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Paschim Banga Sarva Siksha Mission Statutory Audit 2016-17 INDEX

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The State Project Director, Paschim Banga Sarva Siksha Mission, Government of West Bengal, Bikash Bhavan, 2nd Floor, Salt Lake City, Kolkata – 700091

Dear Sir,

Re:

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Statutory Audit of Annual Financial Statements under Paschim Banga Sarva Siksha Mission for the year 2016-17

Sub: Management Letter

We have audited the consolidated balance Sheet as at 31st March, 2017 of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake City, Kolkata – 91, along with Consolidated Income and Expenditure Account and Consolidated Receipts and Payments Account for the year ended on that date and report as under:

While compiling the Accounts, the accounts of the individual District audited by us (Birbhum, Bankura, Purulia, Nadia, South 24 Paraganas, Jalpaiguri, Coochbehar and Alipurduar) as also accounts of the District audited by co-auditors viz. Messrs K K Channani & Associates, Chartered Accountants (Mursidabad, Burdwan and Dakshin Dinajpur), Messrs K N Jain & Co., Chartered Accountants (Hooghly, North 24 Pargana, Kolkata & Paschim Midnapore), Messrs SBA & Associates, Chartered Accountants (Purba: Midnapore, Howrah & Utlar Dinajpur), Messrs Ghosal & Ghosal, Chartered Accountants (Malda, Siliguri & Darjeeling) have been incorporated.

While conducting the audit of the Project Financial Statement of SPO, DPOs we came through the following issues which need to be addressed by the society with utmost priority:

The Mission was allotted an annual budget of Rs. 4.688.50 Crore for the Financial Year 2016-17 out of which expenditure was incurred to the tune of Rs. 1,721.88 Crore, approximates 37% of expenditure of annual budget. Critical Surplus was observed under the intervention "Academic Support through Cluster Resource Centres", "School Grant" and New Teachers Salary wherein surplus of 79%, 77% and 33% is available as on 31^a March 2017. Efforts should be made to increase the activities of the Project rapidly in order to optimum utilization of Budget allocation of the Project. It may be mentioned here that the Society has received Rs. 547.90 Crore (including receivable of Rs. 40.12 Crore) from State Government and Rs. 821.85 Crore (including receivable of Rs. 60.17 Crore) from Central . Government.

The SPO along with the DPOs is keeping the fund of SSA, Specific Program Funds and other State Funds in a single Bank Account as such the Fund wise Bank Balance is not maintained. It is recommended to maintain separate Bank Account

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for SSA to ensure non-diversification of fund. As per the explanation provided by the management, the segregation of Bank Balances as on 31.03.2017 is as follows:

CHARTER COUNTERNAL

Name of the Fund	Amount (Rs.)
SSA Fund	3,47,09,08,092.34
Non-SSA Fund	1,82,02,61,589.09

The State Project Office disbursedfundin the Bank Account of KGBV atvarious districts. Rs. 15 Crorewas lying idlein the Bank Account of DPOs, which is of no use under the present fund flow mechanism and as such the same is required to be refunded to SPO after settlement of loans obtained from other Fund of Rs. 16 Crore and adjustment of Loan to SSA fund amounting Rs.64.34 Crore.

Fixed Assets procured by the SPO/ DPOs were not documented andverified by the competent authority. In spite of repeated recommendations by the Internal and the Statutory Auditor, the Fixed Assets Register was not maintained at the DPO.

The Society is hereby advised to close or freeze, immediately after the Audit, its Books of Accounts in Tally software or maintained physically and to maintain the authenticated hard copy of the ledgers for each Financial-Year.

Reconciliation of difference of Rs. 78.46 Lac.of unspent balance in Books of WBBSE and PBSSM as on 31.03.2017 should be made and the unspent balance should be recovered.
 Reconciliation, of the difference of Rs. 1.21 Gross of unspent functions that has a second se

Reconciliation, of the difference of Rs. 1.21 Crore, of unspent fund balance as on 31.03.2017, between Books of WBBPE and PBSSM should be made and the unspent balance should be recovered.

Reconciliation, of the difference of Rs. 197 Crore, of unspent fund balance as on 31.03.2017, between Books of PBRSSM and PBSSM should be made and the unspent balance should be recovered.

As compiled from District Financial Statement, it was evidenced that Rs. 7.06 Crores of Refund was received by the District Project Offices which could not be identified by the DPO with specific intervention and as such the same has been adjusted with General Fund.

During the Financial Year, Interest of Rs.17.50 Crores was received by the DPO from CLRC and Schools. However, interest on average unspent advances works out to Rs. 47,23Cores. Hence, a gap of Rs.29.73 Crores was observed which is yet to be refunded back from CLRC and Schools. It was also noticed that refund of interest has been decreased by Rs. 1:79 Crore than the previous year. It is advised that State Project Office should oversee the refund of interest to the Project. Interest accrued on funds other than SSA has been considered as Income of the SSA Fund.

Expenditure under non-civil intervention to the of Rs. 27 Crore out of the expenditure recognized during the financial year is relating to the earlier year and as such the expenditure does not qualify the eligibility criteria of the Project expenditure for this financial year.

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Bank account of DPO Kolkataand Darjeeling was not reconciled since long years. Un-reconciled amount is Rs. 5.33 Croreand Rs. 14:76 lac respectively as on 31.03.2017.

Clause 111.2 of Procurement Procedure under Chapter IX of Financial Manual states that the award and administration of contracts rests with the implementing Societies However, it seeins Procurement of suppliers, awarding of the contract as regards procurement of Text Book has been executed from the School Education Department and the Society is following the instruction of the SE Department. As such the documentary evidence with reference to agreement with the Text Book Corporation, justification of derivation of rate of supply, total number of books to be delivered in a session at a particular educational district, actual delivery quantity along with their date of supply etc. are not available to the Society. Therefore, we are not in a position to verify the payment of Rs.118 Crore to text Book Corporation with reference to the conditions stipulated in the Agreement.

Standardized accounting heads as prescribed in the financial manual are not being followed by most of the Districts. Standardized format of Balance Sheet, Income . . and Expenditure A/c, Receipts and Payments A/c have not been implemented at DPO level. As a result of which clubbing of certain expenditures, incomes. Assets, liabilities, advances etc. have been made, wherever necessary for the purpose of total consolidation of accounts. We suggest that SPO should issue standardized and uniform Final Accounts format as much as practicable to all districts for preparation of accounts.

It was noticed at almost all the Districts the under some CLRCs, the schools who are receiving the fund of Uniform Grant from VEC/WEC/CIRC are distributing the same among the students in cash form instead of distributing the uniforms. The fact frustrates the very purpose of the fund. It is recommended to issue strict guidelines to DPOs to monitor the same.

It was noticed during audit that upper primary schools receiving civil grants were incurring majority of the expenditure by withdrawing cash from Bank which leads to either unjust holding of cash or lacks the authenticity of payment. Society is hereby advised to restrict the payment of civil expenditure through cash in order to ensure transparency in end utilization.

At various Educational Districts and SPO, it was observed that various legal cases were pending with the vendor/parties/other beneficiaries which may result future economic outflow to the Project, were not quantified (wherever possible) and provided as contingent liability in the form of Notes to the Financial Statement.

The maintenance of utilization Certificates (UCs) Register by the Districts are not in order and as such the UCs received during the year under audit irrespective of the period of utilization has been taken into consideration for adjustment of civil and non-civil advances, after ascertaining that the said UCs were not taken into consideration earlier. Thus, UC of Rs. 140 Crore could not be checked by the Auditor though the same has been booked as expenditure in the Books of Accounts during current year.

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All the districts have taken into consideration, utilization certificates in respect of civil and non-civil advances till date of audit as per the instruction from the state office.

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- During our audit, it is observed that there is inadequate supervision in all level i.e. from State to CLRC. Huge sum lying as advances instead of adjustment with expenditure as per stipulated guidelines or refund. The accumulation of old advances is not monitored appropriately. Direction of refunding interest and other unused general fund, wherever required was not issued from most of the Districts
 Procurement procedures have not been fully regularized/ implemented.
 - Management is advised to regularize the issues pointed out in previous audit report(s).
- 22. During the course of our audit of accounts VECs, WECs, SMCs, SSK's and MSK'S, we have observed that most of them have been maintaining a common bank account in which funds other than SSM are also deposited, which result in problem of ascertaining the interest and balances of each SSM fund and reconciliation of the same.
- 23. Poor monitoring was observed in collection of utilization certificate against Civil and non-civil Advance. Utilisation certificate of Civil Advance of approx. 24% was collected against opening advance and disbursement during the year.
- 24. Details of liabilities of Rs. 3.89 Crore carried forwarded in the Books of Accounts of districts under SSA fund since earlier years could not be traced by the authority. Unadjusted balance of Sundry Debtors of Paschim Mindnapore of Rs.8.01,178/-was carried forwarded in the Books since last years.
- 25. Delay in deposit of EPF. P.Tax, TDS was observed in SPO, Malda, Coochbihar, Alipurduar, Uttar Dinajpur and Nadia. Further, violation of the Income Tax Act. 1961 has also been noticed in deducting TDS during audit at SPO.
- 26. Total amount of Rs. 7:51 Crore toward IEDC, IEDSS and IEC Fund were remained idle since long period at Districts.
- 27. Financial Statement of SPO is not showing the true picture of receipt as Bank interest earned during the year of Rs. 3.35 Crore, Rs. 3.89 Lac and Rs.1.48 Lac was not recognized in the Books of Accounts of SSA, DPEP and NPEGEL.
- Advance amounting to Rs. 21,93,19,895/- to different Govt. Department disbursed by the State Project Office remained unadjusted for more than one year.
- 29. There is a practice of booking expenditure of non-civil interventions without receiving or part receiving of utilization certificate thereof in the district Project Offices.
 - It is observed that irregularities pointed out in the previous audit reports in respect of Civil Advances, Non-civil advances, Fixed Assets Register, Utilization Certificate of various civil and non-civil advances & Maintenance of other Registers such as stock register, cheque issue register, allotment register, attendance register, leave/ casual leave register, fund allotment/ received, etc. and journal, ledger trial balance/ books have not been regularized in the year 2016-17.

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In the Books of DPEP of Purulia district, a difference in opening balance of Rs. 31. 58.21 Lac has been carried forwarded since long period, which need to be reconciled at the earliest.

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32. Unit wise and Intervention-wise details regarding advance against civil works of Rs. 2 Crore under DPEP fund was not available in Purulia district.

- Unit wise and Intervention-wise details regarding advance against civil worksof Rs. 1.13Crore under KGBV was not available in Siliguri, Purulia and Malda district.
- Details of Civil Work of Rs. 8.46 Croreunder KGBV was not available at Siliguri, Purulia and Malda district.
- 35. Details of Civil Work of Rs. 4 Crore under NPEGEL was not available at Purulia and Siliguri district.
- 36. Unit wise and Intervention-wise details regarding advance against civil worksof Rs. 1.36Crore under NPEGEL was not available at Purulia, Malda and Siliguri district.
 - Unit wise and Intervention-wise details regarding advance against non-civil worksof Rs. 1.26Crore under NPEGEL was not available at Purulia. Maldaand Siliguri district.

Considering the Physical Environment, accessibility, communication facilities and so many other hindrances, we are in opinion that the PBSSM has made a deep impact in the state of West Bengal and this has been achieved through the enormous hard work of the executives of the Unit. In spite of the achieved result, the executives of the PBSSM should devote more effort for achieving the results as envisaged in the objectives of the Scheme. We are sure that the executives of the PBSSM will do the needful in near future for resolving the deficiencies, mentioned in the above paragraphs.

Lastly, we convey our heartfelt thanks to the Hon'ble SPD, CF and all the executives related to the PBSSM for extending their cooperation for smooth completion of this assignment.

For Roy Ghosh & Associates (Chartered Accountants) FRN: 320094E

37.

(CA Subrata Roy, Partner) (M. No: 53959) Wednesday, January 3, 2018 Kolkata

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	Paschim Banga Sarva Shiksha M	ission		
	Utilization Certificate in Respect of PBSS	M West Rongal		
2),))	For the Financial Year 2016-17 for SSA (Cran	l-in-Aid Capital)		
	Particulars	SSA SSA	<u> </u>	-
	Dreating Balance		Total	4
3 3	e at Bank			
1. E	Ernt-m-Aid Capital	7,24,56,36,429.00	7245626400.00	
	Rivedivsted Advance	,,21,00,00,427.00	7,24,56,36,429.00	
jî.	Airset-in-Aid Capital	6,52,75,72,271.00	6 52 75 72 271 00	
	aread-in-Transit	0,02,10,72,271.00	6,52,75,72,271.00	Í
7	Scant-in-Aid Capital			}
		-	-	
	Oyening Balance (1(a) + 1(b) + 1(c))	13,77,32,08,700.00	13,77,32,08,700.00	
8 D	Fund received from Government of India (MHRD)	02,00,700.00	13,17,52,06,700.00	4
		-		1
r s	Fund-in-Transit (Government of India (MHRD)			
	601.No. :13-3/2016-EE-3(b) Dated : 29th March' 2017 GoWB No.			
14. 1	r=4,5anc)-5c(r&b)/5SA-01/2016 dated -30/03/2017	5 50 00 000 on		1
40 10	(Col No. :13-3/2016-EE-3(c) Dated : 29th March' 2017 GoWB No.	0,07,52,000.00		· ·
1 1 1 1	$(-(-3.0)^{-5}-(-$	6747600000	ļ	
	[-0] No. :13-3/2016-EE-3(d) Dated : 29th March' 2017 CoWB No.	0,74,70,000.00		
ł.	[0.15anc)-5E(P&B)/SSA-01/2016 dated .10/04/2017	30,07,42,000.00		
	Sub Total	42,41,50,000.00		
31	Fund received from State Government	12,41,50,000.00	42,41,50,000.00	
		-	ļ	
R.	Fund-in-Transit (State Government)			
	GolVB No.02(Sanc)-SE(P&B)/SSA-01/2016 dated: 10/04/2017	3,72,88,000.00		
}	20011 5 No.02(Sanc)-SE(P&B)/SSA-01/2016 dated: 10/04/2017	4,49,84,000.00		
	12:33 D NO.02(Sanc)-SE(P&B)/SSA-01/2016 dated 10 (04 /2017	20,04,95,000.00	1 1	
\leq	1000 10(a)	28,27,67,000.00	00.05/58 000.00	
D	Bank Interest		28,27,67,000.00	
	Grant-in-Aid Capital			
Ē	Miscellaneous Income	-	-	
	Grant-in-Aid Capital			
<u>t</u> -	Sub Total $(B + C + D + E)$	70 60 17 000 00		
S	Grand Total (A + F)	70,69,17,000.00	70,69,17,000.00	
·*	Less: Expenditure / Advance	11,10,01,20,700,00	14,48,01,25,700.00	
H	Actual Expenditure during 2016-17			
	Grant-in-Aid Capital	1.00.01.1.0-1-1		
3	Outstanding Advance as on 31st March 2017	1,92,01,44,074.00	1,92,01,44,074.00	
	Grant-in-Aid Capital			
1	Total (H + I)	6,08,51,64,308.23	6,08,51,64,308.23	
к	Excess/Deficit of fund	8,00,53,08,382.23	8,00,53,08,382.23	
1	Grant-in-Aid Capital			
Ľ	Fund - in - Transit as on 31st March 2017	5,76,79,00,317.77	5,76,79,00,317.77	
	Grant-in-Aid Capital	ļ		
М	Unspent balance as on 31st March 2017	70,69,17,000.00	70,69,17,000.00	
	Grant-in-Aid Capital			
		12,55,99,81,626.00	12,55,99,81,626.00	
	· · · · · · · · · · · · · · · · · · ·			

Controller of Finance PBSSM

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State Project Director PBSSM

For ROY GHOSH & ASSOCIATES (CHARTERED ACCOUNTANTS) ÿ Partner Do Aco · · · . .

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Certified that out of Rs. 70,69,17,000.00 (Rupees seventy crore sixty nine lakh seventeen thousand only) of Grant in Aid Capital sanctioned/received during the year 2016-17 in favor of PBSSM, West Bengal vide Ministry of Human Resource Development, department of school Education & Literacy, letter Nos. noted against each and Rs. Nil on account of Interest and miscellaneous income earned during the period 1.04.2016 to 31.03.2017 and Rs. 724,56,36,429.00 (Rupees Seven hundred twenty four crore fifty six lakh thirty six thousand four hundred and twenty nine only) on account of unspent balance and Rs. 652,75,72,271.00 (Rupees six hundred and fifty two crore Seventy five lakh seventy two thousand two hundred and seventy one only) as opening advance of the previous year, a sum of Rs. 192,01,44,074.00 (Rupees One hundred ninety two crore one lakh forty four thousand and seventy four only) of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs.1255,99,81,626.00 (Rupees One thousand two hundred fifty five crore ninety nine lakh eighty one thousand six hundred twenty six only) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2017-18.

Certified that we have satisfied our self that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and 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 statement of Accounts (Copy enclosed)
- 2. Utilization certificate
- 3. **Progress Report**
- Audit Report & Management Letter 4.

Note1: Utilization Certificate includes details of fund received as GOI share and STATE share as per G.O. Under capital head, excluding fund received from State Government on account of other than SSA activities.

