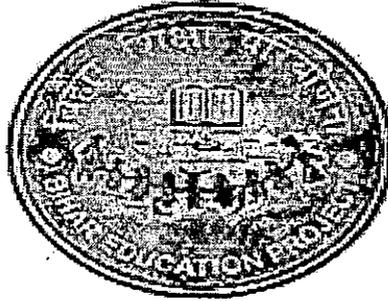


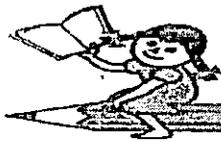
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# BHAR EDUACTION PROJECT COUNCIL

SHIKSHA BHAWAN,  
RASHTRA BHASHA PARISHAD,  
SAIDPUR, PATNA - 800 004



AUDITED ACCOUNTS & AUDIT REPORT  
FOR THE FINANCIAL YEAR : 2016-17  
S.S.A & K.G.B.V



शिक्षा का अधिकार



सर्व शिक्षा अभियान  
सब पढ़ें सब बढ़ें



# R.M.ASSOCIATES

CHARTERED ACCOUNTANTS

401, City Heart Apartment, Budh Marg, Patna-800 001: Tel.: 0612-2235748, 0612-2232412  
9334390386, E-mail: [matirahman960@gmail.com](mailto:matirahman960@gmail.com), [rmassociates\\_pat@yahoo.co.in](mailto:rmassociates_pat@yahoo.co.in)

Branches at: Delhi, Mumbai, Kolkata, Ranchi, and Bokaro: Website: [www.rmaindia.net](http://www.rmaindia.net)

## AUDITOR'S REPORT

TO,  
Bihar Siksha Pariyojna Parishad,  
Shiksha Bhawan, Rashtrabhasa Parishad,  
Saidpur, Patna-800004

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying Financial Statements of the Sarva Shiksha Abhiyan (SSA) under Bihar Shiksha Pariyojna Parishad, Bihar, which comprise the Balance Sheet as at 31st March, 2017 and the Income & Expenditure A/C and the Receipts & Payments A/C for the year then ended, and a summary of Significant Accounting Policies and other explanatory informations, in which are incorporated Trail Balances of 14 District Level Offices and State Level Office audited by us and 24 District Level Offices audited by other Statutory Auditors. The report of the respective District Statutory Auditors as submitted and forwarded to us have been considered in preparing this report.

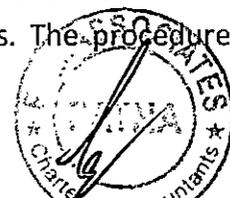
#### A. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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 standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### B. AUDITOR'S RESPONSIBILITY

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

- 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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Parishad's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

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

### C. BASIS FOR OPINION

#### 1. Fixed Assets

- i) Obsolete and non-usable items of Fixed Assets and Consumables require to be disposed-off/written-off after physical verification.
- ii) In terms of the decision of the Executive Committee of BEPC, depreciation has not been charged on Fixed Assets.
- iii) We recommend to put in place a system of regular physical inspection of a sample of fixed assets concentrating on higher value, portable assets.

#### 2. Advances

Advances to the tune of Rs. 13601463308.58 as at the end of the year are subject to adjustment against utilisation certificates. In most of the cases the amount is being brought forward for the previous years.

3. Concurrent Audit is being carried out by a firm of Chartered Accountants and appears to be commensurate with the size volume and nature of the transactions in the books of account.

#### 4. Please refer :

- a) Para B (ii) of Schedule AI (Notes On Accounts) regarding pending reconciliation of parked money in transit and differences in opening bank balances relating to previous year. Effort has been taken to reconcile and minimize the differences.
- b) Para B (iii) of Schedule AI (Notes On Accounts) regarding reconciliation of inter fund transfer amongst different projects i.e SSA/KGBV.
- c) Para B (v) of Schedule AI (NOTES On Accounts) regarding reconciliation of advances to Bihar Mahila Samakhya Society.
- d) Para B (vi) of Schedule AI (Notes On Accounts) regarding adjustment of advance to EPF department on finalization of write filed before honourable High Court, Patna.
- e) Para B (vii) of Schedule AI (Notes On Accounts) regarding misappropriation of fund at DLO, Araria amounting to Rs. 281.413 Lacs.
- f) Para B (viii) of Schedule AI (Notes On Accounts) regarding misappropriation of fund at DLO, Katihar amounting to Rs. 20.06 Lacs



- g) Para B (ix) of Schedule AI (Notes On Accounts) regarding misappropriation of fund at DLO. Begusarai, Darbhanga, Katihar, Mujaffarpur, Purnea, Sitamarhi & Siwan amounting to Rs. 2.72 Crore.
- h) Para B (x) of Schedule AI regarding adjustment of stale cheques (Rs. 860760.00).
- i) Para B (xiv) of Schedule AI regarding audit of VSS -- It is suggested to get the account audited at the end of each financial year.

#### D. OPINION

In our opinion and to the best of our information and according to the explanation given to us, except for the possible effects of the matter describe in the basis for opinion paragraph, the financial statements read with significant accounting policies and Notes (Schedule-AI) give a true and fair view in conformity with the accounting principles generally accepted in India.

- (i) In the case of the Balance Sheet, of the state of affairs of Sarva Shiksha Abhiyan (SSA) under BEPC as at 31<sup>st</sup> March, 2017. And
- (ii) In the case of the Income and Expenditure Account, of the excess of Expenditure over Income of the said Sarva Shiksha Abhiyan for the year ended on that date.

#### E. REPORTS ON OTHER MATTERS

We further report that

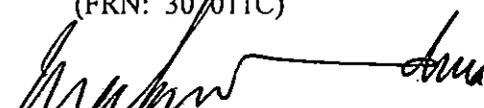
- (i) We have obtained all the information and explanations, which to be the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) Our opinion proper books of account as required by law have been kept by the organization so far as appears from our examination of those books.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

Place :- Patna

Date :- 27<sup>th</sup> November, 2017



for R. M. Associates  
CHARTERED ACCOUNTANTS  
(FRN: 307011C)

  
(CA. M. Rahman)  
Partner  
Membership No. 011108

## AUDITORS CERTIFICATES

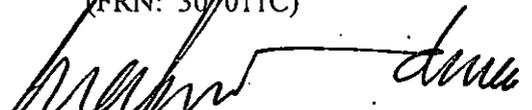
This is to certify that we have gone through the procurement used for district level office namely Aurangabad, Arwal, Jehanabad, Gaya, Bhojpur, Kaimur, Rohtas, Nalanda, Nawada, Lakhisarai, Patna, Jamui, Sheikhpur and State Level office audited by us for the F.Y.2016-17 of BIHAR EDUCATION PROJECT COUNCIL., Shiksha Bhawan, Saidpur, Patna and input from the district internal Audit reports, We are satisfied that the procurement procedure prescribed in the manual of Financial Management under SSA has been followed.

Place :- Patna

Date:- 27<sup>th</sup> November, 2017



for R. M. Associates  
CHARTERED ACCOUNTANTS  
(FRN: 307011C)

  
(CA. M. Rahman)  
Partner  
Membership No. 011108

**AUDITOR'S CERTIFICATE**

This is to certify that as per the records and documents under SSA, verified on random sample checking basis during the course of our audit of books of accounts for the financial year 2016-17 related to procurement used for District Level Offices at Kishanganj, Purnia, Araria, Supaul, Madhepura, Madhubani, Darbhanga, Samastipur, Sitamarhi, Muzaffarpur, Sheohar, West Champaran, East Champaran, Vaishali, Banka, Munger, Bhagalpur, Gopalganj, Siwan, Saran, Saharsa, Katihar, Khagaria and Begusarai of Bihar Education Project Council and based on Concurrent Audit Reports for the concerned period of DLOs, the procurement procedure prescribed in the manual on Financial Management & Procurement under SSA have been followed properly by the above mentioned District Level Offices.

Place: Patna  
Dated: 25/11/2017

For **S K JHA & ASSOCIATES**  
Chartered Accountants



  
**(CA SUNIL KUMAR)**  
Partner  
M. No.055987

**Utilisation Certificate (SSA & KGBV)**  
**For the Financial Year ended as on 31.03.2017**  
**Name of The State: Bihar**

(Rs. in lakh)

