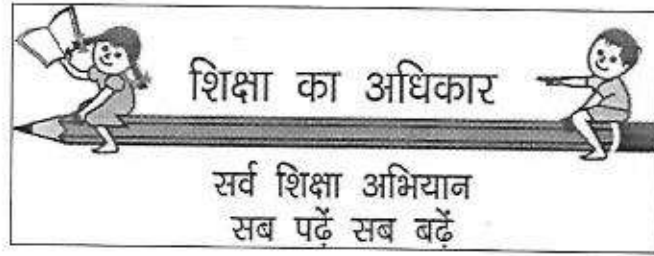


**U.P. EDUCATION FOR ALL PROJECT
BOARD**
(उत्तर प्रदेश सभी के लिए शिक्षा परियोजना परिषद्)

STATE PROJECT OFFICE
Vidya Bhawan, Nishatganj, Lucknow (U.P.)



**FINANCIAL STATEMENTS
OF
SARVA SIKSHA ABHIYAN (UTTAR PRADESH)
F.Y. 2015-16**

(WITH AUDITORS' REPORT & MANAGEMENT LETTER)

LEAD AUDITORS

D. S. SHUKLA & CO.
CHARTERED ACCOUNTANTS

: Head office :

G.F.-2, Ekta Apartment, 125 Chandralok, Aliganj Lucknow - 226024
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**U.P. EDUCATION FOR ALL PROJECT BOARD
STATE PROJECT OFFICE
Vidya Bhawan, Nishatganj, Lucknow (U.P.)
For the Financial Year 2015-16**

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INDEPENDENT AUDITORS' REPORT

To
The State Project Director
Sarva Siksha Abhiyan
(U.P. Education for All Project Board)
Vidya Bhawan, Nishat Ganj
Lucknow

We have audited the accompanying consolidated financial statements of **SARVA SHIKSHA ABHIYAN** (hereinafter referred to as 'SSA'), implemented by the Uttar Pradesh Education For All Board, Lucknow comprising of Consolidated Balance Sheet as at 31st March 2016, the consolidated Income and Expenditure and the consolidated Receipt & Payment Account for the year then ended, annexed hereto, and a summary of significant accounting policies and other explanatory information.

These Financial Statements incorporates accounts of 75 District offices (including DPOs, NPEGELs, DIET, & AD Basic) and State Project Office, Lucknow, out of which 13 District offices and the State Project Office were audited by us and remaining 62 district offices by other five Audit Firms appointed by Project administration. The List of Audit Firms including us is as under-

SL.NO. Name of Auditors

1. M/s. D.S. Shukla & Co. (Chartered Accountants) (Lead Auditors)
2. M/s Rajeev Nandan & Co. (Chartered Accountants)
3. M/s Hem Sandeep & Co., (Chartered Accountants)
4. M/s Sanjay Kalyani & Co. (Chartered Accountants)
5. M/s BNPSY & Associates (Chartered Accountants)
6. M/s Singh Agarwal & Associates (Chartered Accountants)

Management Responsibility for the Consolidated Financial Statement

Management is responsible for the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated financial position, consolidated financial performance of the "SSA" in accordance with accounting principles generally accepted in India subject to our comments and remarks as mentioned elsewhere in this report. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. This responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal



financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India which are generally applicable to such organizations. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the SSA, preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the SSA has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by those charged with governance, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence which we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us , the consolidated financial statements , subject to 'Other Matters' mentioned in para below, give a true and fair view in conformity with the accounting principles generally accepted in India of the consolidated state of affairs of the "SSA" as at March 31, 2016 and Excess of Income over Expenditure as per Consolidated Income and Expenditure Account for the year ended on that date and the consolidated Receipts and Payments for the year ended on that date.

Other Matters

1. Other matters comprising of detailed audit comments vide **Annexure 'A'**, procurement audit report, management letter and Utilization certificate, notes on accounts forming integral part of accounts are attached to this Report. Our opinion is not qualified in respect of this matter.



2. We have not received the hard copy of duly signed audit reports including financial statements of the following districts - Firozabad, Bijnor, JP Nagar(Amroha), Jaluan, Jhansi, Lalitpur, Mainpuri, Mathura, Moradabad, Rampur, Agra and Sambhal) from the respective District Auditors. As such the compilation has been done on the basis of soft copies of reports of the aforesaid districts provided by the district auditors to us. Further, the respective district auditors of the aforesaid districts have issued Qualified Opinion on the accounts of the aforesaid District Project offices (DPOs), NPEGELs and DIET offices. Complete details of such qualifications and observations may be referred to in separate District Audit Reports submitted to the State Project office by the district auditors.

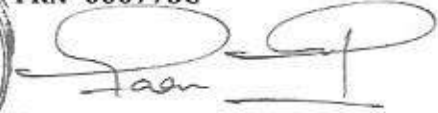
REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

There is no requirement of reporting on 'Other Legal and Regulatory Requirements' in the case of Society (SSA).

Date: 19.10.2016
Place: Lucknow



For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C


(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

ANNEXURE-"A"
SARVA SHIKSHA ABHIYAN (SSA)
IMPLEMENTED BY UTTAR PRADESH EDUCATION FOR ALL PROJECT BOARD
(Referred to in Para-1.0 of the Auditor's Report on the Account of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2015-16)

OBSERVATIONS OF AUDIT

1. Observations of Audit are incorporated in the Audit Reports of the Districts which includes audit findings in respect of accounts of DPO offices, DIETs, BRCs/ URCs, NPRCs and SMCs. These Institutions are audited as mandated in the Manual on Financial Management and Procurement issued by GOI. The audit reports of the districts contained detailed observations/findings on the maintenance of the accounts, Income & Expenditure, Receipt & Payment and compliance of rules and procedures. Wherever, there is direction the same has been pointed out in this Audit Report of the SPO, findings in the districts audit report have been referred to only as indicative and also observations have been made for corrective measures. **Therefore, for detailed audit findings audit reports of Districts must be referred to. However material audit observations/objections as pointed out by the District statutory Auditors are separately enclosed forming integral part of this report vide annexure-J.**

Apart from above, a summary of findings and observations are given in the following paras.

2. GRANT RECEIVED FROM CENTRAL GOVERNMENT AND STATE GOVERNMENT (AGREED SHARE FOR FY2015-16- 60:40 RESPECTIVELY)

For implementation of the project, SPO has received grants from Government of India and Government of Uttar Pradesh in the ratio of 60:40 vide letter no. F.No. 2-50/2010-EE-3 dated 08.12.2015. During verification of Grant received by the SSA Society during FY 2015-16 we observed that the State Implementation Society (SIS) has received a total Grant of Rs 12565,72,99,000.00 including a sum Rs 354,44,83,000.00 from GoUP which was short received from it in the financial year 2014-15. Thus, in the present financial year 2015-16, the Society has received a sum of Rs 1221,12,46,9000.00 (excluding aforesaid grant related to F.Y. 2014-15) of which the Central Government has released to U.P. Government Treasury a sum of Rs 5054,34,32,000.00 which is short by Rs 2272,40,49,400.00 of the agreed GOI share of 60% which has been excess paid by the GoUP to the Society. Thus the GoUP has paid total grant of Rs 7156,90,37,000.00 for the F.Y 2015-16. Further in the F.Y. 2015-16 the SIS has refunded a sum of Rs



100,00,00,000.00 under the Capital Head of the SSA Scheme to the GOI by cheque dated 31.03.2016.

3. DELAY IN TRANSFER OF FUNDS

During audit at District and Sub District levels, it has been observed at many instances that the transfer of funds from DPOs to sub DPOS level take much more time (more than a month time) and there are considerable delays. Also, in some instances it has been observed that the Fund transfer from SPO level to DPO level has also taken considerable time. In our view, the State Implementation society should take measures to reduce the time lag between the receipt of fund and its disbursement and also instruct the DPO and Sub DPO level to reduce the time lag at their end. This would ensure timely utilisation and accounting of fund at the DPO and sub District level.

4. SIXTH PAY COMMISSION

At district level payments have been made to AAOs of some districts and other staffs, who are deputed from other organizations to the society, as per the recommendations of Sixth Pay Commission without the approval/ sanction of competent authority/State government in the F.Y 2015-16 and earlier years(s). The Amount is expected to be will be large but in the absence of scales as per Fourth Pay Commission we are not in a position to work out such unauthorized payments. As per information provided to us, the matter is sub-judice and the matter is pending before the Hon'ble High Court of Allahabad- Lucknow Bench - Writ No. 4990 of 2014.

5. The DPOs/DIETs transfer the funds to BRCs, NPRCs and SMCs for various approved schemes and purposes. Utilization of the funds transferred to BRCs, NPRCs and VECs/SMCs is ensured by these institutions and then they are sending scheme wise UCs/Statements of Expenditures to DPOs/DIETs for compilation. It is strongly recommended that accumulated balances at the close of the year should be adjusted in the accounts of subsequent year.
6. Under present practice, funds to BRCs, NPRCs and SMCs are transferred by DPOs and DIETs by using a single crossed cheque along with bank advice. The lead bank to whom the cheque along with bank advice is given is supposed to transfer the funds in appropriate accounts promptly. Since the BRCs, NPRCs and SMCs have their accounts in various banks of District, the lead bank transfers the amount through the secondary banks in which the BRC's, NPRCs and SMCs have their accounts. It was found that in some cases, funds are not transferred and credited in normal time into bank account of NPRCs and SMCs. It is recommended that reason for not crediting of transferred amount within reasonable time and identification of delay in credit of bank accounts should be examined. To remove chances of any discrepancy, by end of every month, DPOs/DIETs



should obtain a bank statement for confirmation that the amounts have been directly transferred to account numbers of the concerned BRCs, NPRCs and SMCs and also these institutions should be asked to submit statement that their accounts have been credited with the amounts transferred.

7. Fire at State project Office (SPO) and Insurance of Assets

- a. During FY 2014-15, a fire took place in the premises on 12th October, 2014 at State Project Office (SPO) at Vidya Bhawan, Nishatganj, Lucknow (U.P.) whereby some furniture & fixtures, computers and printers and other assets were lost together with some records. A committee was formed by the society to assess the loss occurred due to such fire. During the course of audit, the State Project Office has provided a list of only Computers and Computer related peripherals with purchase amount of Rs. 11,23,105.70 which have got burnt and damage during such fire. No accounting of such lost assets have been made in the books of accounts. The details of lost assets has been forwarded by the Society to Public Works Department (PWD), working under the state government, vide its letter no. 2057 dated 24th July 2015 for valuation of the loss occurred due to such fire. However, it is not certain whether such lost assets were accounted for as fixed assets or were charged as expenditure in previous years in books of account. The value of assets other than computers and computer peripherals are indeterminate to us.
 - b. Presently, there is no system of taking insurance policy for fixed assets lying at State Project Office (SPO) at Vidya Bhawan, Nishatganj, Lucknow (U.P.) though many valuable assets in the nature of furniture and fixtures, computer and printers, air conditioners etc. have been acquired by the SPO office. Even after fire on 12th October 2014, the assets were not insured. We hereby advice for taking suitable insurance policy against such assets.
8. During the financial year 2015-16, DPOs have deputed accountants and computer operators at BRCs through the Service provider agencies. It is noted that all the documents related to above staff were not produced by DPOs and selection procedure was also not followed as instructed by SPO. The personal records of contractual services of personnel and itinerant teachers employed by DPOs are not updated. The extension of services in not formally communicated to the concerned employees even though payment of their honoraria or salaries is continued. It should be avoided and records to contractual employees and itinerant teachers should be properly maintained.
9. As per Finance and Accounts Manual, it is mandatory for DPOs to maintain a register of Works/Fixed Assets wherein all the buildings constructed under their jurisdiction shall



be entered in along with requisite details. This is also necessary to ensure that funds transferred to SMCs or Construction Agencies are properly utilized on the construction as per specification and that the quality checks have been exercised before submission of completion report to DPOs. Since, Fixed Assets registers are not being maintained properly, it cannot be ensured that all the completion reports have been received against amounts transferred to SMCs. DPOs may be instructed suitably to keep Fixed Assets Register up to date and complete in all respect and also to keep the supporting documents in safe custody to ensure that funds earmarked for creation of Fixed Assets have been utilized for the purpose for which they were meant. We also suggest that the Measurement Books may be maintained to know the progress of work, quality of work and that payment terms and conditions have not been violated.

Further the physical verification of Fixed Assets e.g. School Buildings, Toilets, Boundary Walls, Additional Class Rooms, Meeting Hall and all other Civil Works, Tables, Chairs, Computers, Coolers, Air Conditioners, Vehicles and Equipments etc.. must be carried out during the financial year to ascertain the existence of asset, condition of asset and workable condition of Assets.

10. The monitoring of the funds transferred for civil works and progress of the constructions must be checked regularly and on the basis of monitoring, effective action should be initiated to ensure completion of buildings within time schedule and to avoid time overrun. The amounts which have been given as advances to construction agencies and SMCs should be adjusted and statement of expenditure along with completion certificate should be received within three months of completion period. These are not followed strictly. We suggest that regular monitoring should be continued for the completion of civil work on time.
11. During the audit we found that a huge funds were kept unutilized in bank accounts of BRCs/ URCs, NPRCs and SMCs in previous year(s) as well as in current year due to various reasons. Further, interest on such banks accounts are also being credited in such accounts of which no accounting is being done presently. Thus to ensure, that no mis - appropriation of such interest amount is possible, we suggest that no further transfer of funds should be made before utilization of previous funds including interest or further transfer of funds should be with held equal to the funds remaining unutilized in the bank accounts.
12. Drawing & disbursing power in BRCs have been delegated to Block Education officer (BEO) and ABRCs as joint signatory by SPO. However, it has been observed that in different BRC's, different set of officers are discharging the duties of DPO's powers and responsibility. In regards to court cases, SPO should contest the same vigilantly and cautiously under proper legal advice.



13. Though bank reconciliation of Bank accounts are prepared at SPO and DPOs, DIET etc. but many old entries which are more than one year old are continuing in reconciliation Statements and these outstanding entries have not been reversed in order to correct and update the bank balances in the books of accounts. The system followed is not proper.
14. Funds should be transferred by SPO to DPOs/DIETs as per schedule so that there may be enough time for proper implementation of the program at their level as well as at the level of BRCs/URCs, NPRCs and SMCs. But the DPOs/DIETs do not complete preparatory activities in advance for the programme for which the funds are transferred to them. Generally, they initiate action for the programme only after the funds are received even though the annual work plan is already with them. Since the preparatory work like calling for tenders and procurement of equipment's like computers, selection of land for civil works, allotting work to the construction agency etc. take much of time available for completion of the programme, it leads to time over-run and sometimes to cost escalation and unnecessary blockade of funds in banks. Therefore, the DPOs\DIETs should be motivated to equip themselves for the approved programme in advance by completing preparatory ground work and to initiate in implementation of the programme as soon as the funds are received.
15. SPO and some DPOs have maintained books of accounts on Tally package. It is noted that backup of data are not maintained regularly. Therefore in case of due to some reason there is a loss of data or the data is corrupted, it would be very difficult to retrieve the data and re-prepare the accounts. To avoid such a situation, measures including securing accounts and data on secondary storages should be adopted. Hard copies should be got printed at close of each for all types of books of accounts which are generated through Tally Software.

16. INTERNAL AUDIT:-

System of Internal Audit to inspect the accounts of DPOs, DIETs, BRCs and SMCs is in presence and is functioning. However, the same needs improvement by the way of strengthening of the internal audit team and process so that the timeliness which the core essence of such audit can be met. In terms of Manual on Financial Management and Procurement the Internal Audit of District Project Offices and sub district units should be conducted so as to cover all districts and sub district units at least once in 3 years.

We have not been provided the Internal Audit reports of the districts for the F.Y. 2015-16 for our verification. To our information the Internal Audit of accounts of some districts for FY 2015-16 has not been conducted till date of our audit. As the accounts of such offices are also audited by Statutory Auditors (CA Firms) each year, the Internal Audit of such accounts must be got audited before start of the Statutory Audit (by CA Firms). If internal audit is conducted after audit by Statutory Auditors, it may not be



fruitful to the organization and there may be possibility of non-incorporation of Comments of Internal Auditors in the report of Statutory Auditors.

In our opinion Internal Audit should be conducted in a timely manner to maintain its effectiveness and the reports should be made available to Statutory Auditors before the start of the statutory audit. The Internal audit team of the society needs to be strengthened. Alternatively the Internal Audit work may be outsourced to CA Firms on need basis for effective internal audit which in our opinion is the back bone of any organization where financial transactions run in thousands of crores of Rupees.

17. The financial Statements are subject to approval of the Executive Committee of the project.

18. As per the format of Consolidated Income and Expenditure Account (Annexure-XXII, para no.108.1 of Manual of financial Management and Procurement, Department of Elementary Education and literacy Ministry of Human Resource Development Government of India-2010 ,the Civil Work (including furniture and other assets) have to be charged to Income and Expenditure Account and the same accounting treatment was given while preparing the accounts for the previous year.

In our opinion Capital grant received for creation of Capital Assets should be reflected directly in the Balance sheet and expenses incurred be booked as fixed Assets under the respective sub heads (Civil work ,Computer, Furniture, Vehicle, Equipment), and unspent Grant be shown accordingly.

However in the absence of any directives from Department of Elementary Education and literacy Ministry of Human Resource Development Government of India during the current year also, the same accounting treatment as in the previous year, has been given for such grants during the current year.

19. BASIS OF PREPARATION OF ACCOUNTS:-

Accounts have been prepared on historical cost basis following cash system of accounting as against mercantile system of accounting as per the directives of manual on financial management and procurement issued by department of elementary education and literacy ministry of human resource development GOI-2010. The impact of non adherence of mercantile system of accounting during the financial year 2015-16 on Balance Sheet and Income & Expenditure accounts is not determinable. In this context it is worth reporting that a Sum of Rs. 2453,94,00,000.00 payable to Basic Shiksha Parishad ,UP, Allahabad for the financial year 2015-16 has not been provided as the SSA has been following Cash System of Accounting as against the instructions as provided in the MANUAL as referred above. Due to non following of Mercantile system of accounting



the non-provision of Rs. 2453,94,00,000.00 has resulted in understatement of expenditure and also liability on account of salary to teachers employed in Primary and higher secondary schools.

20. PAYMENT OF SALARY TO TEACHERS:-

During the financial year 2015-16 the SPO of SSA, Lucknow has reimbursed a sum of Rs. 10444,07,60,000.00 on accounts of salary to teachers employed in Primary and Upper Primary schools in the state of Uttar Pradesh under SSA to FC Basic Shiksha Parishad ,UP, Allahabad. The society reimburses the teachers' salary to the Parishad on the basis of the reimbursement request letter received from the FC Basic Shiksha Parishad ,UP, Allahabad. During the course of audit no details as regards number of teachers deployed and their eligibility for Salary from Central Govt. Grant/fund were furnished to us. Further no records were furnished to us for the expenditure incurred by FC, Basic Shiksha Parishad, UP, Allahabad to ensure that reimbursement was correctly made for the salary paid to Teachers deployed with. Hence the figure of payment of salary has been verified only on the basis of the reimbursement request letter received from the FC Basic Shiksha Parishad ,UP, Allahabad and remained unaudited.

21. As reported in our last year report, it has been informed to us that in case of some districts certain financial irregularities have been observed by the State Project Office and which needs special attention of the management. Such districts are Shravasti, Bahraich, Muzzafarnagar, Ghazipur, Pratapgarh, Badaun, Rai bareilly and Maharajganj.
22. While conducting the audit of BRCs/NPRCs/CRCs/SMCs we have observed that funds were lying idle on account of unspent balance of some scheme/grants and interest given by the bank in respective banks accounts. Efforts should be made to constitute a special team to find out the actual amount lying in bank accounts along with interest and the same should be remitted to SPO/DPO and steps should be taken to get such unutilized fund in order to avoid any misuse of Government fund.
23. **Transfer of Funds to Sub District level-** The DPO transfers funds from its bank accounts to sub districts bank accounts. However no confirmation from banks at sub district level is obtained to ensure that cent percent funds have been credited according to the Advice provided by DPO to bank. The confirmation of balances transferred to banks accounts must be obtained from SMCs to avoided blockage of funds of any level.
24. In several districts we have observed that utilization certificate were not available for the funds utilized/transferred to SMCs and in case of BRCs'/NPRCs' utilization certificate were not obtained/available for our verification in most of the cases. Further, it has been observed by us and also on the basis of reports of other district auditors, that although



funds given to SMCs and BRCs/NPRCs have been shown as spent by the respective units in the Utilisation certificate/ SOE submitted by them, there remains huge unspent balances lying in the bank account of such SMCs and BRCs/NPRCs. Thus there appears to be a mismatch between the Utilisation certificates submitted by the units and the actual expenditure incurred by such unit. A system needs to be developed to collect and compile the figures of fund utilized and remaining unutilized at BRC/NPRC/SMCS at the year end at DPO level. An special verification team should be constituted by the DPO/SPO to verify the actual position of Fund Utilized and balance of unutilized fund at the year end at various level and account for the same accordingly.

25. In case of expenditure of capital nature for creation of fixed assets, in some districts, neither work completion certificate were available nor physical progress report nor photographs as a proof for creation of such Assets(eg. Toilets, New Building, Boundary wall, Hand Pump, ACR etc.).
26. It has been observed that norms for regulating advance as provided in clause-75.1 of the manual on Financial Management & Procurement Deptt. Of Elementary Education and literacy Ministry of Human resource GOI-2010 have not been followed despite clear cut instructions that norms will be followed for regulating advances which will constitute expenditure only when supported by appropriate utilization certificates/expenditure statements.

27. QUALIFICATION OF ENGAGEMENT OF COMPUTER OPERATORS THROUGH SERVICE PROVIDER:-

In terms of Letter No-Rajya Pariyojna Nideshak/Adhishthan/6051/2008-09 dated-12/01/2009 of SPO ,Lucknow the services of computer operator through service provider may be taken at DPO Level at the honorarium of Rs.8,000.00 Per month(Increased to Rs.9,000.00 Per month) for which minimum qualification shall be graduation in the physics, science and Maths and also one year post graduation in computer science. However we have observed that appointment of computer operators fall short of the prescribed norms. Hence the appointment without the prescribed qualification are unauthorized. It may also be pointed out that at several districts no such records were produced before respective auditors.

28. During compilation of accounts it was observed that , funds amounting to Rs 256.50 lacs received from Director Basic Skisha Parishad in FY 2014-15 has been spent in the year 2015-16 to the extent of Rs. 238.124 Lacs and balance of Rs 18.376 Lacs is lying unspent as at 31.03.2016. The expenditure has been included in the expenditure in FY 2015-16. Such spent amount at district level is included in the expenditure made out of SSA funds.



29. DIRECTOR BASIC EDUCATION

During the audit of account of Director Basic Education, the following was observed:

a. Appointment of Computer Operators from M/s Sharp Management Services

It was observed that Office of Director Basic Education had hired Three Computer Operators from M/s Sharp Management services at the rate of Rs 9900/- per month. However, no tender documents could be provided to us during audit through which the party got selected. On our enquiry, It was informed that such selection was done on the basis of quotation called and selection was for short period and on immediate basis, thus the tender was not called for. However, in our view, tender procedure must be followed since the expenditure on the same was ought to be more than Rs 1 lac.

b. Payments Made – Which Were Not related to SSA Project

During audit it was observed that, two drafts of Rs. 138000 (plus bank charge of Rs. 492) and Rs 66000 (plus bank charge of Rs. 330) were issued in the month of May 2015 by this office of a Programme of Salary Cheque Distribution. Further, a cheque of Rs. 50000 was also issued for meeting out certain expenses incurred on such programme. However, no entry was made of such cheques in the Cash book. On enquiry, it was informed that such expenses were not related to this office and the same has been received back from the concerned department very recently i.e. (after 31.03.2016). However, details of when and how the same has been received back could not be provided to us during our audit.

c. Old Stale Entries Standing in Bank Reconciliation Statement

It was observed that , unlike last year, this year the unit has prepared a bank reconciliation statement as at 31.03.2016. However there are many entries pertain to a period of more than 2 years are kept outstanding in Bank Reconciliation Statement. The unit has not made entries of bank interest received amounting to Rs. 237316 in Cash book since 2012 till date of our audit and same is reflected in Bank reconciliation statement. Further, many cheques issued in the year 2013-14 (issued on 13th and 19th September, 2013) which have got stale are still carried in the reconciliation statement



and have not been reversed till date of our audit. Reasons for non clearances of cheques mostly issued on above mentioned 2 dates could not be informed to us.

30. PATHYA PUSTAK ADHIKARI

It was observed that the Nivida Shulk amounting to Rs. 453200/- collected from sale of Tender form has been deposited in Government Treasury and not in the bank account maintained for SSA funds. Kindly inform whether there is any guideline for the same.

31. STATE COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING (SCERT, Lucknow)

During the course of audit of SCERT Lucknow the following was observed:

a) Non Completion of State Level Achievement Survey and Un-Productive expenditure on SLAS Survey :

It has been observed that for the year under audit , there was a Allocated Budget of Rs 2,25,00,000 (Rupees Two Crores Twenty Five Lacs) for State Level Achievement Survey 2015-16 (SLAS). For fulfilling the task , tender was first floated on 26.08.2015 . However, due to some reason the tender was cancelled and was floated again on 18.09.2015. It was cancelled once again and 3rd tender was floated on 19.12.2015 and even for the 4th time on 07.01.2016. However, ultimately the task could not be fulfilled till 31.03.2016 and the survey work could not be completed.

As per documents produced before us, as per clause 11(g) mentioning the commitments for 2015-16 , of the Minutes of 22nd PAB meeting held on 19th March 2015 for approval of the Annual Work Plan & Budget of Uttar Pradesh - the SLAS Survey for Classes III, V, and VIII were to be conducted by the State in the academic year 2015-16 for which report was to be submitted by April, 2016. However, as informed to us Survey work could not be undertaken and the tenders floated got cancelled ultimately.



Also in this whole process , an amount of Rs. 934087 was spent on publishing tenders on various occasion in news papers and on other SLAS related expenses. Thus, the spent amount resulted in un-productive expenditure of Rs. 934087 till 31.03.2016.

As informed to us , on various occasions after the tenders were floated by SCERT in news paper , it was informed by the State Project office that the conditions of tender were not comprehensive and lacked certain criteria's. Thus tenders were floated again and again but even after re-tendering the same for four times and took around 6 months, no fruitful result could be got and the Survey work could not be completed.

In our view, tender conditions should be finalized in consultation with the State Project Office so that such wasteful expenditure may be avoided.

b) Certain Unclear Entries in Bank Reconciliation Statement

During the audit it was observed that the Bank reconciliation statement as at 31.03.2016 provided by the institution contained certain unclear and old entries which needs to be further looked into and their proper accounting needs to be done.

32. DIRECTOR MAHILA SAMAKHYA

It was observed that during the year under audit office of Mahila Samakhya has returned an amount of Rs 1 crore to SSA fund which was given to it in the previous year on 12.08.2014 to meet its expenditure. Such fund was returned to SSA on 11.01.2016 i.e. after a period of around 1 year and 5 months. No interest has been paid by the Institution to SSA on such fund. **Thus there has been a notional loss in the form of loss of interest on SSA fund.**

33. DIRECTOR SIEMAT ALLAHABAD

During the course of audit , it was observed that the institution has booked expenses in its books on the basis of certain improper bills. While one of the bill did not contain the name of the institution , the other bill did not contain any bill number. On our enquiry , replies were sought by the institution from the supplier parties and the parties submitted information and proper bills after such enquiry. It is advised to the institution



to check the bills before hand only and the payment should be made to the parties only after getting bills/ invoices in proper format.

34. LEGAL CASES :-

The number of legal cases pending at SPO level and DPO level has been attached as Enclosure-1 to Annexure -A. However, possible financial implication of the pending legal cases has not been provided to us. Hence we are not in a position to comment thereon.

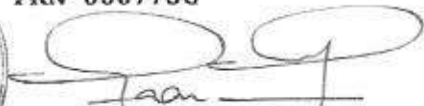
35. DETAILS OF FRAUDS/MANIPULATIONS:

No details of any frauds/manipulations detected/came to the knowledge at SPO/District level have not been provided to us. Hence we are not in a position to comment thereon.

Date: 19.10.2016
Place: Lucknow



For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C


(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

ENCLOSURE - I TO ANNEXURE - A

अनुश्रवण प्रकोष्ठ (न्याय विभाग)
 मा० उच्च न्यायालय में योजित वादों में प्रतिशपथ पत्र दाखिल करने विषयक सूचना
 विभाग का नाम - सर्व शिक्षा अभियान,
 माह जनवरी 2012 से माह अगस्त 2016 तक

माह अगस्त 2016 तक मा० उच्च न्यायालय में योजित वादों की कुल संख्या		माह अगस्त, 2016 तक मा० उच्च न्यायालय में दाखिल प्रतिशपथ पत्रों की कुल संख्या		माह अगस्त, 2016 के अन्त में बचे ऐसे वादों की संख्या जिनमें प्रतिशपथ पत्र लगाये जाने शेष हैं।		अभ्युक्ति खारिज / निस्तारित वादों की संख्या
इलाहाबाद	योग	इलाहाबाद	योग	इलाहाबाद	योग	
1	2	4	3	7	8	10
456	315	332	771	98	185	58 लखनऊ में तथा 26 इलाहाबाद में कुल 84 खारिज / निस्तारित



(Signature)
 (राजकुमारी वर्मा)
 अपर परियोजना निदेशक

ANNEXURE-"I"

SUB:- MATERIAL OBSERVATIONS/OBJECTIONS IN THE REPORTS OF DISTRICTS STATUTORY AUDITORS FOR THE FINANCIAL YEAR 2015-16 FORMING INTEGRAL PART OF THE MAIN AUDIT REPORT-

We have considered the reports received from the District auditors of Sarva Shiksha Abhiyan including NPEGEL and KGBV. The salient, material and serious nature of points of District auditors are given here under for due consideration and immediate necessary action:-

AZAMGARH

DPO:

a The payment to service provider Vijay Prakash & co. was without proper bill. Also the TDS was not deducted . Apart from salary of asst. accountants and computer operator, party was charging service charges . As per income tax act , TDS shall be deducted at full amount and not only on service charge charged. Also the party is charging Service Tax on full amount, then why the TDS be deducted at service charge only.

Non deduction of TDS and late filing of TDS return will cause the huge penalty .

b - Other TDS

The amount paid for vehicle hiring and News papers for Advertisement publication is above the limit of thresh hold limit of TDS deducting hence the TDS should be deducted. However no TDS was deducted. This will cause the Interest and huge penalty.

c- Contract for mess supply & general items in kasturba Schools was awarded. However no agreement copy was found in the file. Also the process was not proper for awarding the above contract.

d- A huge number of entries in bank a/c were debited (Due to return of amount for wrong a/c no.) and credited after rectification of a/c no. was not properly accounted for in the books. At the end of the year all these untraced entries were transferred to the Misc. Income. Which is not the proper way of accounting. It would have been better to trace the above entries and properly accounted for.

e- Service Provider for providing Computer Operator & Asstt Accountant

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in



The agreement for service provider for providing Computer Operator and Assistant Accountant was done with M/s Vijay Prakash & Co., Chartered Accountant with inviting tenders. The Tender was invited in November 2013 and tender had been executed from Aug 2014 for one year. The payment was made not on proper bill .

Further, it was noticed that the payment was made to the service provider without obtaining evidence of payment of service tax.

As per Sec194C of Income Tax Act, TDS is required to be deducted @1% of the amount paid to service provider but TDS is also not deducted. TDS should be recovered and deposited with the Income Tax Authorities.

VARANASI

KGBV:

KGBV-Arajilines Varanasi : The KGBV never appeared before us with requisite books of accounts and their necessary records during the audit . Even after so many reminders by the DPO the KGBV Araziline did not appear for getting the accounts audited.

Further cash book and relevant records were not produced before us for the purpose of audit. Only trial balance of 31.03.2016 was given. This shows gross negligence on the part of person responsible for preparation and keeping proper records and supporting. Thus it depicts that concerned responsible persons are very reluctant in maintenance and keeping proper records and supporting audit evidences of the funds of the SSA provided to them for the proper utilization

CHANDAULI

KGBV:

i. **Advance in Grant in Aid of Creation of Capital Assets:**

it was observed that in some KGBVs namely **Sahabganj, Forest Village, Naugarh, Chakia, Niyamtabad, Chandauli**, there were closing advances in the Advance for Creation of Capital Assets as per the last audited financial statements but the details of closing advances shown in above KGBVs as on 31.03.2015 in the Head of Advance for Creation of Capital Assets were not provided to us by the KGBVs , during the course of our audit.



Further the aforesaid sums were to whom transferred, the details of such agencies and utilization certificate obtained from them were also not provided/made available to us therefore we could not verify the aforesaid closing advance in the head of Grant in Aid for creation of capital Assets as on 31.03.2015 and hence we cannot give any comment on the exact position and utilization of the same.

Therefore we are taking the opening advance as on 01.04.2015 as closing advance on 31.03.2016 for Creation of Capital Assets due to the lack of information regarding these opening advances and the position of its utilization.

ii. Bank Accounts for the Grant for Creation of Capital Assets:

It was observed that in some KGBVs namely Sakaldih, Sahabganj, Dhanpur, Forest Village, Naugarh, Niyamtabad, Chakia, Niyamtabad, Chandauli, the Bank Statement / Cash Book and Bank Reconciliation statement for the Bank A/c for Grant for Creation of Capital assets for the year were not provided to us during the course of audit. The Opening balances were taken from the previous audited accounts of KGBVs. The Closing balance in this head as on 31.03.2015 was shown in previous audited accounts but regarding these balances there was no any information and details were also not available either at the KGBVs or DPO Office.

Due to the non availability of the same in the accounts provided to us by the KGBV as well as non availability of Bank Statements etc., we are taking the same opening balances as the closing balances as on 31.03.2016 in the head of Grant for Creation of Capital Assets.

AMBEDKAR NAGAR

SSA (DPO) – Ambedkar Nagar

A. Major Observation of DPO:

- a. **BRC/NPRC Grant:** Rs. 8,00,000.00 were transferred to the respective BRC's/URC Account @ Rs. 80,000 per BRC and Rs. 24,64,000.00 were transferred to NPRC Account @ Rs.22,000.00 per NPRC for contingency & T.A./ meeting etc.

As per SPO Letter No. 2015-16 instruction were given for the proper utilization for this grant & for obtaining utilization latest by 15 April 2015 by the DPO.

But so far no utilization was made available to us for the verification. Non- production of the UC's indicating that the funds were not properly utilized of BRC/NPRC level.

Further the UC must be verified by the AAO & approved by the BSA.



- b. Rs. 4,48,22,802.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2016. (as per ssa general fund account no. 097401010007223)

Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.

FAIZABAD

SSA (DPO) – Faizabad

- a. **Non Presence of Record for Audit due to misappropriation of Funds :**

During the course of our Audit BRC Shohawal and BRC Milkipur did not present their records. At DPO level it was informed that heavy misappropriation and diversion of Funds have been involved in their records, which is the reason of non produce of records. Therefore it is recommended for special audit for Last 3 to 5 years.

- b. Rs. 13234057.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2016. (As per ssa general fund account no. 1916)
- c. Rs. 1108512.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2016. (As per ssa capital fund account no. 00670100010293)

Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget

- d. Following cheques are lying in the BRS as on 31.03.2016

Date	Cheque no.	Amount
04.02.2013	37358	1581.00
18.03.2013	37443	10000.00
31.03.2013	37506	156500.00

It is strongly recommended to reverse these cheques as soon as possible.

- e. Demand draft of Rs. 42616.00 has been issued under miscellaneous A/c which has been cancelled subsequently but no reversal has been made in the books for the above



transaction therefore it is advised to reverse such amount from their respective A/c as soon as possible.

- f. **Rs. 1,32,34,057.00** was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2016. (as per ssa general fund – account no. 1916) and
- g. **Rs. 1,10,85,12.00** was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2016. (as per ssa general fund – 00670100010293)

Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.

JAUNPUR

SSA (DPO) – Jaunpur

A. Major Observation of DPO:

- a. Several funds has been advanced to various schools in BRC Sujanganj for expenditure to be made under respective heads but no records, bill, vouchers relating to the expenditure of the same has not been prepared by the concerned schools, No procurement procedure had been followed by the concerned authority and all the withdrawals from the said fund has been done in cash and the corresponding details regarding utilisation of such amounts has not been prepared and further no explanation has been given by the concerned staff regarding the above.

Therefore In absence of any record, bills, voucher and other details it can be clearly concluded there is diversion of funds done by these schools.

Following are the details of such advances to various schools

- i. **Primary School Dharikpur : Teacher Name - Mata deen yadav**

Particulars	Amount
Uniform	52300
School Maintainance grant	10000
School Grant	7500

- ii. **Primary School Banpakara : : Teacher Name - Heera Lal Pandey**

Particulars	Amount
Uniform	69600



School Maintainance grant	10000
School Grant	7500

iii. **Primary School Rampur Harager : Teacher Name - Praveen Mishra**

Particulars	Amount
Uniform	56400
School Maintainance grant	16000
School Grant	10000

iv. **Uppar Primary School Kshami, Parahit**

Particulars	Amount
Uniform	193700
School Maintainance grant	16000

v. **Primary School Sarsaw : Teacher name: Raj Bahadur Srivastava**

Particulars	Amount
Uniform	52300
School Maintainance grant	18000
School Grant	10000

vi. **Primary School Saraibhogi: Teacher name: Ram Singh**

Particulars	Amount
Uniform	68900
School Maintainance grant	19500
School Grant	10000

vii. **Primary School Adhanpur : Teacher name: Om Prakash Mishra**

Particulars	Amount
Uniform	66900
School Maintainance grant	9500
School Grant	7500

viii. **Primary School Raipur : Teacher name: Ram Singh**

Particulars	Amount
Uniform	50200



School Maintainance grant	17500
School Grant	10000

ix. **Primary School- Purabeni – Shailendra Mani Tripathi**

Particulars	Amount
Uniform	47500
School Maintainance grant	17500

SULTANPUR

SSA (DPO) – Sultanpur

A. Major Observation of DPO:

- a. Rs.29300.00/- has been paid for purchase of Laptop In BRC Pratap pur Kamaicha, such kind of expenditure are not allowed from SSA fund therefore it amounts to diversion of funds done by above BRC.

Followings are the details

Particular	Cheque	Amount
IT World	423722	29,300

It is strongly recommended to recover the misused amount from concerned authority.

- b. As explained in above point no. a. same diversion had been made by BRC Lambhua and BRC Akhand Nagar.
- c. In BRC Baldirai there is a school named as PS Atatnagar head Teacher Name – Shri Raj Bux Maurya, to which Rs. 56100.00/ has been advanced under the head Uniform, School grant, and School maintenance grant out of which Rs 55500/- has been withdrawn by the concerned head Teacher but no records, bill, vouchers relating to above expenditure has been prepared by the above BRC and all the withdrawals from



the said fund has been done in cash and the corresponding details regarding utilization of such amounts has not been prepared and further no explanation has been given by the concerned staff regarding above.

Therefore In absence of any record, bills, voucher it can be clearly concluded there is diversion of funds done by above school.

- d. Various advances has been made to staff for to carry out different works but no proper documentation relating to verification of expenditure is prepared by them and further there is no internal check regarding utilization of previous advances given to them and their effective utilization before making another advance.

Some of the cases are as follows

Date	Particular	Cheque	Amount
14.08.2015	Jamwant Maurya	493295	20000.00

SHRAWASTI

District Project Office (DPO)-SHRAWASTI

1. During audit , the vouchers for expenses incurred were not provided to the audit team for its verification. Computerised (Tally) cash book and bank statement were produced to the audit team for its verification.

Bank reconciliation statement was not provided during the course of audit. Therefore we were not able to verify the correctness of the entries made in cash book and closing balance of the same. We also can not rule out any possibility of any irregularities and whether there are any chances of fraud or manipulation or unauthorized withdrawals.

BAHRAICH

DPO-Bahraich

Major Observation

At the end of the year as on 31.03.2016, various cheque (29 Cheques) totaling to Rs. 23,74,586 has been issued to various parties . It is wrong practice. Cheque must be issue at systematic and due time basis.

BANK RECONCILIATION STATEMENT :-

a. NON PRODUCTION OF BANK RECONCILIATION STATEMENT (Grant for Capital Assets)



During the audit it was observed that the DPO-Bahraich has not prepared bank reconciliation statement on periodical basis for its Allahabad bank Account No 50061488233. As such no BRS as at 31.03.2016 could be provided to us for our verification.

UTILIZATION OF CAPITAL GRANT(ACR).

a. It is found that during financial year 2015-16 for the construction of ACR/ for PS/UPS Rs.30705000.00 have been released to various SMCs. Audit objections are as follows:

- Regarding such amount, the particulars of expenditure and completion report/certificate have not been maintained properly in the office.
- Utilization certificate not produced before us for our verification.

**NATIONAL PROGRAMME OF EDUCATION OF GIRLS AT ELEMENTRY LEVEL (NPEGEL)
BAHRAICH SARVA SHIKSHA ABHIYAAN (SSA) U.P.
Major Observation**

The cash book, ledger, statement of account, bank reconciliation statement was not provided in course of audit . Therefore we are unable to express our opinion that account which are maintained are true and faire or not.

Comment on maintenance of books of accounts & other records:

- a. Cash book has not been maintained.
- b. Ledger has not been maintained.

BANK RECONCILIATION STATEMENT :-

The bank reconciliation statement of DPO-NPEGEL was not reconciled and not provided to us in our course of audit. therefore we are unable to verified the truthiness and fairness of the balances and amount of books of accounts.

DISTRICT INSTITUTE OF EDUCATION & TRAINING- BEHRAICH,U.P.

Major Observation:

The cash book, ledger, statement of account, Bank Reconciliation Statement has not been provided to us during the course of our audit because DIET accountant was suspended vide order no. 1792-93/2016-17 dated 08.08.2016 of Jt. Director Devi Patan Mandal Shiksha Bhawan Faizabad and prosecution proceedings were initiated. Therefore we are unable to express our opinion that account which are maintained are correct.

3.Comment on maintenance of books of accounts & other records:

The cash book, ledger, statement of account, *has not been provided to us during the course of our audit because DIET accountant was suspended vide order no. 1792-93/2016-17 dated 08.08.2016 of Jt. Director Devi Patan Mandal Shiksha Bhawan Faizabad and prosecution proceedings were initiated.* Therefore we are unable to express our opinion that account which are maintained are correct.

BALRAMPUR

DPO-Balrampur



Major Observation

DPO has been operating four bank account i.e. two account for grant in aid – general account and two account for grant in aid for capital account.as per SPO guideline only two account is required for operation one for general account and second for capital account. Hence two unnecessary account must be closed for better financial management.

NATIONAL PROGRAMME OF EDUCATION OF GIRLS AT ELEMENTRY LEVEL (NPEGEL), BALRAMPUR

Major Observation

We have observed that huge amount has been found at NPEGEL Account Rs.6202949.00 .which is not any proprietary. Hence amount must be return to SPO A/c .

BASTI

DPO-BASTI

Major Observation

a)At the end of the year as on 31.03.2016, various cheque (29 cheques) totaling to Rs 9,76,99,864 has been issued to various parties. It is wrong practice.cheque must be issue at systematic and due time basis.

b) March 30, 2016 Rs.168750.00 paid to BEO. @ Rs. 11250 each for Research evaluating & maintaining but U.C. and any bill voucher has not be provided us till the date of audit for our verification.

c) Following amount paid for T.A. on 31.03.2016.but till the date of audit he has not produced any TA bill and any destination record for our verification.

Date	Cheque No.	Name	Amount
31.03.2016	113319	Rajesh kumarsingh	13980.00
31.03.2016	113320	AltabAlam	6420.00
31.03.2016	113321	Suneel Kumar	6030.00
31.03.2016	113322	Sanjay Kumar	9012.00
31.03.2016	113323	Sunil Kumar Tripathi(DC)	14816.00
31.03.2016	113324	Rajesh kumarsingh	11927.00

On scrutiny of bank reconciliation statement we found that some of cheque had been issued from many last year but payment had not been made/not credited by bank it must be reversed into cash book or must be reconciled.

PARTICULARS	DATE	AMOUNT
Wrongly debited by bank	25.04.2014	8879.00



Not credit by bank	31.03.2016	20700.00
Double credit by bank	Not mentioned	1225000.00
Bank charges		595.88
TOTAL		1255174.88

GONDA

DPO-GONDA

1. Major Observation:

At the end of the year as on 31.03.2016, various cheque has been issued to various parties. it is wrong practice. cheque must be issue at systematic and due time basis. Details of some payment is as under :

DATE	CHEQUE	AMOUNT
31.03.2016	51811	8958132
31.03.2016	51812	360500
31.03.2016	51814	58000
31.03.2016	51815	187500
31.03.2016	51816	510000
31.03.2016	51817	2004000
31.03.2016	51819	255600
31.03.2016	51820	299415
31.03.2016	51821	6111
31.03.2016	51822	14004
31.03.2016	51824	277584
31.03.2016	51825	5665
31.03.2016	51826	41760
31.03.2016	51827	25116
31.03.2016	51829	20000
31.03.2016	51831	16925
31.03.2016	51832	96422
31.03.2016	51836	406574
31.03.2016	51840	263451
31.03.2016	51844	854584
31.03.2016	51847	204294
31.03.2016	51853	462000
31.03.2016	81856	439900
31.03.2016	51857	1220759
31.03.2016	51860	211700
31.03.2016	51866	216800
31.03.2016	51867	54200
31.03.2016	51875	318750
31.03.2016	51876	129725



On scrutiny of Bank Reconciliation we observed that:-

- a) On scrutiny of bank reconciliation statement we found that some of cheque had been issued from many last year but payment had not been made by bank it must be reversed into cash book .

DATE	CHEQUE	AMOUNT
20.09.2010	718525	630.00
25.10.2010	718564	5880.00
22.11.2010	718599	1997.00
14.02.2011	196692	300.00
25.03.2011	185004	5059.00
30.03.2011	185020	62815.00
29.03.2012	16992	22178.00
25.03.2013	23357	89137.00
30.03.2013	23362	13500.00

NPEGEL-GONDA

Major Observation

We have observed that huge amount has been found at NPEGEL Account Rs. 21236925.00 .which is not any proprietary. Hence amount must be return to SPO A/c

SANT KABIR NAGAR

DPO-SANTKABIR NAGAR

At the end of the year as on 31.03.2016, various cheque has been issued to various parties. it is wrong practice. cheque must be issue at systematic and due time basis. Details of some payment is as under :

DATE	CHEQUE	AMOUNT
31.03.2016	125882	1736100
31.03.2016	125883	225000
31.03.2016	125885	142000
31.03.2016	125895	135000
31.03.2016	125896	114000
31.03.2016	125906	324000
31.03.2016	125912	258368
31.03.2016	125918	142036
31.03.2016	125925	213700
31.03.2016	125926	1988400
31.03.2016	125928	457500
31.03.2016	125930	107642
31.03.2016	125931	323500
31.03.2016	125936	127581
31.03.2016	125937	236185



31.03.2016	125938	207473
31.03.2016	125939	305306
31.03.2016	125940	671947
31.03.2016	125934	161755

i. UTILIZATION OF CAPITAL GRANT(TOILET) ETC.

- a) It is found that during financial year 2015-16 for the construction of Additional Class Room for PS/UPS Rs.120750000.00, have been released to various VEC. Audit objections are as follows:
b) Regarding such amount, the particulars of expenditure and completion report/certificate have not been maintained properly in the office.
c) Utilization certificate not produced before us for our verification.

ii. TRAINING PROGRAMMES

During the Financial year 2015-16 a total amount of Rs119200.00. has been release for special training for mainstreaming of out of school children . We have observed that:-

- a) Proper documentation of starting and closing of training and Attendance Register of benefited person are not properly maintained.
b) Utilization/Completion certificate of training has not been maintained by DPO.
c) Tender file has not been produced before us for item purchased /caters

LAKHIMPIR

DIET-LAKHIMPUR

BANK RECONCILIATION STATEMENT :-

NON PRODUCTION OF BANK RECONCILIATION STATEMENT

During the audit it was observed that the DIET-Lakhimpur Kheri has not prepared bank reconciliation statement on periodical basis for its Union Bank of India, Lakhimpur, Bank Account Number 50750201005331. As such no BRS as at 31.03.2016 could be provided to us for our verification.

Kasturba Gandhi Balika Vidyalaya-BANKEGANJ

During verification of Bank Reconciliation statement of Union Bank of India, A/c No.507502010703007, we observed as follows:

a. Rs.62,500/- (dated-31.03.2014 Ch.No-04334) has been shown as amount Cheque issued but not presented by bank. No reasonable explanation given to us for non adjustment of these pending entries.

b. Rs.5500/- has been shown as amount credited by cash book but not entered by Bank statement. No reasonable explanation given to us for non adjustment of these pending entries

Similar objections were found in the case of KGBV – Bijua, Dhaurahara, ISA Nagar, Lakhimpur, Pasgawan and Behar.

LUCKNOW



District Project Office (DPO)-LUCKNOW

Major Observation

i. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.

