

SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB
Block-E, Phase-8, Punjab School Education Board, Mohali

28

Memo.No/SSA/FIN/2017-18/

To

Director to Govt. of India
Ministry of Human Resource & Development
Department of School Education & Literacy
C wing, Shastri Bhawan
New Delhi

Dated the Mohali:

Subject: Regarding submission of Audit Accounts of SSA for the FY
2016-17.

It is requested that Statutory Audit for the Financial year 2016-17
has been completed and the three copies (two in original) of Audit report
are enclosed herewith for further necessary action.

-sdr
State Project Director

Memo.No.SSA/FIN/2017-18/2017/2017

Dated:-31/10/2017

A copy is forwarded to Senior Consultant, 5th floor, Vijay
Building, Barakhamba road, New Delhi


State Project Director

Consolidated Statutory Audit Report
of
State Project Office
Sarva Shiksha Abhiyaan, Punjab
Financial Year 2016-17

AUDITORS

Jasminder Singh & Associates

Chartered Accountants

3-D, Surya Kiran Complex, 92,

The Mall, Ludhiana – 141001

Ph: 0161-4636550, Fax: 0161-2442080

Mobile No. : 098141-60550

E-mail ID : jasingh123@yahoo.co.in

Website : www.cajasminder.com

Jasminder Singh & Associates
Chartered Accountants

3-D, Surya Kiran Complex, 92, The Mall
Above Aristocrat Gallery, Ludhiana - 141001



Mob : 098141- 60550

Off: 91 - 161-4636550

Web : cajasminder.com

e mail : jasingh123@yahoo.co.in

Date: 15.09.2017

To
The State Project Director,
Sarva Shiksha Abhiyan Authority
PSEB Building,
Phase-8, Mohali,
Punjab.

**Sub: Submission of Statutory Audit Report & Consolidated Financial Statements for
F/Y 2016-17**

Respected Sir,


With reference to your memo no. SSA/FIN/2017-18/20174806 dated:-12/05/2017,
we have been entrusted with Responsibility to express our Opinion on the Financial
Statements of Sarva Shiksha Abhiyaan, Punjab for the Financial Year 2016-17. With
regard to this, we are hereby submitting our Statutory Audit Report & Consolidated
Financial Statements for the Year ended 31.03.2017.

Kindly find the same in order.

Assuring you of our Best Services & Cooperation always

With Warm Regards & Thanks

For Jasminder Singh and Associates
Chartered Accountants


CA Jasminder Singh
Partner
Firm Reg No. 016192N


Management Assertion Letter

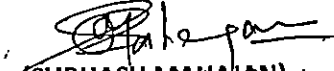
Date: 15.09.2017

To
M/s Jasminder Singh & Associates,
Chartered Accountants
3-D Surya Kiran Complex,
92, The Mall,
Ludhiana

This assertion letter is provided in connection with your audit of the financial statements of the Sarva Shiksha Abhiyan (SSA) (State Project office) for the financial year 2016-17. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the accrual basis of accounting followed by the Government of India and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. The Project Financial Statements are free from material misstatements, including omissions.
2. Project funds have been used for the purposes for which they were provided.
3. Projects expenditures are eligible for the financing under the Loan/Credit agreement.
4. There have been no irregularities involving management or employees which have a significant role in internal control or that could have a material effect on the project financial statements.
5. We have made available to you all books of accounts and supporting documentation relating to the project.
- 6: The Project has complied with the conditions of all relevant legal agreements, including the Financing Agreement, the Project Agreement, the Project Appraisal Document, the Minutes of Negotiations and the Borrowers' Project Implementation Plan.


(PARSHANT KUMAR GOYAL)
State Project Director
Sarva Shiksha Abhiyan Authority
Punjab


(SUBHASH MAHAJAN)
Deputy State Project Director
Sarva Shiksha Abhiyan Authority
Punjab, Mohali

JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
3-D SURYA KIRAN COMPLEX
92 THE MALL
LUDHIANA 141001

MANAGEMENT REPORT

SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB

We have audited the consolidated financial statements of Sarva Shiksha Abhiyan, Punjab for the year ended 31st March 2017. Based on audit conducted by us and according to information and explanations furnished to us during the course of audit and considering the various observations in this regard, we hereby discuss core areas as follows:-

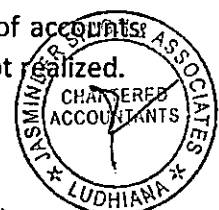
A. Preparation of Accounting records & its Supervision:-

The Books have been maintained at Three Levels:

- State Project Office
- District Project Office
- BPEO and School Level

Out of above three levels the maximum grants are utilized at BPEO & School Levels and Maintenance of Records are not proper at that level. Many discrepancies have been noticed in the Functioning at various Levels & respective Internal Control Systems which are as follows:

1. The Accrual Basis of Accounting is not being followed properly; however the practice of cash accounting is of little extent in whole accounting process.
2. Proper training of Tally Software is not imparted to the Accounting staff & even they are not having adequate knowledge for maintaining accounts manually.
3. There are no Review procedures found in place for regular review of accounts, maintained at Sub-SPO level.
4. The Salary of the Teachers is disbursed by District Offices based on the Attendance Records maintained by Block Offices.
5. In most of the schools audited, Cash book was not properly maintained. Various types of irregularities were observed while verification of cash books of different schools such as:
 - ✓ The bank balance depicted in cash book was not in conformity with the balance as per pass book.
 - ✓ No reconciliation statement of cash book and pass book was prepared by the concerned schools.
6. Balance as per bank statement as on 31-03-2017 is reconciled with books of accounts after passing entries for cheques issued and not presented/deposited but not realized.



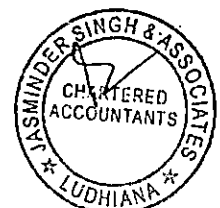
7. Accounting at school levels is done by school teachers having inadequate knowledge for the same. A general practice of referring bank statements for preparation of books of accounts is prevailing which is improper.
8. Entries are posted in some schools on Cheque clearing date and not according to cheque issued or bill generation date which is a faulty practice. Instructions in this regard have been issued by SPO Office.
9. Various Registers such as Stock Register, Fixed Asset Register etc. are not maintained & updated regularly at school levels.
10. Third Party ledger accounts are not properly maintained.

B. Internal Control Systems:

1. The Internal Control System is prevalent in the Department. However, it needs to be further strengthened.
2. There is no mechanism at any level to ascertain the utilization of funds. As per the instructions of the Head Office, cash withdrawals as well as holding of cash and issuance of Cheques to persons other than Head Teacher or Secretary is not allowed. But during our visit to different schools, it has been observed that cash withdrawals or holding of cash or cheques issued to persons other than head teacher or secretary was being done on a regular basis. It is observed that most of the schools were withdrawing cash in excess of Rs. 10000/- further cash payment for expenses in excess of Rs. 20000/- is made to a single party. This will enhance the chances of misutilization of government fund and falsifying record keeping. Regarding this instructions have issued by the State Project Office which needs proper monitoring.
3. Advance is Paid to any official by cheque, such cheque is encashed by official then Payments for expenditures are made in Cash.

C. Monitoring of Utilization of Advances:-

1. Advance Registers for disbursements of grants are not being maintained below SPO level. However, details are available in Tally software.
2. Advances granted to BPEO's and Schools are not recorded in their respective books of account. Therefore, there is no verification process whereby; the SPO's or DPO's can know the actual balances lying with various BPEO's and Schools.
3. There are outstanding advances at each level, which needs to be settled. However, Periodic review of advances is being done at SPO level
4. At the end of the year, huge funds were lying unutilized at various levels without the knowledge of Component Head Incharge. As a result thereof, the Balance Sheet of the Authority shows bleak picture of huge unutilized funds which are detrimental to the release of Grants for the next year.
5. Preparation of Utilization Certificates has improved. However, Department is advised to ensure the compliance in future also.



C. Existing Procurement Procedure & Scope of Improvement:-

1. The staff at SPOs, DPOs, BPEOs and Schools need periodic training in the procurement procedure.
2. In case of procurement of goods by the SPOs, BPEOs, Schools, the implementing agencies are not aware of the term & conditions of the procurement. They are required to be advised accordingly.

E. Books of Accounts and Method of Accounting:-

1. The SPO's, DPO's, BPEO's are following Accrual system of accounting to a large extent.
2. As per Para 52 of 'Manual on Financial Management and Procurement' specified Books of accounts are to be maintained, but the same are not being maintained by any level.

Physical verification and Accounting of Fixed assets:-

1. Further the Fixed Assets Register is still not being maintained at below District level properly.
2. There is no record of written off Fixed Assets or disposed off Fixed Assets for the Current Financial Year or Previous Financial at any level.

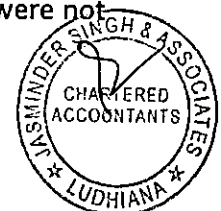
Adherence to Statutory Provisions:-

1. Whereby, it had been observed that TDS is being deducted properly. However, the Department is advised to ensure full compliance in future also.
2. While making the payments related to section 194 (C) of Income Tax Act, 1961 TDS is deducted at the rate of 2%. While deducting the TDS status of receiver is not considered whether receiver is Individual or other than Individual.

SUGGESTIONS:-

Preparation of Accounting Records & its Supervision:-

1. There should be a system for proper control with regard to the maintenance of accounts at School level. For this there should be proper delegation to a particular person for maintenance of accounts having adequate expertise and qualification in the maintenance of accounts under generally accepted system of accounting.
2. Sufficient measures should be taken to create awareness regarding the roles and responsibilities in implementation of any project.
3. All the accounting staff should be provided with training by the experienced and qualified team on a regular basis.
4. There should be proper accounting, maintenance and, safe guarding of assets.
5. Assets register should be maintained on a timely basis.
6. Experienced Accounting staff should be recruited at SMC Level.
7. While Auditing, Instances were found where bills and quotations were not signed by either SMC's member or Head Teacher/Principal and quotations and Voucher were not



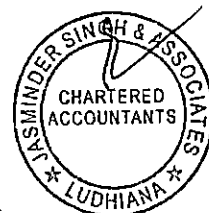
properly maintained. We observed that all the members other than Head Master in committee formed by most of the schools were uneducated. As discussed with teachers they said that there is no provision of minimum qualifications to be eligible for SMC's member. The Authority should make relevant provisions in respect of the same.

B Internal Control Mechanisms:-

1. Attendance system at BPO Level & School Level should be centralized via biometric devices so that there is no unauthorized salary disbursement.
2. Expert's Review should be taken for proper utilization of Civil Grants at School level.
3. Preparation of Annual Financial Statements, process of consolidation, documentation and verification of all supporting financial records should be carried on concurrent basis.
4. The personnel involved in the preparation and maintenance of Financial Statements, should be well equipped with the adequate work expertise with regard to their work profile.
5. The staff should be provided with proper training for the usage of computerized accounting packages, as well as, a review of the basic concepts and fundamentals so involved.
6. There is no power backup for Computers at SSA Head Office of Punjab which could result in loss of huge data lying in the Computers at SSA Finance Wing.
7. There should be proper delegation of powers to ensure its implementation at school levels.
8. Digital Signatures, Stamps or any other Official/ technical equipment should be updated & be observed regularly.

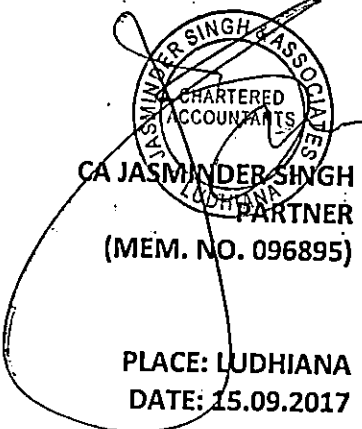
C Designing the Internal Control System and Internal Audit System:-

1. Internal Control System should be such that it should be implemented by the BPEOs and Schools in such a way that it provides reasonable assurance regarding achievement of the objectives of the programme in an efficient manner.
2. Proper Internal Controls should be maintained in terms of reliability of financial & operational reporting and compliance of the same as per the norms of SSA.
3. End use of the project funds is required to be monitored.
4. Adequate control is to be exercised in accepting and analyzing the Utilization Certificates which are issued by project implementing officers for utilization of project funds.
5. The designing of the internal control system should be done by the team which has detailed knowledge & experience regarding the project in terms of operational, financial and administrative sectors. A separate team is required in this regard as the



- internal control relates to the supervision and monitoring of the project which is a continuous work and needs improvement with the change in the circumstances.
6. It will be in the interests of the authority, to necessitate regular co-ordination between the internal audit team and the accounting staff, so as to ensure, expeditious treatment of any discrepancies which may arise, during the general supervision of the working of the authority.
 7. Strong Internal Control over Cash Payments is required especially at SMC's level.

FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 016192N

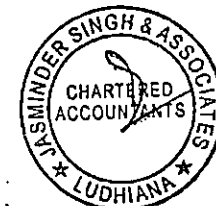


CA JASMINDER SINGH
PARTNER
(MEM. NO. 096895)

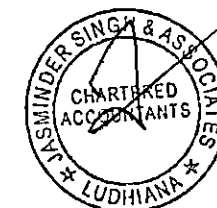
PLACE: LUDHIANA
DATE: 15.09.2017

Utilisation Certificate in respect of Sarva Shiksha Abhiyan(SSA), Punjab for Financial Year 2016-17
for SSA & KGBV (Grant-in-Aid-General)

Sr. No.	Receipt From	Sanction Letter No.	Date	Total Grant Sanctioned	Released By State Govt		Total Received		
			DD/MM/YYYY		SSA	KGBV			
1(a)	Government of India (Grant-in-aid General)	14-4/2016-EE-3 (a)	10-05-2016	45,25,68,570.00	45,25,68,000.00		45,25,68,000.00		
		14-4/2016-EE-3 (b)	10-05-2016	26,75,08,710.00	26,75,09,000.00		26,75,09,000.00		
		14-4/2016-EE-3 (a)	15-07-2016	1,20,32,50,630.00	1,02,94,32,000.00		1,02,94,32,000.00		
		14-4/2016-EE-3 (b)	15-07-2016	9,23,69,220.00			-		
		14-4/2016-EE-3 (C)	15-07-2016	61,88,60,070.00	88,50,48,000.00		88,50,48,000.00		
		14-4/2016-EE-3 (a)	23-03-2017	18,23,95,800.00			-		
		14-4/2016-EE-3 (b)	23-03-2017	10,91,75,000.00			-		
							-		
							-		
							-		
		Total I(a)		2,92,61,28,000.00	2,63,45,57,000.00	-	2,63,45,57,000.00		
1(b)	Government of Punjab (Grant-in-aid General) (Matching Share)	2/10/2014-2ਫਿ7/767264/1	01-06-2016	30,17,12,000.00	29,29,08,261.14	88,03,738.86	30,17,12,000.00		
		2/10/2014-2ਫਿ7/767264/1	01-06-2016	17,83,39,000.00	17,83,39,000.00		17,83,39,000.00		
		2/10/2014-2ਫਿ7/799603/1	19-07-2016	68,62,88,000.00	68,62,88,000.00		68,62,88,000.00		
		2/10/2014-2ਫਿ7/799603/1	19-07-2016	59,00,32,000.00	55,95,63,846.00	3,04,68,154.00	59,00,32,000.00		
		Total (b)		1,75,63,71,000.00	1,71,70,99,107.14	3,92,71,892.86	1,75,63,71,000.00		
		1(c)	Amount received in excess from Govt. of Punjab	2/10/2014-2ਫਿ7/954539/1	15-02-2017	41,67,21,000.00	41,67,21,000.00		41,67,21,000.00
				2/10/2014-2ਫਿ7/939147/1	15-03-2017	83,34,42,000.00	83,34,42,000.00		83,34,42,000.00
Total (c)				1,25,01,63,000.00	1,25,01,63,000.00	-	1,25,01,63,000.00		
		Total 1 (a)+ 1(b) + 1(c)		5,93,26,62,000.00	5,60,18,19,107.14	3,92,71,892.86	5,64,10,91,000.00		



	SSA/General	GB/General	Total
1 Opening balance			
A. Cash at Bank(in. Cash in Hand)			
a. Grant-in-Aid-General	14,95,65,008.04	89,23,327.03	15,84,88,335.07
B. Fund in Transit			
a. Grant-in-Aid-General			
C Unadjusted Advances			
a. Grant-in-Aid-General	14,41,76,240.79	1,07,30,707.75	15,49,06,948.54
Sub Total(A) Opening Balance	29,37,41,248.83	1,96,54,034.78	31,33,95,283.61
2 Funds received from Govt. of India			
a. Grant-in-Aid-General	2,63,45,57,000.00		2,63,45,57,000.00
c Grant-in-Aid-General (Not Received)	29,15,71,000.00		29,15,71,000.00
B. Backlog			
c Grant-in-Aid-General (Not Received)			
3 Funds received from State Govt.	1,71,70,99,107.14	3,92,71,892.86	1,75,63,71,000.00
a. Grant-in-Aid-General Received)			
b. Grant-in-Aid- General Excess Received	1,25,01,63,000.00		1,25,01,63,000.00
4 Backlog	1,21,000.00		1,21,000.00
6 Bank Interest			
a. Grant-in-Aid-General	5,97,69,960.14	8,64,655.18	6,06,34,615.32
7A Miscellaneous income			
a. Grant-in-Aid-General	2,37,99,622.93	32,419.00	2,38,32,041.93
7B Increase/Decrease in Current Liabilities			
a. Grant-in-Aid-General	1,46,59,72,903.56	8,500.00	1,46,59,81,403.56
Sub Total (B)	7,44,30,53,593.77	4,01,77,467.04	7,48,32,31,060.81
Grand Total (A+B)	7,73,67,94,842.60	5,98,31,501.82	7,79,66,26,344.42
8 Less Amount			
A. Actual Expenditure during the year 16-17			
a. Grant-in-Aid-General	7,23,05,09,997.98	4,82,91,576.36	7,27,88,01,574.34
Non SSA Grant wrongly credited to SSA A/c (FY 2015-16) refunded back	40,65,740.00		40,65,740.00
B. Outstanding Advances as on 31-03-2017			
a. Grant-in-Aid-General	10,72,73,947.73	83,17,549.20	11,55,91,496.93
Total (A+B)	7,34,18,49,685.71	5,66,09,125.56	7,39,84,58,811.27
9 Excess/Deficit of Fund			
a. Grant-in-Aid-General			
10 Unspent Balance as on 31-03-2017			
a. Grant-in-Aid-General	39,49,45,156.89	32,22,376.26	39,81,67,533.15



1 Certified that out of the total amount of ₹ 7,79,66,26,344.42 (Seven hundred Seventy Nine crore Sixty Six lakhs Twenty six thousand Three hundred Forty four & forty Two paise), amount of ₹2,92,61,28,000.00 (Two hundred ninety two crores sixty one lakh twenty eight thousands) has sanctioned by Govt. of India under Grant-in-aid General, Out of which , ₹ 2,63,45,57,000.00 (Two hundred sixty three crores forty five lakh fifty seven thousands) has been released by Govt. of Punjab to State Implementing Society & ₹ 29,15,71,000.00 (Rupees Twenty Nine Crore Fifteen Lakhs Seventy One Thousand) is yet to be received from State Govt..

₹ 3,00,65,34,000.00 (Three hundred crore sixty five lakhs thirty four thousands) has been sanctioned by Govt. of Punjab, out of which ₹ 1,71,70,99,107.14 (One hundred and seventy one crore seventy lakh ninety nine thousand one hundred seven rupees & fourteen paise) is matching state share sanctioned and received, and ₹ 1,25,01,63,000.00 (One hundred Twenty Five crores One lakhs sixty three thousand) received in excess of matching share from Govt. of Punjab & ₹ 3,92,71,892.86 (Three crore Ninety Two lakhs Seventy One thousand Eight hundred Ninety Two & Eighty Six Paise) received and utilized for KGBV.

From Unspent Balance of Previous Year of ₹ 15,84,88,335.07 (Fifteen Crores eighty four lakhs eighty eight thousand three hundred thirty five rupees & seven paise), Outstanding Advances of previous year of ₹ 15,49,06,948.54 (Fifteen crores Forty Nine lakhs six thousands Nine hundred forty eight & fifty four paise), ₹1,55,05,69,060.81 (One hundred fifty five crores five lakhs sixty nine thousand sixty & Eighty one paise) received by way of Other receipts, Bank interest, Misc. Income, increase/Decrease current Liabilities, backlog & sanctioned grants of ₹ 5,93,26,62,000, Only ₹ 7,28,28,67,314.34 (Seven hundred twenty eight crores Twenty Eight Lakh Sixty Seven Thousand Three Hundred Fourteen and Thirty Four Paise) Including ₹ 40,65,740.00 (Forty Lakhs Sixty Five thousand Seven hundred forty only) which is Non SSA Grant wrongly credited to SSA A/c (FY 2015-16) refunded back during the Financial Year 2016-17 and ₹ 51,37,59,030.08 (11,55,91,496.93+39,81,67,533.15=51,37,59,030.08) (Fifty One crores Thirty Seven lakh Fifty Nine Thousand Thirty & Eight Paise) remains unutilised at the end of the Financial Year 2016-17.

2 It is also Certified that out of the total amount of ₹ 51,37,59,030.08 (Fifty One crores Thirty Seven lakh Fifty Nine Thousand Thirty & Eight Paise) remains unutilised at end of the year shown as unutilised, accounts for an amount of ₹ 29,15,71,000.00 (Rupees Twenty Nine Crore Fifteen Lakhs Seventy One Thousands) are yet to be received from State Govt, which has been allowed to be carried forward & amount of ₹ 3,67,460.00 (Three Lakhs sixty seven thousand four hundred sixty only) remains unutilized at the end of Financial year 2016-17 with SCERT. This leaves an unspent balance of ₹ 22,26,89,790.8 (Twenty two crores Twenty six Lakhs Eighty nine thousands Seven Hundred ninety & Eighty Paise) which will be adjusted towards the grants-in-payable during the next year 2017-18.

3 Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised

- 1) Audited Statement of Accounts (copy enclosed)
- 2) Utilisation Certificate
- 3) Notes on Accounts
- 4) Audit Report & Management Letter

Dated: 15.09.2017

(KRISHAN KUMAR)
Secretary, State Education
Government of Punjab

(PARSHANT KUMAR GOYAL)
State Project Director
Sarva Shiksha Abhiyan Authority
STATE PROJECT DIRECTOR SSA, Punjab
Punjab
Auditor's Certificate

(SUBHASH MAHAJAN)
Deputy State Project Director
STATE PROJECT DIRECTOR SSA, PUNJAB
Punjab, Mohali

We have verified that the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith, Subject to notes below:

- i) As there are no separate Banks Accounts for Grant-in-Aid-General, therefore Opening and Closing Balances have been taken in capital and General as per the classification made by SSA, Punjab.
- ii) Bank interest received during the year has been taken in Grant-in-Aid-General.
- iii) Funds of Grant-in-Aid-General amounting to ₹ 7,88,062.04 (Seven Lakhs Eighty Eight thousand Sixty Two & Four paise) have been used for Grant-in-Aid-Capital.