[`] For Roy Ghosh & Associates (Chartered Accountants)

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(CA-Subrata Roy, Partner) M. No: 053959 Wednesday, January 3, 2018 Place- Kolkata



Principal Secretary School Education of restrictions

j (C) (State Project Director, PBSSM) State Project Director PBSSM

Dirw (Controller of Finance, PBSSM)

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	aut.		ga Sarva Shiksha Mis In Received of Photos		·	
C- MARKEN	199 <u>9</u>	EXa For the Financial Year 2016-17 in respec	to Respect of PBSSM	I, West Bengal		
	19	Dening Balance	SSA (Rs.)	NPEGEL (-Aid General)	· · · · · · · · · · · · · · · · · · ·
1. 1. AN . 1. AN		See Cash at Bank		- MEGEL	Rs.) KGBV (F	Rs.) Total (Rs.)
	29 J J	Grant-in-Aid General				
		Fund in Transit	5,90,50,568	.45 8,94,09,19	7.08 14,60,03,63	13.56 29,44,68,399.0
Territor Aller	1.1	Grant-in-Aid General	86,34,42,900.		1	
		Unadjusted Advance	· ,		-	86,31,42,900.0
		Sub Total Opening Unspent Balance (1(a)+1(b)+1(c))	5,85,01;92,992.	00 37,30,56	0.11 30.45.33,19	2.00 6,15,84,56,741,11
	244	runn received from Government of India (MHDD)	6,77,26,86,460.	45 9,31,39,75	7.19 45,05,41,82	
	3. ¶*	- Jorant-in-Ald General	•		. .	
	ΩĘ,	Gol No. :13-2/2016-EE-3(a) Dated : 10/05/2016, GoWB 39(Sanc)-SE(P&B)/SSA-01/2016 dated :02/06/2016	No.			
		Gol No. :13-2/2016 EF-3(a) Dated 10/05/2016		00 [°]	-	- 1,32,60,80,000.00
				<u></u>	Í	
		. Gol No. :13-2/2016-EE-3(a) Dated : 10/05/2016, GoWB 39/Sanc)-SE(P&B)/SSA-01/2016 dated :02/06/2016	No.	~	-	54,93,32,000.00
	24		15,68,94,000.0	ю, .	- ·	- 15,68,91,000,00
a second a	\$¥	711/SanchSE(P&B)/SSAJI/2016 dated 12/th October 2016 GoWB : Gol No :13.3/2016 EP 2(4) 2016 dated 23/11/2016	3,19,89,83,000.0	0	·	
(in the second s	17. Z	211(Sanc)-SE(P&B)/SSA_01 /2016 dated 72 (the October, 2016 GoWB)	No.	· .	· .	- 3,19,89,83,000,00
and the second second	йľ	1994 AV9 (10-97 2010-15:1-163) Dated - 27th Chetal por a minute	9,23,00,000.0	ο.	· .	9,23,00,000.00
	4			a .	. 1	1.
	1	211(Sanc)-SE(P&B)/SSA-01/2016 dated 22 (11 10016	ło.	•	1 -	1,25,95,69,000.00
100 C	1	1001 V0. (13-0/ 2010-EE-3/a) Dated + 13th Fohmer 2017 C. turns	35,25,55,000.00	• •	1 .	35,25,55,000.00
1000010	1					
1. 1. 1. 15 M	1	Col No. :13-3/2016-EE-3(a) Dated :19/03/2017 +13(Sanc)-5E(P&B)/SSA-01/2016 dated :30/03/2017 Col No. :13-2/2016 EF-201	lo.	· -	· · · ·	37,16,71,000,00
	1	1000 1000 10000/ 4010-EE-1(1) 1031041 - 7144 Maruh Adam Araba -	9,47,30,000.00	ין י	· · ·	9,47,30,000.00
C	1				·	· · ·
	1	Gol No. :13-3/2016-EE-3(c) Dated : 21st March' 2017 GoWB N 113(Sanc)-SE(P&D)/SSA-01/2016 dated :30/03/2017	o. · ·	1	· · · ·	20,52,70,000.00
	}		91,00,000.00	-	-	91,00,000,00
a afa anna a	26		7,61,67,87,000.00	-		7,61,67,87,000,00
	1	1907 1907 (10-57/2016-EF-3(a) Thiled + 10th 1.4	0.			1 1
	B	Sub Total (2(a) + 2(b))	17,75,97,000.00	L -	1 _	17,75,97,000.00
a the same	32	Fund received from State Contemport	7,79,43,84,000.00			7,79,43.84,000.00
	[·	GOWD NO. 39(Sanc)-SF(PA-B)/SCA (1) (Society in the second	\$8,40,53,000.00			
100 C	ł.	GolVB No. 39(Sanc)-SE(P&B)/SSA-01/2016 dated: 02/06/2016 GolVB No.39(Sanc)-SE(P&B)/SSA-01/2016 dated: 02/06/2017 GolVB No.39(Sanc)-SE(P&B)/SSA-01/2016 dated: 02/06/2016	- 36,62,22,000.00	-	1 -	88,40,53,000,00
States and the second		GoiWB No.211 (Sanc)-SE(P&B)/SSA-01/2016 dated: 02/06/2016 COWB 211(Sanc)-SE(P&B)/SSA-01/2016 dated: 23/11/2016	10,45,96,000.00	_		36,62,22,000.00 10,45,96,000.00
	ļ	100 TO GARCESELP&B/SSA 01 /2016 Jobs J. 01 /10 Jobs J	2,13,26,55,000.00	ļ <u>-</u> -		· 2,13,26,55,000.00
1. A.	1		90,12,46,000.00 23,50,37,000.00	- 1		90,12,46,000.00
			24,77,82,000.00	-	÷	23,50,37,000.00
an a the family	[GoWB No.143(Sanc)-SE(P&B)/SSA-01/2016 dated: 09/03/2017 GoWB No.443(Sanc)-SE(P&B)/SSA-01/2016 dated: 30/03/2017 Total	20,00,00,000.00			24,77,82,000.00
and the second second			62,65,000.00	-] [20,00,00,000,00
	35	Fund in Transit from State Government	5,07,78,57,000.00	-] -	5,07,78,57,000.00
	3c	COVVB No.02(Sanc)-SE(P&B)/SSA-01/2016 date to the test	11,83,98,000.00			· ·
	ĉ	Refund to State Government Sub Total (3a+3b+3c)	(21,15,39,366.00)	-		11,83,98,000.00
	D	Loan from SSA	4,98,47,15,634.00		<u> </u>	(21,15,39,366.00) 4,98,47,15,634.00
	E	Sub Total Receipts (B + C + D)			24,73,51,500.00	24,73,51,500.00
	- 4	Bank Interest	12,77,90,99,634.00		24,73,51,500.00	13,02,64,51,134.00
	5	Grant-in-Aid General Miscellancous Recelpts	53,98,31,812.22	38,39,911.36	177 OF 000 4-	
	-	Grant-in-Aid General		06,115,75,000	77,85,070.00	55,14,56,793,58
	F	Sub Total (4 + 5)				
	G	Grand Total (A + E + F)	53,98,31,812.22	38,39,911.36	77,85,070.00	55,14,56,793.58
	é	Less: Fund Utilised / Loan / Advanced	20,09,16,17,906.67	9,69,79,668.55	70,56,78,395,36	20,89,42,75,970.78
and the second second	н	Actual Extenditure during 2016 12				· · · · · · · · · · · · · · · · · · ·
100 - 100 -		Grant-in-Aid General including fund utilized for NPEGEL & KGBV				
	τ	Loan to KGBV	15,10,84,71,131.81	-	19,95,07,447.93	15,30,79,78,579,74
	1	Outstanding Advance as on 31st March 2017	24,73,51,500.00	-	-	24,73,51,500.00
and the second		Grant-in-Aid General	6.73,66,03,075,40	15,69,334.89	35 60 00 000	·
77		Total (H+)+J)	22,09,24,25,707.21	15,69,334.89	35,60,29,976.00	7,09,10,63,716.51 22,64,63,93,796.25
	-	Excess/Deficit of fund Grant-in-Aid General				
	м	Fund-in-transit as on 31.03.2017	-2,29,68,02,800.54	9,85,49,003.44	15.01,40,971.53	- 2,04,81,12,825.47
	- 14	Sront-in-Aid General	20 50 At 100 10	ļ		
and the other was	N	Unspent balance as on 31.03.2017	29,59,95,000.00	-	-	29,59,95,000.00
64 1月13 2 2 1	Ľ	Grant-in-Aid General (J + L + M)	4,73,57,95,274,86	9,69,79,668.55	50,61,70,947.63	5 73 60 45 60- 0
		· · · · · · · · · · · · · · · · · · ·				5,33,89,45,891.04
		_		For ROY	GHOSH & AS	SOCIATES
	~			1001	DTEDED AGOOD	
	~	Λ		(CHA	KIEKED AUGU	NIANISI
		Apriston .	-10	(ChA		
	~ (Controller of Finance State Prov	あ辺 Cl Director			

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PASHIM BANGA SARVA SIKSHA MISSION UTILISATION CERTIFICATE GRANT GENERAL YEAR ENDING 31.03.2017

nonieneo accountante

Certified that out of Rs. 1277,90,99,634.00 (Rupees One Thousand Two Hundred Seventy Seven Crore Ninety Lakh Ninety Nine Thousand Six Hundred and Thirty Four only) of Grant in Aid General sanctioned/ received during the year 2016-17 in favour of PBSSM, West Bengal vide Ministry of Human Resource Development, department of school Education & Literacy & Government of West Bengal, letter Nos., noted against each and a sum of Rs. 21,15,39,366.00 Rupees Twenty One Crore Fifteen Lakh Thirty Nine Thousand Three Hundred and Sixty Six only) has been refunded to the State Government and Rs. 55,14,56,793.58 (Rupees Fifty Five Crore Fourteen Lakh Fifty Six Thousand Seven Hundred Ninety Three and Fifty Eight Paise only) on account of Interest and miscellaneous income earned during the period 01.04.2016 to 31.03.2017 and Rs.731,63,68,043.20 (Rupees Seven Hundred Thirty One Crore Sixty Three Lakh Sixty Eight Thousand Forty Three and Twenty Paise only) on account of opening unspent balance of the previous year, a sum of Rs.1530,79,78,579.74 (Rupees One Thousand Five Hundred Thirty Crore Seventy Nine Lakh Seventy Eight Thousand Five Hundred Seventy Nine and Seventy Four Paise only) of Grant in Aid General has been utilized for the purpose for which it was sanctioned and an u amount of Rs. 533,89,45,891.04 (Rupees Five Hundred Thirty Three Crore Eighty Nine Lakh Forty Five Thousand Eight Hundred Ninety One and Four Paise only) remaining unutilized at the year end will be adjusted towards the Grant-In-Aid payable during the year 2017-18.

Certified that we have satisfied our self that the conditions on which the Grant-in-Aid General was sanctioned have been fully fulfilled and 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

Arial Acer I Acer Diane

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

Note1: NPEGEL and KGBV have not been segregated into capital and general. The whole of capital and General fund of NPEGEL and KGBV has been taken in the above statement.

Note2: Utilization Certificate for SSA, NPEGEL & KGBV includes detail of fund received as GOI share and state share as per G.O. under general head excluding fund received from state Govt. on account of other than SSA activity.

For Roy Ghosh & Associates (Chartered Accountants) State Project Director, PBSSM (FRN: 320094E) State Project Director SEDIM PBSSM (CA Subrata Roy, Partner) M. No: 053959. Place- Kolkata Date: Wednesday, January 3, 2018 Burne Controller of Finance, PBSSM 3008 icipal Secretary 날부산물론 Principal Department • :2 Principal Secontme Principal Departme Princi +91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682 info@royghosh.in royghosh@hotmail.com royghosh@gmail.com burdwan kharagpur noida vizianagaram port blair dehradun patna ranchi www.royghosh.in 9



Paschim Banga Sarva Shiksha Mission UTILIASATION CERTIFICATE (District Primary Education Programme) FOR THE YEAR ENDED 314 MARCH, 2017

UtilizationCertificate for the year 2016-17 in respect of Grant received from Government of India and State Government and other source under Sarva Shiksha Abhiyan (SSA).

SI. No	Letter No. and Date	Amount (In Rs)
1.(1)	Government of India, Ministry of HRD, Department of Education, New Delhi letter nos. as follow:-	Nil
	Total (A)	Nil
(11)	Government of West Bengal Sanction letter nos. as follows	Nil
	Total (B)	Nil
	Total Fund Received (A+B)	Nil
<u>2</u> .	Unspent Balance from Previous grant	8.04,94,701.69
3.	Bank Interest (Earned during the year)	33,44,508.00
4,	Miscellaneous Receipt (Includes fund received from District)	0.00
5.	Grand Total (2+3+4)	3,38,39,209.69
6.	Expenditure during 2016-17	632.50
7.	Differences in Unutilized Balance receipted in Last year	Nil
8.	Unutilized Balance to be c/f for 2017-18	8,38,38,577.19

Certified that Rs. Nil has been received during the year 2016-17 in favour of Paschim Banga Sarva Shiksha Mission for District Primary Education Program, and out of the unspent balance of the previous grant of Rs.8,04,94,701.69 (Rupees Eight Crores Four Lakh Ninety Four Thousand Seven Hundred One and Sixty Nine Paise only) and bank interest of Rs. 33,44,508.00 (Rupees Thirty Three Lakh Forty Four Thousand Five Hundred and Eight only) and other Miscellaneous Receipt of Rs. Nil, totaling Rs. 8,38,39,209.69 (Rupees Eight Crores Thirty Eight Lakh Thirty Nine Thousand Two Hundred Nine and Sixty Nine Paise only) a sum of Rs.632.50 (Rupees Six Hundred Thirty Two and Fifty Paisa only) has been utilized during the year 2016-17 for the purpose of which it was sanctioned the balance amount of Rs.8,38,38,577.19 (Rupees Eight Crores Thirty Eight Lakh Thirty Eight Thousand Five Hundred Seventy Seven and Nineteen Paise only) will be adjusted towards the grant-in-aid payable during next year.

Certified that 1 have satisfied myself that the condition on which the grant-in-aid was sanctioned have been duly fulfilled / are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- i. Audited Statement of Accounts.
- in Utilization of Certificates from file
- iii. Progress Reports received from file

For Roy Ghosh & Associates (Chartered Accountants) (FRN: 320094E)

(CA Subrāla Roy, Partner) Membership no- 053959 Wednesday, January 3, 2018 Place: Kolkata

3 c. r. avenue, bharat bhawan, kolkata 700 072 [545 g. t. road (south), room 410, howrah 711 101 +91 98300 49737] +91 33 2236 0048] +91 33 2638 6682 info@royghosh.in [royghosh@hotmail.com | royghosh@gmail.com www.royghosh.in

burdwan khatagpur noida i vizianagaram port blair dehradun patna i ranchi



<u>IUFR 1</u>

PASCHIM BANGA SARVA SHIKSHA MISSION Summary Budget Analysis of SSA for the Financial Year Ended 31st March 2017

			<u> </u>	· · · · · · · · · · · · · · · · · · ·	<u> </u>	Rs. 1	n Lakh
5_heme	AWP&B	Opening Balance	JRelease by Govt. of India	Release by State Govt.	Additional State contribution towards SSA	Expenditure	Estimated AWP & B for Next year FY
t	1	2	3	4	5	6	7
SSA	4,65,691.81	73,046.87	82,185.33	52,674.83	;	1,70,251.00	5,12,260.99
KGBV	3,157.29	1,460.08	-	-	-	1937.28	3,473.02
Total	4,68,849.1	74,506.95	82,185.33	52,674.83	-	172188.28	5,15,734.01

Note 1: Calculation of expenditure of SSA

Expenditure from consolidated Income & Expenditure A/C	1,51,049.86
Advance against Civil work paid during the year less refund	14,783.06
Total Expenditure	1,65,832.92

For Roy Ghosh & Associates (Chartered Accountants) (FRN: 320094E)

 \bigcirc

(CA Subrata Roy, Partner) (Membership No: 053959) Wednesday, January 3, 2018 State Pr ect Director PESSM

of Finance Controli PBSSM

3 c. r. avenue, bharat bhawan, kolkata 700 072 [545 g. t. road (south), room 410, howrah 711 101 +91 98300 49737 +91 33 2236 0048 +91 33 2638 6682 info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com

www.royghosh.in

burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi

SARVA SHIKSHA ABHIYAN Intervention for the year 2016-17 Activitywise Expenditure Statement for the year ended 31st March, 2017 Name of the State 2 WEST BENGAL

	Name of the State : WEST BENGA	L		
Aciv. Code	Expenditure by Activity	Budget 16-17		(Budget - Actual)
121/5	ACCESS: MARINESMENTED BY SEATING TO A DECK OF THE ACCESS O	ALC: NORTHINGS	Conten Marat	Man and States
1. A. S.	SSAN WERE AND	ALC: MINE.TO		
1	Opening of New Schools			
2	Residential Schools for specific category of children	-		
	Residential Hostel for specific category of children	979.60	682.89	28771
	Transport/Escort Facility	-		
	Reimbursement of Fee against 25% admission under Section 12(1)(c)			
	of RTE Act 2009 (Entry Level) subject to upper limit of 20% of			
	AWPEB subject to guidelines issued by MHRD			-
6	Special Training for mainstreaming of Out-of-School Children	\$77.52	49.72	- 417.60
	RETENTION TO A CONTRACTOR OF THE REAL PROPERTY OF			1. ····
	Free Text Book	11.688.02	11,713.14	(25.)7
	Provision of 2 sets of Uniform	37,517,71	26,327,18	11,490,53
9	Teaching Learning Equipment (TLE)	273.90	46.52	227.38
用印刷	ENHANGING QUALITY IS IN THE SUBJECT OF SUBJECT OF SUBJECT OF	11. 1 2		STATES AND INCOME.
10	New Teachers Salary	2,53,566.51	84,829.55	1,73,725.93
11	Training	4,778.79	210.52	4,568.27
12	Academic Support through Block Resource Centre/ URC	3,821.03	2.875.20	945.68
13	Academic Support through Cluster Resource Centres	3,407.15	2,682,43	721.67
14	Computer Aided Education in UPS under Innovation	1,005.60	240.58	765.02
	Libraries in Schools			
	INNUAL GRANTIST CONTRACTOR OF A CONTRACT	2 (N. 1998)	CHIEF CHIEFE	M 40 1 1 1 1 10 10
10	Teachers' Grant	1,543.13	627.32	1,217,62
	School Graat	4.399.06	3,174,33	1,021,73
	Research, Evaluation, Monitoring & Supervision			-
	Maintenaoce Grant	6.103.33	4,477.09	1,623.24
	BUIDGING GENDER AND SOCIAL CATEGORY GAIS MAR STATE			
	Interventions for CVVSN	4,315.50	3,202.53	1,313.97
	Innovation Head up to Rs. 50 lakh per district	1.050.00	169.37	660.63
	SMC/PRI Training	1,000,00	203-0	6.02.05
	SCHOOLSIN FRASTRUCTURES STREETS STORES STORES	7 mile alle the second		ET THE REAL PROPERTY AND
	Civil Works Construction	103.809.35	19.201.44	\$9,607,92
	PROJECTAMANAGEMENTICOSTICOSTICOSTICOSTICOSTICOSTICOSTICOS			87,904 .52 E138 238 4994
	Management	19.601.13	8.549.55	2.051.55
	Learning Enhancement Programme (LEF) unly for Large Scale	16001.12	0.049.00	1051.33
	fulegrated Programmes for Quality Improvement (up to 2%)	1 616 115	231.41	1 198 21
	Community Mobilization activities & Media Documentation	1,616,75	251.41	1,415.34
	Activities (ap to 0.5%)	1,535.00	118.03	966.97
24.03	Artivities (ap to 0.5%) Total of 55A (Disulet)	4.62.807.14	1,59,635.91	2,93,251,23
3/25.8	Activities (ap to 0.5%) Total of SSA (Disula) SPATECOMPONENT-AN SECONDARY OF THE OWN CONTRACTOR	4.61.807.14 Discontinuome	1,49,635.91	2,93,251,23
21.03 5.25.81 25.01	Artivities (ap to 0.5%) Total of SSA (Disulet) SPATHCOMPONENT AND SECONDARY OF THE CAREAU AND	4.62,837.14 24477746 (# 1.589.46	1,49,635.91 149461404000 573,18	2.93.251.23 1.016-28
3/25.8	Activities (ap to 0.5%) Total of SSA (District) SPATHCOMPONENT: All Subjects of the Calify Component of Mis Nanagement & Mis REDIS	4.62,887,14 2040 1046 00 1,589,46 1,215,21	1,59,635.91 ••••••••••••••••••••••••••••••••••••	2,93,251,23 1,016-25 1,173,30
25.01	Activities (ap to 0.5%) Total of SSA (District) STATECOMPONENT AN SECTION OF THE CURRENT AND A DISTRICT Management & MIS REMS Sub Total	4.62,837,14 24407746/2 1,559,16 1,215,21 2,604,67	1,59,635.91 	2.93.251.23 1.016.28 1.173.30 2.189.53
21.03 5/25.E 25.01 22.02	Activities (ap to 0.5%) Total of SSA (District) SEATECOMPONENT AN SERVICE THE CUSA COMPONENT AND SERVICE THE CUSA COMPONENT AND SERVICE AN	4.62,837,14 344077746,978 1,559,16 1,215,21 2,804,67 4,65,691,51	1,49,635,91 573,18 41,91 615,09 1,70,251,00	2,93,251,25 1,016,25 1,173,30 2,189,55 2,95,440,80
21.03 ;-25.1 25.01 22.02	Activities (ap to 0.5%) Total of SSA (District) STATECOMPONENT ARE SECTOR 2017 OF THE CARE SECTOR Management & MIS REALS Sub Total SSA TOTAL KGBV/Financial Provisions (provide severate costing state of state of the severate of the severat	4.62,837,14 24407746/2 1,559,16 1,215,21 2,604,67	1,49,635.91 573,18 41.91 615.09 1,70,251.00	2.93.251.23 1.016.28 1.173.30 2.189.53
21.03 25.01 22.02	Activities (ap to 0.5%) Total of SSA (District) STATECOMPONENT ARE SECTOR 2017 Sector Courses and an an and an	4.62.837.14 1.62.837.14 1.559.46 1.215.21 2.804.67 4.63.691.51	1,49,635,91 573,18 41,91 615,09 1,70,251,00	2,93,231,23 1,016,25 1,173,30 2,189,55 2,95,440,50
22.03 25.01 22.02 2.02	Activities (ap to 0.5%) Total of SSA (District) STATHCOMPONENT AND A STATE AND A STATE AND A STATE Management & MIS REALS Sub Total SSA TOTAL KGRV, Financial Provisions (provide separate costing sherts for the state Man-recording Recording Recording Recording	4.62,837,14 1.559,16 1.215,21 2,804,67 4.63,691,51	1,49,635.91 573,18 41.91 615.09 1,70,251.00	2,93,251,25 1,016,28 1,173,30 2,189,55 2,95,440,80
21.03 37.25.8 25.01 22.02 4.35 4.35 4.35 4.35	Activities (ap to 0.5%) Total of SSA (District) STATECOMPONENT ARE SECTOR 2017 Sector Courses and an an and an	4.62,837,14 1.553,16 1.215,21 2,804,67 4.63,691,51 2,94 4,93 44,93	1,49,635.91 573,18 41.91 0,70,251.00 1,70,251.00 78,60	2,93,251,23 1,016,25 1,173,30 2,189,55 2,95,310,80

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For Ray Gloch & Associates (Chartered Accountents) (FRN: 320091E) (CArSobrate Roy, Parmer) Membership No: 953955) Wednesday, 3rd January, 2018 Flace: Keikata

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6 . (Sub J el Director); ge Į. М 5 total (Controller of Finance)

T (Classic Marth 42 ۰, , i., .