During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various BRCs/ NPRCs /SMCs is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level. Details of Fund unutilized/unreported at BRCs level as on 31/03/2016 is given as below:

a.	BRC-Gosaiganj	Rs. 1,53,931.00
b.	BRC-Malihabad	Rs. 46,379.00
c.	BRC-Mohanlalganj	Rs. 22,49,158.82
d.	BRC-Sarojininagar	Rs.4,31,137.08
e.	BRC-Kakori	Rs.2,07,393.50
f.	BRC-Chinhat	Rs.4,52,907.00
g.	BRC-Mall	Rs.5,04,076.25
h.	BRC-Bakshi Ka Talab	Rs.7,13,250.80
Total(Rs)		Rs.47,58,233.45

The same has been intimated to DPO and advised them to collect/compile the information regarding unutilized fund at BRCs/NPRCs/SMCs and record the same as advances in books of account. But no action has been taken in this regard till the end of our audit. As a result figure of Fund unutilized (Closing Advance) till the end of the year is understated and fund shown as utilized has been overstated to this extent.

ii. During audit of SMCs' it was observed that all the fund transferred have been shown as utilized in respective financial year by DPO without verification of the same. while a huge amount of fund is kept in SMCs account. The same is neither refunded to DPO/SPO nor being utilized for a long.

During verification of Bank Reconciliation statement of IOB, Chowk, Lucknow, A/c no. 108701509023, we observed as follows:

- Rs.4,46,489/- (dated-07.06.2014 to 12.08.2014) has been shown as amount credited by bank but not Entered by us. No reasonable explanation given to us for non adjustment of these pending entries.
- Rs.35,000/- (dated-13.10.2014 and 21.11.2014)has been shown as amount debited by bank but not entered by us. No reasonable explanation given to us for non adjustment of these pending entries.
- beside the above so many other pending entries have been shown in reconciliation.

DIET-LUCKNOW

Major Observation

- Advance register is not maintained by DIET. Advances have been booked after obtaining statement of expenditure though proper advance register should be maintained by DIET.
- Physical verification of the asset items should have been conducted by the DIET from time to time.
- Attendance Register of the participants is a vital record for verification of TA & DA, mess arrangement bills and other connected payment which should have been maintained properly by DIET.



RAEBARELI

District Project Office (DPO)-RAEBARELI

i. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.

During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various **BRCs/ NPRCs /SMCs** is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level. Details of Fund unutilized/unreported at BRCs level as on 31/03/2016 is given as below:

a.	BRC-Jagatpur	Rs.13,21,449.00
b.	BRC-Dalmau	Rs.11,16,766.02
c.	URC-Raebareli	RS.11,87,073.00
d.	BRC-ROHINIYA	RS.12,58,658.00
e.	BRC-MHARAJGANJ	RS.9,81,308.00
f.	BRC-BACHRAWA	RS.12,71,857.00
g.	BRC-SARINI	RS.9,08,458.00
h.	BRC-SALON	RS.6,03,261.00
i.	BRC-RAHI	RS.8,59,250.00
j.	BRC-CHATOH	RS.6,03,703.25
k.	BRC-HARCHANDPUR	RS.7,93,877.00
l.	BRC-DEEH	RS.6,78,100.00
m.	BRC-Unchahar	Rs.8,67,860.50
n.	BRC-Shivgarh	Rs.7,29,176.00
o.	BRC-Amawa	Rs.11,90,569.20
Total(Rs)		Rs.1,43,71,361 .97

The same has been intimated to DPO and advised them to collect/compife the information regarding unutilized fund at **BRCs/NPRCs/SMCs** and record the same as advances in books of account. But no action has been taken in this regard till the end of our audit. As a result figure of Fund unutilized (Closing Advance) till the end of the year is understated and fund shown as utilized has been overstated to this extent.

- An special verification team should be constituted by the DPO/SPO to verify the actual position of Fund Utilized and balance of unutilized fund at the year end at various level and account for the same accordingly.
- During audit of SMCs' it was observed that all the fund transferred have been shown as utilized in respective financial year by DPO without verification of the same. while a huge amount of fund is kept in SMCs account. The same is neither refunded to DPO/SPO nor being utilized for a long.



- c. An special verification team should be constituted to verify and compile the actual position of fund remains unutilized/unreported at various field level and incorporate the same in financial statement accordingly.

d. Non Maintenance Of Advance Register

There is a unavoidable negligence on part of District Project Office-Raebareli ,regarding maintenance and monitoring of Advance Register. As per the guidelines issued by GOI advance register is to be kept for all transfer of fund to the sub-district level. No interest has been taken by DPO in maintenance of such a important records. Figures reflected in the financial statements are gathered from different sources.

ii. The audited financial statements of 2014-15 reflects closing advances of Rs.2,45,600.00 in SSA General Fund and Rs.28,54,23,430.00 in SSA Capital Funds. These closing advances were taken as opening advance for FY 2015-16. However, proper documentation in respect of getting utilization certificates and adjusting the same amount in the financial statements for 2015-16 should have been made by the office.

iii. Amounts as per following information have been received by the District Project Office from State Project Office:

Particulars	Date	Amount (Rs.)
BRC Contingency/T.A.	11.01.2016	15,20,000.00
NPRC Contingent/TA	16.10.2015	34,32,000.00

Out of above amounts, a total amount of Rs.49,52,000.00 have been transferred to the Naya Panchayat Resource Centers of dated-14.12.2015 and BRC of dated-29.03.2016.While checking concerning file we noted following points:

a) Late transfer of fund has been made by DPO as is noted as compared to amounts availability from the State Project Office. It is highly objectionable.

b) Utilization Certificates needs to be documented correctly. Accounting based on advance was to be implemented in this case.

DISTRICT INSTITUTE OF EDUCATION & TRAINING –RAEBARELI

Major Observation

i. Advance register is not maintained by DIET. Advances have been booked after obtaining statement of expenditure though proper advance register should be maintained by DIET.

ii Physical verification of the asset items should have been conducted by the DIET from time to time.

iii. Attendance Register of the participants is a vital record for verification of TA & DA, mess arrangement bills and other connected payment which should have been maintained properly by DIET.

District Project Office (DPO)-UNNAO

Major Observation

i. Non Maintenance Of Advance Register

There is a unavoidable negligence on part of District Project Office-Unnao ,regarding maintenance and monitoring of Advance Register. As per the guidelines issued by GOI advance register is to be kept for all transfer of fund to the sub-district level. No interest



has been taken by DPO in maintenance of such a important records. Figures reflected in the financial statements are gathered from different sources.

ii. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.

During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various **BRCs/ NPRCs /SMCs** is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level. Details of Fund unutilized/unreported at BRCs level as on 31/03/2016 is given as below:

Name of BRCs	Closing Balance as on 31.03.2016 (Rs)
1.Hasanganj	4,28,971.30
2.Asoha	2,93,202.00
3.Sumerpur	2,09,532.00
4.Bighapur	3,09,073.40
5.Safipur	1,61,903.60
6.Nawabganj	4,83,249.94
7.Hilauli	2,48,092.00
8.Nagar Chetra	4,55,974.23
9.Bangarmau	6,76,398.69
10.Ganj Muradabad	4,87,409.00
11.Purwa	13,36,099.00
12.Miyaganj	2,46,010.00
13.Fatehpur 84	4,25,427.62
14.Singh Sarosi	4,41,051.00
15.Sikandarpur Karn	4,07,813.62
16.Auras	5,42,978.00
17.Bichiya	3,84,063.00
Total(Rs)	75,37,248.40

The same has been intimated to DPO and advised them to collect/compile the information regarding unutilized fund at **BRCs/NPRCs/SMCs** and record the same as advances in books of account. But no action has been taken in this regard till the end of our audit. As a result figure of Fund unutilized (Closing Advance) till the end of the year is understated and fund shown as utilized has been overstated to this extent.

- An special verification team should be constituted by the DPO/SPO to verify the actual position of Fund Utilized and balance of unutilized fund at the year end at various level and account for the same accordingly.
- During 'audit of SMCs' it was observed that all the fund transferred have been shown as utilized in respective financial year by DPO without verification of the same. while a huge amount of fund is kept in SMCs account. The same is neither refunded to DPO/SPO nor being utilized for a long.
- An special verification team should be constituted to verify and compile the actual position of fund remains unutilized/unreported at various field level and incorporate the same in financial statement accordingly.

Vouching Observation

- The bills of two of the service providers providing Assistant accountant and computer operators were not found to be proper format. In case of the parties namely M/s SS Enterprises and Esteem

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Placement, the bills submitted by the parties did not carry any date on the bills which is a legal requirement. Even service tax is charged on such bills. Thus it is advised to take bills in proper format from the parties and also proofs / declaration of deposition of service tax charged should be taken from the parties.

- ii. The fixed assets (Dead Stocks) lying at the District Project Office did not carry any Unique Identification Number. It is advised to allocate distinct identification numbers to such assets. This will help in proper identification and control over the assets.
- iii. Unutilised Fund in SSA Capital Fund Bank Account (PNB, Jawahar Nagar) No. 3679000100208640

It has been observed that huge unutilized balance is lying in SSA Capital Account since last more than 2 years. Part of these funds were received from State project Office in FY 2014-15 erroneously (as informed to us) i.e. more funds were transferred to DPO than the budgeted figures. As informed, against the required of Rs. 10.70 lacs for toilet construction, fund of about 75 lacs were sent by SPO. The balance amount is thus lying idle in bank at DPO. Further part of some funds received in FY 2011-12/ 2012-13 for UPS were partly utilized and balance are still lying idle in DPO Capital Fund Bank Account. The balance in the bank account as on 31.03.2016 was Rs. 2,57,68,963. It is advised to DPO to specifically communicate the same to the SPO and directions from them for proper utilisation / return of such funds to the SPO.

DIET-UNNAO

Major Observation

- i. Advance register is not maintained by DIET. Advances have been booked after obtaining statement of expenditure though proper advance register should be maintained by DIET.

AURAIYA

District Project Office (DPO)-AURAIYA

Major Observation

- a As per procedure physical verification of dead stock items should be conducted annually, it is observed that this physical verification is not made by the office during financial year.
- b Identification of the fixed assets procured since inception of the project is not made by the office . This should be done as early as possible.
- c Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect



d POL/vehicle Maintenance: Rs. 242287.00 was booked. However the logbook was not presented to us.

e Hiring of vehicles: Rs.2,00,000.00 was booked under this head. No Fresh tender was invited . The details of who made these journeys, their names and the approval for the same also not available. Hence not provided to us during the course of audit.

f BRC/NPRC Grant: Rs. 1,28,000 & Rs.2,40,000 were transferred to the respective BRC's/URC Account & Rs.7,70,000 & Rs.9,24,000 transferred to NPRC Account for contingency & T.A./ meeting etc.

As per SPO Letter No. 4718/2014-15 dated 04 March 2015 instruction were given for the proper utilization for this grant & for obtaining utilization latest by 15 April 2016 by the DPO.

But so far no utilization was made available to us for the verification. Non- production of the UC's indicating that the funds were not properly utilized of BRC/NPRC level.

Further the UC must be verified by the AAO & approved by the BSA.

The bank balance which are lying in the BRCs accounts must be returned to SPO /DPO as these are not be incurred.

g.DPO Furniture & Fixture: Rs. 2,84,562.00 was booked under the head DPO Furniture & fixture. However no tender /Quotation was obtained in respect of the same. Therefore the file was not put before us.

a. During verification of Bank Reconciliation of Punjab National Bank account no. 966000100167222,it was observed that following stale Cheques are being shown under the head 'cheques issued but not presented for payment:

Ch. No.	Date	Amount(Rs)
91962	01.11.2011	630.00
296609	05.03.2014	1800.00
296966	12.08.2014	14800.00
45270	16.10.2014	82800.00
452128	28.11.2014	10500.00
542505	03.03.2015	21000.00
542511	03.03.2015	129200.00
542518	17.03.2015	24500.00
542519	17.03.2015	454280.00
542570	31.03.2015	209605.00
447518	03.11.2015	11642.00
447522	03.11.2015	5802.00
-----	28.09.2015	117800.00
-----	28.09.2015	142550.00
452047	20.09.2014	21800.00

It is recommended to cancel all the cheques whose validity period got expired. No reasonable explanation given to us for non adjustment of these pending entries.

1. Vouching Observation:

- a. T.A.D.A. bill of Rs.74056.00 of IT teachers from April 2015 to March 2016 were paid. However, approval of BSA was not obtained on the file.

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- b. The Hotel bills of Mr. Naresh Chandra Dubey –D.C. of Rs.22,800/- were paid against T.A.D.A. bills . The Above payment in excess of the approved rate authorized by the State Project office. The above amount of Rs.22,800/- should be recovered from D.C.Mr.Naresh Chandra Dubey .

KANPUR DEHAT

District Project Office (DPO)-KANPUR DEHAT

2. Major Observation

a. Non Maintenance Of Advance Register

There is a unavoidable negligence on part of District Project Office-Kanpur Dehat ,regarding maintenance and monitoring of Advance Register. As per the guidelines issued by GOI advance register is to be kept for all transfer of fund to the sub-district level. No interest has been taken by DPO in maintenance of such a important records. Figures reflected in the financial statements are gathered from different sources.

- b. No Utilization Certificate have been deposited by the BRC's for the financial year 2015-16 and also no advance register was maintained for the same.

- a. Service book of officers and staff could not be produced before audit. It is suggested to examine service book to verify basic pay and other relevant information for verification of salary/ emoluments monthly
- b. As per procedure physical verification of dead stock items should be conducted annually, It is observed that this physical verification is not made by the office during financial year.
- c. Identification of the fixed assets procured since inception of the project is not made by the office. This should be done as early as possible.

BANK RECONCILIATION STATEMENT :-

The bank reconciliation statements of DPO SSA have not been prepared by the unit for SSA General Fund and SSA Capital Fund. Bank Statement not available .

Cash and bank Balances :

Cash in hand was NIL as on 31.03.16.DPO has maintaining Two Bank Accounts detail of which are as under

S.N.	Name of Bank & Branch	Account No.	Amount	Nature of Account
1	Union Bank of India	302602010991695	88,71,256.33	Grant in aid-General
2	Bank of Baroda	12820100013131	2,34,78,963.00	Grant in aid-Capital



We further report that all funds received from SPO are credited in respective accounts, but expenditure of general heads are expended form BOB capital account by transferring funds from general accounts. We have been informed this happened due to BOB is our lead bank and its branches easily available in district. This practice should be stopped and necessary steps are to be taken in this regard.

NPEGEL-KANPUR DEHAT
BANK RECONCILIATION STATEMENT :-

The bank reconciliation statements of DPO NPEGEL have not been prepared by the unit.

DISTRICT INSTITUTE OF EDUCATION & TRAINING –KANPUR DEHAT
BANK RECONCILIATION STATEMENT :-

The bank reconciliation statements of DIET-Kanpur Dehat have not been prepared by the DIET.

BANDA

District Project Office (DPO)- BANDA

1. Major Observation

- a As per procedure physical verification of dead stock items should be conducted annually, it is observed that this physical verification is not made by the office during financial year.
- b Identification of the fixed assets procured since inception of the project is not made by the office . This should be done as early as possible.
- c Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect

BHADOHI

Abhiyan District Project Office (DPO)-BHADOHI

Major Observation

- a. As per procedure physical verification of dead stock items should be conducted annually, It is observed that this physical verification is not made by the office during financial year.
- b. Identification of the fixed assets procured since inception of the project is not made by the office. This should be done as early as possible.

BANK RECONCILIATION STATEMENT :-

During verification of Bank Reconciliation of Union Bank of India,Gyanpur, Bhadohi a/c no. 303902010048549,it was observed that following stale Cheques are being shown under the head 'cheques issued but not presented for payment:

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Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in



Ch. No.	Date	Amount(Rs)
80312	18.10.2014	21,000.00
83804	26.11.2014	21,000.00
83815	15.12.2014	150.00
88819	30.12.2014	7,000.00
84313/14	28.02.2015	17,500.00
131187	07.03.2015	4,000.00
13188/95	09.03.2015	3,50,500.00
13194	17.03.2015	7,000.00
13186	18.03.2015	3,500.00
100711	30.03.2015	4,82,600.00
101323 to 101458	31.03.2015	11,37,932.00

It is recommended to cancel all the cheques whose validity period got expired. No reasonable explanation given to us for non adjustment of these pending entries.

iv. Rs.6,80,511/- (dated-04.03.2015 to 25.02.2016) has been shown as amount credited by bank but not Entered by us. No reasonable explanation given to us for non adjustment of these pending entries.

v. Rs.2,715/- (dated-05.02.2016) has been shown as amount debited by bank but not entered by us. No reasonable explanation given to us for non adjustment of these pending entries.

FARUKHABAD

Abhiyan District Project Office (DPO)-FARUKHABAD

Major Observation

a. Non Maintenance Of Advance Register

There is a unavoidable negligence on part of District Project Office-Farukhabad ,regarding maintenance and monitoring of Advance Register. As per the guidelines issued by GOI advance register is to be kept for all transfer of fund to the sub-district level. No interest has been taken by DPO in maintenance of such a important records. Figures reflected in the financial statements are gathered from different sources.

- Service book of officers and staff could not be produced before audit. It is suggested to examine service book to verify basic pay and other relevant information for verification of salary/ emoluments monthly
- As per procedure physical verification of dead stock items should be conducted annually, It is observed that this physical verification is not made by the office during financial year.
- Identification of the fixed assets procured since inception of the project is not made by the office. This should be done as early as possible.

Kasturba Gandhi Balika Vidyalaya-KAMALGANJ

1. Major Observation

Books of accounts and other related records are not provided to us hence we cannot comment on the truthfulness correctness of the accounts.

2. BANK RECONCILIATION STATEMENT :-

The bank reconciliation statements of KGBV has not been prepared by the unit .



3. Vouching and Other Connected Records Observation:

Vouchers has not been provided to us during the course of audit.

KANPUR NAGAR

District Project Office (DPO)-KANPUR NAGAR

1. Major Observation

a As per procedure physical verification of dead stock items should be conducted annually, it is observed that this physical verification is not made by the office during financial year.

b Identification of the fixed assets procured since inception of the project is not made by the office . This should be done as early as possible.

c Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect.

d. **The Service provider contract was renewed regularly . No fresh tender was invited in the last 4 years which is against the rues and norms of the project. Also the payment was made on the letter head of the party. No bill was presented by the service provider. Also the provider is a Private limited company, but no CIN was mentioned in the Letter head also. We did not find the service tax registration certificate on the file.**

e. The agreement and purchase order were not available on the files.

f. **BRC/NPRC Grant:** Rs. 550,000 & Rs.3,30,000 were transferred to the respective BRC's/URC Account & Rs.9,70,000 & Rs.11,64,000 transferred to NPRC Account for contingency & T.A./ meeting etc.

As per SPO Letter No. 4718/2014-15 dated 04 March 2015 instruction were given for the proper utilization for this grant & for obtaining utilization latest by 15 April 2016 by the DPO.

But so far no utilization was made available to us for the verification. Non- production of the UC's indicating that the funds were not properly utilized of BRC/NPRC level.

Further the UC must be verified by the AAO & approved by the BSA.

The bank balance which are lying in the BRCs accounts must be returned to SPO /DPO as these are not to be incurred in future.

BANK RECONCILIATION STATEMENT:-

During verification of Bank Reconciliation statement of Allahabad bank, A/c no20475704473, we observed as follows:



a. Rs.1,06,709/- has been shown as amount Wrongly Debited by bank. No reasonable explanation given to us for non adjustment of these pending entries.

b. Rs.15,444/- has been shown as amount SMS Charges Debited by Bank. No reasonable explanation given to us for non adjustment of these pending entries.

c. beside the above so many other pending entries have been shown in reconciliation

MIRZAPUR

DIET-MIRZAPUR

BANK RECONCILIATION STATEMENT :-

During the audit it was observed that the DIET-Mirzapur has not prepared bank reconciliation statement on periodical basis for its Union Bank of India, Bank Account Number 353402010015025. As such no BRS as at 31.03.2016 could be provided to us for our verification.

SONBHADRA

AbhyanDistrict Project Office (DPO)-SONBHADRA

Major Observation

a. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.

During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various BRCs/ NPRCs /SMCs is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level. Details of Fund unutilized/unreported at BRCs level as on 31/03/2016 is given as below:

a. BRC-Ghorawal	Rs.6,95,383.00
b. BRC-Babhani	Rs.4,45,434.00
c. BRC-Chopan	Rs.5,28,365.00
d. BRC-Chatra	Rs.3,32,892.00
e. BRC-Nagwa	Rs.3,87,494.00
f. BRC-Dudhi	Rs.6,77,500.00
g. BRC-Myurpur	Rs.11,04,449.00
h. BRC-Roberstganj	Rs.56,955.00
Total(Rs)	Rs.42,28,472.00

b. During audit of SMCs' it was observed that all the fund transferred have been shown as utilized in respective financial year by DPO without verification of the same. while a huge amount of fund is kept in SMCs account. The same is neither refunded to DPO/SPO nor being utilized for a long.

An verification should be constituted to verify and compile the actual position of fund remains unutilized/unreported at various field level and incorporate the same in financial statement accordingly.

c. As per procedure physical verification of dead stock items should be conducted annually, It is observed that this physical verification is not made by the office during financial year.

d. Identification of the fixed assets procured since inception of the project is not made by the office. This should be done as early as possible.

OLD OUTSTANDING CHEQUES APPEARING IN THE BANK RECONCILIATION STATEMENT OF PUNJAB NATIONAL BANK, ROBERTSGANJ, U.P, A/C NO. 00413000100194386:-

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Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in



In bank Reconciliation Statement for the year ending 31.03.2016 some old outstanding cheques are still appearing. Reversal entries must be made for the given cheques immediately:

SL NO	DATE	CHEQUE NO.	AMOUNT (RS.)
1	31.03.2011	623	3000.00
2	18.10.2011	25	500.00
3	12.06.2012	783	5916.00
4	26.06.2012	787	3240.00
5	-----	93	1972.00
6	-----	98	1972.00
7	-----	594402	2885.00
8	14.05.2013	594420	3451.00
9	05.08.2013	656531	7910.00
10	06.08.2013	656533	2880.00
11	-----	944	3225.00
12	-----	102	900.00
13	11.07.2015	982155	18284.00

Kasturba Gandhi Balika Vidyalaya-Forest Village DISTT:SONBHADRA

BANK RECONCILIATION STATEMENT :-

During the audit it was observed that the KGBV-Forest Village has not prepared bank reconciliation statement on periodical basis for its Punjab National Bank, Bank Account Number 0413000100249534. As such no BRS as at 31.03.2016 could be provided to us for our verification.

Kasturba Gandhi Balika Vidyalaya-GHORAWAL DISTT:SONBHADRA

BANK RECONCILIATION STATEMENT :-

During the audit it was observed that the KGBV-Ghorawal has not prepared bank reconciliation statement on periodical basis for its Punjab National Bank, Bank Account Number 0413000100249552. As such no BRS as at 31.03.2016 could be provided to us for our verification

Kasturba Gandhi Balika Vidyalaya-NAGWA DISTT:SONBHADRA

BANK RECONCILIATION STATEMENT :-

During the audit it was observed that the KGBV-Nagwa has not prepared bank reconciliation statement on periodical basis for its Punjab National Bank, Bank Account Number 0413000100241620. As such no BRS as at 31.03.2016 could be provided to us for our verification

DISTRICT-AGRA

MAJOR AUDIT OBSERVATIONS

DEFICIENCIES AND AREAS OF WEEKNESS:

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow-226024
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in

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STATUS OF ADVANCE BASED ACCOUNTING:

As per para 74.1 of the finance manual, "All Funds released to districts and sub-districts level are initially classified as advances and same indicated as such in books of accounts. These advances shall be adjusted based on the expenditure statements/ utilization statements received in State Implementation Society of having spent the funds" but the same is not done at the DPO.

Advance register has been maintained but Utilization Certificates has not been collected by DPO at all. Even during our audit, most of the VECs came for audit without proper records, utilization certificates & updated passbooks/ bank accounts. Eventually adjustment of advances is not based on Statement of Expenditures (SOE)/ Utilization Certificates (UC). Year end advances have been identified by DPO on adhoc basis.

As per trial balance provided by DPO, closing advance as on 31st March 2016 was taken as **Rs. 2,52,95,100.00** which includes Rs. 2,02,86,500/- on general account and Rs. 50,08,600/- on account of Civil works but during audit of BRC/ VEC & SMC at block level, it has been observed that there are balances remaining in their bank account to be utilized. Huge balances are lying in the bank accounts of the VECs audited (VECs who have produced their pass book/ bank statements) by us which had been booked as an expenditure.

Further, during audit of VECs & SMCs, it has been noticed that the utilization certificates are not relating to the financial year only but going beyond that.

Advance to BRC:

During the year, a sum of Rs. 8827696/- was released to various BRCs and the same was treated as expenditure without obtaining utilization certificates. A sum of Rs. 10860862/- is lying with BRCs in their bank accounts (as detailed hereunder) but the same is treated as utilized. Details are as under:

Name of BRC	Opening balance	Fund Released during the year	Expenditure as per UC/ SOE	Balance lying in bank accounts of BRC as on 31/03/2016
Saiyan	502205.00	602345.00	287972.00	1104550.00
Kheragarh	283421.00	638121.00	473362.00	448180.00
URC Agra	1039829.00	417649.00	228107.00	1229371.00
Pinahat	485333.00	558242.00	384458.00	659117.00
Bah	733876.00	642645.00	366148.00	1010373.00
Akola	708676.00	462309.00	403746.00	767239.00
Jaitpur Kala	866076.00	583956.00	427474.00	1022558.00
Fatehabad	446958.00	755199.00	311393.00	890764.00
Acchnera	261396.00	262209.00	431057.00	92548.00
Baroli Aheer	625017.00	680282.00	239989.00	1065315.00
Bichpuri	209622.00	648576.00	461373.00	396827.00
Khandoli	474534.00	662190.00	366166.00	770558.00



Fatehpur Sikri	259096.00	634568.00	348775.00	544882.00
Etmadpur	658360.00	654183.00	507385.00	804758.00
Shamsabad	13039.00	625222.00	584439.00	53822.00
Jagner	Not Provided	Not Provided	Not Provided	Not Provided
	7567438.00	8827696.00	5821844.00	10860862.00

MATTERS THAT HAVE COME TO THE ATTENTION DURING THE AUDIT WHICH MIGHT HAVE A SIGNIFICANT IMPACT ON THE IMPLEMENTATION OF THE PROJECT:

Expenditure beyond delegated authority:

It was noticed that as per delegated authority (administrative as well as financial approval) as defined in GO no. A-2-1092/10-2011-24(7)-95 dated 25.11.2011 and as per office order no. SPO/2929/2013-14 dated 20/09/2013, the DPO/ BSA office is authorized for approving payment upto Rs. 1.00 lacs but during the year, a payment of Rs. 20,34,20,360.00 were made in excess of delegated authority

Defective Procurement Process:

In the following cases, either the appropriate procurement process was not adopted or the procurement process adopted for purchase of goods/ services was defective:

SL. No.	Head of Expenditure	Name of Party	Amount (Rs.)
1.	Accelerated Learning Camp	M/s Parsvnath Traders	2990723.00
2.	Text Book Transportation	NA	690000.00
3.	DCF Training	M/s Bansal Traders	63840.00
4.	DCF Training	M/s J. M. D. Computers	99892.00

Audit of KGBV

Audit of the following KGBV was not allowed to be done:

Sl. No.	Name of KGBV	Amount (Rs.)	Remarks
1.	KGBV Jagner (Run by NGO)	4336924.00	No documents provided for audit

KGBV Jagner had not provided any document for audit in previous audit also. The KGBV is being run by a NGO M/s Adarsh Bhagwati Sewa Sansthan. As reported by DPO, the services of NGO have been discontinued. Since the NGO is not submitting any documents for last 2 years, there may be a possibility of misappropriation of funds.

We strongly recommend special audit for last 5 years to ascertain the actual utilization as per norms.



Audit of BRC

Audit of the following BRC was not allowed to be done:

Sl. No.	Name of BRC	Amount (Rs.)	Remarks
1.	BRC Shamsabad	625222/-	Complete documents not provided for audit.
2.	BRC Jagner	185950/-	No one turned up for audit.

BRC Jagner had not provided any document for audit. BRC Shamsabad had provided some documents on the last day of the audit in spite of repeated reminders. BRC Shamsabad had not produced any documents in previous audit also. Since the BRC is not submitting any documents for last 2 years, there may be a possibility of misappropriation of funds.

We strongly recommend special audit for last 5 years of at-least these Blocks

VECs/ SMCs/ Aided Schools:

Audit of the VEC / SMC / NPRC of following Blocks is pending:

S No.	Name of Block	Amount (Rs.)	Remarks
1.	Shamsabad	8899094/-	Not allowed for audit by concerned BRC

We strongly recommend special audit for last 5 years of at-least this Block;

Audit of the VEC / SMC / NPRC of following Blocks is pending due to low turnout:

S No.	Name of Block	Total no of VECs/SMCs	No. of VECs/ SMCs audited
1	Jagner	164	55
2	Bah	208	86
3	Nagar Chetra	282	49

Schools attended do not have relevant records (Bank pass book, UC, vouchers) with them for audit;

We strongly recommend special audit for last 5 years of at-least these Blocks;

Bank Reconciliation Statement SSA-General:

A sum of Rs. 2644907.00 is pending on account of "Amount of Expenses for which RTGS could not be done". The details of these entries was not made available to us. In absence of recording in Cash Book, the effect of these entries on Financial statements could not be ascertained.

A sum of Rs. 16393.53 is pending on account of "Bank Charges". Date-wise details of these charges is not available. The same should be followed up with the bank for its reversal.



Bank Reconciliation Statement:-DIET

The Bank reconciliation statement is not prepared by DIET. As on 31st March 2016, balance as per cash book was Rs. 1917653/- whereas balance as per bank statement was Rs. 2424206/-. **The difference of Rs. 506553/- needs to be identified. The difference is continuing since last year/(s).**

DISTRICT-J.P.Nagar(AMROHA)

DEFICIENCIES AND AREAS OF WEEKNESS:
STATUS OF ADVANCE BASED ACCOUNTING:

As per para 74.1 of the finance manual, "All Funds released to districts and sub-districts level are initially classified as advances and same indicated as such in books of accounts. These advances shall be adjusted based on the expenditure statements/ utilization statements received in State Implementation Society of having spent the funds" but the same is not done at the DPO.

Advance register has been maintained but Utilization Certificates has not been collected by DPO at all. Even during our audit, most of the VECs came for audit without proper records, utilization certificates & updated passbooks/ bank accounts. Eventually adjustment of advances is not based on Statement of Expenditures (SOE)/ Utilization Certificates (UC). Year end advances have been identified by DPO on adhoc basis.

As per trial balance provided by DPO, closing advance as on 31st March 2015 was taken as **Rs. 249532.00** which in on account of Special Training but during audit of BRC/ VEC & SMC at block level, it has been observed that there are balances remaining in their bank account to be utilized. Huge balances are lying in the bank accounts of the VECs audited (VECs who have produced their pass book/ bank statements) by us which had been booked as expenditure Further, during audit of VECs & SMCs, it has been noticed that the utilization certificates are not relating to the financial year only but going beyond that.

Advance to BRC:

During the year, a sum of Rs. 2421550/- was released to various BRCs and the same was treated as expenditure without obtaining utilization certificates. A sum of Rs. 1369362.92 is lying with BRCs in their bank accounts (as detailed hereunder) but the same is treated as utilized. Details are as under:

Name of BRC	Opening balance	Fund Released during the year	Expenditure as per UC/ SOE	Balance amount as per UC/ SOE
BRC Gajraula	558293.00	312010.00	502568.00	392064.00
BRC Dhanaura	369358.40	453602.00	578915.00	256758.00
BRC Amroha Nagar	481650.00	216010.00	455863.00	263676.00
BRC Hasanpur	565645.76	527760.00	417148.00	713279.86
BRC Amroha	624277.50	308010.00	366334.00	595883.50
BRC Gangeshwari	1081437.07	314170.00	322222.00	1123463.12



BRC Joya	1114616.02	347050.00	666485.00	144249.71
BRC Hasanpur Nagar	Not Provided	Not Provided	Not Provided	Not Provided
	4795277.75	2478612.00	3309535.00	3489374.19

Advance to NPRC

During the year, a sum of Rs. 1190500/- was released to various NPRCs but utilization certificates has not been submitted by the NPRCs. The amount released has been considered as expenditure. Out of total 60 NPRC, only 48 NPRC turned up for audit and balance 12 remains to be audited.

Advance to Aided School

During the year, huge amount- was released to Aided Schools towards various grant but the same were considered as expenditure without obtaining any utilization certificate from the concerned aided schools. None of these schools turned up for audit during our visit to blocks for audit.

School Uniform:

A sum of Rs. 39478800/- was paid to various SMCs towards purchase of uniforms but **the file relating to finalization of enrollment of students and approval of District Magistrate for transfer of funds was not provided for verification.**

Further, a committee was required to be formed for monitoring the quality and complete distribution of uniform. The committee was required to monitor the progress of distribution and the quality of uniform. The second installment was to be released on the basis of report of the committee.

No such document towards formation of committee and report of the committee was found on record. In absence of the report of the committee, the justification for release of 2nd installment could not be explained.

Staff Salary to DPO (2898572/-):

Discrepancies was noticed in Salary fixation of staff. At present, DC (IED) is being paid @ Rs. 30771/- and DC(Civil) is being paid @ Rs. 28130/-. CCA @ Rs. 120/- & HRA @ Rs. 1010/- is being paid which is not allowable to the staff employed on direct contract basis.

Increment calculated is not correct as per guidelines issues by SPO. As per guidelines issued by SPO in 2010, one time increment upto maximum of 25% can be allowed and then on every renewal increment will be given equal to DA increase in that period.

It was noticed that increment of 25% was given in the year 2010, again in 2011 & 2012. The correct remuneration to be re-calculated for each staff since 2010 and any excess/ under payment should be recovered/ paid.

MATTERS THAT HAVE COME TO THE ATTENTION DURNG THE AUDIT WHICH MIGHT HAVE A SIGNIFICANT IMPACT ON THE IMPLEMENTATION OF THE PROJECT:

Expenditure beyond delegated authority:

It was noticed that as per delegated authority (administrative as well as financial approval) as defined in GO no. A-2-1092/10-2011-24(7)-95 dated 25.11.2011 and as per office order no. SPO/2929/2013-14 dated 20/09/2013, the DPO/ BSA office is authorized for approving payment upto Rs. 1.00 lacs **but during the year, a payment of Rs. 8,60,82,437.00 were made in excess of delegated authority**

Defective Procurement Process:



In the following cases, either the appropriate procurement process was not adopted or the procurement process adopted for purchase of goods/ services was defective:

SL. No.	Head of Expenditure	Name of Party	Amount (Rs.)
1.	Purchase of Aids & Appliances	M/s Vaishnavi Contractors	76600.00
2.	Mess arrangement for KGBV	M/s Om Sai Enterprises	10920141.00
3.	Text Book Transportation	M/s Anushri Traders	691651.00
4.	Result Card	M/s Amber Traders	261801.00

DISTRICT-BIJNOR

STATUS OF ADVANCE BASED ACCOUNTING:

As per para 74.1 of the finance manual, "All Funds released to districts and sub-districts level are initially classified as advances and same indicated as such in books of accounts. These advances shall be adjusted based on the expenditure statements/ utilization statements received in State Implementation Society of having spent the funds" but the same is not done at the DPO.

Advance register has been maintained but Utilization Certificates has not been collected by DPO at all. Even during our audit, most of the VECs came for audit without proper records, utilization certificates & updated passbooks/ bank accounts. Eventually adjustment of advances is not based on Statement of Expenditures (SOE)/ Utilization Certificates (UC). Year end advances have been identified by DPO on adhoc basis.

As per trial balance provided by DPO, closing advance as on 31st March 2015 was taken as **Rs. 1,86,42,320.00** which is on general account but during audit of BRC/ VEC & SMC at block level, it has been observed that there are balances remaining in their bank account to be utilized. Huge balances are lying in the bank accounts of the VECs audited (VECs who have produced their pass book/ bank statements) by us which had been booked as expenditure.

Further, during audit of VECs & SMCs, it has been noticed that the utilization certificates are not relating to the financial year only but going beyond that.

Advance to BRC:

During the year, a sum of Rs. 5654845/- was released to various BRCs and the same was treated as expenditure without obtaining utilization certificates. A sum of Rs. 11035461.11 is lying with BRCs in their bank accounts (as detailed hereunder) but the same is treated as utilized. Details are as under:

Name of BRC	Opening balance	Fund Received during the year	Expenditure as per UC/ SOE	Balance amount as per UC/ SOE
BRC Najibabad	1471353.00	332932.00	301401.00	1563411.00
BRC Haldaur	1143229.00	209500.00	371432.00	1027416.00
BRC Kotwali	511447.00	302432.00	407672.00	406207.00
UERC Bijnor	332800.00	366082.00	315642.00	398370.00



BRC Nahtaor	-77366.00	1219832.00	1139900.00	6209.00
BRC Noorpur	967743.58	326482.00	437754.00	910443.58
BRC Budhanpur	747547.40	311050.00	525937.95	555775.00
BRC Afjalgarh	724282.42	309850.00	133829.80	800087.62
BRC Mod. Devmal	1271152.60	278000.00	191555.98	1416485.62
BRC Jalilpur	1406205.05	245350.00	480054.13	1225916.92
BRC Kiratpur	634757.50	1513603.00	1458821.13	701802.37
BRC Alhepur	1761618.00	239732.00	311622.00	2023337.00
	10894769.55	5654845.00	6075621.99	11035461.11

Advance to NPRC

During the year, a sum of Rs. 3209500/- was released to various NPRCs but utilization certificates has not been submitted by the NPRCs. The amount released has been considered as expenditure. Out of total 130 NPRC, only 54 NPRC turned up for audit and balance 76 remains to be audited.

Advance to Aided School

During the year, advance was released to Aided Schools towards various grant but the same were considered as expenditure without obtaining any utilization certificate from the concerned aided schools. None of these schools turned up for audit during our visit to blocks for audit.

Building for KGBVs

A sum of Rs. 419.73 was paid to M/s U.P. Co-operative Construction & Development Limited in the year 2009-2010 for construction of 13 KGBVs. The agency had failed to construct the schools. The agency was black-listed and **recovery case was filed against the agency for recovery of Rs. 303.91 lacs, the amount which was required for completion of pending works. The case needs to be followed up for recovery of the amount from the agency.**

Staff Salary (5538215/-)

During the year, a sum of Rs. 5538215/- was paid towards salary of regular staff and contractual staff but files relating to regular staff (on deputation)& contractual staff was not provided for verification instead of our repeated requests. The service books of these staff was not made available to us on verification. In absence of the related files, the correctness of payment could not be commented.

School Uniform:

A sum of Rs. 6,79,55,620/- was paid to various SMCs towards purchase of uniforms but **the enrollment of students and release of fund to SMC/ Aided Schools were not approved by District Magistrate.**

A committee was required to be formed at District level for monitoring the quality and complete distribution of uniform. The committee was required to monitor the progress of distribution and the quality of uniform. The second installment was to be released on the basis of report of the committee. No such minutes/ report of the committee was found on record.

Further, a Task force was formed to verify the distribution of uniform and checking of the quality of uniform supplied. As per the minute sheet available, out of total 2556 schools, inspection report was received of 2398 schools out of 2556 schools. As per inspection reports, quality of uniform



distributed in 328 schools was of medium quality and of 18 schools was of low quality. It was decided by BSA to deduct 25% in case of schools with low quality and 5% in case of schools with medium quality.

Since the committee was formed to monitor the progress and quality of uniform supplied, the report should be placed before the committee and appropriate decision for deduction should be taken by the committee and approved by DM

Expenditure beyond delegated authority:

It was noticed that as per delegated authority (administrative as well as financial approval) as defined in GO no. A-2-1092/10-2011-24(7)-95 dated 25.11.2011 and as per office order no. SPO/2929/2013-14 dated 20/09/2013, the DPO/ BSA office is authorized for approving payment upto Rs. 1.00 lacs but during the year, a payment of Rs. 19,25,02,525.00 were made in excess of delegated authority

Defective Procurement Process:

In the following cases, either the appropriate procurement process was not adopted or the procurement process adopted for purchase of goods/ services was defective:

SL. No.	Head of Expenditure	Name of Party	Amount (Rs.)
1.	Providing Computer Operator & Assistant Accountant	M/s Akshita Placement Services	2278459.00
2.	Stationery	M/s B. S. Agarwal & Sons	169899.00
3.	Furniture & Fixtures	M/s Prem Gramodhyog Vikas Sansthan	98367.00
4.	Purchase of Aids & Appliances	M/s Ascent Medical Systems	573257.00
5.	Mess arrangements for KGBVs	M/s U.P. Karmchari Kalyan Nigam	14436173.00
6.	Text book Transportation	M/s Neeraj Kumar Tuli	960529.00
7.	EMIS Furniture	M/s Silver Crown	50883.00
8.	Result Card	M/s Panchayat Udhyod, Kiratpur	573408.00

BOOKING OF EXPENDITURE WITHOUT SUPPORTING DOCUMENTS:

Cheque no. 887258 was written in the cheque issue register on 31/03/2016 for Rs. 286196/- against the following expenses but there were no supporting vouchers. Approval of BSA was not on record. Cheque was not issued to anyone. Various expenses were booked against a single cheque. Details of expenses are as under:

Computer Stationery

Rs. 99450/-



Girls Innovation	Rs. 15000/-
Maintenance of Computers	Rs. 21230/-
Accelerated Learning Camp	Rs. 36750/-
REMS	Rs. 52236/-
TA of staff	Rs. 35130/-
Uniform	Rs. 26400/-

Since, there were no supporting vouchers approved by BSA. Hence, the above mentioned expenditures were overstated by the given amount.

Further, booking of expenditure without issuing of cheque is violation of financial guidelines provided by SPO

Cheque no. 887259 was written for Rs. 20.00 lacs on 31/03/2016 on lump-sum basis for booking of expenditure of transportation of text books for the year 2014-2015 and 2015-2016 without obtaining permission from the Competent authorities and without obtaining bills from the concerned. The permission from DM was obtained on 03/06/2016 for transportation of text books for Rs. 1964795/- and following expenses were booked in the year 2015-2016 against cheque of 20.00 lacs:

Transportation of Text Books	Rs. 1964795/-
School Chalo Abhiyan	Rs. 25000/-
Contingency Charges	Rs. 11205/-

No supporting documents of School Chalo Abhiyan of Rs. 25000/- and Contingency Charges of Rs. 11205/- was on record.

ANY OTHER MATTERS:

Bank Reconciliation Statement- DPO general

A sum of Rs. 316570/- is outstanding on account of cheque issued in previous years but not presented in bank. Entry-wise details of the same is not available. Appropriate action to be taken for reversal/fresh issue of these cheques.

A sum of Rs. 406532/- and Rs. 73047/- is outstanding on account of various credits received in the year 2010-2011 but the same was not accounted for in the books of accounts. The details of sources of these credits should be identified and appropriate action to be taken for recording of the same.

Further, a sum of Rs. 950391/- is outstanding on account of various entries in the period 2009-2011 for which entries were not done in cash book. The details of these credits should be identified and appropriate action to be taken for recording of the same. The amount of Rs. 950391/- includes a sum of Rs. 716033/- on account of UPGEB Bijnor for which details are not available at DPO

Bank Reconciliation Statement- DPO Capital

Cheque no. 754422 for Rs. 387000/- was issued in previous years (exact date of issue not available) which was not yet presented to bank for payment but the amount was booked in expenditure in that year.

Further, a sum of Rs. 3968/- (Cr) is outstanding on account of difference in cheque issue amount in clearing since 2012-2013. Appropriate adjustment to be made in accounts



DISTRICT-FIROJABAD
MAJOR AUDIT OBSERVATIONS

Advance to NPRC

During the year, a sum of Rs. 1984500/- was released to various NPRCs but utilization certificates has not been submitted by the NPRCs. The amount released has been considered as expenditure. Out of total 81 NPRC, only 43 NPRC turned up for audit and balance 38 remains to be audited.

Advance to Aided School

During the year, huge amount- was released to Aided Schools towards various grant but the same were considered as expenditure without obtaining any utilization certificate from the concerned aided schools. None of these schools turned up for audit during our visit to blocks for audit.

School Uniform:

A sum of Rs. 58129148/- was paid to various SMCs/ KGBV towards purchase of uniforms but approval of District Magistrate was not obtained in any case.

The fund was transferred to various SMC/ Aided School without any approval from the District Magistrate. As per guidelines provided by SPO, the students numbers to whom the fund is to be transferred is to be placed by BSA against the committee and on the basis of recommendation by the committee, the fund is to be transferred. No such approval/ recommendation was on record.

Further, task force to be formed and the task force to submit their inspection report within a week of distribution. The task force is also required to submit their report regarding quality. The task force is required to visit regularly and to submit their report to BSA and through BSA to DM on every Monday. Only one utilization/ confirmation was obtained.

The committee formed at state have to do the meeting on monthly basis and monitor the activity. **No such Monitoring & Inspection reports were found on record.**

Other Receipts

A sum of Rs. 317219/- was received as Cancellation of DD of ALIMCO. **DD was prepared on 31/03/2015 in favour of M/s ALIMCO without receipt of aids & appliances and without obtaining approval of appropriate authority (District Magistrate).** On 22/01/2016, the DD was cancelled as the appliances were not supplied by the party. Hence, the above transaction resulted in loss of interest of Rs. 11124/- (Calculated @ 4% per annum). Appropriate action to be taken.

DISTRICT-JALAUN

MAJOR AUDIT OBSERVATIONS

STATUS OF ADVANCE BASED ACCOUNTING:

As per para 74.1 of the finance manual, "All Funds released to districts and sub-districts level are initially classified as advances and same indicated as such in books of accounts. These advances shall be adjusted based on the expenditure statements/ utilization statements received in State Implementation Society of having spent the funds" but the same is not done at the DPO.



Advance register has not been maintained at DPO. The Utilization Certificates has not been collected by DPO. Eventually adjustment of advances is not based on Statement of Expenditures (SOE)/ Utilization Certificates (UC). Even the Utilization certificates for the previous year 2014-2015 were not yet obtained. A sum of Rs. 35487370/- was advance in SSA- General and Rs. 26960000/- in SSA_ Capital as on 01.04.2015. The utilization certificates has not been obtained. **In absence of Utilization certificates, the same has been taken as advance as on 31.03.2016.**

During the year 2015-2016, A sum of Rs. 7,80,44,456/- were released to SMCs, Rs. 2074100/- to BRCs & Rs. 2009000/- to NPRCs but utilization certificates were not obtained. In absence of Utilization certificates, the same has been taken as advance as on 31.03.2016.

Under these circumstances, separate independent audit/ investigation should be done at the district and its spending units to arrive at the correct position of utilization and unutilized balances.

Further, during audit of VECs & SMCs, it has been noticed that the utilization certificates are not relating to the financial year only but going beyond that.

Advance to BRC:

During the year, a sum of Rs. 2640762/- was released to various BRCs and the same was treated as expenditure without obtaining utilization certificates. A sum of Rs. 2671076.97 is lying with BRCs in their bank accounts (as detailed hereunder) but the same is treated as utilized. Details are as under:

Name of BRC	Opening balance	Fund Released during the year	Expenditure as per UC/ SOE	Balance lying in bank accounts of BRC as on 31/03/2016
Rampura	327965.00	255832.00	244950.00	355958.00
Kadura	329499.27	291870.00	223120.00	412769.97
Madhogarh	375476.00	271932.00	251544.00	412800.00
UERC Orai	231173.00	222750.00	198363.00	273427.00
Konch	87882.50	256982.00	223099.00	139708.50
Nadigaon	166081.50	304332.00	299595.00	180527.50
Kuthond	205000.00	271132.00	356099.00	126770.00
Jalaun	210780.00	270850.00	221660.000	275209.00
Dakor	108798.00	208332.00	204852.00	128383.00
Mahewa	265464.00	286750.00	201057.00	365524.00
	2308119.27	2640762.00	2424339.00	2671076.97

Advance to NPRC

During the year, a sum of Rs. 2009000/- was released to various NPRCs but utilization certificates has not been submitted by the NPRCs. Most of the NPRCs did not turned up for audit.

Advance to Aided School



During the year, a sum of Rs. 2290100/- was released to Aided Schools towards various grant but the same were considered as expenditure without obtaining any utilization certificate from the concerned aided schools. None of these schools turned up for audit during our visit to blocks for audit.

School Uniform:

A sum of Rs. 49075400/- was paid to various SMCs/ KGBV towards purchase of uniforms. Fund has been transferred on the basis of list of students approved for supply of text books. Block wise separate list for release of funds has not been prepared and approval of District Magistrate was not obtained.

Further, a committee was formed for monitoring the quality and complete distribution of uniform. The NPRCs were distributed among the members of the Committee and they were ordered to submit their report but none of the members had submitted their report. The Second installment was released on the basis of utilization submitted by Block Education officers in absence of the report by the members of the Committee.