Particulars	SSA				SSA				Total SSA			
	General Head			Total	Capital Head			Total	General			Total
	General	ST	SC		General	ST	SC		General	ST	SC	
Cash in Hand	0.54	0.00	0.00	0.54	0.00	0.00	0.00	0.00	0.54	0.00	0.00	0.54
Cash at Bank	19220.58	495.07	0.11	19715.76	28280.54	0.00	0.00	28280.54	47501.12	495.07	0.11	47996.30
less- liabilities	33933.44	0.00	0.00	33933.44	17956.67	0.00	0.00	17956.67	51890.11	0.00	0.00	51890.11
Available Cash/Bank	-14712.32	495.07	0.11	-14217.13	10323.87	0.00	0.00	10323.87	-4388.44	495.07	0.11	-3893.26
Unadjusted Advances	51535.32	0.00	0.00	51535.32	95869.87	0.00	0.00	95869.87	147405.19	0.00	0.00	147405.19
Unspent balance from previous Year (2015-16)	36823.01	495.07	0.11	37318.19	106193.74	0.00	0.00	106193.74	143016.75	495.07	0.11	143511.93
GOI release during 2016-17	208924.87	4807.86	50561.80	264294.53	486.78	11.21	117.87	615.86	209411.65	4819.07	50679.67	264910.39
GOB release during 2016-17	324603.15	0.00	61644.21	386247.36	403.10	0.00	7.47	410.57	325006.25	0.00	61651.68	386657.93
Total GOI & GOB Share during 2016-17	533528.01	4807.86	112206.01	650541.88	889.88	11.21	125.34	1026.43	534417.89	4819.07	112331.35	651568.32
Misc. receipts during 2016 - 17	6607.61	0.00	0.00	6607.61	0.00	0.00	0.00	0.00	6607.61	0.00	0.00	6607.61
Total fund available during 2016-17	576958.63	5302.94	112206.12	694467.68	107083.62	11.21	125.34	107220.17	684042.25	5314.15	112331.46	801687.86
Less- Total expenditure during 2016-17	488694.34	5302.94	112206.12	606203.39	54696.19	11.21	125.34	54832.75	543390.53	5314.15	112331.46	661036.14
Cash in Hand	0.97	0.00	0.00	0.97	0.00	0.00	0.00	0.00	0.97	0.00	0.00	0.97
Cash at Bank	39001.05	0.00	0.00	39001.05	24330.35	0.00	0.00	24330.35	63331.40	0.00	0.00	63331.40
less- liabilities	41547.90	0.00	0.00	41547.90	18538.56	0.00	0.00	18538.56	60086.46	0.00	0.00	60086.46
Available Cash/Bank	-2545.88	0.00	0.00	-2545.88	5791.80	0.00	0.00	5791.80	3245.92	0.00	0.00	3245.92
Unadjusted Advances	90810.17	0.00	0.00	90810.17	46595.63	0.00	0.00	46595.63	137405.80	0.00	0.00	137405.80
Unspent balance as on 31.03.2017	88264.29	0.00	0.00	88264.29	52387.43	0.00	0.00	52387.43	140651.71	0.00	0.00	140651.71

Place :- Patna

Date :- 27th November, 2017

For R. M. Associates

Chartered Accountants

FRN.- 307011C

*Raman*  
 (Raman Kumar)  
 Chief Accounts Officer (I/c)  
 Chief Accounts Officer (I/C)  
 Bihar Education Project Council  
 Patna

*Sanjay*  
 (Sanjay Singh)  
 State Project Director  
 Bihar Education Project Council  
 PATNA

*R. K. Mahajan*  
 R. K. Mahajan  
 Principal Secretary  
 Education Department, Bihar  
 Education Department  
 Government of Bihar, Patna



*R. M. Associates*  
 (CA M. Rahman)  
 Partner  
 M.No. 11108

**Utilisation Certificate (SSA & KGBV)  
For the Financial Year ended as on 31.03.2017**

**Name of The State: Bihar**

(Rs. in lakh)

Particulars	KGBV											
	General Head				Capital Head				Total KGBV			
	General	ST	SC	Total	General	ST	SC	Total	General	ST	SC	Total
Cash in Hand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash at Bank	4755.75	0.00	0.00	4755.75	2937.24	0.00	0.00	2937.24	7692.99	0.00	0.00	7692.99
less- liabilities	1942.16	0.00	0.00	1942.16	0.00	0.00	0.00	0.00	1942.16	0.00	0.00	1942.16
Available Cash/Bank	2813.58	0.00	0.00	2813.58	2937.24	0.00	0.00	2937.24	5750.82	0.00	0.00	5750.82
Unadjusted Advances	11823.34	57.52	0.00	11880.86	793.35	55.87	423.31	1272.53	12616.69	113.39	423.31	13153.39
Unspent balance from previous Year (2015-16)	14636.92	57.52	0.00	14694.44	3730.59	55.87	423.31	4209.77	18367.51	113.39	423.31	18904.21
GOI release during 2016-17	4540.50	107.46	1130.10	5778.06	0.00	0.00	0.00	0.00	4540.50	107.46	1130.10	5778.06
GOB release during 2016-17	3783.74	0.00	0.00	3783.74	0.00	0.00	0.00	0.00	3783.74	0.00	0.00	3783.74
Total GOI & GOB Share during 2016-17	8324.24	107.46	1130.10	9561.80	0.00	0.00	0.00	0.00	8324.24	107.46	1130.10	9561.80
Misc. receipts during 2016 - 17	238.18			238.18	0.00	0.00	0.00	0.00	238.18	0.00	0.00	238.18
Total fund available during 2016-17	23199.35	164.9798	1130.10	24494.42	3730.59	55.87	423.31	4209.77	26929.94	220.85	1553.41	28704.19
Less- Total expenditure during 2016-17	12653.52	57.52	0.00	12711.04	52.86	0.00	0.00	52.86	12706.38	57.52	0.00	12763.90
Cash in Hand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash at Bank	4507.83	107.46	1130.10	5745.39	3677.73	55.87	423.31	4156.91	8185.56	163.33	1553.41	9902.30
less- liabilities	1631.42	0.00	0.00	1631.42	0.00	0.00	0.00	0.00	1631.42	0.00	0.00	1631.42
Available Cash/Bank	2876.41	107.46	1130.10	4113.97	3677.73	55.87	423.31	4156.91	6554.14	163.33	1553.41	8270.88
Unadjusted Advances	7669.41	0.00	0.00	7669.41	0.00	0.00	0.00	0.00	7669.41	0.00	0.00	7669.41
Unspent balance as on 31.03.2017	10545.82	107.46	1130.10	11783.38	3677.73	55.87	423.31	4156.91	14223.56	163.33	1553.41	15940.29

Place :- Patna

Date :- 27th November, 2017

For R. M. Associates

Chartered Accountants

FRN.- 307011C

*Raman*  
(Raman Kumar)  
Chief Accounts Officer (I/c)  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

*Sanjay Singh*  
(Sanjay Singh)  
State Project Director  
State Project Director  
Bihar Education Project Council  
PATNA

*R. K. Mahajan*  
R. K. Mahajan  
Principal Secretary  
Education Department, Bihar  
Government of Bihar, Patna



*Rahman*  
(CA M. Rahman)  
Partner  
M.No. 11108

**Utilisation Certificate (SSA & KGBV)**  
For the Financial Year ended as on 31.03.2017

Name of The State: Bihar

(Rs. in lakh)

TOTAL (SSA+KGBV)

Particulars	General Head				Capital Head				Total SSA & KGBV			
	General	ST	SC	Total	General	ST	SC	Total	General	ST	SC	Total
Cash in Hand	0.54	0.00	0.00	0.54	0.00	0.00	0.00	0.00	0.54	0.00	0.00	0.54
Cash at Bank	23976.32	495.07	0.11	24471.51	31217.78	0.00	0.00	31217.78	55194.11	495.07	0.11	55689.29
less- liabilities	35875.60	0.00	0.00	35875.60	17956.67	0.00	0.00	17956.67	53832.27	0.00	0.00	53832.27
Available Cash/Bank	-11898.73	495.07	0.11	-11403.55	13261.11	0.00	0.00	13261.11	1362.38	495.07	0.11	1857.57
Unadjusted Advances	63358.66	57.52	0.00	63416.18	96663.22	55.87	423.31	97142.40	160021.88	113.39	423.31	160558.58
Unspent balance from previous Year (2015-16)	51459.93	552.59	0.11	52012.63	109924.33	55.87	423.31	110403.51	161384.26	608.46	423.42	162416.14
GOI release during 2016-17	213465.37	4915.32	51691.90	270072.59	486.78	11.21	117.87	615.86	213952.15	4926.53	51809.77	270688.45
GOB release during 2016-17	328386.89	0.00	61644.21	390031.10	403.10	0.00	7.47	410.57	328789.99	0.00	61651.68	390441.67
<b>Total GOI &amp; GOB Share during 2016-17</b>	<b>541852.25</b>	<b>4915.32</b>	<b>113336.11</b>	<b>660103.68</b>	<b>889.88</b>	<b>11.21</b>	<b>125.34</b>	<b>1026.43</b>	<b>542742.13</b>	<b>4926.53</b>	<b>113461.45</b>	<b>661130.12</b>
Misc. receipts during 2016 - 17	6845.79	0.00	0.00	6845.79	0.00	0.00	0.00	0.00	6845.79	0.00	0.00	6845.79
<b>Total fund available during 2016-17</b>	<b>600157.97</b>	<b>5467.92</b>	<b>113336.22</b>	<b>718962.11</b>	<b>110814.21</b>	<b>67.08</b>	<b>548.65</b>	<b>111429.94</b>	<b>710972.18</b>	<b>5535.00</b>	<b>113884.87</b>	<b>830392.05</b>
Less- Total expenditure during 2016-17	501347.86	5360.46	112206.12	618914.44	54749.05	11.21	125.34	54885.61	556096.91	5371.67	112331.46	673800.04
Cash in Hand	0.97	0.00	0.00	0.97	0.00	0.00	0.00	0.00	0.97	0.00	0.00	0.97
Cash at Bank	43508.88	107.46	1130.10	44746.44	28008.08	55.87	423.31	28487.26	71516.96	163.33	1553.41	73233.70
less- liabilities	43179.32	0.00	0.00	43179.32	18538.56	0.00	0.00	18538.56	61717.88	0.00	0.00	61717.88
Available Cash/Bank	330.53	107.46	1130.10	1568.09	9469.53	55.87	423.31	9948.71	9800.06	163.33	1553.41	11516.80
Unadjusted Advances	98479.59	0.00	0.00	98479.59	46595.63	0.00	0.00	46595.63	145075.21	0.00	0.00	145075.21
<b>Unspent balance as on 31.03.2017</b>	<b>98810.11</b>	<b>107.46</b>	<b>1130.10</b>	<b>100047.67</b>	<b>56065.16</b>	<b>55.87</b>	<b>423.31</b>	<b>56544.34</b>	<b>154875.27</b>	<b>163.33</b>	<b>1553.41</b>	<b>156592.01</b>