SOURCES OF FUND	ment as on 31st March 2	NPEGEL	
	- OSA GRADY	NPEGEL	τοιλ
Cash in Hand & Cosh at Bank	1,00,849.40	694.0	9 1,01,743
Total Opening Balance	1.00.549.40	691.0	9 . 1,01,743.
BECFIFT			
fond towined from Govi. of Iralla			1
General Grant	77,943,84	4	
Capital Grant	4,241.50		77,913,
Fund reactions from State Government	1.010.00	· ·	4.241
General Grant	19817.16	· ·	19,847
Capital Gener	2827.6		2.827.
Rais contribution towards 55A (Additional)		· -	
Fund received from Alipsyst Authority Fund received for Black Shoes		-	1 2
Fund revenues from Coal india Ltd.			1 .
First received for the call of the set of the set of the set	-		1 -
Fund received for the salary of Lepcha Para Teacher	9.94	- 1	9.9
fund received from UNICEF			
and received from Delices	15.66		16.5
fund received for Library	\$.081.39		5,011.3
fund received for Uniform	356.22	, .	356.2
and received the Chinkin	8,316.59	•	\$316.5
STEREST		-	
	5,476.17	38/10	5,514.9
DIHERS			
list Revenue			-
ici Influw Receivable & Payable		-	-
OTAL RECEIPT	-23,363,25	53.00	
	2,26,613.29	933.49	227,553.7
IPPLICATION OF FUND	Approved AWPAU		
	(incl. spill over)	Expenditure	Savings
SA GENERAL	ance shin aveil	Incurred	
estalential Hostel for specific category of cuildren	. 979.60	6\$9.39	1
PATEL Training for mainstruming of Out-of-School Children	497.52	49,72	1
me lens stank	11,658,02	11.713.54	
rovision at 2 sets of Unsform	37,817,71	26.327.18	
coching Learning Equipment (TLE)	273.93	46.52	1
ew Teachers Salary	2,58,535,51	64,829.58	
sulters Traning	4,778,79	210.52	,
eaderale Support through Black Resource Centro/ UNC	3,521,05	2,875.20	
calente Support through Cluster Resource Centers	3,407,13	2642.48	1
imputer Aided Education in UPS under Innovation	1.008.62	2:038	
uciers Grant	1.85.13	p27.32	1,217,82
hoxi Crant	4,399.00	3,37433	1.024.73
marrin, Evaluation, Monitoring & Supervision		1	
Atrionance Grant	6,105,33	4,477.09	1,628.24
terventions for CWSN	4.516.50	3,207,33	1313.97
stovation Head up to Rs. 50 lakh per district	1,050.00	187.37	660.63
IC/PRI Transing			
and control by the second s	10,601 13	8,549.55	2,051,55
ation, Enhancement Prog. (LEP) unimproty Modulization activities	1,646.75	231.41	1,315 54
the Component	1.065.00	118.01	9(6.97
engenent & MIS	·		
MS (and RCEQ/- for REPA)	1,559,46	573.18	1.016.28
and for a local of the story of	1,215.21	41.91	1,173,30
vil Works of Works Construction	i 1		
IBV	1,08,609.35	19,201,14	89,607.92
nier intere			
Curray.	64.93	76.60	-31.62
<u>EGEL</u>	3,112,31	1,460.65	1.251.63
tal Expenditare		[-
- c-pendattic	4,66,849,101	1,72,188.28	2.56.660H2
OSING BALANCE	SSA & KGBV	NPECEI.	TOTAL
h in Hand & Cash at Dank			
· - ···· · ·· · · · · · · · · · · · · ·	51.415 CU	985.49	53,400,49
i			

or Roy Classick Associates (Clearanted Accountance) (FRN: 320054E)

CA Subratu Creation Membratur Creation Membratur No. 053950 Widnesday, Jenuary 3, 2018

Asiate Breger Conditionations of PBSEM (Controller of Finance, PRISSIN)

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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the consolidated Balance Sheet of Sarva Shiksha Abhiyan of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake, Kolkata -700091, West Bengal as at 31ⁿ March 2017 and also the consolidated income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

Management's Responsibility for the Standalone Financial Statements

The management of State Project Office and District Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office and District Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office/ District Project Office and for preventing and detecting 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 adequate internal financial controls, 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 standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments: the auditor considers internal financial control relevant to the SPO's & DPO's preparation of the financial statements that give a 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 Company has in place an adequate internal financial control



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system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO and DPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district – wise which are noted below:

STATE PROJECT OFFICE

- Fixed Assets and EMD Register is not properly maintained by the unit.
- Bill Register is not at all maintained.
- Rs. 3,34,29,919/- and Rs. 23,503/- has been credited to Savings Bank of India A/C No. SB- 10003524 and Flexi Fixed Deposit A/C no. 424920100100689 respectively as interest but the same was not considered in the Books of Accounts
- Total amount of Rs. 1,44,228/- is credited by Savings Bank of India A/C No. SB-10003524 since the financial year 2014-15 but the same were not considered in the Books of Accounts.
 The name of unit, as unitary as filterable R.
- The name of unit, as written as "Paschim Banga Prathamik Siksha" in the Savings account with Canara Bank, Lake Town Branch having Account Number -2692101001980 has not yet been changed in the name of Paschim Banga Sarva Siksha Mission.
- From the Books of Account, we found that the unit has an account with State Bank of India having balance of Rs. 3,660/-. However, neither Bank statement for the period under audit nor has Bank confirmation certificate from Bank as on 31,03,2017 been provided to us.
- Other Liability of Rs. 2.76.613/- found in the Books of Accounts as on 01.04.2016 was not supported by Sub-ledger or other documents.
 A sum of Rr. 143 18 25 2054
- A sum of Rs. 143,18,35,205/~ was kept in the Bank Account as other fund, which is not related to Sarva Shiksha Mission
- In respect of payment of Rs. 118,16,86,203/- for text book, we could not verify the tender procedure, determination of L1 Party, Agreement with the supplier, details of quantity of text book ordered, procured, delivery made to the unit and available balance thereof etc.
- Total amount of Rs. 2,29,89,512/- were lying with the Society since long for different projects which were not in operation on the date of audit.
- Mismatch found between Tax deposit shown in TDS return and Books of Accounts
 TDS has not been deducted on Vehicle hiring bill during the Financial Year 2016-17
- Delay deposition of P. Tax has been observed



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- Advance disbursed before FY 2014-15 of Rs. 12,19,460.13 / has remained unadjusted as on 31.03,2017.
- Advance amounting to Rs. 21,93,19,895/- to different Govt. Department disbursed remained unadjusted for more than one year as on 31/03/2017.

Observation on audit of fund disbursed to West Bengal Board of Secondary Education

- Reconciliation of the difference of Rs. 78,46,387/- of unspent fund balance as on 31.03.2017 between Books of WBBSE and PBSSM should be made and unspent balance should be recovered.
- Separate Bank account has not been maintained for the fund received from PBSSM.

Observation on audit of fund disbursed to West Bengal Board of Primary Education

- Reconciliation of the difference of Rs. 1,20,60,362/- of unspent fund balance as on 31.03.2017 between Books of WBBPE and PBSSM should be made and unspent balance should be recovered.
- Bank Interest for the Year 2016-17 of Rs. 1,08,33,289/~ has not been refunded to PBSSM till date.

Observation on audit of fund disbursed to Paschim Banga Rajya Sishu Siksha Mission

- The balance of advance to "Paschim Banga Rajya Sishu Shiskha Mission" as on 31.03.2017 in the books of "Paschim Banga Sarva Shiskha Mission" was Rs. Nil, but the same in the Books of Accounts of PBRSSM was Rs. 197,00,49,00.16/-. Reconciliation of the difference of Rs. 197,00,49,00.16/- should be made.
- We also found that during the year Rs. 416,30,96,992/- was released by the PBSSM but Rs. 416,57,97,543/- was received by PBRSSM. So difference of receipts of Rs. 27,00,551/- was found which need to be reconciled.
- Bank Balance confirmation certificate from Bank as on 31.03.2017 has not been obtained from Bank.
- On verification of Cash Book, we observed that an amount of Rs. 6,65,364/- spent for data entry cost for SDMIS related to PBSSM is paid from Andhra Bank not related to PBSSM on 11th January, 2017.
- Negative cash balance was observed during the month of July, October, March, 2017.

EDUCATIONAL DISTRICT

BIRBHUM

- UC prior to 2016-17 to the extent of Rs. 9,60,93,220/- though received during the current financial year, could not claim through Income & Expenditure Account.
- IEDC fund of Rs. 6,56,953/- and IEDSS fund of Rs. 12,64,448/- is lying with the unit idle since opening of the financial year 2016-17.

BANKURA

 Details of "Other Liability" of Rs. 10,00,000/-; carried forwarded from earlier years, remained unadjusted.



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- Left fund of Rs. 1,50,000/- is lying with the unit idle since opening of the financial
- year 2016-17. Purpose of receiving Rs 11 17 10 092/2 shown as General Fund from State
- Purpose of receiving Rs. 11,17,10,092/- shown as General Fund from State Government remained unexplained
- An amount of Rs. 8,72,80,893.75 related to non civil grants of prior period nature has been treated as expenditure during the year 2016-17.

NADIA

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- Non-civil UC of earlier years to the extent of Rs. 18,10,72,111/- has been booked in FY 2016-17.
- A cheque of Rs. 3,61,780/- received from CLRC related to Teachers Training was deposited into Bank on 02.08.16 but the same has not been credited in the Bank till the date of audit.
- Total amount of Rs. 21,36,909/- directly credited by Bank was not accounted for in the Books of Account.
- Total amount of Rs. 44,054/- directly debited by Bank since 2013 -14 was not accounted for in the Books of Account.
- IEDC fund of Rs. 43,65,110/- was lying with the unit idle since long as on date of audit.
- We have observed delay in deposit of TDS, delay in submission of e-TDS return and unavailability of few TDS deposit challans at the unit.
- During the year under audit, total refund of Rs. 37,71,501/- credited in the Bank. The same has been treated as refund from CERC and adjusted with Capital Fund as non-identification of specific intervention.
- Details of Other Liability of Rs. 13,52,864/- carried forwarded from earlier years was unavailable with the unit on the date of audit.
- Loan to KGBV of Rs. 40,22,992/- was remained unadjusted since long period.

JALPAIGURI

- Direct credit and debit of Rs. 4,29,383/- and Rs. 47,332/- respectively during the financial year 2014-2017 has not been considered in the Books of Accounts.
- Expenditure has been booked for the whole amount of advance disbursement to each CLRC for the purpose of World Disable Day as well as for Hiring Therapy Service, though UC received for less amount.
- UC of part completion (below 100%) of civil work has been accepted from the schools and capitalized during the year. Moreover, the unit could not submit the details of amount of utilization of Rs. 1,92,55,400/-.
- Total amount of Rs. 61,30,043.59 has been received as refund from CLRC against non-civil expenditures booked in earlier years which has been adjusted with Capital Account during 2016-17.
- Loan to KGBV of Rs. 1,13,13,541/- remained outstanding from previous years and yet to be refunded back to SSA. Moreover, the loan amount in the books of KGBV is standing Rs. 1,12,76,541/- i.e. having a difference of Rs. 37,000/-.



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SOUTH 24 PRGANAS Nil

PURULIA

- Receipt of State fund and utilization has not been mentioned separately in the Balance Sheet.
- The unit has created a ledger of "Advance adjusted wrongly in earlier years" of Rs. 28,66,625/- in the Balance Sheet as on 31.03.2017 and increased the Capital Fund by the same amount. As per the management, the same may be recovered from the concerned CLRC.
- The difference of Rs. 6,86,202/- regarding Loan to KGBV between books of SSA and KGBV fund has not been reconciled.
- The difference of Rs. 19,30,638/- regarding fund from NPECEL between books of SSA and NPECEL has not been reconciled.
- HEDC fund of Rs. 18,88,425/- and UNICEF fund of Rs. 6,12,000/- is lying with the unit idle since long period.
- It was observed that expenditure under various interventions to the extent of Rs. 29,88,966/- could not claim through Income & Expenditure Account and as such the district has lost the claim of expenditure from MHRD to that extent.
- Due to non-identification of specific intervention of an amount of Rs. 16,39,673/refunded by the CLRCs during the year, the same has been adjusted with Capital Fund in the Books of Account.
- Details of Other advance of Rs. 10,20,12,454/- have not been produced before us.
- Cheques for total amount of Rs. 22,80,572/- issued during the year 2014-17 has become stale and necessary reversal entry should be passed in the Books of Accounts.
- Since 2013-14, Bank has credited and debited directly Rs. 37,40,318.25 and Rs. 39,64,510.00 respectively but not considered in Books of Accounts.

COOCHBIHAR

- Total amount of Stale Cheque of Rs. 92,775/- as on 31.03.2017 was observed.
- Cheques total amount of Rs. 3,23,267.31 deposited by the unit during FY 2015-17 but the same has not been credited by the Bank.
- The unit has booked expenditure of Rs. 6,48,497/- without receiving UC against advance relating to Utkarsha Avijan, UDISE and EGRAN of earlier years.
- The unit has booked expenditure against "Advance Other than civil funds" pertaining to FY 2016-17 to the extent of Rs. 3,19,41,471/- without receiving UC from the concerned units.
- Delay in deposit of Profession Tax, TD5 and Labour Cess has been observed.
- The unit could not collect interest earned by CLRC/Schools during the year under audit.
- HEDC fund of Rs. 28,13,451/- is lying with the unit idle since long period.
- Physical copy of UC and intervention-wise break up of civil grant capitalization of Rs. 19,63,000/- related to the year 2011-13 were not available with the unit.



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- The Auditor could not verify the amount of UC of Rs. 11,39,351/- adjusted against non-civil advance since the record maintained at DPO was not up-to-date.
- We could not verify the UC amount of Rs. 3,10,26,973/- against civil advance with the records maintained by the Civil Department of DPO.

KOLKATA

- No physical verification of assets and stock has been conducted during FY 2016-17 and the assets are not marked with identification mark.
- Bank account of DPO with Bank of India, Rash Behari Avenue Branch, Kolkata was not reconciled as on 31st March, 2017 having a difference of Rs. 5,32,51,361.18.
- The unit has liability of Rs. 1,66,06,019.94 towards 'Refund from the Schools' which was unidentified with respect to the particular schools and interventions.
- Total liability of Rs. 2,00,20,102,94 was appearing in the books since earlier years.
- Advance against Civil activities of Rs. 11,75,74,618/• was lying in the books of DPO as on 31st March, 2017 out of which substantial amount of advance was lying unadjusted for a long period.
- The unit has shown Rs. 65,330/-, Rs. 3,66,778/- and Rs. 31,368/- as receivables against Kanyashree Programme, from DI Secondary and from EDCIL(India Ltd.) respectively. These amounts are unadjusted from earlier years.
- Adverse budget variance has been observed in IED, Project management and Repairing (Civil grant) heads to the tune of Rs. 20,87,768/-, Rs. 84,99,258/- and Rs. 1,70,44,000/- respectively.

PASCHIM MEDINIPUR

- No physical verification of assets and stock conducted during FY 2016-17 and the assets are not marked with identification mark.
- Debtors of Rs. 8.01.178/- is pending to be adjusted since FY 2011-12 related to training on Accounting/Book Keeping from SPO.
- Liability of Rs. 3,27,130/- is pending to be settled since FY 2013-14.
- Advance against non-civil and civil activities to the tune of Rs. 13,76,700/- and Rs.
 2,47,03,403/- respectively are pending to be adjusted since long period.
- The management was not in a position to give any status regarding Civil advance to 55K/MSK of Rs.92,69,287/- pending at the end of financial year 2016-17.

DARJEELING

- Difference in opening balance of Bank Account for Rs. 14,76,812/- still unadjusted in Bank Reconciliation Statements prepared by the unit.
- Defalcated amount of Rs. 5,14,50,000/- was included in Civil Advance since financial year 2004-05.
- Physical verification of assets has not been conducted during FY 2016-17 as well as Fixed Asset Register is not maintained properly.
- No physical verification of stock has conducted during FY 2016-17 as well as stock Register is not maintained properly.



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- Balance of Rs. 3,57,435/- is lying in the inoperative Darjeeling District Co-Operative Bank Ltd. since FY 2004-05.
- Opening balance of Sundry Creditors of Rs. 11:65,271/- includes a wrong adjustment of Rs. 11,27,250/- of FY 2015-16. Moreover, no details of Sundry Creditors closing balance of Rs. 38,021/- is available to the unit.
- No details of Earnest Money Deposit of Rs. 5,53,174/- is made available to audit.
- Delay in deposition of EPF to the tune of Rs. 21,78,435/- has been observed.

SILIGURI

- No physical verification of assets & stock has been conducted during FY 2016-17 as well as Fixed Asset Register & Stock Register is not maintained properly.
- As per BRS, cheques total amount of Rs. 1,85,519/- have been deposited in the Bank during the FY 2008-2017 but the same was not credited by the Bank. Further, the management could not provide the details of the same cheques.
- Stale Cheques amounting to Rs. 54,723/- has not been reversed by the unit.
- No details of capitalization of civil grant of Rs. 3,20,09,279/- is made available to audit.

MALDA

- Ledger Book, Stock Register and journal Register is not properly maintained.
- Fixed Assets Register is not updated and physical verification has not been conducted,
- There is no system of physical verification of stock and the same has not been conducted during the year.
- Bill Register is not maintained.
- Procurement procedure has not followed for hired vehicles
- No details have been provided for the Closing Balance of Rs. 24,01,80,012/- under the head Advance against Civil Works.
- No utilization certificate has been collected from different CLRC for opening balance of non civil advance of Rs. 32.50,08,346/-
- Details list of Rs. 40,43,829/- which is lying as outstanding liability as per last account has not been made available to audit.
- Unsettled CLRC Balance of Rs.1,01,64,709/- was shown in the Balance Sheet since last year for which no detail has been produced to audit.

PURBA MEDNIPORE

Audit Report received to be checked 23.12.17

MURSHIDABAD

- Fixed Assets acquired before 31.03.2010 were not recorded in the Fixed Assets Register maintained by the unit.
- Unutilized Capital grant of Rs. 65,61,410.51 has been refunded by CLRC.
- No UC Register was maintained by the DPO.