Hiring of Vehicles (Rs. 149591/-)

It was noticed that during the year, a sum of Rs. 149591/- was paid towards hiring of vehicles but appropriate procurement process was not adopted for hiring of vehicles. TDS was also not deducted on hiring of vehicles. Further, payment was made for hiring of vehicles to various office staff but supporting bills/ vouchers were not on record

The Vehicle has been hired without obtaining approval from District Magistrate. Further, the need for hiring taxi could not be justified since there is govt vehicle

ANY OTHER MATTERS:

Bank Reconciliation Statement NPEGEL:

As per BRS, Balance as per cash book is Rs. 5136714/- whereas balance as per bank statement is Rs. 4976675/-. The difference of Rs. 160039/- needs to be identified. The same is outstanding since previous year.

DISTRICT-JHANSI
MAJOR AUDIT OBSERVATIONS

Hiring of Vehicles (Rs. 98612/-)

It was noticed that during the year, a sum of Rs. 98612/- was paid towards hiring of vehicles but appropriate procurement process was not adopted for hiring of vehicles. TDS was also not deducted on hiring of vehicles. Further, Duty Slip are also not attached with every bills. **In absence of duly slips/ confirmation of distance travelled by the concerned person, correctness of bills could not be ensured**



The Vehicle has been hired without obtaining approval from District Magistrate. Further, the need for hiring taxi could not be justified since there is govt vehicle

Audit of DIET

No document was provided for audit in spite of repeated reminders and follow-up. In absence of the records, the total amount transferred to DIET has been reflected as Advance as on 31.03.2016.

We strongly recommend special audit of DIET, Jhansi for a period of last 5 years to ascertain the actual utilization of funds

Audit of KGBVs:

S No.	Name of KGBV	Remarks
1	Babina	Supporting vouchers, store records, attendance register not provided for audit.
2	Bangra	Supporting vouchers, store records, attendance register not provided for audit.
3	Chirgaon	Supporting vouchers, store records, attendance register not provided for audit.
4	Forest Village Babina	Supporting vouchers, store records, attendance register not provided for audit.
5	Mauranipur	Supporting vouchers, store records, attendance register not provided for audit.
6	Moth	Supporting vouchers, store records, attendance register not provided for audit.

DISTRICT-LALITPUR
MAJOR AUDIT OBSERVATIONS

School Uniform:

A sum of Rs. 5,97,12,700/- was paid to various SMCs towards purchase of uniforms but the file relating to enrollment of students and its approval by District Magistrate was not provided for verification.

Further, a committee was required to be formed for monitoring the quality and complete distribution of uniform. The committee was required to monitor the progress of distribution and the quality of uniform. The second installment was to be released on the basis of report of the committee.

No such document towards formation of committee and report of the committee was found on record. In absence of the report of the committee, the justification for release of 2nd installment could not be explained.

DISTRICT-MAINPURI
MAJOR AUDIT OBSERVATIONS

Advance against Civil works:



A sum of Rs. 38,55,000/- is outstanding as advance as on 31st March 2015 which includes the following:

Overhead Tank (PS & UPS)-	Rs. 28,80,000/-
Boys Toilet (PS & UPS)-	Rs. 9,75,000/-

A sum of Rs. 67.20 lacs was given to Uttar Pradesh Industries Corporation Limited towards 70% advance payment towards construction of 800 Overhead Tanks on 10/01/2013. Regarding balance payment of 30%, a cheque no. 688546 dated 31.03.2013 for Rs. 28,80,000/- was issued to bank for issuing DD and amount was debited on 02.04.2013 but the DD was not handed over to UPSIC as the utilization certificate and verification of overhead tanks was not done.

The amount was shown as Advance against Civil works. The DD was cancelled on 17/06/2015. **The transaction resulted in loss of interest of approximately 2.50 lacs for the period of more than 2 years. The same needs to be recovered from the concerned person. The same was reported in previous audit report also but appropriate action is yet to be taken.**

Against Rs. 9,75,000/- issued towards Boys Toilet, a sum of Rs. 3,70,000/- was returned on 02/06/2015. The remaining Rs. 6,05,000/- was reported to be utilized by the respective SMCs but the utilization certificate of the same is not available at DPO. **The physical and financial verification of the same needs to be done and completion certificate should be obtained**

DPO Salary (Rs. 3417472/-)

Salary of 5 persons is being debited through the account. On verification of individual files of the staff, following discrepancies were noticed:

Mr. Ranvir Bahadur Singh (DC):

The concerned person had joined the office on 13/07/2004. The period was renewed till 31.03.2006. No document in support of renewal is on record. In absence of renewal letter/ agreement, payment could not be certified.

Mr. Ravindra Pratap Singh (DC):

The concerned person had joined on 07/11/2009 on deputation. No documents was found in file afterwards. Service book is not on record. No documents relating to increment/ leave etc is on record.

Mr. Vijay Singh (Peon):

The concerned person had joined on 05/02/2010. No documents was found in file afterwards. Service book is not on record. No documents relating to increment/ leave etc is on record.

File relating to Mr. Ashok Kumar (DC) & Mr. Raghvendra (EMIS) is not on record.

Purchase of Text books:

The enrollment of students was taken for 163671 students which was duly approved by District Magistrate but purchase order was issued for 170801 students. **No approval was obtained for additional 7130 students amounting to Rs. 14.36 lacs.**

Bank Reconciliation Statement: SSA-General:



A sum of Rs. 466830.96 is pending on account of "Amount deposited in bank but not recorded in Cash Book". The details of these entries was not made available to us. In absence of recording in Cash Book, the effect of these entries on Financial statements could not be ascertained.

A sum of Rs. 648661.25 is pending on account of "amount debited by bank but not entered in cash book". The details of these entries was not made available to us. In absence of recording in Cash Book, the effect of these entries on Financial statements could not be ascertained.

As reported, the amount of Rs. 648661.25 includes a sum of Rs. 588500/- recoverable from 11 SMCs. A sum of Rs. 1023500/- was released for construction of boundry wall on 01/05/2009. Again the said amount was released on 28/05/2009. Out of Rs. 1023500/-, a sum of Rs. 435000/- was received back from concerned SMCs but remaining amount is yet to be received.

DISTRICT-MATHURA
MAJOR AUDIT OBSERVATIONS

School Uniform:

A sum of Rs. 61657200/- was paid to various SMCs/ KGBV towards purchase of uniforms. Fund has been transferred on the basis of list of students available in UDISE **but approval of District Magistrate was not obtained.**

Further, a committee was required to be formed for monitoring the quality and complete distribution of uniform. The committee was required to monitor the progress of distribution and the quality of uniform. The second installment was to be released on the basis of report of the committee.

No such document towards formation of committee and report of the committee was found on record. In absence of the report of the committee, the justification for release of 2nd installment could not be explained.

DPO Salary (Rs. 5087797/-)

Salary of 10 persons is being debited through the account out of which 4 staff are regular employee and 6 persons are on contract basis.

In the individual files of persons on contract basis, some irregularities were noticed. For Instance, in cases of Mr. Manoj Singh, Mr. S. S. Saini & Mr. Madan Mohan Saxena, HRA & CCA is being paid whereas the same is not allowed as per terms approved by SPO.

Similarly, the annual increment is not being correctly calculated in all cases. As per circular issued by SPO on 22/01/2010, maximum of 25% increment can be approved on the initial approved salary and thereafter annual increment shall be equivalent to DA increase for the year to be applied on renewal.

Bank Reconciliation Statement: SSA-General

A sum of Rs. 481559.50 is pending on account of "Amount of Expenses for which RTGS/NEFT could not be done". The details of these entries was not made available to us. In absence of recording in Cash Book, the effect of these entries on Financial statements could not be ascertained.



DISTRICT-MORADABAD
MAJOR AUDIT OBSERVATIONS

School Uniform:

A sum of Rs. 6,01,01,700/- was paid to various SMCs towards purchase of uniforms **but the file relating to enrollment of students and its approval by District Magistrate was not provided for verification.**

Further, a committee was required to be formed for monitoring the quality and complete distribution of uniform. The committee was required to monitor the progress of distribution and the quality of uniform. The second installment was to be released on the basis of report of the committee.

No such document towards formation of committee and report of the committee was found on record. In absence of the report of the committee, the justification for release of 2nd installment could not be explained.

Expenditure beyond delegated authority:

It was noticed that as per delegated authority (administrative as well as financial approval) as defined in GO no. A-2-1092/10-2011-24(7)-95 dated 25.11.2011 and as per office order no. SPO/2929/2013-14 dated 20/09/2013, the DPO/ BSA office is authorized for approving payment upto Rs. 1.00 lacs **but during the year, a payment of Rs. 13,80,01,971.00 were made in excess of delegated authority**

Defective Procurement Process:

In the following cases, either the appropriate procurement process was not adopted or the procurement process adopted for purchase of goods/ services was defective:

SL. No.	Head of Expenditure	Name of Party	Amount (Rs.)
1.	Composite School	M/s PACCFED	4104000.00
2.	Accelerated Learning Camp	M/s Star Enterprises	2788425.00
3.	Purchase of Aids & Appliances	M/s Ascent Medical Systems	211320.00
4.	5-Day training	M/s Agarwal Stationery Suppliers	95760.00
5.	Curricular Adaptation training	M/s Society for the Peoples Empowerment & Development	189570.00
6.	Curricular Adaptation training	M/s Mudran evan Lekhan Samagri Audhyogik Utpadan Sahkari Samiti Ltd	65250.00
7.	Multi-Category Training	M/s Society for the Peoples Empowerment & Development	45600.00

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in



8.	DCF Training	M/s S. S. Print Gallery	99267.00
9.	DCF Training	M/s Shri Krishna Printers	81900.00

DISTRICT-RAMPUR

MAJOR AUDIT OBSERVATIONS

Staff Salary (3501593/-)

During the year, a sum of Rs. 3501593/- was paid towards salary of 4 regular staff and 3 contractual staff but files relating to regular staff (on deputation) was not provided for verification instead of our repeated requests. The service books of these staff were not made available to us on verification.

There are 3 persons on contract basis:

- Mr. Satyendra Kumar Sharma (DC-IED)
- Mr. Fahim Ahmed (DC-Civil)
- Ms. Tabis Rasool (EMIS Incharge)

It was noticed that in terms of guidelines provided by SPO, the annual increment was given in the year 2012. No increment was given to them since the year 2012 whereas as per SPO guidelines, annual increment equivalent to increase in DA should be provided.

Further, the agreement was to be entered with the persons on contract on renewal on annual basis. Last renewal available in file of Mr. Satyendra Kumar Sharma was upto 31.12.2013 whereas no such document was available in the file of Mr. Fahim Ahmed. In absence on renewal of the terms of the contractual staff, the payment can not be made to them.

File of Ms. Tabis Rasool was not provided to us for verification

Hiring of Vehicle (Rs. 194416/-)

During the year, a sum of Rs. 194416/- was paid to M/s Durga Transport Company towards hiring of vehicle but appropriate procurement process by inviting tenders was not followed.

Defective Procurement Process:

In the following cases, either the appropriate procurement process was not adopted or the procurement process adopted for purchase of goods/ services was defective:

Sl. No.	Head of Expenditure	Name of Party	Amount (Rs.)
I.	Accelerated Learning Camp	NA	2788425.00



2.	Food arrangements in training	M/s Vivek Traders	58900.00
3.	Mess & other arrangements for KGBV	Various parties	9482998.00
4.	DCF Training	Various parties	386770.00
5.	Result Card	M/s Khandelwal IT Company M/s Subharti Data Centre & Traders	453842.00

TDS DEDUCTION & DEPOSIT & TDS RETURN:

Income tax challans deposited by DPO were not provided for verification. In absence of Income Tax Challans, delay in deposit of taxes could not be confirmed. Non-deposit of tax/ delay in deposit of tax may result in levy of interest/ penalty by assessing authority.

In the following cases, payment was made to the persons but TDS was not deducted. Non-deduction of TDS will result in levy of interest/ penalty by assessing authorities:

Name of Party	Amount of Payment	Date of Payment	TDS to be deducted
ALIMCO Aids & Appliances	788658.00	29.02.2016	15773.00
Zakiullah Khan	154226.00	31.03.2016	1542.00
	942884.00		17315.00

The acknowledgment receipts for quarterly e-TDS returns were not provided for verification.

DISTRICT-SAMBHAL
MAJOR AUDIT OBSERVATIONS

School Uniform:

A sum of Rs. 64347300/- was paid to various SMCs towards purchase of uniforms. Fund has been transferred on the basis of list of students demanded by the Block Education officer **but approval of District Magistrate was not obtained.**

No such document towards formation of committee and report of the committee was found on record. In absence of the report of the committee, the justification for release of 2nd installment could not be explained.

Expenditure beyond delegated authority:

It was noticed that as per delegated authority (administrative as well as financial approval) as defined in GO no. A-2-1092/10-2011-24(7)-95 dated 25.11.2011 and as per office order no. SPO/2929/2013-14 dated 20/09/2013, the DPO/ BSA office is authorized for approving payment upto Rs. 1.00 lacs **but during the year, a payment of Rs. 15,00,39,314.00 were made in excess of delegated authority**

Defective Procurement Process:

In the following cases, either the appropriate procurement process was not adopted or the procurement process adopted for purchase of goods/ services was defective:

SL.	Head of Expenditure	Name of Party	Amount
	Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024 Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in		



No.			(Rs.)
1.	Accelerated Learning Camp	Ms/ Star Enterprises	3251302.00
2.	Uniform & Other consumables	M/s Sai Enterprises	311640.00
3.	Aids & Appliances	3 parties	297660.00
4.	Mess Arrangements for KGBC		13099743.00
5.	Stationery & Uniform for KGBV		889970.00
6.	Text Book Transportation	M/s Anushri Trades	872163.00
7.	DCF Training	M/s S. S. Print Gallery	152885.00
8.	Result Card	M/s Mundran Evam Lekhan Samagriudyogic Utpadan Sehkari Samiti	581115.00

ANY OTHER MATTERS:

TDS Deduction & Deposit & TDS Return:

Income tax challans deposited by DPO for Q1-Q3 were not provided for verification. In absence of Income Tax Challans, delay in deposit of taxes could not be confirmed. Non-deposit of tax/ delay in deposit of tax may result in levy of interest/ penalty by assessing authority.

BAGHPAT

Payment of Rs. 29826.00 for Medical Assessment camp during the financial year 2015-16 . We observed that:-

- Attendance register and relevant document of beneficiary are not properly maintained.
- Stock entry for purchase of different materials and its distribution have not been maintained properly.
- Residual quantity of undistributed item has not been properly maintained/entered in stock register.

In the following cases TDS has not been deducted :-

- Taxi bills for Rs.22000 per month i.e 2,64,000.00
- Payment made to computer word for supply of stationary.
- Payment made for advertisements. Total payment made 2014265.00

ETAH

Maintenance of Computers :- Following amount were paid to M/s.JMD Computers 26.03.2015 Chq No:000535 Rs.18,320.00, Chq No:000536 Rs.18778.00,& Rs.18549.00 Chq No:000550 for AMC no Quotations was obtained

REMS:- Total amount transferred to BRC's amounting to Rs.274871.00 , no records regarding inspection of the same was obtained



GAUTAM BUDH NAGAR

1. Gautam Buddh Nagar :-

- Signature on vouchers were missing of AAO & BSA .
- Salary of Sweeper & Guard were paid on cash basis , and receiving were not obtained eg Voucher of Rs.8200 paid on 01.05.2015 through voucher no 4
- Vehicle log book was not produced before us for the verification , hence we could not verify the expense vouchers related to fuel & maintenance for vehicle.
- Demands for purchases not attached with any vouchers .
- Tender / Quotation not taken for the hiring of vehicle from April 2015 to January 2016. Total amount paid during that was Rs.26000/- p.m from Mr.Lokesh Rathi
- In voucher no 135 dated 02.01.2016 overwriting on bills were observed on fooding bills produced by Mr.Arvind Kumar Pathak
- Rs.27300.00 cash paid through voucher no 237 dated 17.03.2016 to M/s Vinod Kumar for fooding through DC Surya Prakash Rai, Recovery of the same should be initiated.
- Food license for M/s V.k.Enterprises were not present in the records of DPO , as the same has supplied food in 5 day training programs
- Rs.7010.00 paid on 01.05.2015 through voucher no 7 for hiring of vehicle to M/s Nidhi Tours & Travels Nodia but signature of BSA & ABSA was missing of drivers duty slip .
- Rs.7154.00 paid on 20.06.2015 through voucher no 42 to M/s Anil Kumar Singh for Vehicle hiring but driver duty slip attached with the bill was of M/s Jadon Taxi Services .
- Rs.50650.00 for the transportation of Free Text books were made in cash by BRC **Bisrakh – Rs.20000.00 , Dadari-Rs.17050.00 & Dankaur-Rs.13600.00** which was later on refunded to BRC's by DPO through voucher no 312 dated 31.03.2016.
- **A sum of Rs.120,000.00 was paid on 31.03.2016 to Mr.Vinay Prakash Singh Accountant (Through Service Provider) for PADHE BHARAT BADHE BHARAT through Cheque No 868826, whereas salary of the same is Rs.16000.00 pm ,**
- Payment of Rs.14700.00 was paid for data entry work related to BRC's to M/s A.S Enterprises Ghaziabad through voucher no 319 dated 31.03.2016 were as data entry operators are already posted at given blocks .

HAPUR

• Cash withdrawals Entries Noted in Bank Statement General:-

1. Date :04.04.2015 Chq no:70425 for RS.56088.00
2. Date :06.04.2015 Chq No:70413 for RS.5496.00
3. Date :05.06.2015 Chq No:626462 for RS.37960.00
4. Date :05.08.2015 Chq No:626474 for RS.1000.00
5. Date 05.11.2015 Chq No:70464 for RS.10000.00
6. Date 24.11.2015 Chq No:69754 for RS.27874.00
7. Date 31.12.2015 Chq No:69775 for RS.2000.00
8. Date 14.03.2015 Chq No:70491 for RS.2000.00

• Tender for Printing of Report Cards :-



Parties that participated in tender were 1. Ashok Trading Company ,2. Express Print House,3. Swastic Offset ,4.S.B.Printers ,5.Vikas Printers ,6.Naresh Printers

All the parties were declared not eligible except for Naresh Printers as per technical bid. However the TIN NO certificate of Naresh Printers were not present in the tender file, also the copy of the earnest money DD was not available in the file, ITR of the Naresh Printers were not present in the tender file. Total report card supplied by Naresh Printers were as per Bill attached **52879 for Rs. 147331.00, where as per the Note sheet attached in the tender file the no of students were 44835 hence a difference of 8044 students.**

Also DM approval not seen on the payment note sheet of the payment of report card , payment of the same was made without the approval of the DM.

- Bill No :328 for Rs.90,000/- dated 30.03.2016 paid to Varun Media through Chq No:15094 dated 31.03.2016 **No TDS was Deducted** .
- No proof of Delivery of the pamphlets/Stickers under Swatch Vidhyalaya evam Ball Swatchata Mission or confirmation from the schools for receiving of the same was available at DPO .
- Medical Reimbursement bill of District Coordinator in most of the cases of reimbursements the doctors perception was not available.
- Payment of Rs.27500 to V.K. Caterers bill no 254 dated 31.03.2016 was made without quotations

Food Tender KGBV:-

Parties to tender

1. M/s Shanti Bhog Food Products
2. Ashok Kumar Traders
3. Gupta Traders
4. Anshika Industries
5. Tender allotted to M/s Shanti Bhog Food Products address as per tender document Vridhi Vihar Avas Vikas colony Moradabad, prop of Gupta Traders Mrs. Nidhi Gupta Wife of prop M/s Shanti Bhog Food Products address :2/866 Vridhi Vihar Avas Vikas colony Moradabad , also DD no of the first three parties are 768821,768822, &768823 of the same Bank and on same date.

Accelerated Learning Camp:-

Quotation not obtained for fooding Bill in ACL to Mr.Vinod Kumar Dated 22.08.2015 for RS.45980.00 from 01.08.2015 to 17.08.2015 in between there are 3 Sundays but bill was for the whole period

Stock Register for the equipments purchased in ACL camp not produced before us.Hearing system and other hearing aid Invoice No:249 S.S.Enterprises Dated 26.03.2016 Amount 19950.00

Quotation not obtained for fro supply of material not obtained payment of Rs.31482 to Creations Enterprises dated 31.08.2015

Most of the expenses were in kacha(Raw) bills the authenticity of which are doubtful.

HATHRAS



1. **TA :- In the following case supporting were missing:-**
 - a. Mr.Anant Mohan Sharma:- TA bill for Rs.5532 for May 2015 to Aug 2015 , Sep 2015 for Rs.1954 , Tickets for travelling were missing ,April 2015 to June 2015 Ta bill for Rs.6226 & Ta bill for Jan to Feb 2016 for Rs.4331 tickets for travelling were missing
 - b. Mr.Dushyant Gatum :- Bill for Rs.2732,3271 & 3283 Supporting were missing from the TA Summary
 - c. Mr.Ram Gopal :- Bills amounting to Rs.10689.00 Dec 2015 to Feb 2015 supporting missing

2. **In the following cases quotation were missing :-**
 - a. Voltas Water Cooler for Rs.23900.00bill dated 31.03.2016 purchased from Anu Power Electronics
 - b. Air Conditioner from M/s R.D. Electronics for Rs.31,900 bill dated 21.09.2015
 - c. Furniture & Fixtures Gauri enterprises for Rs.40,790.00
 - d. Coolers amounting to Rs.37360.00 purchased from Garg Enterprises dated 21.03.2016 ,also the same was charged under the head maintenance of equipments.

3. **DCF Training (UDICE)**
 - a. Following payments were made to M/s Quick Comp Services for printing Bill No 17 dated 11.09.2015 for Rs.53609.00 & Bill No 18 dated 18.09.2015 for Rs79,580.00 total payment made exceeds Rs.100,000.00 tender process should have been followed , however only quotations were obtained for the same.
 - Following Payments were made to APE Enterprises for supplying of Tea ,Snacks , food & Stationary in different camps for DCF training however the bills attached are as follows
 - Bill No.01 -02.11.2015 -Rs.21,252.00
 - Bill No.02-02.11.2015-Rs.65,780.00
 - Bill No.03-04.11.2015-Rs.14,595.00
 - Bill No.04-04.11.2015- Rs.45,175.00

How can bill book no start from 01 to 04 in the month of November as the bill no 01 should have been started from 1st April i.e from the beginning of the financial year , all the bills appear to be fictitious & recovery of the same should be made from concern person.

4. **Vehicle Hiring :-**

Total payment under the head POL & Vehicle Maintenance was Rs. 106760.00 & Rs.189,545.00 under the head Hiring of Vehicle Rs. 189545.00 out of which total payment of Rs.108700 was made to Mr.Balbir Singh , no log book of the same & records regarding the agreement was present. The vehicle was hired on the basis on Diesel & Vehicle Charges .

5. TDS on News paper Advertisement not deducted , following payments were made
 - a. Amar Ujala : 60,861.00
 - b. Danik Jagran : 73,176.00
 - c. Hundistan Times : 22,831.00
 - d. Hathras Ki Awaz : 2,200.00

MUZAFFARNAGAR

a. **Beti Bachao Beti Padhao:-**

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in

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Following amounts were paid :-

1. Deepak Tent House:41576
2. Mr.Manish Chauhan:3800
3. Mr.Pradeep Kumar Sharma:1280
4. Shilpa Arora for Sound system :5000

No details of the camp so organized was available as the photographs attendance and other supporting .Also the advance made for the same was not satisfactorily explained .

b. Sports & Fitness:-

1. Kushi Printers:7718
2. Pramila Rani :2000
3. Sandeep Singh:4000
4. Sports World & fitness sol:8400

All the vouchers were firstly marked as paid by me, the camp was organized on 08.03.2016 and only Rs.5000 was spent on somasa bill dated 26.03.2016 on kachha bill. & no attendance people attanted and other supporting of the camp so organized were available , mostly bills appear to be fictitious .

- c. TDS was not deducted on payment made of Rs.22000.00 for consultancy frees paid to Mr.Manoj Kumar & Associates dated 06.11.2015.
- b. Payment of Rs19650.00 was made to TRC Contractor for house hold survey bill dated 18.03.2016, no copy of the booklet was available as supporting and other supporting related to the survey.
- c. Payment of 16256.00was made to Shakumbari Enterprises for printing of nideshak pustak, but no supporting was available regarding the distribution of the same and receiving of the so printed booklets.
- d. ALC camp advance was administered Mr.Sushil Kumar total payment made of Rs.17510.00 & 14400.00 on 15.03.2016, most of the supporting are in kachha bills and appear to be fictitious.
- e. REMS Activities: Rs.115361.00 ,As per the guidelines of SPO The BRC should visit the PS &UPS in his block & submit their inspection report at DPO .At DPO coordinator should br appointed .No such inspections reports were available at DPO for Inspection.

f. TA Bill:-

TA bill for the month of July 2015 & Aug 2015 of Dr.Pramila Rani for Rs.6799.00 out of which hotel bill are for Rs.1500 & 750 Invoice No:150 & 231 dated 21.07.2015 & 07.08.2015 of Hotel Mansi Ganga and were as TA bill of Mr. Vipin Kumar for the same hotel Mansi Ganga are for Rs.750 dated 3108.2015 showing a bill No.1447 , how can be so much variations in the serial no of the same hotel bills within one month.

- g. Rs.22,620.00 were spent under the activity for School Chalo Abhiyan out of which Rs.5000.00 was spent of somasa ,Rs.5000.00 on sweets & Rs.2000.00 on speaker system , all the bills are in same kachha format only stamping are different .



- h. Taxi bill for Rs.14,400.00 paid to shakhar taxi owner union for DPO REMS , No details of the taxi used & no supporting records found.
- i. NPRC Workshop :- Lunch pack was supplied by Deepak tea stall all the bills were kachha & Bills appear to be factious following bills were raised
- 29.04.2015 Rs.295.00
 - 25.05.2015 Rs.2685.00
 - 22.06.2015 Rs.8500.00
 - 16.07.2015 Rs.2033.00
 - 20.07.2015 Rs.1284.00
- j. LTC of Dr.Parmila Rani Taxi bill of Rs.4526.00 dated 04.12.2015 to 14.12.2015 , on the same date medical bill for Rs.2720.00 of Om Medical Agency dated 12.12.2015 was submitted for medical reimbursement.
- k. Following items were not reflected in stock register ,Invoice of Limra computers Bill No -71 dated 04.08.2015 HP cartage worth Rs.4250 , 16GB ram Rs.650.00 Invoice 51 dated 01.07.2015 HP cartage Rs.4350.00, Bill Ni 60 & 67 dated 10.07.2015 ,31.07.2015 HP Cartage worth Rs.4250.00 & Rs.4150.00 respectively .
- l. ALC: takhat 20 pieces were purchased on 14.09.2015 from siddharth furniture's for Rs.20610.00 by Mr.Sushil Kumar no entry in stock register was seen, in the same way 20 piece takhat was purchased from Paras Furniture amounting to Rs.20610.00 bill dated 10.09.2015 bill No:55 stock was missing from stock register
- m. Avrial Speech & Hearing Aid Center : payment against bill No 9 dated 28.09.2015 Rs69000.00 & Bill no 8 Dated 28.09.2015 Rs.106020.00 were made and the same was made at higher rate than prescribed in tender , as the same was marked on bills but full amount was paid, and the tender file of the same was not produced before us in spite repeated reminders.
- n. Total Expenditure of Rs.1580206.00 for pre integration camp during the financial year 2015-16 . We observed that:-
1. Attendance register and relevant document of beneficiary through pre integration camp are not properly maintained.
 2. Stock entry for purchase of different materials and its distribution have not been maintained properly.
 3. Receipts of the supplier/party should have been obtained specifically in lieu of making payments of parties.
 4. Residual quantity of undistributed item has not been properly maintained /entered in stock register.
- o. **CIVIL SCHOOL:UPS RAJPUR-CHAJPUR PNB A/C No. 3719000300280261.**
- p. Ch.No. 884559 dt.11/06/2015 of Rs.200000/- paid agt. Bill No. 31 dt.25/06/2015 of Rs.202745/- . Iron Bars has been purchased @Rs.50/- per KG. for 3898.94 Kgs. Whereas market Rate of Iron Bars was around Rs.33/- per Kg.
- q. An advance of Rs.200000/-transferred wide Ch.No.884558 dt.10/06/2015 agt. Boundry wall to K.D.Bricks.



- r. RoopChand Tyagi Trading Co. Bill No.91 dt. 01/05/2015 and Bill No.95 dt.04/05/2015 of Rs.75000/- each paid for 500 bags of ultratech cement @rs.300/- per bag.
- s. Mistry work without bill of Rs.50000/- paid wide ch.no.884562 dt.01/07/2015 to Sanjay.
- t. Labour work payment made without bill of Rs.10000/- wide ch.no.884565 dt.11/07/2015 to Rashid.
- u. Labour work payment made without bill of Rs.60000/- wide ch.no.884567 dt.21/07/2015 to Ambreesh.
- v. Labour work payment made without bill of Rs.40000/- wide ch.no.884566 dt.21/07/2015 to Karmveer.
- w. Rs. 1,50,000/- has been paid to School Principal Mr.Brijpal without any bill wide ch.no.884571 dt.20/08/2015.
- x. Rs.25000/- has been paid to sanjay wide ch.no.884569 dt.20/08/2015 without any bill.
- y. Bill no. 21 dt. 16/06/2015 of M/S KD Bricks Field bricks of Rs.3,12,000/- was paid wide ch.no.884570 of Rs.3,25,000/- .i.e. excess payment of Rs.13,000/-.
- z. Labour work payment made without bill of Rs.60000/- wide ch.no.884573 dt.22/09/2015 to Ashish Kumar.
- Rs.20000/- has been paid to Dholawals without any bill to Mr. Virendra Singh.
- Rs.2000/- has been paid to Mr. Yashpal Singh wide ch.no.99312 dt.10/04/2015 from Gram Siksha Nidhi. Although there is total freeze in account of Gram Siksha Nidhi.

We are recommending a special audit of all the schools/VEC that have received the grants for civil works, we have shown the respective amount as utilized only on the basis of utilization certificates produced before us.

ALIGARH

- (i) Utilisation certificate of Toilet & ACR wick was given in the previous year had not been presented by the concerned DC. Records related to the given amount were also not produced before us for the verification.
- (ii) Records of BRCs not produced before us for the verification except BRC Akrabad, BRC Tappal & BRC Jawan. Proper action must be taken for the BRC's who had not produced records for the Audit.

SAHARANPUR

(i) Accelerated Learning Camp Tenders-

(a) Uniform Tender

Name of Firm	Tin No.	Remark
M/s Deepak Kumar Contractor	09271111374	In the VAT certificate not registered as a dealer for respective commodity. Technical bid should have failed.
Manoj Kumar Contractor	09271106259	In the VAT certificate not registered as a dealer for respective commodity. Technical bid should have failed.



In the above case two of the parties aren't registered for trade in garments so their technical bid shouldn't have passed and in the absence of three successful technical bids, the financial bids should not have been opened. M/s Deepak Kumar Contractor's financial tender application was successful although he wasn't technically eligible for trade in garments.
The DD copies were also not attached with the tender forms.

(b) Fooding Tender

Name of Firm	Tin No.	Remark
M/s Shiv Shakti Enterprises	093711080175	In the VAT certificate not registered as a dealer for respective commodity. Technical bid should have failed.
Mansi Kalyan Sansthan	09671110028	Fresh FSSAI certificate not attached. According to the attached certificate validity expired on 29/10/14. In the VAT certificate not registered as a dealer for respective commodity. Technical bid should have failed.
Jai Raj Contractor	091728078345	In the VAT certificate not registered as a dealer for respective commodity. Technical bid should have failed.

In the above case 3 parties were not registered as a dealer for respective commodity. Technical bid should have failed. In the absence of 3 successful technical bids, financial bids shouldn't have been opened and thus the tender should have been cancelled.

II. KASTURBA GANDHI BALIKA VIDYALAYA-KGBV NAKUR

- (i) **2 Cycles worth Rs. 6000.00 CASH purchased by the Smt. Anjali (I.W.) vide JV 36 (Advance Adj). No demand for such purchased found.**
- (ii) **Overwriting observed in the Doctor's prescription. Fee overwritten in so many cases. Proper action must be taken for concerned staff. (e.g. JV 32 Advance Adj of Smt.Anjali)**

BULANDSHAHR

1. Excess paid to M/s Shristy Computer Solution & Technologies for the Salary of Computer Operator:-

Rs. 32,703/- excess paid to firm for the salary for the month of November 2015 to February 2016 (date 15/03/2016 – voucher number 284/285). Rs. 6,10,470/- paid instead of Rs. 5,77,767/-

2. Tender for Transportation of Free Text Book not called by the DPO:

Rs.583,180.00 cash paid by the BRC's for the transportation and Loading /unloading of the FTB but tender has not been called by the DPO. TDS also not deducted from such payments.



3. Free Text Book:

- (i) DPO has spent Rs. 19,450,135.00 for supply of free test book. Books have been issued as per requirement submitted by schools after adjustment of opening balances in hand with schools.
- (ii) Stock register of free test book need to be maintained in proper format including opening balance, purchased during the year, books issued and books in hand at the end of the year.
- (iii) Documentation regarding issuance of books to schools and its distribution along with signature of the recipients should be done in proper way at DPO/BRCs.

**4. KASTURBA GANDHI BALIKA VIDYALAYA-KGBV
Excess Payment to U.P.S. K.K. Nigam for Towel:-**

Excess payment of Rs. 280,000/- paid to U.P.S. K.K. Nigam for supply of 1400 Towel (Med) @ Rs. 300/- instead of Rs.100/- each towel.(Tender Rate @ Rs. 100.00 each). 100 towels (medium) had been purchased by the 14 KGBVs @ Rs. 300.00 each towel instead of Rs. 100.00 each (Tender rate @ Rs. 100/- each towel), hence Rs. 20,000.00 excess paid by the each KGBV Payments had been made by the following KGBVs

(DANPUR, GULAOTHI, SHIKARPUR, SYANA, DEBAI, LAKHAOTI, SIKANDRABAD NAGAR, SIKANDRABAD GRAMIN, NAGAR BULANDSHAHR, PAHASU, KHURJA, ANOOPSHAHR, GRAMIN BULANDSHAHR, ARANIA)

DISTRICT-KAUSHAMBI

3. Major Observation:

(a) During course of examination of DPO record, it is found that an amount of Rs.12557089.00 is lying as a closing Balance including interest there on in SSA Capital Fund. On perusal, it is found that this amount has been remitted to DPO without any guidelines by the SPO. Since a lot of time has passed and amount is not being expended by the DPO, hence this amount should be taken back by the SPO.

DISTRICT-BADAUN

4. Major Observation:-

- a. An amount of Rs. 22821900.00 was issued on 30.03.2015 for free uniform in the financial year 2014-15. This cheque is appearing as un encashed cheque in the bank

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reconciliation statement as on 31.03.2016 of A/C No. 12430001000226225 and expenditure is also booked in the financial year 2014-15, though this should have been booked as advance at that time. Since it is appearing as unencashed cheque, hence question of expenditure does not arise. We advised to reverse this expenditure in this F.Y. with the Assistant Account Officer but he was not ready for this. Due to this reason fund of Rs. 22821900.00 is blocked of Government of India.

- b. As per the BRS as on 31.03.2016, the following few cheques are issued but not presented for payment-

Sr. No.	Cheque No.	Date	Amount
1	673817	30.03.2016	24006700.00
2	673827	30.03.2016	3720000.00
3	673830	30.03.2016	180000.00
4	Total		27906700.00

It is very surprised that unencashed cheque amounting to Rs. 25156454.00 at the close of financial year and in subsequent period. Supporting documents should have been kept properly.

DISTRICT-SHAHJAHANPUR

1. Major Observation

The audit party scrutinized the bank reconciliation as on 31.03.2016 for bank account no. 10470100014127 in Bank of Baroda, Govindganj, Shajahanpur. We observed following points-

- a. Following cheques were issued at the verge of financial year 2015-16-

Date	Cheque no.	Amount in Rs.
28.03.16	941	412500.00
30.03.16	949	10787226.00
31.03.16	958	13795711.00
31.03.16	962	931900.00
31.03.16	963	844173.00
31.03.16	970	29196500.00
	TOTAL	55968010.00

(i)The audit party found that a total amount of Rs. 55968010.00 have been booked as expenditure in the financial statements though it should have been booked as advance and after obtaining utilization certificates, it should have been booked as expenditure in the financial statements. We have pointed out this matter to Asstt. Accounts Officer but he intentionally advised to consider as expenditure in the financial statements. There was no preparation regarding supporting documents for these transfer/payments. We proposed that an enquiry should be conducted regarding genuincity of transfer and later on as expenditure.

- b. It is also observed that a total amount of Rs.563280.00 have been reflected as bank charges deducted by the bank but not entered in the cash book/bank book for FY 2014-15. It is very surprise that too much bank charges have been deducted by the bank and AAO of the district has not taken any action. Thus, there is a financial loss of the SSA Fund.



- c. It has been found that a total amount of Rs.32192995.00 is booked as honorarium to shiksha mitras and Rs.56700627.00 under account head of honorarium to Anudeshak. We have given our comments regarding shiksha mitras in subsequent paragraphs of the report. As far as, honorarium to Anudeshakis concerned, we enquired about number of Anudeshak, selection procedure, attendance of Anudeshak etc. but we have to report that no detail and documentary evidences were made available to the audit for our verification.

DISTRICT-PRATAPGARH

1. Major Observation:

It has been observed that a Closing Balance as Rs. 27472456.00 is appearing as on 31/03/2016 in SSA Capital Fund. It has been informed by the DPO that this amount has been remitted from the State Project Office of SSA without any guidelines for expenditure/ remittance to the sub district level. This fund is kept idle at the DPO level for want of instruction from SPO. We are of opinion that this money should be taken back by SPO as early as possible.

DISTRICT-BAREILLY

1. Major Observation

Accounts have been prepared in Tally Software. No manual Cash Book/ Bank Book & Ledger have been prepared by the DPO. An anomaly is noted in the maintenance of tally software for making entry into the system. Amounts credited in the Bank Statement of DPO Main Bank Account due to failure of RTGS has been taken as receipt and debited by bank in the bank statement has been re-entered as payment in the Tally Software. Due to this process of accounting, receipts have been shown in higher side and payment has also shown at a higher side. There is immediate need to conduct the training programme the actual staff who is making accounting entries in the Tall Software.

DISTRICT-MAHARAJGANJ

1. Major Observation :

- a. The audit party scrutinized transfer of fund which was made for two sets of free uniform to the eligible students. During FY 2015-16, a total amount of Rs.119283200.00 have been remitted into bank accounts of School Management Committee and KGBVs. We observed following points-



- (i)As per Unified District Information System of Education U-DISE Data, total 260998 student enrolled have been found and eligible for free uniform. Whereas, fund have been remitted for 304742 student in account head of free uniform. This should be investigated thoroughly by SPO, Lucknow.
- (ii)Information given by Block Education Officer for each and every block at the time of transfer of fund in account head of Uniform should be examined in relation to number of enrolled student as per U-DISE Data.
- (iii)Utilization certificates are being kept here and there in DPO which should be documented properly and proper entries should have been passed.

**COMPLIANCE OF PREVIOUS YEAR'S (F.Y. 2011-12) SERIOUS AUDIT
OBSERVATIONS**

The audit observations of previous year have still remained un complied in the following Districts to the best of our knowledge and belief as reproduced below:

1.DISTRICT- PRATAPGARH:

BANK RECONCILIATION:-

During the course of verification of Bank Accounts Reconciliation at DPO we have observed various kind of anomalies. We have noted several entries in BRS which should not form part of BRS. In fact Bank Account Reconciliations have not been prepared properly .Details of such entries are as follow:-

a.Following cheques, though shown in bank reconciliation as not passed by Allahabad Bank (Account No. 44582)(Grant in Aid -General) but actually have been cleared by the Bank:-

CH. NO.	DATE	AMOUNT	DATE OF CLEARANCE FROM BANK
788268	30/03/2011	133000.00	05/05/2011
906401	31/03/2010	419625.00	20/01/2012
784137	07/06/2011	543665.00	02/06/2011
13572	22/10/2011	2580000.00	29/12/2011

- Following amount written in bank reconciliation as issued to parties but not passed from bank. There is no reference of cheque No. for these amounts.

Rupees	Date	ch No.
2126720.00	31-03-2011	NOT GIVEN
5684225.00	31-03-2011	NOT GIVEN

- Ch. No. 972320 dated 31/03/2010 passed from bank on 27/04/2011. Amount as per previous year reconciliation is Rs.10,94,000.00 whereas as per bank statement Ch amount is Rs. 1,09,04000.00 . Hence there is difference of



Rs.98,10,000.00 in previous year reconciliation also. Previous year reconciliation is also not proper.

- There was a opening difference of Rs-23,55,834.00 as per Bank reconciliation of Allahabad bank for F.Y-2010-11 but as per bank reconciliation for F.Y-2011-12 opening difference is taken as Rs-95,64,890.00 this is not proper.

More over there are several other entries in BRS such as cheque issued but not presented for payment, cheque passed from bank but not entered in books, opening difference in bank balances. Details of such differences are as follows:-

In the opinion of Auditors the above amounts which could not be identified with the respective transactions need through investigation and necessary action should be taken at the earliest.

In the opinion of Auditors the above amounts which could not be identified with the respective transactions need through investigation and necessary action should be taken at the earliest.

We have further observed that such entries has been passed by DPO without proper approval in respect of PNB,SBI,AND BARODA UP GRAMIN BANK.

Rs-2,86,12,565.00 has been debited in Books of accounts and Rs-2,34,81,297.00 has been credited in books of accounts. Due to these entries a amount of Rs.5131268.00(net) has been debited in this year under different heads by the DPO. In other words these are expenses (net) of previous year which have been accounted for in books without proper approval.

OTHER OBSERVATIONS:-

- I. Rs. 606199.00 has been debited to misc. income whereas this amount is reversal of bank interest by Baroda UP GRAMIN Bank. Hence interest amount is overstated by Rs.606199.00 and miscellaneous receipt is understated by Rs.606199.00.

II. SBI A/C 11105960722 of State bank of India, Pratapgarh closed on 19/01/2012 by withdrawing cash from bank a/c Rs.241105.00. No entry passed in account of DPO. Same should by recovered from person withdrawing cash from account.

NPEGL

- 1) Bank reconciliation statement:-



- i. Allahabad Bank, A/C No-20427950551
- A sum of Rs.62,49,355.00 has been shown as opening difference.
 - Rs.17,51,174.00 has been shown as cheques issued but not presented pertaining to F.Y-2009-10 and 2010-11 which should be reversed.
 - Rs.59,68,995.00 shown as withdrawn from the bank without recording the cheques during F.Y-2009-10.



COMPLIANCE OF PREVIOUS YEAR'S (F.Y. 2012-13) SERIOUS AUDIT
OBSERVATIONS:

(1) District- Pratapgarh:-
QUOTE:

a. We observed that service books, GPF passbooks, leave account detail and other connected documents for verifying salary and other related payment to the officers and staff on deputation could not be produced by DPO intentionally before audit. Likewise, the personal files contract agreement of the contractual staff could not be referred by audit in view of non production of it. Due to non production of the connected documents, the audit party could not verify expenditure of Rs. 77.53 lacs during F.Y. which have been incurred on the management and quality account head of the financial statements.

PART-2

b. Before providing this report, we also have not informed from time to time regarding non-production of the financial to the DPO vide our letter dt 11.09.2013 (photocopy of this letter is being enclosed as per Annexure-A). Apart from this, information was also given through email to SPO, Lko for instructing DPO for production of Financial Records but we have to report that no financial records, which includes following records and statements by the office of DPO Pratapgarh inspite of our several requests and reminder-

Cash Book/ Bank Book as per GOI Instructions	Bank Statements	Ledger Accounts	Dead Register	Stock
Consumable stock register	Cheque issue register	Bank Reconciliation statements drawn with proper procedure	DD Register	Receipt
Grant Register	Advance Register	Vouchers guard file		

a. We have examined incomplete cheque issue register, bank statements and audited Balance Sheet of FY 2010-11 (which was provided by the SPO, Lko



Office . Our findings are being provided for necessary further action to resolve the issue-

- b. It is noted that DPO Pratapgarh has taken a less opening balance of Rs. 10983292.00(audited Balance Sheet FY 2011-12 reflects closing balance of Rs. 48023321.00 whereas opening balance has been taken as Rs. 37040028.50 by the office) which signifies that closing balance has been reduced to suit the requirement of the DPO in respect of Fraud / embezzlement as the case may be.
- c. Perusal of bank statements shows following disbursement without supporting documents for payments. Since no records have been shown for verifying disbursement / withdrawl of fund hence, we conclude that all the funds have been embezzled-

S.no	Name of the Bank	Account No.	Withdrawl including interbank transaction amount in Rs. During FY 2010-11
1	Allahabad Bank, Pratapgarh	20427944582	286980762.00
2	Bank of Baroda, Pratapgarh	5680100043144	56270602.00
3	Baroda UP Gramin Bank, Pratapgarh	53450100043144	272857292.00
4	Allahabad Bank, Pratapgarh	50060069797	66422312.00
5	Bank of Baroda, Pratapgarh	5680100052956	NIL
6	Allahabad Bank, Pratapgarh	20427950551	997583.00

- i. As per GOI provision all the transferred amount to the sub district level should be booked as advance and after obtaining utilization certificates/statement of expenditure, as the case may be, the expenditure should be booked in the financial statements. The officers and staff of DPO have never bothered for the maintenance of the advance register and other related provisions.



- ii. Examination of Statement of Expenditure of Different account head for FY 2012-13 reflects that an account head in the name of unexplained debits/advance has been created by the Management of DPO. This account head is not explainable to the audit by DPO Pratapgarh. SPO Lko must be initiate appropriate legal proceeding, which may include referring the matter to EOW or FIR against the official responsible or accountable for the same, considering the materiality of the amount involved of Rs. 69816358.50.
- iii. The bank statements of the above bank accounts were kept in loose manner and this has been produced before audit after long persuasion for Statutory audit. While making perusal of these bank statements, we have observed that several times, cash withdrawls have been made by DPO but Cashbook for taking into account physical cash in the office and disbursement thereof , could not be produced before audit. This has resulted into embezzlement of the Fund of SSA straight way after withdrawing cash from the bank. Detail is being provided as under:-

S.No.	Name of the bank	Amount in Rs.	Remarks
1.	Allahabad Bank	709393.00	As per Annexure-A
2.	Bank of Baroda	588165.00	As per Annexure-B
3.	Baroda UP Gramin Bank	78619.00	As per Annexure-C

- iv. The details have been prepared based on the bank statements at SPO, Lko Office. We perceived that there may be some other bank accounts for which no bank statements were made available to the audit. This is due the reason that audit party asked declaration from the office regarding non operation of other bank account but no declaration was provided by the office.
- v. Since Cash Book/ Bank Book of DPO could not be referred due to non production of this vital record, hence the audit party tried to verify fund reconciliation from SPO remittance to the Bank Statement of different Bank accounts of DPO. It is noted that an amount of Rs. 3600000.00 has not been credited into bank account maintained in Allahabad Bank, Pratapgarh for NPEGEL programme. It is brought to the notice of Management of SPO, Lko



on 10.10.2012. This shows that gross negligence of SSA Fund was made by DDO alongwith joint signatory of the bank accounts.

INTERNAL AUDIT REPORT

As per information of DPO , internal audit was conducted by the Internal Audit Cell of SPO, Lko but no internal audit report is available at DPO for our reference and consideration in reporting statutory audit report.

As per the audited Balance Sheet and Income and Income & Expenditure A/c of FY 2011-12, a bank account was there in State Bank of India, Pratapgarh which was closed in the FY 2012-13. Since this bank account was closed hence proceed after closing this bank account should have been taken into books of accounts but DPO is not able to explain proceed of this closed bank account hence, there is a chance of embezzlement of fund.

AUDIT REPORT OF DISTRICT INSTITUTE OF EDUCATION AND TRAINING (DIET) PRATAPGARH FOR THE FY 2012-13

The audit party asked financial records of DIET Pratapgarh while staying in District Pratapgarh through messenger. Several requests have been provided by the audit team for production of financial records of DIET but we have to report that none of the financial records alongwith the supporting documents could be produced before audit. Hence finally we have to submit our report without verifying expenditure which has been made by DIET Pratapgarh under different training programme.

AUDIT REPORT OF KASTURBA GANDHI AVASIYA BALIKA VIDYALAYA DISTRICT-PRATAPGARH FOR THE FY 2012-13

It has been observed that KGBV's are being run under the supervision of Zila Basic Shiksha Adhikari and Assistant Account Officer, joint signatory of the Bank Account, posted at DPO. Teaching and Non-Teaching staff has been posted for quality education at the respective KGBV's. All the KGBV's have separate bank accounts with the joint signature of Zila Basic Shiksha Adhikari of District Pratapgarh and AAO of DPO.



The Audit Party asked financial records of KGBV while staying in District Pratapgarh through in-charge AAO Sri R.N.Tiwari who is posted on the post of AAO in the Rashtriya Madyamik Shiksha Abhiyan(RMSA), District Pratapgarh. Several requests have been provided by the audit team for production for production of the financial records alongwith supporting documents could be produced before audit. Hence finally we have to submit our report without verifying expenditure which has been made by DIET Pratapgarh under different training programme.

