>	<u>Total Amount</u>
State Project Director	13,618.00	-	4,84,10,822.36	64,28,71,200.00	69,12,95,640.36
East Khasi Hills	6,688.00	-	8,55,75,417.64	-	8,55,82,105.64
Ri Bhoi District	-	-	25,30,020.90	-	25,30,020.90
West Khasi Hills	-	-	31,54,408.02	-	31,54,408.02
West Jaintia Hills	2,628.97	-	1,31,39,625.44	59,400.00	1,32,01,654.41
East Jaintia Hills	650.00	-	2,28,461.29	-	2,29,111.29
East Garo Hills	-	-	5,21,65,816.71	-	5,21,65,816.71
West Garo Hills	29,000.00	-	7,58,03,542.40	2,31,000.00	7,60,63,542.40
South West Garo Hills	-	-	62,793.00	-	62,793.00
South Garo Hills	-	-	7,38,33,164.00	78,44,100.00	8,16,77,264.00
Total Rupees	52,584.97	-	35,49,04,071.76	65,10,05,700.00	1,00,59,62,356.73

SCHEDULE OF CLOSING BALANCE
AS AT 31ST MARCH 2016
SCHEDULE 'B'

	<u>Cash in Hand</u>	<u>Imprest</u>	<u>Cash at Bank</u>	<u>Cheque in Transit</u>	<u>Total Amount</u>
State Project Director	18,361.00	-	46,14,080.36	71,87,27,049.00	72,33,59,490.36
East Khasi Hills	16,721.00	-	2,33,34,354.66	-	2,33,51,075.66
Ri Bhoi District	9,000.00	-	3,66,537.40	-	3,75,537.40
West Khasi Hills	3,980.00	-	73,36,870.00	-	73,40,850.00
West Jaintia Hills	14,184.97	-	10,70,293.44	-	10,84,478.41
South West Khasi Hills	-	-	5,15,430.00	-	5,15,430.00
East Jaintia Hills	8,950.00	-	2,12,108.29	-	2,21,058.29
East Garo Hills	-	-	3,47,07,916.05	-	3,47,07,916.05
North Garo Hills	-	-	72,97,524.49	-	72,97,524.49
West Garo Hills	-	-	6,59,57,091.40	-	6,59,57,091.40
South West Garo Hills	730.00	-	2,39,325.00	-	2,40,055.00
South Garo Hills	-	-	5,40,94,025.00	-	5,40,94,025.00
Total Rupees	71,926.97	-	19,97,45,556.09	71,87,27,049.00	91,85,44,532.06



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULE OF FIXED ASSETS AS ON MARCH 31, 2016
SCHEDULE "C"

1 <u>BRC Building:</u>	<u>Opening Balances</u>	<u>Addition</u>	<u>Closing Balances</u>
East Khasi Hills	30,49,921.00	-	30,49,921.00
West Jaintia Hills	22,77,974.85	-	22,77,974.85
Total Rupees	53,27,895.85	-	53,27,895.85
2 <u>Office Equipment:</u>			
State Project Director	11,96,212.33	2,03,542.00	13,99,754.33
East Khasi Hills	23,11,325.00	-	23,11,325.00
Ri Bhoi District	1,61,860.00	-	1,61,860.00
West Khasi Hills	5,71,847.00	-	5,71,847.00
West Jaintia Hills	5,00,519.55	-	5,00,519.55
East Jaintia Hills	-	6,600.00	6,600.00
West Garo Hills	3,58,165.00	-	3,58,165.00
South Garo Hills	5,16,216.00	-	5,16,216.00
Total Rupees	56,16,144.88	2,10,142.00	58,26,286.88
3 <u>Furniture & Fittings:</u>			
State Project Director	6,55,328.26	-	6,55,328.26
East Khasi Hills	16,43,816.00	43,044.00	16,86,860.00
Ri Bhoi District	6,66,522.00	-	6,66,522.00
West Khasi Hills	9,80,756.00	3,900.00	9,84,656.00
South West Khasi Hills	-	8,600.00	8,600.00
West Jaintia Hills	10,27,899.00	6,685.00	10,34,584.00
East Garo Hills	17,44,848.00	-	17,44,848.00
West Garo Hills	2,33,627.00	-	2,33,627.00
South Garo Hills	8,47,418.00	-	8,47,418.00
Total Rupees	78,00,214.26	62,229.00	78,62,443.26
4 <u>Computer & Printer:</u>			
State Project Director	4,38,781.00	-	4,38,781.00
East Khasi Hills	30,40,930.00	-	30,40,930.00
Ri Bhoi District	4,54,987.00	3,90,942.00	8,45,929.00
West Khasi Hills	16,55,328.00	3,44,979.00	20,00,307.00
South West Khasi Hills	-	1,41,811.00	1,41,811.00
West Jaintia Hills	10,50,204.00	7,700.00	10,57,904.00
East Garo Hills	3,03,899.00	-	3,03,899.00
West Garo Hills	5,17,019.00	-	5,17,019.00
South Garo Hills	3,62,574.00	2,26,170.00	5,88,744.00
Total Rupees	78,23,722.00	11,11,602.00	89,35,324.00



5 Xerox Machine:

Ri Bhoi District	5,71,261.00	-	5,71,261.00
East Khasi Hills	-	-	-
West Khasi Hills	19,58,537.40	-	19,58,537.40
West Jaintia Hills	4,24,470.00	-	4,24,470.00
East Garo Hills	3,48,561.00	-	3,48,561.00
South Garo Hills	80,389.00	-	80,389.00
State Project Director	1,60,876.00	-	1,60,876.00
Total Rupees	35,44,094.40	-	35,44,094.40

6 Generator:

West Khasi Hills	6,36,699.60	-	6,36,699.60
East Garo Hills	30,589.00	-	30,589.00
South Garo Hills	1,04,769.00	-	1,04,769.00
State Project Director	63,750.00	-	63,750.00
Total Rupees	8,35,807.60	-	8,35,807.60

7 Camera:

Ri Bhoi District	28,864.00	-	28,864.00
West Khasi Hills	1,13,050.00	-	1,13,050.00
East Garo Hills	5,51,586.00	-	5,51,586.00
South Garo Hills	1,00,513.00	-	1,00,513.00
Total Rupees	7,94,013.00	-	7,94,013.00