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Shortage of Cash of Rs. 15,000/- found in the Cash Book maintained by "Parashpur Primary School" under "Jalangi" CLRC.

BARDHAMAN

- No tender was floated for purchase of Desktop, UPS etc. From Advanced Computer System and Axiom to the tune of Rs. 19,73,807/-.
- Fixed Assets Register do not contain Asset Identification Code.

DAKSHIN DINAJPUR

- Intervention-wise break-up is not available with the unit against refund from CLRC/Schools of Rs. 3,13,04,584.63.
- Fund utilization register for the civil grant is not maintained by the unit,

UITAR DINAJPUR

- An amount of Rs. 25,202/- received in the Bank A/c on 05.11.2015 has been treated as Suspense Account in the Books of Account.
- Delay in deposit of TDS has been observed.
- Fixed Assets Register is not complete in respect of location and code against fixed asset.

HOWRAH

- No physical verification of assets has been conducted during FY 2016-17
- The unit has no transaction with Bank account with UCO Bank, PBGB, Axis Bank since long period.
- Caution money of Rs. 5,000/- and Rs. 31,673/- incurred from program under UNICEF is lying unadjusted since long period.
- Advance of Rs. 13,000/- given to ADM (G) is lying unadjusted since FY 2010-11.

Common Observations of District Project Offices

- Bank balance confirmation from Bank as on the closing date of financial statement has not been obtained by the management.
- The District has maintained books of accounts under mercantile system while CLRCs are maintaining books under cash accounting system. The difference in accounting methods made accounting system inelfective for end-to-end consolidation. The utilization figure as submitted by CLRC has no reflection in the books of CLRC.
- Ledger books are not maintaining systematically and competent authority does not authenticate these.
- Fixed Assets & stock register has not been properly maintained, the assets are also not marked and physical verification of assets has also not been conducted periodically.
- Financial transaction after 31.03.16 considered in the financial statement as on ³ 31.03.2016.



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Poor monitoring over collection of utilization certificate against civil and nonadvance has been observed.

Common Observations of CLRC/VEC/WEC/SMC/SSK/MSK

- Intervention wise balance of fund not maintained
- Summarized Utilization Statement as prepared by CLRC is not correct at various instances. Under certain cases, it was found that as per UC submitted by VEC, WEC, SMC etc., they have partially utilized the fund though the CLRC submitted full utilization of the said intervention. Thus, in totality expenditure were not thoroughly booked on the basis of vouchers, supporting etc. For expenditure incurred for various training programme, no feedback report of the participant is available.
- The competent authority did not authenticate supporting documents with regard to debit and credit vouchers.
- CLRC purchased various assets out of the contingency fund but not entered the same in the Fixed Assets Register.
- In most of the cases, double column cash book was not prepared. Only single column cash book was maintained. More importantly, a practice of preparation of cash book from pass book was seen which is required to be restricted with immediate effect.
- Huge amount of civil grant remain unutilized.
- VEC/WECs consisting of more than one schools generally failed to produce supporting of all schools under them.
- In some cases, fund for mid day meal has been included in the Bank of SSM.
- Cumulative Bank Interest has not been refunded back to CLRC/DPO and utilization of the same for incurring expenditure of contingency, capital and other expenditure have been observed.
- Separate cash book for SSM project has not been maintained.
- Summarized UC Statement not prepared by majority of the SSK and MSK.
- In some cases, common bank account has been maintained for the entire fundalong with MSK & SSK.
- At various instances, the propriety of the expenditure could not be established for expenditures made out of contingency fund
- Tendering procedures have not been followed properly
- Certificates of Utilization were not maintained properly. The Jr. Engineer of SSM certified copies are without resolution and without copies of expenditure Memos/bills.
- Most of expenses are paid in cash or bearer cheque
- Diversification of fund has been observed

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

 the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and



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the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2017, and its excess of expenditure over income for the year ended on that date.

For Roy Ghosh & Associates (Chartered Accountants) Firm's Registration No₅- 320094E

(CA Subrata Roy, Partner) Membership No – 053959 Kolkata Wednesday, January 3, 2018

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	•••	(A ABHIYAN (SSA)			
		0	State Will	T BENGAL			
SOURCES OF FUNDS		Cons 16-17	2015-16	eet As On 31st March, 2017 APPLICATION OF FUNDS		M&17	
	AMOUNT (RS)	AMOUNT (RS)	AMOUNT (RE)		AMOUNT (RS)	AMOUNT (RS)	2015-16
Capital Fund:			ALLO GATE (ALL	Elxyd Assets :	0.00000000000	AMOUNT (IS)	AMOUNT (RS)
Opening Balance	2,08,95,45,17,173.14		1,94,36,83,92,104,7				
Add: Fund received from GOI	6.21,85,32,920.00		8,46,79,40,900,0			ļ	
Add: Fund received from State GovL-	5,47,90,21,947,00			0 Opening Balance	1,97,25,683.00		107.10.000
Less: Refund to State Govi.	21,15,39,366.00	· ·		Addition during the year	4,53,035.00		1,87,13,4371
		2,22,44,05,32,674.14	2,08.95,45,17,173.1			2,01,28,713.0	
General Fund - Districta			1 · ·	Furniture			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Opening Balance	1,00,49,25,14,948.49	,	92,14,84,85,356.5	9 Opening Baiance	5,31,39,857,19		5,28,02,614,1
Add: Fund received from GO1				Addition during the year	2,30,993.00		3,57,243.0
Add: Other Grani from State Govt. reed by DPO	6,000,00		1,09,22,441.50			5,33,70,850.19	
Add: Amount received from SPO Add: Refund received during the year	11,51,48,63,175.00		12,58,29,90,721,00	0 Equipment			
Add: Direct Payment by SPQ	74,14,561.00		11.39,26,882.51	I Opening Balance	4,89,22,932.73	1	4,80,10,233,7
Ndd: Adjustment on Account	5,60,92,05,043.00 1,36,95,790,50		5,17,90,58,391.00	Addition during the year	40,58,820.00	J.	9,12,699.0
Add: Refund from CLRC (Specifically mentioned)	5,75,45,758.75		15,38,16,834,34			5,30,11,752.72	4,89,22,932.7
Add: Transfer from other funds	9,48,08,727.00		6,46,75,150.97	Other Assets			
cts: Transfer to KCBV	5740,06,127,00			Opening Balance	1,69,74,848.00		1,89,59,618.0
ass: Adjustment on KGBV	-			Addition during the year	· · ·	1	15,200.0
ess: Adjustment on General Fund	25,45,87,505.00			in marine a		1,89,74,848.00	1,59,74,848.0
Ass Adustment on Account	37,97,36,673.00			Civil Works		I	1
ess Excess of Expenditure over Income	14,56,51,54,107.53	1	41419,19/40	Opening Balance Add: Capitalised during the year	67,55,42,68,954.83		62,85,49,14,838.0
ess: Transfer to Other Fund	1,22,85,200.00		200000	Add: Copitalised during the year Add: Adjustment	1,92,01,11,074.00		4,69,93,54,146.7
cost Refund to SPO/ Others	11,41,25,877.00			Less Adjustment/Refund	3,32,54,143.00	ſ	
		1,02,49,41,68,641.75	1.00,13,20,14,943.43			(0 P0 P1	·
gneral Fund - State				Advances against Civil Works	1	(9,50,76,67,201.83	67.55,42,68,984.8
wach Bharat Kosh	36,05,00,000.00		362500000	Opening Balance	6.52.70.02.271.68	1 .	
tate contribution (owards SSA (Additional)			4.00.00 mmm	Add: Paid during the year	1,56,96,39,059.00		9,75,74,78,260.42
uss: Utilized/Transferred to Other Bank A/C	36,05,00,000.00		1.00 00 00 00 00 00	Add: Direct payment by SPO	101400'66'06'06'0		1,66,59,60,587.00
		-	36.05.00.00.00	Less Adjustment / Refund	9,13.32,948.45	۰ <u>.</u>	10 (1)
EDC/ IEDSS FUNIT:				Less Transferred to Civil work	1,92,01,44,074.00		19,65,87,804.00
pening Balance	7,48,58,021.00		8,82,44,955,00		1,74,01,41,074,00	6,08,51,61,308,23	1.69,92.84,771.75
ald: Amount reacived from SPO	•			Auvance paid to KGBV.		0,00,01,04,008,23	6,52,75,72,271.65
dd: Refund received during the year	1,01,227.00		9,76,000,00	As per last account	87,54,48,284.00		61.57.65.229.00
dd: Adjustment en Account	43,48,405.00		-	Add: paid during the year	24,73,51,500.00	1	24,59,58,500,00
dd: Bank Interest	1,91,073.00	-	1,65,551.00		41,84,175.00		
enst Bank Charges	•				1,0217300	1,11,86,15,609.00	1,57,75,443.00 67,51,48,284.00
css: Adjustment on Account	43,49,405.00		9,71,728.00	State Govt, Fund Advance		**********	0/10/10/2010
ess: Utilized during the year	43,51,946.00			Opening Balance	83,69,41,715.50		35,93,61,907,44
		7,07,98,380,00	7,43,58,021.00	Add: Pald during the year	50,61,63,171.00		1,60,93,40,441,00
C FUND :				Add: Copitalised	4,62,29,019.00		6,77,98,156.00
pening Balance dul: Dank Interest	2,02,052,00		2,01,001.00		1,61,98,342.00		- 1.81,56,608.44
nu; Dank Interest	1,007.00			Less: Utilized/ Refund	45,18,46,189.25		1,38,11,02,180,50
the Case is a second se	••••l	2,03,059.00	2.02.052.00	· · · · · · · · · · · · · · · · · · ·		95,38,65,058,25	83.69,41,715.50
ate Govt. Fund : pening Batance				Other Advances & Deposits	1	· · · · · · · · · · · · · · · · · · ·	1
d: Fund received during the year	1,85,44,87,411.48				5,85,01,92,992.15		5,53,22,90,472,99
Id: Kefund	73.37,82,984.00			Add: Adjustment for earlier year	6,70,74,825.00		4,22,73,50,551,25
ss: Refund to State	29,43,209.00 3,01,79,037.00		1,61,88,599.00		12,78,74,64,572.50		9,60,91,14,669.00
ss; utilised during the year	70,34,14,122.00	-	9,60,65,422.00	Add: Receivable/ Adjustment	1,17,39,65,767.00		93,301.00
	70,34,14,122.00	1.83,23,20,445.48	VI.57,43,625.52	Add: Capitalised	-		-
THER FUNDS:		1203,23,20,915.16	103/49/0/ 411/45	Less Adjustment	76,57,21,196.25		75,97,50,320,50
coling Balance	3,29,72,82,869,50		1 32 63 90 243 10	Less: Refund	9,17,13,047.25		8,90,78,797.50
d: Fund received	1,39,01,72,065.00	ļ	4,03,75,35,579.00	Less: Utilised/ Distrused/ District head exp.	12,28,46,60,537.75		12,86,98,27,387.09
ld: Fund received from Authorities/Refund	8,75,06,171.00			Funda Dispursed to Districts:		6,71,66,01,075.40	5,85,01,92,992,15
d: Interest				Opening Balance	3 73 13 17 57 199 19		
d: Bal, daimed trust. To receivable A/c				Add: Disbursed during the year	2,23,13,16,66,998.00		2,01,70,51,79,191.00
id: Transformed to Capital Fond	36,05,00,000.00	1	-	Less Adjustment	16,98,17,43,842.00	-	18,42,61,87,504.00
se Adjusted/ Refund	37,23,90,283.00		4,39,31,796,85		36,15,00,000.00	7307503105/000	7 72 10 44 44 44
at Utilized/ Disbursed	2,76,02,70,647.00	,		Bank Interest Receivable/ Other Receivables		2,39,75,29,10,810.00	2,23,13,16,66,998.00
		2,00,23,00,175.50		Balance as per last year	82,12,924.00		49,40,355.00
her Llabilities;				Add: Adjustment for ealier year	17,15,090.00		29,54,120.00
ening Dalance	17,46.98,959.23			Less: Received during the year	13,26,747.00		3,26,720.00
d: Provision during the year	71,55,81,001.57		14,36,59,949,52	Add: Accrued/ Paid during the year	36,03,495.00		6,45,169.00
d: Received/ Addition during the year	6,39,41,566.90		4.93,98,751.95	•••		1,22.04,262.00	82,12,924.00
s: Adjustment/ Written Off/ Refund	1,12,50,597.00	1	5,57,76,614.22	Balance at SPO/Districts:			·
a: Paid during the year/ Released	21,70,63,453.57		62,94,78,112.50	SSA Funds			
ration of PC Balance	7	72,59,07,480.13	17,45,93,959.23		SA7,09,08,092.34		7,30,45,53,756.06
settled CLRC Balances		1,02,41,927.00	1,38,84,656,75		1,89,424.89		1,33,241.39
ipense A/C		. 1		Other Funds			
pense A/C tricta Zilla Parishad	J	25,202.00		Cash at Bank	1,82,02,61,589.09	1	263,42,14,146.00
**************************************	·	69,49,145.00	15,27,341.00	Cresh in Hand	• I		
al .	L					5,29,13,59.105.52	9,93,89,31,143,45
lloy Ghosh & Associates		3,29,60,39,47,130.00	3,14,66,39,98,634,58	Total		3,29,60,39,47,130.00	
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nered Accountants N-320094E				, Ar	. .		
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				State Project Dig	TOP BUSSMI		
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Subrali Roy, FCA			•	PB'S			•
Subrali Roy, FCA			·	PBS (Cuntroller of Fin	uojeri/		

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Controller of Finance. PBSSM

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TEAM MARY PROPERTY AND A DECEMBER OF A DE

	2016-17	2015-16	for the Year ended 31st Atarch 2017		
EXTENDITURE	AMOUNT (RS)	AMOUNT (IS)	LINE YDAGE	2016-17	2015-16
Residential Hestel - Recurring	6.89,89,337.00		Interest Received	AMOUNT (RS)	AMOUNT (RS)
Special Training for mainstreaming Out of School Children	49,72,402 (*)			\$3,44,31,812.22	33,12,71,218,96
Fire Test Book	1.87./3.13.525.00		Additional Grant Imm State Concernment for SSA		4,03,00,03,030,03
Uniterm Grant	243,27,17,517.60		Miscellammus Receipta		
Baching learning E-patriments	46.52.00100	A.057.23,49,572,00	Ewerss of Expenditure over bacome	14.56.51.54,106.98	2.84.19.20,575.66
leaders Salary	5,48,29,57,910,00	7.77.35.90.211.00			
Training	2.10.52,224.60				
Arademic Support trough Black Personne Lenter (ERC/LIRC)	28,75,19,204,00	18,94,13,491,00 25,74,14,295,24			ļ
Academic Support bough CRC	26.32.48.030.25	24.32.54,783,56			I .
Computer Aided Education in UPS	240,53, \$18,00	15,53,657.00		•	
Texchers Gran	6.27_31.50010	A CALL ST			
Salabol Grani	13,74,37,604.00	44,63,38,551,00			
Research , Evaluation , Monstoring & Supervision	100 St 100 St 100	19,40,859,00			
Mainemanner Grant	44,77,09,392,00	36,16,78,665.00	•		
Intervention for CIVSN / Inchaster Vides often	12,02,51,450,00	32,53,53,029,60	·		
Innovasion	1,89,36,890,01	4.53,72,398,00			
Court Management Cost	14-16-002-0-014	مجلد 19 لاحث بروزوره	·		
Propert Management & MES	33, 19, 58, 137, 91	18,06,79,103,01	l l l l l l l l l l l l l l l l l l l		
Daining of Educational Administrator	*****	10,00,27,103,01			
School Maping & Social Maping					ı
raming Enhancement Programme (11.51)	23141,057.00	11,39,963,00.			
Community Mobilisation etc.	1,18,07,718,001	55.34.241.00	ľ		
Hale Component - Project Alanagement	1914944412 122 007	\$2,89,215,89 }	17		
Management & MES	5.73, 18,091.57	3,50,59,588 00	1		
RENS	41,91,250.00	19.54200.06			
Lank Charges	29.721.67	17,179-12			1
· Total	15.10.19,45,919 20	14.17.52.41.745.02	Total		
	and the second se		10[3]	15,10,49,85,919,20	14,17,52,41,743.02

SABYA SHIKSHA ADHIYAN (SSA) Shin-WEST BENGAL Consolidated Income A Expenditure Account for the Year ends

Lar Hoy Ghash & Associates Chatered Accountants TRN:220033 CA Solis Lociation, FCL Partier M.No. 053959 Place Kulhata Wednesday, Jul January, 2016

Ston Bogra Company Desistor PBSSM Nonstration of Finance, (HISSA)

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d)

Controller of Finance PBSSM) A ABHIYAN (SSA)

SARVA SHIKSHibuni for the Year ended 31st March 2017 State-WES-16 Y PAYMENT 2016-17 2015-16 Consolidated Receipt and Payment Actor (RS) AMOUNT (RS) AMOUNT (RS) 2015 Funds Disbursed to District under SSA 2016-12 RECEIPT AMOUN 5591.39 Residential Hostel AMOUNT (RS) 19,46,250.00 ening Balance 49.21.388.00 1.33.241.39 2,46,679.25. 5,51,29.2 Teachers Salary ash-in-hand 4,84,90,04,900.00 4,57,36,41,910.00 ash-at-Bank 9,93,87,97,902.06 Circle Resource Centre/BRC 27,67,01,004.00 22,24,95,060.24 3th F.C. Com ission Grant 10,52,03,92,472.00 10,11,76,\$4,169.00 Fund received from Government of India 8,48,02,28,820.00 Cluster Resource Centre/CRC 27.74.46.373.00 26.45.78.429.31 Teachers Training 2,02,67,612.00 3,48,25,301.00 5,94,61,61,908.00 and received from Government of WB Special Training 8,900.00 77,66,99,377.00 10,94,500.00 2,13,86,20,603.00 484506000 66.42.669.00 IEDSS 23,44,779.00 Other State Fund received by DPO eachers Grant 11,41,92,900.00 Other Fund Received Fund received from SPO for SSA 16,40,74,790.00 11,97,05,99,707.00 2 66 41 15 290.00 Maintenance Grant 41.72.34.050.00 44.35.12.668.00 34,97,93,500.00 2,90,04,43,516.00 32,90,57,509.00 3,62,61,08,500.50 12,63,58,29,917.00 chool Grant 8,42,00.618 50 Advance Refund Non Civil 15 51 54 183.00 Uniform Grant 18,37,03,573.00 Research and Evalu 16,19,31,300.00 1,21,70,511.00 19,57,737.00 1,01,12,474.00 5,41,09,225.20 ation Advance Refund Civil Community Mobilisation Training Advance refund - State Govern Other Refund 2 35 59,283.00 2 10 86 318 25 Project Management Book Rack 74 22 61 215 51 39.99,842.00 5,27,469.00 1.03.66.34.012.51 49,74,338.00 Fund received as repayment of Loan from KGBV Fund received as repayment of Loan from DPEP 1.57.75,445.00 41,84,175.00 Free Text Book (including Transportation of FTB) 31 72 33 002 00 89,65,03,882,00 Teaching & Learning Equipment Intervention of CWSN 2,87,83,500.00 37,08,23,754.32 30,48,729.00 30323418320 rest received 23.7D 21.373.20 2,20,03,384.66 1,48,55,500.00 1,65,98,839.00 9,51,000.00 nnovative Activities/CAL 4,12,70,826.00 Other receipts Fund received from Zilla Perishad 1.02.48,000.00 Girls education 94,480.00 Non-Civil Advan 23,36,25,189.00 Miscellaneous receipt 20,200.00 s Paid 634 187.00 Project Management TDS, P.TAX, CSU, GPF, GOVT LFEE, MBL Civil Advance Paid 1.62.31.32.004.00 20 14 831 49 6,19,22,148.00 5,01,792.00 13,51,47,697,57 New Building for Dilapidated School Farmest Money and Security Deposit IEDSS Refund Primary School (new) Upper Primary School (new) ACR 8,17,85,800.00 14.23.886.90 55,327.00 31 200 00 12,93,79,030,00 3,20,991.00 89,64,70,269.00 3,03,000.00 RMSA Boys Toilet Girls Toilet 11,71,31,355.00 8,53,07,018.00 DPFP Refund 9,441.00 NPEGEL Refund Drinking Water Facility Ramp with handrail (P+UP) KCBV Refund 8 61 500.00 18 25 396 00 7,06,16,362.18 Unknown Fund/General fund/Other Advances Refund of earlier years 3,14,09,944.42 24,74,850.00 Main Repairs for Vinners School Major Repairs for Upper Primary School Major Repairs / Repairs / Report Andrew Refurbishing smused old buildings - 50 Capacity ACR - 55K & MSK 7 37 65 597 m nterest refunded by CLRC & schools 19 78 75 639 77 2,32,09,455.00 5.41.48.722.00 53,66,000.00 SSA Fund Refund to SPO 57 79 000 00 23570000 Payment for RMSA 42,54,910.00 1,34,23,089.00 IFDSS 1.12.80.902.00 6.99.50.528.00 1,90,54,153.00 69,15,500.00 Payment from Z.P. Fund 30,82,19,310.00 161.05.59.414.00 Other Advances State Govt. Fund - Civil State Govt. Fund - Non-Civil 9,17,24,903.00 75,05,90,356.00 85,83,86,590.00 87,61,79,084.00 State Govt. Fund - Refund - Civil State Govt. Fund - Refund - Non-Civil 49,22,600.00 Professional Tax & Others Tax/ Manage 23,57,62,831.57 9,63,76,970.00 29,251,87 21,96,21,138.00 ank Charge 14,806.42 21,68,196.50 6,40,89,357.50 Refund of Security Deposit/ Earnest Money/Others Sundry Creditors/ Outstanding Liabilities poid 8,60,06,039.00 Expenses for other fund Fund Disbursed to District 93.05.606.00 6.64.36.976.50 12,38,59,30,959.00 SSA 11.41.93.19.400.00 KGBV 24,77,63,500.00 24,59,58,500.00 Other Funds 6,82,20,41,332.00 1,77,70,20,912.00 Assess Furchased 1.72.441.00 Furniture 98,067.00 8,09,916.00 3,18,312.00 8.30,010.00 7,75,996.00 Equipment Computer Acre Closing Balance Cash-in-Hand 1.33,241.39 1.89,424.89 5,29,11,69,681,43 38,21,50,42,882,27 Cash-at-Bank 9,93,87,97,901.62 33.21.50.42.882.27 44.58.20.97.148.69 44,53,20,97,148,69 Tota