**AUDIT REPORT BLOCK RESOURCE CENTER, NYAT PANCHAYAT
RESOURCE CENTER, VILLAGE EDUCATION
COMMITTEES/SCHOOLMANAGEMENTCOMMITTEES(SMCs)/ SCHOOLS,
DISTRICT - PRATAPGARH FOR THE FY 2012-13**

The audit party scrutinized the previous statutory audit report in respect of position of BRC's, it is noted that mostly BRC's have never produced financial records. It appears that there is no fear in the minds of Coordinators of BRC's think these all money of SSA has been provided to them for their personal use and they can use this fund of SSA in any manner they want. This time also, no financial records of BRC's , NPRC's have been audited by audit team.

Very few records of VEC's / SMCs/Schools were examined by the audit team which is not in consonant with the provisions contained in the Manual issued by GOI. Some major action by SPO, Lucknow should be taken for production of financial records relating to BRC's/ NPRC's / VEC's / SMCs/ Schools in future.

2.MORADABAD :-(KGBV-BHAGATAPUR TANDA)

- A. No Tender / Quotation have been called for all the purchases / payments. As per SSA manual on Financial Management and Procurement Para No. 127.1 "The goods, works and services that have not been procured in accordance with the prescribed procedures outlined in the manual or other State Government procurement procedures, as the case may be, shall be treated as mis-procurement. The expenditure incurred on such procurement shall not be eligible for financing from SSA funds.

NGO had withdrawn 5 employees salary for 11 months during the financial year 2012-13 without any sanction / approval of 5 staff members, as per SSA Guidelines it should be recovered from NGO- M/s Arpit sewa Sansthan. Details of unauthorized designation 1. Urdu Fulltime Teacher @ 9200.00 for 11 months 2. Part Time Teacher @ 7200.00 for 11



months, Sahayak Rasoiya @ 3200.00 for 11 months, Chowkidar @ 3200.00 for 11 months and Accountant @ 6000.00 for 11 months. Hence total of Rs. 316800.00 should be recovered from NGO- M/s Arpit sewa Sansthan immediately.

**COMPLIANCE OF PREVIOUS YEAR'S (F.Y. 2013-14) SERIOUS AUDIT
OBSERVATIONS:**

The audit observations of previous year have still remained un complied in the following Districts to the best of our knowledge and belief as reproduced below:

District-Pratapgarh
DPO-

1. Major Observation:

- As per Audit report of F.Y.2012-13 we found that, Rs.69816358.50 shown in the Trial Balance under head "Unexplained Debit/Advances" and this amount has also been booked under expenditure. There is no justification to show this amount under Unexplained Debit/Advances in the Trial Balance because if once such amount has been booked under Expenditure it cannot be shown as Advance. Also in F.Y.2013-14 no traces have been made available to us of Rs.69816358.50. We were also not been able to verify the documentary proof of such so called expenditure. This matter needs to be investigated and addressed adequately to find the truth and then account for accordingly and also take necessary actions to find out any chances of fraud/manipulation.
- During F.Y.2013-14 one account of Allahabad Bank A/c No:5680100043144 of SSA General in which balance as per Cash Book on 01.04.2013 was Rs.8484045.00.This account got closed on 19.03.2014 and balance of Rs.3076482.00 of this account was transferred to another SSA General account maintained with Allahabad Bank A/c No: 20427944582. The difference of these two amounts(8484045.00 – 3076482.00) i.e, Rs.5407563.00 was shown as closing advance as on 31.03.2014 because no traces were made available to us of this amount. Further we suggest that this amount should be reconciled as soon as possible and to find out any chances of fraud/manipulation.
- Further while verifying the Opening Balances for the year 2013-14 of Cash as per Bank Book from the audited Trial balance for F.Y. 2012-13 we found that balances as per cash book of all the Bank Accounts maintained by DPO were not taken as Closing Balance of Banks. The Balances which were not taken in Trial Balance of F.Y.2012-13 were Punjab National Bank A/c No:186900010031974 and State Bank of India A/c No:11105960722. In preparation of Trial Balance for F.Y.2013-14 we have considered balances as per bank of these two bank accounts, in the opening balance of Trial Balance. Balance as per Bank of these two banks is given below:

Name of Bank
Punjab National Bank

Bank Balance

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow-226024
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in



A/c No:186900010031974 Rs.21501.00
State Bank of India
A/c No:11105960722 Rs.241105.00

- During F.Y. 2013-14 Grant of Rs.37004550.00 of 55PS@672810.00, refunded which were issued in F.Y. 2011-12 & 2012-13 for construction of "Primary School Plain New". Construction of these 55PS was not started during F.Y.2011-12 & 2012-13 so this amount should be shown as advance in that year but this has not been done and whole amount booked under expenditure. In preparation of Trial Balance of F.Y.2013-14 we have considered Rs.37004550.00 as closing advance under head "Grant in Aid for creation of Capital Assets". The matter needs through investigation.

2. Comment on maintenance of books of accounts & other records:

During the audit of F.Y.2013-14 of books of account & other records we found that Cash Book, Ledger, cheque issue register of DPO & NPEGEL has been maintained by AAO Pratapgarh. We found that a wrong accounting procedure was adopted by DPO Pratapgarh during F.Y.2013-14. Some receipts of SSA Capital account were taken in SSA General Account and expenses were also made from SSA General Account resulting in under statement of Capital Expenditure and overstatement of Revenue Expenditure affecting the Balance Sheet & Income & Expenditure account. Further the expenses incurred from SSA General Account were more than income credited in Cash Book resulting **NEGATIVE** balance in Cash Book. Detail of Such Receipts and Payments are given below:

Receipts

<u>Date</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>
20/05/2013	3,00,00,000.00	First Credited in Allahabad SSA Gen. A/c then Transferred To another SSA Gen. bank a/c Baroda Gramin Bank (BGB).
11/12/2013	2,01,000.00	Credited in BGB SSA General Bank A/c

Payments

<u>Date</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>
20/05/2013	2,85,60,000.00	Expenses for Boundary Wall through Allahabad SSA General A/c
20/05/2013	6,03,000.00	Expenses for Construction of PS through Allahabad SSA Gen A/c
01/08/2013	1,77,00,250.00	Expenses for Construction of PS through Allahabad SSA General A/c
12/08/2013	6,40,810.00	Expenses for Construction of PS through BGB SSA General A/c
17/08/2013	1,00,500.00	Expenses for Construction of ACR through Allahabad SSA General A/c
19/08/2013	<u>6,40,810.00</u>	Expenses for Construction of PS through Allahabad SSA General A/c
	48245370.00	



Above entries should be rectified by eliminating them from SSA General Accounts and by posting them in Grant Capital Account after verification of documents for construction work.

3. BANK RECONCILIATION STATEMENT :-

The bank reconciliation statements of DPO have been prepared by the unit on yearly basis of all the bank accounts. The opening balance differences have remained unresolved and needs to be addressed adequately. Detail of such balance are as under:

<u>Name of Bank</u>	<u>Opening Difference(Rs)</u>
Allahabad Bank, A/c No: 20427944582	4,20,24,444.00
Baroda U.P. Gramin Bank A/c No: 53450100005441	19,05,424.00
Allahabad Bank A/c No:69797	25,44,300.00

4. Cash and bank Balances :

Cash in hand was NIL as on 31.03.14.DPO has maintaining 5 Bank Accounts detail of which are as under:-

S.N.	Name of Bank & Branch	Account No.	Amount	Nature of Account
1.	Allahabad Bank	20427944582	-39048103.00	SSA General
2.	Baroda U.P. Gramin Bank	53450100005441	2863958.50	SSA General
3.	Punjab National Bank	186900010031974	22370.00	SSA General
4.	State Bank of India	11105960722	241105.00	SSA General
5.	Allahabad Bank	50060069797	11752220.00	SSA Capital

One SSA General account maintained with State Bank of India (Account no. 11105960722) in which Rs.241105.00 was the balance at the closing of this account. We were given to understand that DPO obtained a Bankers Cheque for Rs. 241105.00 vide ch. No.217985 dated 19.01.2012 but this cheque was lost by DPO and entry of this bankers cheque was also not taken in Cash Book so in the last SSA Audit F.Y.2012-13 this fund was shown as embezzlement. But after a lot of exercise this lost cheque was found and after revalidating, cheque was presented on 16.09.2014 in the bank for crediting in the account.

5. Vouching Observation: We have test checked the vouchers and our specific observations are given as under-

UNIFORM

We have checked the documents related to supply of Uniforms in Primary and Upper Primary school of Parishadiya schools, Aided Colleges and in KGBV's and found that total of Rs.10,92,09,400.00 were expensed, out of which Rs.9,73,05,800.00 were transferred to Parishadiya Schools, Rs.1,13,20,800.00 to Aided Colleges and Rs.5,82,800.00 to KGBV's. **Utilization Certificates of above expenditures were not yet received from concerned schools and shown to us for our verification.**



As per SPO Letter no.341/2013-14 Lko. Dated 26 Aug.2013 only 75% amount was sent to Schools against their demand raised and approved by DIOS and balance 25% was sent subsequently. However we found that some schools met their 100% demand of required dress in 75% amount of budget sent earlier but they didn't send Utilization Certificate at appropriate time so balance 25% amount for Dresses was also sent in such schools therefore this amount remained unutilized. A letter was issued to concerned BRCs' of school to refund that amount but up to audit such amount was not received so this has been shown shows as advance in the trial balance of F.Y.2013-14. Block wise detail of such Pending amounts are given below.

<u>S.No.</u>	<u>Name of Block</u>	<u>Pending Amount</u>
1.	Sangipur	Rs. 30500.00
2.	Sadar	Rs.154900.00
3.	Mangraura	Rs. 32900.00
4.	Rampur Sangramgarh	Rs. 30100.00
5.	Sandwa Chandrika	Rs. 5600.00
6.	Babaganj	Rs.173400.00
7.	Gaura	Rs. 16000.00
8.	Mandhata	Rs. 67800.00
9.	Laxmanpur	Rs. 15500.00
10.	Kunda	Rs. 56100.00
11.	Bihar	Rs. 10600.00
12.	Baba Belkharna th	Rs. 1600.00
13.	Shivgarh	Rs.116500.00
14.	Lalganj	Rs.299100.00
15.	Aaspur Devsara	Rs. 38400.00
16.	Nagar Kshetra	Rs. 8100.00
17.	Kalakanker	Rs. 143500.00
		<u>Rs.1200600.00</u>

RECRUITMENT OF ACCOUNTANT AND COMPUTER OPERATORS AT DPO & BRC THROUGH SERVICE PROVIDER

Tenders were invited for appointment of Service Provider in process of which M/s Ashish A. Agrawal & Co. Allahabad were appointed for providing recruitment service of Accountants and Computer Operators at DPO & BRC in terms of Agreement.

While scrutinizing the Agreement/documents relating to M/s Ashish A. Agrawal & Co. Allahabad we found that no EPF & ESI were deducted and deposited neither from employees source nor employer,s source. Further we found that Labour department registration and Service tax deposit receipt evidencing the payment of service tax were not available for our verification and confirmation. As per Agreement such staffs have to be treated as employees. This in our opinion is the breach of the terms and conditions of the Agreement.

Ashish A. Agrawal & Co. Allahabad is a Chartered Accountant and providing services in a profession capacity so any services provided by him will be covered under Professional Services U/s 194J not under Contractual Services U/s 194C of Income Tax Act 1961.Tax at source has been deducted at 2% instead of 10%. The Drawing and disbursing officer shall be held



responsible for not deducting correct TDS and deposit of the same. In addition to the interest, penalty may also be levied on the amount of TDS short deducted.

INTERVENTION FOR CWSN (IED)

IED Camp was organized in BRC Sadar and Patti on 25.11.2013 & 26.11.2013 respectively as per SPO Letter No.2839/2013-14 dated 18.09.2013. We have checked and found proper the document related to IED camp. Total expenses of Rs.8694830.00 were incurred and ALMCO(Artificial Limbs Manufacturing Corporation of India) produced bill against this expenses and payment were accordingly made to them.

FREE TEXT BOOKS

Free Text Books were purchased for PS & UPS as per SPO guidelines. Firstly 95% amount was paid after withholding 5% amount for checking of quality of books. By finding quality was proper balance 5% amount was also paid after raising demand by supplier. Payment was made to suppliers after deducting TDS at prescribed rate. Total of Rs.12471525.00 were paid for PS books and Rs.11549741.00 were paid for UPS books.

6. TDS Deduction & Deposit & TDS Return:

Total TDS of Rs.55107.00 was deducted from Supplier and same were deposited in F.Y.2013-14 but Quarterly Return of the same was not filed till audit. Quarterly Return of F.Y.2011-12 & 2012-13 Were also not filed. This is a serious matter because this involves huge interest and penalty U/s 271H & U/s 234E for non-filing of TDS return within stipulated time.

7. Compliance of Previous year's Audit report:-

We have gone through Previous CA Audit Report of DPO including NPEGEL and observed that the Statutory Auditors have pointed out to number of serious nature of anomalies and Major type of mistake leading to fraud/ manipulation. No compliance of such report has been made available to us. The report of previous auditors is enclosed for further necessary actions, **attached as Annexure B.**

8. Internal Audit:

We were explained that Internal Audit of District-Pratapgarh of DPO/NPEGEL for the F.Y.2012-13 was conducted however no Internal Audit report and compliance thereof has been provided to us.

9. STATUS OF ADVANCE BASED ACCOUNTING:

No records and advance register have been shown to us so we are unable to comment on the position of the advances as at the year end.

NPEGEL:-



1. Major Observation

There was an Opening Balance of Rs.1004128.00 as on 06.03.2014. On this date Rs.2,13,00,000.00 has been sent to SPO without having sufficient balance in Allahabad Bank as per Cash Book. That's why closing balance of Allahabad bank as per Cash Book got negative to Rs.2,02,95,872.00.

2. Comment on maintenance of books of accounts & other records:

Only Cash Book of NPEGEL scheme have been maintained by the DPO Pratapgarh. Ledger was not provided to us for verification. In last Audit report only balance as per Cash Book of Allahabad Bank A/c No: 20427950551 were considered which was Rs.24261.00. The balance as per Cash Book of another bank A/c of Bank of Baroda A/c no: 5680100052956 was not considered in which balance was Rs.2,65,644.00. In preparation of Cash Book of F.Y.2013-14 balance of both bank accounts as per cash book have been considered.

3. BANK RECONCILIATION STATEMENT :

Bank reconciliation statements were provided to us for verification. The DPO has maintaining following 2 bank accounts out of which one account of Bank Of Baroda A/c No:5680100052956 was closed on 19.03.2014 and the remaining balance of Rs.2,76,308.00 was transfer to SSA General account in Allahabad Bank A/c No:20427944582. So the Bank reconciliation of one running bank account provided to us.

<u>Bank</u>	<u>Account No.</u>
Allahabad Bank	20427950551
Bank Of Baroda	5680100052956

As per the BRS of Allahabad bank following discrepancies have been observed:

- RS.20355890.00 shown as opening difference which must be reconciled.
- RS.18590000.00 included in the figure of Rs.19580531.00 under the head "interest/other income received from bank", which was shown as cheque issued but not presented for payment in F.Y.2012-13, has been credited in cash book as on 31.03.2014 due to no withdrawal of such amount from bank.

4. Cash and bank Balances:

- Cash balance as on 31.03.2014 was NIL and Bank balance with bank Account is Rs.17,05,872.00 as per cash Book.
- Under NPEGEL Scheme till 31.03.2014 only one bank a/c with Allahabad Bank, A/c No: 20427950551 were in running position and the closing bank balance as per pass book as on 31.03.2014 was ₹60018.00.

5. Other Observations:



- As on 31.03.2014 balance as per Cash Book is negative which is reported above this is due to not consideration of Bank reconciliation entries in cash book of last 3 to 4 previous years.
- During the F.Y.2013-14 Rs.1,87,45,350.00 shown as Other Receipt out of which RS.1,55,350.00 received from VEC's and RS.1,85,90,000.00 again credited in Cash book due to cancellation of cheque issued during F.Y.2012-13.

DIET-Pratapgarh

1. Major Observation:

Trial Balance of F.Y.2012-13 was not prepared by CA External Auditor, so income and Expenses of F.Y.2012-13 have been considered while preparing Trial Balance for the F.Y.2013-14.

Details of headwise expenditure of both years are given below:

Head:Refresher In-service Teachers' Training at BRC level and above - 5 days

F.Y.2012-13 Rs.59,41,690.00

F.Y. 2013-14 Rs.38,04,936.00

Head:Research , Evaluation,Monitoring & Supervision (REMS)

F.Y.2012-13 Rs.47,389.00

F.Y. 2013-14 Nil

2. Comment on maintenance of books of accounts & other records:

Only Cash Book & Cheque issue register have been provided to us for verification. Cash book for the F.Y.2013-14 has not been prepared. It was got prepared at the time of audit. While Considering the income and expenses of F.Y.2012-13, we found that a major receipt from SPO during F.Y.2012-13 has not been taken in cash book due to which bank balance as per cash book on 31.03.2014 became Negative. Detail of Such Receipts from SPO are under:

<u>Date of Receipt as per Bank</u>	<u>Amount</u>
19.10.2012	₹ 300900.00
05.11.2012	₹ 3600000.00
09.11.2012	₹ 4284000.00
	₹ 8184900.00

Above receipt was taken in cash book as on 31.03.2013. While considering the above receipt in cash book for F.Y 2013-14, bank balance as per cash book as on 31.03.2014 become positive. However cash book has not been signed by any official.

3. BANK RECONCILIATION STATEMENT :

Bank Reconciliation was not provided to us for verification, it was prepared by audit team itself. While scrutinizing the BRS of last year's we found that cheques of Rs.10,24,042.00 of F.Y.2011-12 lying in BRS as "cheque issued but not presented for payment". Due to non presentment of these cheques upto 31.03.2013 we have credited them in cash book as on



31.03.2013. Also expenses of RS.4,44,345.00 of F.Y.2011-12 which shows in BRS as "expenses not taken in cash book", now taken in cash book as on 31.03.2013.

4. Cash and bank Balances:

- Cash balance as on 31.03.2014 was NIL and Bank balance with bank Account is RS. 15,27,779.00 as per cash Book.
- DIET has maintained one bank a/c with Allahabad Bank, A/c No:20427949692 and the closing bank balance as per pass book as on 31.03.2014 was RS.19,95,471.00

5. Vouching Observation:

While scrutinising the vouchers we found that major expenditure are incurred for the training of Personnel from time to time on fooding, stationery, conveyance & TA.

- Guard file was not properly maintained. Voucher no. were not mention on the vouchers/cash book.
- Fooding arrangement during the training has been done by local supplier. No quotation/tender called for this expenditure.
- Stock register was not produced before us.
- No Confirmation/UCs obtained from BRCs for fund transferred to them. No reconciliation or summary or advance register prepared for the fund transfered to BRC's.

6. TDS Deduction & Deposit & TDS Return:

During F.Y.2012-13 TDS of ₹1388.00 deducted and deposited by DIET but in F.Y.2013-14 no TDS has been deducted due to non existence of any such type of liability. Quarterly TDS return under form No:26Q, related to F.Y. 2012-13 has not been filled. This is a serious matter because this involves huge interest and penalty U/s 271H & U/s 234E for non-filing of TDS return within stipulated time.

7. Compliance of Previous year's Audit report:

We have gone through Previous CA Audit Report of DIET and observed that the Statutory Auditors have pointed out to number of serious nature of anomalies and major type of mistakes leading to fraud/ manipulation. No compliance of such report has been made available to us. The report of previous auditors is enclosed for further necessary actions, **attached as Annexure A.**

8. Transfer of Funds to BRC s & Their Utilization:



During F.Y.2012-13 & 2013-14 Rs.63,94,500.00 and Rs.39,87,000.00 respectively were sent to BRC's for conducting "Refresher In-Service Teacher training". Utilization Certificate of this amount has not been submitted by BRCs and same was not provided to us for verification by DIET.

KGBV-Pratapgarh:-

MAJOR OBSERVATION IN KGBV-PRATAPGARH FOR F.Y. 2013-14

While checking Trial Balance of KGBV for F.Y.2013-14 we found that there was difference between closing balance as per Cash Book as on 31.03.2013 of KGBV Cash Book and Last Financial Year i.e, 2012-13 audited Trial Balance. This issue has been got noticed to SPO vide Letter No. SSA/1110/2013-14 dated 08.01.2014 but this issue has still remained unresolved. Detail of such differences is given below:

S.No.	Name of KGBV	Balance as per Audited Trial as on 31.03.2013(Rs)	Balance as per Cash Book as on 31.03.2013(Rs)	Difference(Rs)
1.	Bihar	Rs.1201000.00	Rs.1240325.00	Rs.39325.00
2.	Rampur Sangramgarh	Rs.920000.00	Rs.1096427.00	Rs.176427.00
3.	Patti	Rs.2868000.00	Rs.3187464.00	Rs.319464.00
4.	Mandhata	Rs.2681000.00	Rs.3110608.00	Rs.429608.00
5.	Laxmanpur	Rs.3132000.00	Rs.3254630.00	Rs.122630.00
6.	Kunda	Rs.3001000.00	Rs.5629026.00	Rs.2628026.0
7.	AspurDevsara	Rs.2786000.00	Rs.3045168.00	Rs.259168.00
8.	Babaganj	Rs.5078000.00	Rs.5430132.00	Rs.352132.00
9.	Lalganj	Rs.5075000.00	Rs.5512459.00	Rs.437459.00
10.	Sangipur	Rs.826000.00	Rs.372542.00	Rs.-453458.00
11.	Mangraura	Rs.227000.00	Rs.295852.00	Rs.68852.00
12.	Gaura	Rs.2361000.00	Rs.2434919.00	Rs.73919.00
13.	Shivgarh	Rs.2864000.00	Rs.3459742.00	Rs.775742.00
14.	SandawaChandrika	Rs.2796000.00	Rs.3487610.00	Rs.691610.00
15.	Kalakankar	Rs.0.00	Rs.272724.90	Rs.272724.90
		<u>Rs.35636000.00</u>	<u>Rs.41829628.90</u>	<u>Rs.6193628.90</u>

BASTI

1. Major Observation

a. **Rs.42,70,000.00 TLE:-**

A sum of Rs.42,70,000.00 has been spent of TLE without any Budgetary Provisions ,hence this expenditure is without any authority and needs immediate action against the such persons.

COMPLIANCE OF PREVIOUS YEARS (F.Y 2014-15) SERIOUS AUDIT OBSERVATIONS

The below mentioned audit observations of previous year have still remained un-complied in the following Districts to the best of our knowledge and belief as reproduced below:

BALLIA

MAJOR OBSERVATIONS - DPO- BALLIA
STATUS OF ADVANCE BASED ACCOUNTING:

Advance register has been maintained but Utilization Certificates has not been produced to DPO at all. Even during our audit, most of the VECs came for audit without proper records, utilization certificates & updated passbooks/ bank accounts. Eventually adjustment of advances is not based on Statement of Expenditures (SOE)/ Utilization Certificates (UC). Year end advances have been identified by DPO on adhoc basis.

As per trial balance provided by DPO, closing advance as on 31st March 2015 was taken as **Rs. 5,61,11,651.00** which includes Rs. 3,64,61,651/- on general account and Rs. 1,96,50,000/- on account of Civil works but during audit of BRC/ VEC & SMC at block level, it has been observed that there are balances remaining in their bank account to be utilized. Most of the advances were released in last fortnight of March 2015. A sum of Rs. 1,76,39,198/- is lying in the bank accounts of the VECs audited (VECs who have produced their pass book/ bank statements) by us which had been booked as an expenditure.

VEC / SMC audit (Including BRC) of Bairia, Belahari, Beruarwari, Dubahar, Garwar, Hanumanganj, Rasra, & Revati, blocks were not allowed to be audited as they failed to produce any records during visit of the audit team. Effective follow up through SPO was made but finally three blocks i.e. Belahari, Rasara & Revati remained to be audited. Even presence of SMCs / VECs during audit was not satisfactory. Records were in poor condition and not auditable. AAO of District who were made responsible to get it audited took least interest for the same on one or other pretexts.

Text Books (Rs. 23648157/-)

Purchase orders were issued to M/s Pitambara Books (Private) Limited for procurement of text books on the basis of procurement process adopted at State level.

As per physical verification by committee constituted for verification of text books, in most of the books, the printing quality and the paper quality was not upto the standard as per sample text books but no deduction was done from the bills of party.

Further, order was placed to M/s Chacha Printers & Publisers for supply of Urdu Books on 09/05/2014 but books were not supplied by the supplier.



Service Provider for providing Computer Operator & Asstt Accountant (Rs. 4916735/-)

The agreement for service provider for providing Computer Operator and Assistant Accountant was done with M/s Satya Traders without inviting tenders. The Tender was invited in 2011 and allotted to M/s Nirman Jan Kalyan Samiti (for 6 blocks) and M/s Satya Traders (for remaining blocks and DPO). For the year 2014-2015, all blocks and DPO were allotted to M/s Satya traders on the basis of undated letter received from M/s Nirman Jan Kalyan Samiti showing their unwillingness to continue and request for allotment to M/s Satya Traders. Further, the confirmation of satisfactory performance of the staff provided by M/s Satya traders was not available on record. Fresh tender should be invited for selection of Service Provider.

Further, it was noticed that the payment was made to the service provider without obtaining any proper bill. Letter has been received stating the attendance of their staff and payment was made on the basis of that letter. TDS is also not deducted.

Purchase of Furniture (Rs. 247850/-)

A sum of Rs. 486404/- was paid to M/s Balaji Construction & Suppliers towards repairs/ matting/ painting etc. without adopting any appropriate procurement process. The amount was bifurcated to the following head of accounts without any justified ground/ documents:

Furniture/ Fixtures-	Rs. 223445/-
Computer Stationery/ Equipment-	Rs. 67789/-
Maintenance of Computer/ Furniture-	Rs. 46150/-
Workshop & Publication-	Rs. 35000/-
Maintenance of Equipment-	Rs. 41723/-
Electricity-	Rs. 25000/-
Computer Hardware/ Software-	Rs. 6421/-
DCF training-	Rs. 10876/-
BRC training-	Rs. 10000/-

Further, M/s Balaji Construction & Suppliers is not registered to supply in furniture/ school bags/ organizing training. The party is registered for "all types of work contract".

Accelerated Learning Camp (Rs. 2205660/-)

Following deficiencies were noticed in payment towards Accelerated Learning Camp:

Vr. Date	Name of Party	Amount	Remarks
12/07/2014	M/s Hanshlal	2,00,100.00	Being amount paid towards purchase of various medical aids & appliances on the basis of separate quotations invited. Since, the amount involved exceeds Rs. 1.00 lac, open tender should be invited.
28/07/2014	Enterprises	80,300.00	



			Further, the party is not registered for dealing in medical aids & appliances. The party is registered for "all types of work contract"
Various Dates	M/s Vishram Prasad	683055/-	No Tenders were invited. The contract was originally awarded in 2006 and the same were renewed with enhancement in rates from Rs. 40/- per head to Rs. 43/- per head.

Braille Books (Rs. 99085/-)

Being amount paid to M/s Allied India Corporation on the basis of quotations invited from 3 parties instead of purchasing from the authorized press for Braille books.

Further, the price at which these books were purchased was higher than the rates approved in the budget. As per budget, Rs. 117230/- was sanctioned for 79 set of books but only 42 set of books were purchased for Rs. 99085/-

PRATAPGARH

DPO- PRATAPGARH

1. **MAJOR OBSERVATION:**
 - a) Capital Grant Trial Balance was not produced before us.
 - b) There is an difference in BRS of Capital Grant of year 2004-15 of Rs. 25,44,300/-
 - c) There is a difference in BRS of General Grant of Baroda Uttar Pradesh Gramin Bank for year 2014-15 of Rs. 19,05,424/-
 - d) There is a difference in BRS of Allahabad Bank for the year 2014-15 of Rs. 1,000/-
 - e) Cheques in BRS outstanding from year 2010, 2011 and 2012.
2. **COMPLIANCE OF PREVIOUS YEAR AUDIT REPORT:**

Last year audit report has not been complied with.

BRCS- PRATAPGARH

BOOKS & RECORDS OF BRCS, AND THEIR AUDIT/VOUCHING:

Generally following points were observed in case of most of the BRCs:

- a) BRC records were not verified and attested by E.B.S.A. and AAO.
- b) Monthly BRS and Annual Bank Reconciliation Statement as on 31.03.2015 and Fixed Assets Register were not produced before us for our verification.
- c) Number of items purchased during the year was not entered in stock Register.



Block Resource Center- SANDWA CHANDRIKA

- a) No Bank Reconciliation Statement was prepared and there was a difference in closing balance of cash book and pass book-
 - Closing Balance as per Cash Book- Rs. 353373
 - Closing Balance as per Pass Book- Rs. 398823
- b) Cash Book was not prepared properly.
- c) Utilisation Certificate, Trial Balance and Ledger Book was not produced before us for verification purpose.

Block Resource Center- AASPUR DEVSARA

- a) Ledger Book was not provided before us for verification purpose.

Block Resource Center- KUNDA

- a) Ledger Book was not prepared properly.
- b) Following Books were not produced before us for the purpose of audit -
 - Trial Balance
 - Voucher File
 - Utilisation Certificate
 - Bank Reconciliation statement

NPEGEL- PRATAPGARH

COMPLIANCE OF PREVIOUS YEAR'S AUDIT REPORT- Previous year audit report was not complied by the NPEGEL.

DIET- PRATAPGARH

MAJOR OBSERVATION

1. No Trial Balance provided by DIET.
2. BANK RECONCILIATION STATEMENT
Bank Reconciliation Statement was not prepared and produced before us.
3. VOUCHING OBSERVATIONS:
There were no vouchers presented before us.

KGBV - PRATAPGARH

KASTURBA GANDHI BALIKA VIDYALAYA - SHIVGARH, PRATAPGARH

MAJOR OBSERVATION:

Stipend was not paid to students because students did not hold any bank account.

KASTURBA GANDHI BALIKA VIDYALAYA - BABAGANJ, PRATAPGARH

MAJOR OBSERVATION:

The following balances of Trial Balance were not tallying with the Statement of expenditure-



Particulars	Amount in Trial Balance	Amount in SOE	Difference
Salary	1562361	1483000	79361
Medical/Contingency	118276	121000	2724
Maintenance	970028	986000	15972

KASTURBA GANDHI BALIKA VIDYALAYA - BIHAR, PRATAPGARH

MAJOR OBSERVATION:

No supporting was found for the amount of Rs. 17677 which was appearing in Trial Balance under the head "Other Expenses".

KASGANJ

DISTRICT INSTITUTE OF EDUCATION & TRAINING -KASGANJ

Major Observation

No Financial record produced before us for our verification.

GORAKHPUR

DPO-GORAKHPUR

Major Observation

d. Non Maintenance Of Advance Register

There is a unavoidable negligence on part of District Project Office-Gorakhpur ,regarding maintenance and monitoring of Advance Register. As per the guidelines issued by GOI advance register is to be kept for all transfer of fund to the sub-district level. No interest has been taken by DPO in maintenance of such a important records. Figures reflected in the financial statements are gathered from different sources.

- e. Service book of officers and staff could not be produced before audit. It is suggested to examine service book to verify basic pay and other relevant information for verification of salary/ emoluments monthly

Kasturba Gandhi Balika Vidyalaya-KHORABAR DISTT:GORAKHPUR
a.Rs.1,99,500.00 Boundry Wall:-



The amount of Rs. 1,99,500/- spent on construction of boundary wall, where as there were no budget for the aforesaid amount and neither KGBV has obtained prior approval from the competent authority. Further the amount of Rs. 50000/- only shown under the head of Construction of Building and balance amount of Rs. 1,49,500/- (Amount paid to Mr. Anil Singh on 31.03.2015) has been shown under Maintenance per girl students.

In our opinion KGBV has to follow procurement procedure

b. Under Account Head of Maintenance for Girls' merchandise items are purchased from the vender which is finalized at the Level of District Project Office. While making verification of rates charged by the vender as compared to market prevailing rates it has been found at a higher side charged by the vender.

c. Tender was finalized by DPO and materials were supplied by the supplier to the KGBV. We found that sample of material ordered which were taken into consideration for finalizing the tender, were not supplied to the KGBV. In view of this, quality control does not exist at the level of KGBV. Further, stock entries of the supplied materials are not being made properly by KGBV along with consumption particulars.

d. While referring tender documents exceeding Rs. 1,00,000 payments, it is observed that purchase committee has not been formed properly by the Head of the Department of the office. It is also noted that if any purchase committee is constituted then it has not performed duty by signing on respective places to this effect. Secrecy has not been maintained while opening tender documents to have economy and transparency. In case of KGBV tender documents are finalized at the district level. Though it should have been at the level of KGBV.

Kasturba Gandhi Balika Vidyalaya-BRAHMPUR DISTT:GORAKHPUR

a.Rs.1,98,250.00 Boundry Wall :-

The amount of Rs. 1,98,250.00/- spent on construction of boundary wall, where as there were no budget for the aforesaid amount and neither KGBV has obtained prior approval from the competent authority. Further the amount of Rs. 1,98,250/- (Amount paid to Mr. Anil Singh on 31.03.2015) has been shown under Maintenance per girl students.

In our opinion KGBV has to follow procurement procedure

b. Under Account Head of Maintenance for Girls' merchandise items are purchased from the vender which is finalized at the Level of District Project Office. While making verification of rates charged by the vender as compared to market prevailing rates it has been found at a higher side charged by the vender.

c. Tender was finalized by DPO and materials were supplied by the supplier to the KGBV. We found that sample of material ordered which were taken into consideration for finalizing the tender, were not



D.S.SHUKLA & CO.
CHARTERED ACCOUNTANTS

Lucknow
Gorakhpur

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Date:19.10.2016
Place: Lucknow



For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C


(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

MANAGEMENT LETTER

MANAGEMENT LETTER FOR F.Y. 2015-16 IN RESPECT OF SARVA SHIKSHA ABHIYAN (SSA) IMPLEMENTED BY U.P. EDUCATION FOR ALL PROJECT BOARD VIDYA BHAWAN, NISHATGANJ, LUCKNOW (U.P.)

This Management Letter for the F.Y. 2015-16 is being submitted as required in Para-106.4 chapter-VIII and Annexure-XVII (TOR) of Manual on Financial Management and Procurement issued by Department of Elementary Education and Literacy, Ministry of Human Resource Development, GOI.

1. Comments and observation in this management letter are based on our inspection and audit of records of the SPO, AD (Basic), DPOs, DIETs, BRCs, NPRCs and VECs/SMCs. Comments and observations includes those on accounting system, procedure, records and internal control as applied in the aforesaid offices. Suitable recommendations have also been made wherever necessary.
2. During our audit of the SPO, AD (Basic), DPOs, DIETs, BRCs, NPRCs and VECs/SMCs, it has been our endeavor to focus upon specific deficiencies and areas of weakness in systems and internal controls and bring them to light for timely corrective measures.
3. Deviations and lapses on the part of officers that may adversely impact the implementation of the programmes or violate tenets of financial propriety and rules, as has been noticed in the audit have also been included in the Management Letter.

a. **COMPLIANCE OF AUDIT REPORT FOR THE F.Y.2011-12, 2012-13, 2013-14 and 2014-15**

The AD(Basic), DPOs, DIETs, BRCs, NPRCs and VCEs/SMCs have complied with the audit observations/objections of audit para's up to the completion of Audit,as per the following details:-

F.Y.	NO. of Audit Paras pending	No. of Audit Paras Complied and Settled	Balance Audit Paras to be complied
2011-12	853	843	10 (Pratapgarh)
2012-13	119	102	17 (Pratapgarh, KGBV-Moradabad)
2013-14	10505	10467	38 (Pratapgarh and

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in



			Basti)
2014-15	4346	4306	40

While perusing the audit paras we have observed that audit paras which are of procedural nature and/or minor nature should be settled on priority basis and other audit paras may be addressed in all seriousness. It is further stated that compliance of audit paras is an on going process and auditors have reviewed audit paras which have been settled.

b. GRANTS GIVEN TO MAHILA SAMAKHYA UNDER NPEGEL PROGRAMME AND CERTAIN OTHER ADVANCES

It was observed that during the year under audit office of Mahila Samakhya has returned an amount of Rs 1 crore to SSA fund which was given to it in the previous year on 12.08.2014 to meet its expenditure. Such fund was returned to SSA on 11.01.2016 i.e. after a period of around 1 year and 5 months. No interest has been paid by the Institution to SSA on such fund. **Thus there has been a notional loss in the form of loss of interest on SSA fund.**

c. MAINTENANCE OF GUARD FILE FOR GUIDELINES, CIRCULARS, ORDERS & INSTRUCTION BY DPOS AND THEIR AVAILABILITY ON WEBSITES

It is appreciated that SPO makes all efforts for successful implementation of the programme by issuing appropriate Guidelines, Circulars, Orders and Instructions from time to time. However in districts these Guidelines, Circulars etc. get lost after some time and officers at times forget the same. There is no proper arrangement to keep them safely in guard file and go through the same frequently so that their compliance may be insured while implementing the programme. Therefore, the SPO may issue instruction for creating Guard File for such Circulars and Instructions. It is found that all the Guidelines, Circulars, Orders & Instruction have been uploaded by SPO on their websites from time to time. Help of these Guidelines, Circulars, and Orders & Instructions should be taken as and when required by DPOs/DIETs etc.



4. Fund in Transit-SSA-AD Basic,DPO,DIET,NPEGEL:-

The Funds in transit as at 31.03.2016 amounts to Rs. 18,23,11,056.86 (net) out of which certain portion is under reconciliation. Management is advised to reconcile the figures with district level accounts to identify the same and subsequently there proper accounting should be made.

5. Unadjusted Old Advances to institutions SSA Rs 96.65,352.00 as on 31-03-2016 :-

Following advances have been appearing since previous years and the same have neither been adjusted nor recovered till the time of our audit

Name of Institutions	Closing Balance (Rs.)
1.Director Literacy & Alternative Education	3,77,809.00
2.State Viklang Kalyan	15,95,782.00
3.U.P.instrumentation Limited	72,34,520.00
4.Director Madhyamik Education	18,176.00
5.Loan to Rastriya Madhyamik	13,149.00
6. Sachiv Basic Siksha Parishad Allahabad	4,25,916.00
Total (Rs)-	96,65,352.00

Besides above the ABL Programme A/C Shows a minus balance of Rs.18,29,529.00 and District Education Programme shows a minus balance of Rs 4407.00 and UNICEF Lucknow shows a minus balance of Rs 64513.00 which needs special attention.

6. Sixth Pay Commission:-

At district level payments have been made to AAOs of some districts and other staffs, who are deputed from other organizations to the society, as per the recommendations of Sixth Pay Commission without the approval/ sanction of competent authority/State



government in the F.Y 2015-16 and earlier years(s). The Amount is expected to be large but in the absence of scales as per Fourth Pay Commission we are not in a position to work out such unauthorized payments. As per information provided to us, the matter is sub-judice and the matter is pending before the Hon'ble High Court of Allahabad-Lucknow Bench- Writ No. 4990 of 2014.

7. In our opinion checks and controls regarding reimbursement of medical expenses and leave travel reimbursements to employees needs to be strengthened at all levels of the society. In case of medical expenses reimbursement, doctor's prescription must be taken in every case in order to have effective control. Also medical reimbursement register must be continuously updated at the time of reimbursements.
8. Cheques cancelled during the year have been taken by Districts as Miscellaneous income instead of crediting to the respective head of accounts.
9. During audit of various districts , it was observed that TDS returns are either filed late or are not filed. It is advised to issue instructions to the DPOs and Sub district levels to file TDS returns on time.
10. Previous year's figures have also been given while preparing the Annual Accounts for the Current year .However previous year's figures have been rearranged and regrouped wherever necessary to make them comparable with the current year's figures.
11. As per the format of Consolidated Income and Expenditure Account (Annexure-XXII, para no.108.1 of Manual of financial Management and procurement, Department of Elementary Education and literacy Ministry of Human Resource Development Government of India-2010 , the Civil Work (including furniture and major repairs) have to be charged to Income and Expenditure Account and the same accounting treatment was given while preparing the accounts during the previous year.

In our opinion Capital grant received for creation of Capital Assets should be reflected directly in the Balance sheet and expenses incurred be booked as fixed Assets under the respective sub heads (Civil work ,Computer, Furniture, Vehicle, Equipment), and unspent Grant be shown accordingly.

However in the absence of any directive from Department of Elementary Education and literacy Ministry of Human Resource Development Government of India during the



current year also, the same accounting treatment as in the previous year, has been given for such grants during the current year.

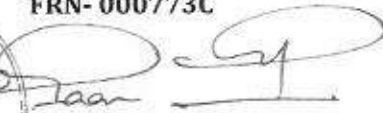
12. To the best our information gathered from the districts, audit of 1/3 SMCs getting grant of more than Rs 1 lac has been conducted by the districts auditors.

We are thankful to the officials of the Society at State Project Office, Lucknow for their support and co-operation extended to us during the course of our audit.

Date: 19.10.2016
Place: Lucknow



For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C


(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

To,

The State Project Director,
SARVA SHIKSHA ABHIYAN (SSA)
Uttar Pradesh Education for All Project Board
Vidya Bhawan, Nishatganj,
Lucknow, Uttar Pradesh

SUB: Procurement under SARVA SHIKSHA ABHIYAN (SSA)

Sir,

We have conducted the audit of Balance sheet, Income & Expenditure Account and Receipt and Payment Account for the financial year 2015-16 of SARVA SHIKSHA ABHIYAN, implemented by Uttar Pradesh Education for all Project Board. These financial statements incorporate the accounts of 75 district offices (DPO's, NPEGEL, DIET's and AD Basic's) along with the accounts maintained at State Project Office (SPO) at Lucknow. State Project Office and 13 districts project offices have been audited by us whereas remaining 62 Districts Project Offices have been audited by other 5 appointed auditor firms.


Based on audit records made available to us and subject to our remarks in our and other district auditor's audit reports, we have verified on test basis, that the goods, works and the services financed have been procured in accordance with relevant provision of the procurement procedure prescribed for the purpose. A statement regarding verification of procurement procedure is attached.

Thanking you,

Date: 19.10.2016
Place: Lucknow



For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C


(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

To,

The State Project Director,
SARVA SHIKSHA ABHIYAN (SSA)
Uttar Pradesh Education for All Project Board
Vidya Bhawan, Nishatganj,
Lucknow, Uttar Pradesh

SUB: Procurement under SARVA SHIKSHA ABHIYAN (SSA)

Sir,


After going through the procurement procedure adopted by the SPO/SSA and on the basis of our audit of other relevant records for the year 2015-16 of SSA, U.P. and information gathered from the District Audit Reports, this is to certify that subject to remarks in our and other district auditor's audit reports, we are satisfied with the compliance of procurement procedures prescribed in the Manual on Financial Management and Procurement under SSA.

Thanking you,

Date: 19.10.2016
Place: Lucknow



For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C


(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Summary Budget Analysis (Entire Programme) For the Financial Year Ended 31st March 2016.

Name of the State-Uttar Pradesh (U.P.)

FMR-I

	**				(Rs. In Lacs)	
	*	Released by GOI including External	Released by State (Govt. of U.P.)	Interest & Other Income	Total Fund Available	
AWP & B	Opening balance as on 01-04-2015	Un-Adjusted Advance as on 01-04-2015				
1,513,952.24	68,532.75	37,715.74	751,138.67	6,522.71	1,359,344.20	
1,513,952.24	68,532.75	37,715.74	751,138.67	6,522.71	1,359,344.20	
TOTAL						

Un-Adjusted Advance as on 31-03-2016	Total Fund Utilised	Closing balance as on 31-03-2016
Expenditure	1,254,581.94	90,704.76
1,254,581.94	1,268,639.44	90,704.76
TOTAL	1,268,639.44	90,704.76

* The Opening balance of Rs. 68532.75 Lac includes an amount of Rs. 256.50 Lacs received from Director Basic Shiksha Parishad in F.Y. 2014-15 which has been utilised in F.Y. 2015-16 Rs. 238.124 Lacs

** During the financial year 2015-16, the Society has received a total grant of Rs 505434.32 Lacs from GOI and Rs. 10000.00 Lacs has been refunded to the GOI under Capital Grant. Thus, net grant of Rs 495434.32 Lacs has been shown above.

*** The Closing Balance as on 31/03/2016 amounting to Rs. 90704.76 Lacs includes Rs. 18.376 Lacs of Director Basic Shiksha Parishad.

AWP&B:- Denotes Annual Work Plan & Budget
Release:- Denote all release to the SIS

The above statement has been prepared on the basis of the Audited Financial Statements for the financial year 2015-16 and is subject to our Audit report issued thereon.
As Per report of even date.

For D.S. Shukla & Co.
(Chartered Accountants)
(F.R.NO.0007730)



(CA. Gaurav Gupta)
Partner
Mem. No. 405243
Finance Controller

Additional Project Director

State Project Director

Date:- 19.10.2016
Place: Lucknow

SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

UTILIZATION CERTIFICATE IN RESPECT OF SARVA SHIKSHA ABHIYAN(SSA), UTTAR PRADESH FOR THE FINANCIAL YEAR 2015-16 FOR SSA, NPEGEL & KGBV

Name of the State-Uttar Pradesh

Sl. No.	PARTICULARS	SSA	NPEGEL	KGBV	TOTAL (Rs)
	Opening Balance				
1	Cash at Bank	5391910753.70	225541029.39	1132872853.47	6750324636.56
2	Fund in Transit	103836679.89	-17542664.79	16656655.60	102950670.70
3	Unadjusted Advances	3687174131.00	17979457.90	66420628.76	3771574217.66
	Sub-Total(A) Opening Balance	9182921564.59	225977822.50	1215950137.83	10624849524.92
4	Funds received from Government of India(MHRD,GOI)	48204777296.80	0.00	1338654703.20	49543432000.00
5	Funds received from Government of Uttar Pradesh	74221430531.20	0.00	892436468.80	75113867000.00
6	Bank Interest	432865054.41	14750311.76	49030549.24	496645915.41
7	Miscellaneous Income	93077626.30	47381825.57	15165810.50	155625262.37
	Sub-Total(B)	122952150508.71	62132137.33	2295287531.74	125309570177.78
	Grand Total (A+B)	132135072073.30	288109959.83	3511237669.57	135934419702.70
8	LESS AMOUNT				
	a. Actual Expenditure during the year 2015-16	122829092579.42	25000.00	2629076012.77	125458193592.19
	b. Outstanding advance as on 31st March, 2016	1337736906.00	5162313.90	62851078.06	1405750297.96
	TOTAL(a+b)	124166829485.42	5187313.90	2691927090.83	126863943890.15
9	Excess/Deficit of Fund	-60019555.21	60019555.21	0.00	0.00
10	Unspent Balance as on 31 March, 2016	8028262143.09	222903090.72	819310578.74	9070475812.55



1. Certified that out of Rs.4954,34,32,000.00 (Rs.Four thousand Nine hundred Fifty four crores thirty four lacs thirty two thousand rupees only) of Grant in Aid sanctioned/received during the year 2015-16 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj, Lucknow-226007 Vide Ministry of Human Resource Development , Department of Elementary Education and Literacy ,New Delhi Letter Nos., noted against each and Rs.7511,38,67,000.00 (Seven thousand Five hundred eleven crores Thirty eight lacs sixty seven thousand only) received as State share from the state government and Rs.65,22,71,177.78 (Sixty Five crore twenty two lacs seventy one thousand one hundred seventy seven rupees and seventy eight paisa only) on account of Interest and miscellaneous income earned during the period 01-04-2015 to 31-03-2016 and Rs.685,32,75,307.26 (Six hundred Eighty five crore thirty two lacs seventy five thousand three hundred seven and eighty four paisa only) on account of unspent balance and Rs.377,15,74,217.66 (Three hundred seventy seven crore fifty thousand three hundred seven and sixty six paisa only) as opening advance of the previous year, a Sum of Rs.12686,39,43,890.15. (Twelve Thousand six hundred eighty six crores thirty nine lacs forty three thousand six hundred eighty six crores thirty nine lacs forty three thousand eight hundred ninety and fifteen paisa only) has been utilised for the purpose for which it was sanctioned and amount of Rs.907,04,75,812.55 (Nine hundred seven crores four lacs seventy five thousand eight hundred twelve and fifty five paisa only) remaining unutilized at the year end will be adjusted towards the Grant-in -Aid payable during the year 2016-17.

2- It is also certified that out of amount of Rs.12686,39,43,890.15. (Twelve Thousand six hundred eighty six crores thirty nine lacs forty three thousand eight hundred ninety and fifteen paisa only) shown as utilized ,accounts for an amount of Rs.140,57,50,297.96 (One hundred forty crore fifty seven lacs fifty thousand two hundred ninety seven and ninety six paisa only) are yet to be received from implementing units/agencies,as per details enclosed in schedule-"A-1" and "C" Which has been allowed to be carried forward.

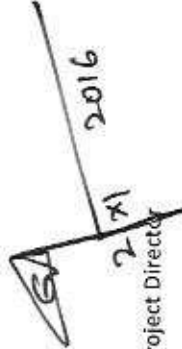
3- Certified that we have satisfied myself that the conditions on which the Grant-In-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised:-

- 1- Audited Statements of Accounts (Copy enclosed)
- 2- Utilization Certificates
- 3- Progress Report
- 4- Audit Report & Management Letter.