1. Certified that out of Rs. 2,70,688.45 Lakh (Rupee Two Thousand Seven Hundred Six Crore Eighty Eight Lakh and Forty Five Thousand Only) of Grant-in-Aid sanctioned of School Education & Literacy, Govt. of India, Rs. 3,90,441.67 Lakh (Rupee Three Thousand Nine Hundred Four Crore Forty One Lakh and Sixty Seven Thousand only) by Education Department, Govt. of Bihar, as State share in Favour of BIHAR EDUCATION PROJECT COUNCIL, PATNA, as per details mention above and interest accrued & received from the bank Rs. 6845.79 Lakh (Rupees Sixty Eight Crore Forty Five Lakh Seventy Nine Thousand Only) and Opening Balance of Unspent Fund Rs. 162416.14 Lakh (Rupees One Thousand Six Hundred Twenty Four Crore Sixteen Lakh Forteen Thousand only) total sum of Rs. 673800.04 Lakh (Rupees Six Thousand Seven Hundred Thirty Eight Crore Four Thousand Only) has been utilised for the purpose for which it was sanctioned and that the balance of Rs. 156592.01 Lakh (Rupees One Thousand Five Hundred Sixty Five Crore Ninety Two Lakh One Thousand Only) remaining un utilised at the end of the year will be adjusted towards the Grant-in-Aid payable during the next year 2017-18.

2. Certified that we have satisfied my self that the conditions on which the grant-in-aid was sanctioned have been fully utilised and I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

*Raman*  
(Raman Kumar)

*Sanjay Singh*  
(Sanjay Singh)

*R. K. Mahajan*  
R. K. Mahajan

Place :- Patna  
Date :- 27th November, 2017

Chief Accounts Officer (I/c)  
Chief Accounts Officer (I/C)

State Project Director  
State Project Director

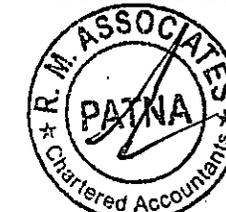
Principal Secretary  
Principal Secretary  
Education Department, Bihar

We have verified the above statement with the books and records produced before us and found the same has been drawn in accordance therewith.

Bihar Education Project Council  
Patna

Bihar Education Project Council  
Patna

Bihar Education Project Council  
Patna



For R. M. Associates  
Chartered Accountants  
FRN.- 307011C

*CA M. Rahman*  
(CA M. Rahman)  
Partner (M No 11108)

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**Consolidated Annual Financial Statement ( Receipt and Payment)**

State:BIHAR  
 Year Ending: 31st March-2017

**SOURCES & APPLICATION**

(Rs. In Laki)

Particulars		SSA		KGBV	TOTAL
<b>Opening Balance</b>					
(a)	Cash in Hand	0.54		0.00	0.
(b)	Cash in Bank	47996.30		7692.99	55689.
(c)	Unadjusted Advances	147405.19		13153.39	160558.
(d)	Less- Liabilities	51890.11		1942.16	53832.
	<b>Total</b>	<b>143511.93</b>		<b>18904.21</b>	<b>162416.</b>
<b>Source (Receipt)</b>					
(a)	Funds received from Government of India	264910.39		5778.06	270688.
(b)	Funds received from State Government	386657.93		3783.74	390441.
	13 th Finance commission				0.
(d)	Interest	6607.61		238.18	6845.
(e)	Other Receipts including Liabilities				0.
	<b>Total Receipts</b>	<b>801687.85</b>		<b>28704.19</b>	<b>830392.</b>
<b>Application (Expenditure)</b>		<b>Approved AWP&amp;B including Spill over</b>	<b>Expenditure Incurred</b>	<b>Savings/ Excess</b>	
(a)	Teacher Salary	743422.80	563202.79	180220.01	
(b)	BRC	6420.90	1094.31	5326.59	
(c)	CRC	8172.10	615.40	7556.70	
(d)	Civil Work (including furniture and major repairs)	63441.51	54833.89	8607.62	
(e)	INTERVENTION FOR OUT OF SCHOOL CHILDREN	97.35	1004.36	-907.01	
(g)	Free Text Book	39613.19	25961.84	13651.35	
(h)	Uniform	31544.63	5237.38	26307.25	
(i)	Innovative Activities	1950.00	755.70	1194.30	
(m)	IED	5366.33	2046.60	3319.73	
(n)	Research & Evaluation	942.53	895.99	46.54	
(o)	School Grant	5823.00	2002.32	3820.68	
(p)	Teacher Grant	2040.49	52.65	1987.84	
(q)	TLE	0.00	1.65	-1.65	
(r)	Teacher Training	2143.79	713.74	1430.05	
(s)	Community Mobilization	2160.69	393.27	1767.42	
(t)	Project Management & MIS	13352.39	6533.05	6819.34	
(u)	Media	1507.00	687.14	819.86	
(v)	Elementary Formal Education	1224.40	217.85	1006.55	
(w)	Special Training	7357.09	261.95	7095.14	
(x)	SIEMAT	0.00		0.00	
(y)	Libraries	0.00		0.00	
(z)	CAL	1950.00	5.88	1944.12	
(aa)	NPEGEL	0.00	243.72	-243.72	
	Maintenance Grant	5981.16	1823.22	4157.94	
(ab)	KGBV	22015.74	12765.85	9249.89	
	Prior period Adjustment		-7550.49	7550.49	
	<b>TOTAL</b>	<b>966527.08</b>	<b>673800.04</b>	<b>292727.04</b>	
<b>Closing Balance</b>		<b>SSA</b>		<b>KGBV</b>	
(a)	Cash in hand	0.97		0.00	0.9
(b)	Cash at Bank	63331.40		9902.30	73233.7
(c)	Unadjusted Advances	137405.80		7669.41	145075.2
(d)	Less- Liabilities	60086.46		1631.42	61717.8
	<b>Total</b>	<b>140651.72</b>		<b>15940.29</b>	<b>156592.0</b>

Date: 27th November, 2017

Place: Patna

*Raman*  
 (Raman Kumar)  
 Chief Accounts Officer (I/c)  
 Chief Accounts Officer (I/c)  
 Bihar Education Project Council  
 Patna



*Sanjay Singh*  
 (Sanjay Singh)  
 State Project Director  
 Bihar Education Project Council  
 For R.M. Associates  
 Chartered Accountants  
 FRN- 307011C  
*CA M. Rahman*  
 (CA M. Rahman)  
 Partner (M.No. 11108)

**BIHAR SHIKSHA ANIYOJANA PARISHAD, PATNA**

Shiksha Bhawan, Rastrabhasha Prishad, Parishar Patna

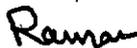
**UTILIZATION CERTIFICATE FOR THE YEAR ENDED 31ST MARCH' 2017**

Details of Grant-in-Aid Recived during the Financial Year 2016-17

SL	Sanction Order No. & Date	SSA		KGBV		Total Amount		Grand Total
		Capital Head	General Head	Capital Head	General Head	Capital Head	General Head	
(A)	Op. Balance of Unspent Fund as on 01-04-2016	106193,73,631.13	37318,20,105.41	4209,77,000.00	14694,44,033.66	110403,50,631.13	52012,64,139.07	162416,14,770.20
(B)	Grant-in-Aid from MHRD, Govt. of India							
1	F. No. 14-2/2016-EE-11 Dated 09.05.2016	-	58021,33,080.00		1352,42,600.00	-	59373,75,680.00	59373,75,680.00
2	F. No. 14-2/2016-EE-11 Dated 26.07.2016	615,86,000.00	206273,19,600.00	-	4425,63,400.00	615,86,000.00	210698,83,000.00	211314,69,000.00
	<b>Sub Total (B)</b>	<b>615,86,000.00</b>	<b>264294,52,680.00</b>	<b>-</b>	<b>5778,06,000.00</b>	<b>615,86,000.00</b>	<b>270072,58,680.00</b>	<b>270688,44,680.00</b>
(C)	Grant-in-Aid from Edu Deptt. , Govt. of Bihar							
1	पत्रांक: - 8/व3-12/2016/10 Dated 27.06.2016							
	DD. No. 663855, 663856, 663857, 663858 & 663859 Dated 30.06.2016	-	38740,31,463.00	-	842,19,000.00	-	39582,50,463.00	39582,50,463.00
2	पत्रांक: - 8/व3-12/2016/36 Dated 25.09.2016							
	DD. No.676011, 676013, 676014, 676015, 676016, 676017, 676018, 676019, 676020, 676021, 676022, 676023, 676024, 676025, 676026 & 676027 Dated 06.10.2016	-	137934,91,000.00	-	2941,55,000.00	-	140876,46,000.00	140876,46,000.00
3	पत्रांक: - 8/व3-12/2016/68 Dated 03.02.2017							
	DD No. 083223, 083224, 083225, 083226, 083227, 083228, 083229, 083230, 083231, 083232, 083233, 083234, 083235, 083236, 083237, 083238 083239, 083240, 083241, 083242, 083243, 083244, 083245 & 083246 Dated 17.02.2017	410,57,333	209572,13,266.67	-	-	410,57,333.00	209572,13,266.67	209982,70,599.67
	<b>Sub Total (C)</b>	<b>410,57,333.33</b>	<b>386247,35,729.67</b>	<b>-</b>	<b>3783,74,000.00</b>	<b>410,57,333.00</b>	<b>390031,09,729.67</b>	<b>390441,67,062.67</b>
	<b>Grand Total (B+C)</b>	<b>1026,43,333.33</b>	<b>650541,88,409.67</b>	<b>-</b>	<b>9561,80,000.00</b>	<b>1026,43,333.00</b>	<b>660103,68,409.67</b>	<b>661130,11,742.67</b>