For Roy Ghosh & Associates Chittered Accountants

FRN:3200948 Gradinan Roy, FCA Partner M.No. 053959 Place Kolkata

Wednesday, 3rd January, 2016

(Shild Hop Grey Last Stratts THISSA) PBSSM (Controller of Finding, PBSSM)

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Controller of Finance PBSSM

РАСКТКИ В АНСА ВАЛКА АЗИЦКОВА 3. НАЦКИОХ - БАЛКА БИККИТА АВИКТАХ ¹¹ География Санкова Санка Санка География Санка														<u> </u>										
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	Basilwa .	Berdwan		Carchister	1Hereiper	Danjevilag					Amerer	Baserial	Arrent #	Among	Autorno	R.m.m.n	Assessed	Apagent	Asterio	Ament	Accent Accent	Amort	Annual Annual	1651 - Geo. 110
	Amount	Actes	America			2. 2. 2. 2. 4. 1.2.2	Amorea		A															M
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engineed menn CZM montourd ferme Sante Conto	_						'				┟─────									and the second second		1221401 24110	2240522-14	214 8 4 17 01 14
In Su the Lows.			-	1.12.241	Contraction of F	T T T	Same of a lot of the second		1.000	7		1		· · · · · · · · · · · ·	These	S		7 14	277		1	are dear (· · / · · · · · · · · · · · · · ·
later is a second s			- 1. 177 - A.H.	See. the at		1								of the ballot marked	A SA 12 2 ATL	475.54.0.4.4.19	10.17.00.00	A 16 (1) (1) (1)	140.131 14142	141-2712-01	U.SUA	5 20,2°,20,81,814.42	1. AMULICANA	24,13,417,123,14
Instantis in Instantis Sector Const. Instantis in Sector	4,10,2414, 84,74	30145.71.80+14	ALLAL NULL THEM	31451-12:141	E. L. 10 13.44.444 11	2.84,81,91,24,20	433,4233,44281,82	\$17.00.44.12.31		~ LANDON COM			and the second s					6.000						
recordend from protects former					}	<u>+−−−</u>	<u> </u> '									- mile il and in	1810349-0000	11 11 11 11 11	3144 52,42104	1311.24.540.04	43.63.64.600 De		· 1151.4646.156	125424402100
		A C 24 7 A M	1126(1).142AI	31 1.000 100	HANNEL TON	22.2.121.000	- and the same	45,077,23204	41.50.0957.000	210 35 10	- MATTING &		1.0.2.3.2.350.00		73		532549-96.00	5-200.0			71417502		- 7414 a-430	03(2)(2)
and arrowed from 2473	- Proposition		1	-			-	1300 14 28 44	1005 77 54 64	134 3445 (4	1 270 (24)800	NO.SINGL		MALE WAR	- 24227 32200	63,64,82,941,D3	45/67/51550 100/04	ULPERINE LINE	i	- 7,4 (5,6)	ANLAND	1910 344.0	LAURINE	3.7.8 3.34.15 1.5.6 A.1.4 1.5.6 A.1.4
nt Perpenting 500	16.6.10-025.00	4.72.51.71.00	7.55.42.0	-31-45-44-08	14.100.000	1234.3.54418	102.1.10	12, 14, 12, 14, 14,	17.9-20-7,00		1,12630.00		3.1.400		46.050.03	4100300	1 ((P)(P) 1 (C) (D)	14, 19, 62, 10		17.12.2.33.00	5 21,216.07		1.41.147	641. 5354. 6
	N_0_00							11,64.000 00	61.50,643.30				tes 11,010 5	17,71,527,24	20.0100		1			26 00000		CALVAR		1,5 50,000
and term Clas. May to an error terminer Frand street	236.70									9,45 euc 0 04		سنب شنارا	<u>+</u>			· · · · · ·		ļ			23 23 29 750 10		T IS DAKE	HCLI SALD
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universit on General Paint					+	1			1041.0.4.74			57,99 ALC 1		<u> </u>	<u> </u>	-				· · · ·	261-2320		1108.201	* 1010104
and so SIXO/ Others		<u> </u>	1				<u> </u>	5, level	ને છે. તેવી છે				4.44.0	(J97/A)		1	1.120.000	- 12 (MAT)	THE REAL PROPERTY AND	ICAGO O	1011410		TRACING	13.61.01.54/10 10
and the second sec	- 24674144			<u> </u>	* 484	120022-05	440000	4139050505	1.7.414.9PM	272 516 4	2.4144.77 44	114.24.5.140.6	a land a sea of a	10.177.20.20	1.115-04-4	1.2.2		- ARW 24 1074	1.57 44 1 1 1 1 1	TAL IDA CONJI	1.4.4.7.4.24.6	241244 7 19.5	14 A. +LALM12	
ou of Espectation over barres	61 (C (C - 3.7)		244 -121 man	23414430	2112141950	LY WING	CHEAD 195	1.3 31 44 41 477 44	1.744. 4.744 15	1.001.03	H H H H H H H	8 Y 14 40 H + Y	1.17/11 17/11	1 (10) 11 (11)	A PLANALASS. 2	1	the second		Sec. 6		و کا تعلم و تق	Sector Sector		1
Balance	1.	-			A	Server Street	9.5 (B)		a ke ke este in an of	144				1	1 4 4 A 10	In the second second	17. 17	2	1. Sec		(1-	1	6-3-1- <u>6-6-</u> 7-5
nager in 't verfennd anterperi og beregend men of Eggendagter over in otter Radanen 't - otter for otter Radanen 't - otter for otter Radanen 't - otter for otter Bellanen 't - otter for otter Bellanen 't otter otter Bellanen 't otter otter			and the second second	12	A	The reaction	to the second second	1011.000	1411-144 (A. 172	1				T		<u> </u>	<u> </u>							
THE PROPERTY OF STORE LACE PROVIDENCE COLUMNIA		<u> </u>				•				· ·					100 D	1.00	And Street and		8.19		- 14 - A.			The same of the same of
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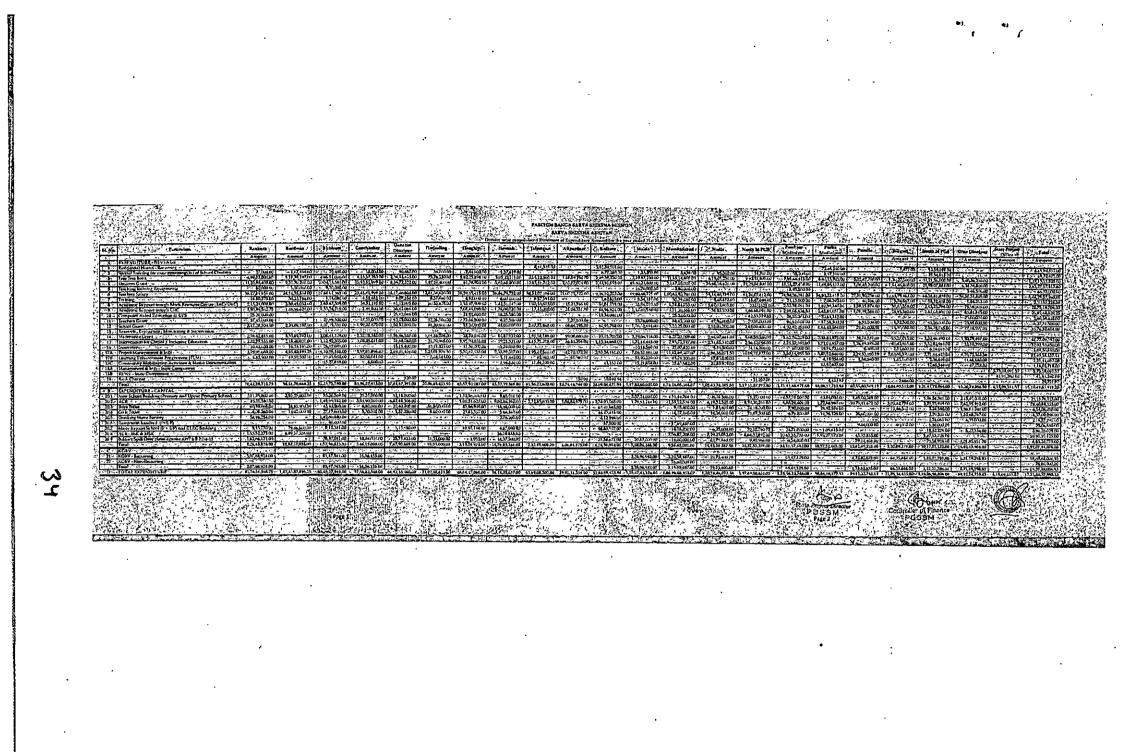
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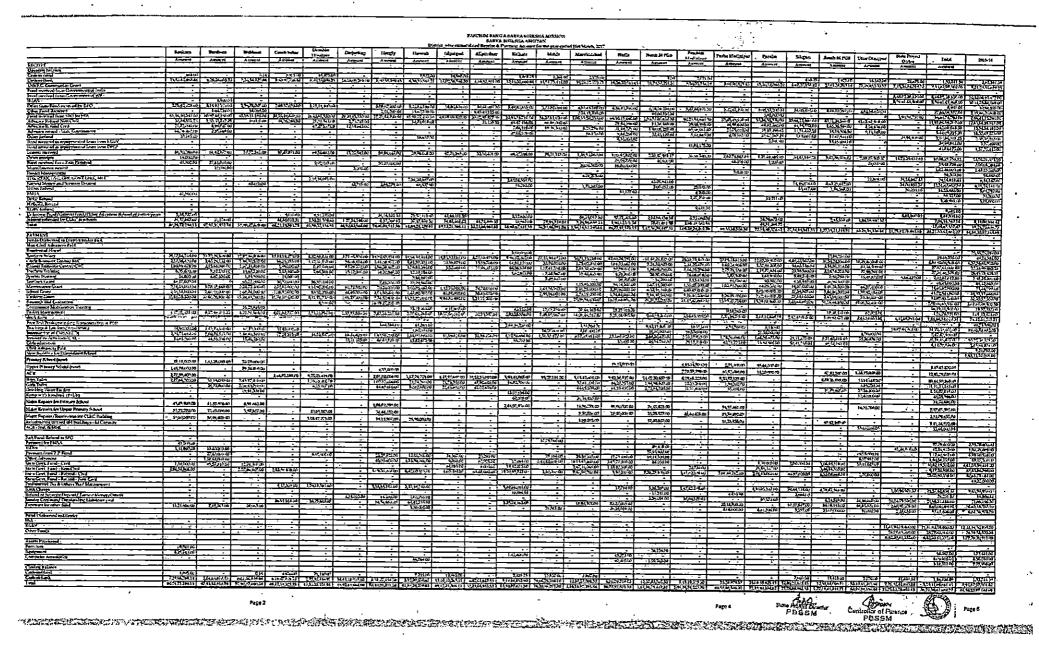
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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the consolidated Balance Sheet of Kasturba Gandhi Balika Vidyalaya of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake, Kolkata -700091, West Bengal as at 31st March 2017 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

Management's Responsibility for the Standalone Financial Statements

The management of State Project Office and District Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office and District Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office/ District Project Office and for preventing and detecting 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 adequate internal financial controls, 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

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Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing' standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's & DPO's preparation of the financial statements that give a 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 Company has in place an adequate internal financial control



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system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO and DPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district – wise which are noted below:

BANKURA

An amount of Rs. 8,00,000.00 as 'Advance against Civil Works' is pending to be adjusted since long which were disbursed to Indpur KGBV and Amarkanan KGBV.

SILIGURI

- No details of Rs. 43,50,000/- pertaining to advance against civil work, which is pending to be adjusted since long period, is provided to audit.
- No details have been produced to us for Rs. 61,92,467/- under the head Civil
 Work.

PURULIA

- As per Books of Accounts, "Loan from SSA" is Rs. 7,90,31,568/- but as per the Books of Account of SSA, the same is shown as Rs. 7,97,17,770/-. 50, difference of Rs. 6,86,202/- need to be reconciled. Further, as per books of SSA, an amount of Rs. 1,30,000/- has been disbursed to KGBV Account during the year under audit. However, the same has not been credited in account of KGBV.
- Details of Civil work capitalized of Rs. 3,23,93,227/- was not provided to audit.
- Unit wise details regarding advance against civil works of Rs. 75,000/- was not produced before audit.
- As per authenticated Balance Sheet as on 31.03.2017, an amount of Rs. 12,69,37.344/- was the balance of "Advance for recurring expenditure". However,
 - the unit could submit the details of Rs. 4.34,05,216/- out of the above total amount. Thus, the unit could not provide the details of Rs. 8.35.32,128/- as balance in "Advance for recurring expenditure"

MALDA

- Amount of Rs. 68,67,842.00 has been shown in head of Advance against Civil Works lying unadjusted for long for which no details has been provided to audit.
- No details have been produced for Civil Work (as per last A/c) of Rs. 4,60,37,447.00 for verification of audit.



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burdwan kharagpur nolda vizianagaram port blair dehradun patna ranchi

Kolkata,



In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and

the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account

the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2016, and its excess of expenditure over income for the year ended on that date.

For Roy Ghosh & Associates (Chartered Accountants) Firm's Registration No. - 320094E

(CA Subrala Boy, Partner) Membership No - 053959

Wednesday, January 3, 2018

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101 +91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682 info@royghosh.in ! royghosh@hotmail.com | royghosh@mail.com www.royghosh.in

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PASCHIM BANGA SARVA SHIK6HA MISSION Kashurba Gandhi Balika Yidyalaya (KGBV).West Beogal Consolidatos Ralance Sheet anal Tat Marth, 2017

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	2016	and the second se	2015-16	Sheet an al Jist Marris, 2017	201	6-17	2015-16
Source of Fund		the second s		Application of Food	Amount Rs	Amoant Rs	Amount Rs
Source of Fund Capital Fund (<u>pering Balanco</u> Add : Fund received from GOI Add : Amount received from SPO Add : Adjustment on account Add : Adjustment on account Add : Refund Received Less : Refund	Amouni Rs	Ampant Rs	1, 16, 53, 61, 193,54 24, 59, 53, 500,00 3, 64, 604,00	Fixed Asserts Advance against Civil Works Opening Islance Add : Adjustment during the year Add : I'ad during the year Lass : Adjustment Less : Thansformed to Civil Work	4,45,37,507.00 37,500.00 37,500.00 76,64,000.00	2550,788.09	25,50,788.00 4,20,96,331.00 4,50,000.00 89,75,000.00 98,33824.00 4,45,37,507.00
Loss Allastanion on Account Less - Excess of Expenditure over Income Loss from other funds	16,60,258,00 <u>17,82,12,931,93</u>	1,28,65,42,174,63 15,15,07,007.00	19,29,33,254,58	•	25,99,95,685.00 24,75,01,000.00 18,84,19,216.03	31,93,77,469,00 64,33,78,196,00	20,91,98,318,00 25,44,61,453,00 20,35,62,818,60 1.01,273,60 25,99,95,685,00 64,33,78,196,00
				Chill Works Opening Balance Add: Copitalised during the year Less: Adjustment during the year Non Civil Works As per Last accounts Add: Capitalised during the year Less: Adjustment during the year Less: Adjustment during the year Cash at Bank	27,95,60,575,00 76,60,000 13,28,680,00 15,01,40,971,63	23,72,20,575,00 13,22,663100 15,01,40,971.63	26,97,26,751,00 \$8,33,824,00 27,95,40,555,00 11,81,365,00 2,13,770,00 60,455,00 13,24,680,40 14,60,08,633,56
Total		1,44,06,49,186,63	1.37,73,60,064.56	Cash in hand Total	· · · · ·	1,44,06,49,186,63	1,37,73,60,061.56

For Roy Chosh & Associates (Charterred Accountants) Firms Regn. No. - 3200505

(CAS-totals Dov, Parpror) Membership No - 03399 Weelwaday, 3nt January, 2016 Place: Kulkata