Finance Controller

Additional Project Director


State Project Director

Date:- 19.10.2016

Place :Lucknow

AUDITOR'S CERTIFICATE

The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

Date:- 19.10.2016

Place :Lucknow

For D.S.Shukla & Co.
(Chartered Accountants)

(F.R.NO.000773C)

(CA.Gaurav Gupta)
Partner

Mem. No.405243



SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

UTILIZATION CERTIFICATE IN RESPECT OF SARVA SHIKSHA ABHIYAN(SSA), UTTAR PRADESH FOR THE FINANCIAL YEAR 2015-16 FOR
SSA, NPEGEL & KGBV (GRANT IN AID-CAPITAL)

(Excluding Director Basic Shiksha Parishad)
Name of the State-Uttar Pradesh

Sl.No.	PARTICULARS	SSA	NPEGEL	KGBV	TOTAL
1	Opening Balance				
A	Cash at Bank				
a	Grant in Aid-Capital	2289631761.93	0.00	0.00	2,289,631,761.93
B	Fund in Transit				
a	Grant in Aid-Capital	34864803.57	0.00	0.00	34864803.57
C	Unadjusted Advances				
a	Grant in Aid-Capital	2374271638.00	0.00	0.00	2374271638.00
	Sub-Total(A) Opening Balance	4698768203.50	0.00	0.00	4698768203.50
2	Funds Transfer to Government of India(MHRD,GOI)				
a	Grant in Aid-Capital	-1000000000.00	0	0	-1000000000
3	Funds received from Government of Uttar Pradesh				
a	Grant in Aid-Capital	0	0	0	0
4	Bank Interest				
a	Grant in Aid-Capital	141476735.70	0	0	141476735.70
5	Miscellaneous Income				
a	Grant in Aid-Capital	0.00	0	0	0.00
	Sub-Total(B)	-858523264.30	0.00	0.00	-858523264.30
	Grand Total (A+B)	3840244939.20	0.00	0.00	3840244939.20
6	LESS AMOUNT				
A	Actual Expenditure during the year 2015-16				
a	Grant in Aid-Capital	1,850,029,810.00	0.00	0.00	1,850,029,810.00
B	Outstanding advance as on 31st March,2016				
a	Grant in Aid-Capital	632,827,025.00	0.00	0.00	632,827,025.00
	TOTAL(A+B)	2,482,856,835.00	0.00	0.00	2,482,856,835.00
7	Excess/Deficit of Fund				
a	Grant in Aid-Capital	2,756,029.00	0.00	0.00	2,756,029.00
8	Unspent Balance as on 31 March,2016				
a	Grant in Aid-Capital	1,354,632,075.20	0.00	0.00	1,354,632,075.20

1. Certified that out of Rs.100,00,00,000.00 (Rs.Hundred crores rupees only) of Grant in Aid Capital Transfer/Refund during the year 2015-16 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj, Lucknow-226007 Vide Ministry of Human Resource Development, Department of Elementary Education and Literacy, New Delhi Letter Nos., noted against each and Rs.14,14,76,735.70 (Fourteen crore Fourteen lacs seventy six thousand seven hundred thirty five and seventy paise only) on account of Interest and miscellaneous income earned during the period 01-04-2015 to 31-03-2016 and Rs.232,44,96,565.50 (Two hundred thirty two crore fourty four lacs ninty six thousand five hundred sixty five and fifty paise only) on account of unspent balance and Rs.237,42,71,638.00 (Two hundred thirty seven crore fourt two lacs seventy one thousand six hundred thirty eight only) as opening advance of the previous year, a Sum of Rs.248,28,56,835.00 (Rs.Two hundred forty eight crore Twenty eight lacs fifty six thousand eight hundred thirty five rupees only) of Grant In Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs.135,46,32,075.20 (One hundred thirty five crores forty six lacs thirty two thousand seventy five and twenty paise only) remaining unutilized at the year end will be adjusted towards the Grant- in -Aid payable during the year 2016-17.

2- It is also certified that out of amount of Rs.248,28,56,835.00 (Rs.Two hundred forty eight crore Twenty eight lacs fifty six thousand eight hundred thirty five rupees only) shown as utilized, accounts for an amount of Rs.63,28,27,025.00 (Rs.Sixty three crore twenty eight lacs twenty seven thousand twenty five rupees only) of Grant in Aid Capital are yet to be received from implementing units/agencies, Which has been allowed to be carried forward.



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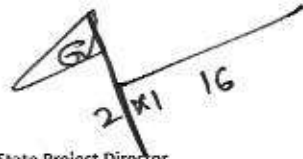
3- Certified that we have satisfied ourself that the conditions on which the Grant-In-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised:-

- 1- Audited Statements of Accounts (Copy enclosed)
- 2- Utilization Certificates
- 3- Progress Report
- 4- Audit Report & Management Letter.


Finance Controller


Additional Project Director


State Project Director

Date : 19.10.2016
Place :Lucknow

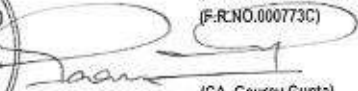
AUDITOR'S CERTIFICATE

The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

Date : 19.10.2016
Place :Lucknow



For D.S.Shukla & Co.
(Chartered Accountants)
(F.R.NO.000773C)


(CA. Gaurav Gupta)
Partner
Mem. No. 405243

SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

**UTILIZATION CERTIFICATE IN RESPECT OF SARVA SHIKSHA ABHIYAN(SSA),UTTAR PRADESH FOR THE FINANCIAL YEAR 2015-16
FOR SSA,NPEGEL &KGBV (GRANT IN AID-GENERAL)**

(Excluding Director Basic Shiksha Parishad)

Name of the State-Uttar Pradesh

Sl.No.	PARTICULARS	SSA	NPEGEL	KGBV	TOTAL
1	Opening Balance				
A	Cash at Bank				
a	Grant in Aid General	3102278991.77	225541029.39	1107222853.47	4,435,042,874.63
B	Fund in Transit				
a	Grant in Aid General	68971876.32	-17542664.79	16656655.60	68085867.13
C	Unadjusted Advances				
a	Grant in Aid General	1312902493.00	17979457.90	66420628.76	1397302579.66
	Sub-Total(A) Opening Balance	4484153361.09	225977822.50	1190300137.83	5900431321.42
2	Funds received from Government of India(MHRD,GOI)				
a	Grant in Aid General	49204777296.80	0	1338654703.20	50543432000.00
3	Funds received from Government of Uttar Pradesh				
a	Grant in Aid General	74221430531.20	0	892436468.80	75113867000.00
4	Bank Interest				
a	Grant in Aid General	291388318.71	14750311.76	49030549.24	355169179.71
5	Miscellaneous Income				
a	Grant in Aid General	93077626.30	47381825.57	15165810.5	155625262.37
	Sub-Total(B)	123810673773.01	62132137.33	2295287531.74	126168093442.08
	Grand Total (A+B)	128294827134.10	288109959.83	3485587669.57	132068524763.50
6	LESS AMOUNT				
A	Actual Expenditure during the year 2015-16				
a	Grant in Aid General	120,979,062,769.42	25,000.00	2,605,263,612.77	123,584,351,382.19
B	Outstanding advance as on 31st March,2016				
a	Grant in Aid General	704,909,881.00	5,162,313.90	62,851,078.06	772,923,272.96
	TOTAL(A+B)	121,683,972,650.42	5,187,313.90	2,668,114,690.83	124,357,274,655.15
7	Excess/Deficit of Fund				
a	Grant in Aid General	(62,775,584.21)	60,019,555.21	0.00	(2,756,029.00)
8	Unspent Balance as on 31 March,2016				
a	Grant in Aid General	6,673,630,067.89	222,903,090.72	817,472,978.74	7,714,006,137.35

1. Certified that out of Rs.5054,34,32,000.00 (Rs.Five thousand fifty four crores Thirty four lacs thirty two thousand rupees only) of Grant in Aid General sanctioned/received during the year 2015-16 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj, Lucknow-226007 Vide Ministry of Human Resource Development , Department of Elementary Education and Literacy ,New Delhi Letter Nos., noted against each and Rs.7511,38,67,000.00 (Seven thousand five hundred eleven crores thirty eight lacs sixty seven thousand only) Grant in Aid General received as State share from the state government , and Rs.51,07,94,442.08 (Fifty one crore Seven lacs Ninty four thousand four hundred forty two and eight paise only) on account of Interest and miscellaneous income earned during the period 01-04-2015 to 31-03-2016 and Rs.450,31,28,741.76 (Four hundred fifty crore thirty one lacs twenty eight thousand seven hundred forty one and seventy six paise only) on account of unspent balance and Rs.139,73,02,579.66 (one hundred thirty nine crore seventy three lacs two thousand five hundred seventy nine and sixty six paise only) as opening advance of the previous year,a Sum of Rs.12435,72,74,655.15 (Twelve thousand four hundred thirty five crores seventy two lacs seventy four thousand six hundred fifty five and fifteen paise only) of Grant in Aid General has been utilised for the purpose for which it was sanctioned and amount of Rs.771,40,06,137.35 (Seven hundred seventy one crores forty lacs six thousand one hundred thirty seven and thirty five paise only) remaining unutilized at the year end will be adjusted towards the Grant- in -Aid payable during the year 2016-17.

2- It is also certified that out of amount of Rs.12435,72,74,655.15 (Twelve thousand four hundred thirty five crores seventy two lacs seventy four thousand six hundred fifty five and fifteen paise only) shown as utilized ,accounts for an amount of Rs.77,29,23,272.96 (Seventy seven crore twenty nine lacs twenty three thousand two hundred seventy two and ninty six paise only) of Grant in Aid General are yet to be received from implementing units/agencies,Which has been allowed to be carried forward.



3- Certified that we have satisfied ourself that the conditions on which the Grant-In-Aid was sanctioned have been fully 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.

Kinds of Checks exercised:-

- 1- Audited Statements of Accounts (Copy enclosed)
- 2- Utilization Certificates
- 3- Progress Report
- 4- Audit Report & Management Letter.


Finance Controller


Additional Project Director


State Project Director

Date : 19.10.2016

Place : Lucknow

AUDITOR'S CERTIFICATE


The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

Date : 19.10.2016

Place : Lucknow



For D.S.Shukla & Co.
(Chartered Accountants)
(F.R.NO.000773C)


(CA. Gaurav Gupta)
Partner
Mem. No. 405243

SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'A-1'

STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST-MARCH-2016

Figures in Rs.

SL.NO.	NAME OF DISTRICTS	DPO (General)	DPO (Capital)	DIET	NPEGEL	TOTAL
1	Agra	20286500.00	5008600.00	1918080.00	0.00	27213180.00
2	Aligarh	0.00	6010000.00	0.00	0.00	6010000.00
3	Allahabad	0.00	0.00	0.00	0.00	0.00
4	Ambedkarnagar	28524052.00	16142224.00	1250000.00	1889767.00	47806043.00
5	Auraiya	9511000.00	0.00	0.00	0.00	9511000.00
6	Azamgarh	12898750.00	0.00	0.00	2733956.50	15632706.50
7	Badaun	0.00	0.00	0.00	0.00	0.00
8	Baghpat	2533060.00	0.00	0.00	0.00	2533060.00
9	Baharaich	890750.00	0.00	2685000.00	0.00	3575750.00
10	Ballia	33798596.00	0.00	0.00	0.00	33798596.00
11	Balrampur	2200500.00	0.00	0.00	0.00	2200500.00
12	Banda	21260296.00	0.00	0.00	0.00	21260296.00
13	Barabanki	385000.00	0.00	700.00	0.00	385700.00
14	Bareilly	1979000.00	0.00	0.00	0.00	1979000.00
15	Basti	2628996.00	697000.00	0.00	0.00	3325996.00
16	Bhadohi	15338500.00	50398696.00	0.00	0.00	65737196.00
17	Bijnaur	18642320.00	0.00	1615040.00	0.00	20257360.00
18	Bulandshahar	0.00	0.00	1535360.00	0.00	1535360.00
19	Amethi	1438000.00	0.00	1969000.00	0.00	3407000.00
20	Chitrakut	640230.00	437700.00	0.00	0.00	1077930.00
21	Chandauli	10024744.00	0.00	0.00	0.00	10024744.00
22	Deoria	3260000.00	0.00	0.00	0.00	3260000.00
23	Eatha	1265492.00	0.00	0.00	0.00	1265492.00
24	Etawa	1192500.00	0.00	0.00	0.00	1192500.00
25	Faizabad	13195000.00	12175000.00	0.00	538590.40	14033090.40
26	Farukhabad	0.00	6010000.00	198243.00	0.00	6208243.00
27	Fatehpur	16692750.00	0.00	0.00	0.00	16692750.00
28	Firozabad	880000.00	11111000.00	927040.00	0.00	12918040.00
29	G. B. Nagar	1997550.00	0.00	165120.00	0.00	2162670.00
30	Ghaziabad	3108088.00	574000.00	0.00	0.00	3682088.00
31	Ghaziipur	39939900.00	24495000.00	0.00	0.00	64434900.00
32	Gonda	459900.00	1394000.00	0.00	0.00	1833900.00
33	Gorakhpur	0.00	410400.00	0.00	0.00	410400.00
34	Hameerapur	1722893.00	0.00	0.00	0.00	1722893.00
35	Hardoi	11113742.00	2070000.00	0.00	0.00	13183742.00
36	J. P. Nagar	249532.00	0.00	8670.00	0.00	258202.00
37	Jalaun	109820026.00	32994700.00	773600.00	0.00	143588326.00
38	Jaunpur	9881045.00	0.00	0.00	0.00	9881045.00
39	Jhansi	0.00	2128000.00	1516131.00	0.00	3644131.00
40	Kannauj	2004000.00	0.00	0.00	0.00	2004000.00
41	Kanpur Dehat	2414500.00	0.00	0.00	0.00	2414500.00
42	Kanpur Nagar	2247500.00	0.00	0.00	0.00	2247500.00
43	Kashganj	4865000.00	0.00	0.00	0.00	4865000.00
44	Kaushambi	0.00	0.00	0.00	0.00	0.00
45	Kushi Nagar	0.00	0.00	0.00	0.00	0.00
46	Lakhimpur Khiri	0.00	0.00	0.00	0.00	0.00
47	Lalit pur	1428000.00	3192000.00	83960.00	0.00	4703960.00
48	Lucknow	18951337.00	0.00	0.00	0.00	18951337.00
49	Hathrash	0.00	0.00	0.00	0.00	0.00
50	Maharaj Ganj	0.00	13782575.00	838800.00	0.00	14621375.00
51	Mahoba	8683000.00	0.00	409695.00	0.00	9092695.00
52	Mainpuri	26223600.00	0.00	952800.00	0.00	27176400.00



53	Mathura	14435800.00	2018000.00	433083.00	0.00	16886883.00
54	Mau	24791578.00	0.00	408800.00	0.00	25200378.00
55	Meerut	0.00	0.00	0.00	0.00	0.00
56	Mirzapur	0.00	680960.00	0.00	0.00	680960.00
57	Moradabad	166840.00	4104000.00	1109760.00	0.00	5380600.00
58	Muzaffarnagar	0.00	0.00	0.00	0.00	0.00
59	Pilibhit	2197632.00	0.00	0.00	0.00	2197632.00
60	Pratapgarh	0.00	72105000.00	0.00	0.00	72105000.00
61	Raibareilly	245600.00	285423430.00	6267500.00	0.00	291936530.00
62	Rampur	0.00	0.00	215548.00	0.00	215548.00
63	Saharanpur	0.00	0.00	2148000.00	0.00	2148000.00
64	Sant Kabir Nagar	3499400.00	360000.00	112000.00	0.00	3971400.00
65	Shahjahanpur	30952100.00	1025000.00	0.00	0.00	31977100.00
66	Shrawasti	1497000.00	0.00	0.00	0.00	1497000.00
67	Siddharthnagar	200000.00	0.00	0.00	0.00	200000.00
68	Sitapur	13327064.00	9597830.00	1286914.00	0.00	24211808.00
69	Sonbhadra	2990000.00	0.00	0.00	0.00	2990000.00
70	Sultanpur	10484228.00	68376910.00	2685000.00	0.00	81546138.00
71	Unnao	51961610.00	0.00	0.00	0.00	51961610.00
72	Varanasi	23776440.00	105000.00	0.00	0.00	23881440.00
73	Samli	1771711.00	0.00	225625.00	0.00	1997336.00
74	Hapur	0.00	0.00	0.00	0.00	0.00
75	Sambhal	761000.00	0.00	418400.00	0.00	1179400.00
SUB TOTAL (A)		635738102.00	632827025.00	32157869.00	5162313.90	1305885309.90
Sl.No.	Name of the Institutions					
1	Director of Basic Education	519699.00	0.00	0.00	0.00	519699.00
2	Director Literacy & Alternative Education	377809.00	0.00	0.00	0.00	377809.00
3	SLET,Lucknow	0.00	0.00	0.00	0.00	0.00
4	FC,Basic Shiksha Parishad,UP Allahabad(Teachers Salary)	0.00	0.00	0.00	0.00	0.00
5	Director,SIEMAT Allahabad	2354240.00	0.00	0.00	0.00	2354240.00
6	Director,SCERT , U.P.Lucknow	18512135.00	0.00	0.00	0.00	18512135.00
7	State Viklang Kalyan	1595782.00	0.00	0.00	0.00	1595782.00
8	U.P.Instrumentation Ltd.	7234520.00	0.00	0.00	0.00	7234520.00
9	Director Madhyamik Education	18176.00	0.00	0.00	0.00	18176.00
10	Loan to Rastriya Madhyamik Shiksha Abhiyan	13149.00	0.00	0.00	0.00	13149.00
11	ABL Programme A/C	-1829529.00	0.00	0.00	0.00	-1829529.00
12	Pathaya Pustak Adhikari,UP,Lucknow	542387.00	0.00	0.00	0.00	542387.00
13	Rajya Hindi Sanhthan,Varansi	0.00	0.00	0.00	0.00	0.00
14	Rajya Vigyan Sanhthan,Allahabad	389826.00	0.00	0.00	0.00	389826.00
15	State Institute of Education,Allahabad (SIE)	683190.00	0.00	0.00	0.00	683190.00
16	District Education Programme	-4407.00	0.00	0.00	0.00	-4407.00
17	Sachiv Basic Shiksha Parishad,U.P.,Allahabad	425916.00	0.00	0.00	0.00	425916.00
18	Unseef,Lucknow	-64513.00	0.00	0.00	0.00	-64513.00
19	Sri Rajiv Kumar	30000.00	0.00	0.00	0.00	30000.00
SUB TOTAL (B)		30798380.00	0.00	0.00	0.00	30798380.00
TOTAL(A+B)		666536482.00	632827025.00	32157869.00	5162313.90	1336683689.90

STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST MARCH 2016.

(Out of Re-Certification of F.Y.2007-2008)

SL.NO.	NAME OF DISTRICTS	DPO(General)	DPO (Capital)	DIET	NPEGEL	TOTAL
1	AGRA	984000.00	0.00	0.00	0.00	984000.00
2	ALLAHABAD	439000.00	0.00	0.00	0.00	439000.00
3	AZAMGARH	290000.00	0.00	0.00	0.00	290000.00
4	CHANDAULI	436500.00	0.00	0.00	0.00	436500.00
5	ETAH	540000.00	0.00	0.00	0.00	540000.00
6	FIROJABAD	1180000.00	0.00	0.00	0.00	1180000.00
7	KUSHI NAGAR	315000.00	0.00	0.00	0.00	315000.00
8	MAINPURI	590000.00	0.00	0.00	0.00	590000.00
9	PRATAPGARH	680000.00	0.00	0.00	0.00	680000.00
10	SAHARANPUR	325280.00	0.00	0.00	0.00	325280.00
11	JALAUN	0.00	0.00	435750.00	0.00	435750.00
SUB TOTAL (C)		5779780.00	0.00	435750.00	0.00	6215530.00
S.S.A.ADVANCE(DPOS+DIETS)		1337736906.00				
N.P.E.G.E.L.ADVANCE		5162313.90				
TOTAL ADVANCE		1,342,899,219.90				

Finance Controller

Additional Project Director

State Project Director

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2/16

SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

NAME OF THE STATE:-UTTAR PRADESH
CONSOLIDATED ANNUAL FINANCIAL STATEMENT OF SSA FOR THE YEAR ENDED 31ST MARCH 2016.

(Figure in Rs)

Sl.No.	Source of Fund	SSA	NPEGEL	KGBV	TOTAL
	Opening Balance				
1	Cash at Bank	5391910753.70	225541029.39	1132872853.47	6750324636.56
2	Fund in Transit	103,836,679.89	-17542664.79	16,656,655.60	102950670.70
3	Unadjusted Advances	3,687,174,131.00	17979457.90	66,420,628.76	3771574217.66
	TOTAL (A)	9,182,921,564.59	225,977,822.50	1,215,950,137.83	10,624,849,524.92
	Receipt from				
4	Funds received from Government of India	48,204,777,296.80	0.00	1338654703.20	49,543,432,000.00
5	Funds received from Government of Uttar Pradesh	74,221,430,531.20	0.00	892436468.80	75,113,867,000.00
6	Bank Interest	432,865,054.41	14750311.76	49,030,549.24	496,645,915.41
7	Miscellaneous Income	93,077,626.30	47381825.57	15,165,810.50	155,625,262.37
	TOTAL Receipts(B)	122952150508.71	62132137.33	2295287531.74	125309570177.78
	TOTAL FUND(A+B)	132,135,072,073.30	288,109,959.83	3,511,237,669.57	135,934,419,702.70
	Application of Fund (Expenditure)		Approved AWP& B including Spill over	Expenditure incurred	Savings/ Excess
8	Teachers Salary & Honorarium for Shiksha Mitra		129,566,451,000.00	106,076,643,187.69	23,489,807,812.31
9	PART TIME INSTRUCTERS SALARY		3,180,639,000.00	2,191,966,107.00	988,672,893.00
10	TEACHERS GRANT		0.00	0.00	0.00
11	ACADEMIC SUPPORT THROUGH BLOCK RESOURCE CENTRE/URC		634,724,000.00	493,595,521.00	141,128,479.00
12	ACADEMIC SUPPORT THROUGH CLUSTER RESOURCE CENTRE /N.P.R.C.		181,478,000.00	195,895,400.00	(14,417,400.00)
13	SPECIAL TRAINING FOR MAINSTREAMING OF OUT OF SCHOOL CHILDREN		86,697,000.00	20,609,999.00	66,087,001.00
14	FREE TEXT BOOK		1,864,089,000.00	1,305,957,338.13	558,131,661.87
15	INTERVENTION FOR CWSN (IED)		576,790,000.00	484,227,558.36	92,562,441.64
16	CIVIL WORKS		225,903,000.00	1,850,029,810.00	(1,624,126,810.00)
17	TEACHING LEARNING EQUIPMENT (TLE)		27,340,000.00	18,695,350.00	8,644,650.00
18	MAINTENANCE GRANT		1,192,935,000.00	1,290,911,855.00	(97,976,855.00)
19	SCHOOL GRANT		946,609,000.00	1,002,325,126.00	(55,716,126.00)
20	RESEARCH & EVALUATION		39,582,000.00	17,709,972.00	21,872,028.00
21	PROJECT MANAGEMENT COST		646,744,000.00	446,312,311.78	200,431,688.22
22	EMIS CELL		118,157,000.00	103,953,651.00	14,203,349.00
23	TRAINING OF EDUCATIONAL ADMINISTRATORS		0.00	0.00	0.00
24	SCHOOL MAPPING AND SOCIAL MAPPING		0.00	0.00	0.00
25	LEARNING ENHANCEMENT PROGRAM(LEP)		607,230,000.00	34,850,315.00	572,379,685.00
26	COMMUNITY MOBILIZATION ACTIVITIES		304,153,000.00	51,822,661.00	252,330,339.00
27	INNOVATION HEAD		130,983,000.00	106,365,871.00	24,617,129.00
28	SMC/PRI TRAINING		287,971,000.00	11,480,130.00	276,490,870.00
29	UNIFORMS		6,858,841,000.00	6,871,053,734.00	(12,212,734.00)
30	REIMBURSEMENT OF FEE UNDER RTE ACT		526,000.00	525,720.00	280.00
31	TEACHERS TRAINING		144,820,000.00	120,047,915.36	24,772,084.64
32	State Component(SPO)		294,499,000.00	134,113,046.10	160,385,953.90
33	NPEGEL		0.00	25,000.00	(25,000.00)
34	KGBV		3,478,063,100.00	2,629,076,012.77	848,987,087.23
	TOTAL		151,395,224,100.00	125,458,193,592.19	25,937,030,507.81
	Closing Balance	SSA	NPEGEL	KGBV	TOTAL
35	Excess/Deficit of fund	(60,019,555.21)	60,019,555.21	0.00	(0.00)
36	Cash at Bank	7,832,000,592.74	236,853,584.21	819,307,733.74	8,888,161,910.69
37	Fund in Transit	196,261,550.35	(13,950,493.49)	2,845.00	182,313,901.86
38	Unadjusted Advances	1,337,736,906.00	5,162,313.90	62,851,078.06	1,405,750,297.96
	TOTAL	9,305,979,493.88	288,084,959.83	882,161,656.80	10,476,226,110.51

- 1) The above statement has been prepared on the basis of the Audited Financial Statements for the financial year 2015-16 and is subject to our Audit report issued thereon.
2) The expenditure (including advances) includes certain adjustment of opening advances, thus it exceeds the approved budget for the financial year 2015-16.

As per report of even date.
For D.S.Shukla & Co.
(Chartered Accountants)
(F.R.NO.000773C)

(CA.Gaurav Gupta)
Partner
Mem. No.405243

Date:- 19.10.2016
Place: Lucknow



[Signature]
Finance Controller

[Signature]
A.P.D.

State Project Director

[Signature]
2/10/16

SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

UTILIZATION CERTIFICATE UNDER SARVA SHIKSHA ABHIYAN FOR THE YEAR ENDED ON 31ST MARCH 2016.

Name of the State-Uttar Pradesh

Sl. No.	Sanction Letter No. & Date	Grant in Aid-General		Grant in Aid-Capital			Grand Total (Rs) (A+B)
		General Category	SCPS Head-789	SCPS (Minor Head-789)	SCPS (Minor Head-789)	SCPS (Minor Head-789)	
(A)	RECEIPTS FROM GOVERNMENT OF INDIA						
1	F.5-2015-EE-14 dated-27/06/2015	702975000.00	2586336000.00	72410000.00	0.00	0.00	9716156000.00
2	F.5-2015-EE-14 dated-24/09/2015	1791114000.00	6916305000.00	184563000.00	0.00	0.00	26541002000.00
3	F.5-2015-EE-14 dated-31/12/2015	1139309000.00	4311531000.00	11701000.00	0.00	0.00	16817234000.00
	TOTAL	3628524000.00	13814172000.00	31402000.00	0.00	0.00	56543432000.00
	Less-Transfer to the KGBV Project	1336854703.20	0.00	139804703.20	0.00	0.00	1339654703.20
	TOTAL	33917530593.60	13874172000.00	37402000.00	0.00	0.00	48244837800.00
	Less-Refund to Government of India (Ch.No-06043 dated-31.03.2015)	0.00	0.00	0.00	0.00	0.00	100000000.00
	Add-Amount Short Received from Govt. not out of Govt.P.	27724048400.00	0.00	0.00	0.00	0.00	27724048400.00
	TOTAL(A)	65341919993.60	13874172000.00	37402000.00	0.00	0.00	79526269936.00
(B)	RECEIPTS FROM GOVERNMENT OF UTTAR PRADESH						
1	204079-5-2015-432000 TC dated-08.07.2015	182287400.00					182287400.00
2	204079-5-2015-432000 TC dated-08.07.2015	82472000.00					82472000.00
3	204079-5-2015-432000 TC dated-08.07.2015	110456200.00					110456200.00
4	204079-5-2015-432000 TC dated-08.07.2015	473217200.00					473217200.00
5	213079-5-2015-2432004 TC dated-14.07.2015	74465800.00					74465800.00
6	213079-5-2015-2432004 TC dated-14.07.2015	4486000.00					4486000.00
7	213079-5-2015-2432004 TC dated-14.07.2015	272487200.00					272487200.00
8	213079-5-2015-2432004 TC dated-09.11.2015	63903000.00					63903000.00
9	213079-5-2015-2432004 TC dated-09.11.2015	1575736800.00					1575736800.00
10	213079-5-2015-2432004 TC dated-09.11.2015	14750400.00					14750400.00
11	213079-5-2015-2432004 TC dated-09.11.2015	31427000.00					31427000.00
12	213079-5-2015-2432004 TC dated-09.11.2015	73301600.00					73301600.00
13	213079-5-2015-2432004 TC dated-09.11.2015	429479400.00					429479400.00
14	213079-5-2015-2432004 TC dated-09.11.2015	362311600.00					362311600.00
15	213079-5-2015-2432004 TC dated-09.11.2015	845393400.00					845393400.00
16	213079-5-2015-2432004 TC dated-18.03.2016	362311600.00					362311600.00
17	213079-5-2015-2432004 TC dated-18.03.2016	1663381200.00					1663381200.00
18	213079-5-2015-2432004 TC dated-18.03.2016	2893011600.00					2893011600.00
19	213079-5-2015-2432004 TC dated-18.03.2016	31194000.00					31194000.00
20	213079-5-2015-2432004 TC dated-18.03.2016	211942600.00					211942600.00
21	213079-5-2015-2432004 TC dated-18.03.2016	810697600.00					810697600.00
22	213079-5-2015-2432004 TC dated-18.03.2016	3465173600.00					3465173600.00
23	213079-5-2015-2432004 TC dated-31.03.2016	3624621200.00					3624621200.00
	TOTAL(B)	48244837800.00	0.00	0.00	0.00	0.00	48244837800.00
	ADD-Grant Released F.Y.2015-16 received in FY 2015-16 (249079-5-2015-2432004 TC dated 27.09.2015 - Rs 51334000 & 271679-5-2015-2432004 TC dated 28.09.2015 - Rs 33148000)	354432000.00					354432000.00
	Less-Transfer to the KGBV Project	892436468.00					892436468.00
	TOTAL(A+B)	51497381131.20	0.00	0.00	0.00	0.00	51497381131.20
	Less-Transfer to the KGBV Project	10763916124.80					10763916124.80
	TOTAL(A+B)	40733465006.40	0.00	0.00	0.00	0.00	40733465006.40



1. Certified that out of Rs.4820,47,77,296.80 (Rs. Four thousand Eight hundred twenty crores Fourty Seven lacs Seventy seven thousand Two hundred ninety six rupees and Eighty paise only) of Grant in Aid sanctioned received during the year 2015-16 in favour of U.P. Education for All Project Board, Vidya Bhanu, Nishatganj, Lucknow-226007 Vide Ministry of Human Resource Development, Department of Elementary Education and Literacy Letter Nos., noted against each and seventy four thousand eight hundred eighty two crores fourteen lacs thirty thousand five hundred thirty one and twenty paise only) as State Share from the State Government and Rs.55,80,74,818.04 (Fifty eight crore Eighty lacs five thousand seven hundred ninety eight and four paise only) on account of interest and miscellaneous income earned during the period 01-04-2015 to 31-03-2016 and Rs.570,37,45,798.19 (Five hundred seventy crore thirty seven lacs fourty advance of the previous year's sum of Rs.12417,20,16,799.32 (Twelve thousand four hundred seventy crores twenty lacs sixteen thousand seven hundred ninety nine and thirty two paise only) has been utilized for the purpose for which it was sanctioned and amount of Rs.825,11,65,233.81 (Eight hundred twenty five crores eleven lacs sixty five thousand two hundred thirty three and eighty one paise only) remaining unutilized at the year end will be adjusted towards the Grant- in -Aid payable during the year 2016-17.

2- It is also certified that out of amount of Rs.12417,20,16,799.32 (Twelve thousand four hundred seventy crores twenty lacs sixteen thousand seven hundred ninety nine and thirty two paise only) shown as utilized ,accounts for an amount of Rs.134,28,99,219.99 (One hundred thirty four crore twenty eight lacs ninety nine thousand two hundred nineteen and ninety paise only) are yet to be received from implementing units/agencies-as per details enclosed in schedule- 'A-I'. Which has been allowed to be carried forward.

3- Certified that we have satisfied ourself that the conditions on which the Grant-In-Aid was sanctioned have been fully 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 (Copy enclosed)
2. Utilization Certificates
3. Progress Report
4. Audit Report & Management Letter

Date:- 18.10.2016
Place: Lucknow

[Signature]
Financial Comptroller

[Signature]
Additional Project Director

[Signature]
2-XI-16
State Project Director

The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

Date:- 18.10.2016
Place: Lucknow

AUDITORS CERTIFICATE

[Signature]
For D.S.Shukla & Co.
(Chartered Accountants)
P. R. NO. 0007193
Partner
M. No. 405243




SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

STATEMENT OF EXPENDITURE AS ON 31ST MARCH 2016

SL.NO.	Name of Expenses	Amount (Rs)
1	Teachers Salary & Honorarium for Shiksha Mitra	106,076,643,187.69
2	PART TIME INSTRUCTORS SALARY	2,191,966,107.00
3	TEACHERS GRANT	0.00
4	ACADEMIC SUPPORT THROUGH BLOCK RESOURCE CENTRE/URC	493,595,521.00
5	ACADEMIC SUPPORT THROUGH CLUSTER RESOURCE CENTRE / N.P.R.C.	195,895,400.00
6	SPECIAL TRAINING FOR MAINSTREAMING OF OUT OF SCHOOL CHILDREN	20,609,999.00
7	FREE TEXT BOOK	1,305,957,338.13
8	INTERVENTION FOR CWSN (IED)	484,227,558.36
9	CIVIL WORKS	1,850,029,810.00
10	TEACHING LEARNING EQUIPMENT (TLE)	18,695,350.00
11	MAINTENANCE GRANT	1,290,911,855.00
12	SCHOOL GRANT	1,002,325,126.00
13	RESEARCH & EVALUATION	17,709,972.00
14	DPO MANAGEMENT	446,312,311.78
15	EMIS CELL	103,953,651.00
16	TRAINING OF EDUCATIONAL ADMINISTRATORS	0.00
17	SCHOOL MAPPING AND SOCIAL MAPPING	0.00
18	LEARNING ENHANCEMENT PROGRAM(LEP)	34,850,315.00
19	COMMUNITY MOBILIZATION ACTIVITIES	51,822,661.00
20	INNOVATIVE ACTIVITIES	106,365,871.00
21	SMC/PRI TRAINING	11,480,130.00
22	UNIFORMS	6,871,053,734.00
23	COMPUTER AIDED EDUCATION IN UPPER PRIMARY SCHOOLS	525,720.00
24	TEACHERS TRAINING	120,047,915.36
25	State Component (SPO)	134,113,046.10
26	NPEGEL	25,000.00
27	KGBV	2,629,076,012.77
	Total (SSA,NPEGEL,KGBV)	125,458,193,592.19


Finance Controller


A.P.D.


State Project Director



SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

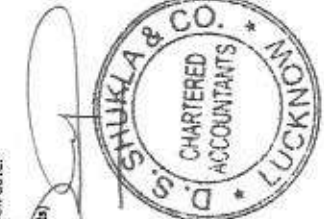
Balance Sheet as on 31st March 2016

Previous year	LIABILITIES	Schedule	Amount Current Year	Amount Current Year	Previous year	ASSETS	Schedule	Amount in Rs.	
								Amount Current Year	Amount Current Year
7,460,740,746.72	Capital Fund		9,470,968,547.09	9,658,632,640.71	62,069,160.00	FIXED ASSETS	A		64,568,187.00
2,030,227,800.37	Opening Balances		187,664,093.82		36,451,663.00	LOANS & ADVANCES	B-1		30,796,380.00
	Add: Excess of Income over Expenditure				12,632,144.00	Advance to Institutions-SSA	B-2		0.00
					1,229,329,520.00	Advance to Institutions-NPEGEL	F	641,517,882.00	
					2,379,271,638.00	Advance to District Units	F	632,827,025.00	
					5,347,313.90	SSA (General)	F	5,162,313.90	
					47,121,310.00	SSA (Capital)	F	32,593,619.00	1,312,100,899.90
						NPEGEL	F		
						DIET	F		
					103,896,679.89	Fund in Transit	D	196,261,550.35	
					(17,542,664.79)	SSA-DPO, DIET & AD (Basic)	D	-13,950,493.49	182,311,056.86
						NPEGEL-DPO	D		
						CLOSING BALANCES	C		
					2,067,275,249.99	Cash & Bank		2,336,198,739.63	
						Cash & Bank Balance at SSA-DPOs		887,382,787.39	
						(Grant in Aid-General)		223,246,333.23	
					734,882,888.05	Cash & Bank Balance at SSA-DPOs		83,401,338.96	
					220,156,058.41	for Creation of Capital Assets		3,627,178.69	
					70,706,445.53	Cash & Bank Balance at NPEGEL-DPOs		4,092,774,395.19	
					4,936,524.46	Cash & Bank Balance at SSA-DIETs		428,616,252.88	
					959,360,771.79	Cash & Bank Balance at SSA-A.D. (Basic)		13,609,250.98	
						Cash & Bank Balance at SSA-SPO (General)			
					1,554,748,873.88	Cash & Bank Balance at SSA-SPO			
						(Grant for creation of Capital Assets)			
					5,344,970.98	Cash & Bank Balance at NPEGEL-SPO			
9,470,968,547.09	Total		9,658,632,640.71	9,658,632,640.71	9,470,968,547.09	Total		9,658,632,640.71	

Significant accounting policies and notes on accounts as per Schedule 'T' Schedule A to I from Integral part of the Project Financial Statement

As Per report of even date.

For D.S. Shukla & Co.
(Chartered Accountants)
(F.R.NO.007752)



(CA Gurev Gupta)
Partner
Mem. No. 405243

Date: 19.10.2016
Place: Lucknow

[Signature]
Finance Controller

[Signature]
2 XI 16
State Project Director

SARVA SHIKSHA ABHYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Kishoreganj, Lucknow (U.P.)
INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2016.

EXPENDITURE		Schedule	Amount Current Year		INCOME	Schedule	Amount Current Year	
Amount Previous Year	Expenditure		Year	Year			Year	Year
103,744,707.00	Expenditure		132,826,038,532.42				49,204,777,296.60	322,426,207,828.02
13,131,040.00	Expenses incurred by SPO-SSA	E-1	104,894,839.00		82,883,811			
35,287,205,255.52	Expenditure of A20 (Grant)	E-2	10,033,754.50		Government of India-SSA (Net of Capital Grants Refunded of Rs. 100 crores)			
4,981,224.15	Expenses of DPO-SSA	F-1	18,134,174,617.96		Government of India-NPFGEL			
54,336,317,696.55	Expenses of DPO-NPFGEL-SSA	E-2	1,00,047,915.36		Government of U.P.-SSA			
	Expenses of DPO-NPFGEL-SSA	E-2	25,000.00		U.P. Finance Commission			
	Expenses of Mahila Samakhiya NPFGEL	B-2	0.00		Government of U.P.-NPFGEL			
	Expenses at Various Institutions	B-2	304,457,445,426.00		Director Sank Shiksha Prayash			
	Excess of Income over expenditure transfer to Balance Sheet	B-1		187,664,093.60	Interest from Bank	G		447,615,365.17
					Miscellaneous Income	H		140,459,451.87
75,901,891,211.74	TOTAL			129,014,285,646.04				129,014,285,646.04

Significant Accounting Policies and Notes on Accounts as per Schedule 'F'
Schedule A to 1 from integral part of the Project Financial Statement

As Per report of even date,
For D.S. SHUKLA & Co.
(Chartered Accountants)
(F.R.N.O. 0001720)

104, Quaker, Gopax
Fother
Mum. No. 418243
Date: 19.10.2015
Place: Lucknow



[Signature]
Finance Controller

[Signature]
Additional Project Director

[Signature]
21/16
State Project Director

SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
 Vidya Bhawan, Nishatganj, Lucknow (U.P.)

DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2016.

Schedule 'A'

Figures in Rs.

Sl.No.	Particulars	Opening Balance 01-04-2015	Purchased during the year	Disposed off During the year	Closing Balance as on 31-03-2016
1	Furniture & Equipments	58,677,444.00	414780.00	0	59092224.00
2	Vehicle	3391716	0.00	0	3391716.00
3	Computers and Printers	0	2084247	0	2084247.00
		0			0.00
		0			0.00
		0			0.00
	TOTAL (Rs).	62069160.00	2499027.00	0.00	64568187.00

STATEMENT SHOWING BALANCES OF ADVANCES TO INSTITUTIONS-SSA

Schedule 'B'

Figures in Rs.

Sl.No.	Particulars	Opening Advances 01-04-2015	Amount Sent During the year	Amount Bank Interest	Expenditure During the year	Refund/Receipts from the office	Closing Advance as on 31-03-2016
1	Director of Basic Education	591948	1408052.00	36904	1517205.0	0	519699.00
2	Director Literacy & Alternative Education	377809	0	0	0.0	0	377809.00
3	SIET, Lucknow	0	0.00	0	0.0	0	0.00
4	FC, Basic Shiksha Parishad, UP Allahabad (Teachers Salary)	0	104440760000.00	0	104440760000.0	0	0.00
5	Director, SIEMAT Allahabad	2856613	7507836.00	214744	8274953.0	0	2354240.00
6	Director, SCERT, U.P., Lucknow	23298978	0.00	947645	4737719.0	996769	18512135.00
7	State Viklang Kalyan	1595782	0.00	0	0.0	0	1595782.00
8	U.P. Instrumentation Ltd.	7234520	0.00	0	0.0	0	7234520.00
9	Director Madhyamik Education	18176	0.00	0	0.0	0	18176.00
10	Loan to Rastriya Madhyamik Shiksha Abhiyan	13149	0.00	0	0.0	0	13149.00
11	ABL Programme A/C	-1829529	0.00	0	0	0	-1829529.00
12	Pathaya Pustak Adhikari, U.P., Lucknow	296990	803010.00	7170	564783.0	0	542387.00
13	Rajya Hindi Sanhthan, Varansi	38805	0.00	0	0.0	38805	0.00
14	Rajya Vigyan Sanhthan, Allahabad	552478	0.00	26692	1102866.0	-913522	389826.00
15	State Institute of Education, Allahabad (SIE)	1048948	0.00	50090	537900.0	-122052	683190.00
16	Distance Education Programme	-4407	0.00	0	0.0	0	-4407.00
17	Sachiv Basic Shiksha Parishad, U.P., Allahabad	425916	0.00	0	0.0	0	425916.00
18	Unisel, Lucknow	-64513	0.00	0	0.0	0	-64513.00
	TOTAL (Rs)	36,451,663.00	104,450,478,898.00	1,283,245.00	104,457,445,426.00	0.00	30,768,380.00

STATEMENT SHOWING BALANCES OF ADVANCES TO INSTITUTIONS-NPEGL

Schedule 'B-1'

Figures in Rs.

Sl.No.	Particulars	Opening Advances 01-04-2015	Amount Sent During the year	Amount Interest	Expenditure During the year	Refund/ Receipts from the office	Closing Advance as on 31-03-2016
1	Mahila Samakhya	12632144.00	0.00	124114	0.00	12756258	0.00
	TOTAL (Rs)	12,632,144.00	0.00	124114.00	0.00	12756258.00	0.00

STATEMENT SHOWING ADVANCES TO STAFF

Schedule 'B-2'

Figures in Rs.

Sl.No.	Particulars	Opening Advances 01-04-2015	Amount Given During the year	Adjustment During the year	Closing Advance as on 31-03-2016
1	Sri Rajiv Kumar	0.00	100000.00	70000	30000.00
	TOTAL (Rs)	0.00	100000.00	70000.00	30000.00

Finance Controller

[Signature]

A.P.O.

[Signature]

State Project Director

2/31/16



SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'C'

DETAILS OF CASH & BANK BALANCES AT AD(BASIC), DPO, DIET, NPEGL AS ON 31ST MARCH 2016.

SL.NO.	NAME OF DISTRICTS	AD (BASIC)	DPO(General)	DPO (Capital)	DIET	NPEGL	TOTAL
1	Agra	176810.00	40,853,558.00	38,362,733.00	651018.00	680403.00	80704522
2	Aligarh	114749.70	52851267.00	8545655.00	302755.00	50716047.00	112530473.7
3	Allahabad	414189.50	81,361,814.11	9,155,736.05	1434230.00	3008.00	92368977.66
4	Ambedkarnagar	0	19542426.00	43488304.92	397001.00	7621180.50	71048912.42
5	Auraiya	0	13,522,005.00	1,338,044.00	901894.00	0.00	15761943
6	Azamgarh	363832.00	75,582,878.82	5,255,884.00	1996777.00	445299.00	83644670.82
7	Badaun	0	33,117,062.25	1,315,382.00	1429582.74	319997.00	36182023.99
8	Baghpat	0	23,970,274.92	3,282,815.00	269772.97	1817253.00	29340115.89
9	Baharaich	0	40292518.00	1978005.00	3741775.00	27690.00	46039988
10	Ballia	0	19,548,377.26	5,064,055.00	1938508.00	7856000.52	34406940.78
11	Balrampur	0	58415374.60	9483505.00	1014619.00	6202949.00	75116447.6
12	Banda	0	37,451,763.92	6,022,140.95	408357.92	319444.95	44201707.74
13	Barabanki	0	30893593.00	2170.00	1196251.00	28079.00	32120093
14	Bareilly	0.00	42,690,948.50	1,758,704.94	468528.00	1249747.00	46167928.44
15	Basti	0	8,762,681.00	1,886,400.57	754936.70	0.00	11404018.27
16	Bhadohi	0	44,066,304.50	7672104.00	304,578.92	36813.00	52079800.42
17	Bijnour	0	55,129,618.57	8,623,696.00	430150.00	23285.32	64206749.89
18	Bulandshahar	0	71,781,905.00	1,817,767.00	1,063,175.00	4267723.00	78930570
19	Amethi	0	18679870.00	43050040.77	801648.00	33407.90	62564966.67
20	Chitrakoot	0	7,947,767.00	26,163,665.00	832341.00	265801.00	35209574
21	Chandauli	0	21,900,092.00	869,247.00	155882.00	2578769.00	25503990
22	Deoria	0	16,174,819.26	5,465,771.00	1199362.06	11947146.00	34787098.32
23	Eatha	0	14,482,848.00	1,794,912.00	1451770.00	935.00	17730465
24	Etawa	0	11,127,392.00	3,598,726.00	294395.00	137793.00	15158306
25	Faizabad	165240.75	30,172,748.25	7,637,066.75	754923.00	2768049.10	41498027.85
26	Farukhabad	0	33,193,555.00	6,877,572.00	234088.00	824.70	40306039.7
27	Fatehpur	0	23,279,390.00	1,992,251.00	204961.92	4235047.30	29711650.22
28	Firozabad	0	12,407,817.00	10,131,313.54	1917653.00	5239598.50	29696382.04
29	G. B. Nagar	0	23,701,972.58	11,536,585.16	1,005,211.00	13122.00	36256890.74
30	Ghaziabad	0	31,981,088.98	512,829.97	973,516.00	778.00	33468212.95
31	Ghazipur	0	20,026,729.00	13,437,754.00	1610460.00	428722.00	35503665
32	Gonda	0	71914875.73	18992053.00	3170323.50	21236925.00	115314177.2
33	Gorakhpur	274821.00	68,182,759.48	22,357,840.00	6922980.00	254411.00	97992811.48
34	Hamirpur	0	21,441,070.00	9,098,892.00	269624.00	847769.00	31657355
35	Hardoi	0	12176204.00	1449429.00	464183.92	251188.00	14341004.92
36	AMROHA	0	14,571,517.00	3,416,668.00	217,814.92	1513460.32	19719460.24
37	Jalaun	0	31,980,240.70	41,407,105.30	724210.00	5136714.00	79248270
38	Jaunpur	0	36,586,770.00	3,754,815.00	432192.00	5697029.34	46470806.34
39	Jhansi	26303.92	15,129,294.00	1,409,959.00	242662.75	9852.94	16818072.61
40	Kannauj	0	13,398,558.00	6,376,966.00	1322210.00	0.00	21097734
41	Kanpur Dehat	0	32,333,280.83	16,938.50	2269351.00	6037035.00	40656605.33
42	Kanpur Nagar	297964.82	26,746,563.28	327,503.00	3571034.00	1439958.00	32383023.1
43	Kashganj	0	15,006,828.00	2,097,632.00	2309595.00	6067499.00	25481554
44	Kaushambi	0	14,451,335.00	12,557,089.00	127,848.00	634699.00	27770971
45	Kushi Nagar	0	20,994,473.82	17,292,130.00	311697.00	0.00	38598300.82
46	Lakhimpur Khiri	0	64977630.60	5105377.00	1102802.65	36347.00	71222157.25
47	Lalit pur	0	16,796,605.00	1,061,944.10	359,657.00	217572.62	18435778.72
48	Lucknow	216968.00	38818538.00	22477483.00	392317.47	7466934.58	69372241.05
49	Hathrash	0	19,149,297.45	3,301,305.00	172235.02	9306.00	22632143.47
50	Maharaj Ganj	0	19,416,644.21	2,585,509.00	1066207.00	324041.00	23392401.21
51	Mahoba	0	7,555,950.63	2,909,276.45	216665.00	3046368.35	13728260.43
52	Mainpuri	0	25,630,828.50	4,384,539.92	1857024.00	37917.00	31910309.42




53	Mathura	0	20,782,274.00	12,033,233.71	828171.00	165075.88	33808754.59
54	Mau	0	24,917,323.00	9,376,606.00	378870.62	40793.92	34713593.54
55	Meerut	193688.00	39,006,098.00	171,309.00	589,016.00	1478930.00	41439041
56	Mirzapur	0	40,462,465.00	11,794,019.00	777,328.00	98434.00	53132246
57	Moradabad	361952.00	17,164,148.61	19,268,790.60	422,978.02	355071.62	37572940.85
58	Muzaffarnagar	0	49,840,575.70	22,621,446.00	205572.00	630402.00	73297995.7
59	Pilibhit	0	11,272,977.90	823,806.00	204251.00	7704.00	12308738.9
60	Pratapgarh	0	45,702,584.50	27,472,456.00	9,522,654.00	-1621671.00	81076023.5
61	Raibareilly	398203.00	87,908,431.00	49,402,809.50	487418.92	2986424.00	141183286.4
62	Rampur	0	17,441,338.00	12,291,480.00	617,136.76	921340.77	31271295.53
63	Saharanpur	146859	20,976,420.52	4,162,872.00	1,331,946.00	7663328.94	34281426.46
64	Sant Kabir Nagar	0	19,662,962.40	50,369,430.00	576117.77	1451177.00	72059687.17
65	Shahjahanpur	0	19,074,784.50	16,387,881.00	1307634.00	231304.25	37001603.75
66	Shrawasti	0	13808515.00	459024.00	1313697.00	60575.00	15641811
67	Siddharthnagar	0	14,473,519.00	6,511,117.00	2023975.92	21109.00	23029720.92
68	Sitapur	0	88896532.55	19012075.00	694424.00	1067942.28	109670973.8
69	Sonbhadra	0	26,471,379.00	5,034,740.00	1,133,684.00	1585217.00	34225020
70	Sultanpur	0	22671257.69	108506857.00	446532.00	15836610.63	147461257.3
71	Unnao	0	81480778.70	25768963.00	1291665.45	20588732.00	129130139.2
72	Varanasi	475597.00	30,497,774.00	1,298,388.00	392313.00	1747.00	32665819
73	Samli	0	22,036,382.00	538,049.70	168705.00	4824.00	22747960.7
74	Hapur	0	26,612,625.40	4,969,999.60	205588.00	356413.00	32144626
75	Sambhal	0	11,194,025.41	8,606,144.39	838905.04	48552.00	20687626.84
	Difference in Opening Balance (Pratapgarh)	0	-18326156.00	0	0	-265644.00	-18591800
	Total(Rs)	3627178.69	2336198739.63	887382787.39	83401338.96	223244933.23	3533854377.90

SUMMARY OF CLOSING BALANCE AS ON 31ST MARCH-2016.