Date: 27th November, 2017

Place: Patna

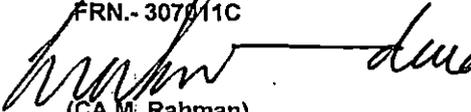
  
 (Raman Kumar)  
 Chief Accounts Officer (I/C)  
 Bihar Education Project Council

  
 (Sanjay Singh)  
 State Project Director  
 Bihar Education Project Council  
 PATNA

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



For R. M. Associates  
 Chartered Accountants  
 FRN.- 307911C

  
 (CA M. Rahman)  
 Partner (M.No. 11108)

# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Cr-3882-IN-Elementary Education Project FMR-I

Summary Budget Analysis (Entire Programme)

For the Financial Year Ended as on 31.03.2017

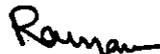
Name of State : Bihar

Name of Programme	A.W.P.& B. 2016-17	Opening Balance	Releases by G.O.I.	Releases by State	Reported Expenditure	Estimated AWP & B for next FY
1	2	3	4	5	7	8
S.S.A.	94451133439.47	14351193736.54	26491038680.00	38665793063.00	66103614160.58	
K.G.B.V.	2201574143.00	1890421033.66	577806000.00	378374000.00	1276390000.05	
Total	96652707582.47	16241614770.20	27068844680.00	39044167063.00	67380004160.63	

Place :- Patna

Date : - 27th November, 2017

For and on behalf of Bihar Shiksha Pariyojna Parishad

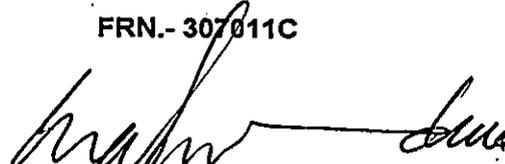
  
(Raman Kumar)  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

  
(Sanjay Singh)  
State Project Director  
Bihar Education Project Council  
PATNA

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



For R. M. Associates  
Chartered Accountants  
FRN.- 307011C

  
(CA M. Rahman)  
Partner (M.No. 11108)

# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Cr-3882-IN-Elementary Education Project

FMR-II

## Summary Budget Analysis (Entire Programme)

For the Financial Year Ended as on 31.03.2017

Name of State : Bihar

(Rs.in lakh)

Name of Programme	Opening Balance of the year	Release for the Half Year	Release for the financial year till date	Expenditure for the Half year	Expenditure for the financial year till date	Estimated AWP & B for next FY
1	2	3	4	5	6	7
S.S.A.	143511.93		6,51,568.32		661036.14	
K.G.B.V.	18904.21		9,561.80		12763.90	
Total	1,62,416.14	-	6,61,130.12	-	6,73,800.04	

Place :- Patna

Date : - 27th November, 2017

For and on behalf of Bihar Shiksha Pariyojna Parishad

*Raman*

(Raman Kumar)

Chief Accounts Officer (I/C)

Bihar Education Project Council

Patna

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

*Sanjay Singh*

(Sanjay Singh)

State Project Director  
Bihar Education Project Council



For R. M. Associates  
Chartered Accountants  
FRN.- 307011C

*M. Rahman*

(CA M. Rahman)

Partner (M.No. 11108)

# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Cr-3882-IN-Elementary Education Project

FMR-III

Name of the State : Bihar

Activity Wise Expenditure Statement of SSA, for the Financial Year Ended 31.03.2017

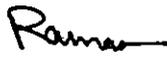
(Rs.in lakh)

Sl.No.	Expenditure by Activity	Half Year Ended 30.09.2016	Financial Year Ended 31.03.2017
1	2	3	4
1	BLOCK RESOURCE CENTRE		1,094.31
2	CLUSTER RESOURCE CENTRE		615.40
3	PROJECT MANAGEMENT		6,427.00
4	MANAGEMENT-INFORMATION SYSTEM		106.06
5	MEDIA		687.14
6	CIVIL WORKS EXPENSES		1.15
7	CAPITAL EXPENDITURE		54,832.74
8	ELEMENTARY FORMAL EDUCATION		217.85
9	TEACHERS SALARY		5,63,202.79
10	Maintenance Grant		1,823.22
11	TEACHERS GRANT		52.65
12	SCHOOL GRANT		2,002.32
13	TEACHERS TRAINING		713.74
14	INTERVENTION FOR OUT OF SCHOOL CHILDREN		1,004.36
15	FREE TEXT BOOK		25,961.84
16	INTERVENTIONS FOR CWSN (IED)		2,046.60
17	TEACHING LEARNING EQUIPMENT		1.65
18	RESEARCH AND EVALUATION		895.99
19	INOVATIVE ACTIVITY		755.70
20	COMMUNITY TRAINING		393.27
21	Prior Period Adjustment		-7550.49
22	NPEGEL		243.72
23	KGBV		12765.85
24	Uniform		5237.38
25	Others		267.84
TOTAL			6,73,800.04

Place :- Patna

Date : - 27th November, 2017

For and on behalf of Bihar Shiksha Pariyojna Parishad

  
(Raman Kumar)  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

  
(Sanjay Singh)  
State Project Director  
Bihar Education Project Council  
PATNA

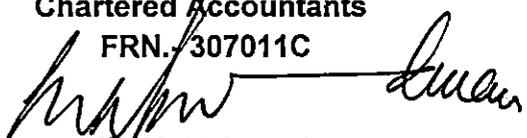
we have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.



For R. M. Associates

Chartered Accountants

FRN. 307011C

  
(CA M. Rahman)

Partner (M.No. 11108)

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**  
**BALANCE SHEET AS AT 31st MARCH 2017**

FIGURES FOR THE PREVIOUS YEAR	LIABILITIES	Sch	AMOUNT	FIGURES FOR THE CURRENT YEAR	FIGURES FOR THE PREVIOUS YEAR	ASSETS	Sch	AMOUNT	FIGURES FOR THE CURRENT YEAR
			RS.					RS.	
	<b>GENERAL FUND</b> (Capital Expenditure out of Grant) Balance as per last A/c Add: Addition During the Year Add: Civil Construction Adjustment		943435,51,349.63 66,09,707.00 54766,64,678.00	998268,25,734.63	943435,51,349.63	<b>FIXED ASSETS</b>	" A "		998268,25,734.63
	<b>CURRENT LIABILITIES &amp; PROVISIONS</b> Unspent Grant (as per last A/c) <i>less:-Deficit of fund(transferred from Income &amp; Expenditure A/c)</i>		143511,93,736.54 2860,21,853.63	140651,71,882.91	47613,77,854.49 54,382.15	<b>CURRENT ASSETS :-</b> Cash at Bank Cash in Hand	"B" "C"	60934,16,408.27 97,473.00	
	<b>CURRENT LIABILITIES</b> Significant accounting policies and notes on account (FORMING PART OF ACCOUNTS) as per schedule " AD "	" D "		60086,46,039.26	382,52,304.20	REMITTANCE IN TRANSIT		2397,23,971.00	63332,37,852.27
					130,72,122.69 95869,86,755.83 45035,10,039.29 4972,48,544.80	<b>LOANS &amp; ADVANCES :-</b> LOANS & ADVANCES TO STAFF ADVANCE FOR CONST. COMMITTEES ADVANCE FOR PROGRAMME EXP. OTHER ADVANCES	" E " " F " " G " " H "	128,50,993.69 46595,62,710.08 84607,91,705.19 4682,57,899.62	136014,63,308.68
					1397,01,649.03	ERRORS / OMISSIONS OF EARLIER YEAR PARKED PENDING RECONCILIATION	" I "		1391,16,761.32
1138837,55,012.21	<b>TOTAL [ RS. ]</b>			1199006,43,656.80	1138837,55,012.21	<b>TOTAL [ RS. ]</b>			1199006,43,656.80

Patna, The 27th day of November, 2017

As per our report of even date

For and on behalf of Bihar Shiksha Pariyojna Parishad (SSA)

*Raman*  
(Raman Kumar)  
Chief Accounts Officer (I/c)  
Bihar Education Project Council  
Patna

*Sanjay Singh*  
(Sanjay Singh)  
State Project Director  
State Project Director  
Bihar Education Project Council  
PATNA



*CA M. Rahman*  
For R. M. Associates  
Chartered Accountants  
FRN-307011C  
(CA M. Rahman)  
Partner  
M.No. 11108