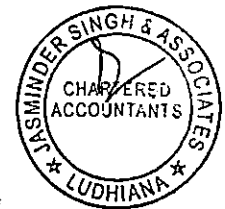
Place: Ludhiana
Dated: 15.09.2017

For Jaswinder Singh & Associates
Chartered Accountants
JASWINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
L. (G. Jaswinder Singh)
Partner

Punjab State SSA Authority
Utilisation Certificate in respect of Sarva Shiksha Abhiyan(SSA), Punjab for Financial Year 2016-17
for SSA & KGBV (Grant-in-Aid-Capital)

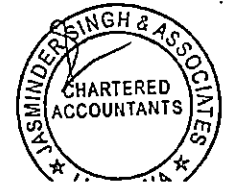
Sr. No.	Receipt From	Sanction Letter No.	Date DD/MM/YYYY	Total Grant Sanctioned	Released By State Govt		Total
					SSA	KGBV	
1	Government of India (Grant-in-aid Capital)	14-4/2016-EE-3 (d)	15-07-2016	4,65,97,810.00			-
		14-4/2016-EE-3 (e)	15-07-2016	2,75,43,490.00			-
		Total1(a)		7,41,41,300.00	-	-	-
2	Government of Punjab (Grant-in-aid Capital)						
3	Received from PIDB						
		Total2(a)			-	-	-
		Total2(a)		7,41,41,300.00	-	-	-

Sr. No.	Particulars	SSA	KGBV	Total
1	Opening balance			
A.	Opening balance as on 01-04-2016	64,23,17,203.04	-9,90,874.50	64,13,26,328.54
a.	Grant-in-Aid-Capital		-	-
B.	Fund in Transit(Not recd.)			
a.	Grant-in-Aid-Capital		-	-
C	Unadjusted Advances			
a.	Grant-in-Aid-Capital	48,17,69,321.53	7,48,809.50	48,25,18,131.03
	Sub Total(A) Opening Balance	1,12,40,86,524.57	-2,42,065.00	1,12,38,44,459.57



2	Funds received from Govt. of India					
a.	Grant-in-Aid-Capital			-		-
b.	Grant-in-Aid-Capital(Not Recd.)		7,41,41,300.00			7,41,41,300.00
3	Funds received from State Govt.					-
a.	Grant-in-Aid-Capital					-
	Back Log					-
4	Received other than SSA					-
6	Bank Interest					-
a.	Grant-in-Aid-Capital					-
7A	Miscellaneous income					-
a.	Grant-in-Aid-Capital					-
7B	Increase/Decrease in Current Liabilities					-
a.	Grant-in-Aid-Capital					-
	Sub Total (B)		7,41,41,300.00	-	-	7,41,41,300.00
	Grand Total (A+B)		1,19,82,27,824.57	-	2,42,065.00	1,19,79,85,759.57
8	Less Amount					
A.	Actual Expenditure during the year 2016-17					
a.	Grant-in-Aid-Capital		59,59,93,656.77			59,59,93,656.77
B.	Outstanding Advances as on 31-03-2017					-
a.	Grant-in-Aid-Capital		4,26,02,856.24			4,26,02,856.24
	Total (A+B)		63,85,96,513.01	-		63,85,96,513.01
9	Excess/Deficit of Fund					
a.	Grant-in-Aid-Capital					-
10	Unspent Balance a on 31-03-2017					
a.	Grant-in-Aid-Capital		55,96,31,311.56		-2,42,065.00	55,93,89,246.56

1 Certified that out of the total amount of ₹ 1,19,79,85,759.57 (One Hundred Nineteen Crores Seventy Nine lakhs Eighty Five Thousand Seven Hundred Fifty Nine & Fifty Seven Paise) , ₹ 7,41,41,300.00 (Seven Crores Forty One Lakhs Forty One Thousand Three Hundred Rupees) Grant-in-aid Capital sanctioned by Government of India. From Unspent Balance of Previous Year of ₹ 64,13,26,328.54 (Sixty Four Crores Thirteen Lakhs Twenty Six Thousands Three Hundred Twenty Eight & Fifty Four Paise) & Outstanding Advances of previous year of ₹ 48,25,18,131.03 (Forty Eight crores Twenty Five Lakhs Eighteen Thousand one Hundred thirty one & Three Paise) & received grants, only ₹ 59,59,93,656.77 (Fifty Nine Crores Fifty Nine Lakhs Ninety Three Thousand Six Hundred Fifty Six & Seventy Seven paise) has been utilised during the Financial Year 2016-17 and ₹ 60,19,92,102.80 (Sixty Crore Nineteen Lakhs Ninety Two Thousand One Hundred Two & Eighty Paise) remains utilised at the end of the Financial Year 2016-17.



2 It is also Certified that out of the total amount of ₹ 60,19,92,102.80 (4,26,02,856.24+55,93,89,246.56=60,19,92,102.80) (Sixty Crore Nineteen Lakhs Ninety Two Thousand One Hundred Two & Eighty Paise) remains unutilised at end of the year shown as unutilised, accounts for an amount of ₹ 46,90,51,000.00 (Forty Six Lakhs Ninety Lakhs Fifty One Thousand) & ₹ 8,96,61,200.00 (Eight crore Ninety Six lakhs Sixty one Thousand Two Hundred) from last year are yet to be received from State Govt, which has been allowed to be carried forward.

3 Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

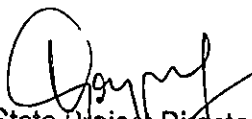
4 It is Certified that Unspent balance of KGBV is Negative of ₹ 2,42,065.00 (Two Lakh Fourty Two Thousand Sixty Five).

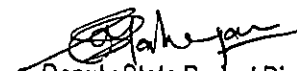
Kinds of checks exercised

- 1) Audited Statement of Accounts (copy enclosed)
- 2) Utilisation Certificate
- 3) Notes on Accounts
- 4) Audit Report & Management Letter

Dated: 15.09.2017


(KRISHAN KUMAR)
SECRETARY (School Education)
Government of Punjab


State Project Director
(PARSHANT KUMAR GOYAL)
Sarva Shiksha Abhiyan Authority
STATE PROJECT DIRECTOR SSA, Punjab
Punjab


Deputy State Project Director
(SUBHASH MAHAJAN)
Sarva Shiksha Abhiyan Authority
Dy. STATE PROJECT DIRECTOR SSA, PUNJAB
Punjab, Mohali

Auditor's Certificate

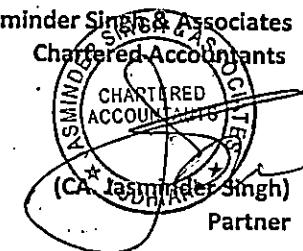
We have verified that the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance

- i) As there are no separate Banks Accounts for Grant-in-Aid-General, therefore Opening and Closing Balances have been taken in capital and General as per the
- ii) Bank interest received during the year has been taken in Grant-in-Aid-General.
- iii) Funds of Grant-in-Aid-General amounting to ₹ 7,88,062.04 (Seven Lakhs Eighty Eight thousand Sixty Two & Four paise) have been used for Grant-in-Aid-Capital.

Place: Ludhiana

Dated: 15.09.2017

For Jasminder Singh & Associates
Chartered Accountants



AUDITORS' REPORT

SARVA SHIKSHA ABHIYAN, PUNJAB

Report on Financial Statements

We have audited the Consolidated Financial Statements of SARVA SHIKSHA ABHIYAN, PUNJAB which comprises of the Balance Sheet as at March 31, 2017, the Income & Expenditure Account and Receipts & Payment Account for the year then ended.

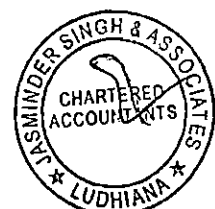
Management's Responsibility

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India. Their responsibility also includes the design, implementation and maintenance of Internal Controls relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatements whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements whether due to fraud or error. An audit includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our Audit provides a reasonable basis for our opinion and the changes which have been affected in the consolidated Balance Sheet subject to changes in reconciliation of the Balance Sheets of other zones and according to the SSA.

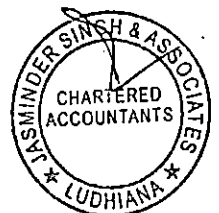


A. Attention is invited to the following:

- i) There is a previous year grant of ₹93,100/- which was not booked in previous year and same has been recorded in Current Financial Year in Consolidated Balance Sheet.
- ii) There are discrepancies found in cash book & ledgers in some of the blocks. Differences were also noticed while verifying the cash book. Details are attached with respective Balance Sheets.
- iii) Bank Reconciliation Statements at school level has not been prepared in an appropriate manner.
- iv) The loans and advances related to specified Institutions were standing at SPO level from a long period & were not paid at the SPO levels in the financial years.
- v) Data Entry in the Tally Software is not done in all the blocks.
- vi) According to the information and explanations given to us and on the basis of overall examination of the accounts of the Society, we are of the opinion that internal control on the maintenance of the accounts of the Society at Head Office and at District Offices/Blocks is required to be further strengthened.

Further to our comments in Para 2 above, we report that:

- a) We have obtained all the information and explanations which to the best of our Knowledge and Belief where necessary for the purpose of our Audit;
- b) The Balance Sheet and Income & Expenditure Account and Receipts & Payments Account dealt with in this report are in agreement with the Books of Account maintained.
- c) The expenditure shown in the Income and Expenditure Account with respect to the Grants utilized at SPOs and at DPOs has been certified by the concerned officers at District Offices and at State Project Office.
- d) We have consolidated the Financial Statements as per the Terms of Reference (TOR) as provided in the Manual on Financial Management and Procurement. Further, we verify that the authority has, subject to our Audit report, carried out the financial management functions as per requirements laid down in the said manual.



Regarding the compliance of previous audit objections as per 'Notes on Accounts' in Schedule 'IV' of the last year Balance Sheet, we report as under:-

For F/Y 2012-13

- (i) Note No. 13 dropped.

For F/Y 2013-14

- (i) Para No. 3(i), (ii), (iii), (iv) and (vi) dropped.

For F/Y 2014-15

- (i) S.No. 5 III, VI, VII (d), (f), (g), (k) and VIII dropped. Others are still persisting.

For F/Y 2015-16

1. (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (x), (xi) (xii), (xiii) and (xiv) dropped.
2. II-A- 1, 2, 3, 4 dropped
II-B- 1, 2, 3, 4, 6 dropped.
II-C-a, c, d, e dropped.
II-D- 2, 3, 4, 5, 6 dropped.
II-E- 1, 3 dropped.
II-F- 1, 2, 3 dropped.
II-G-1, 2 dropped.
3. III- dropped.

FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 016192N



CA. JASMINDER SINGH
PARTNER
(MEM. NO. 096895)

PLACE: LUDHIANA
DATE: 15.09.2017

SARVA SHIKSHA ABHIYAN, PUNJAB

(For Financial Year 2016-17)

Report on Significant Accounting Policies

1. Basis of Accounting

The term 'Basis of Accounting' refers to the timing of recognition of revenue, expenses, assets and liabilities in accounts.

The commonly prevailing basis of accounting is:

- a. Cash Basis of Accounting; and
- b. Accrual Basis of Accounting

Under the cash basis of Accounting, transactions are recorded when the related cash receipts or cash payments take place. Thus, the revenue of educational institutions, such as donations, grants, etc. is recognised when funds are actually received.

Accrual basis of Accounting is the method of recording transactions by which revenue, expenses, assets and liabilities are reflected in the accounts in the period in which they accrue in respect of Cash Movement.

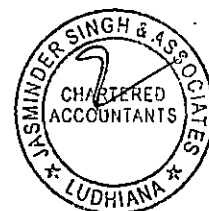
At SSA Authority, Punjab, Normally Method of Accounting used by the Authority is Mercantile system however, in some cases, Cash system is also followed.

At SMC Level & Block Level, Cash basis of accounting is followed. At District Level & State level hybrid form of accounting i.e. a mix of both cash and accrual basis of accounting is followed by society.

2. Fixed Assets & Method of Depreciation

As per Accounting Standard – 10 & 6

1. Gross and Net book values of Fixed Assets at the beginning and end of an accounting period should show additions, disposals, acquisitions and other movement.
2. Expenditure incurred on account of fixed assets in the course of construction or acquisition; and
3. Revalued amounts substituted for historical costs of fixed assets, the method adopted to compute the revalued amounts should be shown, then a ture of indices used, the year of any appraisal made, and whether an external valuer was involve, in case where fixed assets are stated at revalued amounts should also be shown.
4. Depreciation should also be provided on Fixed Assets on year to year basis on Written Down value basis or Straight Line basis.



At SSA, Punjab, only additions are shown in the books of SSA at all levels of Society. Any Disposals, Revaluations, are not recorded in books.

Further construction of Civil Structure at SMC Level, Block Level not booked under Fixed Assets. Expenditure related to this shown under "Civil Grants" in Income & Expenditure Account of the Society.

Depreciation has not been provided on Fixed Assets since the Incorporation of the Society. This has led to huge inflated Value of Assets in Financial Statements.

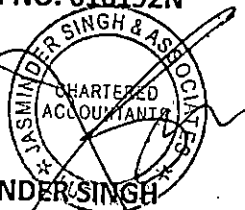
3. Valuation of Inventories

As per Accounting Standard – 2

Stock should be valued at Cost or Market Price whichever is less.

At all levels of SSA, Punjab, only quantitative records of Inventories are maintained.

FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 016192N



CA. JASMINDER SINGH
PARTNER
(MEM. NO. 096895)

PLACE: LUDHIANA
DATE: 15.09.2017

JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
3-D, SURYA KIRAN COMPLEX
92, THE MALL
LUDHIANA 141001

State Project Director
Sarva Shiksha Abhiyan Authority, Punjab

Re: Certificate of Procurement Audit

This is to certify that we have gone through the procurement procedure used for the state for SSA and based on the audit records of our zone for the year 2016-17 for the Sarva Shiksha Abhiyan Authority, Punjab and inputs from the Districts Audit Report, we are satisfied that procurement procedure prescribed in the manual on Financial Management and Procurement under SSA has been followed/or the following deviation were observed.

Sr. No.	Party/Head Details	Deviations	Amount Involved (declared as Mis- Procurement)
Nil	Nil	Nil	Nil

FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 016192N

CA. JASMINDER SINGH
CHARTERED
PARTNER ACCOUNTANTS
Mem. No. 096895

PLACE: LUDHIANA
DATED: 15.09.2017



SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB
SUMMARY BUDGET ANALYSIS (ENTIRE PROGRAM)
FOR THE YEAR ENDED ON 31-03-2017

FMR-1

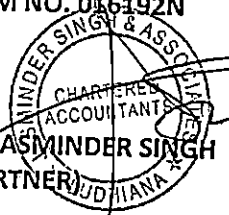
Name of the State	AWP & B	Opening Balance	Release by GOI	Release by State	Audited Expenditure	AWP & B For Next F. Y.
Punjab-SSA	105141.94	3071.28292	30002.69300	29672.62107	78265.03655	113134.801
KGBV	782.25	56.19114	0.00000	392.71893	482.91576	775.500
Total	105924.19	3127.47406	30002.69300	30065.34000	78747.95231	113910.301


(Rs. in Lacs)

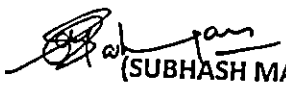
Cum Total since Beginning	375195.118	207645.141	613911.21797
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AWP & B: Denotes Annual Program Outlay
 Release: Denotes all releases to the SIS

FOR JASMINDER SINGH & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FIRM NO. 016192N


CA JASMINDER SINGH
 (PARTNER)
 PLACE: LUDHIANA
 DATE: 15.05.2017


 (PARSHANT KUMAR GOYAL)
 State Project Director
 Sarva Shiksha Abhiyan Authority
 Punjab


 (SUBHASH MAHAJAN)
 Dy. STATE PROJECT DIRECTOR
 Deputy State Project Director
 Sarva Shiksha Abhiyan Authority
 Punjab, Mohali

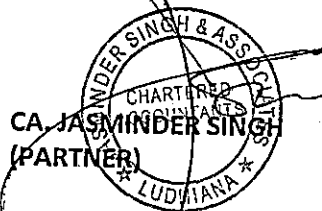
SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB
EXPENDITURE REPORT SUMMARY (ENTIRE PROGRAM)
FOR THE YEAR ENDED ON 31-03-2017

FMR-2

Name of the State	Opening Balance	Release FOR THE 2 ND Half Year	Release for the Financial Year till Date	Expenditure for the 2 ND Half Year	Expenditure for the Financial Year till Date
Punjab-SSA	3071.282921	----	59675.31407	----	78265.03655
KGBV	56.191141	----	392.71893	----	482.91576
Total	3127.474082	----	60068.03300	----	78747.95231

(Rs. in Lacs)

FOR JASMINDER SINGH & AASOCIATES
 CHARTERED ACCOUNTANTS
 FIRM NO. 016192N



PLACE: LUDHIANA
 DATE: 15.09/2017

(Signature)
 (PARSHANT KUMAR GOYAL)
 Sarva Shiksha Abhiyan Authority
 STATE PROJECT DIRECTOR
 Punjab

(Signature)
 (SUBHASH MAHAJAN)
 Dy. STATE PROJECT DIRECTOR
 Sarva Shiksha Abhiyan Authority
 Punjab, Mohali

SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB
Activity- Wise Expenditure Statement of SSA
For The Year Ended 31-03-2017

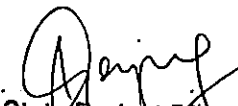
FMR-3


Sr. No.	Expenditure by Activity	Amount (Rs.InLacs)
1	Opening of New Schools	-
2	Residential Schools for specific category of children	-
3	Residential Hostel for specific category of children	98.09
4	Transport/Escort Facility	-
5	Reimbursement of Fee	-
6	Special Training for mainstreaming of Out-of-School Children	101.81
7	Free Text Books	1,448.67
8	Provision of 2 sets of Uniform	5,919.79
9	Teaching Learning Equipment (TLE)	0.70
10	Teacher Salary	47,510.78
11	Teacher Training	97.20
12	Academic Support through Block Resource Centre/ URC	7,790.69
13	Academic Support through Cluster Resource Centres	3,344.31
14	Computer Aided Education in UPS under Innovation	8.03
15	Libraries in Schools	0.36
16	Teachers' Grant	0.16
17	School Grant	1,157.05
18	Research, Evaluation, Monitoring & Supervision	14.83
19	Maintenance Grant	1,358.45
20	Interventions for CWSN	819.85
21	Innovation Head up to Rs. 50 lakh per district	124.65
22	SMC/PRI Training	111.86
23	Civil Works Construction	5,959.94
24	Project Management Cost	2,394.40
25	Learning Enhancement Prog. (LEP) (Up To 2%)	0.02
26	Community Mobilization Activities (Up To 0.5%)	3.40
	Total	78265.04
	KGBV	482.91
	Grand Total SSA	78747.95

FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM NO. 016192N

CA. JASMINDER SINGH
(PARTNER)
SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
LUDHIANA

PLACE: LUDHIANA
DATE: 15.09.2017


State Project Director
(PARSHANT KUMAR GOYAL)
Sarva Shiksha Abhiyan Authority
STATE PROJECT DIRECTOR
Punjab


(SUBHASH MAHAJAN)
Deputy State Project Director
Sarva Shiksha Abhiyan Authority
Punjab, Mohali

SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB
CONSOLIDATED ANNUAL FINANCIAL STATEMENT AS ON 31ST MARCH 2017

Sources & Application

Annexure-XVIII
 State- Punjab
 (Rs. In Lacs)

Sr.No.	Sources	SSA	KGBV	AMOUNT
	OPENING BALANCE			
1	CASH IN HAND			
2	CASH AT BANK			
3	UNUTILIZED FUND	3,071.28292	56.19114	3,127.47406
		6,183.15375	103.52339	6,286.67715
	TOTAL(A)			
		9,254.43667	159.71453	9,414.15121
	SOURCES (RECEIPT)			
1	Fund Received from Govt. of India			
2	Fund Received from State Govt.	26,345.57000		26,345.57000
3	Fund Received from 14th Finance Commission	29,672.62107	392.718929	30,065.34000
4	Grant received from other than SSA			
5	Interest & Other Receipts			
6	Loan from PDEB	822.09862	8.970742	831.06936
	TOTAL(B)			
		56,840.28969	401.689670	57,241.979362
	TOTAL(A+B)	66,094.72637	561.404204	66,656.130570
Sr.No.	Applications (Expenditure)	Approved AWP & B Including Spill Over	Expenditure Incurred	Savings
1	Opening of New Schools			
2	Residential Schools for specific category of children			
3	Residential Hostel for specific category of children			
4	Transport/Escort Facility	162.25	98.09	64.15837
5	Reimbursement of Fee against 25% admission under Section 12(1)(c) of RTE Act 2009 (Entry Level) subject to upper limit of 20% of AWP&B guidelines issued by MHRD			
6	Special Training for mainstreaming of Out-of-School Children			
7	Free Text Books	256.56	101.81	154.75389
8	Provision of 2 sets of Uniform	1,463.94	1,448.67	15.27539
9	Teaching Learning Equipment (TLE)	6,356.44	5,919.79	436.65421
10	New Teachers Salary	0.70	0.70	
11	Training	49,950.21	47,510.78	2,439.42863
12	Academic Support through Block Resource Centre/URC	766.80	97.20	669.60459
13	Academic Support through Cluster Resource Centres	8,474.01	7,790.69	683.32649
14	Computer Aided Education in UPS under Innovation	7,596.93	3,344.31	4,252.62019
15	Libraries in Schools	1,100.00	8.03	1,091.96750
16	Teachers' Grant	7.57	0.36	7.21000
17	School Grant	371.87	0.16	371.70775
18	Research, Evaluation, Monitoring & Supervision & State Component	1,137.18	1,157.05	19.87009
			14.83	
19	Maintenance Grant	1,077.92		1,063.09326
20	Interventions for CWSN	1,362.70	1,358.45	4.24702
21	Innovation Head up to Rs. 50 lakh per district	2,330.13	819.85	1,510.28000
22	SMC/PRI Training	1,100.00	124.65	975.35000
23	Civil Works Construction	356.81	111.86	244.94917
24	PROJECT MANAGEMENT COST	16,066.05	5,959.94	10,106.11228
25	Learning Enhancement Prog. (LEP) (up to 2%)	3,020.34	2,394.40	625.94000
26	Community Mobilization Activities (Upto 5%)	1,731.00	0.02	1,730.97588
		452.52	3.40	449.12421
	Total SSA	1,05,141.94	78,265.04	26,876.90228
30	KGBV	782.250000	482.92	299.33424
	Grand Total	1,05,924.192280	78,747.95576	27,176.23652
1	CASH IN HAND			
2	CASH AT BANK			
3	UNUTILIZED ADVANCES	1,037.94759	29.80311	1,067.75070
		1,422.46617	60.04210	1,482.50827
	Total	2,460.41376	89.84621	2,550.25897