Cash & Bank Balance SSA-SPO		
Canara Bank, Lucknow Main, A/C No-6543 (Capital Account)	360,428,499.88	428,616,152.88
Bank of Baroda, Narhi, A/C No-18403 (Capital Account)	68,187,653.00	
Canara Bank, Lucknow Main A/C No- 0363101022825	3567231409.29	4092774395.19
IOB, Lucknow Main, A/C No-020701000049052	202056.50	
Bank of Baroda, Narhi, A/C No-08700100016693	395427156.40	
IOB, Rajbhawan, Lucknow, A/C No-192201000010001	422933.00	
Allahabad Bank, Hazratganj, A/C No-50257868143	129490841.00	
Cash & Bank Balance NPEGEL-SPO		
Canara Bank, Lucknow Main, A/C No- 0363101028088	13609250.98	13609250.98
Cash & Bank Balance at SSA-DPOs (General)		
		2336198739.63
Cash & Bank Balance at SSA-DPOs(capital Assets)		
		887382787.39
Cash & Bank Balance at NPEGEL-DPOs		
		223244333.23
Cash & Bank Balance at SSA-DIFTs		
		83401338.96
Cash & Bank Balance at SSA-A.D.(Basic)		
		3627178.69
TOTAL		8,068,854,176.95


Finance Controller


Additional Project Director


State Project Director



STATEMENT SHOWING FUNDS IN TRANSIT-SSA- AD BASIC,DPO,DIET,NPEGEL AS ON 31ST-MARCH-2016.

SL.NO.	Name of Districts	Date of remittance	Amounts (Rs)	Remark
1	DPO NPEGEL Sonbhadra	12/11/2008	640000.00	
2	DPO NPEGEL Sonbhadra	17-01-2009	997800.00	
3	DPO NPEGEL Ghazipur	28-12-2010	190000.00	
4	DPO-NPEGEL-BULANDSAHAR	F.Y.2012-13	-1537106.00	
5	Money In transit under Reconciliation		-14241187.49	
	Total NPEGEL (A)		-13950493.49	
1	SSA DIET Ambedkarnagar	01-0-2003	19425.00	
2	SSA DIET Ambedkarnagar	12/06/2003	22000.00	
3	SSA DIET Badaun	16-07-2003	153615.00	
4	SSA DIET Ballia	02/07/2004	420000.00	
5	SSA DIET Jhansi	07/03/2008	41000.00	
6	SSA DIET Mahrajganj	31-03-2004	150000.00	
7	SSA DIET Pilibhit	30-08-2007	33300.00	
8	SSA DIET Pilibhit	09/07/2007	98000.00	
9	SSA DIET Rampur	07/07/2006	61500.00	
10	SSA DPO & DIET Kanpur Dehat	Up to 31-03-2008	2619573.00	
11	SSA DPO Ambedkarnagar	14-01-2003	1500000.00	
12	SSA DPO Ambedkarnagar	17-07-2007	125000.00	
13	SSA DPO Baghpat	22-11-2004	1289500.00	
14	SSA DPO Baghpat	10/07/2004	11550.00	
15	SSA DPO Baghpat	22-06-2004	412720.00	
16	SSA DPO Baghpat	08/09/2005	306800.00	
17	SSA DPO Baghpat	13-10-2006	188000.00	
18	SSA DPO Bijnaur	22-05-2004	25200.00	
19	SSA DPO Fatehpur	22-01-2008	209500.00	
20	SSA DPO Gorakhpur	21-06-2005	867850.00	
21	SSA DPO Jalaun	26-09-2003	16200.00	
22	SSA DPO Jalaun	10/01/2003	37800.00	
23	SSA DPO Jalaun	24-10-2003	4974000.00	
24	SSA DPO Jalaun	12/06/2003	15200.00	
25	SSA DPO Rai-Bareilly	Up to 31-03-2008	2397944.00	
26	SSA DPO Rampur	19-12-2006	156880.00	(604950.00-448070.00)
27	SSA DPO Sonbhadra	22-01-2008	82000.00	
28	SSA DPO Balrampur	29-07-2009	1000000.00	Out of Rs.787000.00
29	SSA DPO Mirzapur	02/10/2011	7200.00	
30	SSA DIET Kanauj	29-11-2011	16200.00	
31	Basit	30.03.2013	2569582.00	Refund to SPO-District-DIET
32	Kushi Nagar	31/03/2014	18129813.00	Refund to SPO-Capital(Out of Rs 37151113/- only Rs 19021300/- received at SPO)
33	Maharajganj	31.03.2014	21300000.00	Refund to SPO-General(Out of Refund of Rs 21300000/- Rs 2300000/- received at SPO)
34	Sant Kabir Nagar	11.12.2012	28000.00	District-DPO
35	DPO-Shrawasti	31.03.2014	-3288882.00	Refund to SPO-General(Out of Refund of Rs 7711118/- Rs 11000000/- received at SPO)
36	DPO-Aigarh	31.03.2014	-29738032.00	Receipt at SPO but not reported BY DPO
38	DPO-G.B.NAGAR	11.12.2012	28000.00	DPO
39	DIET-G.B.NAGAR	22.08.2013	24000.00	Out of Rs 2036000/- Rs 2012000/- Received at DIET
40	DPO-SHAMLI	26.04.2013	-25226445.00	Receipt at SPO but not reported BY DPO-General
41	DPO-Bagpat	25.08.2013	554.00	SPO-General
42	DPO-Bagpat	30.09.2013	11273.00	SPO-General
43	DIET-Bheem Nagar(Srnabhal)	31.03.2014	731377.00	Refund to SPO-DIET
44	DIET-Moradabad	26.11.2013	2070627.00	Refund to SPO-DIET
45	DIET-Moradabad	02.09.2013	-53100.00	Receipt at DIET
49	DIET-Kanpur Nagar	26.04.2013	-5000000.00	Receipt at SPO



50	DPO-Jaunpur	02.08.2013	-12069000.00	Receipts at DPO
51	DPO-Bhadohi	31.03.2014	19145351.00	Refund by DPO-General
53	DIET-Gazipur	29.08.2013	100300.00	Sent by SPO Not Received at DIET
54	DPO-C.S.M. Nagar(Amethi)	31.03.2014	64654678	Refund to SPO-General(Out of Refund of Rs 83091100/- Rs 18436422/- received at SPO)
55	Balrampur	12.03.2014	2487000	Refund to SPO-Capital
56	DPO-Raibareilly	30.10.2013	1474200	Sent by SPO Not Received at DPO
57	DIET-Raibareilly	31.03.2014	1546757	Refund by DIET
58	DPO-Basti	31.03.2016	103505033	Receipt SPO Dated-06.06.2016
59	DPO-Hardoi	30.03.2016	14192108	Sent by SPO dated-30.03.2016 Received at DPO on 02.04.2016
60	DPO-Santkabr Nagar	2015-16	8000	DPO-Capital SPO Transfer Dated-20.01.2016 but DPO not Received as on 31.03.2016
61	SSA AD Basic Aligarh	28.09.2015	-1500	SPO Transfer Rs.75000/- but Received at AD Basic Rs.76500/-
62	DPO-Gorakhpur (General)	31.03.2016	68950	Fund in transit of Rs.38950.00 is noted in the DPO record as compared to SPO Tally ledger, entry of dated 15.12.2015. Fund in transit of Rs.30000.00 is noted in the DPO record as compared to SPO Tally ledger, entry of dated 29.12.2015.
63	DPO-Fatehpur (General)	25.07.2015	-250000	This amount of Rs. 250000 is received in excess as compare to SPO Tally ledger, and as per cash book pg.16 of DPO Fatehpur on 25.07.2015
64	DPO-Kaushambi (General)	2015-16	27000	SPO remittance date 29.12.2015 Rs. 30000.00 but recorded at DPO for Rs. 3000.00 only because bank has given credit of Rs. 3000.00 only.
65	DPO-Sambhal (General)	2015-16	151950	Rs. 1,51,950.00 of DPO management released on 29.03.2016 received at DPO on 02.04.2016
66	DIET-Bijnour	08.06.2015	257292	257292/- refunded to SPO on 08/06/2015 (SPO BRS)
67	Money in transit under Reconcilaion		3018707.35	
	Total SSA (B)		196261550.35	
	TOTAL SSA+NPEGL (A+B)		182311056.86	

Finance Controller

Additional Project Director

State Project Director

2/11/16



SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'E-1'

STATEMENT OF EXPENDITURE AS ON 31ST MARCH 2016.

SL.NO.	Name of Expenses	Amount (Rs)
A	SPO-SSA Expenses	
1	Capacity Building	3995562.00
2	Audit Fee	3914062.00
3	Consultancy/Advocate Fee	1910458.00
4	Audit TA	8370005.00
5	Consumables	424439.00
6	Contingency	4313765.00
7	Electricity Expenses	1933045.00
8	Security/House Keeping	2949695.00
9	Stationery	471588.00
10	TA/DA	946155.00
11	AMC of Computer Hardware/Software	44500.00
12	Computer Consumables	200510.00
13	System Upgradation & Networking	17827.00
14	Web Based Application Software	293208.60
15	Hiring of Vehicle	6142449.00
16	POL & Vehicle Maintenance	4509880.00
17	Media & Publicity	2761973.00
18	Maintenance of Equipment/Furnishing	393233.00
19	Strengthening & Furnishing of Equipment	48699.00
20	Strengthening & Furnishing of Office	146509.00
21	Salary to Staff	58009470.00
22	Internet Expenses	13981.00
23	Telephone Exp/Fax	3023225.00
	SUB TOTAL (SPO-SSA Expenses)	104894838.60

B	DPO-SSA Expenses	
1	TEACHERS SALARY	1,635,883,187.69
2	PART TIME INSTRUCTORS SALARY	2,191,966,107.00
3	TEACHERS GRANT	0.00
4	ACADEMIC SUPPORT THROUGH BLOCK RESOURCE CENTRE/BJRC	493,595,521.00
5	ACADEMIC SUPPORT THROUGH CLUSTER RESOURCE CENTRE / N.P.R.C.	195,895,400.00
6	SPECIAL TRAINING FOR MAINSTREAMING OF OUT OF SCHOOL CHILDREN	20,609,999.00
7	FREE TEXT BOOK	1,305,957,338.13
8	INTERVENTION FOR CWSN (IED)	484,227,558.36
9	CIVIL WORKS	1,850,029,810.00
10	TEACHING LEARNING EQUIPMENT (TLE)	18,695,350.00
11	MAINTENANCE GRANT	1,290,911,855.00
12	SCHOOL GRANT	1,002,325,126.00
13	RESEARCH & EVALUATION	17,709,972.00
14	DPO MANAGEMENT	446,312,311.78
15	EMIS CELL	103,953,651.00
16	TRAINING OF EDUCATIONAL ADMINISTRATORS	0.00
17	SCHOOL MAPPING AND SOCIAL MAPPING	0.00
18	LEARNING ENHANCEMENT PROGRAM (LEP)	34,850,315.00
19	COMMUNITY MOBILIZATION ACTIVITIES	51,822,661.00
20	INNOVATIVE ACTIVITIES	106,365,871.00
21	SMC/PRI TRAINING	11,480,130.00
22	UNIFORMS	6,871,053,734.00
23	REIMBURSEMENT OF FEE UNDER RTE ACT	525,720.00
	SUB TOTAL (DPO-SSA Expenses)	18,134,171,617.96

Finance Controller

Additional Project Director

State Project Director

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SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'E-2'

STATEMENT OF EXPENDITURE AS ON 31ST MARCH 2016

Sl.No.	Name of Expenses	Figures In Rs. Amount(Rs)
C	DPO-NPEGEL Expenses	
	RECURRING COST	
1	a.Maintenance of Schools	25000.00
2	b.Life skill camp per block	0.00
3	c.Vocational Training, Transportation Charges etc.	0.00
4	d.Award to best School / Teacher / TLM for Bridge Course	0.00
5	e.Bridge courses (Instructor 1500x3 Months) Per block	0.00
6	ADDITIONAL INCENTIVES (SCHOOL BAG, STATIONARY, WORKBOOK, ESCORTS IN DIFFICULT AREAS etc.)	
	a.Primary	0.00
	b.Upper Primary	0.00
7	Community Mobilization & Management Cost	0.00
	SUB TOTAL (DPO-NPEGEL Expenses)	25000.00
D	DIET-SSA Expenses	
	TEACHERS TRAINING	
	(A) Training of Teachers	
	1.Refresher In-service Teachers' Training at BRC level	
	a.Class I & II (Continuous and Comprehensive Evaluation and early reading) 4 days NR	67852568.51
	b.Class III to V (Early Reading and Numeracy Skills) 5 days NR	0.00
	c.Class VI to VIII (Science) 4 days NR	6330420.00
	(B)Induction Training for Newly Recruited Teachers for 6 Months (Special BTC)	1541524.00
	(C) Training of Untrained teachers	644640.00
	1.Training of untrained teachers to acquire professional qualifications over a two year period (Year-I)	11079476.00
	2.Training of untrained teachers to acquire professional qualifications over a two year period (Year-II)	1031000.00
	(D) Training of Resource Persons	
	1.Training for Resource persons & Master Trainers (This may include BRC's,BRP's,CRC'S,DIET faculties and any other persons designed as resource persons)	16279276.85
	(E) Head Teachers (Only Advance)	0.00
	a.Retresher Residential In-service for 10 days at BRC level and above	3078294.00
	(F) Research , Evaluation,Monitoring & Supervision (REMS)	2131447.00
	(G) Teachers/Other Training (Only Advance)	10079269.00
	SUB TOTAL (DIET-SSA Expenses)	120047915.36
E	AD Basic-SSA Expenses	
	Travelling Expenses (TA)	278185.00
	POL & Maintenance	802492.00
	Telephone/ Fax	166546.00
	Contingencios (office expenses)	1219992.50
	Salary	6797617.00
	Research & Evaluation (REMS)	768922.00
	SUB TOTAL (AD BASIC-SSA Expenses)	10033754.50

Finance Controller

Additional Project Director

State Project Director

2/11/16



SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'F'

STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST-MARCH-2016.

Figures in Rs.

SL.NO.	NAME OF DISTRICTS	DPO (General)	DPO (Capital)	DIET	NPEGEL	TOTAL
1	Agra	20286500.00	5008600.00	1918080.00	0.00	27213180.00
2	Aligarh	0.00	6010000.00	0.00	0.00	6010000.00
3	Allahabad	0.00	0.00	0.00	0.00	0.00
4	Ambedkarnagar	28524052.00	16142224.00	1250000.00	1889767.00	47806043.00
5	Auraiya	9511000.00	0.00	0.00	0.00	9511000.00
6	Azamgarh	12898750.00	0.00	0.00	2733956.50	15632706.50
7	Badaun	0.00	0.00	0.00	0.00	0.00
8	Baghpat	2533060.00	0.00	0.00	0.00	2533060.00
9	Baharaich	890750.00	0.00	2685000.00	0.00	3575750.00
10	Ballia	33798596.00	0.00	0.00	0.00	33798596.00
11	Balrampur	2200500.00	0.00	0.00	0.00	2200500.00
12	Banda	21260296.00	0.00	0.00	0.00	21260296.00
13	Barabanki	385000.00	0.00	700.00	0.00	385700.00
14	Bareilly	1979000.00	0.00	0.00	0.00	1979000.00
15	Basti	2628996.00	697000.00	0.00	0.00	3325996.00
16	Bhadohi	15338500.00	50398696.00	0.00	0.00	65737196.00
17	Bijnaur	18642320.00	0.00	1615040.00	0.00	20257360.00
18	Bulandshahar	0.00	0.00	1535360.00	0.00	1535360.00
19	Amethi	1438000.00	0.00	1969000.00	0.00	3407000.00
20	Chitrakoot	640230.00	437700.00	0.00	0.00	1077930.00
21	Chandauli	10024744.00	0.00	0.00	0.00	10024744.00
22	Deoria	3260000.00	0.00	0.00	0.00	3260000.00
23	Eatha	1265492.00	0.00	0.00	0.00	1265492.00
24	Etawa	1192500.00	0.00	0.00	0.00	1192500.00
25	Faizabad	1319500.00	12175000.00	0.00	538590.40	14033090.40
26	Farukhabad	0.00	6010000.00	198243.00	0.00	6208243.00
27	Fatehpur	16692750.00	0.00	0.00	0.00	16692750.00
28	Firozabad	880000.00	11111000.00	927040.00	0.00	12918040.00
29	G.B.Nagar	1997550.00	0.00	165120.00	0.00	2162670.00
30	Ghaziabad	3108038.00	574000.00	0.00	0.00	3682038.00
31	Ghazipur	3993990.00	24495000.00	0.00	0.00	64434900.00
32	Gonda	439900.00	1394000.00	0.00	0.00	1833900.00
33	Gorakhpur	0.00	410400.00	0.00	0.00	410400.00
34	Hamirpur	1722893.00	0.00	0.00	0.00	1722893.00
35	Hardoi	11113742.00	2070000.00	0.00	0.00	13183742.00
36	AMROHA	249532.00	0.00	8670.00	0.00	258202.00
37	Jalaun	109820026.00	32994700.00	773600.00	0.00	143588326.00
38	Jaunpur	9881045.00	0.00	0.00	0.00	9881045.00
39	Jhansi	0.00	2128000.00	1516131.00	0.00	3644131.00
40	Kannauj	2004000.00	0.00	0.00	0.00	2004000.00
41	Kanpur Dehat	2414500.00	0.00	0.00	0.00	2414500.00
42	Kanpur Nagar	2247500.00	0.00	0.00	0.00	2247500.00
43	Kashganj	4865000.00	0.00	0.00	0.00	4865000.00
44	Kaushambi	0.00	0.00	0.00	0.00	0.00
45	Kushi Nagar	0.00	0.00	0.00	0.00	0.00

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46	Lakhimpur Khiri	0.00	0.00	0.00	0.00	0.00
47	Lalitpur	1428000.00	3192000.00	83960.00	0.00	4703960.00
48	Lucknow	18951337.00	0.00	0.00	0.00	18951337.00
49	Hathrash	0.00	0.00	0.00	0.00	0.00
50	Maharaj Ganj	0.00	13782575.00	838800.00	0.00	14621375.00
51	Mahoba	8683000.00	0.00	409695.00	0.00	9092695.00
52	Mainpuri	26223600.00	0.00	952800.00	0.00	27176400.00
53	Mathura	14435800.00	2018000.00	433083.00	0.00	16886883.00
54	Mau	24791578.00	0.00	408800.00	0.00	25200378.00
55	Meerut	0.00	0.00	0.00	0.00	0.00
56	Mirzapur	0.00	680960.00	0.00	0.00	680960.00
57	Moradabad	166840.00	4104000.00	1109760.00	0.00	5380600.00
58	Muzaffarnagar	0.00	0.00	0.00	0.00	0.00
59	Pilibhit	2197632.00	0.00	0.00	0.00	2197632.00
60	Pratapgarh	0.00	72105000.00	0.00	0.00	72105000.00
61	Raibareilly	245600.00	285423430.00	6267500.00	0.00	291936530.00
62	Rampur	0.00	0.00	215548.00	0.00	215548.00
63	Saharanpur	0.00	0.00	2148000.00	0.00	2148000.00
64	Sant Kabir Nagar	3499400.00	360000.00	112000.00	0.00	3971400.00
65	Shahjahanpur	30952100.00	1025000.00	0.00	0.00	31977100.00
66	Shrawasti	1497000.00	0.00	0.00	0.00	1497000.00
67	Siddharthnagar	200000.00	0.00	0.00	0.00	200000.00
68	Sitapur	13327064.00	9597830.00	1286914.00	0.00	24211808.00
69	Sonbhadra	2990000.00	0.00	0.00	0.00	2990000.00
70	Sultanpur	10484228.00	68376910.00	2685000.00	0.00	81546138.00
71	Unnao	51961610.00	0.00	0.00	0.00	51961610.00
72	Varanasi	23776440.00	105000.00	0.00	0.00	23881440.00
73	Samli	1771711.00	0.00	225625.00	0.00	1997336.00
74	Hapur	0.00	0.00	0.00	0.00	0.00
75	Sambhal	761000.00	0.00	418400.00	0.00	1179400.00
SUB TOTAL (A)		635738102.00	632827025.00	32157869.00	5162313.90	1305885309.90

STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST MARCH-2016.
(Out of Re-Certification of F.Y.2007-2008)

SL.NO.	NAME OF DISTRICTS	DPO(General)	DPO (Capital)	DIET	NPEGEL	TOTAL
1	AGRA	984000.00	0.00	0.00	0.00	984000.00
2	ALLAHABAD	439000.00	0.00	0.00	0.00	439000.00
3	AZAMGARH	290000.00	0.00	0.00	0.00	290000.00
4	CHANDALI	436500.00	0.00	0.00	0.00	436500.00
5	ETAH	540000.00	0.00	0.00	0.00	540000.00
6	FIROJABAD	1180000.00	0.00	0.00	0.00	1180000.00
7	KUSHI NAGAR	315000.00	0.00	0.00	0.00	315000.00
8	MAINPURI	590000.00	0.00	0.00	0.00	590000.00
9	PRATAPGARH	680000.00	0.00	0.00	0.00	680000.00
10	SAHARANPUR	325280.00	0.00	0.00	0.00	325280.00
11	JALAUN	0.00	0.00	435750.00	0.00	435750.00
SUB TOTAL (B)		5779780.00	0.00	435750.00	0.00	6215530.00
TOTAL (A+B)		641517882.00	632827025.00	32593619.00	5162313.90	1312100839.90

Finance Controller

Additional Project Director

State Project Director

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SARVA SHIKSHA ABHIYAN (S.S.A.)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

F.Y-2015-16

Interest Income

Schedule 'G'

Sl No	Particulars	Amount(Rs)
1	Interest received SPO-SSA (Grant in Aid-General)	145,671,042.00
2	Interest received SPO-SSA(Grant in Aid for Creation of Capital Assets)	102,525,895.00
3	Interest received SPO-NPEGEL	4805007.00
4	Interest received (Institutions-SSA)	1407359.00
5	Interest received -DPO Level	178,468,931.74
6	Interest received -DIET-Level	4593297.94
7	Interest received -NPEGEL-Level	9945304.76
8	Interest received -AD Basic	198528.73
	Total(Rs)	447615366.17

Miscellaneous Income

Schedule 'H'

Sl No	Particulars	Amount(Rs)
1	SPO-Level (SSA)	10,300.00
2	Field Level-DPO	91,549,238.85
3	Field Level-DIET	1511799.45
4	Field Level-NPEGEL	39250310.57
5	Field Level-AD Basic	6288.00
6	SPO-Level (NPEGEL)	8131515.00
	Total(Rs)	140,459,451.87


Finance Controller


Additional Project Director


State Project Director



Sarve Shiksha Abhiyan (S.S.A.)
 U.P. Education for All Project Board
 Vidya Bhawan, Nishatganj, Lucknow
 Bank Reconciliation Statement of SSA Capital Grant as on 31.03.2016
 Bank of Baroda Narhi Lucknow SB 08700100018403

			Clearing Date
Balance as per Cash Book as on 31.03.2016			68187653.00
Add:			
1 Ch. No. 058 dt. 24.07.15 issued but not presented for payment upto 31.03.16	14800.00		
2 Ch. No. 107 dt. 31.03.16 issued but not presented for payment upto 31.03.16	450000000.00		450014800.00
	TOTAL		518202453.00
Less:			
1 Bank charges charged by Bank on m/o April, May & June 2015			
RTGS	0.00		
NEFT	28.00		
L.F. Charges	0.00		
Ch. Bk. Chg.	0.00	28.00	28.00
Balance as per Bank Statement as on 31.03.2016			518202425.00
			518202425.00
			0.00

Ok



Sarve Shiksha Abhiyan (S.S.A.)
U.P. Education for All Project Board
Vidya Bhawan, Nishatganj, Lucknow
Bank Reconciliation Statement of SSA Capital Grant as on 31.03.2016
Canara Bank Lucknow Main SB 0363101556543

Balance as per Cash Book as on 31.03.2016

Add:	1 RTGS return from SSA Rampur on dated 22.08.2014		360428499.88
	2 Amount credited by Bank but not by us on dated 02.02.2015 by Lakhimpur Kheri	193543.00	
	3 Amount credited by Bank but not by us on dated 26.03.2015 by Jhansi	20594764.00	
	4 Ch. No. 060643 dated 31.03.2016 issued but not presented for payment upto 31.03.2016	7139464.00	27927771.00
			1000000000.00
		TOTAL	1388356270.88
Less:	1 Ch. No. 000107 dated 31.03.2016 deposited in bank but not cleared upto 31.03.2016		450000000.00
			938356270.88
			938356270.88
			0.00

Ok



Sarve Shiksha Abhiyan (S.S.A.)
 U.P. Education for All Project Board
 Vidya Bhawan, Nishatganj, Lucknow
 Bank Reconciliation Statement of SSA General Grant as on 31.03.2016
 Allahabad Bank Hazratganj Lucknow SB 50257868143

Balance as per Cash Book as on 31.03.2016

129490841.00

Add: 1 Cheque issued but not presented for payment up to 31.03.2016

Ch. No.	Dated	Amount
62924	31.03.2016	341900.00
62927	31.03.2016	1125680.00
62928	31.03.2016	281420.00
62929	31.03.2016	97961.00
62930	31.03.2016	1999.00
62931	31.03.2016	24864.00
62932	31.03.2016	

2000000000.00 2001873824.00 2001873824.00
TOTAL 2131364665.00

Less: 1 Bank Charges on dated 23.02.2015
 2 Bank Charges on dated 04.03.2015

70.00
 350.00 420.00

Balance as per Bank Statement as on 31.03.2016

2131364245.00
 2131364245.00
 0.00



Sarve Shiksha Abhiyan (S.S.A.)
U.P. Education for All Project Board
Vidya Bhawan, Nishatganj, Lucknow
Bank Reconciliation Statement of SSA General Grant as on 31.03.2016
Bank of Baroda Narhi Lucknow SB 08700100016693

		Clearing Date
Balance as per Cash Book as on 31.03.2016		395427156.40
Add: 1 Cheque issued but not presented for payment up to 31.03.2016		
Ch. No. Dated	Amount	
742134 27.06.2014	899.00	
742468 09.09.2014	6200.00	
840644 30.10.2014	200.00	
840647 30.10.2014	1705.00	
742790 19.11.2014	7317.00	
742902 11.12.2014	310.00	
742912 11.12.2014	1346.00	
743175 28.01.2015	5000.00	
743909 05.05.2015	500.00	
134 04.09.2015	1170.00	
570 31.03.2016	<u>21160.60</u>	
2 RTGS return from DIET PanchSheel Nagar Hapur on dated 16.01.2015	45807.60	45807.60
3 Diff. of ch. no. 742841 dt. 21.11.2014 issued Rs. 589/- but passed by Bank Rs. 489/-	18000.00	
4 RTGS return of Ms. Anurathi on dated 23.02.2015	100.00	
5 Amount credited by Bank on dated 12.05.2015 CMS-NE Rs. 1200.00	1500.00	
6 Cheque Rs. 800.00 deposited in bank but credited by bank Rs. 825.00	1200.00	
	25.00	20825.00
	TOTAL	395493789.00
Less: 1 Bank charges charged by Bank on m/o November 2015		
RTGS	185.00	
NEFT	269.00	
Ch. Bk. Chg.	513.00	967.00
2 Bank charges charged by Bank on m/o December 2015		
RTGS	806.00	
NEFT	102.00	
Ch. Rt. Ch.	287.00	1195.00
3 Bank charges charged by Bank on m/o January 2016		
NEFT	54.00	
Ch. Bk. Chg.	52.00	106.00
4 Bank charges charged by Bank on m/o February 2016		
NEFT	112.00	
RTGS	146.00	
Ch. Bk. Chg.	516.00	774.00
Bank charges charged by Bank on m/o March 2016		
Duplicate Statement Cgarges	28167.00	
Ledger Folio Charges	1787.00	
LPCEV Form Charges	5153.00	35107.00
5 Diff. of ch. no. 32 dt. 12.08.2015 issued Rs. 18167/- but passed by Bank Rs. 18197/-	30.00	38179.00
Balance as per Bank Statement as on 31.03.2016		395455610.00
		395455610.00
		0.00

Ok



Sarve Shiksha Abhiyan (S.S.A.)
U.P. Education for All Project Board
Vidya Bhawan, Nishatganj, Lucknow
Bank Reconciliation Statement of SSA General Grant as on 31.03.2016
Canara Bank Lucknow Main SB 0363101022825

Balance as per Cash Book as on 31.03.2016

Clearing Date

Add: 1 Cheque issued but not presented for payment up to 31.03.2016

3567231409.29

Sr. No.	Cheque No.	Dated	Amount		Clearing Date
1	780447	01.10.2012	86693.00		
2	789112	01.11.2012	95018.00		
3	790850	01.12.2012	91688.00	273399.00	
4	416524	18.02.2016	3855665.00		27.04.2016
5	348003	23.02.2016	2400.00		07.05.2016
6	348013	01.03.2016	4242.00		04.04.2016
7	348077	14.03.2016	28714.00		05.04.2016
8	348085	15.03.2016	15588.00		06.04.2016
9	348089	15.03.2016	8635.00		27.04.2016
10	348091	15.03.2016	17270.00		05.04.2016
11	348093	15.03.2016	898.00		05.04.2016
12	348097	15.03.2016	626.00		05.04.2016
13	348099	16.03.2016	746.00		05.04.2016
14	348911	21.03.2016	188055.00		05.04.2016
15	348912	21.03.2016	3838.00		05.04.2016
16	348913	21.03.2016	44591.00		05.04.2016
17	348914	21.03.2016	910.00		05.04.2016
18	348915	21.03.2016	14053.00		05.04.2016
19	348916	21.03.2016	287.00		05.04.2016
20	348918	22.03.2016	18865.00		04.04.2016
21	348919	22.03.2016	385.00		05.04.2016
22	348920	22.03.2016	31406.00		05.04.2016
23	348921	28.03.2016	94433.00		21.04.2016
24	348922	28.03.2016	1927.00		05.04.2016
25	348923	28.03.2016	1718.00		03.05.2016
26	348924	28.03.2016	48218.00		02.04.2016
27	348925	28.03.2016	984.00		05.04.2016
28	348926	28.03.2016	10890.00		11.04.2016
29	348927	28.03.2016	1210.00		05.04.2016
30	348928	28.03.2016	13200.00		02.04.2016
31	348929	28.03.2016	20830.00		02.04.2016
32	348930	28.03.2016	425.00		05.04.2016
33	348931	28.03.2016	54170.00		05.04.2016
34	348932	28.03.2016	9891.00		02.04.2016
35	348933	28.03.2016	1308.00		05.04.2016
36	348934	28.03.2016	3317.00		02.04.2016
37	348935	28.03.2016	34811.00		05.04.2016
38	348936	29.03.2016	309040.00		02.04.2016
39	348937	29.03.2016	473580.00		02.04.2016
40	348938	29.03.2016	599608.00		05.04.2016
41	348939	29.03.2016	12237.00		05.04.2016
42	348940	29.03.2016	32340.00		02.04.2016
43	348941	29.03.2016	660.00		05.04.2016



44	348942	29.03.2016	73238.00	06.04.2016
45	348943	29.03.2016	17767.00	04.04.2016
46	348944	29.03.2016	363.00	05.04.2016
47	348945	29.03.2016	7791.00	04.04.2016
48	348946	29.03.2016	159.00	05.04.2016
49	348949	30.03.2016	2106936.00	02.04.2016
50	348950	30.03.2016	174420.00	02.04.2016
51	348951	30.03.2016	15000.00	05.04.2016
52	348953	30.03.2016	3255.00	04.04.2016
53	348955	30.03.2016	20179.00	11.04.2016
54	348956	30.03.2016	412.00	05.04.2016
55	348957	30.03.2016	10855.00	06.04.2016
56	348958	30.03.2016	19335.00	02.04.2016
57	348959	30.03.2016	395.00	05.04.2016
58	348962	30.03.2016	3490.00	07.04.2016
59	348963	30.03.2016	75598.00	21.04.2016
60	348964	30.03.2016	22273.00	05.04.2016
61	348965	30.03.2016	1998.00	05.04.2016
62	348966	30.03.2016	33650.00	04.04.2016
63	348967	30.03.2016	687.00	05.04.2016
64	348968	30.03.2016	646.00	05.04.2016
65	348969	31.03.2016	31642.00	13.04.2016
66	348970	31.03.2016	114065.00	05.04.2016
67	348971	31.03.2016	276391.00	12.04.2016
68	348972	31.03.2016	75000.00	30.04.2016
69	348973	31.03.2016	607878.00	08.04.2016
70	348974	31.03.2016	12406.00	05.04.2016
71	348975	31.03.2016	4313.00	15.04.2016
72	348976	31.03.2016	916.00	06.05.2016
73	348978	31.03.2016	43218.00	06.04.2016
74	348979	31.03.2016	882.00	05.04.2016
75	348983	31.03.2016	1201113.00	11.04.2016
76	348984	31.03.2016	1092717.00	08.04.2016
77	348985	31.03.2016	1199062.00	08.04.2016
78	348986	31.03.2016	1161589.00	11.04.2016
79	348987	31.03.2016	1124597.00	11.04.2016
80	348989	31.03.2016	1091527.00	13.04.2016
81	348990	31.03.2016	2768.00	15.04.2016
82	348991	31.03.2016	1230.00	12.04.2016
83	348992	31.03.2016	19149.00	18.04.2016
84	348993	31.03.2016	391.00	05.04.2016
85	348994	31.03.2016	12397.00	
86	348995	31.03.2016	230.00	06.04.2016
87	348996	31.03.2016	3300.00	18.04.2016
88	348997	31.03.2016	2165.00	06.04.2016
89	348998	31.03.2016	280000.00	08.04.2016
90	348999	31.03.2016	225000.00	07.04.2016
91	349000	31.03.2016	<u>79092.00</u>	27.04.2016

2 RTGS not transfered to DIET Balrampur
3 RTGS return on dated 11.12.2012
4 RTGS not transfered on dated 07.10.2013
5 RTGS not transfered on dated 21.10.2013

17213456.00
18000.00
28000.00
90000.00
48000.00



6 RTGS not transfered to DIET Mathura	64900.00	
7 RTGS not transfered to DIET Ghazipur	100300.00	
8 RTGS from DIET amount credited on dated 08.06.2015	2478166.00	
9 RTGS from SSA amount credited on dated 09.06.2015	257292.00	
10 NEFT from SSA amount credited on dated 09.07.2015	20305.00	
11 Amt. not trf. to DPO Hardoi from amt. Rs. 25322245.00 dated 30.03.2016	<u>14192108.00</u>	34783926.00 02.04.2016
	TOTAL	3602015335.29
Less: 1 Cheque no. 162230 dated 17.05.2012 deposited but not credited by Bank		12712.00
Balance as per Bank Statement as on 31.03.2016		3602002623.29
		3602002623.29
		0.00



Sarve Shiksha Abhiyan (S.S.A.)
U.P. Education for All Project Board
Vidya Bhawan, Nishatganj, Lucknow
Bank Reconciliation Statement of SSA General Grant as on 31.03.2016
IOB Lko Main SB 020701000049052

Balance as per Cash Book as on 31.03.2016

202055.50

Balance as per Bank Statement as on 31.03.2016

202055.50

Ok.



Sarve Shiksha Abhiyan (S.S.A.)
 U.P. Education for All Project Board
 Vidya Bhawan, Nishatganj, Lucknow
 Bank Reconciliation Statement of SSA General Grant as on 31.03.2016
 IOB Raj Bhawan SB 192201000010001

Balance as per Cash Book as on 31.03.2016		422933.00
Add:	1 Cheque issued but not presented for payment upto 31.10.2015	
	Cheque No. 644851 dated 03.01.2013	93288.00
	Cheque No. 645345 dated 06.02.2013	94656.00
	Cheque No. 646888 dated 21.02.2013	5000.00
	Cheque No. 946973 dated 04.03.2013	13400.00
	Cheque No. 946981 dated 04.03.2013	91112.00
	Cheque No. 648154 dated 21.03.2013	350.00
	Cheque No. 649425 dated 09.04.2013	92309.00
	Cheque No. 825561 dated 21.01.2014	28577.00
	Cheque No. 826817 dated 17.02.2014	13941.00
	Cheque No. 826819 dated 17.02.2014	29092.00
	Cheque No. 827569 dated 12.03.2014	93.00
	TOTAL	461818.00
Less:	1 Bank Charges	6050.00
Balance as per Bank Statement as on 31.03.2016		878701.00

Ok.



Sarve Shiksha Abhiyan (S.S.A.)
U.P. Education for All Project Board
Vidya Bhawan, Nishatganj, Lucknow
Bank Reconciliation Statement of NPEGEL as on 31.03.2016
Canara Bank Lucknow Main SB 0363101028088

Balance as per Cash Book as on 31.03.2016

Balance as per Bank Statement as on 31.03.2016

	13609250.98
TOTAL	13609250.98
	13609250.98
	13609250.98
	0.00

Ok



SARVA SHIKSHA ABHIYAN
IMPLEMENTED BY THE U.P EDUCATIONAL FOR ALL PROJECT BOARD
F.Y. 2015-16

(Schedule-"I" of significant Accounting Policies and Notes on Accounts forming part of the project Financial Statements for the year ended on 31st March 2016)

1. Significant Accounting Policies

a) Basis of Accounting

For implementation of the project, SPO has received grants from Government of India and Government of Uttar Pradesh in the ratio of 60:40 vide letter no. F.No. 2-50/2010-EE-3 dated 08.12.2015. The Central Government releases its portion of the funds to the State Government where after the state government disburses the grants to the society after adding its portion of the grant. In case of provisions in the State Budget, the money is drawn by the DDO of the project by submitting the bills to the Treasury. The amounts drawn from the Treasury is also deposited in the bank account of SPO for expenditure at their level or transferred to the DPO for utilization of funds on approved scheme and for making disbursement to others units for implementation of the Project tasks.

Since the basic objective of the project is to meet out social responsibility of the government in regards to universality of literacy and education as per directive principles enshrined in the Constitution of India, as such, no profit and loss account is prepared for the project. Since the implementation of the project is carried out under the control of State Government through SPO which is managed mainly by the officers of the government, spirit of government accounting system and financial control affects its overall accounts functioning to some extent in view of above, though the accounts are prepared on the basis of double entry system, commercial accounting procedure are not strictly adhered. **The project accounts are prepared on historical cost convention following cash system of accounting as against the prescribed method of Mercantile System of Accounting as per the Manual on Financial Management and Procurement issued by Department of Elementary Education and Literacy Ministry of Human Resource Development Govt. of India in 2010 .** Income/Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid.

b) FIXED ASSETS

Fixed assets purchased for SPO and DPOs are stated at their cost of acquisition. However, as per past practice, Fixed Assets acquired/created at field level for smooth operations of the project activities have been treated as Expenditure at the time of release of payments and after obtaining statement of expenditures/utilization certificate.

c) PROJECT CIVIL WORKS



Project civil works i.e .Construction of Schools, Additional Classrooms, Boundary Wall, Toilets etc. are charged to the Income & Expenditure as expenditure.

d) DEPRECIATION

No depreciation is charged on fixed assets.

e) INTEREST EARNED ON BANK ACCOUNTS

Interest earned on balances in bank accounts is treated as income and utilized for the purpose of the project.

f) MISCELLANEOUS INCOME

Miscellaneous income shown in the Income and expenditure Accounts includes some amount of tender Fees, Security amount and amount refunded by BRCs/CRCs/SMC's to SPO, Lucknow totaling to Rs. 14,04,59,451.87 which have been accounted for as Miscellaneous Income.


g) Expenditure Incurred by the Implementing Agencies:-


- i. Amounts paid to Block Resource Centers, Cluster Resource Centers and Village Education Committees are treated as Expenditure on receipt of utilization certificates from district offices.
- ii. As amount paid to Basic Shiksha Parishad Allahabad towards teacher salary is in form of reimbursement; it is being treated as expenditure at the time of release.
- iii. Expenditure Incurred by Director of Basic Education, Director SIEMAT Allahabad, SCERT Lucknow, Pathya Pustak Adhikari, Rajya Vigyan Sasthan Allahabad, State Institute of Education Allahabad (SIE) and other institutions have been accounted for on the basis of Statement of Expenditure (SOE's)/utilization certificate submitted by the respective department.

2. NOTES ON ACCOUNTS

- a) The SARVA SHIKSHA ABHIYAN is being implemented in the State of Uttar Pradesh by the U.P.EDUCATION FOR ALL PROJECT BOARD, which is a Society, Registered under the Society Registration Act, 1860.
- b) Previous year's figures have been given while preparing the Annual Accounts for the Current year. Further, previous year's figures have been rearranged and regrouped wherever necessary to make them comparable with the current year's figures.


Finance Controller


Assistant Project Director


State Project Director

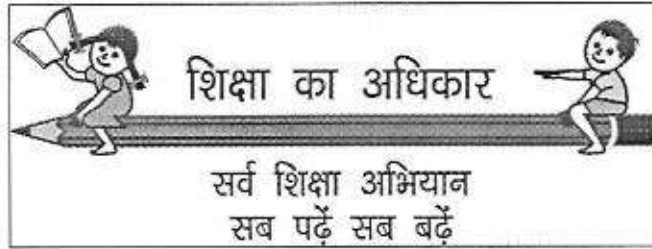
Date: 19.10.2016

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in



**U.P. EDUCATION FOR ALL PROJECT
BOARD**
(उत्तर प्रदेश सभी के लिए शिक्षा परियोजना परिषद्)

STATE PROJECT OFFICE
Vidya Bhawan, Nishatganj, Lucknow (U.P.)



**PROJECT FINANCIAL STATEMENTS
OF
KASTURBA GANDHI AWASIYA BALIKA VIDYALYA
(KGBV)**

F.Y. 2015-16

(INCLUDING AUDITORS' REPORT & MANAGEMENT LETTER)

LEAD AUDITORS

**D. S. SHUKLA & CO.
CHARTERED ACCOUNTANTS**

: Head office :

G.F.-2, Ekta Apartment, 125 Chandralok, Aliganj Lucknow - 226024
(Tel) : (0522) 4101734 (E): dsshuklaca@yahoo.co.in

Place: Lucknow

INDEPENDENT AUDITORS' REPORT

To
The State Project Director
Sarva Siksha Abhiyan
(U.P. Education for All Project Board)
Vidya Bhawan, Nishat Ganj
Lucknow

We have audited the accompanying consolidated financial statements of **KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA** implemented by the Uttar Pradesh Education For All Board (hereinafter referred to as "The KGBVs") comprising of Consolidated Balance Sheet as at 31st March 2016, the consolidated Income and Expenditure and the consolidated Receipt & Payment Account for the year then ended, annexed hereto, and a summary of significant accounting policies and other explanatory information.

These financial statements incorporate the account of 746 KGBVs running in State of U.P., out of which 174 KGBVs have audited by us as Lead Auditors and rest 572 KGBVs have been audited by other five Auditor Firms as appointed by the Project administration. The List of Auditor Firms including us is as under-

SL.NO.	Name of Auditors
1.	M/s. D.S. Shukla & Co. (Chartered Accountants)
2.	M/s Singh Agarwal & Associates (Chartered Accountants)
3.	M/s Rajeev Nandan & Co. (Chartered Accountants)
4.	M/s Hem Sandeep & Co., (Chartered Accountants)
5.	M/s Sanjay Kalyani & Co. (Chartered Accountants)
6.	M/s BNPSY & Associates (Chartered Accountants)

Management Responsibility for the Consolidated Financial Statement

Management is responsible for the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated financial position, consolidated financial performance of the "The KGBVs" in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. This responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the KGBVs and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design,

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024
Phone & Fax : 0522-4101734 , Email : dsshukla@vsnl.com



implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the KGBVs', preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the KGBVs have in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by those charged with governance, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence which we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us , the consolidated financial statements , subject to 'Others Matters' mentioned in para below, give a true and fair view in conformity with the accounting principles generally accepted in India of the consolidated state of affairs of the "The KGBVs" as at March 31, 2016 and the consolidated Excess of Income over Expenditure for the year ended on that date and the consolidated Receipts/Payments for the year ended on that date.

Other Matters

1. Other matters comprising of detailed audit comments vide **Annexure 'A'** , procurement audit report, management letter and Utilization certificate, notes on accounts forming integral part of accounts is attached to this Report. Our opinion is not qualified in respect of this matter.
2. We have not received the hard copy of duly signed audit reports including financial statements of the KGBVs running in the following districts - Firozabad, Bijnor, JP Nagar(Amroha), Jaluan, Jhansi, Lalitpur, Mainpuri, Mathura, Moradabad, Rampur, Agra and Sambhal) from the respective District Auditors. As such the compilation has been done on the basis of soft copies of reports of the KGBVs provided by the district auditors to us. Further, the respective district auditors of the aforesaid districts have issued Qualified Opinion on the accounts of the KGBVs running in aforesaid Districts.



Complete details of such qualifications and observations may be referred to in separate District Audit Reports submitted to the State Project office by the district auditors.


Report On Other Legal And Regulatory Requirements

There is no requirement of reporting on 'Other Legal and Regulatory Requirements' in the case of "The KGBVs".