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017**

PREVIOUS YEAR'S FIGURE	EXPENDITURE	Sch	AMT. RS.	CURRENT YEAR'S FIGURE	PREVIOUS YEAR'S FIGURE	INCOME	Sch	AMOUNT RS.	CURRENT YEAR'S FIGURE
1131,67,919.00	To, BLOCK RESOURCE CENTRE	"J"		1094,30,989.00		By,			
1533,76,300.60	CLUSTER RESOURCE CENTRE	"K"		616,40,031.54		Add: Grant In Aid Received During the Year :-			
6200,27,276.13	PROJECT MANAGEMENT	"L"		6426,99,543.83	243672,12,835.00	From Govt. Of India		264910,38,680.00	
92,15,285.00	MANAGEMENT INFORMATION SYSTEM	"M"		108,05,681.00	283926,92,851.00	From Govt. Of Bihar		386657,93,053.00	
1434,80,293.17	MEDIA	"N"		687,13,796.00					651568,31,733.00
1,18,676.00	CIVIL WORKS	"O"		1,14,657.00	5301,95,624.61	<b>INTEREST &amp; OTHER INCOMES</b>	"AH"		6607,60,573.95
240,89,952.21	ELEMENTARY FORMAL EDUCATION	"P"		217,85,067.00					
474484,70,249.95	TEACHERS SALARY	"Q"		563202,78,668.00	1243,69,915.11	<b>Prior period Adjustment Account</b>			7550,49,454.23
347,02,744.00	TEACHERS GRANT	"R"		62,65,000.00					
6270,82,381.00	SCHOOL GRANT	"S"		2002,32,365.00	204570,21,865.15	Deficit of Fund(Transfer to Balance sheet)			2860,21,863.63
4783,84,350.00	TEACHERS TRAINING	"T"		713,73,830.00					
3739,49,751.28	INTERVENTION FOR OUT OF SCHOOL CHILDREN	"U"		1004,36,434.88					
22014,07,939.16	FREE TEXT BOOK	"V"		25661,83,690.00					
2616,23,394.41	INTERVENTIONS FOR CWSN (IED)	"W"		2046,59,633.93					
149,65,940.00	TEACHING LEARNING EQUIPMENT	"X"		1,64,560.00					
210,09,308.91	RESEARCH AND EVALUATION	"Y"		895,98,550.00					
407,08,411.91	INOVATIVE ACTIVITY	"Z"		755,69,724.00					
1458,99,043.70	COMMUNITY TRAINING	"AA"		393,26,539.17					
42570,39,625.42	2 Set Of Uniforms To Children	"AB"		5237,38,010.87					
6,11,164.00	KGBV	"AC"		1,95,009.00					
1293,21,627.13	NPEGEL	"AD"		243,71,669.54					
5,82,795.00	Computer Aided Education in UPS under Innovation	"AE"		5,89,034.00					
5016,29,651.00	Maintenance Grant	"AF"		1823,21,995.03					
817,07,406.70	Special Training	"AG"		261,94,751.05					
161288,85,605.29	Capital Expenditure			54832,74,385.00					
738714,93,090.87	<b>TOTAL [RS.]</b>			668586,63,614.81	738714,93,090.87	<b>TOTAL [RS.]</b>			668586,63,614.81

Patna, The 27th day of November, 2017

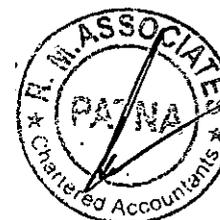
Significant accounting policies and notes on account  
(FORMING PART OF ACCOUNTS) as per schedule "A1"

As per our report of even date

For and on behalf of Bihar Shiksha Pariyojna Parishad (SSA)

*Raman*  
(Raman Kumar)  
Chief Accounts Officer (I/c)  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

*Sanjay Singh*  
(Sanjay Singh)  
State Project Director  
State Project Director  
Bihar Education Project Council  
PATNA



*R. M. Associates*  
For R. M. Associates  
Chartered Accountants  
FRN.- 307/11C  
(CA M. Rahman)  
Partner  
M.No. 11108

**SARVA SHIKSHA ABHIYAN**  
**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017**

PREVIOUS YEAR's FIGURE	RECEIPTS	Sch	AMOUNT RS.	PREVIOUS YEAR's FIGURE	PAYMENTS	Sch	CURRENT YEAR's FIGURE
	Opening Balances			16,128,885,605.29	Fixed Assets Purchased(net of Adj.)	"A"	5,483,274,385.00
5,303,083,343.19	Cash at Bank	B	4,761,377,854.49	113,167,819.00	BLOCK RESOURCE CENTRE	"J "	109,430,989.00
270,885.65	Cash In Hand	C	54,392.15	153,375,300.50	CLUSTER RESOURCE CENTRE	"K "	61,540,031.54
				620,027,276.13	PROJECT MANAGEMENT	"L "	642,699,543.83
				9,215,285.00	MANAGEMENT INFORMATION SYSTEM	"M "	10,605,681.00
1,485,295,820.39	Remittance In Transit		38,252,304.20	143,480,293.17	MEDIA	"N "	68,713,796.00
34,155,176,179.24	Unadjusted Advances		14,600,817,462.71	116,576.00	CIVIL WORKS	"O "	114,657.00
	Fund received:			24,089,952.21	ELEMENTARY FORMAL EDUCATION	"P "	21,785,067.00
24,367,212,835.00	From Govt. of India		26,491,038,680.00	47,448,479,249.95	TEACHERS SALARY	"Q "	56,320,278,668.00
28,392,692,851.00	From Govt. of Bihar		38,665,793,053.00				
	From 13th Finance Commission			34,702,744.00	TEACHERS GRANT	"R."	5,265,000.00
	Unspent Fund of NPEGEL A/C			627,082,381.00	SCHOOL GRANT	"S"	200,232,365.00
530,195,624.61	INTEREST & OTHER INCOMES	"AB "	660,760,573.95	478,384,350.00	TEACHERS TRAINING	"T"	71,373,830.00
				373,949,751.28	INTERVENTION FOR OUT OF SCHOOL CHILDREN	"U"	100,436,434.88
	PRIOR PERIOD ADJUSTMENTS			2,201,407,939.16	FREE TEXT BOOK	"V"	2,596,183,690.00
(1,086,282,349.77)	LIABILITIES FOR EXPENSES	"D"	819,636,113.22	261,623,394.41	INTERVENTIONS FOR CWSN (IED)	"W"	204,659,633.93
	Error of Omission		584,887.71	14,965,940.00	TEACHING LEARNING EQUIPMENT	"X"	164,560.00
				21,009,308.91	RESEARCH AND EVALOATION	"Y"	89,598,550.00
				40,708,411.91	INOVATIVE ACTIVITY	"Z"	75,569,724.00
				145,899,043.70	COMMUNITY TRAINING	"AA"	39,326,539.17
				4,257,039,625.42	<u>2 Set Of Uniforms To Children</u>	"AB"	523,738,010.87
				611,164.00	KGBV	"AC"	195,009.00
				129,321,827.13	NPEGEL	"AD"	24,371,669.54
				582,795.00	Computer Aided Education in UPS under Innovatio	"AE"	589,034.00
				561,659,651.00	Maintenance Grant	"AF"	182,321,995.00
				81,707,406.70	Special Training	"AG"	26,194,751.05
				(124,369,915.11)	PRIOR PERIOD ADJUSTMENTS		(755,049,454.23)
					Closing Balances		
				4,761,377,854.49	Cash at Bank		6,093,416,408.27
				54,392.15	Cash In Hand		97,473.00
				38,252,304.20	Remittance in Transit		239,723,971.00
				14,600,817,462.71	Unadjusted Advances		13,601,463,308.58
93,147,625,189.31	TOTAL [ RS. ]		86,038,315,321.43	93,147,625,189.31	TOTAL [ RS. ]		86,038,315,321.43

Patna, The 27th day of November, 2017

Significant accounting policies and notes on account  
(FORMING PART OF ACCOUNTS) as per schedule "A1"

For and on behalf of Bihar Shiksha Pariyojna Parishad (SSA)

As per our report of even date

*Raman*

(Raman Kumar)

Chief Accounts Officer (I/c)

Chief Accounts Officer  
Bihar Education Project Council

Page 16

*Sanjay Singh*

(Sanjay Singh)

State Project Director  
Bihar Education Project Council



For R. M. Associates  
Chartered Accountants  
FRN.- 307011C

*M. Rahman*

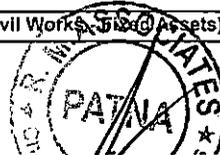
(M. Rahman)

Partner

M.No. 11108

**Bihar Education Project Council, Patna**  
**Sarva Shikha Abhiyan**  
**Schedule - "A" Fixed Assets**  
**Forming part of Balance Sheet as at 31st March, 2017**