8 Vehicle:

State Project Director	77,237.97	-	77,237.97
East Khasi Hills	71,403.00	-	71,403.00
Ri Bhoi District	47,852.00	-	47,852.00
West Jaintia Hills	46,189.00	-	46,189.00
East Garo Hills	1,10,250.00	-	1,10,250.00
Total Rupees	3,52,931.97	-	3,52,931.97

9 Printer:

East Garo Hills	1,71,502.00	-	1,71,502.00
South Garo Hills	1,02,520.00	-	1,02,520.00
Total Rupees	2,74,022.00	-	2,74,022.00



10 Fax Machine:

Ri Bhoi District	6,771.00	-	6,771.00
East Garo Hills	8,694.00	-	8,694.00
Total Rupees	15,465.00	-	15,465.00

11 Resograph Duplicating Machine:

Ri Bhoi District	59,900.00	-	59,900.00
East Garo Hills	6,307.00	-	6,307.00
Total Rupees	66,207.00	-	66,207.00

12 P.A.System:

Ri Bhoi District	11,239.00	-	11,239.00
West Khasi Hills	39,313.00	-	39,313.00
Total Rupees	50,552.00	-	50,552.00

13 Fan & Coolers:

East Garo Hills	1,984.00	-	1,984.00
Total Rupees	1,984.00	-	1,984.00

14 LCD Projectors:

West Jaintia Hills	65,435.00	-	65,435.00
East Garo Hills	87,632.00	-	87,632.00
South Garo Hills	54,811.00	-	54,811.00
Total Rupees	2,07,878.00	-	2,07,878.00

15 VSAT:

East Garo Hills	97,615.00	-	97,615.00
South Garo Hills	78,295.00	-	78,295.00
Total Rupees	1,75,910.00	-	1,75,910.00



16 Server:

South Garo Hills	381.00	-	381.00
Total Rupees	381.00	-	381.00

17 Air Conditioner :

South Garo Hills	59,093.00	-	59,093.00
Total Rupees	59,093.00	-	59,093.00

18 Room Cooler:

South Garo Hills	10,748.00	-	10,748.00
Total Rupees	10,748.00	-	10,748.00

Grand Total	3,29,57,063.96	13,83,973.00	3,43,41,036.96
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SARVA SHIKSHA ABHIYAN :: STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :: SHILLONG

**SCHEDULE OF ADVANCES AS ON MARCH 31, 2016
SCHEDULE "D"**

PARTICULARS	OPENING BALANCES	ADDITION	ADJUSMENT	CLOSING BALANCES
East Khasi Hills :				
Transport/Escort Facility	2,500.00	-	500.00	2,000.00
Civil Works	2,11,83,700.00	34,50,000.00	1,39,04,900.00	1,07,28,800.00
Teacher Training	4,500.00	-	500.00	4,000.00
Intervention on IED	-	47,500.00	-	47,500.00
School Grant	-	1,39,000.00	-	1,39,000.00
Maintenance Grant	-	75,000.00	-	75,000.00
Uniform Grant	-	4,07,600.00	-	4,07,600.00
Ri Bhoi :				
Civil Works	1,84,02,415.00	-	1,19,32,520.00	64,69,895.00
Teacher Salary	1,51,09,100.00	25,87,700.00	1,51,09,100.00	25,87,700.00
Maintenance Grants	38,28,000.00	-	37,92,000.00	36,000.00
School Grants	50,20,000.00	-	48,99,000.00	1,21,000.00
CRC Grant	4,700.00	-	4,700.00	-
Uniform Grants	-	55,76,000.00	-	55,76,000.00
West Khasi Hills :				
Intervention on IED	78,000.00	65,000.00	78,000.00	65,000.00
Teacher Salary	68,42,400.00	-	68,30,400.00	12,000.00
School Grant	17,95,000.00	-	17,95,000.00	-
Maintenance Grant	10,75,620.00	-	10,74,710.00	910.00
Civil Work Construction	23,49,250.00	-	23,49,250.00	-
Uniform Grant	-	14,70,000.00	-	14,70,000.00
Out of School Children	2,90,211.00	95,001.50	2,90,211.00	95,001.50
South West Khasi Hills :				
Teacher Salary	98,76,100.00	-	29,22,900.00	69,53,200.00
School Grant	2,87,000.00	-	2,87,000.00	-
Maintenance Grant	12,82,470.00	-	12,82,470.00	-
Out of School Children	37,560.00	-	37,560.00	-
Uniform Grant	-	7,600.00	-	7,600.00
West Jaintia Hills :				
Civil Works	9,63,69,000.00	-	3,81,14,000.00	5,82,55,000.00
School Grant	22,81,000.00	-	22,81,000.00	-
Maintenance Grant	20,31,000.00	-	20,31,000.00	-
Teacher Salary	-	20,49,300.00	(1,78,200.00)	22,27,500.00
Uniform Grants	-	36,66,800.00	-	36,66,800.00
East Jaintia Hills :				
School Grants	14,000.00	-	-	14,000.00
East Garo Hills :				
Civil Woks	1,11,52,890.00	57,97,500.00	1,07,65,340.00	61,85,050.00
West Garo Hills :				
Civil Works	18,78,76,724.00	1,14,03,225.00	-	19,92,79,949.00
Uniform Grant	-	20,400.00	-	20,400.00
South Garo Hills :				
Civil Works	3,83,75,170.00	98,52,862.00	2,83,53,692.00	1,98,74,340.00
Total Rupees	42,55,68,310.00	4,67,10,488.50	14,79,57,553.00	32,43,21,245.50



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULE OF BANK INTEREST & MISCELLANEOUS RECEIPTS

Sch.