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Controller of Finance PBSSM

Expenditure			a Vidyalaya (KGBV), West Bengai	· · ·	
- Permittere	2016-17	2015-16	a Vidyalaya (KGBV), West Bengal & Account for the year Ended 31st 1	March, 2017	
Recurring Expension	Amount (Rs.) 18,60,68,004.93	Amount (Rs.)	Income	2016-17	2015-16
Non Recurring Expansion	. 10,00,00,00,004.93	19,88,69,111.98	Interest from bank	Amount (Rs.)	Amount (Rs.)
JURT EXTERNE	^	-	Other Recoint		59,35,857.00
Itilisation Received	•	•	Excess of Expenditure over Income	17.00.00	_
	-	*	r the star income	17,82,82,934.93	19,29,33,251.98
Total	18.60.69.001.00	10.00			
<u></u>		19,88,69,111,98	Total	19 60 60 60 5	
or Roy Ghosh & Associates	ś.			10,00,05,001.93	19,88,69,111,98
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	Non Recurring Expenses Other Expenses Infration Received Total ter Roy Ghosh & Associated Dartered Accountants) um Regn. No - 320094E A Subrata Boy: Partner) emixrolip No - 152050	Non Recurring Expenses 30har Expenses Total 18,60,68,001.93 or Roy Ghosh & Associates Dartered Accountants) urm Regin No - 3200915 A Shibrati Boy, Partmer) embership No - 058959 ednesday, 3rd January 2014	Son Recurring Expenses 19,66,69,0111.98 Juer Expenses 19,66,69,004.93 Total 16,60,68,004.93 Total 16,60,68,004.93	An Berturing Espenses Introductived Total Total Total 18.40.65.001.03 19.60.65.011.98 Introductive Excess of Expenditure over facoure Excess of Expenditure over facoure Cate ProSetEnt Course Cate ProSetEnt Course Controller of Fitures, PS States of Course Et States of Expenditure over facoure Et States of Expendit	Win Bertring Express Interest from bank 7725.000.00 Under Express Other Receipt Discontinue over from the state over from the sta

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Receipt		2015-10	for the year Ended 31st March	2017	2015-16
Opening Balance :	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
Cash At Bank Cash in Hand Fund from SFO Fund from Covet of India Fund from Covet of W.R. Interest from Bank Advanced received from SSA Refund et unwillsed balances Innstitet from other funds Joan from Other Funds	14,60,08,633,56 77,85,070,00 8,37,500,00	59,75,837,00 X2,00,000,00	Recurring Expenses Non Recurring Expenses Ovil Advances Paid Other Advances Paid Capital fund Funds disbursed to districts Repaymont of Loan from SSA Tax Deducted at Source Other Expenses	3,05,036,93 41,84,173,09	969.94 1.31.434.00 1.57,73,445.01
Received from D.P.O Wher Receipts		-	Closing Balance ; Cash at Bank Cash in Hand	15,01,40,971,63	14,60,08,633.5
Total	15,46,31,203,56	16,19,10,482.54	Total	15.46.31,203.56	16,19,16,482.5

For Roy Ghosh & Associates (Chartered Accountants) Firm Regr. No - 32094E

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AM (CA Subrata Roy: Partner) M.No.053959 Wednesday, 3nd Jenuary, 2018 Place: Kolkata

(Controller of Finance, PBSSM)

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Controller of Finance TPESSM

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		Dankura	Birbhum	Coochlighay	Dakshin Dinajpu	- Jahoaiguzi	Afalda	Murshidabad		Parchim Medialpia		Siliguri		The	1		
	· · · · · · · · · · · · · · · · · · ·	Amount Rs	Amound Ra	Amount Ra	Amount Rs	Amount Re			Amount Ra		Amount Rs	Amount Rg	Anount		State Project office		2015-
1 .	Sources of Fund			1					- Hallouni I.G.		74 movest 70s	ABROAT AL	Amount	Amount Rs.	Annount fie	Amount Re	Atrice
AL	Capital fund						1						ł		· · · · ·	· · ·	
	Opening Italance	6,47,94,012.17	2576357262	85,89,254,00	1.55.78.061.03	1.99.04683.30	5.98,98,667,00	A29.589(60)	1,1025.599.03	1 02 65 00 000	21,74,72,840,00	476837700	214.325/5.00				-
	Add : Fanal Received from GOI								•			1,0,0,0,0	214-343434			1.22,11.61,012.5	1,16,95,01
	Add : Fund Received Iron: State Govi		•			· · · ·		· · ·		+		<u> </u>	<u> </u>	<u>+</u>			
ิเม	Add : Directly received from SFO	3.37,06,000,00	1,13,58,000.00	69.03.500.00	33,19,000,00	1.94.76.000.00	2,99,48,000.00					41000000		245,91.500.00	· · ·		-
	Add : Civil Advances previously booked as Advance								-		0.07.03,040.00	64.4210010	1.29,11,000.00				21.59,58.
	Add : Excens of Income over Expenditure			•	44,728.00	13,691.00				· · · · ·			(`				
	Add : Adjusted on account		· · ·										<u> </u>				
	Add : Refund roceived during the year disburnement made in cartier year	•	· · ·	-	· · ·	·				<u> </u>		⊦ ÷					5,65
[1.9	Less: Refund to GOI	•		-	- ·										-		
	Less : Refund to SSA	-	· · ·			†				<u> </u>		<u> </u>	·•	-			· ·
	Less : Fund to District	-				1 .	+						−÷				
	Lens : Refund to State Project Office	-	· · ·	· · · ·	-			i		<u> </u>			k÷-		··		
	Less : Adjusted on Account	•		16.21,016.00			-	· · · · · · · · · · · · · · · · · · ·		39252.00			<u> </u>	<u> </u>	•		
	Less : Excess of Expenditure over Loconw	3,00,67,113,00	82.05.543.00	6,77,946.00	-	· · ·	2.26.62.056.00	2,58,25,699,00	28,31,580,00					2.26,61,119,93	•	16,60,265,00	
	Closing Balance	7,04.36.629.17	2.89,17.974.62	1.11,95,842.00	1,89,41,811.00	2,93,24,374,50					21513577500		1,10,13,039.00	5,29.85,326.54		17,84,00,696.90	
	Lows from other funds												10000	3,17,63,326,34	<u>1 61,48.91,052.00</u>	1.28,88,42,179,63	1 22,13,18,1
	Opening Balance	-		-	54,74,500.00	1,12,76,541.00	1,61,79,559.00		40,22,997,00	41,84,175.00	7,9031,568.00	1.14.67.047.00		2.60.54.000.00	1.000.00		
	Add : Adjustment	•	•		•	· ·	· · · ·							2,00,39,040,00		15,59,91,102,00	17,20,45,7
	Less : Adjustment	-	·•	-						41,84,175.00				 :	·	<u> </u>	l
	Closing Salaron	-		•	34,74,500,00	1,12,76.541.00	LAI, 29,559.00		41,22,992,00		7.90.31.569.01	111.67.047.00		2.60.54.000.00			1,00,54,3
AS	Current Liebilities					<u> </u>						41417,0472.0		200,5600,00	1,001.00	15.18,07,007,00	1559,97,1
	Opening Lalance		•	•		· · ·	· ·			· · · ·			· · · · ·	<u> </u>			
	Add: Adjustment	•			•				-					├ ──-:			287,5
	Less: Adjustment	-		•		•		•								-	-
3.4	Closing Balance		•	•					i								2.87
F .	Total	7,01,36,629.17	1.69,17,974,62	1,31,95,842.00	2.24,16,111.00	5,06,20,935 30	8,34,39,128,00	7,01,24,567.00	1.51.81.011.00	1,05,46,704.00	31,41,67,343.00	1.64.90.851.00		7.90.39.326.54		1.44,06.49,186.63	1.44 31 10.00
	Application of Funds													1,140,140,14	00,40,93,03200	1/10.000	1.37,73,60,00
	Fixed Auseta					_											
	Opening Salance					-				· · · ·		-	15.00.000.00	12.00788.00		25,50,768.00	25.50.78
	Farpitare		•		•					•				17.50.783.00		12,50,780,00	12 50.70
	liquipment	-		-	•	-	-			•	. 1	-					12.00,70
	Computer		÷	•	•	-		-	• .				-				
15	Other Assets				•	-	•		-				13,00,000,00			13,00,000100	13,70,00
	Add: Addition	•	· ·	-				•						-			
	fumiture			•		** *	· · ·	-	-		<u> </u>					·	
	kajaipunent	•				/+		-									_
	Computer									-							÷
	Celar Asons					•				•	-	•				— <u>:</u>	-
	Closing Salance	-		•		-	•	•					1300.001.00	12.0.784.00		25.50.781.00	25.50.78
	Fournature	-		•	•	•	·		1			- 1		12/0788.00		12.01753.00	12.50.78
	Equipment	•						-	_ •		- 1					12,023,00	
	Computer	•	· · · ·	-	•	-	-		_						:		
	Other Assets	- 1		•			•	· •		· . ·	•		13.03.000.02			13,00,000,00	13.00.90
	Advances against Civil Works									<u> </u>	1						
21	Opening Balance	8,00,000,00	10.24,623.00	•	3,71,653,00		68,67,812.00	61,20,000,00	17.549.00		22126,773.00	43.50,000.00		8,69,267,00		445,37,307.00	6,28,96,331
											Siate i P	ASSM BSSM	to:	Control P	A Sipiral		Ø

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<u> </u>	•		,												•	
Add : Adjusted during the year					-	· ·	\$7,59100			— ·	· ·	· · · ·	<u>г</u>	-	37,500.00	r
Add : Paid during the visu	•	<u> </u>	37.500.00	•	-	· ·	-	· ·		· · ·						
Law: Adjustaneol +			•		•		-	· ·		· · ·				<u> </u>		4.50,0X
Less : Transferred to tivil work / capitalized	· ·	-		· ·			76,60,000.00	-	•	1 .	1 .	· · · ·				
Closing Balance	\$,00,003.00	10.24,623.00	37.593.00	\$71,653,03	•	68.67.812.00	1.87, 00.00	17,349.00		2,21,26,773.00	43.50.000.00		-			
Advances Other than Civil										1		<u> </u>	-		347,34,347.00	
Opening Balance	1,5127,005.00		18.22,561.00	75,00,270,00		2.32,22,545.00				16,00,00279.00	5,66,189.00	11,77,153,00	2,69,10,242,00	- ·	23.59.13.663.00	20,97,94,318
Adul : During the year	3.57,90.500.00		45.65.000.00	\$3,19,000.00	1.91,762.00.00	3.00.210100	2.59.53,000.00	32,41,000.00	61,92,000.00	6.09,05,000.00	64,92,000,00	129.8100000	2.65.91.500.00			
ess : Papendinane Pooked / Utilised / Refund	3.07.63,921.00		51,92,151,01			2,29,34,462.00	2,38,57,0/7.00	29.73.572.00	63.85.381.00	4.73.82,875.00						20,35,62,818
255 : Capitalized during the Year	<u> </u>	· ·	· · ·	· · · · ·		-	•		•	•	-					1.01.270
Closing Balance	2,03,43,611,00	68,88,641,00	3198,41\.00	1.03, (9.270.00	2,92,58,341.00	5,03,11,0/4.00	1.03,12,564.00	12,68,690.00	5,14,752,00	17.38,62,344.00	4.22,525.00	19.37,399.00	2.93,82,512.00			
loes to \$5A)							31,747,747,00	13,97,73,007
Opening Balance	· ·	•	· ·			· ·		•						4133 71 146 00	64,53,76,1%6.00	64.33.78.196
Add. Provided during die year		· ·	<u> </u>		-		-								01,22,741742.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
cts: Refunded to SPO		· ·	· ·	•	•	· ·	-	•			 -					
Closing Balance Civil Works		· ·		<u> </u>							•			64.33.78.196.00	64, 93, 78, 196,00	64,33,78,196
Opening Balance																
Add: Capitolised during this year		1,80,75,967,00		94,96,159.00	2,11,03,500,00	4.40,37,417,00	1.83,26,000.00		76,92,500,00	3.21 93.227.00	61.92,167,00	74,92,500,00	3,52,49,598.00		27,85,60,525,00	26,97,26,751
antAdjustment During the year	·	<u> </u>		<u> </u>	-	· · ·	75,60,000.00				•	•				98,33,624
Closing Balance		1.50.75.967.00			•	· ·	•		•		-		-		•	
Non Civili Warkt	3,1067,687,00	1,50,75,907100	58,43,000.00	94,96,119.00	2.11.10,500.00	4.40,37.462.00	5.64,84,000.00	98.50,493.00	20,92,500.00	3.23,93.227.00	61,92,467 (1)	74,92,500 00	3,52,89,598.00	· · ·	21,72:20,575 (10	27.95 60.525
Opening balance			37,502.00	2.14,910.00										_		
Add: capital sed during the year	+	<u> </u>	37,304.00	210,910,00	26,270,00			9,75,000,00	•	73,0000					15,26,60,00	11.81.365.0
ess: Adjustments during the year		— ÷			<u> </u>	<u> </u>	<u> </u>		· · · ·	-		•	·	-		211,770/
Closing Balance	+		37,500.00	2.14.911.00	-6.270.00	<u> </u>	· ·		•	•		•	· _			64,455.0
Other Advagers Outstanding				214,912.00	22/000	<u>·</u>	<u>•</u>	9,75,000,00	•	75,000.00	· · ·			-	13,78,680,00	13,29,6/0.0
Opening Balance	· · ·							<u> </u>	· ·					·		
Add: Advance given during the year	1				<u>:</u> -	— · ·	•		· · ·		·					· ·
ess Adjustment During the year						- ÷			•				:			-
eac Optial steel During the year	1 -												:			
losing Balance													· · ·	•		•
and Interest receivable										_ <u> </u>			· · ·			
ash at bank	1,82,20,533,17	29,28,773,62	17.79.429.00	15,14,069,00	2.62,781.30	222775.00	28.12.4/15.00		21.59,456.00	er in state and state				•	·	
Cash in hand			1,77,12520	- 3,14,087,00		222,7,3,00	يون يون	22/22/22/2010			50,25,861.00	1.20,91.647.00	1,20,47,161.54	15,16,436.00	15.01,40,971.65	14.00.04.612.5
fola		2,69,17,971,62		7 74 76 111 00	5,06,70,915.30		7,03,28,767.00						<u>.</u>			
					100,00010.001	0,000,000	1,01,20,101,00		140,10,708.00	31,41,67,543.00	1,0-1,90,853,00 (2,28,23,546.00	7/90/39.526.51	61,48,93,032.00	1.41.06,19,184.69	1.37.23.60.064.5
		-	-	•	•	•	•	· •		-	• 1			•	•	

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······				Di	arias when Com	officient throat	· A larvedaur.	MITS AL LOS CAR	year ended Stat Manh	2002						
INCOME	Bashuta	<u>tichham</u>	Coordibetas	Dakshin Dissipar	Jaiparentes	Madle	Monhalabed	Notie	Taschist Mediniper							
	America XI	A meant Its	Associat Re	Acateman Sia	Atmount &s	Averality	Approximit Ka	A Columb Ro	Aconsilia		addre ars	344Cb 74 Feat	Littas Litea por	Intale Protect office	Intel	201516
transvar French Bank	7,01,511 00	1.41.33.04	4,56,224(0)	41,724(0)	11010					Amount Re	Athonne Es	Arway	Amount its	Amound its	Amount As	
Other Kumpt	-	<u> </u>						142,63200	173.271 at	41,40,890,00	1.44.77100	100.3100	4340700	5934300		\$9.55.857.00
liners of lispendatory provincene	· 301/241302	12/6.5410	1.77/05-01			2.211.47.47.20 (1)		<u> </u>		•						39.30.857.00
Total	100000000										123737100	1.16.1320100	12A.61.119.90	i	······	<u> </u>
			LOANS LANA AL	44,77,0149	13/4102	228.5%	2+1.39.437.00	2173,00,51	61.07,129(0)	17181 63.01	643564400	1,71,21 719400	2.31.12.54.91	<u>·</u>	17,5420,696.93	19.3074.743.1E
Expenditor	A model Ro	Approved Ra	Amonat Ra	Accessed Rx	Amount Ba	Amount Ra	Amoust RA					1.54.42 147.00		5%, YELOD	14.64.45,766.45	14542 ECLOCO 90
Louisnay Experiment						ANALY AND	-version of the	Alabert Re	Arrowst Rs	Accessed &	Assessed \$5	Americant	A second Re-	Amount Ru	Assessed Rs	
	DO FOR ALCE	ALC 34100	10.35 135.00	•	~	2.25 45 (12.10)	2.9438.437.03	3471 2230	5347 13900	4740247500			+	(COMPOSE ICS	· A showing Pre
NOR RECEIPTING Expense	•	_	*							41.102.04300	01.11.044.00	1,22,21,729,00	2,31,17,253,93		18,60,68,003,99	313100 415 153 64
Other Deponses								<u> </u>								•//
Uniteration Received	•	· ·								-	•		1			
Ascess of bacene part Expenditure				\$1,733,00	17491.01	i	·····			-	-			f		
Tutal	30263 934 (1)	1147,541,00	14.26 (13.00)				•									
Liiii	1000		TE GUIND	44,72510	KN471.00	2.22494 432100	239,78,487.00	29.73.63000	63,47,129,00]	47322875(0)	64.05.6400	1.22.21.21900		333300	1,07,762,001	
												THE REAL PROPERTY AND A DESCRIPTION OF THE PROPERTY AND A DESCRIPTION OF T	2.31, 19, 349 99	59,143,00	1801.85.786.45	19.00.10.05 45
															And the second s	the second se

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State Project Director PBSSM

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						District wise		rba Gandhi Balik Boccint & Payme		/esi Bengal the year ended 31st M	arch* 2017						•
<u> </u>		Bankura	Birbhum	Couchbehar	Dakshin Dinajpur		Malda	Murshidabad	Nadia	Paschim Mediniour		Siligari	South 24 Pca	Ultar Dinalpur	State Project office	Total	2015-16
A	Reccipt	Amound Rs	Amount Rs	Amount Ba	Amount Re	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Re	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs	Amount Ra
A1	Opening Balance :													,			- Autoballi ita
1.1	Cosh At Bank	1,76,03,320.17	27,66,930.62	\$,86,200.00	14.69,361.00	2,69,090.30	2,50,391.00	27,81.075.00	31,87,657.00	61,48,360.00	8,15,69,169,00	53,27,588.00	1,14.82,897.00	1,07,89,051,47	14.57,493.00	14.60.06 633.56	15,27,22,675.54
1.2	Cash in Hand	-	· · ·	•		-	•			· ·	-		-		· · ·		
1 12	Fund from SPO				-	-	-	-	•	· · · ·	•	-	· · ·	-	-		· · · · · · · · · · · · · · · · · · ·
A3.	Fund from Govt of India	-			-		•			•	•		-		1 .		
- 34	Fund from Govt of W.B.	-	-	-	•		•	-	-		•	~ •	-	-	· · ·		~
A5	Interest from Bank	7,01,511.00	1,41,793.00	9,58,229.00	+4,728.00	13,691.00	9,884.00	1,12,788.00	1,61,820.00	1,75,271.00	41,40,810.00	1,98,273.00	6.08,750.00	4,53,179.00	59,343.00	77,85,070.00	59,75,857.00
A6	Advanced received from SSA	•	-	-	-		-	-				-				· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
٨7	Refund of unutilised balances	-	• *	-		-	37,500.00				-	-	-	8.00.000.00	•	8,37,500.00	32,00,000.00
A8	Transfer from other funds	-	-	•		-	•			-		-		-	•		
A9	Loan from Other Fund	-	•	•	-			•	•			•		-	-	•	· · · ·
A10	Received from D.P.O		•		•	-	•							•	•	-	(
AII	Miscellaneous receipt			-					•					-	-	••	
A12	Other Receipts	-	-		•	•	•		-		-		•			•	17,950.00
	Total	1,83,01,831,17	29,28,723.62	18,44,429.00	15.14,089.00	2,82,781.30	2.97,775.00	28,93,863.00	33,49,507,00	63,23,631.00	8,57,09,999.00	55,25,861.00	1,20,91,647.00	1,20,47,230.47	15,16,836.00	15,46,31,203.56	16,19,16,482.54
8	Paymeni	Amount Rs	Amount Rs	Amount Rs	Amount Re	Amount Rs		Amount Rs		Amount R\$	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs	
83	Recurring Expenses	\$4,500.00		65,000.00	•	<u> </u>	75,000.00	81,460,00	28.00			•	-	68.93		3,06,056.93	969.93
B2	Non Recurring Expenses	-	· ·	•	•	-	•	-	-		-					-	
	Civil Advances Paid	·		<u> </u>		-	-		•		•	· · ·		-	-	•	
	Other Advances Paid	·	-	•		· · ·	-	-	· · ·	•		·		-			1,31,434.00
	Capital fund	-		•		•	-		-	° •		-	•	<u> </u>			
	Funds disbursed to districts	-	-		· · ·		· · · -	•	-	• 1	<u>. </u>	·		-		_ •	
	Repayment of Loan from SSA	•		•	-					41,84,175.00		-				41,84,175.00	1,57,75,445.00
	Tax Deducted at Source	· · ·			·		•	-			-	*	-	•			
	Other Expenses												•	4			
	Closing Balance :												· · · ·				· · · · · · · · · · · · · · · · · · ·
	Cash at Bank	1,82,20,331,17	29,28,723.62	17,79,429.00	15,14,089.00	2,82,781,30	2.22,775.00	28,12,403.00	33,49,479.00	21,39,456.00	8,57,09,999.00	55,25,861.00	1,20,91,647,00	1,20,47,161.54	15,16,836.00	15,01,40,971.63	14,60,08,633.56
10.2	Cash in Hand	•	-	-			-	-				•		-			
	Total	1,83,01,831,17	29,28,723.62	18,41,429.00	15,14,089,00	2,62,781.30	2,97,775.00	28,93,863.00	33,49,507.00	63,23,631.00	8,57,09,999.00	55,25,861.00	1,20,91,647.00	1,20,47.230.47	15,16,836.00	1546,31,203.56	16,19,16,482.54

PASCHIM BANGA SARVA SHIKSHA MISSION Kasturba Gandhi Balika Vidyalaya, Wesi Bengal

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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the consolidated Balance Sheet of National Programme for Education for Girls of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake, Kolkata -700091, West Bengal as at 31st March 2017 and also the consolidated income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

Management's Responsibility for the Standalone Financial Statements

The management of State Project Office and District Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office and District Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office/ District Project Office and for preventing and detecting 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 adequate internal financial controls, 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 standalone financial statements based on our audit,

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments: the auditor considers internal financial control relevant to the SPO's & DPO's preparation of the financial statements that give a 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 Company has in place an adequate internal financial control

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3 c. r. avenue, bharat bhawan, kolkata 700 072 - 545 g. t. road (south), room 410, howrah 711 101 +91 98300 49737 +91 33 2236 0048 +91 33 2636 6682 Info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com www.royahosh.in buidwan kharagpur noida' wizianagaram port blair dehradun patna ranchi



- No details have been produce to audit under the head of Civil Work of Rs. 45,26,753.00
- No details have been produce to audit under the head of Civil Work of Rs. 21,56,56,443.00

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and
- the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
 - the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of alfairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2016, and its excess of income over expenditure for the year ended on that date.