S. No.	Particulars	GROSS BLOCK			
		Cost / Value as at 01.04.2016	Additions During the Year	Adjustment during the Year	Total as on 31.03.2017
<b>A</b>	<b>Civil Works - Fixed Assets</b>				
1	Pre Project Activity (Capital Expenditure)	64887.00			64887.00
2	Storeroom Fixed	617100.00			617100.00
3	Strengthening of Resource Room/Resource Centre - Interventions for CWSN (IED)	8320345.00	0.00	0.00	8320345.00
4	Additional Class Room (Without Stairs)	28972237455.94	2005304254.50	372990447.00	30604551263.44
5	Additional Class Room (With Stair)	10948088035.00	1234094016.00	82932790.00	12099249261.00
6	Kitchen Shed	92000913.00	9722031.00	29792.00	101693152.00
7	New Primary Schools Sanctioned in 2006-07 (Differed Liability of 2008-09)	1702468735.80	42085362.00	847824.00	1743706273.80
8	Others	5869552060.69			5869552060.69
9	Primary School (New)	2228824786.50	164938169.00	23908762.00	2369854193.50
10	Ramps	93297329.00	5565557.00	137321.00	98725565.00
11	Separate Girls Toilet	829520928.00	271546507.00	905148.00	1100162287.00
12	Toilet, Drinking Water, Child Friendly Elements and Kitchen Sheds for New UPS	534210958.00	64802038.00	8275419.00	590737577.00
13	Toilet/Urinals (Urban)	865680787.00	457098528.00	1788317.00	1320990998.00
14	Upper Primary (New)	1740850.00			1740850.00
15	ACR for New UPS	18663664141.46	824170130.00	42700617.00	19445133654.46
16	Boring/Handpump - Residential Schools for Specific Category of Children	27828420.00	2657006.00		30485426.00
17	Boundary Wall	888000.00			888000.00
18	BRC/UBRC	1765870341.00	8203261.00		1774073602.00
19	Building Less (Pry)	754525396.00	10720349.00	847364.00	764398381.00
20	Building Less (UP)	244611340.00	1406243.00		246017583.00
21	Child Friendly Elements	33206244.00	3288308.00		36494552.00
22	Construction of Building - Residential Schools for Specific Category of Children	9532012.00	186254.00		9718266.00
23	CRC	216862603.00	1842497.00		218705100.00
24	Differed Liability for NSB 2011-12	1052534054.00	98288414.00	18872795.00	1131949673.00
25	Dilapidated Building (UP)	675000.00			675000.00
26	Disabled Friendly Toilet	34614361.00	7771209.00	14468.00	42371102.00
27	Drinking Water Facility(Urban)	130543198.00	7750874.00	34099.00	138259973.00
28	Electricity / Water Charges - Residential Schools for Specific Category of Children	3635.00			3635.00
29	Electrification	13214266.00	1087780.00		14302046.00
30	Fire Extinguisher in Schools	1300425.00		23873.00	1276552.00
31	Fund Required for ACR of Last Year	14027986067.34	539013744.50	17636012.00	14549363799.84
32	Fund Required for NSB of Last Year	3456399398.00	231630991.00	27873007.00	3660157382.00
33	Furniture for Govt. UPS (Per Child) - Fixed Assets	620000.00			620000.00
34	Head Master's Room	1668411359.00	88879090.00	5569880.00	1751720569.00
	<b>Total (Civil Works - Fixed Assets)</b>	<b>94249915431.73</b>	<b>6082052613.00</b>	<b>605387935.00</b>	<b>99726580109.73</b>



<b>B</b>	<b>Other - Fixed Assets</b>				
<b>1</b>	Pre-Project Activity	2625013.00	0.00	0.00	2625013.00
<b>2</b>	PROCUREMENT-OFFICE VEHICLE - Management	3999442.00			3999442.00
<b>3</b>	Purchase/Upgradation of Computer Software for DLO	273690.00	28998.00	14499.00	288189.00
<b>4</b>	Fixed Assets Speed				0.00
<b>5</b>	Procurement of Equipment (ECQ Genset) Procurement of Equipment Management	6911056.75	831619.00		7742675.75
<b>6</b>	Procurement of Equipment Management	31587979.53	2618997.00		34206976.53
<b>7</b>	Procurement of Office Furniture (As Per Requirement Upto Upper Ceiling of Rs. 1.00 Lacs) - Management -	12556054.00	237179.00		12793233.00
<b>8</b>	Procurement of Office Furniture - Management	15120740.00	1157527.00	1500.00	16276767.00
<b>9</b>	A. C. for Computer Room - MIS	469326.00	39750.00		509076.00
<b>10</b>	Computer Equipment (Hardware Etc.) for DLO - MIS	20092616.62	1791886.00	80250.00	21804252.62
	<b>Total (Other - Fixed Assets)</b>	<b>93635917.90</b>	<b>6705956.00</b>	<b>96249.00</b>	<b>100245624.90</b>
	<b>Grand Total (Civil Works - Fixed Assets+ Other - Fixed Assets)</b>	<b>94343551349.63</b>	<b>6088758569.00</b>	<b>605484184.00</b>	<b>99826825734.63</b>
		0.00			0.00



**Bihar Education Project Council, Patna**  
Sarva Shiksha Abhiyan

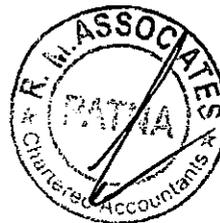
**Schedule - "B" Cash at Bank**

Forming part of Balance Sheet as at 31st March, 2017

S. No.	Particulars	FIGURES FOR THE PREVIOUS YEAR		FIGURES FOR THE CURRENT YEAR	
		Debit	Credit	Debit	Credit
B	<b>Bank Balance For Capital Head Account</b>				
1	BEP - SSA - Capital Head (Araria) SBI AMY	57120454.33	0.00	2039696.17	0.00
2	BEP - SSA - Capital Head (Arwal) PNB	249761.58	0.00	28968.92	0.00
3	BEP - SSA - Capital Head (Aurangabad) PNB	20341580.22	0.00	285199.56	0.00
4	BEP - SSA - Capital Head (Banka) PNB	27103267.43	0.00	21327741.50	0.00
5	BEP - SSA - Capital Head (Begusarai)	41287481.50	0.00	19804839.02	0.00
6	BEP - SSA - Capital Head (Bhagalpur) SBI	12419406.00	0.00	9395318.00	0.00
7	BEP - SSA - Capital Head (Bhojpur)	93258402.00	0.00	103669791.69	0.00
8	BEP - SSA - Capital Head (Buxar) MBGB	74275569.00	0.00	45616806.75	0.00
9	BEP - SSA - Capital Head (Darbhanga) PNB	22659820.50	0.00	8161186.64	0.00
10	BEP - SSA - Capital Head (E Champaran) PNB	104499261.00	0.00	121330866.83	0.00
11	BEP - SSA - Capital Head (Gaya) PNB	125569443.72	0.00	127487575.22	0.00
12	BEP - SSA - Capital Head (Gopalganj)	34416174.49	0.00	333264.49	0.00
13	BEP - SSA - Capital Head (Jamui) PNB	72448158.30	0.00	64939123.30	0.00
14	BEP - SSA - Capital Head (Jehanabad) PNB 451917	18350556.90	0.00	41838073.90	0.00
15	BEP - SSA - Capital Head (Kaimur) PNB	4550818.45	0.00	18787584.45	0.00
16	BEP - SSA - Capital Head (Katihar)	104939921.50	0.00	137706847.30	0.00
17	BEP - SSA - Capital Head (Khagaria) Uco Bank	27368345.00	0.00	30267202.07	0.00
18	BEP - SSA - Capital Head (Kishanganj) UBGB	2235233.00	0.00	11576.00	0.00
19	BEP - SSA - Capital Head (Lakhisarai) PNB	30244778.00	0.00	60673617.00	0.00
20	BEP - SSA - Capital Head (Madhepura) PNB	161689279.00	0.00	161517298.75	0.00
21	BEP - SSA - Capital Head (Madhubani) CBI	201342412.80	0.00	94479052.93	0.00
22	BEP - SSA - Capital Head (Munger) SBI	147246.00	0.00	21766807.75	0.00
23	BEP - SSA - Capital Head (Muzaffarpur) PNB	5982875.47	0.00	13427820.47	0.00
24	BEP - SSA - Capital Head (Nalanda) PNB	914137.99	0.00	21660435.99	0.00
25	BEP - SSA - Capital Head (Nawada) PNB	186585803.30	0.00	4885026.30	0.00
26	BEP - SSA - Capital Head (Patna Rural) PNB	963024.58	0.00	83688334.65	0.00
27	BEP - SSA - Capital Head (Patna Urban) PNB	45247564.48	0.00	11620263.23	0.00
28	BEP - SSA - Capital Head (Purnia) SBI	101597253.30	0.00	130530277.30	0.00
29	BEP - SSA - Capital Head (Rohtas) PNB	2479994.16	0.00	11185229.73	0.00
30	BEP - SSA - Capital Head (Saharsa)	256872110.91	0.00	10966506.94	0.00
31	BEP - SSA - Capital Head (Samastipur) BoB	94537964.10	0.00	30935791.10	0.00
32	BEP - SSA - Capital Head (Saran)	128982321.16	0.00	85659537.16	0.00
33	BEP - SSA - Capital Head (Sheikhpura) PNB	9967719.00	0.00	3696936.07	0.00
34	BEP - SSA - Capital Head (Sheohar) BOB	40083308.00	0.00	4738536.00	0.00
35	BEP - SSA - Capital Head (Sitamarhi) SBI	66705959.09	0.00	19654730.66	0.00
36	BEP - SSA - Capital Head (Siwan) PNB	537025210.72	0.00	149463395.72	0.00
37	BEP - SSA - Capital Head (Supaul) PNB	98092870.00	0.00	89431360.00	0.00
38	BEP - SSA - Capital Head (Vaishali) PNB	13064268.32	0.00	16324.07	0.00
39	BEP - SSA - Capital Head (W Champaran) PNB	2434254.01	0.00	24910526.90	0.00
40	BEP - SSA - Capital Head (State Level Office)	0.00	0.00	645095722.00	0.00
	<b>Total - Bank Balance For Capital Head Account</b>	<b>2828054009.31</b>	<b>0.00</b>	<b>2433035192.53</b>	<b>0.00</b>