1 Interest on Savings Bank A/c:

State Project Director	6340428.00
East Khasi Hills	4976974.02
Ri Bhoi District	862643.00
West Khasi Hills	740703.00
South West Khasi Hills	1114988.00
West Jaintia Hills	1132671.00
East Jaintia Hills	268477.00
East Garo Hills	3174125.00
North Garo Hills	434029.00
West Garo Hills	3684837.00
South West Garo Hills	32472.00
South Garo Hills	3177514.00

Total Rupees

25939861.02

2 Miscellaneous Receipt:

State Project Director	181330.00
West Khasi Hills	5046532.00
South West Khasi Hills	913642.00
East Khasi Hills	0.00
Ri Bhoi District	103100.00
West Jaintia Hills	578610.00
East Jaintia Hills	40064.00
East Garo Hills	4030612.63
North Garo Hills	4057202.20
West Garo Hills	110363.00
South Garo Hills	2037522.00

Total Rupees

17098977.83



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULES OF PAYMENTS

Sch.		<u>Lower Primary School</u>	<u>Upper Primary School</u>	<u>Amount (Rs.)</u>			
3	Teacher's Salary:						
	East Khasi Hills	8,50,08,000.00	15,35,78,700.00	23,85,86,700.00			
	Ri Bhoi District	6,56,51,200.00	5,76,77,400.00	12,33,28,600.00			
	West Khasi Hills	6,67,87,000.00	8,94,26,700.00	15,62,13,700.00			
	South West Khasi Hills	2,87,52,800.00	5,68,75,500.00	8,56,28,300.00			
	West Jaintia Hills	6,75,63,613.00	5,73,60,600.00	12,49,24,213.00			
	East Jaintia Hills	5,12,36,653.00	3,12,96,800.00	8,25,33,453.00			
	East Garo Hills	3,94,68,000.00	4,73,71,500.00	8,68,39,500.00			
	North Garo Hills	2,53,00,000.00	3,78,97,200.00	6,31,97,200.00			
	West Garo Hills	9,01,04,800.00	9,69,70,500.00	18,70,75,300.00			
	South West Garo Hills	2,65,14,400.00	3,78,97,200.00	6,44,11,600.00			
	South Garo Hills	5,63,96,000.00	8,17,74,000.00	13,81,70,000.00			
	Total Rupees	60,27,82,466.00	74,81,26,100.00	1,35,09,08,566.00			
4	Block Resource Centre:						
	<u>Salary of Resource Persons</u>	<u>MIS</u>	<u>Data Entry Operator</u>	<u>Accountant Cum Support Staff</u>	<u>Contingency Grant</u>	<u>Amount (Rs.)</u>	
	East Khasi Hills	84,40,600.00	9,60,000.00	7,68,000.00	52,37,110.00	6,25,611.00	1,60,31,321.00
	Ri Bhoi District	31,28,400.00	3,60,000.00	2,88,000.00	26,30,800.00	1,77,500.00	65,84,700.00
	West Khasi Hills	82,14,774.00	-	-	-	3,20,855.00	85,35,629.00
	South West Khasi Hills	35,72,052.00	-	-	-	1,50,640.00	37,22,692.00
	West Jaintia Hills	28,45,200.00	3,40,000.00	2,72,000.00	23,04,000.00	2,40,000.00	60,01,200.00
	East Jaintia Hills	16,35,600.00	2,40,000.00	1,88,000.00	14,64,000.00	1,60,000.00	36,87,600.00
	East Garo Hills	15,36,565.00	-	-	-	1,50,000.00	16,86,565.00
	North Garo Hills	16,34,283.00	-	-	-	1,00,000.00	17,34,283.00
	West Garo Hills	59,36,000.00	-	-	-	4,80,000.00	64,16,000.00
	South West Garo Hills	20,72,700.00	-	-	-	1,60,000.00	22,32,700.00
	South Garo Hills	65,32,800.00	-	-	-	2,90,000.00	68,22,800.00
	Total Rupees (A)	4,55,48,974.00	19,00,000.00	15,16,000.00	1,16,35,910.00	28,54,606.00	6,34,55,490.00
	South Garo Hills (Laptops)	-	-	-	-	2,26,170.00	2,26,170.00
	Total Rupees (B)	-	-	-	-	2,26,170.00	2,26,170.00
	Total Rupees (A - B)	4,55,48,974.00	19,00,000.00	15,16,000.00	1,16,35,910.00	30,80,776.00	6,36,81,660.00
5	Cluster Resource Centre:					<u>Amount (Rs.)</u>	
		<u>Salary of Resource Persons</u>	<u>Contingency</u>				
	East Khasi Hills	1,23,92,610.00	10,51,696.00	1,34,44,306.00			
	Ri Bhoi District	61,77,600.00	5,20,000.00	66,97,600.00			
	West Khasi Hills	84,98,243.00	7,30,000.00	92,28,243.00			
	South West Khasi Hills	44,78,717.00	3,80,000.00	48,58,717.00			
	West Jaintia Hills	52,37,100.00	5,30,000.00	57,67,100.00			
	East Jaintia Hills	30,69,000.00	2,90,000.00	33,59,000.00			
	East Garo Hills	44,64,900.00	4,10,000.00	48,74,900.00			
	North Garo Hills	39,20,400.00	3,60,000.00	42,80,400.00			
	West Garo Hills	64,11,900.00	4,23,000.00	68,34,900.00			
	South West Garo Hills	19,99,800.00	1,17,000.00	21,16,800.00			
	South Garo Hills	60,58,800.00	4,32,000.00	64,90,800.00			
	Total Rupees	6,27,09,070.00	52,43,696.00	6,79,52,766.00			
6	School's Grant:						
		<u>Lower Primary School</u>	<u>Upper Primary School</u>	<u>Amount (Rs.)</u>			
	East Khasi Hills	63,02,000.00	43,54,000.00	1,06,56,000.00			
	South Garo Hills	29,40,000.00	23,76,000.00	53,16,000.00			
	Total Rupees	92,42,000.00	67,30,000.00	1,59,72,000.00			
7	Maintenance Grant:						
		<u>Lower Primary School</u>	<u>Upper Primary School</u>	<u>Amount (Rs.)</u>			
	East Khasi Hills	30,70,000.00	32,00,000.00	62,70,000.00			
	South Garo Hills	25,31,100.00	20,29,600.00	45,60,700.00			
	Total Rupees	56,01,100.00	52,29,600.00	1,08,30,700.00			



10 Intervention for Disabled CWSN (IED):	Amount (Rs.)
State Project Director	-
East Khasi Hills	36,82,533.00
Ri Bhoi District	3,15,600.00
West Khasi Hills	1,45,000.00
South West Khasi Hills	2,12,500.00
East Garo Hills	6,66,000.00
North Garo Hills	6,25,000.00
West Garo Hills	8,10,000.00
South West Garo Hills	50,000.00
South Garo Hills	1,60,000.00
Total Rupees	66,66,633.00