Date: 19.10.2016
Place: Lucknow



For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C


(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

AUDITORS' REPORT

KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA (KGBV)

IMPLEMENTED BY THE UTTAR PRADESH EDUCATION FOR ALL PROJECT BOARD

ANNEXURE-"A"

(Referred to in para 4 – 'Other Matters' of the Auditors Report on the account of the Kasturba Gandhi Awasiya Balika Vidyalaya for the year ended on 31st March, 2016)

AUDIT OBSERVATIONS

- 1) Under Kasturba Gandhi Awasiya Vidyalayas (KGBVs) programme, it has been observed that the programme is being implemented uninterrupted except certain procedural laxities. It may be mentioned that for each Vidyalaya, grant for building construction, boring hand pump and for boundary wall has been sanctioned in earlier years. For the same, DPOs should either enter into contract/ agreement or at-least include all the important terms and conditions, time limit for construction, penalties for delay and deficiency in construction while placing order to the construction agencies. Also statement of expenditure (SOE) should be obtained at given intervals and finally, utilization certificate and technical certificate in regards to quality and construction as per the specification should also be obtained. No proper documentation, right from issuing order for construction to the agency delivering them the cheques and thereafter in obtaining statement of expenditure and physical progress report and finally utilization certificate and technical certificate have been adequately obtained.
- 2) Under the programme, amounts are transferred by SPO to the bank account of KGBV which are operated jointly by BSA/AAO . The amounts received in the accounts of KGBV are thereafter expended for meeting out different types of recurring expenses and contingencies of KGBV. As per State Government rules, payment up to Rs. 2000/- only can be made in cash and rest of the payments to suppliers and parties are to be made only by cheques. However, it has been observed that BSA/AAO have sometimes violated this provision and have made cash payment for more than Rs. 2000/-.
- 3) Under the programme, students at KGBV are given the facility of fooding free of cost. The cost is borne by the SPO by transferring funds to DPOs. DPOs have been instructed to provide funds to KGBVs for purchasing essential merchandise and grocery items on de-centralized basis. However, DPOs invite tender for different merchandise and grocery items and fix the rates and nominate the supplier from whom, the KGBVs have to take supply at the rates prescribed by DPOs. It has been observed that such prescribed rates are generally higher than the market rates and the same goods are available at the village/block level at cheaper rates. Therefore, it is suggested that rates prescribed by the DPOs should be treated as only indicative and it should be left at KGBV to purchase the same at lower rates, if available, from any vendor in their village/block. The decision given to the KGBVs would also ensure



timely supply of required material and unnecessary storage of the same leading to their deterioration. Suitable instructions need to be issued urgently.

- 4) The financial statements are subject to the approval of Executive Committee of the project.
- 5) **Fund in Transit-KGBV:-**
The remittance in transit which is under reconciliation amounts to Rs. 2845.00 (net). This needs to be identified and reconciled on priority basis.

Date: 19.10.2016
Place: Lucknow



For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C

A handwritten signature in black ink, appearing to read "Gaurav Gupta".

(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

To,
The State Project Director,
Kasturaba Gandhi Awasiya Balika Vidyalayas (KGBVs)
Uttar Pradesh Education for All Project Board
Vidya Bhawan, Nishatganj,
Lucknow, Uttar Pradesh

Sub: Procurement under Kasturaba Gandhi Awasiya Balika Vidyalayas (KGBVs)

Sir,

We have conducted the audit of Balance sheet, Income & Expenditure Account and Receipt and Payment Account for the financial year 2015-16 of **Kasturaba Gandhi Awasiya Balika Vidyalayas (KGBVs)**, implemented by Uttar Pradesh Education for all Project Board. These financial statements incorporate the accounts of 746 KGBVs' and the accounts maintained at State Project Office (SPO), Lucknow. State Project Office and 174 KGBVs' have been audited by us whereas remaining 572 KGBVs' have been audited by 5 other appointed auditor firms.

Based on audit records made available to us and subject to our and other district auditors' audit reports, we have verified on a test basis, that goods, works and the services financed have been procured in accordance with relevant provision of the procurement procedure prescribed for the purpose. A statement regarding verification of procurement procedure is attached.

Thanking you,

For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C



(Signature)
(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

Date: 19.10.2016
Place: Lucknow

To,
The State Project Director,
Kasturaba Gandhi Awasiya Balika Vidyalayas (KGBVs)
Uttar Pradesh Education for All Project Board
Vidya Bhawan, Nishatganj,
Lucknow, Uttar Pradesh

SUB: Procurement under Kasturaba Gandhi Awasiya Balika Vidyalayas (KGBVs)

Sir,

After going through the procurement procedure adopted by the SPO/KGBVs and on the basis of our audit of other relevant records for the financial year 2015-16 of KGBVs, and input from the District Audit Reports, this is to certify that subject to our remarks in our and other district auditors' audit reports, we have satisfied ourselves with the compliance of procurement procedures prescribed in the Manual on Financial Management and Procurement under KGBVs.

Thanking you,

For D.S. Shukla & Co.
Chartered Accountants
FRN- 000773C

Date: 19.10.2016
Place: Lucknow



(Signature)
(CA. Gaurav Gupta)
Partner
M.No. 405243
Lead Auditors

**KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT (KGBV)
U.P. EDUCATION FOR ALL PROJECT BOARD
Vidya Bhawan, Nishatganj, Lucknow (U.P.)**

**UTILIZATION CERTIFICATE UNDER KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT (KGBV)
FOR THE YEAR ENDED OF 31ST MARCH 2016.
Name of the State-Uttar Pradesh**

Sl. No.	Sanction Letter No & Date	Grant in Aid-General				Grant in Aid-Capital			Grand Total (Rs) (A+B)
		General Category	SCPSC (Minor Head-789)	SCPST (Minor Head-796)	Total (Rs) (A)	SCPSC/IM inor Head-789	SCPST/IM inor Head-796	Total (Rs) (B)	
1	RECEIPTS FROM GOVERNMENT OF INDIA Transfer from SSA 201 Grant	1338654703.20			1338654703.20			0.00	0.00
					0.00			0.00	1338654703.20
					0.00			0.00	0.00
	SUB-TOTAL(A)	1338654703.20	0.00	0.00	1338654703.20	0.00	0.00	0.00	1338654703.20
1	RECEIPTS FROM GOVERNMENT OF UTTAR PRADESH Transfer from SSA U.P. Grant	892436468.80	0.00	0.00	892436468.80	0.00	0.00	0.00	892436468.80
					0.00			0.00	0.00
					0.00			0.00	0.00
	SUB-TOTAL(B)	892436468.80	0.00	0.00	892436468.80	0.00	0.00	0.00	892436468.80
	TOTAL(A+B)	2231091172.00	0.00	0.00	2231091172.00	0.00	0.00	0.00	2231091172.00

1- Certified that out of Rs.133,86,54,703.20 (Rs. One hundred thirty three crores Eighty six lacs Fifty four thousand Seven hundred Three and Twenty paise only) of Grant in Aid sanctioned/received during the year 2015-16 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj, Lucknow-226007 Vide Ministry of Human Resource Development, Department of Elementary Education and Literacy Letter Nos., noted against each and Rs.89,24,36,468.80 (Rs. Eighty Nine crores twenty four lacs thirty six thousand four hundred sixty eight and eighty paise only) as State Share from the State Government and Rs.6,41,96,359.74 (Six crores forty one lacs ninety six thousand three hundred fifty nine and paise seventy four only) on account of Interest and miscellaneous income earned during the period 01-04-2015 to 31-03-2016 and Rs.114,95,29,509.07 (One hundred fourteen crores Ninety five lacs twenty nine thousand five hundred nine and seven paise only) on account of unspent balance and Rs.6,64,20,628.76 (Six crores sixty four lacs twenty thousand six hundred twenty eight and seventy six paise only) on account of opening advance of previous year and, a Sum of Rs.269,19,27,090.83 (Two hundred Sixty nine Crore nineteen Lacs twenty seven thousand ninety and eighty three paise only) has been utilised for the purpose for which it was sanctioned and amount of Rs.81,93,10,578.74 (Eighty one crores ninety three lacs ten thousand five hundred seventy eight and seventy four paise only) remaining unutilized at the year end will be adjusted towards the Grant- in -Aid payable during the year 2016-17.

2- It is also certified that out of amount of Rs.269,19,27,090.83 (Two hundred Sixty nine Crore nineteen Lacs twenty seven thousand ninety and eighty three paise only) shown as utilized, accounts for an amount of Rs.6,28,51,078.06 (Six crores Twenty eight lacs Fifty one thousand Seventy eight and six paise only) are yet to be received from implementing units/agencies, as per details enclosed in schedule-"C-2", which has been allowed to be carried forward.

3- Certified that we have satisfied ourselves that the conditions on which the Grant-In-Aid was sanctioned have been fully 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.

- Kinds of Checks exercised:-
- 1- Audited Statements of Accounts (Copy enclosed)
 - 2- Utilization Certificates
 - 3- Progress Report
 - 4- Audit Report & Management Letter.

Date: 15.10.2015
Place: Lucknow

The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

Date: 15.10.2015
Place: Lucknow



For D.S.Shukla & Co.
(Chartered Accountants)
(F.R.NO.0007351)
CA. Swarni Gupta
Partner
Mem. No. 405243

[Signature]
Finance Controller

[Signature]
Additional Project Director

[Signature]
2/11/16
State Project Director

KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)

U.P. Education For All Project Board

Vidya Bhawan, Nishatganj, Lucknow-Uttar Pradesh

Balance Sheet
as at 31st March 2016

Previous Year	Liabilities	Sch. No	Current Year Amount (Rs)	Previous Year	Assets	Sch. No	Current Year Amount (Rs)	Current Year Amount (Rs)
4354914588.73	Grant/Fund Account Opening Balance		4,812,680,216.25	3596730078.42	Fixed Assets	A		3,638,432,952.42
	Less:- Excess of Expenditure over Income transferred from Income and Expenditure A/C		292,085,607.03	66420628.76	Advances at KGBVS	C-2		62,851,078.06
457765627.52					Cash & Bank Balances at Field Level	B	806,788,764.24	
				1106793218.97	Cash and Bank Balances at SPO, Lucknow			11977054.50
				26046824.50	Canara Bank, Hazratganj, Lucknow			541915.00
				32810.00	Bank of Baroda, Narhi, Lucknow, A/C No-16851			
				16656655.60	Money In Transit	C-3		2,845.00
4812680216.25	Total		4,520,594,609.22	4812680216.25	Total		4,520,594,609.22	4,520,594,609.22
				0.00				

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As per separate Report of even date

For D.S.Shukla & Co
Chartered Accountants
(F.R.NO 000773C)

(CA. Gaurav Gupta)
Partner
Mem. No. 406243

Date: 19.10.2016
Place: Lucknow



(Signature)
(Finance Controller)

(Signature)
2-X
(State Project Director)

KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT (KGBV)
U.P. Education For All Project Board
 Vidya Bhawan, Nishatganj, Lucknow-Uttar Pradesh

Income and Expenditure Account
 for the year ended on 31st March 2016.

Previous Year	Expenditures	Sch. No	Current Year Amount (Rs)	Previous Year	Income	Sch. No	Current Year Amount (Rs)	Current Year Amount (Rs)
34341327.00	To Expenditure Non Recurring Expenditures	C-1	8,029,504.00	1,877,506,762.30	By Fund Receipts		1,338,654,703.20	2,231,091,172.00
2443278172.91	Recurring Expenditures	C-1	2,579,343,634.77	1,010,965,179.70	From Government of India		892,436,468.80	
457765627.52	Excess of Income over Expenditure transferred to Balance sheet		0.00		By Interest Income			49030549.24
				1,098,072.00	Interest Received from Bank-SPO		1,352,142.00	
				39,173,077.43	Interest Received from Bank-Field Level		47,678,407.24	
				6,642,036.00	By Miscellaneous Income			15,165,810.50
				0.00	By Excess of Expenditure over Income transferred to balance sheet			292,085,607.03
2935385127.43	Total		2,597,373,138.77	2935385127.43	Total			2,587,373,138.77

0.00

Significant Accounting Policies and Notes on Accounts as per Schedule-'D' Schedule 'A' to 'D' form integral part of the Project Financial Statements

As per separate report of even date

For D.S.Shukla & Co
 Chartered Accountants
 (F.R.NO 007735C)

ICA. Gaurav Gupta)
 Partner
 Mem. No. 405243
 Date: 19.10.2016
 Place: Lucknow



(Signature)
 (Finance Controller)

(Signature)
 (A.P.D.)

(Signature)
 2/11

(State Project Director)

KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)
U.P. Education For All Project Board
 Vidya Bhawan, Nishatganj, Lucknow-Uttar Pradesh

Receipt and Payment Account
 for the year ended on 31st March 2016

Previous Year	Receipt	Sch. No	Current Year Amount(Rs)	Previous Year	Payment	Sch. No	Current Year Amount(Rs)	Current Year Amount(Rs)
696,100,394.22	To Opening Cash and Bank Balances at Field Level at SPO Level		1,106,793,218.97	59113315.90	By Procurement of Fixed Assets	A	41,702,874.00	
18843388.00	Canara Bank, Hazratganj, Lucknow		26046874.50	34341327.00	Non Recurring Expenditures	C-1	8,029,504.00	
95503.00	IOB, Lucknow Main		32810.00	2443278172.91	Recurring Expenditures	C-1	2,579,343,634.77	
7,182,565.99	Opening Advances at KGBV		66,420,628.76	66420628.76	Advances at KGBV	C-2	62,851,078.06	
30431774.00	Fund in Transit		16,656,655.60					
1877506762.30	Dund Receipts		2,231,091,172.00	1106793218.97	Closing Cash and Bank Balances at Field Level	B	806,768,764.24	
1010965179.70	From Government of India		133654703.20	25046824.50	Canara Bank, Hazratganj, Lucknow, A/C No-27801		1197054.50	
	From Government of Uttar Pradesh		892436468.80	32810.00	Bank of Baroda, Narhi, Lucknow, A/C No-16851		541915.00	
1,098,072.00	Interest from Bank		49,030,549.24	16656655.60	Money in Transit	C-3	2,845.00	
39,173,077.43	Interest Received from Bank-SPO		1,352,142.00					
	Interest Received from Bank-Field Level		47,678,407.24					
6642036.00	Miscellaneous Income		15165810.50					
3752682953.64	Total		3,511,237,669.57	3752682953.64	Total		3511237669.57	

Significant Accounting Policies and Notes on Accounts as per Schedule-'D' Schedule 'A' to 'D' form integral part of the Project Financial Statements

As per separate Report of even date

For D.S.Shukla & Co
 Chartered Accountants
 (F.R.NO 000730)

(CA. Gaurav Gupta)
 Partner
 Mem. No. 406243

Date: 10.10.2016
 Place: Lucknow



(Signature)
 (Finance Controller)

(A.P.D)

(State Project Director)

2 XI

Details of Cash & Bank Balances at Field Level (KGBV)

As on 31st March 2016.

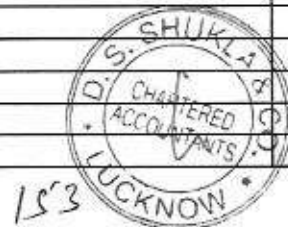
Schedule-B2

Sl. No.	District	KGBV	Bank Balance as on 31/03/2016
1	Agra	FATEHABAD	2461484
2	Agra	FATEHPUR SIKRI	1999088
3	Agra	JAGNER	97010.5
4	Agra	PINAHAT	1310519
5	Agra	SHAMSHABAD	1542552
6	Agra	ACCHNERA	1635541
7	Agra	AKOLA	1457077
8	Agra	BAH	1635706
9	Agra	BAROLI AHEER	1773511
10	Agra	BICHPURI	1078909
11	Agra	KHANDOLI	992777
12	Agra	KHERAGARH	1030059
13	Agra	SAIYAN	1071416
Total			18085649.50
14	Aligarh	ALIGARH MUNI. CORP.	1739697.94
15	Aligarh	ATRAULI	1684655.84
16	Aligarh	BIJAULI	1450896
17	Aligarh	GANGIRI	1233171
18	Aligarh	AKRABAD	1973668.5
19	Aligarh	CHANDAUS	1532805.28
20	Aligarh	DHANIPUR	1596139.68
21	Aligarh	GONDA	1886371.66
22	Aligarh	IGLAS	1715329.1
23	Aligarh	JAWAN	1292094.74
24	Aligarh	KHAIR	1979872.17
25	Aligarh	LODHA	2038966.59
26	Aligarh	TAPPAL	1487400.82
Total			21611069.32
27	Allahabad	DHANUPUR	786758
28	Allahabad	KAUDIHARI	637735
29	Allahabad	KORAON	2115523
30	Allahabad	KOUNDHIARA	1188964.96
31	Allahabad	SHANKAR GARH	1020359.32
32	Allahabad	BAHADURPUR	2304698
33	Allahabad	BAHARIYA	1430379
34	Allahabad	CHAKA	1608252
35	Allahabad	HANDIA	2058548
36	Allahabad	HOLAGARH	1704592
37	Allahabad	JASARA	1447359
38	Allahabad	KARCHHANA	1656065
39	Allahabad	MANDA	2093290
40	Allahabad	MAUAIMA	1848944
41	Allahabad	MEJA	1700475
42	Allahabad	PHOOLPUR	1537057
43	Allahabad	PRATAP PUR	1552884
44	Allahabad	SAIDABAD	1712692
45	Allahabad	SORAM	1896421
46	Allahabad	URUWA	1871832
Total			32172828.28
47	Ambedkar Nagar	AKBARPUR	817786
48	Ambedkar Nagar	BHIYAON	837476
49	Ambedkar Nagar	KATEHARI	718985
50	Ambedkar Nagar	BHEETI	960583.34



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51	Ambedkar Nagar	JAHANGIRGANJ	1075707
52	Ambedkar Nagar	JALALPUR	941599
53	Ambedkar Nagar	RAMNAGAR	992979
54	Ambedkar Nagar	TANDA	924434
Total			7269549.34
55	Azamgarh	HARRAIYA	391261
56	Azamgarh	MAHARAJ GANJ	556545
57	Azamgarh	MARTIN GANJ	1091937.5
58	Azamgarh	MOHAMMADPUR	1558682
59	Azamgarh	PALHANA	939664
60	Azamgarh	SATHIYAN	378790
61	Azamgarh	AHIRAULA	1042286
62	Azamgarh	ATRAULIYA	1239273
63	Azamgarh	AZMATGARH	808438
64	Azamgarh	BILARIYAGANJ	830328
65	Azamgarh	FOOLPOOR	886414
66	Azamgarh	JAHANAGANJ	723189
67	Azamgarh	KOILSA	857711
68	Azamgarh	LALGANJ	916870
69	Azamgarh	MEHNAGER	1465135
70	Azamgarh	PALAHNI	1644153
71	Azamgarh	PAWAE	1209056.17
72	Azamgarh	RANI KI SARAI	1045174
73	Azamgarh	TAHBERPUR	1124328
74	Azamgarh	TARWA	893271
75	Azamgarh	THEKMA	890515
Total			20,493,020.67
76	Badaun	AASAF PUR	1055875.2
77	Badaun	AMBIYA PUR	1210734
78	Badaun	BADAUN MUN BOARD	479338
79	Badaun	BISOULI	886512.2
80	Badaun	DATA GANJ	790958.2
81	Badaun	DEHGANVA	1461750.6
82	Badaun	ESLAM NAGAR	1288462.2
83	Badaun	JAGAT	1519965.2
84	Badaun	KADARCHOCK	579079
85	Badaun	MIANOO	1423448.2
86	Badaun	SAHASWAN MUN BOARD	1345294.2
87	Badaun	SAHSWAN	1330953
88	Badaun	SALAR PUR	1453701.2
89	Badaun	SUMRAIR	691243.2
90	Badaun	UJHANI	1096376
91	Badaun	UJHANI MUN BOARD	881442
92	Badaun	USANWA	1152675.2
93	Badaun	VAZIR GANJ	1122378.2
Total			19770185.8
94	Baghpat	BAROUT Muni Bd	1488509.34
95	Baghpat	CHHAPROLI	1053228.91
Total			2541738.25
96	Bahraich	BALHA	1010382.78
97	Bahraich	CHITTAURA	924897
98	Bahraich	FAKHAR PUR	987811
99	Bahraich	FOREST VILLAGES	798541
100	Bahraich	HUJUR PUR	827359
101	Bahraich	JARWAL	751902
102	Bahraich	KAISER GANJ	1086804
103	Bahraich	MAHSI	562022
104	Bahraich	MIHIN PURVA	868626
105	Bahraich	NAWAB GANJ	990268
106	Bahraich	PAYAGPUR	821816



107	Bahraich	RISIA	870485
108	Bahraich	SHIV PUR	898867.68
109	Bahraich	TAJWA PUR	991176
110	Bahraich	VISHESHWAR GANJ	849099
Total			13240056.46
111	Balia	BANSDEEH	584314
112	Balia	MANIAR	940006
113	Balia	MURLI CHHAPRA	890363
114	Balia	RASARA	460143
115	Balia	REVATI	345604
116	Balia	BAIRIA	878731
117	Balia	BELAHARI	1131587
118	Balia	BERUARBARI	650984
119	Balia	CHILKAHAR	170232
120	Balia	DUBAHAR	703293
121	Balia	GARWAR	70214
122	Balia	NAGARA	547287.5
123	Balia	NAVANAGAR	421646.5
124	Balia	PANDAH	1120591
125	Balia	SEAR	446911
126	Balia	SOHAWN	449141
Total			9811048
127	Balrampur	BALRAMPUR	3974090.45
128	Balrampur	BALRAMPUR(MUN.Bd.)	1551718.11
129	Balrampur	FOREST VILLAGES	381904
130	Balrampur	GAINDAS BUZURG	354677
131	Balrampur	GAINSRI	726433
132	Balrampur	HARAIYA SATGHARWA	578550
133	Balrampur	PACHPERWA	109961
134	Balrampur	REHRA BAZAR	1459769
135	Balrampur	SHRIDUTTGANJ	1748036.23
136	Balrampur	TULSIPUR	357036
137	Balrampur	UTRAULA	280810
Total			11522984.79
138	Banda	BABERU	265827.77
139	Banda	BISANDA	1808191
140	Banda	KAMASIN	2411524.4
141	Banda	NARAINI	1210354.77
142	Banda	BADOKHAR KHURD	1245505.77
143	Banda	JASPURA	1671700.77
144	Banda	MAHUWA	1403498.62
145	Banda	TINDWARI	1419136.77
Total			11435739.87
146	Barabanki	DARIYA BAD	427930
147	Barabanki	FATEH PUR	556178
148	Barabanki	Haidar Garh	668521
149	Barabanki	MASALI	724406
150	Barabanki	NINDURA	549876.84
151	Barabanki	PURE DALAI	452734
152	Barabanki	RAM NAGAR	346903
153	Barabanki	SIRALI GAUSPUR	748580
154	Barabanki	SURAT GANJ	194527
155	Barabanki	BANI KODAR	591274
156	Barabanki	BANKI	867195
157	Barabanki	DEWA	801260
158	Barabanki	HARAKH	587229
159	Barabanki	SIDDHAOR	714055
160	Barabanki	TRIVEDI GANJ	942670
Total			9173338.84
161	Bareilly	AALAMPUR JAFRABAD	745357



162	Bareilly	BAHERI	799239.77
163	Bareilly	BAHERI MUN. BD.	890302
164	Bareilly	BAREILLY MUN.CORP	605539
165	Bareilly	BHADPURA	1116792.34
166	Bareilly	BHOJIPURA	767354
167	Bareilly	BHUTA	726132.34
168	Bareilly	FARIDPUR	883006
169	Bareilly	FARIDPUR MUN BOARD	951450
170	Bareilly	FATEHGANJ	812635.92
171	Bareilly	KYARA	906240.68
172	Bareilly	MAJHGAWAN	1001014.42
173	Bareilly	MIRGANJ	703940.5
174	Bareilly	NAWABGANJ	1125607.76
175	Bareilly	RAMNAGAR	1363373.42
176	Bareilly	RICHHA	715667.12
177	Bareilly	SHERGARH	1110714.42
178	Bareilly	VITHARI CHAINPUR	595807.92
Total			15820174.61
179	Basti	KUDRAHA	1300062
180	Basti	PARSHURAMPUR	1268981
181	Basti	RAMNAGAR	2190479
182	Basti	RUDHOLI	1460734
183	Basti	SAUNGHAT	1045759
184	Basti	BAHADURPUR	2400818
185	Basti	BANKATI	2664299
186	Basti	BASTI SADAR	1201337
187	Basti	GAUR	2679707
188	Basti	HARRIYA	2082481
189	Basti	KAPTANGANJ	2231489
190	Basti	SALTOVA GOPALPUR	2793723
191	Basti	VIKRAMJOT	2987805
Total			26307674
192	Bhadohi	AURAI	1621312
193	Bhadohi	DEEGH	1653999
194	Bhadohi	BHADOHI	1256694.5
195	Bhadohi	GYANPUR	1794747.5
196	Bhadohi	SURIYAVAN	1533186
Total			7859939
197	Sambhal (B.Nagar)	ASMOLI	93132
198	Sambhal (B.Nagar)	BANIYAKHERA	228287
199	Sambhal (B.Nagar)	CHANDAUSI MUN BOARD	269798
200	Sambhal (B.Nagar)	PAWANSA	245040
201	Sambhal (B.Nagar)	SAMBHAL	337127
202	Sambhal (B.Nagar)	SAMBHAL MUN BOARD	365905
203	Sambhal (B.Nagar)	GUNNOOR	148202
204	Sambhal (B.Nagar)	JUNAVAI	269539
205	Sambhal (B.Nagar)	RAJ PURA	256367
206	Sambhal (B.Nagar)	BEHJOI	165467.05
Total			2378864.05
207	Bijnor	BURHANPUR(SEOHARA)	1726019
208	Bijnor	CHANDPUR MUN BOARD	1370377
209	Bijnor	FOREST VILLAGES	2080092
210	Bijnor	HALDOUR(KHARI-JHALU)	2001914
211	Bijnor	JALILPUR	1643074
212	Bijnor	KIRATPUR	1479167
213	Bijnor	KIRATPUR (MUNICIPAL BOARD)	3870102
214	Bijnor	KOTWALI	821828
215	Bijnor	MOHD.PUR DEVMAL	1433434
216	Bijnor	NAGINA MUN.BOARD	1221777
217	Bijnor	NAJIBABAD	1112152

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218	Bijnor	NAJIBABAD MUN BOARD	979606
219	Bijnor	NOORPUR	1450884
220	Bijnor	SHERKOT (MUNICIPAL BOARD)	1474636
Total			22665062
221	Buland Shahr	BULANDBAHAR MUN BOARD	800208
222	Buland Shahr	BULANDBAHAR	776364
223	Buland Shahr	DEBAI	920181
224	Buland Shahr	GULAOTI	975643
225	Buland Shahr	JAHANGIRABAD MUN BOARD	812709.79
226	Buland Shahr	KHURJA MUN BOARD	1009738
227	Buland Shahr	LAKHAWATI	1085357
228	Buland Shahr	SIKANDRABAD	158308
229	Buland Shahr	SIKANDRABAD MUN BOARD	473980
230	Buland Shahr	UCHAGAON	632169.6
231	Buland Shahr	ANOOPSHAHAR	1116879
232	Buland Shahr	ARNIA	1197557
233	Buland Shahr	DANPUR	1145629
234	Buland Shahr	PAHASU	705955
235	Buland Shahr	SHIKARPUR	701561
236	Buland Shahr	SYANA	1314943
Total			13827182.39
237	Chandauli	CHAKIYA	1261536.86
238	Chandauli	FOREST VILLAGES	2012875
239	Chandauli	NAWGRAH	2199854
240	Chandauli	NIYAMATABAD	1123042.31
241	Chandauli	SHAHABGANJ	2039060.32
242	Chandauli	BARAHANI	1890991
243	Chandauli	CHANDAULI	1421022
244	Chandauli	DHANAPUR	1853221.75
245	Chandauli	SAKALDIHA	2163900
Total			15965503.24
246	AMETHI	BAHADURPUR	514046
247	AMETHI	SINGHPUR	991425.2
248	AMETHI	TILOI	1399508.62
249	AMETHI	GAURIGANJ	960403
250	AMETHI	JAGDISHPUR	719028.5
251	AMETHI	JAMO	937633
252	AMETHI	MUSAFHIR KHANA	826658.7
253	AMETHI	SHAHGARH	1222841.46
254	AMETHI	SHUKUL BAZAR	851778
255	AMETHI	AMETHI	803735.32
256	AMETHI	BHADAR	684857
257	AMETHI	BHETUA	892334
258	AMETHI	SANGRAMPUR	567641
Total			11371889.80
259	Chitrakoot	CHITRAKOOT	936304.92
260	Chitrakoot	MANIKPUR	1060945.75
261	Chitrakoot	Shivrampur	1351601
262	Chitrakoot	PAHADI	1611696.34
Total			4960548.01
263	Deoria	BANAKATA	345072
264	Deoria	GAURI BAZAR	533248.42
265	Deoria	PATTHRDEVA	566165
266	Deoria	RAMPUR KARKHANA	537485
267	Deoria	BAITALPUR	746293.72
268	Deoria	BARAHAJ	513764
269	Deoria	BHATNI	225377
270	Deoria	BHATPAR RANI	783725
271	Deoria	BHLUANI	807572.32
272	Deoria	DEORIA SADAR	568108



273	Deoria	DESAHI DEORIA	1207500
274	Deoria	LAR	767570
275	Deoria	RUDRAPUR	694880
Total			8296760.46
276	Etah	SAKEET	575574
277	Etah	ALIGANJ	550906
278	Etah	AWAGARH	683627
279	Etah	JAITHARA	771198
280	Etah	JALESARA	800478
281	Etah	MARHARA	961235
282	Etah	NIDHAULI KALA	417539
283	Etah	SHEETAL PUR	594123
Total			5354680
284	Etawah	ETAWAH MUN BOARD	646533.34
285	Etawah	TAKHA	626268.84
Total			1272802.18
286	Faizabad	AMANIGANJ	1429936.96
287	Faizabad	HARINTANGANJ	1811971.14
288	Faizabad	MAWAI	1227108.5
289	Faizabad	MILKIPUR	1512718.76
290	Faizabad	RUDAULI	1248623.34
291	Faizabad	BIKAPUR	1701159.34
292	Faizabad	MAYA	1466302
293	Faizabad	PURA	1332860.84
294	Faizabad	SOHAWAL	1620462.34
295	Faizabad	TARUN	1504023.34
Total			14855166.56
296	Farrukhabad	KAIM GANJ	1120026
297	Farrukhabad	RAJE PUR	1207438
298	Farrukhabad	SHAMSABAD	1123629
299	Farrukhabad	KAMALGANJ	1682263.02
300	Farrukhabad	NAWABGANJ	2139136
Total			7272492.02
301	Fatehpur	AIRAYAN	228025
302	Fatehpur	DHATA	1423917
303	Fatehpur	VIJAI PUR	1386048
304	Fatehpur	ASHOTHAR	1322739
305	Fatehpur	BAHUA	1273839
306	Fatehpur	BHITaura	1546819
307	Fatehpur	HASAWA	1384511
308	Fatehpur	HATHGAOM	1195810
309	Fatehpur	MALAWAN	1781358
310	Fatehpur	TELIYANI	1157744
Total			12700810.00
311	Firozabad	EKA	631881.00
312	Firozabad	FIROZABAD MUN BOARD	756026.00
313	Firozabad	NARKHI	756940.00
Total			2144847.00
314	Gautam Budha	DADRI(MB)	2051403.38
315	Gautam Budha	DANKAUR	674042.48
316	Gautam Budha	JEWAR	2358314.33
Total			5083760.19
317	Ghaziabad	LONI (NAGAR PALIKA)	970756
318	Ghaziabad	MURADNAGAR MUN BOARD	1154618
319	Ghaziabad	RAZAPUR	622167
Total			2747541.00
320	Ghazipur	BARACHAWAR	2274908
321	Ghazipur	GHAZIPUR SADAR	1920726
322	Ghazipur	MARDAH	1872591



323	Ghazipur	SAIDPUR	1915206
324	Ghazipur	BHAWARCOL	2657141
325	Ghazipur	BIRNO	2493121
326	Ghazipur	DEOKALI	2546225
327	Ghazipur	KASIMABAD	2718542
328	Ghazipur	MANIHARI	2541782
329	Ghazipur	MOHAMDABAD	2524728
330	Ghazipur	REOTIPUR	2836392
331	Ghazipur	SADAT	2859879
332	Ghazipur	ZAKHANIA	2645254
333	Ghazipur	ZAMANIA	2851403
Total			34657898
334	Gonda	BABHANJOT	705457
335	Gonda	BELSAR	477162
336	Gonda	COLONELGANJ	611680
337	Gonda	MAHESHPUR	841266
338	Gonda	HALDHARMAU	335603
339	Gonda	ITITYATHOK	991794
340	Gonda	JHANJHRI	194017
341	Gonda	KATRA BAZAR	533786
342	Gonda	MANKAPUR	454072
343	Gonda	MUJEHNA	689067
344	Gonda	NAWAB GANJ	588659
345	Gonda	PANDRI KRIPAL	781292
346	Gonda	PARASPUR	616719
347	Gonda	RUPAIDEEH	672843
348	Gonda	TARABGANJ	673969
349	Gonda	WAZIRGANJ	637755
350	Gonda	CHAPIA	400435
Total			10205576
351	Gorakhpur	BAHTHAT	879447.86
352	Gorakhpur	BRAHMAPUR	2139129
353	Gorakhpur	CAMPIARGANJ	741363
354	Gorakhpur	CHARGANWA	1174512
355	Gorakhpur	FOREST VILLAGES	861150
356	Gorakhpur	KHORABAR	552789
357	Gorakhpur	PIPRAICH	942067.44
358	Gorakhpur	BAANSGAON	989006
359	Gorakhpur	BADHALGANJ	1165941
360	Gorakhpur	BELGHAT	333515
361	Gorakhpur	GAGAHA	1040782
362	Gorakhpur	GOLA	1269447
363	Gorakhpur	JANGAL KAUDIA	255020
364	Gorakhpur	KAUDIRAM	1327203.44
365	Gorakhpur	KHAJNI	750396
366	Gorakhpur	PAALI	1066676
367	Gorakhpur	PIPRAULI	1092852
368	Gorakhpur	SAHJANWA	1092253
369	Gorakhpur	SARDARNAGAR	1276588.34
370	Gorakhpur	URUWA	1303268
Total			20253406.08
371	Hamirpur	MAUDHA	546640
372	Hamirpur	RATH	1217274
373	Hamirpur	SARILA	1169544.84
374	Hamirpur	GOHAND	1053632
375	Hamirpur	KURARA	1016401
376	Hamirpur	MUSKARA	1106066
377	Hamirpur	SUMERPUR	869920
Total			6979477.84
378	Hapur	DHAULANA	1099661



379	Hapur	GARH MUKTESWAR	1740205
380	Hapur	HAPUR	1050240
381	Hapur	HAPUR MUN BOARD	1000588.5
382	Hapur	PILKHUWA MUN BOARD	1027193
Total			5917887.50
383	Hardoi	AHIRORI	450906
384	Hardoi	BEHANDAR	1300970
385	Hardoi	BHARAWAN	485749.84
386	Hardoi	KOTHAWAN	529074
387	Hardoi	SANDILA	685924
388	Hardoi	SHAHABAD MUN BOARD	462534
389	Hardoi	TONDARPUR	552392
390	Hardoi	BABAN	308831
391	Hardoi	BHARKHANI	745323
392	Hardoi	BILGRAM	466214.34
393	Hardoi	HARIYAWAN	776647
394	Hardoi	HARPALPUR	521921
395	Hardoi	KACHOUNA	744062
396	Hardoi	MADHOGANJ	513715.34
397	Hardoi	MALLAWA	557398.84
398	Hardoi	PIHANI	790948
399	Hardoi	SANDI	380143
400	Hardoi	SHAHABAD	592575.64
401	Hardoi	SURSA	497667
402	Hardoi	TANDIYAWA	367753.84
Total			11730749.84
403	Jalaun	JALAUN MUN BOARD	1002813.92
404	Jalaun	KADAURA	1207648
405	Jalaun	KONCH	1455645
406	Jalaun	KONCH MUN BOARD	90493.92
407	Jalaun	MAHEVA	620218
408	Jalaun	DAKOR	1416813
409	Jalaun	NADIGAWN	2635442
410	Jalaun	RAMPURA	2902339
Total			11331412.84
411	Jaunpur	BADLA PUR	859984
412	Jaunpur	DHARMAPUR	805583
413	Jaunpur	KARANJAKALA ,	914742.87
414	Jaunpur	MACHLI SHAHAR	642862.14
415	Jaunpur	RAM PUR	823664
416	Jaunpur	SUJAN GUNJ	807593
417	Jaunpur	BUKSHA	701900
418	Jaunpur	BURSATHI	1349712
419	Jaunpur	DOBHI	1316165
420	Jaunpur	JALALPUR	1060559
421	Jaunpur	KERAKAT	1028587
422	Jaunpur	KHUTHAN	687514
423	Jaunpur	MADIYAHUN	909937
424	Jaunpur	MAHARAJ GUNJ	1174045
425	Jaunpur	MUFTI GUNJ	724594
426	Jaunpur	MUGRA BADSHAH PUR	776426
427	Jaunpur	RAM NAGAR	794120
428	Jaunpur	SHAH GUNJ	638618
429	Jaunpur	SUITHA KALA	864264
Total			16880870.01
430	Jhansi	BABINA	1435633
431	Jhansi	BANGRA	1429521
432	Jhansi	BARAGAON	1649354
433	Jhansi	FOREST VILLAGES	1776470
434	Jhansi	MAURANIPUR	1192553



435	Jhansi	BAMORE	1233671
436	Jhansi	CHIRGAON	1420628
437	Jhansi	GURSARAIN	1237930
438	Jhansi	MOTH	1576121
Total			12951881.00
439	AMROHA	AMROHA CITY	811967.92
440	AMROHA	AMROHA	811410
441	AMROHA	DHANORA	826140
442	AMROHA	GAJRAULA	1022306.92
443	AMROHA	GANGESHWARI	650599.92
444	AMROHA	HASANPUR	657971.92
445	AMROHA	HASANPUR MUN BOARD	742769
446	AMROHA	JOYA	621582.1
Total			6144747.78
447	Kannauj	CHHIBRAMAU MUN BOARD	913083
448	Kannauj	JALALABAD	626916
449	Kannauj	KANNAUJ	574092
450	Kannauj	KANNAUJ MUN BOARD	797695
451	Kannauj	TALAGRAM	563340
Total			3475126
452	Kanpur Dehat	AMARAUDHA	825848
Total			825848.00
453	Kasganj	AMAPUR	341667
454	Kasganj	GANJ DUNDWARA	1083348
455	Kasganj	KASGANJ	187707
456	Kasganj	KASGANJ MUN BOARD	261477
457	Kasganj	SAHAVAR	831328
458	Kasganj	SORON	957982
459	Kasganj	PATIYALI	622345
460	Kasganj	SIDHPURA	699126
Total			4984980
461	Kaushambi	KADA	764615.8
462	Kaushambi	KUSHAMBI	482990
463	Kaushambi	MANJHANPUR	623200
464	Kaushambi	MURATGANJ	466027
465	Kaushambi	SIRATU	289404
466	Kaushambi	CHAYAL	682166
467	Kaushambi	NEWADA	481380
468	Kaushambi	SARSAWAN	866223
Total			4656005.80
469	Kushi Nagar	DUDHI	1265368.42
470	Kushi Nagar	KHADDA	660574
471	Kushi Nagar	MOTICHAK	1134099
472	Kushi Nagar	NAURANGIYA	1418613.51
473	Kushi Nagar	RAMKOLA	992243
474	Kushi Nagar	SEORAH	1839664
475	Kushi Nagar	VISHUNPURA	1377700
476	Kushi Nagar	FAZIL NAGAR	991676
477	Kushi Nagar	HATA	970478
478	Kushi Nagar	KAPTANGANJ	1020114
479	Kushi Nagar	KASIA	1252882
480	Kushi Nagar	PADARAUNA	929088.75
481	Kushi Nagar	SUKRAULI	908941
482	Kushi Nagar	TAMKUHI	1335882
Total			16097323.68
483	Lakhimpur Khiri	BANKEGANJ	474462
484	Lakhimpur Khiri	BIJUA	227362
485	Lakhimpur Khiri	DHAURAHARA	951545.18
486	Lakhimpur Khiri	FOREST VILLAGES	260728.84



487	Lakhimpur Khiri	ISA NAGAR	469718.12
488	Lakhimpur Khiri	KUMBHI-GOLA	421611.36
489	Lakhimpur Khiri	LAKHIMPUR	649566
490	Lakhimpur Khiri	NAKAHA	865735.84
491	Lakhimpur Khiri	NIGHASAN	394531.34
492	Lakhimpur Khiri	PHOOL BEHAR	756169
493	Lakhimpur Khiri	RAMIYA BEHAR	284910
494	Lakhimpur Khiri	BEHJAM	472887
495	Lakhimpur Khiri	MITAULI	362976
496	Lakhimpur Khiri	MOHAMMADI	634385
497	Lakhimpur Khiri	PALIYA	482693.34
498	Lakhimpur Khiri	PASGAWAN	139550
Total			7848831.02
499	Lalitpur	BAR	877032
500	Lalitpur	BIRDHA	992647
501	Lalitpur	JAKHORA	1425925
502	Lalitpur	MADAWRA	1255422
503	Lalitpur	TALBEHAT	1511247
504	Lalitpur	MAHRONI	1478838
Total			7541111.00
505	Lucknow	KAKORI	1954726
506	Lucknow	MAAL	1812851
507	Lucknow	MALIHABAD	2069635.5
508	Lucknow	BAKSHI KA TALAB	1849146
509	Lucknow	CHINHAT	1832181
510	Lucknow	GOSHAI GANJ	2038491
511	Lucknow	MOHAN LAL GANJ	2531828
512	Lucknow	SAROJNI NAGAR	2092323
Total			16181181.50
513	HATHRAS	HASAYAN	829920
514	HATHRAS	HATHRAS	1247739
515	HATHRAS	N.P. SIKANDRARAO	431035
516	HATHRAS	SAHPAU	1433540.2
517	HATHRAS	MURSAN	656620
518	HATHRAS	SADABAD	1166976.5
Total			5765830.7
519	Maharajganj	BRIJMAN GANJ	1295403
520	Maharajganj	DHANI	1132494.3
521	Maharajganj	FOREST VILLAGES	928320
522	Maharajganj	GHUGHLI	1204342
523	Maharajganj	LAKSHMIPUR	1104007
524	Maharajganj	SADAR	769149
525	Maharajganj	MITHOURA	1367029.84
526	Maharajganj	NICHLOUL	1197177.8
527	Maharajganj	NOUTANWA	936916.7
528	Maharajganj	PANIYARA	1145722
529	Maharajganj	PARTAWAL	1285793
530	Maharajganj	PHARENDA	889486
531	Maharajganj	SISWA	875251.88
Total			14131092.52
532	Mahoba	CHARKHARI	590611
533	Mahoba	JAITPUR	166435
534	Mahoba	KABRAI	575911
535	Mahoba	PANWARI	317242
Total			1650199
536	Mainpuri	GHIROR	767554
537	Mainpuri	KARHAL	1044254.51
538	Mainpuri	SULTANGANJ	778511.54
Total			2590320.05
539	Mathura	CHAUMUHAN	1022444



540	Mathura	CHHATA	2621418.69
541	Mathura	NANDGAON	6903865.13
542	Mathura	NOHJHEEL	2474426.19
543	Mathura	BALDEO	1109265
544	Mathura	FARAH	1343256
545	Mathura	GOVERDHAN	1120255.16
546	Mathura	MANT	1001010
547	Mathura	MATHURA	1352459.84
548	Mathura	RAYA	929755
Total			19878155.01
549	Mau	KOPAGANG	565688.75
550	Mau	MOHAMMADABAD	725770
551	Mau	RATANPURA	1026950
552	Mau	BARHRAOU	853427
553	Mau	RANIPUR	640135
Total			3811970.75
554	Meerut	KHARKHODA	508490
555	Meerut	MAWANA MUN BOARD	299380
556	Meerut	MEERUT MUN BOARD	399004
557	Meerut	PARIKSHIT GARH	229782
558	Meerut	SARURPUR	92574
Total			1529230.00
559	Mirzapur	HALIA	3055164
560	Mirzapur	LAL GANG	2582461
561	Mirzapur	MERIHAN	2587206
562	Mirzapur	NAGAR	2703609
563	Mirzapur	PAHARI	2720076
564	Mirzapur	CHHANBAY	1192906
565	Mirzapur	JAMAL PUR	947241
566	Mirzapur	KONE	1706666
567	Mirzapur	MAJHAWA	2384343
568	Mirzapur	RAJGARH	1138888
Total			21018560
569	Moradabad	BHAGATPUR TANDA	818626.92
570	Moradabad	BILARI	637920
571	Moradabad	CHAJLET	641591.62
572	Moradabad	DILARI	841367.94
573	Moradabad	DINGARPUR	796895
574	Moradabad	MORADABAD	1499865.9
575	Moradabad	MORADABAD MUN BOARD	284241
576	Moradabad	MUNDAPANDAY	464078.92
577	Moradabad	THAKUR DUWARA	1377516.9
Total			7362104.20
578	Muzaffar Nagar	BUDHANA	926742
579	Muzaffar Nagar	CHARTHAWAL	397719.73
580	Muzaffar Nagar	JANSATH	762368.71
581	Muzaffar Nagar	KHATAULI MUN BOARD	1194278
582	Muzaffar Nagar	MORNA	591382.6
583	Muzaffar Nagar	MUZAFFAR NAGAR MUN BD	864330
584	Muzaffar Nagar	PURKAJI	477991.27
585	Muzaffar Nagar	SHAHPUR	604338.34
Total			5819150.65
586	Pilibhit	AMARIA	633880.34
587	Pilibhit	BISALPUR	494812
588	Pilibhit	BISALPUR MUN BOARD	476670.69
589	Pilibhit	MARORI	454186
590	Pilibhit	PILIBHIT MUN BOARD	465967
591	Pilibhit	PURANPUR	503084.84
592	Pilibhit	BARKHERA	637120.34



593	Pilibhit	BILSANDA	634005.34
594	Pilibhit	LALORIKHERA	1176196
Total			5475922.55
595	Pratapgarh	BIHAR	1482071.16
596	Pratapgarh	KALAKANKER	433034.74
597	Pratapgarh	MANGRAURA	1029017.34
598	Pratapgarh	RAMPUR-SANGRAMGARH	1514828.34
599	Pratapgarh	SANGIPUR	1123611
600	Pratapgarh	AASPUR-DEOSARA	2071769.84
601	Pratapgarh	BABAGANJ	2974229.34
602	Pratapgarh	GAURA	2043029
603	Pratapgarh	KUNDA	2623908.34
604	Pratapgarh	LALGANJ	3793263.84
605	Pratapgarh	LAXMANPUR	2635560
606	Pratapgarh	MANDHATA	2420076.92
607	Pratapgarh	PATTI	3000277.84
608	Pratapgarh	SADWA-CHANDRIKA	2836511.34
609	Pratapgarh	SHIVGARH	2806118.34
Total			32787307.38
610	Rai Bareilly	CHHATOH	1966121
611	Rai Bareilly	DEEH	1810798
612	Rai Bareilly	SALON	1437163
613	Rai Bareilly	ROHANIYA	1686003
614	Rai Bareilly	AMAWAN	1980119
615	Rai Bareilly	BACHHRAWAN	2470895
616	Rai Bareilly	DALMAU	1791834
617	Rai Bareilly	HARCHANDPUR	1221072.5
618	Rai Bareilly	JAGATPUR	1399701
619	Rai Bareilly	KHIRON	1854949
620	Rai Bareilly	MAHRAJGANJ	1382868
621	Rai Bareilly	RAHI	1478187
622	Rai Bareilly	SATAON	1519837
623	Rai Bareilly	SHIVGARH	2433843
624	Rai Bareilly	UNCHAAR	1906026
625	Rai Bareilly	DEENSHAHGAURA	1682552
Total			28021968.50
626	Rampur	BILASPUR	379210.8
627	Rampur	CHAMRAUVA	330892.36
628	Rampur	MILAK	595554.8
629	Rampur	RAMPUR MUN BOARD	110807.8
630	Rampur	SAID NAGAR	355930.8
631	Rampur	SHAHBAD	295714.62
632	Rampur	SUAR	540891.77
Total			2609002.95
633	Saharanpur	DEOBAND MUN BOARD	585536.63
634	Saharanpur	FOREST VILLAGES	1186561
635	Saharanpur	GANGOH	1062445
636	Saharanpur	GANGOH MUN BOARD	1427466
637	Saharanpur	MUJAFFARABAD	806615.29
638	Saharanpur	NAKUR	1270285
639	Saharanpur	PUNWARKA	891246
640	Saharanpur	SADHOULI KADIM	990495
641	Saharanpur	SAHARANPUR MUN BOARD	920853
Total			9141502.92
642	Sant Kabir Nagar	BAGHAULI	486568.45
643	Sant Kabir Nagar	HASERBAJAR	481625.77
644	Sant Kabir Nagar	KHALILABAD	585417.6
645	Sant Kabir Nagar	MEHNDAVAL	1000147.72
646	Sant Kabir Nagar	SEMARINYAVA	336890.75



647	Sant Kabir Nagar	SATHA	642320
648	Sant Kabir Nagar	NATHNAGAR	391606
Total			3924576.29
649	Samali	KAIRANA MUN BOARD	991262
650	Samali	KANDHLA	645795
651	Samali	OON	1040686
652	Samali	BANAT (SHAMLI MUN BOARD)	920313
Total			3598056
653	Shahjahanpur	DADRAUL	506073.15
654	Shahjahanpur	JAITIPUR	68306.6
655	Shahjahanpur	JALALABAD	523331.64
656	Shahjahanpur	KALAN	5233.17
657	Shahjahanpur	KHUTAR	28603.93
658	Shahjahanpur	MIRJAPUR	1930293.55
659	Shahjahanpur	NIGOHI	42921
660	Shahjahanpur	SHAJAHANPUR MUN BOARD	260997
661	Shahjahanpur	SINDHAULI	436080
662	Shahjahanpur	TILHAR MUN BOARD	895202
663	Shahjahanpur	BANDA	1297315
664	Shahjahanpur	BHAWALKHERA	690880
665	Shahjahanpur	KANTH	1105420.84
666	Shahjahanpur	KATRA KHUDAGANJ	972784.85
667	Shahjahanpur	PUWAYA	818828
668	Shahjahanpur	TILHAR	857190
Total			10439460.73
669	Siddharth Nagar	BANSI	72239
670	Siddharth Nagar	BARHANI	1440851.72
671	Siddharth Nagar	BHANVAPUR	1482231
672	Siddharth Nagar	BIRDPUR	119878
673	Siddharth Nagar	DUMARIYAGANJ	1044350
674	Siddharth Nagar	ITAVA	1533873
675	Siddharth Nagar	JOGIYA	1040369
676	Siddharth Nagar	KHESARAHA	2813404
677	Siddharth Nagar	KHUNIYANV	1221984
678	Siddharth Nagar	MITHAVAL	1119488
679	Siddharth Nagar	NAUGARH	1756956
680	Siddharth Nagar	SOHARATGARH	1476761.92
681	Siddharth Nagar	USAKA BAZAR	913131.5
Total			16035517.14
682	Sitapur	BEHTA	177278
683	Sitapur	BISWAN	846468.6
684	Sitapur	LAHARPUR MUN BOARD	266440
685	Sitapur	LAHERPUR	598785
686	Sitapur	MAHMOODABAD	33509
687	Sitapur	MISRIKH	679176.55
688	Sitapur	PARSENDI	979138.74
689	Sitapur	RAMPURMATHURA	526214
690	Sitapur	REUSA	965020
691	Sitapur	SAKARAN	709571
692	Sitapur	SIDHAULI	184312
693	Sitapur	ALIYA	514519
694	Sitapur	GONDLAMAU	687217
695	Sitapur	HARGAON	812484
696	Sitapur	KASMANDA	872392
697	Sitapur	KHAIRABAD	543673
698	Sitapur	MACHHAREHTA	769512
699	Sitapur	MAHOLI	1270133
700	Sitapur	PAHALA	826985
701	Sitapur	PISAWAN	648898
Total			12911725.89



702	Sonbhadra	BABHNI	258338
703	Sonbhadra	CHATRA	1849642
704	Sonbhadra	CHOPAN	252839
705	Sonbhadra	DUDHI	2315873
706	Sonbhadra	FOREST VILLAGES	255868
707	Sonbhadra	GHORAWAL	248144
708	Sonbhadra	MYOURPUR	2489687
709	Sonbhadra	NAGWA	260177
710	Sonbhadra	ROBERTSGANJ	2367396
Total			10297964
711	Srawasti	GILAULA	757875
712	Srawasti	HARIHARPUR RANI	6589
713	Srawasti	IKAUNA	1084324.96
714	Srawasti	JAMUNHA	520748
715	Srawasti	SIRSIYA	650433.03
Total			3019969.99
716	Sultanpur	BALDIRAI	1522315.72
717	Sultanpur	DUBEYPUR	2132713.34
718	Sultanpur	JAISINGHPUR	1996628.84
719	Sultanpur	KURWAR	1943836
720	Sultanpur	AKHANDNAGAR	866536.75
721	Sultanpur	BHADAIYAN	391933.46
722	Sultanpur	DHANPATGANJ	878974.77
723	Sultanpur	DOSTPUR	865042.77
724	Sultanpur	KADIPUR	643803.77
725	Sultanpur	KUREBHAR	796467.11
726	Sultanpur	LAMBHUA	212706.62
727	Sultanpur	PRATAP PUR KAMAICHA	757231.96
Total			13008191.11
728	Unnao	AURAS	1389668.34
729	Unnao	BAGARMAU	1302313.59
730	Unnao	HILOULI	769201.34
731	Unnao	ASHOHA	1516688.34
732	Unnao	BICHHIYA	1084318
733	Unnao	FATEHPUR 84	1061816
734	Unnao	GANGMURADABAD	1067801
735	Unnao	HASANGANJ	1566599.34
736	Unnao	MIYAGANJ	1064422
737	Unnao	NAVABGANJ	956543.34
738	Unnao	PURWA	1466100
739	Unnao	SAFIPUR	1382342.84
740	Unnao	SIKANDERPUR SAROSI	1182080.58
Total			15809894.71
741	Varanasi	ARAJILINES	365965.9
742	Varanasi	CHIRAIGAON	1415908
743	Varanasi	SEWAPURI	548556.68
744	Varanasi	VARANASI MUN CORP	1274345
745	Varanasi	CHOLAPUR	1196092
746	Varanasi	PINDRA	866633
Total			5667500.58
Opening Difference (Pratapgarh)			-6193628.90
Grand Total(Rs)			806788764.24

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KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)


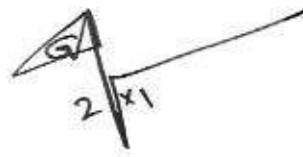
U.P.Education For All Project Board

Vidya Bhawan, Nishatganj, Lucknow-Uttar Pradesh

Details of Expenditures (KGBV)
as on 31st March 2016.