Bank Balance for Others (General Head)					
1	BEP - SSA - General Head (Araria)	86207931.74	0.00	168568378.74	0.00
2	BEP - SSA - General Head (Arwal) PNB	365244.30	0.00	9303729.08	0.00
3	BEP - SSA - General Head (Aurangabad) PNB	32124989.57	0.00	201865911.57	0.00
4	BEP - SSA - General Head (Banka) PNB	5645949.57	0.00	9924011.64	0.00
5	BEP - SSA - General Head (Begusarai)	108462554.13	0.00	129719838.40	0.00
6	BEP - SSA - General Head (Bhagalpur) SBI	1153653.40	0.00	190728627.90	0.00
7	BEP - SSA - General Head (Bhojpur)	172492626.50	0.00	226789161.58	0.00
8	BEP - SSA - General Head (Buxer)	17078429.22	0.00	26458457.15	0.00
9	BEP - SSA - General Head (Darbhanga) PNB	17688695.95	0.00	32218436.51	0.00
10	BEP - SSA - General Head (E Champaran)	7349499.53	0.00	114303768.52	0.00
11	BEP - SSA - General Head (Gaya) PNB	34316301.25	0.00	50710253.33	0.00
12	BEP - SSA - General Head (Gopalganj) Allahabad Bank	8421269.57	0.00	77858186.57	0.00
13	BEP - SSA - General Head (Jamui) -	-18602950.95	0.00	-124403589.42	0.00
14	BEP - SSA - General Head (Jehanabad)	4728221.41	0.00	20404936.84	0.00
15	BEP - SSA - General Head (Kaimur) PNB	855698.76	0.00	19046760.52	0.00
16	BEP - SSA - General Head (Katihar)	10426695.00	0.00	76440077.45	0.00
17	BEP - SSA - General Head (Khagaria)	143557016.25	0.00	209176954.93	0.00
18	BEP - SSA - General Head (Kishanganj) UBGB	17490717.00	0.00	50096324.00	0.00
19	BEP - SSA - General Head (Lakhisarai)	14109739.00	0.00	30475308.00	0.00
20	BEP - SSA - General Head (Madhepura)	15929976.93	0.00	130028570.43	0.00
21	BEP - SSA - General Head (Madhubani) CBI	44431578.64	0.00	87056838.14	0.00
22	BEP - SSA - General Head (Munger)	12183057.60	0.00	26582636.35	0.00
23	BEP - SSA - General Head (Muzaffarpur) PNB	13813580.14	0.00	28808265.14	0.00
24	BEP - SSA - General Head (Nalanda)	8020479.40	0.00	27956661.97	0.00
25	BEP - SSA - General Head (Nawada) PNB	19730302.49	0.00	28978263.11	0.00
26	BEP - SSA - General Head (Patna Rural) PNB	31933790.77	0.00	50269351.59	0.00
27	BEP - SSA - General Head (Patna Urban) PNB	36994970.94	0.00	46925910.50	0.00
28	BEP - SSA - General Head (Purnia)	14854728.44	0.00	61158025.44	0.00
29	BEP - SSA - General Head (Rohtas)	6115285.10	0.00	10257947.03	0.00
30	BEP - SSA - General Head (Saharsa)	12911987.90	0.00	43537447.04	0.00
31	BEP - SSA - General Head (Samastipur)	112901103.09	0.00	85272789.83	0.00
32	BEP - SSA - General Head (Saran)	94069843.41	0.00	214295944.89	0.00
33	BEP - SSA - General Head (Sheikhpura)	24894522.15	0.00	76580415.17	0.00
34	BEP - SSA - General Head (Sheohar) BOB	7651694.00	0.00	14750430.00	0.00
35	BEP - SSA - General Head (Sitamarhi) SBI	12594892.72	0.00	82760357.72	0.00
36	BEP - SSA - General Head (Siwan)	212760289.97	0.00	226705367.26	0.00
37	BEP - SSA - General Head (Supaul) PNB	15697536.55	0.00	150623327.55	0.00
38	BEP - SSA - General Head (Vaishali) PNB	9094812.83	0.00	21479474.19	0.00
39	BEP - SSA - General Head (W Champaran)	64014945.74	0.00	45759222.22	0.00
40	BEP - SSA - General Head (State Level Office)	461646283.28	0.00	432101258.02	0.00
	<b>Total Bank Balance for Others (General Head)</b>	<b>1933323845.18</b>	<b>0.00</b>	<b>3660381215.74</b>	<b>0.00</b>
	<b>Grand Total (Capital Head Account + Other (General Head Account))</b>	<b>4761377854.49</b>	<b>0.00</b>	<b>6093416408.27</b>	<b>0.00</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

**Schedule - "C" CASH IN HAND**

Forming part of Balance Sheet as at 31st March' 2017

S. No.	PARTICULARS	FIGURES FOR THE PREVIOUS YEAR		FIGURES FOR THE CURRENT YEAR	
		Debit	Credit	Debit	Credit
1	Araria	0.00		0.00	
2	Arwal	0.00		0.00	
3	Aurangabad	0.00		0.00	
4	Begusarai	0.00		0.00	
5	Bhagalpur	1446.00		35374.00	
6	Bhojpur	833.00		0.00	
7	Buxer	0.00		0.00	
8	Darbhanga	0.00		0.00	
9	East Chamapran	0.00		0.00	
10	Gaya	0.00		278.00	
11	Gopalganj	1321.00		2554.00	
12	Jamui	0.00		0.00	
13	Kaimur	0.00		0.00	
14	Katihar	0.00		0.00	
15	Khagaria	0.00		0.00	
16	Kishanganj	1515.00		1222.00	
17	Lakhisarai	0.00		0.00	
18	Madhepura	4719.00		6208.00	
19	Madhubani	14.00		7249.00	
20	Munger	32.15		0.00	
21	Muzaffarpur	0.00		0.00	
22	Nalanda	0.00		0.00	
23	Nawada	12784.00		4143.00	
24	Purnea	38.00		757.00	
25	Rohtas	5464.00		6754.00	
26	Saharsha	0.00		0.00	
27	Samastipur	181.00		0.00	
28	Saran	5631.00		0.00	
29	Sheohar	0.00		0.00	
30	Sitamarhi	6416.00		10246.00	
31	Siwan	2921.00		579.00	
32	Supaul	105.00		105.00	
33	Vaishali	0.00		0.00	
34	West Champaran	0.00		6387.00	
35	State Level Office-Cash in Hand	10972.00		15617.00	
36	State Level Office-Cheque in Hand	0.00			
	<b>TOTAL [ Rs. ]</b>	<b>54392.15</b>	<b>0.00</b>	<b>97473.00</b>	<b>0.00</b>



# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

## SARVA SHIKSHA ABHIYAN

### Schedule - " D " CURRENT LIABILITIES

Forming part of Balance Sheet as at 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	Employee Welfare Fund				116.00
2	Fund Return to Director Second. Education		2073.00		2073.00
3	Fund Transferred		4000000.00		4000000.00
4	Fund Transferred /From Other Fund - DPEP		100000.00		100000.00
5	Fund-Trfd MDM/ Kitchen-Shed		574572.25		574572.25
6	Group Insurance		7980.00		7980.00
7	Inter Transfer		3160.00		3160.00
8	Orther EPF		341605.00		341605.00
9	Orther TDR		195272887.00		187670833.00
10	Provision for Expenditure for Year 2011-12				
11	Retainion Money		1616837645.68		1616837645.68
12	Stale Cheque for Year 2011-12				
13	Undisbursed Amount		8250.00		8250.00
14	DPEP Fund		8849433.00		8849433.00
15	DPEP-TDR		14663676.00		-14092814.00
16	Free and Compulsary Education Act		74883.00		10657192.00
17	Fund Transferred to/ From NPEGEL		-13237020.00		-13237020.00
18	Fund Trans to/ From Orther Fund DPEP		79159698.00		79159698.00
19	Duties & Taxes		27856598.00		77680313.00
20	8th All India School Education Survey		32129.00		32129.00
21	Liabilities for Expenses		2020797261.75		285967353.75
22	NPEGEL (Liabilities)		70831561.16		83161040.16
23	Computer AIDed Education				
24	General Head		220997910.00		231480363.00
25	Salary For Officers And Staff Of Sanctioned Strength Under Management Structure Only Including Statutory Provision		16655130.32		26718790.00
26	Teacher Salary Head		849012330.00		1610499766.00
27	Quality Control		1733600.00		1733600.00
28	Fund Transferred to/ From Other Fund -PMGY		37159844.00		61878136.00
29	Kgbv Liability		1620563.00		2436479.00
30	MDM Liability				42698329.00
31	Npegel Liability		35215102.62		32761654.90
32	Party Payable		355323.00		24880.00
33	PMGY Liability		21519351.00		22159351.00
34	PSM Liability				
35	Security Deposit By Party		2395508.00		1779666.00
36	Security Deposit By Third Party		2347168.00		5111697.00
37	Stale/Outdated Cheque		860760.00		622738.00
38	Third Party for (Civil)		23761327.00		39113874.00
39	DPEP Liability		92822682.48		92391752.48
40	Earnest Money By Party		180000.00		10000.00
41	Fund from BRC		36179820.00		36179820.00
42	Fund Transferred To/From DSE Cum SDEO		12013967.00		-17270033.00
43	Fund Transferred to /From Other Fund-UNICEF		774165.00		774165.00
44	Fund Transferred To/From PHED (Govt. of Bihar)		157258840.00		136674321.25
45	Fund Transferred to / From SPEED		21639838.91		-7463934.00
46	Gob Liability		214275001.00		226040935.00
47	Other Liabilities		233691415.09		286744387.57
	<b>TOTAL (RS.)</b>		<b>60086,46,039.26</b>		<b>51890,09,926.04</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