11 Civil Work:	State Project Office	East Khasi Hills	Ri Bhoi District	West Jaintia Hills	West Khasi Hills	East Garo Hills	Amount (Rs.)
Toilet	-	-	-	1,20,000.00	-	-	1,20,000.00
Swachh Bharat	-	-	-	-	-	-	-
LPS Building	-	4,00,000.00	-	-	-	-	4,00,000.00
UPS Building	-	14,77,600.00	-	-	-	-	14,77,600.00
ACR Adding CI V 2009-10	-	-	-	7,70,000.00	3,28,800.00	-	10,98,800.00
Building Less LPS	-	70,25,500.00	6,45,776.00	-	-	-	76,71,276.00
Building Less UPS	-	1,04,07,500.00	8,00,000.00	43,70,000.00	-	1,16,88,000.00	2,72,65,500.00
Additional Classroom	-	1,03,000.00	1,03,000.00	-	-	43,46,500.00	45,52,500.00
New LPS 2010-11	-	-	-	13,50,000.00	-	-	13,50,000.00
ACR Adding CI V 2011-12	-	-	-	2,10,000.00	-	-	2,10,000.00
11	-	-	-	-	-	-	-
Head Master Rooms	-	-	-	-	-	-	-
School	-	-	-	-	-	1,62,700.00	1,62,700.00
Ramps	-	-	52,500.00	50,000.00	-	-	1,02,500.00
Total Rupees	-	1,94,13,600.00	16,01,276.00	68,70,000.00	3,28,800.00	1,61,97,200.00	4,44,10,876.00

12 SMC/PRI Training:	Amount (Rs.)
East Khasi Hills	4,88,080.00
Ri Bhoi	4,62,600.00
West Jaintia Hills	46,200.00
South Garo Hills	1,77,600.00
West Garo Hills	1,97,100.00
North Garo Hills	2,22,000.00
South West Garo Hills	1,82,700.00
East Garo Hills	3,14,600.00
Total Rupees	20,90,880.00

13 Community Mobilization:	Amount (Rs.)
East Khasi Hills	2,14,496.00
Ri Bhoi District	1,20,500.00
West Khasi Hills	3,48,530.00
South West Khasi Hills	1,00,000.00
West Jaintia Hills	1,12,165.00
East Garo Hills	1,20,500.00
North Garo Hills	1,20,500.00
West Garo Hills	1,67,015.00
South West Garo Hills	6,000.00
South Garo Hills	1,41,000.00
Total Rupees	14,50,706.00



14 Uniform Grant :

	Amount (Rs.)
East Khasi Hills	1,71,54,400.00
Ri Bhoi District	81,71,200.00
West Khasi Hills	1,29,36,800.00
South West Khasi Hills	66,22,800.00
West Jaintia Hills	40,02,000.00
East Jaintia Hills	63,10,800.00
East Garo Hills	1,04,68,800.00
North Garo Hills	1,01,87,000.00
West Garo Hills	2,37,76,000.00
South West Garo Hills	86,04,800.00
South Garo Hills	1,22,15,200.00
Total Rupees	12,04,49,800.00

15 Transport & Escort Facility :

	Amount (Rs.)
East Khasi Hills	3,67,200.00
Total Rupees	3,67,200.00

16 Management Cost : (Districts)

	East Khasi Hills	Ri Bhoi District	West Khasi Hills	South West Khasi Hills	West Jaintia Hills	East Jaintia Hills	East Garo Hills	North Garo Hills	West Garo Hills	South West Garo Hills	South Garo Hills	Amount (Rs.)
Remuneration/Salary	68,48,414.00	45,24,000.00	52,67,366.00	8,18,000.00	51,07,800.00	7,69,000.00	43,84,854.00	8,91,100.00	68,70,775.00	2,86,650.00	44,98,500.00	4,02,66,459.00
TA/DA	-	2,57,974.00	3,01,010.00	19,620.00	1,61,974.00	-	24,080.00	-	23,900.00	-	1,23,683.00	9,12,241.00
Office Expenses	4,67,464.00	30,730.00	4,30,959.00	97,912.00	2,85,122.00	1,23,400.00	1,08,422.00	19,960.00	86,136.00	20,000.00	60,000.00	17,30,105.00
POL	1,29,200.00	80,500.00	54,900.00	8,000.00	24,500.00	-	46,386.00	-	-	-	25,410.00	2,39,696.00
Vehicle Hiring	-	-	59,300.00	13,000.00	98,000.00	-	24,000.00	16,000.00	-	-	44,240.00	3,83,740.00
Vehicle Repairing	-	-	24,800.00	5,030.00	-	-	-	-	88,650.00	-	15,166.00	1,33,646.00
Audit Fees	1,46,500.00	77,288.00	3,09,403.00	-	3,40,376.00	-	4,88,959.00	-	1,96,705.00	-	2,61,010.00	18,20,241.00
Printing & Stationeries	3,01,141.00	60,200.00	1,08,449.00	19,144.00	-	-	1,96,540.00	19,000.00	1,87,060.00	-	2,92,545.00	11,84,079.00
Advertisement	-	39,600.00	27,000.00	-	-	-	13,200.00	-	33,600.00	-	38,400.00	1,51,800.00
DISE	-	4,41,850.00	5,99,365.00	2,91,536.00	5,61,980.00	1,30,600.00	2,46,159.00	1,68,300.00	9,18,354.00	2,09,686.00	3,76,340.00	39,44,170.00
Repair & Maintenance	32,752.00	-	-	-	34,200.00	-	-	-	-	-	56,120.00	1,23,072.00
Meeting & Refreshment Expenses	4,365.00	33,200.00	35,760.00	-	-	-	-	-	8,544.00	-	26,800.00	1,08,669.00
Miscellaneous Expenses	2,338.00	-	81,951.02	810.00	6,446.00	-	3,12,429.00	1,12,070.00	4,300.00	-	94,893.00	6,15,237.02
Bank Charges	-	2,179.00	2,718.00	1,328.00	2,458.00	292.00	529.00	1,209.00	1,325.00	1,360.00	171.00	13,569.00
Electricity Expenses	-	-	9,405.00	3,581.00	21,525.00	-	-	-	-	-	-	34,511.00
Telephone charges	25,801.00	-	-	-	42,662.00	-	-	-	73,334.00	-	-	1,41,797.00
Distribution of Free Text Book	-	-	1,06,800.00	73,400.00	-	-	33,900.00	-	4,42,552.00	26,000.00	-	6,82,652.00
House/ Godown Rent	-	-	96,000.00	80,000.00	96,000.00	-	-	-	-	-	-	2,72,000.00
School Inspection	-	-	89,800.00	-	-	-	-	-	-	-	-	89,800.00
National Education Policy	-	-	-	-	-	-	-	-	35,000.00	13,000.00	51,000.00	99,000.00
Total Rupees (A)	79,57,975.00	55,47,521.00	76,04,986.02	14,31,361.00	67,83,043.00	10,23,292.00	58,79,458.00	12,27,639.00	89,70,235.00	5,56,696.00	59,64,278.00	5,29,46,484.02
Furniture & Fixture	43,044.00	-	-	8,600.00	6,685.00	-	-	-	-	-	-	58,329.00
Printer	-	-	-	-	7,700.00	-	-	-	-	-	-	7,700.00
Equipments	-	-	3,900.00	-	-	6,600.00	-	-	-	-	-	10,500.00
Computer and its Peripheral	-	3,90,942.00	3,44,979.00	1,41,811.00	-	-	-	-	-	-	-	8,77,732.00
Total Rupees (B)	43,044.00	3,90,942.00	3,48,879.00	1,50,411.00	14,385.00	6,600.00	-	-	-	-	-	9,54,261.00
Total Rupees (A + B)	80,01,019.00	59,38,463.00	79,53,865.02	15,81,772.00	67,97,428.00	10,29,892.00	58,79,458.00	12,27,639.00	89,70,235.00	5,56,696.00	59,64,278.00	5,39,00,745.02