(Signature)
 Deputy State Project Director
 Sarva Shiksha Abhiyan Authority
 Punjab

(Signature)
 State Project Director
 Sarva Shiksha Abhiyan Authority
 (PARSHANT KUMAR GOYAL)
 STATE PROJECT DIRECTOR

AS PER OUR REPORT OF EVEN DATE
 FOR JASMINDER SINGH & ASSOCIATES
 CHARTERED ACCOUNTANTS



PLACE: LUDHIANA
 DATE: 15.09.2017

SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB

CONSOLIDATED BALANCE SHEET AS ON 31st MARCH 2017

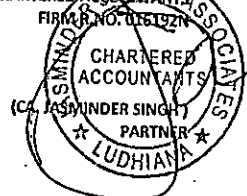
S.No.	LIABILITIES	Total
1	CAPITAL FUND	
	Opening Balance as on 01-04-2016	
	ADD: Grants Received from Govt. of India	23,06,12,503.74
	- Grant-in-Aid Capital	-
	- Grant-in-Aid General	-
	Grants Received from State Govt.	2,63,45,57,000.00
	- Grant-in-Aid Capital	-
	- Grant-in-Aid General	-
	Grant from 13th Finance Commission	1,71,70,99,107.14
	Backlog	-
	Grants Received From Government of India	-
	- Grant-in-Aid Capital	-
	- Grant-in-Aid General	-
	Grants Received From State Government	1,82,000.00
	- Grant-in-Aid Capital	-
	- Grant-in-Aid General	-
	ADD: Grants Received from SPO for the F.Y.2016-17	1,21,000.00
	Expenses allocated By SPO	5,75,04,07,876.00
	Non SSA Grant from Districts	1,26,17,63,833.00
	Grant received from SCERT	-
	Non SSA Grant IED	96,33,253.00
	Previous Year Advance	10,000.00
	Grant Recd back from DO	93,100.00
	Amount received on behalf of districts (ECCE)	29,97,77,536.83
	Loan From PEDB	76,61,707.00
	Receipts from other Sources	-
	LESS: Grants Utilized During the Year	-
	Liabilities Paid	4,56,21,19,895.34
	Grant Disbursed to DO	91,86,84,269.00
	Grant disbursed to SCERT for Teacher Training	5,75,04,07,876.00
	Grants Return to SPO	1,00,00,000.00
	Rebate Allowed	28,55,18,830.34
	Direct Funds transferred to HO by DDO	18,633.00
	Bank Interest Return	76,61,707.00
	Advance Return to SPO	1,42,58,704.38
	Funds transferred to other sources	1,17,500.00
	Grants Return to SCERT	4,800.00
	Non-SSA grant paid	713.00
	Expenses Allocated to Dist	40,65,740.00
	Closing Balance as on 31-03-2017	1,26,17,63,833.00
	Loan from PEDB	(90,27,03,584.35)
2	Current Liabilities	1,15,81,679.70
	(As Per Schedule "I")	3,22,43,79,679.56
3	Excess Grant Received from Govt. of Punjab	1,25,01,63,000.00
	Total	2,33,32,57,774.91
Sr.No.	ASSETS	
1	FIXED ASSETS	
	(As Per Schedule "II")	15,28,42,128.45
2	CASH & BANK BALANCES	
	Cash In Hand	
	Cash At Bank	10,37,94,758.93
3	GRANT RECEIVABLE FROM SPO BY DISTRICT OFFICES	
	(As Per Schedule "III")	3,18,45,37,270.56
4	ADVANCES UNUTILISED AT THE END OF F.Y.2016-17	
	(As Per Schedule "IV")	14,22,46,616.97
5	ECCE GRANT REVERSAL	
	Total	3,58,34,20,774.91

Notes on Accounts As per Schedule "V"

Deputy State Project Director
Sarva Shiksha Abhiyan Authority
Punjab, STATE PROJECT DIRECTOR

State Project Director
Sarva Shiksha Abhiyan Authority
Punjab, STATE PROJECT DIRECTOR

AS PER OUR REPORT OF EVEN DATE
FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

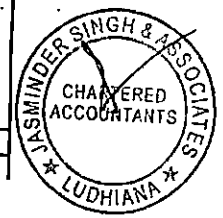


PLACE: LUDHIANA
DATE: 15.09.2017

SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB

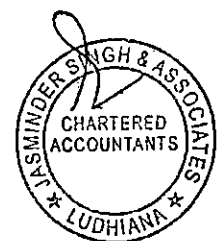
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

Sr.no	PARTICULARS	TOTAL
	Opening Cash In Hand	
	Opening Cash at Banks	
	Total Opening Balances	30,71,28,292.15
	INTEREST FROM BLOCKS	30,71,28,292.15
	Grants Received From GOI: - Grant-in-Aid General	
	Grant In-Aid Capital	2,63,45,57,000.00
	Grants Received From State Government:- Grant-In-Aid General	
	Excess Grant Received from Govt. of Punjab	1,71,70,99,107.14
	Grant-In-Aid Capital	1,25,01,63,000.00
	Backlog	
	Grants Received From Government of India	
	- Grant-In-Aid Capital	
	- Grant-In-Aid General	
	Grants Received From State Government	1,82,000.00
	- Grant-In-Aid Capital	
	- Grant-In-Aid General	
	Grants Received From 13th Finance Commission	1,21,000.00
	Loan From PEDB	
	Grant Received other than SSA	
	Recruitment Income	
	EMD	
	Loans & Advances Received back (Net)	
	Grants Received From SPO	
	Grants Received From SCERT	5,75,04,07,876.00
	Grants Received From RMSA	96,33,253.00
	Advance received from SPO	20,000.00
	Previous Grant Received not booked In 2015-16	
	Grants Received From GISTC	
	UnUtilised Advances Received Back (2016-17)	
	UnUtilised Advances Received Back (2015-16)	34,08,00,760.15
	UnUtilised Advances Received Back (2014-15)	2,84,66,407.10
	UnUtilised Advances Received Back (2013-14)	6,58,430.50
	UnUtilised Advances Received Back (2012-13)	
	UnUtilised Advances Received Back (2011-12)	1,57,561.00
	UnUtilised Advances Received Back (2010-11)	1,19,900.00
	Grants Received from other Districts	
	UnUtilised Advances Received Back from Diet	
	Unutilised Advances Received back from below district level	14,82,221.00
	Unutilised Advances Received back from below district level (Bank Interest)	6,10,28,895.24
	Bank Interest	97,36,698.50
	RTI Income	2,76,68,148.58
	Interest from RSTC	14,588.00
	Stale Cheque Reversed	
	Miscellaneous Receipt	
	Amount reimbursed by NCERT	1,34,11,140.00
	Non SSA Funds	
	Unutilised Advances Received back Personal advances	18,110.00
	Misc. Income	20,350.00
	Performance Security	64,81,596.00
	Amount directly received on behalf of Districts	
	Tender Fees	76,61,707.00
	Grants Received from Other Districts	7,000.00
	Total Receipts	11,85,99,16,749.21
	Total Funds Available	12,16,70,45,041.36
Sr. No.	PARTICULARS	
	Grant Disbursed to District Offices	
	Grant Disbursed to SCERT for teacher Training	5,75,03,07,876.00
	Advance to KGBV	1,00,00,000.00
	Funds-In-Transit	11,27,178.00
	Sub Total	5,76,14,35,054.00
	Activity	
1	ACCESS	
	SSA	
1	Opening of New Schools	
1.01	New Primary School	
1.02	Upgradation of PS to UPS	
1.03	Composite Schools	
1.04	Residential schools for specific category of children	
1.05	Residential Hostel	
1.06	Integration of Class V with primary schools	
1.07	Integration of Class VIII with upper primary schools	
2	Residential Schools for specific category of children	
	Total	



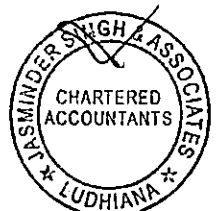
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

Sr.no	PARTICULARS		TOTAL
	50 children		
	Non-recurring (one time grant)		
2.01	Furniture/ Equipment (including kitchen)		
2.02	TLM and equipment including library books		
2.03	Bedding (new)		
2.04	Replacement of bedding (once in 3 years)		
	Sub Total (Non Recurring)		
	Recurring (50 children)		
2.05	Maintenance per child Per month @ Rs.1500/-		
2.06	Stipend per child per month @ Rs.100/-		
2.07	Supplementary TLM, Stationery and other educational material @Rs.1000/- per child per annum		
2.08	Salaries		
(a)	1 Warden @ Rs.25000/- per month		
(b)	4 Fulltime teachers as per RTE Norms @ Rs. 20,000/- per month per teacher		
(c)	2 Urdu Teachers (only for blocks with muslim population above 20% and select urban areas) @ Rs.12,000/- per month per teacher.		
(d)	3 Part time teachers @ Rs.5,000/- per month per teacher		
(e)	1 Full time Accountant @ Rs. 10,000/- per month		
(f)	2 Support staff - (Accountant/Assistant, Peon, Chowkidar) @ Rs. 5,000/- per month per staff		
(g)	1 Head Cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook		
2.09	Specific Skill training @ Rs.1000/- per annum per child		
2.10	Electricity / water charges @ Rs. 1000/- per annum per child		
2.11	Medical care/contingencies @ Rs.1250/- per annum per child		
2.12	Maintenance @ Rs. 750/- per child per annum		
2.13	Miscellaneous @ Rs. 750/- per child per annum		
2.14	Preparatory camps @ Rs. 300/- per child per annum		
2.15	P.T.A / school functions @ Rs. 300/- per child per annum		
2.16	Provision of Rent @ Rs. 10,000/- per child per annum		
2.17	Capacity Building @ Rs. 500/- per child per annum		
2.18	Physical / Self Defence Training @ Rs.200/- per child per annum		
	Sub Total (Recurring)		
	Total (Non Recurring + Recurring)		
	100 children		
	Non-recurring (one time grant)		
2.19	Furniture / Equipment (including kitchen equipment)		
2.20	TLM and equipment including library books (New)		
2.21	Bedding (New)		
2.22	Replacement of bedding (once in 3 years)		
	Sub Total Non-recurring		
	Recurring		
2.23	Maintenance per child per month @ Rs. 1500/-		
2.24	Stipend per child per month @ Rs.100/-		
2.25	Supplementary TLM, Stationery and other educational material per child @1000/- per annum		
2.26	Salaries		
(a)	1 Warden @ Rs. 25,000/- per month		
(b)	1 head teacher @ Rs. 25,000/- per month in case the enrollment exceeds 100		
(c)	4 - 5 Full time teachers as per RTE norms @ Rs. 20,000/- per month per teacher		
(d)	2 Urdu Teachers (only for blocks with muslim population above 20% and select urban areas), if required @ Rs. 12,000/- per month per teacher		
(e)	3 part time teachers @ Rs. 5,000/- per month per teacher		
(f)	1 Full time Accountant @ Rs. 10,000/- per month		
(g)	2 Support Staff - (Accountant/ Assistant, Peon, Chowkidar) @ Rs. 5,000/- per month per staff		
(h)	1 Head cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook		
2.27	Specific skill training per child @ Rs.1000/- per annum		
2.28	Electricity / water charges per child @Rs.1000/- per annum		
2.29	Medical care/contingencies @ Rs.1250/- per child per annum		
2.30	Maintenance @ Rs.750/- per child per annum		
2.31	Miscellaneous @ Rs.750/- per child per annum		
2.32	Preparatory camps @ Rs.200/- per child per annum		
2.33	P.T.A / school functions @ Rs.200/- per child per annum		
2.34	Provision of Rent @ Rs. 6000/- per child per annum		
2.35	Capacity Building @ Rs.500/- per child per annum		
2.36	Physical / Self Defence training @ Rs. 200/- per child per annum.		
	Sub Total (Recurring)		
	Total (Recurring + Non Recurring)		
	Total (50 + 100 children)		
3	Residential Hostel for specific category of children		
(A)	50 children		
	Non-recurring (one time grant)		
3.01	Furniture/ Equipment (including kitchen)		
3.02	TLM and equipment including library books		
3.03	Bedding (new)		
3.04	Replacement of bedding (once in 3 years)		
	Sub Total (Non Recurring)		
	Recurring (50 children)		
3.05	Maintenance per child Per month @ Rs.1500/-	2016-17	10,82,421.00
3.06	Stipend per child per month @ Rs.100/-	2016-17	1,12,400.00



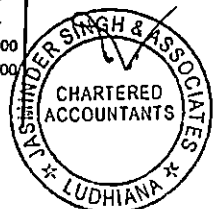
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

Sr.no	PARTICULARS		TOTAL
3.07	Supplementary TLM, Stationery and other educational material @Rs.1000/- per child per annum		-
	Salaries		-
(a)	1 Warden @ Rs.25000/- per month		-
(b)	4 Fulltime teachers as per RTE Norms @ Rs. 20,000/- per month per teacher	2016-17	1,84,963.00
(c)	2 Urdu Teachers (only for Blocks with muslim population above 20% and select urban areas) @ Rs.12,000/- per month per teacher.		-
(d)	3 Part time teachers @ Rs.5,000/- per month per teacher		-
(e)	1 Full time Accountant @ Rs. 10,000/- per month	2016-17	1,06,124.00
(f)	2 Support staff - (Accountant/Assistant, Peon, Chowkidar) @ Rs. 5,000/- per month per staff	2016-17	77,147.00
(g)	1 Head Cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook	2016-17	1,19,344.00
3.08	Specific Skill training @ Rs.1000/- per annum per child	2016-17	1,69,128.00
3.09	Electricity / water charges @ Rs. 1000/- per annum per child		-
3.10	Medical care/contingencies @ Rs.1250/- per annum per child	2016-17	1,00,000.00
3.11	Maintenance @ Rs. 750/- per child per annum		-
3.12	Miscellaneous @ Rs. 750/- per child per annum	2016-17	22,420.00
3.13	Preparatory camps @ Rs. 300/- per child per annum	2016-17	62,270.00
3.14	P.T.A / school functions @ Rs. 300/- per child per annum		-
3.15	Provision of Rent @ Rs. 10,000/- per child per annum		-
3.16	Capacity Building @ Rs. 500/- per child per annum		-
3.17	Physical / Self Defence Training @ Rs.200/- per child per annum		-
	Sub Total (Recurring)		20,36,217.00
	Total (Non Recurring + Recurring)		20,36,217.00
(B)	100 Children		-
	Non-recurring (one time grant)		-
3.18	Furniture / Equipment (Including kitchen equipment)		-
3.19	TLM and equipment including library books (New)		-
3.20	Bedding (New)		-
3.21	Replacement of bedding (once in 3 years)		-
	Sub Total Non-recurring		-
	Recurring -		-
3.22	Maintenance per child per month @ Rs. 1500/-		-
3.23	Stipend per child per month @ Rs.100/-	2016-17	46,40,025.00
3.24	Supplementary TLM, Stationery and other educational material per child @1000/- per annum	2016-17	3,17,056.00
	Salaries		-
(a)	1 Warden @ Rs. 25,000/- per month		-
(b)	1 head teacher @ Rs. 25,000/- per month in case the enrollment exceeds 100	2016-17	8,27,242.00
(c)	4 - 5 Full time teachers as per RTE norms @ Rs. 20,000/- per month per teacher		-
(d)	2 Urdu Teachers (only for blocks with muslim population above 20% and select urban areas), if required @ Rs. 12,000/- per month per teacher		-
(e)	3 part time teachers @ Rs. 5,000/- per month per teacher		-
(f)	1 Full time Accountant @ Rs. 10,000/- per month	2016-17	5,84,399.00
3.25	2 Support Staff - (Accountant/ Assistant, Peon, Chowkidar) @ Rs. 5,000/- per month per staff	2016-17	3,18,309.00
3.26	1 Head cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook	2016-17	4,41,478.00
3.27	Specific skill training per child @ Rs.1000/- per annum	2016-17	5,54,431.00
3.28	Electricity / water charges per child @Rs.1000/- per annum		-
3.29	Medical care/contingencies @ Rs.1250/- per child per annum	2016-17	3,20,490.00
3.30	Maintenance @ Rs.750/- per child per annum	2016-17	2,07,952.00
3.31	Miscellaneous @ Rs.750/- per child per annum	2016-17	1,32,433.00
3.32	Preparatory camps @ Rs.200/- per child per annum	2016-17	2,21,382.00
3.33	P.T.A / school functions @ Rs.200/- per child per annum		-
3.34	Provision of Rent @ Rs. 6000/- per child per annum		-
3.35	Capacity Building @ Rs.500/- per child per annum		-
3.36	Physical / Self Defence training @ Rs. 200/- per child per annum.	2016-17	79,420.00
	Sub Total (Recurring + Non Recurring)		86,44,617.00
	Total (A + B)		86,44,617.00
4	Transport/Escort Facility		1,06,80,834.00
4.01	Children in remote habitation		-
4.02	Urban deprived children/children without adult protection		-
	Sub Total		-
5	Reimbursement of Fee against 25% admission under Section 12(1)(c) of RTE Act 2009 (Entry Level) subject to upper limit of 20% of AWP&B subject to guidelines Issued by MHRD		-
	Sub Total		-
6	Special Training for mainstreaming of out of school children		-
6.01	Residential (Fresh)		-
(a)	12 months		-
(b)	9 months	2016-17	25,57,553.00
(c)	6 months		-
(d)	3 months		-
	Sub Total		25,57,553.00
6.02	Residential (Continuing from previous year)		-
(a)	12 months		-
(b)	9 months		-
(c)	6 months		-
(d)	3 months		-
	Sub Total		-
6.03	Non-Residential (Fresh)		-
	Sub Total		-



RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

Sr.no	PARTICULARS		TOTAL
	(a) 12 months (b) 9 months (c) 6 months (d) 3 months	2016-17	94,17,556.00
6.04	Non-Residential (Continuing from previous year) (a) 12 months (b) 9 months (c) 6 months (d) 3 months	Sub Total	94,17,556.00
6.05	Madarasa/Maktab (a) 12 months (b) 9 months (c) 6 months (d) 3 months	Sub Total	-
6.06	Seasonal Hostel (Residential) (a) 12 months (b) 9 months (c) 6 months (d) 3 months	Sub Total	-
6.07	Seasonal Hostel (Non Residential) (a) 12 months (b) 9 months (c) 6 months (d) 3 months	Sub Total	-
		Sub Total	-
		Total	1,19,75,109.00
II	RETENTION		
7	Free Text Books		-
7.01	Free Text Books (P) (a) Class I & II (b) Braille Books Class I & II (c) Large Print Books Class I & II (d) Class III to V (e) Braille Books Class III to V (f) Large Print Books Class III to V	2016-17	7,65,256.00
7.02	Free Text Books (UP)		-
7.03	Braille Books (UP)	2016-17	40,32,833.00
7.04	Large Print Books (UP)		-
		Sub Total	47,98,089.00
8	Provision of 2 sets of Uniform		-
8.01	All Girls		-
8.02	SC Boys	2016-17	32,66,76,800.00
8.03	ST Boys	2016-17	22,76,64,800.00
8.04	BPL Boys	2016-17	4,99,62,800.00
		Sub Total	60,43,04,400.00
9	Teaching Learning Equipment (TLE)		-
9.01	New Primary		-
9.02	New Upper Primary		20,000.00
		Sub Total	50,000.00
			70,000.00
III	ENHANCING QUALITY		
10	New Teachers' Salary		-
	Primary Teachers		-
10.01	New Primary Teachers (Regular)		-
10.02	New Primary Teachers (Contractual)		-
10.03	Head Teachers for Primary (if the number of children exceeds 150 in a school) Upper Primary Teachers		-
10.04	Subject specific New Upper Primary Teachers (Regular) (a) Science and Mathematics (b) Social Studies (c) Languages		-
10.05	Subject specific New Upper Primary Teachers (Contractual) (a) Science and Mathematics (b) Social Studies (c) Languages		-
10.06	Head Teachers for Upper Primary (if the number of children exceeds 100 in a school)		-
10.07	Part Time Instructors (if the number of children exceeds 100 in a school) (a) Art Education (b) Health and Physical Education (c) Work Education		-
		Sub Total	-
10.08	Teachers' Salary (Recurring-sanctioned earlier) in position Primary Teachers		-
10.09	Primary Teachers- Existing, in position (Regular) Primary Teachers- Existing, in position (Contractual)	2016-17	45,92,52,937.00
10.10	Head Teachers for Primary in position Upper Primary Teachers	2015-16	1,32,75,326.00



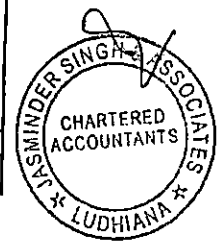
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

Sr.no	PARTICULARS		TOTAL
10.11	Subject Specific Upper Primary Teachers- in position (Regular)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-
10.12	Subject Specific Upper Primary Teachers- in position (Contractual)		-
	(a) Science and Mathematics	2016-17	78,57,64,993.45
		2015-16	4,23,87,940.00
	(b) Social Studies	2016-17	94,87,90,349.00
		2015-16	2,75,40,149.00
	(c) Languages	2016-17	1,00,28,22,551.00
		2015-16	1,65,61,942.00
10.13	Head Teachers for Upper Primary in position (if the number of children exceeds 100 in a school)		-
10.14	Part Time Instructors in position		-
	(a) Art Education		-
	(b) Health and Physical Education		-
	(c) Work Education		-
	Sub Total		3,29,63,96,187.45
	Total (New+Recurring)		3,29,63,96,187.45
11	Training		-
	(A) Training of Teachers		-
11.01	Refresher In-service Teachers' Training at BRC level		-
	(a) Class I & II	2016-17	-
	(b) Class III to V		-
	(c) Class VI to VIII		-
11.02	Follow up meetings at CRC level		94,86,337.50
	(a) Class I & II		-
	(b) Class III to V		-
	(c) Class VI to VIII		3,86,744.00
11.03	Induction Training for Newly Recruited Teachers	2016-17	-
11.04	Training of untrained Teachers		-
	(a) Training of untrained teachers to acquire professional qualifications over a two year period (Year I)		-
	(b) Training of untrained teachers to acquire professional qualifications over a two year period (Year II)		-
	(B) Training of Resource Persons		-
11.05	Training for Resource Persons & Master Trainers (this may include BRCCs, BRPs, CRCCs, DIET faculties and any other persons designated as Resource Persons)		-
	(a) Class I & II		-
	(b) Class III to V		-
	(c) Class VI to VIII		-
	(C) NUEPA School Leadership Programme		-
11.06	RPs Training		-
11.07	Head Teacher Training		-
	Sub Total		98,73,081.50
12	Academic Support through Block Resource Centre/ URC		-
12.01	Salary of Faculty and Staff		-
	(a) 6 RPs at BRC for subject specific training, in position	2016-17	40,26,43,708.00
	(b) 2 RPs for CWSN in position	2016-17	11,08,89,921.00
		2015-16	16,77,934.00
	(c) 1 MIS Coordinator in position	2016-17	4,76,45,660.00
		2015-16	5,91,548.00
	(d) 1 Data Entry Operator in position	2016-17	5,35,29,237.00
		2015-16	14,29,770.00
	(e) 1 Accountant-cum-support staff for every 50 schools in position	2016-17	13,77,12,360.00
		2015-16	27,65,145.00
12.02	Furniture Grant	2016-17	1,85,624.00
12.03	Replacement of Furniture Grant (Once in 5 years)		-
12.04	Contingency Grant		-
12.05	Meeting TA (@ Rs. 2500 P.M.)	2016-17	72,50,000.00
12.06	TLM Grant	2016-17	43,50,000.00
12.07	Maintenance Grant		10,000.00
	Sub Total		77,06,90,907.00
13	Academic Support through Cluster Resource Centres		-
13.01	Salary of Cluster Coordinator, full time and in position	2016-17	28,57,36,454.00
		2015-16	1,99,76,773.00
13.02	Furniture Grant		-
13.03	Replacement of Furniture Grant (Once in 5 years)	2016-17	3,40,000.00
13.04	Contingency Grant	2016-17	4,08,000.00
13.05	Meeting TA (@ Rs. 1000 P.M.)	2016-17	1,46,10,000.00
13.06	TLM Grant	2016-17	1,75,32,000.00
13.07	Maintenance Grant		-
	Sub Total		33,86,03,227.00
14	Computer Aided Education in UPS under Innovation		-
14.01	Computer Aided Education in Upper Primary Schools (Physical target = No. of schools per district)		-
	(a) Number of districts		-
	(b) Number of schools		-
	Sub Total		-
15	Libraries		-
15.01	Primary		-
15.02	Upper Primary		-
	Sub Total		-



RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

Sr.no	PARTICULARS		TOTAL
IV	ANNUAL GRANTS		
16	Teachers' Grant		-
16.01	Primary		-
	(a) Class I & II		-
	(b) Class III to V		-
16.02	Upper Primary: Class VI to VIII		-
	Sub Total		-
17	School Grant		-
17.01	Primary		-
	Primary	2016-17	6,63,10,000.00
		2015-16	3,750.00
17.02	Upper Primary	2016-17	4,65,43,000.00
	Sub Total		11,28,56,750.00
18	Research, Evaluation, Monitoring & Supervision		-
18.01	REMS activities		-
18.02	Monitoring & Supervision	2015-16	1,90,900.00
			1,535.00
	Sub Total		1,92,435.00
19	Maintenance Grant		-
19.01	Maintenance Grant (PS & UPS)	2016-17	13,59,05,500.00
	Sub Total		13,59,05,500.00
V	BRIDGING GENDER AND SOCIAL CATEGORY GAPS		
20	Interventions for CWSN		-
20.01	Provision for Inclusive Education	2016-17	8,06,48,328.00
		2015-16	14,30,879.00
		2014-15	13,126.00
	Sub Total		8,20,92,333.00
21	Innovation Head up to Rs. 50 lakh per district		-
21.01	Girls Education		-
21.02	Intervention for SC / ST children		-
21.03	Intervention for Minority Community children		-
21.04	Intervention for Urban Deprived children	2016-17	1,89,000.00
	Sub Total		1,89,000.00
22	SMC/PRI Training		-
22.01	Residential (3 days)		-
22.02	Non-residential (3 days)	2016-17	1,13,64,450.00
	Sub Total		1,13,64,450.00
V	SCHOOL INFRASTRUCTURE		
23	Civil Works Construction		-
23.01	BRC (Rural)		-
23.02	New Primary School (Rural)	2016-17	24,43,000.00
23.03	New Primary School (Urban)	2016-17	24,43,000.00
23.04	New Upper Primary (Rural)		-
23.05	New Upper Primary (Urban)		-
23.06	ACR In lieu of upgraded Upper Primary School	2016-17	22,19,400.00
23.07	Additional Class Room (Rural)	2016-17	9,76,30,200.00
		2015-16	97,87,800.00
		2014-15	38,50,000.00
23.08	Additional Class Room (Urban)	2016-17	2,39,41,000.00
		2015-16	31,29,600.00
23.09	Additional Class Room (Hill Area)		-
23.09	Additional Class Room (Plain Area)		-
23.10	Boys Toilet		-
23.11	Separate Girls Toilet	2016-17	70,80,000.00
23.12	CWSN Friendly Toilets	2016-17	23,73,000.00
23.13	Drinking Water Facility		-
23.14	Boundary Wall		-
23.15	Electrification		-
23.16	Office-cum-store-cum-Head Teacher's room (Primary)		-
23.17	Office-cum-store-cum-Head Teacher's room (Upper Primary)	2016-17	-
23.18	Augmentation of training facility in BRC (one time)	2016-17	-
23.19	Ramps with Handrails		-
23.20	Handrails in existing ramps		-
23.21	Furniture for Govt. UPS (per child)		-
23.22	Major Repairs for Primary School		-
23.23	Major Repairs for Upper Primary School	2016-17	2,09,27,447.00
23.24	Residential Schools/hostels for specific category of children	2016-17	1,12,63,581.00
	(a) Construction of Building including boundary wall, Water and sanitation facilities, electric installation		12,23,100.00
	(b) Construction of residential hostel		-
	(c) Refurbishing unused old buildings		-
	(d) Construction of Hostel in existing Govt UPS		-
23.25	Others (Difference of Civil Works sanctioned in previous year, SIEMAT, spillover etc.)		-
	Sub Total		18,83,11,128.00
VI	PROJECT MANAGEMENT COST		
24	Management		-
24.01	Management up to 3.5%		-
	(a) Project Management and MIS	2016-17	21,39,68,218.31
		2015-16	37,94,617.00
	(b) Training of Educational Administrators		-
	(c) School Mapping and Social Mapping		230.00
	Sub Total		21,77,63,065.31
24.02	Learning Enhancement Programme (LEP) only for Large Scale Integrated Programmes for Quality Improvement (up to 2%)		-



RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

Sr.no	PARTICULARS		TOTAL
24.03	(a) Class I & II (b) Class III to V (c) Class VI to VIII Community Mobilization activities (up to 0.5%)	2016-17	33,665.00
	Sub Total		33,665.00
25	STATE COMPONENT	Total of SSA (District)	5,79,61,00,161.26
25.01	Management & MIS		-
25.02	REMS		-
	Sub Total		29,400.00
	Sub Total		29,400.00
	STATE SSA TOTAL		5,79,61,29,561.26
26.00	NPEGEL		-
26.01	No. of EBBs		-
26.02	No. of Urban Slums		-
26.03	No. of covered clusters		-
26.04	No. of clusters in urban slums		-
26.05	Civil Works (Non Recurring)		-
	(a) Const. of addl. Classrooms including toilets, drinking water, electrification (only for spill over)		-
	(b) Skill Building Activities (in lieu of ACR)		-
26.06	TLE Non-recurring		-
	One time grant of TLE, Library, Sports, Vocational training etc.		-
	Sub Total		-
26.07	Recurring Cost		-
	Flashing the message of women empowerment to society by organizing Annual functions, Marital Art/ Karate training for 3 months and exposure visits.		-
26.08	Award to best School/teacher		-
26.09	Seminar on Adolescent & Health & Hygiene issues & empowerment & mobilization programme for girls.		-
26.10	Child Care Centres for 2 centres		-
	Sub total		-
26.11	Additional Incentives (Stationery, workbook, escorts in difficult areas etc.)		-
	(a) Primary		-
	(b) Upper Primary		-
	Sub Total		-
26.12	Community Mobilisation & Management Cost (upto 6%)		-
	EMD Returned (Net)		-
	GRANTS RETURNED TO SPO		-
	Advance return to SPO	27,82,62,860.47	
	Interest return to spo	8,88,719.00	
	Payments on behalf of districts	2,15,14,674.25	
	GRANTS RETURNED TO SCERT	15,80,65,760.06	
	Advance settled with Head office (REMS)	713.00	
	Funds transfer to other Sources	1,02,800.00	
	Unspent received back	4,800.00	
	Loan & Advances (Net)	-	
	Grants Transferred to other Districts	4,68,23,340.39	
	Others Grant Transfer to Blocks	-	
	Total NPEGEL	22,000.00	
	Total Payments	-	
	Closing Cash In Hand	12,06,32,50,282.43	
	Closing Cash at Banks	-	
	Total Closing Balances	10,37,94,758.93	
	Total		12,16,70,45,041.36

Deputy State Project Director
Sarva Shiksha Mission Authority
Punjab, Mohali

State Project Director
Sarva Shiksha Mission Authority
Punjab

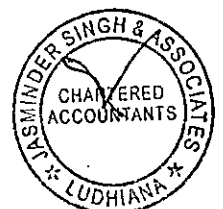
PLACE: LUDHIANA
DATE: 15.09.2017

AS PER OUR REPORT OF EVEN DATE
FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM NO. 1016192N

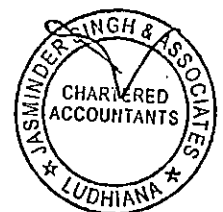


INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

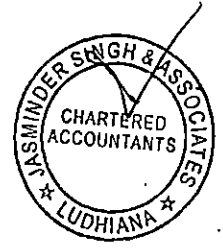
Sr.no	PARTICULARS		Total
	GRANTS UTILIZED (Net)		4,56,21,19,895.34
	GRANT RECEIVABLE		3,18,16,72,138.56
	BANK INTEREST		2,95,70,686.22
	INTEREST FROM SMCs & BLOCKS		1,38,24,035.09
	INTEREST FROM SMCs		1,11,53,822.97
	INTEREST FROM BLOCKS		50,68,364.08
	INTEREST FROM DIET & GISTC		24,697.00
	INTEREST FROM DIET		1,23,379.78
	INTEREST FROM GISTC		4,975.00
	MISCELLANEOUS RECEIPT		2,24,18,314.02
	RTI Fees Receipt		14,588.00
	TENDER FEES		7,000.00
	GRANTS RECEIVED FROM SCERT		-
	ECCE		-
	Total		7,82,60,01,896.06
	PARTICULARS		
(B)	100 Children		-
	Non-recurring (one time grant)		-
3.18	Furniture / Equipment (including kitchen equipment)		44,862.00
3.19	TLM and equipment including library books (New)		1,43,550.00
3.20	Bedding (New)		11,295.00
3.21	Replacement of bedding (once in 3 years)		-
	Sub Total Non-recurring		1,99,707.00
	Recurring		-
3.22	Maintenance per child per month @ Rs. 1500/-	2016-17	48,04,121.88
3.23	Stipend per child per month @ Rs.100/-	2016-17	3,99,656.00
3.24	Supplementary TLM, Stationery and other educational material per child @1000/- per annum		-
	SALARIES		-
(a)	1 Warden @ Rs. 25,000/- per month	2016-17	10,14,999.00
(b)	1 head teacher @ Rs. 25,000/- per month in case the enrollment exceeds 100		-
(c)	4 - 5 Full time teachers as per RTE norms @ Rs. 20,000/- per month per teacher		-
(d)	2 Urdu Teachers (only for blocks with muslim population above 20% and select urban areas), if required @ Rs. 12,000/- per month per teacher		-
(e)	3 part time teachers @ Rs. 5,000/- per month per teacher	2016-17	6,74,475.00
(f)	1 Full time Accountant @ Rs. 10,000/- per month	2016-17	4,08,987.00
3.25	2 Support Staff - (Accountant/ Assistant, Peon, Chowkidar) @ Rs. 5,000/- per month per staff	2016-17	5,28,758.00
3.26	1 Head cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook	2016-17	7,33,431.00
3.27	Specific skill training per child @ Rs.1000/- per annum	2016-17	4,10,619.00
3.28	Electricity / water charges per child @Rs.1000/- per annum	2016-17	-
3.29	Medical care/contingencies @ Rs.1250/- per child per annum	2016-17	1,31,058.00
3.30	Maintenance @ Rs.750/- per child per annum	2016-17	1,68,799.00
3.31	Miscellaneous @ Rs.750/- per child per annum	2016-17	2,72,773.00
3.32	Preparatory camps @ Rs.200/- per child per annum		-
3.33	P.T.A / school functions @ Rs.200/- per child per annum		-
3.34	Provision of Rent @ Rs. 6000/- per child per annum		-
3.35	Capacity Building @ Rs.500/- per child per annum		61,779.00
3.36	Physical / Self Defence training @ Rs. 200/- per child per annum.		-
	Sub Total (Recurring)		96,09,455.88
	Total (Recurring + Non Recurring)		98,09,162.88
	Total (A + B)		98,09,162.88
4	Transport/Escort Facility		-
4.01	Children in remote habitation		-
4.02	Urban deprived children/children without adult protection		-
	Sub Total		-
5	Reimbursement of Fee against 25% admission under Section 12(1)(c) of RTE Act 2009 (Entry Level) subject to upper limit of 20% of AWP&B subject to guidelines issued by MHRD		-
	Sub Total		-
6	Special Training for mainstreaming of out of school children		-
6.01	Residential (Fresh)		-
	(a) 12 months	2016-17	20,57,573.02
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	Sub Total		20,57,573.02
6.02	Residential (Continuing from previous year)		-
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	Sub Total		-
6.03	Non-Residential (Fresh)		-
	(a) 12 months	2016-17	81,23,287.56
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	Sub Total		81,23,287.56
6.04	Non-Residential (Continuing from previous year)		-
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	Sub Total		-
6.05	Madarasa/Maktab		-
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	Sub Total		-
6.06	Seasonal Hostel (Residential)		-



Sr.no	PARTICULARS		Total
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	Sub Total		-
6.07	Seasonal Hostel (Non Residential)		-
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	Sub Total		-
	Total		1,01,80,860.58
II	RETENTION		
7	Free Text Books		
7.01	Free Text Books (P)		
	(a) Class I & II	2016-17	2,37,79,200.00
	(b) Braille Books Class I & II		-
	(c) Large Print Books Class I & II		-
	(d) Class III to V	2016-17	4,04,04,600.00
	(e) Braille Books Class III to V		-
	(f) Large Print Books Class III to V		-
7.02	Free Text Books (UP)		
7.03	Braille Books (UP)	2016-17	8,06,82,711.00
7.04	Large Print Books (UP)		-
	Sub Total		14,48,66,511.00
8	Provision of 2 sets of Uniform		
8.01	All Girls	2016-17	31,96,34,969.00
8.02	SC Boys	2016-17	22,46,38,332.00
8.03	ST Boys		-
8.04	BPL Boys	2016-17	4,77,05,678.00
	Sub Total		59,19,78,979.00
9	Teaching Learning Equipment (TLE)		
9.01	New Primary		
9.02	New Upper Primary		20,000.00
	Sub Total		50,000.00
	Total		70,000.00
III	ENHANCING QUALITY		
10	New Teachers' Salary		
	Primary Teachers		
10.01	New Primary Teachers (Regular)		
10.02	New Primary Teachers (Contractual)		
10.03	Head Teachers for Primary (if the number of children exceeds 150 in a school)		
	Upper Primary Teachers		
10.04	Subject specific New Upper Primary Teachers (Regular)		
	(a) Science and Mathematics		
	(b) Social Studies		
	(c) Languages		
10.05	Subject specific New Upper Primary Teachers (Contractual)		
	(a) Science and Mathematics		
	(b) Social Studies		
	(c) Languages		
10.06	Head Teachers for Upper Primary (if the number of children exceeds 100 in a school)		
10.07	Part Time Instructors (if the number of children exceeds 100 in a school)		
	(a) Art Education		
	(b) Health and Physical Education		
	(c) Work Education		
	Sub Total		-
	Total		-
10.08	Teachers' Salary (Recurring-sanctioned earlier) in position		
	Primary Teachers		
10.09	Primary Teachers- Existing, in position (Regular)		
10.10	Primary Teachers- Existing, in position (Contractual)	2016-17	1,33,92,92,645.00
	Head Teachers for Primary in position		
	Upper Primary Teachers		
10.11	Subject Specific Upper Primary Teachers- in position (Regular)		
	(a) Science and Mathematics		
	(b) Social Studies		
	(c) Languages		
10.12	Subject Specific Upper Primary Teachers- in position (Contractual)		
	(a) Science and Mathematics	2016-17	1,02,77,10,251.56
	(b) Social Studies	2016-17	1,10,91,28,504.00
	(c) Languages	2016-17	1,27,49,46,736.00
	Provision For salary		
10.13	Head Teachers for Upper Primary in position (if the number of children exceeds 100 in a school)		
10.14	Part Time Instructors in position		
	(a) Art Education		
	(b) Health and Physical Education		
	(c) Work Education		
	Sub Total		4,75,10,78,136.56
	Total		4,75,10,78,136.56
	Total (New+Recurring)		4,75,10,78,136.56
11	Training		
	(A) Training of Teachers		
11.01	Refresher In-service Teachers' Training at BRC level		
	(a) Class I & II	2016-17	-
	(b) Class III to V	2016-17	21,840.00
	(c) Class VI to VIII	2016-17	89,57,229.38
11.02	Follow up meetings at CRC level		
	(a) Class I & II	2016-17	2,25,240.00
	(b) Class III to V	2016-17	3,10,320.36
	(c) Class VI to VIII	2016-17	1,97,596.00
11.03	Induction Training for Newly Recruited Teachers		
11.04	Training of untrained Teachers		
	(a) Training of untrained teachers to acquire professional qualifications over a two year period (Year I)	2016-17	7,315.00
	(b) Training of untrained teachers to acquire professional qualifications over a two year period (Year II)		-
	(B) Training of Resource Persons		-



Sr.no	PARTICULARS		Total
11.05	Training for Resource Persons & Master Trainers (this may include BRCCs, BRPs, CRCCs, DIET faculties and any other persons designated as Resource Persons)		-
	(a) Class I & II		-
	(b) Class III to V		-
	(c) Class VI to VIII		-
	(C) NUEPA School Leadership Programme		-
11.06	RP's Training		-
11.07	Head Teacher Training		-
	Sub Total		97,19,540.74
12	Academic Support through Block Resource Centre/ URC		-
12.01	Salary of Faculty and Staff		-
	(a) 6 RPs at BRC for subject specific training, in position	2016-17	42,75,80,207.77
	(b) 2 RPs for CWSN in position	2016-17	10,98,51,751.00
	(c) 1 MIS Coordinator in position	2016-17	4,66,07,019.00
	(d) 1 Data Entry Operator in position	2016-17	5,12,68,188.00
	(e) 1 Accountant-cum-support staff for every 50 schools in position	2016-17	13,44,66,733.00
12.02	Furniture Grant	2016-17	1,85,624.00
12.03	Replacement of Furniture Grant (Once in 5 years)		-
12.04	Contingency Grant		-
12.05	Meeting TA (@ Rs. 2500 P.M.)	2016-17	64,56,402.25
12.06	TLM Grant	2016-17	26,42,626.00
12.07	Maintenance Grant		-
	Sub Total		10,000.00
13	Academic Support through Cluster Resource Centres		77,90,68,551.02
13.01	Salary of Cluster Coordinator, full time and in position	2016-17	30,38,39,413.00
13.02	Furniture Grant		-
13.03	Replacement of Furniture Grant (Once in 5 years)		-
13.04	Contingency Grant		-
13.05	Meeting TA (@ Rs. 1000 P.M.)	2016-17	1,47,37,864.47
13.06	TLM Grant	2016-17	1,58,53,449.21
13.07	Maintenance Grant		454.00
	Sub Total		33,44,31,180.68
14	Computer Aided Education in UPS under Innovation		-
14.01	Computer Aided Education in Upper Primary Schools (Physical target = No. of schools per district)		-
	(a) Number of districts		-
	(b) Number of schools		-
	Sub Total		8,03,250.00
15	Libraries		8,03,250.00
15.01	Primary		-
15.02	Upper Primary		6,000.00
	Sub Total		30,000.00
IV	ANNUAL GRANTS		36,000.00
16	Teachers' Grant		-
16.01	Primary		-
	(a) Class I & II		-
	(b) Class III to V		8,500.00
16.02	Upper Primary: Class VI to VIII		-
	Sub Total		7,225.00
17	School Grant		15,725.00
17.01	Primary	2016-17	6,76,97,818.60
17.02	Upper Primary	2016-17	4,80,07,190.37
	Sub Total		11,57,05,008.97
18	Research, Evaluation, Monitoring & Supervision		-
18.01	REMS activities		-
18.02	Monitoring & Supervision		14,76,738.00
	Sub Total		5,935.94
19	Maintenance Grant		14,82,673.94
19.01	Maintenance Grant (PS & UPS)	2016-17	13,58,45,298.05
	Sub Total		13,58,45,298.05
V	BRIDGING GENDER AND SOCIAL CATEGORY GAPS		-
20	Interventions for CWSN		-
20.01	Provision for Inclusive Education	2016-17	8,19,85,029.00
	Sub Total		8,19,85,029.00
21	Innovation Head up to Rs. 50 lakh per district		-
21.01	Girls Education	2016-17	5,70,343.69
21.02	Intervention for SC / ST children	2016-17	1,16,953.64
21.03	Intervention for Minority Community children	2016-17	1,28,789.62
	Intervention for Urban Deprived children	2016-17	3,14,070.81
	ECCE	2012-13	1,13,35,006.00
	Sub Total		1,24,65,163.76
22	SMC/PRI Training		-
22.01	Residential (3 days)		-
22.02	Non-residential (3 days)	2016-17	1,11,86,482.96
	Sub Total		1,11,86,482.96
V	SCHOOL INFRASTRUCTURE		-
23	Civil Works Construction		-
23.01	BRC (Rural)		-
23.02	New Primary School (Rural)	2016-17	5,50,665.00
23.03	New Primary School (Urban)		17,51,512.00
23.04	New Upper Primary (Rural)		-
23.05	New Upper Primary (Urban)		-
23.06	ACR In lieu of upgraded Upper Primary School		39,43,590.00
23.07	Additional Class Room (Rural)	2016-17	42,18,78,362.34
23.08	Additional Class Room (Urban)	2016-17	12,09,07,123.91
23.09	Additional Class Room (Hill Area)		-
23.09	Additional Class Room (Plain Area)		-
23.10	Boys Toilet		-
23.11	Separate Girls Toilet	2016-17	68,62,064.00
23.12	CWSN Friendly Toilets	2016-17	27,36,005.20
23.13	Drinking Water Facility		-
23.14	Boundary Wall	2016-17	6,74,386.92
23.15	Electrification		-
23.16	Office-cum-store-cum-Head Teacher's room (Primary)		136.15
23.17	Office-cum-store-cum-Head Teacher's room (Upper Primary)		0.75
23.18	Augmentation of training facility in BRC (one time)		-
23.19	Ramps with Handrails		-
23.20	Handrails in existing ramps		-
23.21	Furniture for Govt. UPS (per child)		-
23.22	Major Repairs for Primary School	2016-17	2,29,37,864.50
23.23	Major Repairs for Upper Primary School	2016-17	1,37,51,946.00