For Roy Ghosh & Associates (Chartered Accountants) Firm's Registration No. - 320094E

(CA Subrata Roy, Partner) Membership No - 053959 Kolkata, Wednesday, January 3, 2018

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3 c. r. avenue, bharat bhawan, kolkata 700 072 [545 g. t. road (south), room 410. hovrrah 711 101 +91 98300 49737] +91 33 2236 0048 [+91 33 2638 6682 Info@royghosh.in] royghosh@hotmail.com] royghosh@gmail.com — www.royghosh.in

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	•	National Program	ume for Education (NPEGEL), We	s SHIKSHA MISSION 6 O'Obis & Demensary Love) 51 Bengai 1 as at Just March, 2017			
Liabilities	201	6-17	2015-10	T	1 8	16-17	2015-16
	Amount Hy	Amount Rs.	Antonni Ra	Assets	Amount lis	Amountka	Amoget Ks
apital Family Opening Palance Mild: Jund received from GDI Mild: Fund received from State GovL Mild: Administer on Account Mild: Administer on Account)592.60,675.08 9.491.03		25,47,37,641.01 1,05,509.60	Opening Belance Add: Addition during the war			-
Addi: Other fund Addi: Other fund Addi: Fefond from CT.KC Addi: Excess of larower over Expenditure Joss: Adjustment on Accessor Joss: Adjustment on Accessor Joss: Expenditure for a District Ass: Felond and StA	4,61,2883,50 18,29,624,86	,	36.83.857.07	Equiptional Opening Balance Addit Addition during the year Computer Opening Balance Add: Addition during the gear			
ans from other lunds:	277.584.60	264R71 <i>829</i> .44	25.92.68.876.68	UBer Assets Opening Balance Avid: Avidition during, the year	, - •		
ndd; Revelved during the year 2006 Republic during the year Inter Liab Billes:		2,77,586,00	73,9000 2,77,516.00	Advance against ciril works Opening Balance Add During the year	90,93,000,00		4.16.10.000.0 53.20.000.0
pening Balance lad: provided during the year ent: paid during the year	2,88,247.03		-	Loss: Adjustment during the year Loss: Capitalised during the year		V0.90,000,00)	1.84,10,000.00 90,90,000.00
		2,19,247,00	2#8_2173U	Advances other than civil Opening Balance Add: During the year Izm: Adjustment during the year	1.72.40,331.00 9.441.00 43.33,291.00		LEL97.475.01 9.57.144.00
				Less Capitalized during the year		L29.1L475 QI	1.72.40.11100
			1	Opening Halances Adds: Capitalised during the year Unst. Adjustment during the year	14.40,97,181.00 - -		11,75,47,181,00 3,84,10,003,60 55,90,000,00
				Cash at Baok Cash iu kanal		14,40,87,181,00 9,63,49,903 44	14,40,57,181.00 6,94,09,197.03
toral	F	3616 71-211	3.4176.707.03	IDIAL	ļ	2040.37.662.41	23.58.25.769.08

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(State Project Director, PRSSM)

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PASCHIM DANGA SARVA SHIKSHA MISSION

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	2(05-17	205-16	Account for the year ended Sigt March.	2016-17	3713-14
Berright	Appount (RA)	Amarent (Ks.)		Amoust(Ks.)	Actoant (its.)
Opening Balance			Remanstration of Cluster Co-Ordinate	•	
Central Bunk	6,94,09,197,08	6,38,52,918,01			•
Cash in Hand	•	-	Student Evaluation, Remedial Teaching		-
Fund from SICO	•	(14,949.00)		•	-
Fund from great of India	•	•	Award to best School	•	•
Fund from West Bengel	•		Child care orntre	•	· -
Internal from lash	38.03.265.36	35,63,951.07	Recurring Expenses	4	•
Referct of unutlined Balances	17,67,307.00	8,23,701,63	Teachers Learning Equipment	•	•
Citar Fund	•	6.05.719.00	Community Mobilitation		•
Lass received from SSA	35.69.521.00	•	Training	•	
Max Roompi	ι.	•	Back Charges	ZE7.00	104.0
Capital Fund	· ·	-	Part Time Instructor	•	•
Civil west Retund	۰ ا	•	Payment of Liabilities	-	•
			Other Advance Faid	t •	•
		1	Funds disbursed to district	-	•
			Repayment of Lean to SSA	•	•
	l	· ·	School Readment Programme	-	•
	ł		Closing Balance:	-	
			Cenhai Bash	235,49,003,41	8,91,09,197.0
	Į	ł	Cash in hand	· ·	·
TOTAL	9.85.49.250.44	8,41.02301.03	TOTAL	9.8542.240.44	854.69,4010

For Ray Chook & Associate (Channed Accountions)

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(S. 103) H. J. Rettery) Steadership No - 053759 Viedersday, Isd January; 2018

Controller of Finance PESSM

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Controller of Finder FEELU

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•													
	•					PASCHIMBAN	IGA SARVA SHIKSH	A MISSION					
					National Progra		on of Girls at Elementa		-		_ ·		
	-						t as at 31st March, 201			<u>.</u>	1		
	Bankura	Birbham	Coochbehar	Jalpaiguri	Maida		Paschim Medinipur		<u></u>			· · · · · · · · · · · · · · · · · · ·	
Liabilities	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Aniount Rs.	Amount Rs.	Amount Rs.		Siliguri	South 24 PGS	Ultar Dinajpur	State Project Office	
ources of Fund	7 Dirodin Ma	renotati tes.	- Announa ras.	Anoun Ks	Amount Rs,	Amount K3	Amount Ks,	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount R
Tapital Fund :		· •	· · ·	·									
Denting Balance	3,57,47,089.00	43.95.185.00	13 92 593 00	2,54,68,149.90	85.04.508.00	E 10 007 00	N 15 17 10	0.00.00.00					
Add: Fund received from COI						5,49,907.00	1,15,97,039.96	8.02,22,961.00	62.39.658.00	1,68,00,838.00	5,09,64,962.69	1,44,27,389.53	25,92,60,87
Add: Fund received from State Govt.		·	· · ·		· · · ·	- · ·	· · · ·	-		•	-		
Add: Amount received from SPO	<u> </u>	-		-		-	<u> </u>		-	•	•	•	
Add: Adjustment on Account		<u> </u>			· · ·		•		-	· · ·		•	
uld: Other fund		-	-	<u> </u>	-		9,441,00						9,41
add: Refund from CLRC	2.23.013.00	1 25 0(0.00)	58,140,00	-		•	•	-			-	•	
idd: Excess of Income over Expenditure		1,65,968.00		5,14,767.00	-	-		-		•	•		9,61,88
ess; Adjustment on Account	4,29,308.00	5,801.00	22,567.00	3,31,593.36	1,31,741.00	30,663.00	54,145.00	12,37,913.00	27,654.00	1,90,409.00	9,45.024.00	4.32,806,00	38,39,62
ess: Adjustment on Account ess: Excess of Expenditure over Income	-		<u> </u>		-	. ·		-		-			
	•	-	•	•· •	-	-		-				· -	
ess: Fund refund to District			·	·	· -		-	•	-	. •			
ess: Refund to SSA	-		-			-		-	-	+	-		
losing Balance	3,63,99,410.00	45,66,954.00	44,73,300.00	2,63,14,510.26	_ 86,36,249.00	5,80,570.00	1,16,11,220.96	8,14,60,874.00	62,67,312,00	1,69,91,247.00	5.19,09,986.69	1,48,60,195.53	26,40,71,829
oans from other funds					_								
pening Balance	-		•		2,01,686.00			•	-		75,900.00		2,77,586
dd: Received during the year			· · ·				• • •						
ess: Repaid during the year	. ·	-		-	_ •				-				
losing Balance	· ·	-	-	-	2,01,686.00			-	•		75,900.00		2,77,586
Other Liabilities				·									
Ppening Balance			4,247.00						2,84,000.00		· · · · ·		2,88,247
dd: provided during the year	-	-			-	·		- 1	-				
ess: paid during the year	-	-		-		- 1					- 1		
losing Balance	<u> </u>	-	4,247.00	-	-				2,84,000.00				2,88,247
OTAL*	3,63,99,410.00	45,66,954.00	44,77,547.00	2,63,14,510,26	88,37,935.00	5,80,570.00	1,16,11,220.96	8,14,60,874.00	65.51.312.00	1.69,91,247.00	5,19,85,886.69	1.48,60,195,53	26,46,37,662
pplication of Fund													
ixed Assets	-						•	- 1					
pening Balance	-	-	-	•		-	•	-	- 1				
urniture			- (· · ·									
quipment		-	-		1								
omputer	-	• •	-			1							;
ther Assets	-		-	-	-								
dd: Addition during the year								-					<u> </u>
uraiture													
quipment		· -						· ,				÷+	
omputer	- 1	-											
· ·								J	· · · · · · ·				
	•							-	A .	· ·	1Di		and the second
		•						•	a la Ro	ω .	(Bon	v 6	XTDAR
									cicle Project	Director	Controller of Fi	. 8	No int
									PBSS				

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										i	•	,	
Other Assets		-	-		· · ·			-	·	<u> </u>	· · · ·		
Closing Balance		- 1	-		-	-		-					
Furniture			-		· ·	-						· · · ·	- <u> </u>
Equipment		-			1			· · · ·				•	· ·
Computer		-	-					-		·		•	<u> </u>
Other Assets	•	•			-	-	-	1			<u> </u>	· · · ·	•
Advances against civil works		-			-	· · ·						· ·	•
Opening Balance		- 1	-	· · · ·				58.90,000.00	32.00.000.00	·	· · ·		
Add: During the year		-	-	· · ·	-		· ····································	-				· ·	90,90,000.00
Less: Adjustment during the year					· · ·				<u> </u>		••-	· · · · · · · · · · · · · · · · · · ·	· · · ·
Less: Capitalised during the year		· · ·		-	1			· · ·				•	· · ·
Closing Balance		-		· · ·		-		58,90,000.00	32.00.000.00			<u> </u>	
Advances other than civil	_ · ·	-	•	· ·	-			-				<u> </u>	90,90,000.00
Opening Balance	<u> </u>	-	6,714.00		9,37,000.00		36,21,521.00	1,15,37,496.00	9,60,600,00			-	
Add: During the year		-		· · ·			9,447,00	-			· · · ·	1,57,000.00	1,72,40,331.00
Less: Adjustment during the year	-			<u> </u>	7,68,773.00		35,69,521,00			-		•	9,441.00
Leas: Capitalised during the year	-			· · ·							-		43,38,294.00
Closing Balance		•	6,714.00	-	1,68,227,00			1,15,37,496.00	9,80,600.00		·		-
Civil work		-	-					1,10,0711,000	5,00,000,00		~ <u> </u>	1,57,000.00	1,29,11,478.00
Opening Balances	2,52,23,729.00	42,55,000.00	38,55,000.00	1,76,00,000.00	45,26,753.00		78.00.000.00	3,84,10,000.00	16.00.000.00	1.30,50,000.00	2,77,66,699,00		
Add: Capitalised during the year		•		-			-			1.30,000.00		· ·	14,40,87,181.00
Less: Adjustment during the year	-	-	-	-			<u> </u>				//	·	
Closing Balance	2,52,23,729.00	42,55,000.00	\$8,55,000.00	1,76,00,000.00	45,26,753,00		78.00.000.00	3,84,10,000.00		1.30,50,000,00	2.77.66.699.00	·	-
Cash at Bank	1,11,75,681.00	3,11,954,00	6,15,833.00	87,14,510.26	41,42,955.00	5,80,570.00		2,56,23,378,00	7,70,712.00	39,41,247.00	2,42,19,187.69	1 17 00 100 00	14,40,87,181.00
Cash in hand	-	•		-	-					37/41,047.00		1,47,03,195.53	9,85,49,003,44
TOTAL	3,63,99,410.00	45,66,954.00	41,77,547.00	2,63,14,510.26	88,37,935.00	5,80,570.00	1 76 11 220 96	8,14,60,874.00	65.51.312.00	1,69,91,247.00	5,19,85,686,69	1.48,60,195.53	26,46,37,662.44

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· Income	Dankura	flighborn	Coordivato	følgaignet	Makka	North 24 FGS	Paschigs Medinipur	Parelis	Silgeri	Sents M PGS	Utter Disejpur	State Project	TUTAL	2015-16
T	Amonani He.	Amount R.	Amonat Ks.		Amenal Ks.	Amountits	Amongal Ks.	Amount Rs.	Amonat Ke.			Office		
Interest from Dank	1,27,308.00	5,101 (0	22,547 (0	3.31.593.30	1.32.028.00	30,653.60	54,14520	1237,91100	27,654,00		Athonal Rs.	ABOBAI 8%	Ampust Rs.	Amount
Mine. Bouripi		-			_			10,11,10,10	27,009,00	1,512403.00	9,45,024,50	0.004.00	343457124	36.61.55
Escens of Expenditure over income	•						-	1 1	-	•	• • •	•	-	
lotsi	\$29,303.00	5,831,60	22.567.00	331.593.36	132128.00	10.510.00		-	•		• •	·	-	
Exptoditor					1.16.0.60 1.00	30.663.00	54,145,00	12.37,911.00	27,651,60	1,54,439,00	9,45,621.00	4.32,505.00	3839.911.36	34,83,94
Award to Best School								I						
Recuming Expenses					- 1		• i		•	•				
Community Mobilisation				-	•	•		•		· · }	.	. 1		
Payment of LintSiles				•	- 1	- 1		-		· • .				¢
Sink Charges		-		•	استمسم	•	•			-	.	. 1		
Personeration to Clastern				-	282,03	-	•]		-	- 1		. 1	287.00	104
Dihry Expenditure				-	-	• •		-	- 1	-				604
Excess of Excene over Expenditure	1.29,303.00	5,601,00	2550	3,31,593,36				-	·				1	
loul	4.29.303.00	5,631,00	22,562,60		1.31.741.00	30,663.00	51,145,00	12.37,913.00	27.63100	1,93,109.05	· 9.65.074.00	4,32,206,07	383262136	38.63.837
	Contraction of the local division of the loc	1001100	44,367,60	3.31,523,16	1.42.428.00	W.643.60	51,145.00	12,37,913.00 (27,654.00	1.501409.001	9,45,024,00		343991136	

PASCHIM DANGA SARVA SHIRSHA MISSHIN

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State Project Director PBSSM

Controller of Finance, FBBSM

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1	PANCHINI BANGA SARVA SHIKSHA MISSHAN National Programme for Education of Gub at Elementary Level District wise Receipt & Payment Around for the generated 314 March, 2017													
Receipt	Bankura	Pétham	Costbeiter	Jalpaigrad	Malda	Alcents 24 Intin	Fosthip Medinipur	Parolis	Solgan	Sooih 24 PCS	Utter Dissiper	State Propest Office	TOTAL	2015-16
	Append Lis.	Anonal BL	Amount 45	ARMUNI KA	ADMONTH KA	Answerth M.	Amount Rs.	Auxnant Re.	Astronat Ra.	Amperatity.	Amountitle	Annora Ha	Amount its	· ·
Opening Balance:														
Cush as Bank	10222,4000	1,10,135,00	5,35,12610	78,65,119,90	2.02.41163	5,19,907.03	3,36,333,94	2,41,85,85,80	7,13,158.01	17,50,818 (0)	2,32,73,165,63	1,12,70,58935	K91,05,197.06	8,15,52,918,01
Cash in bland	•	t -			-1	-	*	-	•	- 1	- I	-	-	۰ I
Fund Inite SICI	•		•		•					- 1		•	· ·	1,26,919,00
Fund from Gaus of India	•		1 .	•			•	-		•			•	· ·
Tund from West Rengal				•	, , ,		•			•	i .	•		
Istensi from Bank	1,29,202,00	5.401.00	22,5/2710	3,31,593,30	1.32.073 00	10,661.97	17,37%,00	12,37,913,00	27,634,01	1.90,179,60	9.43.021.00	4,57,80500	35,03,26538	34.5196107
Retirns of couplised Balances	223.013.00	2,55358.00	53,14070	3,11,5%7,00	7.63,773.01		30,145,00	•	•	- 1		•	17,57,347,00	R,25,201.00
Other Fund		•			۰ I	- 1		,	•			-		A.C6,769.00
Exfund of Laur given to SSA	! .	-		· •			\$5,69,523 105	•		-	-	-	35,69,321,00	
Mine Receipt	ł .	l .					•			-		-		
Capital Pand		1.	-		l .			-						1 .
Civil work Retund							-							
TOTAL	1,11,73,651 .00	3,11,954.04	0.15.43310	\$7,14,310.0	41,13,242.00	52053(m)	32,59,7,996	2.56,23,378 00	2.021210	101121200	7.42.19.187.69	1.6203 123 53	93549.55044	1.51.00 101.08
and the second	6,51,73,697,665													1
Fayes of Legandre Constant Co-Ordinate	[<u> </u>		i			{
	· ·	,			•			:		-				
Maintenance and other Grants	· ·				-									
Student Inslanting, Reportal Teaching		•				-	- 1	•				-		1
Alternative Schooling	· ·	•	· ·		•		• • •					•	· · ·	
Award is best School	· ·	-	•	-	•		· ·	-	``			-	•	
Child care centre	· ·	•	•	•	-	· ·	~		· ·	•	· · ·	• •	-	
Recurring Expenses	· ·	•	•	-	-			*	•	-	- 1	•	•	
Tractors Learning Equipment	۰	-	• •	•	-	· · }	•	*	•			•	•	
Community Mobilisation	•	-	•		•	- 1	· · ·	-	•	•		• •	•	
Trathing		•	-	•		•	· ·	•	•	•	-	•		
Rank Charges		-	-	- 1	2337.62	•	• •	-	•	•	-	•	787.00	101.00
Part Time Instructor	•	- 1	-		•	· ·	- 1			-	•	•		
Payment of Liabilities		-	•	-	•	-	•	-		•		-	-	
Other Advance Paid	• • •	-	-	-	•	•	•	• .		•		•	•	
Funds distanced to district		•	•	-	•		•			•	•	•	-	i j
Repayment of Loan to SSA		- 1	- 1	· ·	•	-		-	· · ·	•	• 1	- 1	•	
Schol Readiness Programme		-	•	•	•		· 1	-	•	·	- [•	-	
				- 1	•	- 1		- 1	· · · ·	~ 1	•	- 1	-	
Charles Eddator							I							
Closing Balance Cash at Back	1,11,75,681,00	3,11,954.00	615.83340	87,14,510.26	11/2,955 (0	5,00,570.00	37,47,779,95	7.36,23,373,23	7,70,712.00	34,41,247.00	2.12,19,187.69	1,17,03,193,53	9,85,49,60244	6,91,09,197,68
	1,11,75,681,00	111,954.00	6.15.83340 6.15.85140	87,14,510.26	•	-	•	256.21.373.53 756.21.378.13			2.12.19,187.69	-		•

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Controller of Finance PBSSM

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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the consolidated Balance Sheet of District Primary Education Programme of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake, Kolkata - 700 091, West Bengal as at 31st March 2017 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

Management's Responsibility for the Standalone Financial Statements

The management of State Project Office and District Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office and District Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office/ District Project Office and for preventing and detecting 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 adequate internal financial controls, 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

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Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAL Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's & DPO's preparation of the financial statements that give a 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 Company has in place an adequate internal financial control

3.C. R. Avenue, 1º Floor, Bharat Bhawan, Kolkata - 700/072

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3 c. r. avenue, bharat bhawan, kolkata 700 072 545 g. t. road (south), room 410, howrah 71 i 101 +91 98300 49737 +91 33 2236 0048 +91 33 2638 6682 info@royghosh.in royghosh@hotmail.com royghosh@gntail.com www.royghosh.in

burdwan kharagpur noida vizianagaram port blair dehradun patna ranchi



system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO and DPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district – wise which are noted below:

STATE PROJECT OFFICE

Rs. 3,88,969/- has been credited by Canara Bank having Account no. 2692101004701 on 06.02.2015 but the same was not recognized in the Books of Account.