17 Management Cost:

State Project Director

Office Expenses
POL
Vehicle Hiring
Remuneration
Consultancy Charges
TA/DA
Printing & Stationery
Advertisements
VAT(CAL+KGBV School Building)
Text Book (Court case)

Total Rupees (A)

Equipments

Total Rupees (B)

Total Rupees (A + B)

18 Fund Transfer to Districts KGBV:-

State Office KGVP
East Garo Hills
West Garo Hills
South West Garo Hills
South Garo Hills

Total Rupees

Amount (Rs.)

545792.
189580.
714720.
6932239.
3384781.
767157.
333892.
133000.
2383203.
2203404.

1,75,87,768.0

203542.

2,03,542.0

1,77,91,310.0

Amount (Rs.)

7714366.
8371300.
17951400.
5100000.
2438100.

4,15,75,166.0



**STATUTORY AUDITOR'S
REPORT
ON THE ACCOUNTS
OF THE SSA STATE EDUCATION
MISSION AUTHORITY OF
MEGHALAYA
IN RESPECT OF KGBV
PROGRAMME FOR THE
YEAR 2015-16
(CONSOLIDATED)**



STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

UTILIZATION CERTIFICATE OF KASTURBA GANDHI BALIKA VIDYALAYA (KGBV) IN MEGHALAYA for the year 2015-16

(₹ in Rupees)				
<u>Sl. No</u>	<u>PARTICULARS</u>	<u>KGBV CAPITAL FUND</u>	<u>KGBV GENERAL FUND</u>	<u>TOTAL</u>
1	2	3	4	5
1 . Fund transfer from SSA A/c				
1)	Central Share	₹ 1,11,85,349.40	₹ 2,18,44,350.00	₹ 3,30,29,699.40
2)	State Share	₹ 12,42,816.60	₹ 24,27,150.00	₹ 36,69,966.60
	Total	₹ 1,24,28,166.00	₹ 2,42,71,500.00	₹ 3,66,99,666.00
2 .	Opening Balance		₹ 38,44,213.00	₹ 38,44,213.00
3 .	Opening Advance		₹ 22,08,197.42	₹ 22,08,197.42
4 .	Interest		₹ 4,61,549.10	₹ 4,61,549.10
5 .	Misc. Receipt		₹ 13,73,997.42	₹ 13,73,997.42
6 .	Fund transfer from District SSA A/c to KGBV A/c		₹ 48,75,500.00	₹ 48,75,500.00
7 .	Grand Total	₹ 1,24,28,166.00	₹ 3,70,34,956.94	₹ 4,94,63,122.94
8 .	Expenditure during the year		₹ 3,40,74,787.00	₹ 3,40,74,787.00
9 .	Total Expenditure	₹ 0.00	₹ 3,40,74,787.00	₹ 3,40,74,787.00
10 .	Closing Advance	₹ 1,24,28,166.00	₹ 13,62,697.42	₹ 1,37,90,863.42
11 .	Closing Balance :	₹ 0.00	₹ 15,97,472.52	₹ 15,97,472.52



UTILIZATION CERTIFICATE
OF KASTURBA GANDHI BALIKA VIDYALAYA(KGBV) IN MEGHALAYA FOR FOR
THE YEAR ENDED 31ST MARCH, 2016

Certified that out of the total amount of ₹.4,94,63,122.94 (*Rupees four crore ninety four lakh sixty three thousand one hundred twenty two and ninety four paise only*) available during 2015-16, consisting of Share form Government of India under KGBV of ₹.3,30,29,699.40(*Rupees three crore thirty lakh twenty nine thousand six hundred ninety nine and forty paise only*) and from Government of Meghalaya of ₹.36,69,966.60(*Rupees thirty six lakh sixty nine thousand nine hundred sixty six and sixty paise only*), **Opening Balance of ₹.38,44,213.00**(*Rupees thirty three lakh forty four thousand two hundred and thirteen only*), **Outstanding Advances of previous year of ₹.22,08,197.42** (*Rupees twenty two lakh eight thousand one hundred ninety seven and forty two paise only*), **Bank Interest** of ₹.4,61,549.10(*Rupees four lakh sixty one thousand five hundred forty nine and ten paise only*) and **Miscellaneous income** of ₹.13,73,997.42(*Rupees thirteen lakh seventy three thousand nine hundred ninety seven and forty two paise only*), and fund transfer from District SSA A/c to KGBV A/c of ₹.48,75,500.00 (*Rupees forty eight lakh seventy five thousand and five hundred only*), a sum of Rs.3,40,74,787.00 (*Rupees three crore forty lakh seventy foru thousand seven hundred eighty seven only*) **has been utilized** for the purpose for which it was sanctioned and **Outstanding advance as on 31.03.2016** of ₹.1,37,90,863.42 (*Rupees one crore thirty seven lakh ninety thousand eight hundred sixty three and forty two paise only*), and leaving a **balance of ₹.15,97,472.52**(*Rupees fifteen lakh ninety seven thousand four hundred seventy two and fifty two paise only*) remain unspent as on 31st March, 2016