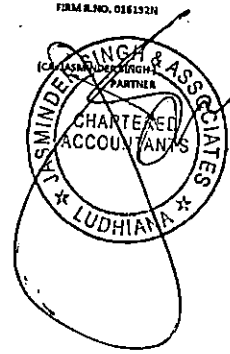


Sr.no	PARTICULARS		Total
23.24	Residential Schools/hostels for specific category of children (a) Construction of Building including boundary wall, Water and sanitation facilities, electric installation (b) Construction of residential hostel (c) Refurbishing unused old buildings (d) Construction of Hostel in existing Govt UPS		-
23.25	Others (Difference of Civil Works sanctioned in previous year, SIEMAT, spillover etc.)		-
	Sub Total		59,59,93,656.77
VI 24	PROJECT MANAGEMENT COST Management		-
24.01	Management up to 3.5% (a) Project Management and MIS (b) Training of Educational Administrators (c) School Mapping and Social Mapping	2016-17	23,89,38,694.15
	Sub Total		23,89,38,694.15
24.02	Learning Enhancement Programme (LEP) only for Large Scale Integrated Programmes for Quality Improvement (up to 2%) (a) Class I & II (b) Class III to V (c) Class VI to VIII		1,272.00
24.03	Community Mobilization activities (up to 0.5%)	2016-17	1,140.00
	Sub Total		3,39,579.00
	Total of SSA (District)		3,41,991.00
25	STATE COMPONENT		7,82,60,01,896.06
25.01	Management & MIS		-
25.02	REMS		-
	Sub Total		-
	STATE SSA TOTAL		7,82,60,01,896.06
26.00	NPEGEL		-
26.01	No. of EBBs		-
26.02	No. of Urban Slums		-
26.03	No. of covered clusters		-
26.04	No. of clusters in urban slums		-
26.05	Civil Works (Non Recurring) (a) Const. of addl. Classrooms including toilets, drinking water, electrification (only for spill over) (b) Skill Building Activities (In lieu of ACR)		-
26.06	TLE Non-recurring One time grant of TLE, Library, Sports, Vocational training etc.		-
	Sub Total		-
	Recurring Cost		-
26.07	Flashing the message of women empowerment to society by organizing Annual functions, Marital Art/ Karate training for 3 months and exposure visits.		-
26.08	Award to best School/teacher		-
26.09	Seminar on Adolescent & Health & Hygiene issues & empowerment & mobilization programme for girls.		-
26.10	Child Care Centres for 2 centres		-
	Sub total		-
26.11	Additional Incentives (Stationery, workbook, escorts in difficult areas etc.) (a) Primary (b) Upper Primary		-
	Sub Total		-
26.12	Community Mobilisation & Management Cost (upto 6%)		-
	Sub Total		-
	Total NPEGEL		-
	Interest		-
	Total		7,82,60,01,896.06

[Signature]
Deputy State Project Director
Sarva Shiksha Abhiyan Authority
Punjab, Mohali

[Signature]
State Project Director
Sarva Shiksha Abhiyan Authority
Punjab

AS PER OUR REPORT OF EVEN DATE
FOR JASMINDEER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM R.NO. 016152H



PLACE: LUDHIANA
DATE: 15.09.2017

SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB
As on 31st March 2017

CURRENT LIABILITIES

SCHEDULE "I"

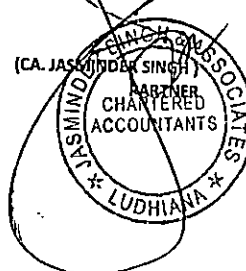
Sr.No.	PARTICULARS	AMOUNT
1	SPO	
	Audit Fees Payable	220972.00
	Computer Aided Learning Payable	803250.00
	CTE Exam A/c	4988.00
	EMD	1283599.00
	EMD (Azad Offset) Chandigarh	4000.00
	EMD (Balaji Trading Co.)	9000.00
	EMD (CMRSDP)	1000.00
	EMD (Copier Plus)	12000.00
	EMD (Luxmi Enterprises)	6000.00
	EMD (Parkash Solution)	1000.00
	EMD (Pawan Bajaj Service Provider)	535000.00
	EMD (Umang Printers)	156000.00
	EMD (Universal Books)	9000.00
	Loan From PEDEB	
	Performance Security	15050.00
	Performance Security (Copier Plus)	24000.00
	Performance Security (Jai Offset Printer)	18032.00
	Performance Security (Jasminder Singh & Associates)	38430.00
	Project Grant Disbursement Sangrur Payable	100000.00
	Salary of Teachers (10.09 Pry Teacher-Contractual)	1850656800.00
	Sanitary Security	253800.00
	Text Book Payable	76518394.00
	Total	1,93,06,70,315.00
2	Districts	
	Amritsar	8,21,99,671.00
	Barnala	2,88,62,452.00
	Bathinda	6,80,88,652.00
	Faridkot	2,55,71,556.00
	Fatehgarh	4,94,27,666.00
	Fazilka	6,68,63,069.00
	Ferozpur	5,16,27,578.00
	Gurdaspur	10,17,05,308.00
	Hoshiarpur	11,11,95,078.00
	Jalandhar	4,80,30,977.00
	Kapurthala	2,99,78,771.00
	Ludhiana	11,42,03,890.00
	Mansa	4,21,25,489.00
	Moga	4,19,43,242.00
	Mohali	6,03,96,525.00
	Muktsar	5,64,46,231.00
	Nawansher	2,67,89,289.00
	Pathankot	4,41,03,448.00
	Patiala	7,82,59,742.56
	Ropar	4,93,66,702.00
	Sangrur	8,50,53,308.00
	Taran Taran	3,14,70,720.00
	TOTAL	3,22,43,79,679.56

(Signature)
Deputy State Project Director
Sarva Shiksha Abhiyan Authority
Punjab, Mohali

(Signature)
State Project Director
Sarva Shiksha Abhiyan Authority
Punjab

AS PER OUR REPORT OF EVEN DATE
FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM R.NO. 016192N

PLACE: LUDHIANA
DATE: 30.08.2017



SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB

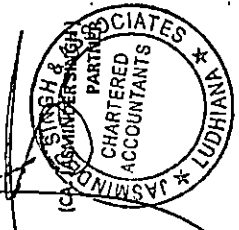
FIXED ASSETS FOR THE YEAR ENDING 31ST MARCH 2017

SCHEDULE "IV"

PARTICULARS	OFFICE EQUIPMENTS			FURNITURES & FIXTURES			COMPUTERS & ACCESSORIES			TOTAL		
	Opening Balance as on 01.04.2016	Additions during the year	Closing Balance as on 31.03.2017	Opening Balance as on 01.04.2016	Additions during the year	Closing Balance as on 31.03.2017	Opening Balance as on 01.04.2016	Additions during the year	Closing Balance as on 31.03.2017	Opening Balance as on 01.04.2016	Additions during the year	Closing Balance as on 31.03.2017
	SPO	78,08,057.00	1,31,900.69	79,39,957.69	62,65,859.00	0.00	62,65,859.00	2,00,29,665.56	1,29,675.00	2,01,59,340.56	3,41,03,581.56	2,61,575.69
Amritsar	16,92,645.00	14,000.00	17,06,645.00	1,78,008.00	0.00	1,78,008.00	57,17,896.00	0.00	57,17,896.00	75,88,549.00	14,000.00	76,02,549.00
Barnala	4,83,951.00	29,785.00	5,13,736.00	1,70,910.00	16,732.00	1,87,642.00	15,70,851.00	9,250.00	15,80,101.00	22,25,712.00	55,787.00	22,81,499.00
Bathinda	5,64,868.50	0.00	5,64,868.50	2,65,854.00	0.00	2,65,854.00	29,14,646.00	0.00	29,14,646.00	37,45,368.50	0.00	37,45,368.50
Faridkot	7,21,288.00	0.00	7,21,288.00	2,74,904.00	0.00	2,74,904.00	19,93,139.00	0.00	19,93,139.00	29,89,331.00	0.00	29,89,331.00
Fatehgarh Sahib	6,98,240.00	0.00	6,98,240.00	2,87,820.00	0.00	2,87,820.00	30,98,787.00	0.00	30,98,787.00	40,84,847.00	0.00	40,84,847.00
Fazilka	8,371.00	0.00	8,371.00	2,81,434.00	0.00	2,81,434.00	4,15,270.00	14,800.00	4,30,070.00	7,05,075.00	0.00	7,19,875.00
Ferozpur	14,96,086.00	0.00	14,96,086.00	3,54,009.40	21,145.00	3,75,154.40	70,61,429.00	830.00	70,62,279.00	89,11,524.40	21,995.00	89,33,519.40
Gurdaspur	16,87,149.00	5,160.00	16,92,309.00	3,03,086.00	4,300.00	3,07,386.00	92,78,462.00	0.00	92,78,462.00	1,12,68,697.00	9,460.00	1,12,78,157.00
Hoshiarpur	14,24,098.00	0.00	14,24,098.00	2,30,024.00	0.00	2,30,024.00	79,67,335.00	500.00	79,67,835.00	96,21,457.00	500.00	96,21,957.00
Jalandhar	16,98,254.00	0.00	16,98,254.00	1,95,273.00	0.00	1,95,273.00	62,98,675.00	0.00	62,98,675.00	81,92,202.00	0.00	81,92,202.00
Kapurthala	7,95,891.50	0.00	7,95,891.50	3,95,615.00	0.00	3,95,615.00	38,34,778.00	0.00	38,34,778.00	50,26,284.50	0.00	50,26,284.50
Ludhiana	19,51,810.00	0.00	19,51,810.00	6,11,588.00	82,173.00	6,93,761.00	64,38,099.00	0.00	64,38,099.00	90,01,497.00	6,300.00	90,83,670.00
Mansa	8,94,343.00	3,950.00	8,98,293.00	4,56,382.00	0.00	4,56,382.00	24,61,479.00	2,350.00	24,63,829.00	38,12,204.00	0.00	38,18,504.00
Moga	7,64,073.00	0.00	7,64,073.00	2,25,569.00	0.00	2,25,569.00	23,93,222.00	0.00	23,93,222.00	35,82,864.00	0.00	35,82,864.00
Mohali	6,02,102.00	0.00	6,02,102.00	6,04,008.00	2,500.00	6,06,508.00	34,02,565.00	1,890.00	34,04,455.00	46,08,675.00	4,390.00	46,13,065.00
Muktsar	23,97,552.00	0.00	23,97,552.00	1,99,624.00	0.00	1,99,624.00	7,42,538.00	0.00	7,42,538.00	33,39,714.00	0.00	33,39,714.00
Nawanshahr	12,56,457.00	0.00	12,56,457.00	2,21,323.00	0.00	2,21,323.00	36,12,026.00	0.00	36,12,026.00	50,89,806.00	0.00	50,89,806.00
Pathankot	8,371.00	0.00	8,371.00	2,98,018.00	2,838.00	3,00,876.00	4,09,220.00	13,200.00	4,22,420.00	7,15,609.00	16,038.00	7,31,667.00
Patiala	5,09,305.20	0.00	5,09,305.20	14,68,544.00	7,430.00	14,75,974.00	63,37,207.00	0.00	63,37,207.00	83,15,056.20	7,430.00	83,22,486.20
Ropar	9,58,047.60	0.00	9,58,047.60	4,94,054.00	0.00	4,94,054.00	40,21,898.00	0.00	40,21,898.00	54,73,999.60	0.00	54,73,999.60
Sangrur	10,46,345.00	0.00	10,46,345.00	2,15,276.00	1,800.00	2,17,076.00	44,17,634.00	0.00	44,17,634.00	56,79,255.00	1,800.00	56,81,055.00
Tarnan Taran	7,21,079.00	0.00	7,21,079.00	2,62,429.00	0.00	2,62,429.00	32,75,553.00	5,490.00	32,81,043.00	42,59,061.00	5,490.00	42,64,551.00
TOTAL	3,01,88,383.80	1,84,795.69	3,03,73,179.49	1,42,59,611.40	1,38,958.00	1,43,98,569.40	10,78,92,374.56	1,78,005.00	10,80,70,379.56	15,23,40,369.76	5,01,758.69	15,28,42,128.45

(Signature)
Subash Mahajan
 Deputy Project Director
 Sarva Shiksha Abhiyan Authority
 Punjab, Mohali

(Signature)
(PARESHANT KUMAR GOYAL)
 STATE PROJECT DIRECTOR
 Sarva Shiksha Abhiyan Authority
 AS PER OUR REPORT DATE: 15/09/2017
 FOR JASMINDEER SINGH & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FIRM R.N.O. 016192N



PLACE: LUDHIANA
 DATE: 15.09.2017

SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB


As on 31st March 2017

Grant Receivable by District Offices

Schedule- III

Particulars	Amount(Rs.)
SPO	
Amritsar	1,92,71,75,194.00
Barnala	8,21,99,671.00
Bathinda	2,88,62,452.00
Faridkot	3,26,36,599.00
Fatehgarh	2,55,50,351.00
Fazilka	4,94,27,666.00
Ferozpur	6,67,52,970.00
Gurdaspur	5,10,61,430.00
Hoshiarpur	10,17,05,308.00
Jalandhar	11,11,95,078.00
Kapurthala	4,89,91,619.00
Ludhiana	2,99,78,771.00
Mansa	11,40,50,608.00
Moga	4,21,25,489.00
Mohali	4,19,03,242.00
Muktsar	6,00,03,265.00
Nawansher	5,64,39,531.00
Pathankot	2,67,89,289.00
Patiala	4,41,03,448.00
Ropar	7,77,94,388.56
Sangrur	4,94,26,403.00
Taran Taran	8,48,93,778.00
	3,14,70,720.00
	3,18,45,37,270.56

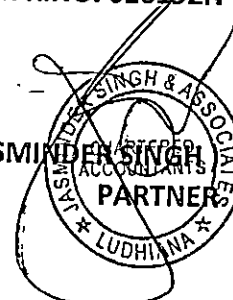

Deputy State Project Director
(SUBHASH MAHAJAN)
Sarva Shiksha Abhiyan Authority
STATE PROJECT DIRECTOR


(PARSHANT KUMAR GOYAL)
Sarva Shiksha Abhiyan Authority
STATE PROJECT DIRECTOR
Punjab

AS PER OUR REPORT OF EVEN DATE
FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM R.NO. 016192N

PLACE: LUDHIANA
DATE: 15.09.2017

(CA. JASMINDER SINGH)
PARTNER

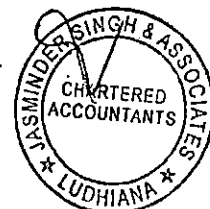


SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB

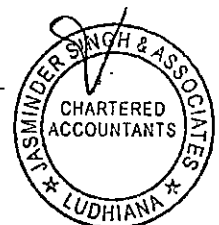
ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2016-17

SCHEDULE "IV"

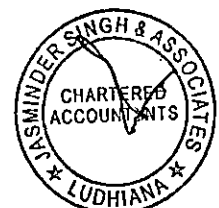
1	ACCESS	Grant Financial Year	TOTAL
	SSA		
1	Opening of New Schools		-
1.01	New Primary School		-
1.02	Upgradation of PS to UPS		-
1.03	Composite Schools		-
1.04	Residential schools for specific category of children		-
1.05	Residential Hostel		-
1.06	Integration of Class V with primary schools		-
1.07	Integration of Class VIII with upper primary schools		-
	Total		-
2	Residential Schools for specific category of children 50 children		-
	Non-recurring (one time grant)		-
2.01	Furniture/ Equipment (including kitchen)		-
2.02	TLM and equipment including library books		-
2.03	Bedding (new)		-
2.04	Replacement of bedding (once in 3 years)		-
	Sub Total (Non Recurring)		-
	Recurring (50 children)		-
2.05	Maintenance per child Per month @ Rs.1500/-		-
2.06	Stipend per child per month @ Rs.100/-		-
2.07	Supplementary TLM, Stationery and other educational material @Rs.1000/- per child per annum		-
2.08	Salaries		-
(a)	1 Warden @ Rs.25000/- per month		-
(b)	4 Fulltime teachers as per RTE Norms @ Rs. 20,000/- per month per teacher		-
(c)	2 Urdu Teachers (only for Blocks with muslim population above 20% and select urban areas) @ Rs.12,000/- per month per teacher,		-
(d)	3 Part time teachers @ Rs.5,000/- per month per teacher		-
(e)	1 Full time Accountant @ Rs. 10,000/- per month		-
(f)	2 Support staff- (Accountant/Assistant, Peon, Chowkidar) @ Rs. 5,000/- per month per staff		-
(g)	1 Head Cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook		-
2.09	Specific Skill training @ Rs.1000/- per annum per child		-
2.10	Electricity / water charges @ Rs. 1000/- per annum per child		-
2.11	Medical care/contingencies @ Rs.1250/- per annum per child		-
2.12	Maintenance @ Rs. 750/- per child per annum		-
2.13	Miscellaneous @ Rs. 750/- per child per annum		-
2.14	Preparatory camps @ Rs. 300/- per child per annum		-
2.15	P.T.A / school functions @ Rs. 300/- per child per annum		-
2.16	Provision of Rent @ Rs. 10,000/- per child per annum		-
2.17	Capacity Building @ Rs. 500/- per child per annum		-
2.18	Physical / Self Defence Training @ Rs.200/- per child per annum		-
	Sub Total (Recurring)		-
	Total (Non Recurring + Recurring)		-
	100 children		-
	Non-recurring (one time grant)		-
2.19	Furniture / Equipment (including kitchen equipment)		-
2.20	TLM and equipment including library books (New)		-
2.21	Bedding (New)		-
2.22	Replacement of bedding (once in 3 years)		-
	Sub Total Non-recurring		-
	Recurring		-
2.23	Maintenance per child per month @ Rs. 1500/-		-
2.24	Stipend per child per month @ Rs.100/-		-
2.25	Supplementary TLM, Stationery and other educational material per child @1000/- per annum		-
2.26	Salaries		-
(a)	1 Warden @ Rs. 25,000/- per month		-
(b)	1 head teacher @ Rs. 25,000/- per month in case the enrollment exceeds 100		-
(c)	4- 5 Full time teachers as per RTE norms @ Rs. 20,000/- per month per teacher		-
(d)	2 Urdu Teachers (only for blocks with muslim population above 20% and select urban areas). If required @ Rs. 12,000/- per month per teacher		-
(e)	3 part time teachers @ Rs. 5,000/- per month per teacher		-
(f)	1 Full time Accountant @ Rs. 10,000/- per month		-
(g)	2 Support Staff- (Accountant/ Assistant, Peon, Chowkidar) @ Rs. 5,000/- per month per staff		-
(h)	1 Head cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook		-
2.27	Specific skill training per child @ Rs.1000/- per annum		-
2.28	Electricity / water charges per child @Rs.1000/- per annum		-
2.29	Medical care/contingencies @ Rs.1250/- per child per annum		-
2.30	Maintenance @ Rs.750/- per child per annum		-
2.31	Miscellaneous @ Rs.750/- per child per annum		-
2.32	Preparatory camps @ Rs.200/- per child per annum		-
2.33	P.T.A / school functions @ Rs.200/- per child per annum		-
2.34	Provision of Rent @ Rs. 6000/- per child per annum		-
2.35	Capacity Building @ Rs.500/- per child per annum		-
2.36	Physical / Self Defence training @ Rs. 200/- per child per annum.		-
	Sub Total (Recurring)		-
	Total (Recurring + Non Recurring)		-



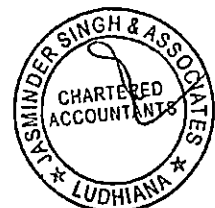
I.	ACCESS	Grant Financial Year	TOTAL
	Total (50 + 100 children)		
3	Residential Hostel for specific category of children		
(A)	50 children		
	Non-recurring (one time grant)		
3.01	Furniture/ Equipment (including kitchen)		
3.02	TLM and equipment including library books		
3.03	Bedding (new)		
3.04	Replacement of bedding (once in 3 years)		
	Sub Total (Non Recurring)		
	Recurring (50 children)		
3.05	Maintenance per child Per month @ Rs.1500/-		
3.06	Stipend per child per month @ Rs.100/-		
3.07	Supplementary TLM, Stationery and other educational material @Rs.1000/- per child per annum		
	Salaries		
(a)	1 Warden @ Rs.25000/- per month		
(b)	4 Fulltime teachers as per RTE Norms @ Rs. 20,000/- per month per teacher		
(c)	2 Urdu Teachers (only for Blocks with muslim population above 20% and select urban areas) @ Rs.12,000/- per month per teacher.		
(d)	3 Part time teachers @ Rs.5,000/- per month per teacher		
(e)	1 Full time Accountant @ Rs. 10,000/- per month	2016-17	
(f)	2 Support staff - (Accountant/Assistant, Peon, Chowkldar) @ Rs. 5,000/- per month per staff	2016-17	
(g)	1 Head Cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook	2016-17	
3.08	Specific Skill training @ Rs.1000/- per annum per child		
3.09	Electricity / water charges @ Rs. 1000/- per annum per child		
3.10	Medical care/contingencies @ Rs.1250/- per annum per child		
3.11	Maintenance @ Rs. 750/- per child per annum	2015-16	
3.12	Miscellaneous @ Rs. 750/- per child per annum	2016-17	
3.13	Preparatory camps @ Rs. 300/- per child per annum	2016-17	
3.14	P.T.A / school functions @ Rs. 300/- per child per annum		
3.15	Provision of Rent @ Rs. 10,000/- per child per annum		
3.16	Capacity Building @ Rs. 500/- per child per annum	2015-16	
3.17	Physical / Self Defence Training @ Rs.200/- per child per annum		
	Sub Total (Recurring)		
	Total (Non Recurring + Recurring)		
(B)	100 Children		
	Non-recurring (one time grant)		
3.18	Furniture / Equipment (including kitchen equipment)		
3.19	TLM and equipment including library books (New)		
3.20	Bedding (New)		6,955.00
3.21	Replacement of bedding (once in 3 years)		
	Sub Total Non-recurring		6,955.00
	Recurring		
3.22	Maintenance per child per month @ Rs. 1500/-	2016-17	14,73,212.48
3.23	Stipend per child per month @ Rs.100/-	2016-17	41,500.00
3.24	Supplementary TLM, Stationery and other educational material per child @1000/- per annum		
	Salaries		
(a)	1 Warden @ Rs. 25,000/- per month		
(b)	1 head teacher @ Rs. 25,000/- per month in case the enrollment exceeds 100	2016-17	1,21,920.00
(c)	4-5 Full time teachers as per RTE norms @ Rs. 20,000/- per month per teacher		
(d)	2 Urdu Teachers (only for blocks with muslim population above 20% and select urban areas). If required @ Rs. 12,000/- per month per teacher		
(e)	3 part time teachers @ Rs. 5,000/- per month per teacher		
(f)	1 Full time Accountant @ Rs. 10,000/- per month	2016-17	95,142.00
	2 Support Staff - (Accountant/ Assistant, Peon, Chowkldar) @ Rs. 5,000/- per month per staff	2016-17	42,839.00
3.25	1 Head cook @ Rs. 6,000/- per month and upto 2 Asstt. Cooks @ Rs. 4,500/- per month per cook	2016-17	13,055.00
3.26	Specific skill training per child @ Rs.1000/- per annum	2016-17	1,300.00
3.27	Electricity / water charges per child @Rs.1000/- per annum		
3.28	Medical care/contingencies @ Rs.1250/- per child per annum	2016-17	1,11,175.00
3.29	Maintenance @ Rs.750/- per child per annum	2015-16	1,03,398.00
3.30	Miscellaneous @ Rs.750/- per child per annum	2016-17	35,416.00
		2015-16	4,560.00
3.31	Preparatory camps @ Rs.200/- per child per annum		12,528.00
3.32	P.T.A / school functions @ Rs.200/- per child per annum		
3.33	Provision of Rent @ Rs. 6000/- per child per annum		
3.34	Capacity Building @ Rs.500/- per child per annum	2015-16	75,320.00
3.35	Physical / Self Defence training @ Rs. 200/- per child per annum.		
	Sub Total (Recurring)		21,31,365.48
	Total (Recurring + Non Recurring)		21,38,320.48
	Total (A + B)		21,38,320.48
4	Transport/Escort Facility		
4.01	Children in remote habitation		
4.02	Urban deprived children/children without adult protection		
	Sub Total		
5	Reimbursement of Fee against 25% admission under Section 12(1)(c) of RTE Act 2009 (Entry Level) subject to upper limit of 20% of AWP&B subject to guidelines issued by MHRD		
	Sub Total		
6	Special Training for mainstreaming of out of school children Residential (Fresh)		
6.01	(a) 12 months	2016-17	3,19,186.00