PURULIA

- The sum of Rs. 58,21,770/- shown as "Difference in Opening Balance" since long period, which need to be reconciled at the earliest.
- Unit wise details regarding advance against civil works of Rs. 2,00,17,485/- was not produced before audit.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and
- the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2017, and its excess of income over expenditure for the year ended on that date.

For Roy Ghosh & Associates (Chartered Accountants) Firm's Registration No. - 320094E

NY NOT STORY N

(CA Subrata Roy, Pariner) Membershiji No - 053959 Kolkata Wednesday, January 3, 2017

3, C. R. Avenue, 14 Floor, Bharat Bhawan, Kolkata - 700 072

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrafi 711 101 +91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682 info@royghosh.in| royghosh@hotmail.com | ro<u>y</u>ghosh@gmail.com www.royghosh.in

burdwan kharagpur nolda vizianagaram port biair dehradun patna ranchi

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		DISTRICT P	RIMARY EDUCAT	A SHIKSHA MISSION TON PROGRAMME FUND			
		Consoli 6-17		t as at 3161 March, 2017			
Source Of Fund	Amount Rs	Amount Ks	2015-16		20	2015-16	
Caratal Fund:	Anoun As	Autount its	Amount Rs	Application Of Fund	Amount Rs	Amount Rs	Amount Rs
Opening Balance	5,42,27,43,716,54		5,41,88,32,806.54	Application Of Fund			
Add: Received From SPO			3,41,00,32,0(A3.,74				
Add: Refunds received	1 -		-	Furniture	1,18,09,660.00	1 '	1,18,09,650,00
Add: Received From UNICEF	-		5,000.00	Equipment	1,12,15,511.25		1,12,15,511,25
Add: Kefund From CLRC			•	Computer	41,37,888.00	1	41,37,888,00
Add: Interest earned	-		-	Other Assets	1,02,46,974.00		1,02,46,974.00
Add: Excess of Income Over Expenditure			-			3,74,10,033.25	3.74,10,033,25
Add: Other Fund	33,44,508.00		39,05,910.00	Advance against Civil work			
Less Fund From GOI	12,10,788.66		· ·	Opening Balance	2,07,96,045.70		2,07,96,045,70
	•		•	Add:Advance given to Ratua CLRC			
Less: Refund to State Project Office		•		Less:Adjustment During the year	-		
Less: Excess of Expenditure Over income	632.50		•	Less:Capitalised During the year	-	· ·	
Less: Adjustment	20,72,700.38		•			2,07,96,015,70	2,07,96,045,70
		5,42,52,25,680.32	5,42,27,13,716.54				
				Advances other than civil		1,43,58,000.89	1,52,19,912.61
Advance received from SSA		58,21,770.00	58,21,270.00	Placement of Fund	•	3,76,85,58,753.90	3,76,85,58,753.90
Loans from other funds							
Other Liabilities (As per Last A/c)	5 34 355 AG	60,53,560,60	60,53,560.00				
Add: Adjustments	5,14,355.00			Opening Balances	1,51,26,53,954.39		1,51,26,53,954,39
	-		-	Less:Adjustment During the year	·* •		
Less: Adjustments				Less Capitalised During the year	-		-
		5,14,355.00	5,14,355.00			1.51,26,53,954.39	1,51,26,53,954.39
				Cash at Bank	8,38,38,577.07	8,38,38,577.07	8,01,92,636.69
TOTAL				Cash in Hand	0.12	0.12	2,065.00
IVIAL		5,43,76,15,365.32	5,43,51,33,401.54	TOTAL		5,43,76,15,365.32	5,43,51,33,401.54

s. 44. 4.4.9

For Roy Chosh & Associates (Chartered Accountants) FRN: 320094E

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(CA Subata Roy PCA, Partner) M.No.053959 Wednesday, 3rd January, 2018 Place: Kolkata

SISTELLE PROJECTOR DIRECTOR SM) PBSSM

(Controller of Filmance, PBSSM)

Controller of Finance .PBSSM

58

FASHIM BANGA SARVA SHIKSHA MISSION DISTRICT FRIMARY EDUCATION PROGRAMME FUND CONSOLIDATED INCOME & EXPENDITION ACCOUNT FOR THE YEAR ENDED METAADOU

	2016-17	2015-16			
EXPENDITURE	2010-17	4010-10	INCOME	2016-17	2015-16
	Amount Rs Amount Rs		LING GATE	Amount Rs	Amount Rs
Recurring Expense	632.50	\$,7.3.00	Interest From Bank	33,44,508.00	39.14.643.00
Non Recurring Expense			Misc. Receipt		
Excess of Income Over Expenditure	33,44,508.00	39,05,910.00	Excess of Expenditure, over Income	632.50	
TOTAL	33,45,140,50	39,14,613,00		33,45,140,50	39,14,643.00

For Roy Ghosh & Associates (Chartenxi Accountants) FRN: 320094E

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(CA-Subrant Roy FCA, Partner) M.Nutb53959 Wednesday, 3rd January, 2018 Place: Kolkata

FBSSM **NOIN**

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(Cotroller of Finance, PBSSM)

Controller of Finance PBSSM

CONSC	DISTRICT PRI	MARY EDUCA	A SHIKSHA MISSION TION PROGRAMME FUNL IENT FOR THE YEAR ENDE		
RECEIPTS	2016-17	2015-16	1 ····	2016-17	2015-16
	Amount Rs	Amount Rs	PAYMENT	Amount Rs	Amount Rs
Opening Balance: Cash at Bank Cash in Hand Interest Received Miscellaneous arcceipt Fund recvd from District	8,04,92,636.69 2,055.00 33,44,508,00	7,65,81,726.57 2,065.12 39,14,643.00 5,000.00	Recurring expenses Non Recuring Expenses Govt of India Amount Refunded to SPO Refund to PBSSM Closing Balance	632.50 - -	8,733.00 - - - -
· · · · · · · · · · · · · · · · · · ·			Cash at Bank Cash in Hand (as certified)	8,38,38,577.07 0.12	8,04,92,636.69 2,065.00
TOTAL	8,38,39,209.69	8,05,03,434.69	TOTAL	8,38,39,209.69	8,05,03,434.69

For Roy Ghosh & Associates (Chartened Accountants) FRN: 320094E

.

(CA Subrate Roy TCA, Partner) M.No:053959 Wednesday, 3rd January, 2018 Place: Kolkata

(State Project-Director, P8SSM) SN .

NAISK

(Controller of Finance, PBSSM) Controller of Finance PBSSM

	I Charles	Litatabin Dinaji di	1754021 Wiles	woodidated Kale	see Kheel as al 31	HA MARCEL 2017				
Parliculum	Amount Rs					- Aurolia	Soura C4 PC5	Ultar Dissioer	1 State Project Offic	ni Total
Sourced Funt:	ADDITION AS	Actount Re	Amonni Es	Accounted Ra	Amount Hs	Amount As	Account Ke	Amount Ra	Amouni Ra	Amount R
Capital Fund								1	1	
Cheming Balance	17.05.73,724.00					1.	1		1	
Add. Recover From STO	17.115,7.1,728,00	22.50114.8/14 00	22,93,97,951,25	21.82.55.41610	17.0.9.2927	2010,05.521 1	17.41.43.7-0.5	17.62.07.317.04	184 chilakse a	5A2254171
Add Schunds meetingd		· · · ·			· ·	· · · ·		1		- SALESAKATA
		-								
Add: Beceived From UNICEF				· · ·	1	1	· · · · · · · · · · · · · · · · · · ·		And the second se	
Add: Defund From CLEC	· · ·			-	1		-	-{		
Add: Interest cound	-		-	1 .	i				<u> </u>	
Add: Karess of Income Over Experidioure	· · ·	49210	10.515.00	1	3.60	· · · · ·	27.512.0	19,694,20	<u> </u>	
And Furnis () (Figher			· · ·	<u> </u>		1	A1- 14.14	19.3994(20)	12 Kr 1944 (1)	33.41.50
Add: Other Fried	· · · · ·		· · · · ·	1		·	<u>-</u>		[
iets: Fund From GOL	· · · ·	·	1	 				12,10,755 Sh		121076
astar Referred to State Project Office		······································			 	·	· · · ·	· · ·		
ant Excess of Expenditure Over income			f	<u> </u>	· · · · · · · · · · · · · · · · · · ·		· · ·	· ·		1
ess adjosurent			<u> </u>	<u>`</u>		65250				63
Tosing Ralance	17.06.23.274.00	22353,17,870.00	MARANES	i sa	·	· ·	76.9.70 0			207270
Afference in Opening Balance			£	21,41,55,414.50	17,74,97,256,75	2007.04.04.04.7	17.47.49.108.50	17.53.02.044.32	124,99,64,815,83	5.42.52.25.68
Variance received from 555			· · · ·	<u> </u>		1		· ·	· · ·	
Dwning Dalaser			ļ	L		1		1		·
We Received during the year		<u> </u>		•		S8.21.770.00		†		9421276
		<u> </u>	-	·		· ·				
was forfanal chicang the year				·	•	1				
Josing Balance	÷.	•	•			5821,773.00		<u></u>		
sans from etter funds							1			54.21,770
Persing Balance		-					· · ·	67.502.00	An	
Idil: Loss Racined		-					i		99.60.700.00	(433560
encloss repaid			4				├ ── ──- <u></u>	{i		· · · ·
Ioning Balance		•		*	<u>-</u>	: -	÷			
Aber Liabilities (As per Last A/c)				·····		·	<u> </u>	10.160.00	59.66.200.00	10,51,560
Trening Balance							A 11 134 17	ļ		
idd Libilian provided / Adjusted							5,11,333.00			5 14.355
es: Lubdities paid / adminted							<u> </u>	· · · ·		
Iming Bulance							<u> </u>			
OTAL	17.06.73.221.09	1005831.055	22.91.0147235	21.31.55,911.00	***************		5.14.155.00		185,50,33,645,83	5,11,330
processes Of Fund				21.11.23.414.00	17,15,97,253.75	20.45 30.04 04 7	17.53.13,461.50	17.55,89.459.32	185, 333, 545, 83	5417615368
ixed Assets:										
unituri l		24.41,250,00		No. 100 State and					,	
pipment	·	89.08.621.00		24,49,471.00	6.21.05.09		52.63,177.90	921757.00		1,18,04,660.
araputer 1	41,77,853,00	and the local division of the local division			7,43,071,25			15.61.817.00	······	1,12,15,511.3
Ver Assets	41,04,000,00									41.37,503.4
dvance - Cisil wast				l		62410100			95.5227000	1.0246.504.1
praing Balappr										W2/0,7/11
	1.81.136.60	3.21.266.61			•	2.00.17.03100		2.76.958.24		207.950152
del Advance grown during the year	<u> </u>	· · · ·								200.95.013.2
esca-hultment During the year		•						- <u> </u>		· · ·
excCapitalened During the year	•						•			
losing Balance	1,50,336,00	3,21,226.61				200.17,495.00		2.76.468.00	<u> </u>	
altanera oldari Dun envit werk 👘 🦷						200017,00000	.	2/1.408.00	•	240.95.045.7
pening Balance		ALCONDO A	22.40.181.21				10.21751.07			
dd:Adjunktionen with Capital Fund		• 1	-				(all the second	13.14.234.80	1.34265.00	1.5.19.912
55:Adjoursent During the year					i			12.10,788.66		12,10,753.6
SECasialized During the year						·····	76,970,00	19,94,7 10.18		20,72,740 5
iming listance		(3.00.000 (2)	\$2,49,181,71					T		
Accord of fund		erven jour ter		·		i	9.41,760.00	7,42,241,65	1,21,265,00	1.41580004
un lossa ·		┉┉┉┉┉┉┉┉┉┉┉┉┉┉┉┉┉┉				·	-		17685 3171190	179.33.987519
poning Bulance		ł	·····		[(
All freeding the year										
AL Refunded in MU				<u> </u>	+		•			
loving Balance									the second s	
will be carlies		ΤΤ			1	fr				`
pround Balance	0.4151.000.00	11,70,74,168 30	21025102210	21.56.5h.413.60	17.40.34127.50	18.08.45.145.00	105.41.10.50	12.16,1035100		1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
del Copitatorestatorny the year		· · · · ·								131,2653,951.3
we Adjustment Starity the same										
and have been and a serie with the state										
Sting Balancas	18.41.1.10020	21,212,22,160,34	22:09.51.022.00	21. 10. 20.435 1211	17.66.10.127.50	18:08 51 125 001	1683.41,195.50	17.16 10 \$ 1400	÷-	15126516513

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State Project Director PBSSM

Controller of Finance PBSSM

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Opening Balance	•		•	•				A REAL PROPERTY AND ADDRESS OF TAXABLE PROPERTY ADDRESS OF TAX		
Add. Advance groen during the year	-									
LessAdjustment During the year				•	-	_				
Less Considered During the year	•	•				-				
Closing Galanore	•									
Çash at Baak	•	22.562.00	2,17,259.04		52:30	49.34.522.67	563.331 00	4.06.779.55	7.76.6456.8	8.38.35.57.17
Cash in Hand									6(2)	19 11
IOTAL	17.96,73,224.00	22,143,17,570,00	22,91,08,571,25	21515591100	17.79.97,255.75	2015 25 660 67	173323 463.30	175518945933	345.59.53.015.83	541701334332

State Project Director PBSSM

Controller of Finance PESSM



pashim banga sarva shiksha mission
-DISTRICT PRIMARY EDUCATION PROGRAMME FUND
NCOME & EXPENDITURE ACCOUNT for the year caded 31st March, 2017

			INCOME & I	SPENDITU	KE ALCUUN	1 tor the year o	unco sust on	11(1, 2017			
	Particulars	Coochbeliar	Dakehin Dinajput	S alpaiguri:	Malda	Mürshidabad	Difucoliar.	South 24 EGS1	Utar Dinajpur	State Project Office	Total
1	6 Sitte cares	Amount Rs		Amount Rs.	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
	INCOME Interest From Bank	•	992.00	10,518.00		3,09		27,312.00	19,694.00	32,85,939.00	33,44,508.00
	Misc. Receipt	-	-	•	•	-	-	•	•	-	- 1
1.4	Excess of Expenditure Over Income	-	-	-		, -	632.50	-		-	632.50
	TOTAL	+	992.00	10,518,00		3.00	632.50	27,312.00	19,694.00	32,85,989.00	33,45,140,50
BL	BI EXPEENDITURE 1.1 Recurring Expanse		-				632.50	-			632,50
	Non Recurring Expense		-		-		-	-	-		-
12	Excess of Income Over Expenditure	-	992.00	10,518.00		3.00		27,312.00	19,694.00	32,65,989.00	33,44,508.00
	TOTAL	-	992.00	10,518.00		3,00	632.50	27,312.00	19,694.00	32,85,989.00	33,45,140.50

Stand - M Durance PEASM

				DISTRICT	PRIMARYE	DUCATION P	ROGRAMME	FUTATI			
	ł	0.00000000000000000	District W	lse Consolida	ted Receipts a	and Payment f	or the year end	FUND ed 31st March, 1	0111		<u>.</u> •
F A	RECEIPT	Amount R	Dakshin Dinajpur	Alpaiguris	Maldates	Murshidabad	1 Sterrittans	South 21 pers		State Project Office	
AI	Opening Balance:	Annount KS	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Ils	Amount Rs	Amount Rs	State Project Office	Total
1.1	Cash at Bank						1	TRACOUNT ICS	Attiount Ks	Amount Rs	Amount Rs
	Cash in Hand		19,505.00	2,06,751.04		49.00	49,40,559,17	5.38,019.00	3,87,085,55		
	Interest Received		2,065,00	-				0100,017,00	3,07,003,33	7,44,00,667.93	8,04,92,636,69
7.4	Miscellaneous receipt		992.00	10,518.00			-	27,312.00	19,694.00	A	2,065.00
	Fund to District								19,094.00	32,85,989.00	33,44,508.00
	TOTAL		22 5 5 6 6	-		-					
B1	PAYMENT		22,562.00	2,17,269,01		52.00	49,40,559.17	5,65,331.00	4,06,779.55		
1.2	Recurring expenses									7,76,86,656.93	8,38,39,209.69
1.3	Non Recuring Expenses				<u>-</u>	-	632.50				
1.4	Refund to Govt of India					*	-				632.50
1.5	Amount Refunded to SPO				·		-				
1.6	Refund to PBSSM										
B2	Closing Balance										<u> </u>
	Cash at Bank		22,562.00	2,17,269,04							
	Cash in Hand			417,207,04		52.00	49,39,926.67	5,65,331.00	4,06,779.55	7,76,86,656.81	9.00.00
	TOTAL		22,562.00	2,17,269.04						0.12	8,38,38,577.07
		1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -				52.00	49,40,559,17	5.65,331.00	4,06,779.55	7,76,86,656,93	0.12

PASCHIM BANGA SARVA SHIKSHA MISSION

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State Project Director PBSSM

Controller of Finance PBSSM

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