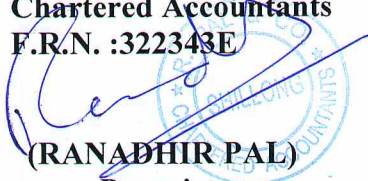
Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate

Place: - Shillong

Date: - 18/11/2016

For R. Pal & Co.
Chartered Accountants
F.R.N. :322343E

(RANADHIR PAL)
Proprietor
Membership No. 054234

Signature with rubber stamp
State Project Director

State Project Director (SSA)
State Education Mission Authority
Meghalaya



AUDITORS' REPORT

We have examined the annexed Consolidated Balance Sheet of **Sarva Shiksha Abhiyan: State Education Mission Authority : Meghalaya :Shillong: Account : Kasturba Gandhi Balika Vidhyalaya (KGBV)** as at March 31, 2016, the Consolidated Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date. These Financial statements are the responsibility of respective authorities. 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 our audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosure in financial statement. An audit also includes assessing the accounting principles used and significant estimates read with the estimate related disclosure made in the notes on accounts by the Management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our knowledge & information and on the basis of explanations given to us we observe as below:

1. The Balance Sheet gives a true and fair view of the state of affairs as on March 31, 2016.
2. The Income & Expenditure Account gives a true and fair view of the **Surplus** for the year ended on March 31, 2016.
3. The Receipts & Payments Accounts gives a true and fair view of the receipts and payments of funds for the year ended March 31, 2016.

Dated Shillong,
the 18th November 2016.



For R. Pal & Co.
Chartered Accountants
F.R.N. :322343E

(RANADHIR PAL)

Proprietor
Membership No.054234

SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2016

LIABILITIES

ASSETS

FUND ACCOUNT:

Per last Account	2577980.42	
Add : Excess of Income over Expenditure	<u>9919404.52</u>	12497384.94

CURRENT LAIBILITIES :

Transfer from SSA A/c:		
Per Last A/c	3514802.00	
Add:This Year	<u>20400.00</u>	3535202.00
Temporary Loan		
Per Last A/c		2000.00

FIXED ASSETS:

Opening Balance (West Garo Hills)	212511.00	
Add : Addition		
As Per Schedule - 4	<u>129583.00</u>	342094.00

CURRENT ASSETS:

Advances:		
As Per Schedule - 6		13790863.42
Temporary Loan		303900.00
Amount refundable by Dadenggre Society		257.00
<u>Closing Balance:</u>		
As Per Schedule - 7		
Cash in Hand	33840.00	
Cash at Bank	<u>1563632.52</u>	1597472.52

Total Rupees

16034586.94

Total Rupees

16034586.94

Per Report Annexed



Dated Shillong
18th November 2016

For R. Pal & Co.
Chartered Accountants
F.R.N. : 322343E

(RANADHIR PAL)
Proprietor
Membership No. : 054234

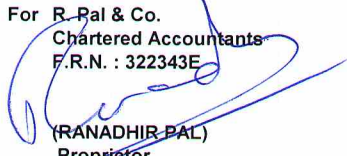
SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2016

<u>RECEIPTS</u>	<u>Sch.</u>		<u>PAYMENTS</u>	<u>Sch.</u>	
Opening Balance:	1		Expenditure incurred by KGBV		
Cash in Hand		57927.00	Societies under West Garo Hills		
Cash at Bank		<u>3786286.00</u>	units of SSA	3	13027856.00
Fund Received from :			Expenditure incurred by KGBV	4	
Office of the State Project Director			Societies under South West Garo		
Shillong, Meghalaya		36699666.00	Hills units of SSA		5096629.00
Interest on savings bank a/c	2		Expenditure incurred by KGBV		
			Society under East Garo Hills	5	
		461549.10	District Unit of SSA		9034791.00
Miscellaneous			Expenditure incurred by KGBV		
		1353597.42	Society under South Garo Hills		
Uniform Grant			District Unit of SSA	6	5766111.00
KGBV District			Refund of Temporary Loan		303900.00
		4875500.00	Closing Advances	7	12428166.00
			Closing Balance:	8	
			Cash in Hand		33840.00
			Cash at Bank		<u>1563632.52</u>
					1597472.52
Total	Rupees	<u>47254925.52</u>	Total	Rupees	<u>47254925.52</u>

Per Report Annexed

Dated Shillong
18th November 2016



For R. Pal & Co.
Chartered Accountants
F.R.N. : 322343E

(RANADHIR PAL)
Proprietor
Membership No. : 054234

SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2016

<u>EXPENDITURE</u>	<u>Sch.</u>		<u>INCOME</u>	<u>Sch.</u>	
Expenditure incurred by KGBV Societies under West Garo Hills units of SSA	3	13027856.00	Fund Received from : Office of the State Project Director Shillong, Meghalaya		36699666.00
Expenditure incurred by KGBV Societies under South West Garo Hills units of SSA	4	5096629.00	District Mission Co-ordinator East Garo Hills, Meghalaya		<u>0.00</u> 36699666.00
Expenditure incurred by KGBV Society under East Garo Hills District Unit of SSA	5	9034791.00	Interest on savings bank a/c	2	461549.10
Expenditure incurred by KGBV Society under South Garo Hills District Unit of SSA	6	5766111.00	Miscellaneous		1353597.42
KGBV Building		845500.00	Security Deposit		299979.00
Excess of Income over Expenditure transferred to Fund Account		9919404.52	KGBV District		4875500.00
Total Rupees		<u>43690291.52</u>	Total Rupees		<u>43690291.52</u>