I	ACCESS	Grant Financial Year	TOTAL
	(b) 9 months (c) 6 months (d) 3 months		- - -
	Sub Total		3,19,186.00
6.02	Residential (Continuing from previous year)		
	(a) 12 months	2014-15 2013-14 2012-13 2011-12	-1,74,493.00 - - -7,31,323.00
	(b) 9 months (c) 6 months (d) 3 months		- - -
	Sub Total		-9,05,816.00
6.03	Non-Residential (Fresh)		
	(a) 12 months (b) 9 months (c) 6 months (d) 3 months	2016-17	- 1,213.00 - -
	Sub Total		1,213.00
6.04	Non-Residential (Continuing from previous year)		
	(a) 12 months (b) 9 months (c) 6 months (d) 3 months		- - - -
	Sub Total		-
6.05	Madarasa/Maktab		
	(a) 12 months (b) 9 months (c) 6 months (d) 3 months		- - - -
	Sub Total		-
6.06	Seasonal Hostel (Residential)		
	(a) 12 months (b) 9 months (c) 6 months (d) 3 months		- - - -
	Sub Total		-
6.07	Seasonal Hostel (Non Residential)		
	(a) 12 months (b) 9 months (c) 6 months (d) 3 months		- - - -
	Sub Total		-
	Total		-5,85,417.00
II	RETENTION		
7	Free Text Books		
7.01	Free Text Books (P)		
	(a) Class I & II (b) Braille Books Class I & II (c) Large Print Books Class I & II (d) Class III to V (e) Braille Books Class III to V (f) Large Print Books Class III to V	2016-17	- 60,700.00 - - - -
7.02	Free Text Books (UP)		
7.03	Braille Books (UP)	2016-17	6,51,160.00
7.04	Large Print Books (UP)		
	Sub Total		7,11,860.00
8	Provision of 2 sets of Uniform		
8.01	All Girls	2016-17 2015-16 2014-15 2013-14	- 2,46,054.00 400.00 -
8.02	SC Boys	2012-13 2016-17	1,200.00 3,55,699.00
8.03	ST Boys	2015-16	1,200.00
8.04	BPL Boys	2016-17 2015-16	- 86,700.00 4,000.00
	Sub Total		6,95,253.00
9	Teaching Learning Equipment (TLE)		
9.01	New Primary		
9.02	New Upper Primary		
	Sub Total		-
III	ENHANCING QUALITY		
10	New Teachers' Salary		
	Primary Teachers		
10.01	New Primary Teachers (Regular)	2016-17	-
10.02	New Primary Teachers (Contractual)		
10.03	Head Teachers for Primary (if the number of children exceeds 150 in a school)		
	Upper Primary Teachers		
10.04	Subject specific New Upper Primary Teachers (Regular)		
	(a) Science and Mathematics (b) Social Studies		- -



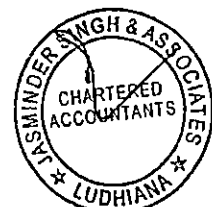
1	ACCESS	Grant Financial Year	TOTAL
10.05	(c) Languages Subject specific New Upper Primary Teachers (Contractual)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-
10.06	Head Teachers for Upper Primary (if the number of children exceeds 100 in a school)		-
10.07	Part Time Instructors (if the number of children exceeds 100 in a school)		-
	(a) Art Education		-
	(b) Health and Physical Education		-
	(c) Work Education		-
	Sub Total		-
	Total		-
10.08	Teachers' Salary (Recurring-sanctioned earlier) in position Primary Teachers		-
10.08	Primary Teachers- Existing, in position (Regular)		-
10.09	Primary Teachers- Existing, in position (Contractual)		-
10.10	Head Teachers for Primary in position	2016-17	3,74,194.00
	Upper Primary Teachers		-
10.11	Subject Specific Upper Primary Teachers- in position (Regular)		-
	(a) Science and Mathematics		-
	(b) Social Studies	2016-17	1,28,646.00
	(c) Languages		-
10.12	Subject Specific Upper Primary Teachers- in position (Contractual)		-
	(a) Science and Mathematics	2016-17	-50,08,718.00
	(b) Social Studies	2016-17	73,46,783.00
	(c) Languages	2016-17	-16,78,719.00
10.13	Head Teachers for Upper Primary in position (if the number of children exceeds 100 in a school)		-
10.14	Part Time Instructors in position		-
	(a) Art Education		-
	(b) Health and Physical Education		-
	(c) Work Education		-
	Sub Total		11,62,186.00
	Total		11,62,186.00
	Total (New+Recurring)		11,62,186.00
11	Training		-
	(A) Training of Teachers		-
11.01	Refresher In-service Teachers' Training at ERC level		-
	(a) Class I & II	2014-15	-6,51,082.00
	(b) Class III to V	2015-16	1,549.00
	(c) Class VI to VIII	2016-17	6,706.00
11.02	Follow up meetings at CRC level		-
	(a) Class I & II		8,74,123.40
	(b) Class III to V		7,28,974.00
	(c) Class VI to VIII		1,81,456.64
		2016-17	1,726.00
		2015-16	-14,866.00
11.03	Induction Training for Newly Recruited Teachers		-
11.04	Training of untrained Teachers		-
	(a) Training of untrained teachers to acquire professional qualifications over a two year period (Year I)		-7,315.00
	(b) Training of untrained teachers to acquire professional qualifications over a two year period (Year II)		-
	(B) Training of Resource Persons		-
11.05	Training for Resource Persons & Master Trainers (this may include BRCCs, BRPs, CRCCs, DIET faculties and any other persons designated as Resource Persons)		-
	(a) Class I & II		-66,354.00
	(b) Class III to V		-
	(c) Class VI to VIII		-
	(C) NUEPA School Leadership Programme		-
11.06	RPs Training	2016-17	6.00
11.07	Head Teacher Training		-1,035.00
	Sub Total		10,53,889.04
12	Academic Support through Block Resource Centre/ URC		-
12.01	Salary of Faculty and Staff		-
	(a) 6 RPs at BRC for subject specific training, in position	2016-17	1,08,112.00
	(b) 2 RPs for CWSN in position	2016-17	4,58,188.00
		2015-16	9,595.00
	(c) 1 MIS Coordinator in position	2016-17	59,113.00
	(d) 1 Data Entry Operator in position	2016-17	35,676.50
	(e) 1 Accountant-cum-support staff for every 50 schools in position	2016-17	1,010.00
12.02	Furniture Grant		-
12.03	Replacement of Furniture Grant (Once in 5 years)		3,252.00
12.04	Contingency Grant		-
12.05	Meeting TA (@ Rs. 2500 P.M.)	2016-17	2,87,007.07
12.06	TLM Grant	2016-17	2,02,797.50
12.07	Maintenance Grant	2015-16	10,023.00
	Sub Total		11,74,774.07
13	Academic Support through Cluster Resource Centres		-
13.01	Salary of Cluster Coordinator, full time and in position	2016-17	72,411.00
13.02	Furniture Grant		-
13.03	Replacement of Furniture Grant (Once in 5 years)		-
13.04	Contingency Grant	2016-17	2,21,304.50
		2015-16	845.00



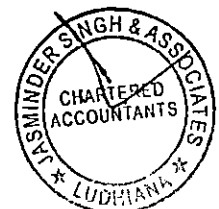
ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2016-17

SCHEDULE "IV"

I	ACCESS	Grant Financial Year	TOTAL
13.05	Meeting TA (@ Rs. 1000 P.M.)	2016-17	5,74,144.15
13.06	TLM Grant	2015-16	6,488.00
13.07	Maintenance Grant		-
	Sub Total		8,75,192.65
14	Computer Aided Education in UPS under Innovation		-
14.01	Computer Aided Education in Upper Primary Schools (Physical target = No. of schools per district)		-
	(a) Number of districts		-
	(b) Number of schools		-
	Sub Total		-
15	Libraries		-
15.01	Primary	2014-15	9,000.00
15.02	Upper Primary		-
	Sub Total		9,000.00
IV	ANNUAL GRANTS		-
16	Teachers' Grant		-
16.01	Primary		-
	(a) Class I & II	2011-12	4,000.00
	(b) Class III to V	2012-13	1,500.00
16.02	Upper Primary: Class VI to VIII	2012-13	-4,382.00
	Sub Total		1,118.00
17	School Grant		-
17.01	Primary	2016-17	5,50,962.54
		2015-16	14,241.00
		2014-15	5,495.00
		2013-14	-
17.02	Upper Primary	2012-13	7,340.00
		2016-17	5,43,083.24
		2015-16	14,541.56
	Sub Total		11,35,663.34
18	Research, Evaluation, Monitoring & Supervision		-
18.01	REMS activities	2016-17	5,165.00
18.02	Monitoring & Supervision	2015-16	11,400.00
	Sub Total		16,565.00
19	Maintenance Grant		-
19.01	Maintenance Grant (PS & UPS)	2016-17	9,92,245.39
		2015-16	18,160.00
		2014-15	-
		2013-14	-
		2012-13	11,794.00
	Sub Total		10,22,199.39
V	BRIDGING GENDER AND SOCIAL CATEGORY GAPS		-
20	Interventions for CWSN		-
20.01	Provision for Inclusive Education	2016-17	21,20,891.00
		2015-16	51,341.00
	Sub Total		21,72,232.00
21	Innovation Head up to Rs. 50 lakh per district		-
20	ECCE		-
21.01	Girls Education	2016-17	-30,161.00
		2015-16	9,383.80
21.02	Intervention for SC / ST children	2015-16	-36,874.25
21.03	Intervention for Minority Community children	2015-16	11,386.33
21.04	Intervention for Urban Deprived children	2015-16	12,717.99
	Sub Total		13,404.33
22	SMC/PRI Training		-20,142.80
22.01	Residential (3 days)	2012-13	-
22.02	Non-residential (3 days)	2016-17	-2,837.00
		2015-16	96,530.93
		2014-15	2,413.40
		2013-14	-
		2012-13	1,991.00
	Sub Total		1,692.00
V	SCHOOL INFRASTRUCTURE		99,790.33
23	Civil Works Construction		-
23.01	BRC (Rural)		-
23.02	New Primary School (Rural)	2014-15	-3,277.00
23.03	New Primary School (Urban)	2016-17	6,91,488.00
23.04	New Upper Primary (Rural)		-
23.05	New Upper Primary (Urban)		-
23.06	ACR in lieu of upgraded Upper Primary School		-924.00
23.06	Additional Class Room (Rural)	2016-17	41,07,722.50
		2015-16	59,13,291.00
0.01	Additional Class Room (Urban)	2016-17	43,61,221.09
		2015-16	14,45,077.00
0.02	Additional Class Room (Hill Area)		-
23.09	Additional Class Room (Plain Area)		-
23.10	Boys Toilet		2,22,934.00
23.11	Separate Girls Toilet		4,91,042.00
23.12	CWSN Friendly Toilets	2012-13	-28.00
23.13	Drinking Water Facility	2013-14	-
23.14	Boundary Wall	2012-13	1,58,277.75



I	ACCESS	Grant Financial Year	TOTAL
23.15	Electrification		-
23.16	Office-cum-store-cum-Head Teacher's room (Primary)		-
23.17	Office-cum-store-cum-Head Teacher's room (Upper Primary)		-
23.19	Augmentation of training facility in BRC (one time)		-
23.19	Ramps with Handrails		-
23.20	Handrails in existing ramps		-
23.21	Furniture for Govt. UPS (per child)		-
23.22	Major Repairs for Primary School	2010-11	-228.00
23.23	Major Repairs for Upper Primary School	2016-17	1,67,89,887.90
23.24	Residential Schools/hostels for specific category of children	2016-17	84,26,372.00
	(a) Construction of Building including boundary wall, Water and sanitation facilities, electric installation		-
	(b) Construction of residential hostel		-
	(c) Refurbishing unused old buildings		-
	(d) Construction of Hostel in existing Govt UPS		-
23.25	Others (Difference of Civil Works sanctioned in previous year, SIEMAT, spillover etc.)		-
	Sub Total		4,26,02,856.24
VI	PROJECT MANAGEMENT COST		
24	Management		-
24.01	Management up to 3.5%		-
	(a) Project Management and MIS	2016-17	14,52,780.95
	(b) Training of Educational Administrators	2015-16	15,000.00
	(c) School Mapping and Social Mapping		-
	Sub Total		14,67,780.95
24.02	Learning Enhancement Programme (LEP) only for Large Scale Integrated Programmes for Quality Improvement (up to 2%)		-
	(a) Class I & II	2015-16	4,19,720.00
	(b) Class III to V	2014-15	650.00
	(c) Class VI to VIII		19,180.00
24.03	Community Mobilization activities (up to 0.5%)		-
	School Readiness Programme	2012-13	700.00
		2011-12	5,47,734.00
		2010-11	6,200.00
		2009-10	5,391.00
	Sub Total		9,99,575.00
	Total of SSA (District)		5,67,32,695.69
25	STATE COMPONENT		
25.01	Management & MIS		-
25.02	REMS	2016-17	6,700.00
	Sub Total		6,700.00
	STATE SSA TOTAL		5,67,39,395.69
	Interest Recoverable from SMCs	2016-17	1,53,49,024.02
		2015-16	9,73,753.42
		2014-15	4,53,120.62
		2013-14	2,05,244.72
		2012-13	4,930.00
	Remedial Coaching		-5,400.00
	Interest Recoverable from Blocks	2016-17	36,99,822.30
	Interest Recoverable from DIET	2016-17	1,07,446.47
		2015-16	72,793.00
	Interest from VEDC	2016-17	89,11,145.51
		2015-16	6,03,789.15
	Harjit Singh BPEO Ldh.3 (Interest)	2014-15	2,55,763.88
	Interest Recoverable from GISTC	2010-11	41,613.00
	Interest Recoverable from DEO(SE)		10,506.00
	Interest Recoverable from STR		-299.00
	VIPINDEEP SINGH(MISS MALTI BATRA CASE)		75,000.00
	Sub Total		3,07,58,253.09
26.00	NPEGEL		
26.01	No. of EBBs		-
26.02	No. of Urban Slums		-
26.03	No. of covered clusters		-
26.04	No. of clusters in urban slums		-
26.05	Civil Works (Non Recurring)		-
	(a) Const. of addl. Classrooms including toilets, drinking water, electrification (only for spill over)		-
	(b) Skill Building Activities (in lieu of ACR)		-
26.06	TLE Non-recurring		-
	One time grant of TLE, Library, Sports, Vocational training etc.		-
	Recurring Cost		-
26.07	Flashing the message of women empowerment to society by organizing Annual functions, Marital Art/ Karate training for 3 months and exposure visits.		-
26.08	Award to best School/teacher		-
26.09	Seminar on Adolescent & Health & Hygiene issues & empowerment & mobilization programme for girls.		-
26.10	Child Care Centres for 2 centres		-
	Sub total		-



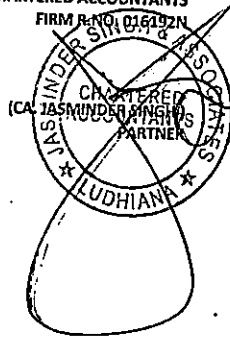
1	ACCESS	Grant Financial Year	TOTAL
26.11	Additional Incentives (Stationery, workbook, escorts in difficult areas etc.) (a) Primary (b) Upper Primary		
	Sub Total		
26.12	Community Mobilisation & Management Cost (upto 6%)		
	Sub Total		
	Total NPEGL		
	Total		14,22,46,616.97

Subhash Mahajan
 Deputy State Project Director
 Sarva Shiksha Abhiyan Authority
 Punjab, Mohali
SUBHASH MAHAJAN
 DEPUTY PROJECT DIRECTOR

Parshant Kumar Bhatia
 State Project Director
 Sarva Shiksha Abhiyan Authority
 Punjab
PARSHANT KUMAR BHATIA
 STATE PROJECT DIRECTOR

AS PER OUR REPORT OF EVEN DATE
 FOR JASMINDER SINGH & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FIRM R. NO. 016192N

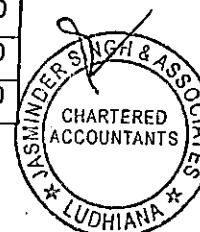
PLACE: LUDHIANA
 DATE: 15.09.2017



NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017

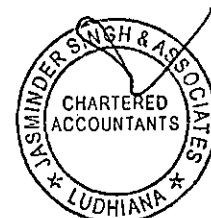
1. During our visit at BPEO's, it has been noticed that there is a serious irregularity in the internal control system of block level.
2. The Accounts are to a large extent, prepared on Accrual basis of accounting. The significant accounting policies are as stated below:-
 - i) The utilization of grants have been shown as expenditure under Income & Expenditure account and remaining unutilized portion of the grants disbursed have been shown as 'Unutilized Advances'
 - ii) All material known Liabilities have been provided on basis of available information/estimates.
3. The following books of account, records have been maintained as required in the manual of financial Management and procurement:
 - i) Register of advances for the funds released to District Levels.
 - ii) Maintenance of Ledgers at school level was not prepared.
 - iii) Entries made in Stock Registers/Fixed Assets Register are not updated regularly.
 - iv) Register of advances at District/Block offices for the funds released to the Sub-District levels and SMC's.
4. Some amounts out of unutilized balance of recurring grants relating to previous financial years have been utilized in the current year and the same has been shown as expenditure against specific component.
5. The following Loans & Advances related to below mentioned parties/persons were standing at SPO level from a long period & were not realized at the SPO levels in the financial years:-

PARTICULARS	AMOUNT
ACE Technology, Mumbai	12870.00
Advance Recoverable From Employees	10054.20
Amanjot Kaur (DM)	7500.00
Audit Fees (Swachh Bharat)	49163.00
Artificial Limbs Manufacturing Corp. of India	14807581.00
Chief Engineer PSEB	5000000.00
Computer Aided Learning	26600000.00
DEO(EE) Faridkot	9700.00
DEO(EE) Fazilka	3625.00
DEO(EE) Mukatsar	6700.00
Director SCERT Punjab Chandigarh	3722940.00
Dy. Director State Science Institute Punjab	157675.00
Funds in Transit (Barnala)	1069239.00




Funds in Transit (FGS)		244981.00
Funds in Transit (Pathankot)		139732.00
Funds in Transit (Fazilka)		749107.99
Gurmeet Kumar ASPD		30000.00
HarpuneetKaur AM(Inernal Audit)		8000.00
ICT Project		201614.00
Integrated Education for Disabled (Advance)		445500.00
Kap Utility Services		12000.00
Mrs. Neeru Jindal		540.00
M/s Punjab Information & Comm. Tech Corp. Ltd.		398720.00
PA to Principal Secretary School Education		3000.00
PriyaSalony		3000.00
Ravinderpal Singh (Caretaker)		13300.00
Sanjeev Kumar (Caretaker)		1060.00
Sohan Singh (Driver)		10000.00
State Commission for Protection of Child Right		1017755.00
Tejinder Singh		10700.00
The Chief Engineer PUDA		2911.00
TOTAL AMOUNT		54,748,968.19

6. Advances given to employees of SSA are not adjusted within stipulated time and no interest is recovered from the employees as per SSA Manual.
7. As per the instruction from Head Office, cash withdrawals or holding of cash or cheques issued to persons other than head teachers or secretary is not allowed. But during our visit to various schools, it has been observed that cash withdrawals or holding of cash or cheques issued to persons other than head teacher or secretary was done on a regular basis.
8. Ledgers are not being Updated regularly at block level and thus, we are not able to verify each transaction at block level.
9. Bank Reconciliation Statements at School Levels have been prepared in an inappropriate manner.
10. Schedules I to IV form an integral part of the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account.
11. Civil Grants should be disbursed in twainstalments i.e. in proportion of 75:25. But the practice is not being followed in some districts.
12. As per Head office Instructions, the Limit for Electricity and Telephone Bill is fixed at Rs. 700 and Rs. 1200 respectively but payments are made exceeding the aforesaid Limits.



13. An amount of Rs. 12,47,869.00 was wrongly taken in last year current liability of Hoshiarpur District and now it has been rectified by updating the opening capital fund balance.
14. Loan from PEDB was omitted to be taken in last year Balance Sheet of SPO, now adjusted.
15. An amount of Rs. 7661707.00 has been directly received by SPO from DDO on behalf of Do's.
16. An amount of Rs. 1044779.00 is reversed in 3 Districts (Rs. 348259 in Jalandhar, Rs. 348260 in Patiala and Rs. 348260 in Tarn Taran) where the full amount was shown utilised in P.Y. 2012-13..


Deputy State Project Director
(SUBHASH MAHAJAN)
Sai Va Shiksha Abhiyan Authority
Punjab, Mohali
STATE PROJECT DIRECTOR


(PARSHANT KUMAR GOYAL)
Sai Va Shiksha Abhiyan Authority
STATE PROJECT DIRECTOR
Punjab

FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 016192N

PLACE: LUDHIANA
DATED: 15.09.2017

(CA. JASMINDER SINGH)
ACCOUNTANTS
PARTNER
* LUDHIANA *



REPLY OF OUTSTANDING STATUTORY AUDIT PARAS

FOR THE FY 2011-12

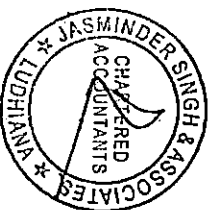
Observation by Statutory Auditors	Office reply	Comments by Statutory Auditors
5. Payments made to M/s Everon Project Consultants Ltd. amounting to ₹40.61 lacs.	Payment has been made against supervision cost under civil works.	As per Audit Report of F/Y 2011-12 Completion Certificates required but same has not been submitted by M/s Everon Project Consultants Ltd. Till date.