Schedule-C1

Sl.No.	Particulars	AMOUNT (Rs.)
	(i) Non Recurring-Creation of Capital Assets(Civil Works)	
1	(a) Construction of Building / Civil Work	34929732.00
2	(b) Boundry Wall	3270860.00
3	(c) Boring/ Handpump	3430020.00
4	(d) Electricity/Water Charges	58270.00
5	(e) Furniture & Equipment	13992.00
	Total(A)-	41702874.00
6	(ii) Non Recurring-General	
7	(f) Teaching & Learning Material & Equipments including Library Books(New)	74370.00
	(g) Bedding	7955134.00
	Total(B)-	8029504.00
	Sub Total(Rs) (A+B)	49732378.00
	(ii) Recurring-General	
8	(a) Maintenance per Girl students	1044464739.14
9	(b) Stipend for Girl Students	72907613.00
10	(c) Supplementary TLM ,Stationary & Other Educational Material	68812609.00
11	(d) Salaries	1087501671.81
12	(e) Specific Skill Training	38646703.00
13	(f) Electricity / Water charges	61470711.00
14	(g) Medical Care / Contingencies	74411758.22
15	(h) Maintenance	50451316.99
16	(i) Miscellaneous	51151124.27
17	(j) Preparatory Camps	8808670.26
18	(k) PTAs / School Functions	10652260.08
19	(l) Building Rent	1836274.00
20	(m) Capacity Building	921752.00
21	(n) Physical/Self Defence training	7306432.00
	Sub Total(Rs) (C)	2579343634.77
	Grand Total(Rs) (A+B+C)	2629076012.77


(Finance Controller)
(A.P.D)
(State Project Director)

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Details of Advances at Field Level (KGBV)

As on 31st March 2016.

Schedule-C-2

Sl. No.	District	KGBV	Advances as on 31/03/2016
1	Agra	FATEHABAD	667830.83
2	Agra	FATEHPUR SIKRI	0
3	Agra	JAGNER	4336924
4	Agra	PINAHAT	5631
5	Agra	SHAMSHABAD	0
6	Agra	ACCHNERA	0
7	Agra	AKOLA	0
8	Agra	BAH	0
9	Agra	BAROLI AHEER	0
10	Agra	BICHPURI	0
11	Agra	KHANDOLI	0
12	Agra	KHERAGARH	0
13	Agra	SAIYAN	0
Total			5010385.83
14	Aligarh	ALIGARH MUNI. CORP.	0
15	Aligarh	ATRAULI	0
16	Aligarh	BIJAULI	1126621.84
17	Aligarh	GANGIRI	0
18	Aligarh	AKRABAD	0
19	Aligarh	CHANDAUS	0
20	Aligarh	DHANIPUR	0
21	Aligarh	GONDA	0
22	Aligarh	IGLAS	0
23	Aligarh	JAWAN	0
24	Aligarh	KHAIR	0
25	Aligarh	LODHA	0
26	Aligarh	TAPPAL	0
Total			1126621.84
27	Allahabad	DHANUPUR	0
28	Allahabad	KAUDIHARI	0
29	Allahabad	KORAON	0
30	Allahabad	KOUNDHIARA	0
31	Allahabad	SHANKAR GARH	0
32	Allahabad	BAHADURPUR	0
33	Allahabad	BAHARIYA	0
34	Allahabad	CHAKA	0
35	Allahabad	HANDIA	0
36	Allahabad	HOLAGARH	0
37	Allahabad	JASARA	0
38	Allahabad	KARCHHANA	0
39	Allahabad	MANDA	0
40	Allahabad	MAUAIMA	0
41	Allahabad	MEJA	0
42	Allahabad	PHOOLPUR	0
43	Allahabad	PRATAP PUR	0
44	Allahabad	SAIDABAD	0
45	Allahabad	SORAM	0
46	Allahabad	URUWA	0
Total			
47	Ambedkar Nagar	AKBARPUR	0
48	Ambedkar Nagar	BHIYAON	0
49	Ambedkar Nagar	KATEHARI	0
50	Ambedkar Nagar	BHEETI	0
51	Ambedkar Nagar	JAHANGIRGANJ	0



52	Ambedkar Nagar	JALALPUR	0
53	Ambedkar Nagar	RAMNAGAR	0
54	Ambedkar Nagar	TANDA	0
Total			
55	Azamgarh	HARRAIYA	0
56	Azamgarh	MAHARAJ GANJ	0
57	Azamgarh	MARTIN GANJ	0
58	Azamgarh	MOHAMMADPUR	0
59	Azamgarh	PALHANA	0
60	Azamgarh	SATHIYAN	0
61	Azamgarh	AHIRAULA	0
62	Azamgarh	ATRAULIYA	0
63	Azamgarh	AZMATGARH	0
64	Azamgarh	BILARIYAGANJ	0
65	Azamgarh	FOOLPOOR	0
66	Azamgarh	JAHANAGANJ	0
67	Azamgarh	KOILSA	0
68	Azamgarh	LALGANJ	0
69	Azamgarh	MEHNAGER	0
70	Azamgarh	PALAHNI	0
71	Azamgarh	PAWAE	0
72	Azamgarh	RANI KI SARAI	0
73	Azamgarh	TAHBERPUR	0
74	Azamgarh	TARWA	0
75	Azamgarh	THEKMA	0
Total			0
76	Badaun	AASAF PUR	0
77	Badaun	AMBIYA PUR	0
78	Badaun	BADAUN MUN BOARD	0
79	Badaun	BISOULI	0
80	Badaun	DATA GANJ	0
81	Badaun	DEHGANVA	0
82	Badaun	ESLAM NAGAR	0
83	Badaun	JAGAT	0
84	Badaun	KADARCHOCK	0
85	Badaun	MIANOO	0
86	Badaun	SAHASWAN MUN BOARD	0
87	Badaun	SAHSWAN	0
88	Badaun	SALAR PUR	0
89	Badaun	SUMRAIR	0
90	Badaun	UJHANI	0
91	Badaun	UJHANI MUN BOARD	0
92	Badaun	USANWA	0
93	Badaun	VAZIR GANJ	0
Total			
94	Baghpat	BAROUT Muni Bd	0
95	Baghpat	CHHAPROLI	0
Total			
96	Bahraich	BALHA	0
97	Bahraich	CHITTAURA	0
98	Bahraich	FAKHAR PUR	0
99	Bahraich	FOREST VILLAGES	0
100	Bahraich	HUJUR PUR	0
101	Bahraich	JARWAL	0
102	Bahraich	KAISER GANJ	0
103	Bahraich	MAHSI	0
104	Bahraich	MIHIN PURVA	0
105	Bahraich	NAWAB GANJ	0
106	Bahraich	PAYAGPUR	0
107	Bahraich	RISIA	0
108	Bahraich	SHIV PUR	0



109	Bahraich	TAJWA PUR	0
110	Bahraich	VISHESHWAR GANJ	350311
Total			350311
111	Balia	BANSDEEH	0
112	Balia	MANIAR	0
113	Balia	MURLI CHHAPRA	0
114	Balia	RASARA	0
115	Balia	REVATI	0
116	Balia	BAIRIA	0
117	Balia	BELAHARI	0
118	Balia	BERUARBARI	0
119	Balia	CHILKAHAR	0
120	Balia	DUBAHAR	0
121	Balia	GARWAR	0
122	Balia	NAGARA	0
123	Balia	NAVANAGAR	0
124	Balia	PANDAH	0
125	Balia	SEAR	0
126	Balia	SOHAWN	0
Total			
127	Balrampur	BALRAMPUR	0
128	Balrampur	BALRAMPUR(MUN.Bd.)	0
129	Balrampur	FOREST VILLAGES	736
130	Balrampur	GAINDAS BUZURG	1170.92
131	Balrampur	GAINSRI	0
132	Balrampur	HARAIYA SATGHARWA	631.74
133	Balrampur	PACHPERWA	250000
134	Balrampur	REHRA BAZAR	0
135	Balrampur	SHRIDUTTGANJ	13422
136	Balrampur	TULSIPUR	18274.02
137	Balrampur	UTRAULA	251926.92
Total			536161.60
138	Banda	BABERU	7232.92
139	Banda	BISANDA	0
140	Banda	KAMASIN	0
141	Banda	NARAINI	0
142	Banda	BADOKHAR KHURD	0
143	Banda	JASPURA	0
144	Banda	MAHUWA	0
145	Banda	TINDWARI	0
Total			7232.92
146	Barabanki	DARIYA BAD	0
147	Barabanki	FATEH PUR	0
148	Barabanki	HAI DAR GARH	0
149	Barabanki	MASALI	0
150	Barabanki	NINDURA	0
151	Barabanki	PURE DALAI	0
152	Barabanki	RAM NAGAR	0
153	Barabanki	SIRALI GAUSPUR	0
154	Barabanki	SURAT GANJ	0
155	Barabanki	BANI KODAR	5000
156	Barabanki	BANKI	5000
157	Barabanki	DEWA	5000
158	Barabanki	HARAKH	5000
159	Barabanki	SIDDHAOR	5000
160	Barabanki	TRIVEDI GANJ	5000
Total			30000
161	Bareilly	AALAMPUR JAFRABAD	0
162	Bareilly	BAHERI	0
163	Bareilly	BAHERI MUN. BD.	0
164	Bareilly	BAREILLY MUN.CORP	0



165	Bareilly	BHADPURA	0
166	Bareilly	BHOJIPURA	0
167	Bareilly	BHUTA	0
168	Bareilly	FARIDPUR	0
169	Bareilly	FARIDPUR MUN BOARD	0
170	Bareilly	FATEHGANJ	0
171	Bareilly	KYARA	0
172	Bareilly	MAJHGAWAN	0
173	Bareilly	MIRGANJ	0
174	Bareilly	NAWABGANJ	0
175	Bareilly	RAMNAGAR	0
176	Bareilly	RICHHA	0
177	Bareilly	SHERGARH	0
178	Bareilly	VITHARI CHAINPUR	0
Total			
179	Basti	KUDRAHA	0
180	Basti	PARSHURAMPUR	0
181	Basti	RAMNAGAR	0
182	Basti	RUDHOLI	0
183	Basti	SAUNGHAT	0
184	Basti	BAHADURPUR	0
185	Basti	BANKATI	0
186	Basti	BASTI SADAR	0
187	Basti	GAUR	0
188	Basti	HARRIYA	0
189	Basti	KAPTANGANJ	0
190	Basti	SALTOVA GOPALPUR	0
191	Basti	VIKRAMJOT	0
Total			
192	Bhadohi	AURAI	0
193	Bhadohi	DEEGH	0
194	Bhadohi	BHADOHI	3124500
195	Bhadohi	GYANPUR	3124500
196	Bhadohi	SURIYAVAN	3124500
Total			9373500.00
197	Sambhal (B.Nagar)	ASMOLI	
198	Sambhal (B.Nagar)	BANIYAKHERA	
199	Sambhal (B.Nagar)	CHANDAUSI MUN BOARD	
200	Sambhal (B.Nagar)	PAWANSA	
201	Sambhal (B.Nagar)	SAMBHAL	
202	Sambhal (B.Nagar)	SAMBHAL MUN BOARD	
203	Sambhal (B.Nagar)	GUNNOOR	
204	Sambhal (B.Nagar)	JUNAVAI	
205	Sambhal (B.Nagar)	RAJ PURA	
206	Sambhal (B.Nagar)	BEHJOI	
Total			
207	Bijnor	BURHANPUR(SEOHARA)	0
208	Bijnor	CHANDPUR MUN BOARD	0
209	Bijnor	FOREST VILLAGES	0
210	Bijnor	HALDOUR(KHARI-JHALU)	0
211	Bijnor	JALILPUR	0



212	Bijnor	KIRATPUR	0
213	Bijnor	KIRATPUR (MUNICIPAL BOARD)	0
214	Bijnor	KOTWALI	0
215	Bijnor	MOHD.PUR DEVMAL	0
216	Bijnor	NAGINA MUN.BOARD	0
217	Bijnor	NAJIBABAD	0
218	Bijnor	NAJIBABAD MUN BOARD	0
219	Bijnor	NOORPUR	0
220	Bijnor	SHERKOT (MUNICIPAL BOARD)	0
Total			0
221	Buland Shahar	BULANDSHAHR MUN BOARD	0
222	Buland Shahar	BULANDSHAHR	0
223	Buland Shahar	DEBAI	0
224	Buland Shahar	GULAOTI	0
225	Buland Shahar	JAHANGIRABAD MUN BOARD	0
226	Buland Shahar	KHURJA MUN BOARD	0
227	Buland Shahar	LAKHAWATI	0
228	Buland Shahar	SIKANDRABAD	0
229	Buland Shahar	SIKANDRABAD MUN BOARD	0
230	Buland Shahar	UCHAGAON	0
231	Buland Shahar	ANOOPSHAHAR	0
232	Buland Shahar	ARNIA	0
233	Buland Shahar	DANPUR	0
234	Buland Shahar	PAHASU	0
235	Buland Shahar	SHIKARPUR	0
236	Buland Shahar	SYANA	0
Total			
237	Chandauli	CHAKIYA	1110400
238	Chandauli	FOREST VILLAGES	4782231
239	Chandauli	NAWGRAH	4228521
240	Chandauli	NIYAMATABAD	1093300
241	Chandauli	SHAHABGANJ	3232865
242	Chandauli	BARAHANI	
243	Chandauli	CHANDAULI	624900
244	Chandauli	DHANAPUR	0
245	Chandauli	SAKALDIHA	0
Total			15072217.00
246	AMETHI	BAHADURPUR	0.00
247	AMETHI	SINGHPUR	0.00
248	AMETHI	TILOI	0
249	AMETHI	GAURIGANJ	0
250	AMETHI	JAGDISHPUR	0
251	AMETHI	JAMO	0
252	AMETHI	MUSAFHIR KHANA	0
253	AMETHI	SHAHGARH	0
254	AMETHI	SHUKUL BAZAR	0
255	AMETHI	AMETHI	0
256	AMETHI	BHADAR	0
257	AMETHI	BHETUA	0
258	AMETHI	SANGRAMPUR	0
Total			
259	Chitrakoot	CHITRAKOOT	0
260	Chitrakoot	MANIKPUR	0
261	Chitrakoot	Shivrampur	0
262	Chitrakoot	PAHADI	0
Total			
263	Deoria	BANAKATA	0
264	Deoria	GAURI BAZAR	0
265	Deoria	PATTHRDEVA	0
266	Deoria	RAMPUR KARKHANA	0
267	Deoria	BAITALPUR	0



268	Deoria	BARAHAJ	0
269	Deoria	BHATNI	0
270	Deoria	BHATPAR RANI	0
271	Deoria	BHLUANI	0
272	Deoria	DEORIA SADAR	0
273	Deoria	DESAHI DEORIA	0
274	Deoria	LAR	0
275	Deoria	RUDRAPUR	0
Total			
276	Etah	SAKEET	0
277	Etah	ALIGANJ	0
278	Etah	AWAGARH	0
279	Etah	JAITHARA	0
280	Etah	JALESARA	0
281	Etah	MARHARA	0
282	Etah	NIDHAULI KALA	0
283	Etah	SHEETAL PUR	0
Total			
284	Etawah	ETAWAH MUN BOARD	0
285	Etawah	TAKHA	0
Total			
286	Faizabad	AMANIGANJ	0
287	Faizabad	HARINTANGANJ	0
288	Faizabad	MAWAI	0
289	Faizabad	MILKIPUR	0
290	Faizabad	RUDAULI	0
291	Faizabad	BIKAPUR	0
292	Faizabad	MAYA	0
293	Faizabad	PURA	0
294	Faizabad	SOHAWAL	0
295	Faizabad	TARUN	0
Total			
296	Farrukhabad	KAIM GANJ	0
297	Farrukhabad	RAJE PUR	0
298	Farrukhabad	SHAMSABAD	147883
299	Farrukhabad	KAMALGANJ	0
300	Farrukhabad	NAWABGANJ	28729
Total			176612
301	Fatehpur	AIRAYAN	0
302	Fatehpur	DHATA	0
303	Fatehpur	VIJAI PUR	0
304	Fatehpur	ASHOTHAR	0
305	Fatehpur	BAHUA	0
306	Fatehpur	BHITaura	0
307	Fatehpur	HASAWA	0
308	Fatehpur	HATHGAOM	0
309	Fatehpur	MALAWAN	0
310	Fatehpur	TELIYANI	0
Total			
311	Firozabad	EKA	
312	Firozabad	FIROZABAD MUN BOARD	
313	Firozabad	NARKHI	
Total			
314	Gautam Budha Nagar	DADRI(MB)	0
315	Gautam Budha Nagar	DANKAUR	0
316	Gautam Budha Nagar	JEWAR	0
Total			
317	Ghaziabad	LONI (NAGAR PALIKA)	



318	Ghaziabad	MURADNAGAR MUN BOARD	
319	Ghaziabad	RAZAPUR	
Total			
320	Ghaziipur	BARACHAWAR	0
321	Ghaziipur	GHAZIPUR SADAR	0
322	Ghaziipur	MARDAH	0
323	Ghaziipur	SAIDPUR	0
324	Ghaziipur	BHAWARCOL	0
325	Ghaziipur	BIRNO	0
326	Ghaziipur	DEOKALI	0
327	Ghaziipur	KASIMABAD	0
328	Ghaziipur	MANIHARI	0
329	Ghaziipur	MOHAMDABAD	0
330	Ghaziipur	REOTIPUR	0
331	Ghaziipur	SADAT	0
332	Ghaziipur	ZAKHANIA	0
333	Ghaziipur	ZAMANIA	0
Total			
334	Gonda	BABHANJOT	0
335	Gonda	BELSAR	0
336	Gonda	COLONELGANJ	0
337	Gonda	MAHESHPUR	0
338	Gonda	HALDHARMAU	0
339	Gonda	ITIJATHOK	0
340	Gonda	JHANJHRI	0
341	Gonda	KATRA BAZAR	0
342	Gonda	MANKAPUR	0
343	Gonda	MUJEHNA	0
344	Gonda	NAWAB GANJ	0
345	Gonda	PANDRI KRIPAL	0
346	Gonda	PARASPUR	0
347	Gonda	RUPAIDEEH	0
348	Gonda	TARABGANJ	0
349	Gonda	WAZIRGANJ	0
350	Gonda	CHAPIA	0
Total			
351	Gorakhpur	BAHTHAT	
352	Gorakhpur	BRAHMAPUR	0
353	Gorakhpur	CAMPIARGANJ	0
354	Gorakhpur	CHARGANWA	592953
355	Gorakhpur	FOREST VILLAGES	0
356	Gorakhpur	KHORABAR	0
357	Gorakhpur	PIPRAICH	
358	Gorakhpur	BAANSGAON	0
359	Gorakhpur	BADHALGANJ	0
360	Gorakhpur	BELGHAT	10000
361	Gorakhpur	GAGAHA	0
362	Gorakhpur	GOLA	0
363	Gorakhpur	JANGAL KAUDIA	0
364	Gorakhpur	KAUDIRAM	0
365	Gorakhpur	KHAJNI	0
366	Gorakhpur	PAALI	0
367	Gorakhpur	PIPRAULI	0
368	Gorakhpur	SAHJANWA	10000
369	Gorakhpur	SARDARNAGAR	0
370	Gorakhpur	URUWA	0
Total			612953.00
371	Hamirpur	MAUDHA	0
372	Hamirpur	RATH	0
373	Hamirpur	SARILA	0
374	Hamirpur	GOHAND	0



375	Hamirpur	KURARA	0
376	Hamirpur	MUSKARA	0
377	Hamirpur	SUMERPUR	0
Total			
378	Hapur	DHAULANA	0
379	Hapur	GARH MUKTESWAR	0
380	Hapur	HAPUR	0
381	Hapur	HAPUR MUN BOARD	0
382	Hapur	PILKHUWA MUN BOARD	0
Total			
383	Hardoi	AHIRORI	
384	Hardoi	BEHANDAR	0
385	Hardoi	BHARAWAN	0
386	Hardoi	KOTHAWAN	0
387	Hardoi	SANDILA	0
388	Hardoi	SHAHABAD MUN BOARD	0
389	Hardoi	TONDARPUR	0
390	Hardoi	BABAN	0
391	Hardoi	BHARKHANI	0
392	Hardoi	BILGRAM	0
393	Hardoi	HARIYAWAN	0
394	Hardoi	HARPALPUR	0
395	Hardoi	KACHOUNA	0
396	Hardoi	MADHOGANJ	0
397	Hardoi	MALLAWA	0
398	Hardoi	PIHANI	0
399	Hardoi	SANDI	0
400	Hardoi	SHAHABAD	0
401	Hardoi	SURSA	0
402	Hardoi	TANDIYAWA	0
Total			
403	Jalaun	JALAUN MUN BOARD	1090649
404	Jalaun	KADAURA	
405	Jalaun	KONCH	
406	Jalaun	KONCH MUN BOARD	1070144
407	Jalaun	MAHEVA	
408	Jalaun	DAKOR	
409	Jalaun	NADIGAWN	
410	Jalaun	RAMPURA	
Total			2160793.00
411	Jaunpur	BADLA PUR	0
412	Jaunpur	DHARMAPUR	0
413	Jaunpur	KARANJAKALA	7009.5
414	Jaunpur	MACHLI SHAHAR	21571
415	Jaunpur	RAM PUR	0
416	Jaunpur	SUJAN GUNJ	0
417	Jaunpur	BUKSHA	0
418	Jaunpur	BURSATHI	0
419	Jaunpur	DOBHI	0
420	Jaunpur	JALALPUR	0
421	Jaunpur	KERAKAT	0
422	Jaunpur	KHUTHAN	0
423	Jaunpur	MADIYAHUN	0
424	Jaunpur	MAHARAJ GUNJ	0
425	Jaunpur	MUFTI GUNJ	0
426	Jaunpur	MUGRA BADSHAH PUR	0
427	Jaunpur	RAM NAGAR	0
428	Jaunpur	SHAH GUNJ	0
429	Jaunpur	SUITHA KALA	0
Total			28580.5
430	Jhansi	BABINA	



431	Jhansi	BANGRA	
432	Jhansi	BARAGAON	
433	Jhansi	FOREST VILLAGES	
434	Jhansi	MAURANIPUR	
435	Jhansi	BAMORE	
436	Jhansi	CHIRGAON	
437	Jhansi	GURSARAIN	
438	Jhansi	MOTH	
Total			
439	AMROHA	AMROHA	0
440	AMROHA	AMROHA MUN BOARD	0
441	AMROHA	DHANORA	0
442	AMROHA	GAJRAULA	0
443	AMROHA	GANGESHWARI	0
444	AMROHA	HASANPUR	0
445	AMROHA	HASANPUR MUN BOARD	0
446	AMROHA	JOYA	0
Total			
447	Kannauj	CHHIBRAMAU MUN BOARD	0
448	Kannauj	JALALABAD	0
449	Kannauj	KANNAUJ	0
450	Kannauj	KANNAUJ MUN BOARD	0
451	Kannauj	TALAGRAM	0
Total			
452	Kanpur Dehat	AMARAUDHA	
Total			
453	Kasganj	AMAPUR	0
454	Kasganj	GANJ DUNDWARA	0
455	Kasganj	KASGANJ	0
456	Kasganj	KASGANJ MUN BOARD	0
457	Kasganj	SAHAVAR	0
458	Kasganj	SORON	0
459	Kasganj	PATIYALI	0
460	Kasganj	SIDHPURA	0
Total			0
461	Kaushambi	KADA	0
462	Kaushambi	KUSHAMBI	0
463	Kaushambi	MANJHANPUR	0
464	Kaushambi	MURATGANJ	0
465	Kaushambi	SIRATU	0
466	Kaushambi	CHAYAL	0
467	Kaushambi	NEWADA	0
468	Kaushambi	SARSAWAN	0
Total			
469	Kushi Nagar	DUDHI	0
470	Kushi Nagar	KHADDA	0
471	Kushi Nagar	MOTICHAK	0
472	Kushi Nagar	NAURANGIYA	0
473	Kushi Nagar	RAMKOLA	0
474	Kushi Nagar	SEORAH	0
475	Kushi Nagar	VISHUNPURA	0
476	Kushi Nagar	FAZIL NAGAR	0
477	Kushi Nagar	HATA	0
478	Kushi Nagar	KAPTANGANJ	0
479	Kushi Nagar	KASIA	0
480	Kushi Nagar	PADARAUNA	0
481	Kushi Nagar	SUKRAULI	0
482	Kushi Nagar	TAMKUHI	0
Total			
483	Lakhimpur Khiri	BANKEGANJ	0
484	Lakhimpur Khiri	BIJUA	0

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485	Lakhimpur Khiri	DHAURAHARA	0
486	Lakhimpur Khiri	FOREST VILLAGES	0
487	Lakhimpur Khiri	ISA NAGAR	0
488	Lakhimpur Khiri	KUMBHI-GOLA	0
489	Lakhimpur Khiri	LAKHIMPUR	0
490	Lakhimpur Khiri	NAKAHA	0
491	Lakhimpur Khiri	NIGHASAN	0
492	Lakhimpur Khiri	PHOOL BEHAR	0
493	Lakhimpur Khiri	RAMIYA BEHAR	0
494	Lakhimpur Khiri	BEHJAM	0
495	Lakhimpur Khiri	MITAULI	0
496	Lakhimpur Khiri	MOHAMMADI	0
497	Lakhimpur Khiri	PALIYA	0
498	Lakhimpur Khiri	PASGAWAN	0
Total			
499	Lalitpur	BAR	
500	Lalitpur	BIRDHA	
501	Lalitpur	JAKHORA	
502	Lalitpur	MADAWRA	
503	Lalitpur	TALBEHAT	
504	Lalitpur	MAHRONI	
Total			
505	Lucknow	KAKORI	0
506	Lucknow	MAAL	0
507	Lucknow	MALIHABAD	0
508	Lucknow	BAKSHI KA TALAB	0
509	Lucknow	CHINHAT	0
510	Lucknow	GOSHAI GANJ	0
511	Lucknow	MOHAN LAL GANJ	0
512	Lucknow	SAROJNI NAGAR	0
Total			
513	HATHRAS	HASAYAN	0
514	HATHRAS	HATHRAS	0
515	HATHRAS	N.P. SIKANDRARAO	0
516	HATHRAS	SAHPAU	0
517	HATHRAS	MURSAN	0
518	HATHRAS	SADABAD	0
Total			
519	Maharajganj	BRIJMAN GANJ	0
520	Maharajganj	DHANI	0
521	Maharajganj	FOREST VILLAGES	0
522	Maharajganj	GHUGHLI	0
523	Maharajganj	LAKSHMIPUR	0
524	Maharajganj	SADAR	0
525	Maharajganj	MITHOURA	0
526	Maharajganj	NICHOUL	0
527	Maharajganj	NOUTANWA	0
528	Maharajganj	PANIYARA	0
529	Maharajganj	PARTAWAL	0
530	Maharajganj	PHARENDA	0
531	Maharajganj	SISWA	0
Total			
532	Mahoba	CHARKHARI	0
533	Mahoba	JAIPUR	0
534	Mahoba	KABRAI	0
535	Mahoba	PANWARI	0
Total			
536	Mainpuri	GHIROR	
537	Mainpuri	KARHAL	
538	Mainpuri	SULTANGANJ	
Total			



539	Mathura	CHAUMUHAN	
540	Mathura	CHHATA	
541	Mathura	NANDGAON	
542	Mathura	NOHJHEEL	
543	Mathura	BALDEO	
544	Mathura	FARAH	
545	Mathura	GOVERDHAN	
546	Mathura	MANT	
547	Mathura	MATHURA	
548	Mathura	RAYA	
Total			
549	Mau	KOPAGANG	0
550	Mau	MOHAMMADABAD	0
551	Mau	RATANPURA	0
552	Mau	BARHRAOU	0
553	Mau	RANIPUR	0
Total			0
554	Meerut	KHARKHODA	0
555	Meerut	MAWANA MUN BOARD	0
556	Meerut	MEERUT MUN BOARD	0
557	Meerut	PARIKSHIT GARH	0
558	Meerut	SARURPUR	0
Total			0
559	Mirzapur	HALIA	0
560	Mirzapur	LAL GANG	0
561	Mirzapur	MERIHAN	0
562	Mirzapur	NAGAR	0
563	Mirzapur	PAHARI	0
564	Mirzapur	CHHANBAY	5336200
565	Mirzapur	JAMAL PUR	5336200
566	Mirzapur	KONE	5336200
567	Mirzapur	MAJHAWA	5336200
568	Mirzapur	RAJGARH	5336200
Total			26681000.00
569	Moradabad	BHAGATPUR TANDA	
570	Moradabad	BILARI	
571	Moradabad	CHAJLET	
572	Moradabad	DILARI	
573	Moradabad	DINGARPUR	
574	Moradabad	MORADABAD	119463.37
575	Moradabad	MORADABAD MUN BOARD	
576	Moradabad	MUNDAPANDAY	
577	Moradabad	THAKUR DUWARA	1794
Total			121257.37
578	Muzaffar Nagar	BUDHANA	0
579	Muzaffar Nagar	CHARTHAWAL	0
580	Muzaffar Nagar	JANSATH	0
581	Muzaffar Nagar	KHATAULI MUN BOARD	0
582	Muzaffar Nagar	MORNA	0
583	Muzaffar Nagar	MUZAFFAR NAGAR MUN BD	0
584	Muzaffar Nagar	PURKAJI	0
585	Muzaffar Nagar	SHAHPUR	0
Total			0
586	Pilibhit	AMARIA	0
587	Pilibhit	BISALPUR	0
588	Pilibhit	BISALPUR MUN BOARD	0
589	Pilibhit	MARORI	0
590	Pilibhit	PILIBHIT MUN BOARD	0
591	Pilibhit	PURANPUR	0
592	Pilibhit	BARKHERA	0
593	Pilibhit	BILSANDA	0



594	Pilibhit	LALORIKHERA	0
Total			
595	Pratapgarh	BIHAR	0
596	Pratapgarh	KALAKANKER	0
597	Pratapgarh	MANGRAURA	0
598	Pratapgarh	RAMPUR-SANGRAMGARH	0
599	Pratapgarh	SANGIPUR	0
600	Pratapgarh	AASPUR-DEOSARA	0
601	Pratapgarh	BABAGANJ	0
602	Pratapgarh	GAURA	0
603	Pratapgarh	KUNDA	0
604	Pratapgarh	LALGANJ	0
605	Pratapgarh	LAXMANPUR	0
606	Pratapgarh	MANDHATA	0
607	Pratapgarh	PATTI	0
608	Pratapgarh	SADWA-CHANDRIKA	0
609	Pratapgarh	SHIVGARH	0
Total			
610	Rai Bareilly	CHHATOH	10000
611	Rai Bareilly	DEEH	10000
612	Rai Bareilly	SALON	10000
613	Rai Bareilly	ROHANIYA	10000
614	Rai Bareilly	AMAWAN	10000
615	Rai Bareilly	BACHHRAWAN	10000
616	Rai Bareilly	DALMAU	10000
617	Rai Bareilly	HARCHANDPUR	10000
618	Rai Bareilly	JAGATPUR	10000
619	Rai Bareilly	KHIRON	10000
620	Rai Bareilly	MAHRAJGANJ	10000
621	Rai Bareilly	RAHI	10000
622	Rai Bareilly	SATAON	10000
623	Rai Bareilly	SHIVGARH	10000
624	Rai Bareilly	UNCHAHAHAR	10000
625	Rai Bareilly	DEENSHAHGAURA	10000
Total			160000.00
626	Rampur	BILASPUR	
627	Rampur	CHAMRAUVA	
628	Rampur	MILAK	
629	Rampur	RAMPUR MUN BOARD	
630	Rampur	SAID NAGAR	
631	Rampur	SHAHBAD	
632	Rampur	SUAR	
Total			
633	Saharanpur	DEOBAND MUN BOARD	0
634	Saharanpur	FOREST VILLAGES	2559
635	Saharanpur	GANGOH	0
636	Saharanpur	GANGOH MUN BOARD	0
637	Saharanpur	MUJAFFARABAD	0
638	Saharanpur	NAKUR	0
639	Saharanpur	PUNWARKA	0
640	Saharanpur	SADHOULI KADIM	0
641	Saharanpur	SAHARANPUR MUN BOARD	0
Total			2559
642	Sant Kabir Nagar	BAGHAULI	0
643	Sant Kabir Nagar	HASERBAJAR	0
644	Sant Kabir Nagar	KHALILABAD	0
645	Sant Kabir Nagar	MEHNDAVAL	0
646	Sant Kabir Nagar	SEMARINYAVA	0
647	Sant Kabir Nagar	SATHA	0
648	Sant Kabir Nagar	NATHNAGAR	
Total			



649	Samali	KAIRANA MUN BOARD	0
650	Samali	KANDHLA	0
651	Samali	OON	0
652	Samali	BANAT (SHAMLI MUN BOARD)	0
Total			0
653	Shahjahanpur	DADRAUL	0
654	Shahjahanpur	JAITIPUR	0
655	Shahjahanpur	JALALABAD	0
656	Shahjahanpur	KALAN	0
657	Shahjahanpur	KHUTAR	0
658	Shahjahanpur	MIRJAPUR	0
659	Shahjahanpur	NIGOHI	210985
660	Shahjahanpur	SHAJAHANPUR MUN BOARD	0
661	Shahjahanpur	SINDHAULI	0
662	Shahjahanpur	TILHAR MUN BOARD	0
663	Shahjahanpur	BANDA	0
664	Shahjahanpur	BHAWALKHERA	0
665	Shahjahanpur	KANTH	0
666	Shahjahanpur	KATRA KHUDAGANJ	0
667	Shahjahanpur	PUWAYA	0
668	Shahjahanpur	TILHAR	0
Total			210985
669	Siddharth Nagar	BANSI	0
670	Siddharth Nagar	BARHANI	0
671	Siddharth Nagar	BHANVAPUR	0
672	Siddharth Nagar	BIRDPUR	0
673	Siddharth Nagar	DUMARIYAGANJ	0
674	Siddharth Nagar	ITAVA	0
675	Siddharth Nagar	JOGIYA	0
676	Siddharth Nagar	KHESARAHA	0
677	Siddharth Nagar	KHUNIYANV	0
678	Siddharth Nagar	MITHAVAL	0
679	Siddharth Nagar	NAUGARH	0
680	Siddharth Nagar	SOHARATGARH	0
681	Siddharth Nagar	USAKA BAZAR	0
Total			0
682	Sitapur	BEHTA	560933
683	Sitapur	BISWAN	0
684	Sitapur	LAHARPUR MUN BOARD	391129
685	Sitapur	LAHERPUR	0
686	Sitapur	MAHMOODABAD	11194
687	Sitapur	MISRIKH	0
688	Sitapur	PARSENDI	0
689	Sitapur	RAMPURMATHURA	0
690	Sitapur	REUSA	0
691	Sitapur	SAKARAN	0
692	Sitapur	SIDHAULI	34362
693	Sitapur	ALIYA	0
694	Sitapur	GONDLAMAU	0
695	Sitapur	HARGAON	0
696	Sitapur	KASMANDA	0



697	Sitapur	KHAIRABAD	0
698	Sitapur	MACHHAREHTA	0
699	Sitapur	MAHOLI	0
700	Sitapur	PAHALA	0
701	Sitapur	PISAWAN	0
Total			997618
702	Sonbhadra	BABHNI	0
703	Sonbhadra	CHATRA	0
704	Sonbhadra	CHOPAN	0
705	Sonbhadra	DUDHI	0
706	Sonbhadra	FOREST VILLAGES	0
707	Sonbhadra	GHORAWAL	0
708	Sonbhadra	MYOURPUR	0
709	Sonbhadra	NAGWA	0
710	Sonbhadra	ROBERTSGANJ	0
Total			
711	Srawasti	GILAULA	
712	Srawasti	HARIHARPUR RANI	37497
713	Srawasti	IKAUNA	
714	Srawasti	JAMUNHA	
715	Srawasti	SIRSIYA	
Total			37497.00
716	Sultanpur	BALDIRAI	0
717	Sultanpur	DUBEYPUR	0
718	Sultanpur	JAISINGHPUR	0
719	Sultanpur	KURWAR	0
720	Sultanpur	AKHANDNAGAR	0
721	Sultanpur	BHADAIYAN	0
722	Sultanpur	DHANPATGANJ	62665
723	Sultanpur	DOSTPUR	0
724	Sultanpur	KADIPUR	0
725	Sultanpur	KUREBHAR	0
726	Sultanpur	LAMBHUA	0
727	Sultanpur	PRATAP PUR KAMAICHA	0
Total			62665
728	Unnao	AURAS	
729	Unnao	BAGARMAU	0
730	Unnao	HILLOULI	0
731	Unnao	ASHOHA	0
732	Unnao	BICHHIYA	0
733	Unnao	FATEHPUR 84	0
734	Unnao	GANGMURADABAD	0
735	Unnao	HASANGANJ	0
736	Unnao	MIYAGANJ	0
737	Unnao	NAVABGANJ	0
738	Unnao	PURWA	0
739	Unnao	SAFIPUR	0
740	Unnao	SIKANDERPUR SAROSI	0
Total			0
741	Varanasi	ARAJILINES	92128.00
742	Varanasi	CHIRAIGAON	0
743	Varanasi	SEWAPURI	0
744	Varanasi	VARANASI MUN CORP	0
745	Varanasi	CHOLAPUR	0
746	Varanasi	PINDRA	0
Total			92128.00
Grand Total(Rs)			62,851,078.06





KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)

U.P.Education For All Project Board

Vidya Bhawan, Nishatganj, Lucknow-Uttar Pradesh

Details of Money/Fund in Transit
as on 31st March 2016.Annexure-C3

Sl No	District	Name of KGBV	Date	Amount(Rs)	Remarks
1	Maharajganj	Dhani	31/03/2013	85	
2	Maharajganj	Ghugli	31/03/2013	22	
3	Maharajganj	Mithoura	31/03/2013	800	
4	Maharajganj	Nichloul	31/03/2013	19	
5	Maharajganj	Paniyara	31/03/2013	941	
6	Maharajganj	Partawal	31/03/2013	402	
					out of Rs 468800/- Rs 363000/- received at KGBV
7	J.P.Nagar	Hasanpur Gramin	06.11.2012	105800	
8	J.P.Nagar	Hasanpur Gramin	21.02.2013	-2444	Refund not recorded at KGBV
9	Saharanpur	Muzaffarabad	27.06.2012	19700	Fund not received at KGBV
10	Saharanpur	Muzaffarabad	21.02.2013	-430	Refund not recorded at KGBV
11	Saharanpur	Devband Nagar	27.06.2012	2400	Fund not received at KGBV
12	Saharanpur	Devband Nagar	30.03.2013	-41	Refund not recorded at KGBV
13	Hardoi	KGBV-Bharkhani	30.03.2013	1371	
14	Hardoi	KGBV-Shahabad	30.03.2013	1822	
15	Hardoi	KGBV-Sandila	30.03.2013	1099	
16	Hardoi	KGBV-Sandi	30.03.2013	3196	
17	Hathras	KGBV-Mursan	31.01.2013	-46022	
18	Hathras	KGBV-Hathrash	31.01.2013	-18160	
19	Hathras	KGBV-Sikandara	31.01.2013	-12548	
20	Hathras	KGBV-Saifau	31.01.2013	-1630	
21	Hathras	KGBV-Sadabad	31.01.2013	-26064	
22	Hathras	KGBV-Hasayan	31.01.2013	-27473	
Total(Rs)				2845.00	


(Finance Controller)
(A.P.D)
21/16
(State Project Director)

Sarve Shiksha Abhiyan (S.S.A.)
U.P. Education for All Project Board
Vidya Bhawan, Nishatganj, Lucknow
Bank Reconciliation Statement of KGBV as on 31.03.2016
Canara Bank Lucknow Main SB 0363101027801

Balance as per Cash Book as on 31.03.2016		11977054.50
Add: 1 RTGS not transfered by Bank to 01 KGBV on dated	75000.00	
2 RTGS return on dated 27.06.2012	90800.00	165800.00
	TOTAL	12142854.50
Less: 1 Excess RTGS	409050.00	409050.00
Balance as per Bank Statement as on 31.03.2016		11733804.50
		11733804.50
		0.00

Ok



Sarve Shiksha Abhiyan (S.S.A.)
U.P. Education for All Project Board
Vidya Bhawan, Nishatganj, Lucknow
Bank Reconciliation Statement of KGBV as on 31.03.2016
Bank of Baroda Narhi Lucknow SB 08700100016851

Balance as per Cash Book as on 31.03.2016		541915.00
Add:		
1 Amount credited by Bank but not by us on dated 26.03.2015	2304500.00	
2 Excess amount credited by Bank of NEFT charges reversed on dated 30.03.2015	300.00	2304800.00
	TOTAL	2846715.00
Less:		
1 Amount debited by Bank but not by us on dated 25.02.2015	2192300.00	
2 Amount debited by Bank but not by us on dated 13.03.2015	37500.00	2229800.00
Balance as per Bank Statement as on 31.03.2016		616915.00

Ok



KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA
IMPLEMENTED BY THE U.P EDUCATIONAL FOR ALL PROJECT BOARD,
LUCKNOW
SCHEDULE-D

(Significant Accounting Policies and Notes on Accounts forming part of the project
Financial Statements for the year ended 31st March 2016)

1. Significant Accounting Policies

a) Basis of Accounting

For implementation of the project, SPO has received grants from Government of India and Government of Uttar Pradesh in the ratio of 60:40 vide letter no. F.No. 2-50/2010-EE-3 dated 08.12.2015. The Central Government releases its portion of the funds to the State Government where after the state government disburses the grants to the society after adding its portion of the grant. In case of provisions in the State Budget, the money is drawn by the DDO of the project by submitting the bills to the Treasury. The amounts drawn from the Treasury are also deposited in the bank account of SPO for expenditure at their level or transferred to the KGBVs for utilization of funds on approved scheme and for making disbursement to others units for implementation of the Project tasks.

Since the basic objective of the project is to meet out social responsibility of the government in regards to universality of literacy and education as per directive principles enshrined in the Constitution of India, as such, no profit and loss account is prepared for the project. Since the implementation of the project is carried out under the control of State Government through SPO which is managed mainly by the officers of the government, spirit of government accounting system and financial control affects its overall accounts functioning to some extent. In view of above, though the accounts are prepared on the basis of double entry system, commercial accounting procedure have not been strictly adhered.

The project accounts have been prepared on historical cost convention following cash system of accounting as against the Mercantile System of Accounting as per the Manual on Financial Management and Procurement issued by Department of Elementary Education and Literacy Ministry of Human Resource Development Govt. of India 2010. Income/Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid/ incurred.

b) FIXED ASSETS

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in



Fixed assets purchased are stated at their cost of acquisition and form part of the Assets as shown in Balance Sheet.

c) SCHOOL BUILDINGS

Payments made to construction agencies for the construction of School buildings are capitalized at the time of payments. Physical progress and Statement of Expenditures (SOE) are being obtained from construction agencies.

d) DEPRECIATION

No depreciation is charged on fixed assets.

e) INTEREST EARNED ON BANK ACCOUNTS


Interest earned on balances in bank accounts is treated as income and utilized for the purpose of the project.


f) MISCELLANEOUS INCOME

Miscellaneous income shown in the Income and Expenditure Account includes some amount of tender Fees, Security amount, cheque returned etc.

2. NOTES ON ACCOUNTS

1. The Kasturba Gandhi Awasiya Balika Vidyalaya (KGBVs) is being implemented in the State of Uttar Pradesh by the U.P. EDUCATION FOR ALL PROJECT BOARD under SSA, which is a Society, Registered under the Societies Registration Act, 1860.
2. The Non-recurring expenditure like construction of Building, Boundary wall, Boring Hand Pump, Power Installation and fittings etc. have been met by respective District Project Offices and recurring expenditure on 33 KGBVs are incurred under the over all supervision and control of Mahila Samakhya U.P. (A Government NGO).
3. The total funds received for KGBVs project during the year amounting to Rs. 223,10,91,172.00 has been met by Government of India and Government of U.P in the ratio of 60:40 respectively.


Finance Controller


Assistant Project Director


State Project Director

Date: 19.10.2016

Place: Lucknow