Per Report Annexed

Dated Shillong
18th November 2016



For R. Pal & Co.
Chartered Accountants
F.R.N. : 322343E
(Signature)
(RANADHIR PAL)
Proprietor
Membership No. : 054234

SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

SCHEDULES

SCHEDULE-1

Opening Balance:

	<u>Cash in Hand</u>	<u>Cash at Bank</u>	<u>Total</u>
State Project Director	0.00	80038.00	80038.00
DMC, West Garo Hills	0.00	39635.00	39635.00
East Garo Hills	57927.00	3098187.00	3156114.00
South Garo Hills (Secretary KGBV)	0.00	548140.00	548140.00
South Garo Hills (DMC)	0.00	20286.00	20286.00
Total Rupees	<u>57927.00</u>	<u>3786286.00</u>	<u>3844213.00</u>

SCHEDULE -2

Interest on savings bank a/c:

State Project Director	3234.00
DMC, West Garo Hills	248257.10
South West Garo Hills	22992.00
East Garo Hills	139713.00
South Garo Hills (Secretary KGBV)	20488.00
South Garo Hills (DMC)	26865.00
Total Rupees	<u>461549.10</u>

SCHEDULE -3

Expenditure incurred by KGBV

Society under West Garo Hills:

Salary	7525000.00
Food	870000.00
Food & Clothing	1500000.00
Stipend	260000.00
TLM	250000.00
Specific Skill Training	250000.00
Medical care	200500.00
Electricity Charges	70000.00
Electricity & Water Charges	105000.00
Miscellaneous Expenses	160000.00
School Function	75000.00
Maintenance	1654933.00
Bank Charges	114.00
Service Connection	57269.00
Taekwondo	35000.00
Advertisement	12600.00
Office Expenses	2440.00
Total Rupees	<u>13027856.00</u>



SCHEDULE -4

**Expenditure incurred by KGBV
Society under South West Garo Hills:**

Salary	3005000.00
Stipend	100000.00
TLM	100000.00
Specific Skill Training	100000.00
Medical care	80000.00
Electricity & Water Charges	35000.00
Miscellaneous Expenses	54820.00
School Function	30000.00
Maintenance	1525000.00
Bank Charges	115.00
Refreshment	1514.00

Total Rupees (A) 5031449.00

Fixed Assets

65180.00

Total Rupees (B) 65180.00

Total Rupees (A + B) 5096629.00

SCHEDULE -5

**Expenditure incurred by KGBV
Society under East Garo Hills:**

Salary	4765053.00
TLM	190192.00
Food	1750316.00
Stipend	183000.00
Medical care	218633.00
Examination Fees	1000.00
Vocational Training	30000.00
Maintenance	1041525.00
Miscellaneous Expenses	144071.00
Electricity & Water Charges	167486.00
School Function	20000.00
PTA / Sports Expenses	23500.00
Capacity Buildings	30000.00
Rent	469915.00
Bank Charges	100.00

Total Rupees 9034791.00



SCHEDULE -6**Expenditure incurred by KGBV****Society under South Garo Hills:**

South Garo Hills (Secretary KGBV) :

Maintenance Per Girl	750000.00
Stipend	45000.00
TLM	32875.00
Salary	2321000.00
Specific Skill Training	28500.00
Electricity & Water Charges	25000.00
Medical care	33354.00
Maintenance	29625.00
Miscellaneous Expenses	29125.00
Preparatory Camp	7500.00
PTA (Meeting)	7500.00
Capacity Buildings	13532.00
Physical Self Defence	5000.00
	<hr/>
	3328011.00
South Garo Hills (DMC) :	
Recurring Grants	2438100.00

Total Rupees

5766111.00

SCHEDULE -7

Advances:	Opening Balance	Addition	Adjustment	Closing Balance
West Garo Hills:				
Dadenggre	67919.00	0.00	0.00	67919.00
Dalu	135821.00	0.00	0.00	135821.00
Betasing	37867.00	0.00	0.00	37867.00
Jengjal	380261.42	0.00	0.00	380261.42
Zikzak	5738.00	0.00	0.00	5738.00
Selsella	4621.00	0.00	0.00	4621.00
Tikrikilla	108470.00	0.00	0.00	108470.00
South Garo Hills	622000.00	0.00	0.00	622000.00
KGBV Buildings	845500.00	12428166.00	845500.00	12428166.00
	<hr/>			
Total Rupees	2208197.42	#####	845500.00	13790863.42

SCHEDULE-8**Closing Balance:**

	Cash in Hand	Cash at Bank	Total
State Project Director	0.00	83272.00	83272.00
DMC, West Garo Hills	33840.00	518188.52	552028.52
SWG H	0.00	69968.00	69968.00
East Garo Hills	0.00	553436.00	553436.00
South Garo Hills (Secretary KGBV)	0.00	291617.00	291617.00
South Garo Hills (DMC)	0.00	47151.00	47151.00
	<hr/>		
Total Rupees	33840.00	1563632.52	1597472.52



SARVA SHIKSHA ABHIYAN
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA, SHILLONG

Summary Budget Analysis (Entire Programme)
 Frequency : Bi-annual/Annual 'Upto date of Receipt'
 For the Half Year/Financial year ending 31.03.2016

(Rs. in lakhs)

S. No.	Name of State	AWP&B	Opening Balance for the year	Releases by GOI	Releases by State	Swachh Bharat Vidhyalaya		Reported Expenditure	AWP&B for Next Year
						GOI	State Government		
1	2	3	4	5	6	7	8	9	10
1	MEGHALAYA	28572.455	10098.066	16626.960	3097.360	NIL	43.35	22018.159	
	Total	28572.455	10098.066	16626.960	3097.360	0.000	43.350	22018.159	0.000



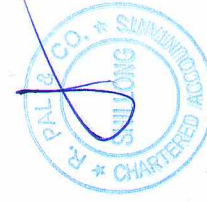
State Project Director (SSA)
 State Education Mission Authority
 Meghalaya

**SARVA SHIKSHA ABHIYAN
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA, SHILLONG**

**Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual 'Upto date of Receipt'
For the Half Year/Financial year ending 31.03.2016**