REPLY OF OUTSTANDING STATUTORY AUDIT PARAS FOR

THE FY 2012-13

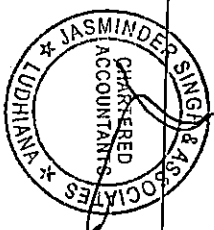
Observation by Statutory Auditors	Office reply	Comments by Statutory Auditors
<p>iii. Compliance of previous year audit observations at S. No. 5 of Audit Report 2011-2012 have remained un-complied and similar objections have been raised in this year Audit Report also.</p> <p>5. Payments made to M/s Everon Project Consultants Ltd. amounting to ₹40.61 lac</p> <ul style="list-style-type: none"> • Note No. 13 regarding booking of expenditure of ₹1,31,500/- without any bills. 	<p>5. Payment has been made against supervision cost under civil works.</p> <p>It is certified that vouchers are available in District Mohali and SPO office have adjusted the expenditure on the basis of UC.</p>	<p>As per Audit Report of F/Y 2011-12 Completion Certificates required but same has not been submitted by M/s Everon Project Consultants Ltd. Till date.</p> <p>The Required Documents were provided to us during audit. Para may be dropped..</p>



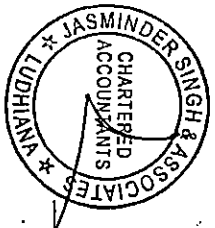
REPLY OF OUTSTANDING STATUTORY AUDIT PARAS

FOR THE FY 2013-14

Observation by Statutory Auditors	Office reply	Comments by Statutory Auditors
<p>1. The following books of account, records have not been maintained as required in the Manual on Financial Management and Procurement:</p> <p>i) Register of advances for the funds released to the District levels.</p> <p>ii) Maintenance of ledgers at school level was not prepared.</p> <p>iii) Entries made in Stock registers/Fixed Assets Register are not updated.</p> <p>iv) Register of Advances at District/Block offices for the funds released to the Sub-</p>	<p>Need, no comments</p> <p>Necessary directions have been issued to the concerned offices</p>	<p>At District Level Record of Advances Disbursed to below level maintained in Tally software. Hence, para may be dropped.</p> <p>As SPO Officials , Directions through letter no.SSA/FIN/2014-15 dated 09.03.2015.has been issued for compliance of the same and satisfactory position was seen during the audit period.Hence, para may be dropped.</p>

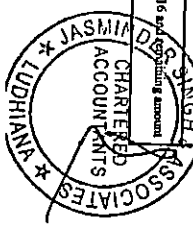


District levels and SIMCs.		
<p>v) There is no proper maintenance of records, which may describe the receipts as well as disbursements, with regards to the text books.</p>	<p>ASPD. (TB) is being instructed to issue instructions in this regard and ensure that proper record is maintained at all levels</p>	<p>Available bills seen and verified. Para may be dropped.</p>



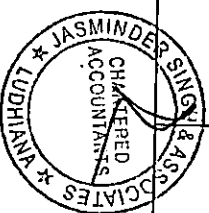
Annotated reply to Audit Observations raised by the Statutory Auditors on the accounts of SSA for the year 2014-15.

S.No	Brief details of the audit objections	Brief details of the Action taken	Comments of Auditors																																																								
5	<p>The Notes on Accounts discloses the following which is not as per EMP manual</p> <p>III. Incomes & Expenditures are recorded on Cash basis.</p> <p>(VI) Intra Component and Inter Component re-appropriation are made without specifically approval of the competent authority (at below head office level). In addition to it, Intra District transfer has been made without any approval of the competent authority.</p> <p>(VII) Loans & Advances amounting to ₹ 3.08 crore related to 33 parties were standing at SFO level from a long period & were not realized at the SFO levels in the FY. This includes funds in transit of Rs 26.55 lakhs.</p>	<p>The spirit of accounts being maintained by SSA is on accrual basis as the expenditure relating to the year is booked in the same year in which it become due by passing adjustment entries. Para may please be dropped.</p> <p>No such reappropriation has been made during FY 2014-15. Para may be dropped.</p>																																																									
	<p>In this regard latest status is as under-</p>	<p>Office reply</p> <p>PARTICULARS</p> <table border="1"> <tr> <td>Advance Recoverable from Employees</td> <td>10054320</td> <td>During year 2015 Employee share of EPF was deposited as per legal requirement amounting to ₹1249200. Out of which total amount of ₹53996 has been recovered from these employees and the balance amount of ₹1005420 still remains outstanding and could not be recovered as the employees have left the department. So approval will be taken to write-off the amount.</td> <td>Still Pending</td> </tr> <tr> <td>Amnraj Kaur (DA)</td> <td>7500.00</td> <td>This amount is outstanding since year 2009-10. This employee has left the department & no dues payable to the employee are pending in this office. 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VII.	<p>Advances given to employees of SSA are not adjusted within stipulated time and no interest is recovered from the employees as per SSA Manual</p>	<p>Advances to the employees are given for the outstation tours/inspection work or for any other duty expenditure for the office and the expenditure is incurred by the employees immediately on receipt of advances. However due to procedural process its adjustment takes some time. Here it is also submitted that all the recoverable advance have already been adjusted.</p>	<p>This year may be dropped from here as same has been brought forward in Audit Report for the FY 2016-17.</p> <p>₹ 6 Lakhs has been adjusted during 2015-16 and remaining amount is still not adjusted.</p>																																																								
XV.	<p>ICT Project Outstanding opening debit balance ₹801614 is not traceable</p>	<p>This amount relates to wrong booking. An amount of ₹6 lacs have been adjusted by passing the correction entry and adjustment of balance amount is in process.</p>	<p>This year may be dropped from here as same has been brought forward in Audit Report for the FY 2016-17.</p> <p>₹ 6 Lakhs has been adjusted during 2015-16 and remaining amount is still not adjusted.</p>																																																								



Annotated reply to Audit Observations raised by the Statutory Auditors on the accounts of SSA for the year 2015-16.

Observation by Statutory Auditors	Office reply	Remarks
<p>i) Whereby, it had been observed that TDS is not deducted properly. As per Section-192 of the Income tax Act, 1961 TDS should be deducted from salary on monthly basis and the same should be deposited by the 7th of next month. But at Block level, it was noticed that TDS is deducted & deposited on Quarterly basis rather than on monthly basis.</p>	<p>Income tax is being deducted as per rules & is being deposited regularly. Here it is submitted that the employees working in SSA agency are contractual employees & there salary ranges from 25000/- to 40000/- attracting very small amount of income tax. Information regarding tax deducted & deposited have been collected from all the Districts & blocks & will be shown when desired. Hencepara may be dropped.</p>	<p>TDS is being deducted and deposited as per rules. This para may be dropped.</p>
<p>ii) At State Level/District Level Current Liabilities are not recorded properly on Accrual Basis rather these have been recorded on cash basis. Further, there are large bill amounts pending for last many years for which only part payments have been made and only those part payments have been recorded in Financial Statements, so other part of bills are still pending for payment. In this context we</p>	<p>As already stated accrual basis of accounting is being followed and the entire amount which remained unpaid on 31 March has been booked as liability. Regarding large no. of pending bills of previous years detail have been collected & most of these payments are disputed payments. Information have been collected and will be supplied to Audit. Para may be dropped.</p>	<p>Accrual basis of Accounting is being followed. This para may be dropped.</p>



had taken necessary steps to book the same but relevant information has not been provided by the SSA, Punjab Officials.

ii) There is a previous year grant of ₹ 20,000/- which was not booked in previous year and same has been recorded in current Financial Year in Consolidated Balance Sheet.

iv) The Grant amounts of ₹ 5,92,593/- & 34,73,147/- are included in the financial statement which are related to Non SSA fund. Further amount of ₹ 44,59,167/- has been included in Financial Statements which is received from other sources.

v) There are discrepancies found in cash book & ledgers in most of the blocks. Differences were also noticed while verifying the cash book. Details are attached with respective

This amount was given to District-Gurdaspur which remains unutilized & have been refunded in the current financial year (as per Annex-A). There is no violation of rules. Hence para may be dropped.

The amount shown in this para relates to state scheme & are non SSA amounts which were wrongly credited to SSA bank account. Out of this amount 592593/- has already been transferred back to Non-SSA account in FY 2015-16 and balance amount of ₹ 3473147/- has been transferred back to non-SSA account (Copy attached as per Annex-B)
Detail of amount received from other sources i.e ₹4459167/- is as under:-

Sr.No	Particulars	District	Amount
1.	Amount received from RMSA on account of IED grant	Amritsar	50000/-
		Moga	30000/-
		Mukatsar	40000/-
2.	Amount wrongly deposited with treasury has been received back	Nawanshehr	4338867/-
3.	Amount refunded by Govt.Primary School, Sherpurmajra	Fatehgarh Sahib	300/-
TOTAL (In ₹)			4459167/-

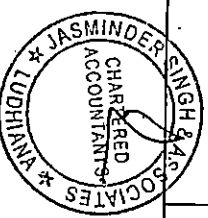
Hence Para may please be dropped.

No such detail has been provided by statutory Auditor so far.

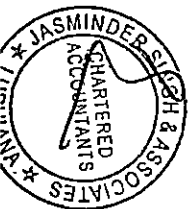
The amount is adjusted. Para may be dropped.

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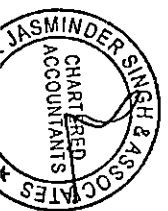
The details have been provided with respective District Office Balance Sheet.



Balance Sheet.			
vi) Bank Reconciliation Statements at school level has not been prepared in an appropriate manner.	Bank reconciliation statement mainly matters at State, District & block level as most of the bank transactions are being done at these levels. At school level there are very few bank transactions & Bank reconciliation statement doesn't matter much. However instructions in this regard have been issued vide this office letter no. SSA/FIN/2016-17/2017921-942 dated:- 25/01/17. Hence para may be dropped.	End utilization of grant is at school level and every transaction is required to take place through bank. So, BRS is an important part. Satisfactory position in regard to preparation of BRS was seen during audit period. This para may be dropped.	This para may be dropped.
vii) The loans and advances were standing at SPO level from a long period & were not realized at the SPO levels in the financial year	Advances to the employees are given for the outstation tours/inspection work or for any other petty expenditure for the office and the expenditure is incurred by the employees immediately on receipt of advances. However due to procedural process its adjustment takes some time. Here it is also submitted that all the recoverable advance have already been adjusted. Hence para may be dropped.		
viii) Data Entry in the Tally Software is not done uniformly i.e. according to PAB for all the Ledger Heads at all the Levels of SarvasikshaAbhiyan Authority, Punjab.	Regarding uniform ledger heads training have been imparted to all the APC (F)/Accountants of the Districts on 25/11/16 & they have been strictly asked to follow the uniform ledger heads in the tally software. Hence para may be dropped.	Accounting done in Tally was as per PAB during the Audit period. Hence, para may be dropped.	
ix) Estimation and Completion Certificate for the construction at SMC Level not obtained by the respective authorities.	Instructions in this regard have already been issued to the concerned activity heads & field offices. Hence para may be dropped.	Still pending.	
x) Quotations for purchases are not obtained through Post.	Quotations are invited for very small amount of purchases usually upto ₹ 5000/- for which quotation through post is not viable. However instructions in this regard are being issued. Hence para	Reply submitted by the Management SSA	



	may be dropped.	Authority Officials satisfactorily explained. Para may be dropped.
<p>xi) There is one school under Ludhiana-2 Block Office under Ludhiana District Office, the condition of the School is very poor. School is building less. Electricity Facility, Washroom & Drinking Water Facilities are not available in the School. Students are studying under the temporary tent. There is no fencing around the School. There were 106 students in 2014-15 session which has been decreased to 61 students for 2015-16 session. Further, this school's land is disputed as Case has been filed by "MITTAR SABHA" and this is pending in Hon'ble "Punjab & Haryana High Court" (CASE No. CR/2246 -2011). Last hearing was conducted on 18.02.2014.</p>	<p>No grant is given by SarvashikshaAbhyian Authority, Punjab to this school. Hence it doesn't come under the preview of Audit. Hence para may be dropped.</p>	<p>This para may be dropped.</p>
<p>xii) The society has not maintained proper records to show full particulars including quantitative details of fixed assets and inventories.</p>	<p>Complete detail of fixed assets is being maintained at all the levels & schedule of fixed assets have been appended in the balance sheet district-wise even physical verification upto 31-03-2016 have been got done & reports are lying in this office which can be seen by the audit. Hence para may be dropped.</p>	<p>Physical verification reports seen and verified. Para may be dropped.</p>
<p>xiii) Physical verification of</p>	<p>Physical verification up to 31-03-2016 have been got done & reports are lying in State Project</p>	<p>Physical verification</p>

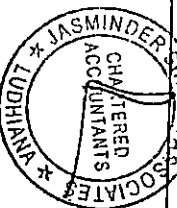


<p>fixed assets and inventories is not being carried out by the management during the last many year. But during 2016-17 SSA Authority has taken necessary steps by issuing the letter no. SSA/FIN/2016-17/201611815 dated 11.08.2016.</p>	<p>Office. Instructions for physical verification for the year 2016-17 have been issued. Action has been taken para may please be dropped.</p>	<p>reports seen and upto 31.03.2016 and necessary actions taken for F.Y. 2016-17. Para may be dropped.</p>															
<p>xiv) There is no internal control on the maintenance of the accounts of the society at head office and at district offices/blocks.</p>	<p>Para is of general nature. Proper internal control system is in place under SSA. All the Districts have been divided into three zones i.e. Amritsar zone, Ferozepur zone, Ludhiana zone. Year wise Internal Audit schedule is as under:-</p> <table border="1" data-bbox="829 793 1021 1474"> <thead> <tr> <th>Sr.n</th> <th>Level</th> <th>Conducted on</th> </tr> </thead> <tbody> <tr> <td>0.</td> <td></td> <td></td> </tr> <tr> <td>1</td> <td>SPO</td> <td>Yearly basis</td> </tr> <tr> <td>2</td> <td>DPO</td> <td>Quarterly basis</td> </tr> <tr> <td>3</td> <td>Blocks</td> <td>Yearly basis</td> </tr> </tbody> </table> <p>Internal Audit upto the year 2016-17 has already been completed and observations have been conveyed to the concerned. So there is proper internal Audit system. Hence para may please be dropped.</p>	Sr.n	Level	Conducted on	0.			1	SPO	Yearly basis	2	DPO	Quarterly basis	3	Blocks	Yearly basis	<p>Dropped.</p>
Sr.n	Level	Conducted on															
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2	DPO	Quarterly basis															
3	Blocks	Yearly basis															

II-Management report

A. Preparation of Accounting records & its supervision.

Observation by Statutory Auditors	Office reply	Auditors Comments
<p>1. The Accrual Basis of Accounting is not being fully adhered to.</p>	<p>Now accrual basis of accounting is fully adhered to & all the amounts which remained unpaid on 31 March has been booked as a liability. Hence para may be dropped.</p>	<p>Accrual basis of Accounting is being followed. This para may be dropped.</p>
<p>2. The Accounting staff is not</p>	<p>All the accounts staff is fully conversant with tally software and account at SPO, DPO</p>	<p>Dropped.</p>



having proper training in Tally software & not adequate knowledge for maintaining accounts manually

and most of the BPEOs level are being maintained on tally software. Regarding accounts training, the accounts staff has already been provided training & regular training in accounts matter is being given. During the year 2015-16 training given & topics covered are as under:-

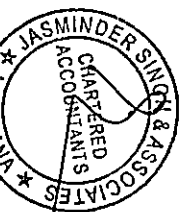
Date of Training	Topics of training
13/05/2016	<ol style="list-style-type: none"> 1. Outstanding advances 2. Audit paras settlement 3. Unspent grant 4. Other General Financial rules.
15/07/2016	<ol style="list-style-type: none"> 1. EPF Matter 2. Income tax matter 3. Maintenance of Cash Book 4. TA/DA Matters 5. Procurement Procedures 6. Settlement of Outstanding Advances
25/11/2016	<ol style="list-style-type: none"> 1. Maintenance of Fixed Asset register & their physical verification. 2. Statutory Audit report objections & maintenance of record. 3. Booking of pending liabilities. 4. Rules regarding utilization of funds as approved in the Annual work plan & Budget. 5. Outstanding advances and their adjustments. 6. Reconciliation of funds issued by Head Office. 7. Uniform Account Heads. 8. Internal Audit reports objections & compliance. 9. Maintenance of Non Ssa accounts separately.

Keeping in view the position explained above para may be dropped.

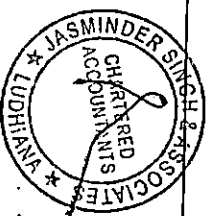
3. There are no Review procedures found in place for review of accounts, maintained at below SPO level.

Full Fledged Internal Audit wing has been created in Sarvashiksha Abhyian Authority, Punjab & review of the accounts of District Project Office/BPEO is made quarterly/ yearly basis by internal audit wing of the department & shortcoming observed in the accounts have been conveyed to Block Primary Education Officer/District Project Office concerned. Internal Audit upto the year 2016-17 has already been completed. Hence para may be dropped. Quarterly review meeting of DPO staff is being held in SPO office to review of accounts. Keeping in view the position explained above para may be dropped.

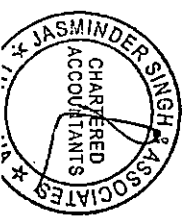
Satisfactory position found during audit period. This para may be dropped.



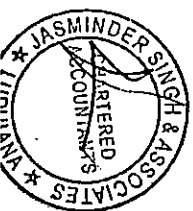
<p>4. Respective Heads of Civil Grant, STR, Free Text Books do not maintain any records at district level to support respective expenditures at Block & School level.</p>	<p>All the necessary record is being maintained at block & school level. However again instructions have been issued vide this office letter no. SSA/FIN/2016-17/2017921-942 dated:-25/01/17. Hence para may be dropped.</p>	<p>Dropped.</p>												
<p>B. INTERNAL CONTROL SYSTEM</p> <p>1. The internal control system is not adequate and commensurate with the size and nature of the activities of the SSA.</p>	<p>To ensure the internal control regarding the utilization of funds issued & expenditure incurred, proper internal control is in place under SSA. All the Districts have been divided into three zones i.e. Amritsar zone, Ferozpur zone, Ludhiana zone. Year wise Internal Audit schedule is as under:-</p> <table border="1" data-bbox="997 883 1165 1492"> <thead> <tr> <th>S.no.</th> <th>Level</th> <th>Conducted on</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>SPO</td> <td>Yearly basis</td> </tr> <tr> <td>2</td> <td>DPO</td> <td>Quarterly basis</td> </tr> <tr> <td>3</td> <td>Blocks</td> <td>Yearly basis</td> </tr> </tbody> </table> <p>Internal Audit up to the year 2016-17 has already been completed and observations have been conveyed to the concerned. So there is proper internal control system. Hence para may be dropped.</p>	S.no.	Level	Conducted on	1	SPO	Yearly basis	2	DPO	Quarterly basis	3	Blocks	Yearly basis	<p>The internal control system prevalent in the Department. However, it is required to be further strengthened. Para may be dropped.</p>
S.no.	Level	Conducted on												
1	SPO	Yearly basis												
2	DPO	Quarterly basis												
3	Blocks	Yearly basis												
<p>2. No expert review procedures were found for checking of technical aspects for optimal utilization of 'Construction Grants'.</p>	<p>Regarding utilization of construction grant proper technical staff such as Junior Engineer have been provided who check all the construction work executed by the School Management Committee periodically. Hence para may be dropped.</p>	<p>Dropped.</p>												
<p>3. The funds released to various BPEO's and schools are never audited in the context of proper accounting done by the concerned officials.</p>	<p>Funds released to various BPEOs & schools are being audited by the internal Audit wing regularly as stated above. Hence para may be dropped.</p>	<p>Para may be dropped.</p>												
<p>4. Furthermore civil works grants are utilized without any Supervisor Engineer's certificate for the completion of civil work. The Completion Certificate shown to us, was not verified by any technical expert for the construction work being carried out. Therefore, it cannot be</p>	<p>As already stated Civil works grants are being utilized under the supervision of Engineer posted at District/Block level. Hence para may be dropped.</p>	<p>Dropped.</p>												



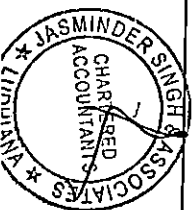
<p>assured whether the civil works are carried out as per specified layout or not and whether the grants have been utilized for construction work or not.</p>		
<p>5. There is no mechanism at any level to ascertain the utilization of funds. As per the instructions from the Head Office cash withdrawals as well as holding of cash or cheques issued to persons other than head teacher or secretary is not allowed. But during our visit to different schools, it has been observed that cash withdrawals or holding of cash or cheques issued to persons other than head teacher or secretary was being done on a regular basis. Regarding this instructions have issued by the State Project Office which needs proper monitoring.</p>	<p>Strict instruction have been issued vide this office letter no. SSA/FIN/2016-17/2017921-942 dated:-25/01/17. to make all the payments through cheque & not make any payment through cash. Hence para may be dropped.</p>	<p>The practice of cash payments and withholding of cash is still continuing at SMC level.</p>
<p>6. Advance is Paid to any official by cheque, such cheque is encashed by official then Payments for expenditures are made in Cash</p>		<p>Para may be dropped.</p>
<p>C. MONITORING OF UTILIZATION OF ADVANCES:-</p> <p>a. Advance Registers for disbursements of grants are not being maintained below SPO level. However details are available in Tally software.</p>	<p>All the details of the advances granted are available in the tally software & there is no need to maintain separate register. Hence para may be dropped.</p>	<p>Para may be dropped.</p>
<p>b. Advances granted to BPEO's and Schools are not recorded in their respective books of accounts.</p>	<p>All the advances lying at all the levels including DPO/BPO/School level are being monitored regularly & all the adjustable advance upto 31-03-2016 have been settled. Hence para may be dropped.</p>	<p>Still pending.</p>