(Rs. in lakhs)

<i>S. No.</i>	<i>Name of State</i>	<i>Opening Balance for the year</i>	<i>Releases</i>	<i>Reported Expenditure</i>
1	MEGHALAYA	10098.066	19767.670	22018.159
	Total	10098.066	19767.670	22018.159



[Signature]
State Project Director (SSA)
State Education Mission Authority
Meghalaya

SARVA SHIKSHA ABHIYAN

Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual 'Upto date of Receipt'
For the Half Year/Financial year ending 31.03.2016

(Rs. In Lakh)

<i>Sl. No.</i>	<i>Expenditure by Activity</i>	<i>Half Year ended (Current reporting period)</i>	<i>Financial Year till date</i>
1 .	Transport/Escort Facility		3.677
2 .	Special Training for mainstreaming of out of school children		74.989
3 .	Free Text Books		916.444
4 .	Provision of 2 sets of Uniform	1,204.498	1,204.498
5 .	Teachers' Salary	7,600.663	13,755.928
6 .	Training		4.849
7 .	Academic Support through Block Resource Centre/ URC	359.379	636.817
8 .	Academic Support through Cluster Resource Centres	346.466	679.575
9 .	Computer Aided Education in UPS under Innovation		101.077
10 .	School Grant	54.31	252.340
11 .	Research, Evaluation, Monitoring & Supervision		-
12 .	Maintenance Grant	8.086	190.109
13 .	Interventions for CWSN	13.272	67.445
14 .	Innovation Head up to Rs. 50 lakh per district		3.368
15 .	SMC/PRI Training		20.909
16 .	Civil Works Construction	1896.383	2,995.194
17 .	(a) Management	317.912	539.007
18 .	(b) Learning Enhancement Programme (LEP)		30.311
19 .	(c) Community Mobilization activities (up to 0.5%)		14.507
20 .	STATE COMPONENT		-
21 .	Management & MIS	86.124	177.913
22 .	REMS		
23 .	Advance adjusted		
24 .	Total Expenditure SSA	11,887.093	21,668.957
25 .	KGBV	326.927	349.203
26 .	Grand Total(SSA & KGBV)	12,214.020	22,018.160




 State Project Director (SSA)
 State Education Mission Authority
 Meghalaya

Consolidated Annual Financial Statement

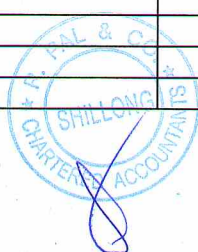
Annexure - XX
(See Para-103.1)


State : Meghalaya

Year Ending : 31.3.2016

(₹ in lakh)

SOURCE & APPLICATION		SSA	KGBV	TOTAL	
1. Opening Balance :					
1)	Cash in hand	0.526	0.579	1.105	
2)	Cash at bank	3,549.041	37.863	3,586.904	
3)	Cheque in transit	6,510.057		6,510.057	
4)	Opening Advance	4,290.831	22.082	4,312.913	
Total (1)		14,350.455	60.524	14,410.979	
2. Source (Receipt):					
1)	Funds received from Government of India	16,626.960		16,626.960	
2)	Funds received from State Government	3,097.360		3,097.360	
3)	Funds received from Swachh Bharat Vidhyalaya :				
a)	Central Share	Nil		Nil	
b)	State Share	43.350		43.350	
sub total		19,767.670	-	19,767.670	
3.	Interest income	259.399	4.615	264.014	
4.	Misc. receipt	170.990	13.740	184.730	
5.	Fund transdfer from SSA A/c		415.752	415.752	
6.	Advance from District SSA A/c			-	
Total (2)		430.389	434.107	864.496	
Grand Total (1 + 2)		34,548.514	494.631	35,043.145	
Application (Expenditure)		AWP&B 2015-16	Expenditure incurred under SSA	Expenditure incurred under KGBV	Excess (-) / Savings (+)
1)	Transport/Escort Facility	8.130	3.677	-	4.453
2)	Special Training for mainstreaming of out of school children	708.186	74.989	-	633.197
3)	Free Text Books	1,079.808	916.444	-	163.364
4)	Provision of 2 sets of Uniform	1,434.144	1,204.498	-	229.646
5)	Teachers' Salary	14,342.953	13,755.928	-	587.025
6)	Training	19.100	4.849	-	14.251
7)	Academic Support through Block Resource Centre/ URC	852.072	636.817	-	215.255
8)	Academic Support through Cluster Resource Centres	786.968	679.575	-	107.393
9)	Computer Aided Education in UPS under Innovation	138.600	101.077	-	37.523
10)	School Grant	626.280	252.340	-	373.940
11)	Research, Evaluation, Monitoring & Supervision	5.496	-	-	5.496
12)	Maintenance Grant	458.900	190.109	-	268.791
13)	Interventions for CWSN	308.940	67.445	-	241.495
14)	Innovation Head up to Rs. 50 lakh per district	110.000	3.368	-	106.632
15)	SMC/PRI Training	139.086	20.909	-	118.177
16)	Civil Works Construction	5,882.319	2,995.194	-	2,887.125
17)	(a) Management	650.320	539.007	-	111.313
18)	(b) Learning Enhancement Programme (LEP)	94.800	30.311	-	64.489
19)	(c) Community Mobilization activities (up to 0.5%)	53.000	14.507	-	38.493
20)	STATE COMPONENT		-	-	-
21)	Management & MIS	269.500	177.913	-	91.587
22)	REMS	42.102		-	42.102
23)	Total Expenditure SSA	28,010.703	21,668.957	-	6,341.746
24)	KGBV	561.752	8.455	340.748	212.549
Grand Total(SSA & KGBV)		28,572.455	21,677.412	340.748	6,554.295
26)	Fund transdfer from SSA A/c		415.752		415.752
27)					-
			SSA	KGBV	TOTAL
28)	Closing Balance:				
a)	Cash in hand		0.719	0.338	1.057
b)	Cash at bank		1,997.456	15.636	2,013.092
c)	Cheque in transit		7,187.270		7,187.270
Total Closing Balance			9,185.445	15.974	9,201.419
29)	Closing Advance		3,269.905	137.909	3,407.814




 State Project Director (SSA)
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