<p>Therefore, there is no verification process whereby; the SPO's or DPO's can know the actual balances lying with various BPEO's and Schools.</p>		
<p>c. There are outstanding advances at each level, which needs to be settled. However, Periodic review of advances is being done at SPO level</p>	<p>Needs no comments as the audit has admitted that review of advances has been done at SPO level.</p>	<p>Needs no comments.</p>
<p>d. At the end of the year, huge funds were lying unutilized at various levels without the knowledge of Component head incharge. As a result thereof, the Balance Sheet of the Authority shows bleak picture of huge unutilized funds which are detrimental to the release of Grants for the next year.</p>	<p>The unutilized funds lying at various levels were received back on 31-03-2016 as all the DPO's were instructed vide this office letter no.SSA/FIN/2015-16/2016614 dated:-11-01-2016 to return the unutilized amount to Head Office upto 31-03-2016. An amount of ₹ 606.38 lakhs and was returned by the DPO during the month of March, 2016. During FY 2016-17 ₹ 2997.74lacs was returned by DPOs to Head Office.</p>	<p>Unutilised funds have declined significantly in FY 2016-17. Para may be dropped.</p>
<p>e.Utilization Certificates prepared & maintained at different levels are not matching with ledger in some cases. Entry relating to one ledger is posted in other ledger which causes the difference</p>	<p>Utilization are duly verified by the Statutory Auditors & has been certified as per record. Statutory Auditors is required to specify the cases to take corrective action.</p>	<p>Preparation of Utilisation Certificates has improved. However, Department is advised to ensure the compliance in future also. Hence, para may be dropped.</p>
<p>D. EXISTING PROCUREMENT PROCEDURE & SCOPE OF IMPROVEMENT</p>	<p>1. The SPOs, DPOs, BPEOs and Schools are not aware of the specified</p>	<p>Procurement is being done as per rules by following the due procedure. The observation of the audit is denied being incorrect as the purchase are made through open</p> <p>They need periodical training in the</p>



procedures of procurement such as open tender, limited tender, single tender or other	tenders/quotations as the case may be following due procedure. Statutory Auditors have not pointed out any case where due procedure have not been followed.	procurement procedure.
2. In case of procurement of goods by the SPOs, BPEOs, Schools, the implementing agencies are not aware of the term & conditions of the procurement, quality standards and free period of service etc. Hence there is substandard quality of goods.	It is not correct that the implementing agencies are not aware about the procurement rules. Implementing agencies are fully aware of the terms and conditions of the procurement and quality standard. Hence para may be dropped.	Procurement of goods is done as per Terms & conditions during the FY 2016-17. Para may be dropped.
3. Expenditure for repair of goods is being incurred during the warranty period of these goods.	Instructions have been issued to all the Districts in this regard. Hence para may be dropped.	Para may be dropped.
4. Procurements are made by SPOs on behalf of BPEOs and Schools but no proper accounting is done for the assets/items purchased and distributed to them.		
5. Expenditure made by SPOs on behalf of DPOs, BPEOs and Schools is allocated without any supportive detail of the assets/items purchased and sent to them.	It is also not correct that expenditure made by the SPO on behalf of DPO/BPEO/School is allocated without any supporting detail. All the details/vouchers are available with concerned activity heads & on the certification of the expenditure by the activity head, the expenditure is booked in balancesheet. Reference record will be shown if desired. Every asset purchased by SPO is duly accounted for in the books. Para may please be dropped.	Reference record seen and verified. Para may be dropped.
6. Performance Security in few cases has not been deposited by tenderers/bidders in stipulated time.	Performance security in all the cases has been deposited by tender & there is no case where performance security has not been received.	Para may be dropped.
E. BOOKS OF ACCOUNTS AND METHOD OF ACCOUNTING:-		
1. The SPO's, DPO's, BPEO's are following cash system of accounting, which is not as per the Para 51 of 'Manual on Financial Management and Procurement' which dictates the	As already stated accrual system of accounting is followed. Hence para may be dropped.	Accrual basis of Accounting is being followed. This para may be dropped.



use of Mercantile System of Accounting.		
2. As per Para 52 of 'Manual on Financial Management and Procurement' specified Books of accounts are to be maintained, but the same are not being maintained by any level.	All the accounts books are maintained at all levels. Hence para may be dropped.	Still pending
3. The SSA has not adopted master chart of accounts to ensure uniformity in reporting and accounting.	Uniform accounts chart is being followed at all the levels. Hence para may be dropped.	Para may be dropped.
F. PHYSICAL VERIFICATION AND ACCOUNTING OF FIXED ASSETS:-		
1. Physical verification of assets created out of Funds of SSA is not being done by, DPOs, BPEO's and Schools which is required as per Para 64 of 'Manual on Financial Management and Procurement'. But during 2016-17 SSA Authority has taken necessary steps by issuing the letter no. SSA/FIN/2016-17/201611815 dated 11.08.2016.	Physical verification of all the fixed assets has already been completed till 31-03-2016 and physical verification of fixed assets upto 31-03-2017 is under process. Hence para may be dropped.	Physical verification reports seen and verified. Para may be dropped.
2. Further the Fixed Assets Register is not being maintained at below District level.	Fixed Asset register is being maintained at all levels. Instructions in this regard have also been issued vide this office letter no. SSA/FIN/2015-16/2016911 dated:-15/01/2016 & SSA/FIN/2016-17/2017921-942 dated:-25/01/17. No asset have been written off during the current financial year.	Physical verification reports seen and verified. Para may be dropped.
3. There is no record of written off Fixed Assets or disposed off Fixed Assets for the Current Financial Year or Previous Financial at any level.		Physical verification reports seen and verified. Para may be dropped.



G. ADHERENCE TO STATUTORY PROVISIONS:-

1. It has been observed that TDS is not deducted properly. As per Section -192 of the Income Tax act,1961 TDS should be deducted from salary on monthly basis and the same should be deposited by the 7th of next month. But at block level, it was noticed that TDS is deducted & deposited on Quarterly/Yearly basis rather than on monthly basis.

Income tax is being deducted as per rules & is being deposited regularly. Here it is submitted that the employees working in SSA agency are contractual employees & there salary ranges from 25000/-to 40000/- attracting very small amount of income tax. Information regarding tax deducted & deposited have been collected from all the Districts & blocks & will be shown when desired.

TDS is being deposited as per rules. This para may be dropped.

2. TDS is deducted on Service Tax component which is not correct. As per Circular no. 1/2014 Dated:-13-01-2014 TDS should not be deducted on service tax components comprised in the payments made to residents.

Income tax on service tax component have been deducted at Head Office level. Now this deduction has been discontinued. Even instructions have been issued to all the districts in this regard vide this office letter no. SSA/FIN/2016-17/2017921-942 dated:-25/01/17

No irregularity found during audit period. This para may be dropped.

3. While making the payments related to section 194 (C) of Income Tax Act,1921. TDS is deducted at the rate of 2% in every case. While deducting the TDS status of receiver is not considered whether receiver is individual or other than individual.

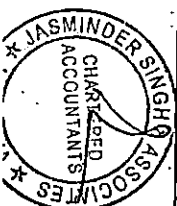
Except payment at Head Office no such deduction has been made at District & BPEO level. In Head Office this deduction has been discontinued. Instructions in this regard has also been issued to Districts vide this office letter no. SSA/FIN/2016-17/2017921-942 dated:-25/01/17

Pending in some cases.

III. Observation on Income & Expenditure

As per below mentioned detailed there is no excess expenditure during 2015-16. All the expenditure has been incurred within in the PAB limits. Hence year mentioned in income & expenditure has no reference as all the expenditure has to be treated as expenditure of FY 2015-16.

It is observed that expenditure of previous year's i.e 2013-14, 2014-15 has been accounted for during 2015-	Sr. No	Head Name	Approved budget	Expenditure	Savings	Earlier cash basis of Accounting was being followed but w.e.f. F.Y.					
							1	Teacher Salary	46819.10400	44094.08979	2725.01421
							2	Contingency grant	72.00000	35.90725	36.09275

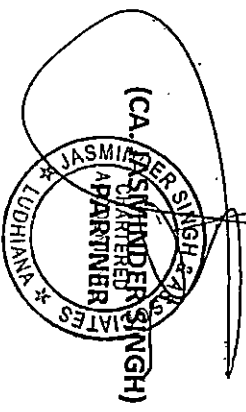


16. Whereas no liability was reflected in Balancesheet of Previous Year						2015-16, Accrual basis of Accounting is being implemented. So, para may be dropped.
3	School grant	676.25000	360.69537	315.55463		
4	Non-Residential (Fresh)	154.08000	141.27500	12.80500		
5	Monitoring & Supervision	44.00000	32.50079	11.49921		
6	Girls Education	192.50000	177.99872	14.50128		

Keeping in view the position explained above para may please be dropped.

PLACE: LUDHIANA
 DATED: 15.09.2017

FOR JASMINDE SINGH & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FIRM REG. NO. 016192N



SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB
KASTURBA GANDHI BALIKA VIDYALAYA SCHEME

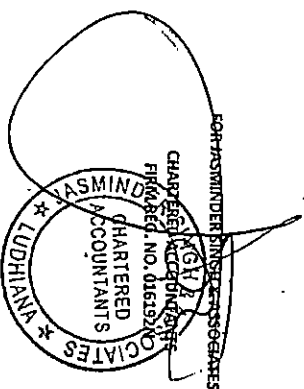
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2017

	LIABILITIES									
	AMOUNT	SPO	Sangrur	Mansa	Ferozpur	Mukhtar	Bahinda	Fazilka	Patiala	Tarn Taran
1 CAPITAL FUND										
Opening Balance as on 01-04-2015	1,70,98,631.39	46,89,439.14	15,32,125.65	30,76,076.07	15,73,747.25	10,24,570.00	16,68,554.50	14,51,596.26	4,01,780.04	16,71,742.48
ADD: Grant Received from SPO under KGBV Scheme by DO	4,28,43,154.00		82,18,043.00	71,02,795.00	36,83,131.00	32,49,778.00	44,72,889.00	1,27,22,180.00	15,77,825.00	18,16,533.00
ADD: Grant Received from GOI under KGBV Scheme General										
Grant Received from State under KGBV Scheme	3,92,71,892.86	3,92,71,892.86								
Grant Directly Received from SPO by DO										
Unspent Grant Received back from Districts	13,00,312.00	13,00,312.00								
Bank Interest Earned by KGBV										
Bank Interest Earned by DO										
Misc. Receipt										
LESS: Grant Utilized (Net)	4,73,94,502.18		87,91,174.72	87,97,253.00	41,88,551.37	39,31,160.56	51,10,121.89	1,24,90,024.16	16,27,867.00	25,11,924.48
Grant Returned to SPO	13,00,312.00		2,21,001.00		1,97,949.00	2,88,965.00	1,22,355.00	25,347.00	60,694.00	3,94,001.00
Grant Disbursed to DO	4,28,43,154.00	4,28,43,154.00								
LESS: Advance from SPO SSA of last year adjusted										
ADD: Current Liability	89,76,022.07	24,89,065.00	7,37,992.93	13,81,618.07	8,70,377.88	54,222.44	9,00,946.61	16,58,405.10	2,99,544.04	6,57,806.00
Closing Balance as on 31-03-2015	8,500.00									
2 Current Liability										
	89,84,522.07	24,89,065.00	7,37,992.93	13,81,618.07	8,70,377.88	54,222.44	9,00,946.61	16,58,405.10	2,99,544.04	6,57,806.00
ASSETS										
1 CASH & BANK BALANCES										
Cash at Bank	25,96,310.26	21,05,064.00	1,49,574.00	1,92,609.00	46,207.50	51,342.69	5,445.07	6,377.00	743.00	44,588.00
2 ADVANCES UNUTILISED AT THE END OF F.Y. 2015-16 (As Per Schedule "I")	60,94,210.81		5,94,418.93	11,89,009.07	8,24,170.38	2,879.75	8,95,501.54	16,51,668.10	2,98,801.04	5,47,762.00
3 FUNDS IN TRANSIT	3,84,001.00	3,84,001.00								
	89,84,522.07	24,89,065.00	7,37,992.93	13,81,618.07	8,70,377.88	54,222.44	9,00,946.61	16,58,405.10	2,99,544.04	5,92,350.00

Notes on Accounts As per Schedule "II"

State Project Director
Sarva Shiksha Abhiyan Authority
Punjab

(SUBHASH KAPURANI)
Dr. Subhash Kapurani
Sarva Shiksha Project Director
Sarva Shiksha Abhiyan Authority
Punjab, Mohali



	SFO	Balokhnda	Failla	Ferozpur	Manisa	Mulastar Sahib	Prithi	Sangru	Tarn Taran	OO Total	Total
Opening Balance Cash in Hand											
Total Opening Balance	35,71,261.14	4,572.00	15,254.00	22,214.00	1,20,767.00	1,08,620.00	14,079.90	1,67,370.00	15,39,830.00	20,47,853.00	56,19,114.14
Bank Interest	51,777.00	873.07	16,800.00	18,855.50	4,70,676.00	1,08,620.00	14,079.90	1,67,370.00	15,39,830.00	20,47,853.00	56,19,114.14
Grant Received from GOI under KGBV Scheme Capital	3,29,21,897.86					7,24,000.00	3,358.00	26,405.00	1,10,044.00	2,05,713.57	5,69,19,007.77
Grant Received from GOI under KGBV Scheme General	11,27,212.00										11,27,212.00
Other Receipts	7,798.00										7,798.00
Grant Received from SFO	9,16,311.00	44,72,869.00	1,27,22,180.00	36,83,131.00	71,02,795.00	32,49,374.00	15,77,823.00	62,18,043.00	18,16,533.00	4,28,43,154.00	5,34,98,639.00
Unutilized Grant Received Back											
-KGBV Hostel											
Total Receipts	4,13,76,938.86	1,22,355.00	1,27,39,020.00	1,37,54,990.00	71,26,502.00	3,21,946.69	16,35,183.00	2,46,737.00	19,26,577.00	4,38,83,872.56	8,53,60,214.72
Grand Disbursement to District Offices	4,28,43,154.00									4,60,11,202.56	8,99,79,928.76
Grand Disbursement to District Offices											
Recurring Grant											
Balokhnda											
Grand Disbursed to KGBV Hostels											
Grand Utilized At Dist Level											
Leilla											
Grand Disbursed to KGBV Hostels											
Grand Utilized At Dist Level											
Ferozpur											
Grand Disbursed to KGBV Hostels											
Grand Utilized At Dist Level											
Manisa											
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Grand Utilized At Dist Level											
Mulastar Sahib											
Grand Disbursed to KGBV Hostels											
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Prithi											
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Grand Utilized At Dist Level											
Tarn Taran											
Grand Disbursed to KGBV Hostels											
Grand Utilized At Dist Level											
Non-Recurring Grant											
Balokhnda											
Ferozpur											
Manisa											
Mulastar Sahib											
Prithi											
Sangru											
Tarn Taran											
Grant Returned to SFO											
KGBV Hostels											
Advance from SFO											
Total Payments	4,28,43,154.00	45,95,224.00	1,27,47,527.00	38,81,000.00	71,02,861.00	36,38,244.00	16,34,519.00	34,21,822.00	18,82,318.00	4,55,40,664.00	8,83,28,318.00
Closing Cash in Hand	21,05,064.00	5,445.07	6,317.00	46,207.50	1,97,809.00	51,342.69	748.00	1,43,574.00	44,598.00	4,91,246.26	25,96,310.26
Total Closing Balance	4,49,48,218.00	46,00,669.07	1,33,79,244.00	39,17,217.50	72,98,670.00	36,89,586.69	16,35,267.00	34,66,418.00	19,27,916.00	4,60,11,202.56	9,09,79,928.76

(P) **SHRI RAVI SHANKAR**
Principal Director
Sarva State Project
Punjab

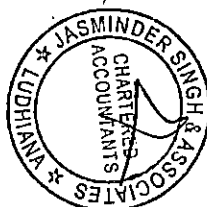
Deputy State Project Director
Sarva State Project
Punjab, Mohali

FOR IAS UNDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
CA. JASINDER SINGH & ASSOCIATES
PARTNER CHARTERED ACCOUNTANTS
FIRM REG. NO. 016192N
AMBIANA LUDHIANA

SARVA SHIKSHA ABHYAN AUTHORITY PUNJAB
KASTURBA GANDHI BALIKA VIDYALAYA SCHEME

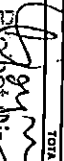
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2017

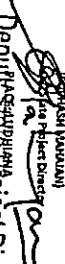
INCOME	SRD	Bathinda	Failla	Ferozpur	Manisa	Mulcaster Sahnib	Patiala	Sangur	Tarn Taran	OO Total	Total
Bank Interest by DRB	5377.00	871.07	16,840.00	18,855.50	22,148.00	58,231.75	3,358.00	36,405.00	44,588.00	1,93,017.37	1,88,794.57
Bank Interest Earned by KCBV	7798.00	1,01,565.50	98,979.84	66,668.00	1,43,285.50	82,210.00	28,927.00	88,048.00	86,794.52	677,660.61	677,660.61
Gifts Received	(61,578.00)	51,812.18	1,24,80,024.16	41,84,551.37	63,100.00	39,511,603.56	16,27,867.00	87,59,174.72	24,000.00	24,621.00	-
GRANTS UTILIZED (Net)		52,70,581.48	1,26,05,931.00	42,74,074.87	89,89,267.00	39,84,392.81	16,60,151.00	89,08,637.72	25,13,924.48	4,74,56,077.18	32,41,850.00
EXPENDITURE	SRD	Bathinda	Failla	Ferozpur	Manisa	Mulcaster Sahnib	Patiala	Sangur	Tarn Taran	OO Total	Total
Recurring Exp 2016-17											
Bathinda		49,55,581.46	1,22,64,805.00	29,91,087.62	88,09,666.00	39,55,042.31	14,85,641.50	74,79,300.07	38,221.00	12,26,825.00	49,55,581.46
Failla										28,61,697.00	1,22,64,805.00
Ferozpur										8,09,666.00	29,91,087.62
Manisa										39,55,042.31	39,55,042.31
Mulcaster Sahnib										14,85,641.50	14,85,641.50
Patiala										74,79,300.07	74,79,300.07
Sangur										38,221.00	38,221.00
Tarn Taran										12,26,825.00	12,26,825.00
Non-Recurring Exp 2016-17											
Bathinda		2,25,000.00	3,00,000.00							2,25,000.00	2,25,000.00
Failla											
Ferozpur											
Manisa											
Mulcaster Sahnib											
Patiala											
Sangur											
Tarn Taran											
Non-Recurring Exp 2015-16											
Bathinda											
Failla											
Ferozpur											
Manisa											
Mulcaster Sahnib											
Patiala											
Sangur											
Tarn Taran											
Non-Recurring Exp 2015-14											
Bathinda											
Failla											
Ferozpur											
Manisa											
Mulcaster Sahnib											
Patiala											
Sangur											
Tarn Taran											



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2017

INCOME	SPD	Grubind	Fabha	Ferozpur	Mansa	Mulcher Sahib	PAUSA	Sangpur	Tran Taran	DOTRAH	TOTAL
Balukda											
Fabha			1,075.00							1,075.00	1,075.00
Ferozpur											
Mansa											
Mulcher Sahib											
PAUSA											
Sangpur											
Zarharian											
Expenditure from Interest Expenditure at District Level Excess Income Over Expenditure			1,731.00		266.00					1,731.00 266.00	1,731.00 266.00
TOTAL		5220581.46	12665336.00	4274074.87	898237.00	3938392.21	16,60712.00	8908427.72	2666442.00	43251576.26	43251576.26


 State Project Director
 Sarfarosh Khan Kumargoyal Authority
 STATE PROJECT DIRECTOR
 Punjab


 Deputy Project Director
 Sarfarosh Khan Kumargoyal Authority
 Punjab, Mohali

CA JASMINDEER
 PARTNER SINGH & ASSOCIATES
 CHARTERED ACCOUNTANTS
 17, GURDWARA QASBORN
 LUDHIANA

FOR JASMINDEER SINGH & ASSOCIATES
 CHARTERED ACCOUNTANTS

SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB
KASTURBA GANDHI BALIKA VIDYALAYA

ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2016-17

PARTICULARS	Bathinda	Fazilka	Ferozpur	Manisa	Multhar Sahib	Patiala	Sangrur	Tarn Taran	DD Total
Advance Recurring Grant 2016-17									
Advance Recurring Grant 2015-16		1,81,539.67	692043.38	707954.07	-	1,00,683.50	252667.32	460570.00	23,95,457.94
Advance Recurring Grant 2014-15	7,87,502.04	12,55,982.61	72,410.00	-	-	32,865.50	-	87,126.00	14,48,384.11
Advance Recurring Grant 2013-14						1,58,392.04			9,45,894.08
Advance Recurring Grant 2012-13									-
Advance Recurring Grant 2011-12									-
Advance Recurring Grant 2010-11									-
Sub Total	7,87,502.04	14,37,522.28	7,64,453.38	7,07,954.07	-	2,91,941.04	2,52,667.32	5,47,696.00	47,89,736.13
Advance Non-Recurring Grant 2016-17									
Advance Non-Recurring Grant 2015-16				1,63,435.00				66.00	1,63,501.00
Advance Non-Recurring Grant 2014-15									-
Advance Non-Recurring Grant 2013-14									-
Advance Non-Recurring Grant 2012-13									-
Advance Non-Recurring Grant 2011-12									-
Advance Non-Recurring Grant 2010-11									-
Sub Total		63,648.50	-	1,63,435.00	-	-	2,17,865.00	66.00	2,81,513.50
Interest Recoverable from KGBVs 2016-17									
Interest Recoverable from KGBVs 2015-16		73,084.17	32,678.00	3,17,620.00	2,879.75	6,860.00	89,048.00	-	5,21,169.92
Interest Recoverable from KGBVs 2014-15		59,226.02	27,039.00	-	-	-	20,676.00	-	1,06,941.02
Interest Recoverable from KGBVs 2013-14	6,413.00						15,162.00		21,575.00
Interest Recoverable from KGBVs 2012-13	1,01,586.50	18,187.13							1,01,586.50
Interest Recoverable from KGBVs 2011-12									-
Interest Recoverable from KGBVs 2010-11									-
Sub Total		1,30,497.32	59,717.00	3,17,620.00	2,879.75	6,860.00	1,23,886.00	-	7,69,459.57
1,07,999.50									
TOTAL	8,95,501.54	16,51,668.10	8,24,170.38	11,89,009.07	2,879.75	2,98,801.04	5,94,418.32	5,47,782.00	60,04,210.20

Sarva Shiksha Abhiyan Project Director
Sarva Shiksha Abhiyan Authority

(SUBHASH NARAYAN)
Project Director
Deputy State Project Director
Sarva Shiksha Abhiyan Authority
Punjab, India
Date: 15-09-2017

FOR JASMINDEER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
CA. JASMINDEER SINGH
PARTNER
REG. No. 016192
JASMINDEER SINGH & ASSOCIATES
LUDHIANA

NOTES ON ACCOUNTS FOR YEAR ENDING 31st MARCH, 2017
SCHEDULE 'II'

1. The Accounts are prepared on historical cost convention on going concern basis. The significant accounting policies are as stated below:-
 - i) Incomes & Expenditures are recorded on Accrual Basis.
 - ii) The utilization of grants have been shown as expenditure under Income & Expenditure account and remaining unutilized portion of the grants disbursed have been shown as 'Unutilized Advances'.
 - iii) All material known Liabilities have been provided on basis of available information/estimates.
2. An amount of Rs. 384001.00 is refunded by TarnTaran District to HO on 31st March, 2017 and the same is recorded in funds in Transit.
3. Total amount of Rs. 42843154.00 has been disbursed to KGBV scheme.


Deputy State Project Director
Sarva Shiksha Abhiyan Authority
(SUBHASH MAHAJAN)
Punjab, Mohali
Dy. STATE PROJECT DIRECTOR


State Project Director
(PARSHANT KUMAR GOYAL)
Sarva Shiksha Abhiyan Authority
STATE PROJECT DIRECTOR

FOR JASMINDER SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 016192N

PLACE: LUDHIANA
DATED: 15.09.2017