**Schedule - " E " LOANS & ADV. TO STAFF**

**Forming part of Balance Sheet as at 31st March' 2017**

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Salary Advance to Staff- Advance to Staff- Advance		978773.00		1556544.00
2	TA/DA- Advance to Staff - Advance		227871.00		162399.00
3	Festival Advance - Advance to Staff - Advance		81658.00		109658.00
4	General Advance to Staff - Advance to Staff - Advance		11562691.69		11243521.69
	<b>TOTAL (RS.)</b>		<b>128,50,993.69</b>		<b>130,72,122.69</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - " F " ADVANCE FOR CONSTRUCTIONS COMMITTEES  
Forming part of Balance Sheet as at 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	[P.]	[RS.]	[P.]
1	Retrofitting - Civil Works - Advance				767000.00
2	Store Room (Civil) Adv				0.00
3	Advance Receivable From GOB	65693700.00		72487448.00	
4	Advance Value Added Tax (VAT 4%)				0.00
5	Advance Value Added Tax (VAT 5%)	9692921.00		19914983.00	
6	Advance for (Resource Room IED)				1500000.00
7	Adv for Construction of Resource Room	1350000.00		1503436.00	
8	Boring /hand Pump( Included in Civil Work)(2.03)				0.00
9	Const of Resource Centre Advace	950000.00		950000.00	
10	Contruccion of Resource Room- Adv	2670000.00		2670000.00	
11	Resource Room Civil - Advance				0.00
12	TOILET-BOYS (SPECIAL PAB)CIVIL WORK ADVANCE.				14326000.00
13	TOILET-GIRLS(SPECIAL PAB)CIVIL WORK ADVANCE				525000.00
14	Adv to ACR II				0.00
15	Adv to ACR Iii				0.00
16	Adv.to Handpump				0.00
17	Adv to MS Building (Speed				0.00
18	Adv to NSB				0.00
19	Adv to Toilet				0.00
20	Additional Class Room (Without Stairs) - Civil Works - Advance	1963320904.54		4280214613.88	
21	Major Repairs - Advance	9334.00		257018.00	
22	Kitchen Shed (Adv)	13721308.81		20453170.81	
23	New Primary Schools Sanctioned in 2006-07 (Differed Liability of 2008-09) (Adv)	223890971.17		286419537.00	
24	Others (Adv)	947600.00		947600.00	
25	Primary School (New) (Adv)	184018676.50		447596932.14	
26	Ramps (Adv)	23960452.00		29220096.00	
27	Repair & Maintenance (BRC) (Adv)	25920.00		25920.00	
28	Separate Girls Toilet (Adv)	113609204.25		365876733.00	
29	Toilet, Drinking Water, Child Friendly Elements and Kitchen Sheds for New UPS (Adv)	159968197.27		232377633.27	
30	Toilet/Urinals (Urban) (Adv)	321516372.56		819920504.38	
31	Upper Primary (New) (Adv)	656000.00		1107500.00	
32	ACR for New UPS (Adv)	320195291.50		770658062.50	
33	Boring/Handpump	6209523.00		7646572.00	
34	Boundary Wall (Adv)	1444374.00		1303394.00	
35	BRC/UBRC (Adv)	51789699.35		62801018.35	
36	Building Less (Pry) (Adv)	56678341.63		65111836.00	
37	Building Less (UP) (Adv)	5979250.00		9179832.00	
38	Child Friendly Elements (Adv)	21489038.00		26502278.00	
39	Construction of Building	6677454.00		8042544.00	
40	CRC (Adv)	28459424.00		30986206.00	
41	Differed Liability for NSB 2011-12 (Adv)	73527503.48		266333531.00	
42	Disabled Friendly Toilet (Adv)	44089134.00		60648003.00	
43	Drinking Water Facility(Urban) (Adv)	56323810.00		67558359.00	
44	Electrification (Adv)	11689845.00		12833748.00	
45	Fire Extinguisher in Schools	414690.00		414690.00	
46	Fund Required for ACR of Last Year (Adv)	571010592.00		1045574134.50	
47	Fund Required for NSB of Last Year (Adv)	174155709.02		295249592.00	
48	Head Master's Room (Adv)	143427469.00		257081830.00	
	<b>TOTAL (RS.)</b>	<b>46595,62,710.08</b>		<b>95869,86,755.83</b>	



# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

## SARVA SHIKSHA ABHIYAN

### Schedule - " G " ADVANCE FOR PROGRAMME EXPENDITURE

Forming part of Balance Sheet as at 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	2 Set Of Uniforms To Children Studying In Govt Schools - Advance	1952344955.67		565581681.57	
2	Academic Support Through Block Resource Centre/ URC - Advance	80866517.85		66298029.35	
3	Academic Support Through Cluster Resource Centres - Advance	153419334.52		92511390.32	
4	Community Training - Advance	16348228.00		41769566.17	
5	Computer Aided Education - Advance	680095.00		1737871.00	
6	Free Text Book - Advance	176600.00		559637.00	
7	Infrastructure For Setting School Libraries Including Books - Advance	25516379.00		30672768.00	
8	Innovation Head - Advance	34188562.69		40556662.69	
9	Interventions For CWSN (led) - Advance	116055084.35		87052313.00	
10	Interventions For Out Of School Children - Advance	144160538.32		157606324.20	
11	Maintenance Grant - Advance	430049570.65		162266797.85	
12	Management - Advance	18951898.00		18515559.20	
13	Management & Quality (Up To 6% Of The Outlay) - Advance	11974878.00		15363945.00	
14	Media - Advance	81564173.94		78309803.39	
15	MIS - Advance	1268077.00		1215353.00	
16	New Schools Opening - Advance	545533.00		2793333.00	
17	Research, Evaluation, Monitoring & Supervision - Advance	27183886.75		22612555.48	
18	Residential Hostel For Specific Category Of Children - Advance	18487551.11		18380389.00	
19	Residential Schools For Specific Category Of Children - Advance	17677609.00		7478632.00	
20	School Grant- Advance	520458443.50		161017563.50	
21	Special Training - Advance	61040209.87		41321272.60	
22	Teacher's Grant - Advance	117567383.00		16650509.00	
23	Teachers Training - Advance	68514836.40		151499282.40	
24	Teaching Learning Equipment - Advance	9094106.00		8276006.00	
25	Training/Workshop - VSS - Advance	4219465.00		2261093.00	
26	Transport/Escort Facility - Advance	204000.00		0.00	
27	Barrier Free Advance			0.00	
28	Fund of CIVIL			0.00	
29	Fund Transferred to From /district			0.00	
30	Ramp Advance			0.00	
31	3 Days Non Res. Training EFE			0.00	
32	Adv to BRCC			0.00	
33	Other Adv Prog.	107000.00		107000.00	
34	Other Adv			129303.00	
35	Rbc Fresh Adv	500000.00		0.00	
36	Transfer to KGBV	297223.00		297223.00	
37	ADV A/C ( BLO Cr. 63931DLO)	182757.00		182757.00	
38	Advance to ALIMCO	63550653.00		63550653.00	
39	Advance to Ambedkar Khel Vihar	195000.00		195000.00	
40	Advance to Bihar State Ele. Dev.Co.Ltd	1019232.00		1019232.00	
41	Advance to BMSS	-64550897.00		-64550897.00	
42	Advance to B.S.T.B.P Corp.Ltd	1574445885.00		818695344.00	
43	Advance to Directorate Primary	14123553.00		9123553.00	
44	Advance to EPF Organisation	8008346.00		8008346.00	
45	Advance to Gyan Vigyan Samiti	1024392.00		1024392.00	
46	Advance To SCERT	4805655.00		4405655.00	
47	Adv to BEEO (SPeed)			0.00	
48	Adv to BRC			0.00	
49	Adv to BRC/CRC Meeting (Speed)			0.00	
50	Adv to CRC			0.00	
51	Adv to Director Reserch & Training Gov. of Bihar	910000.00		910000.00	



52	Adv to Ed Cill	320187.00	320187.00
53	Adv to IED	-11959678.00	-11959678.00
54	Adv to Internal Auditor	10750.00	10750.00
55	Adv to Mahila Mhotasav	68577.00	68577.00
56	Adv to Mass Education	47999.90	47999.90
57	Adv to NGO	3843210.00	3843210.00
58	Adv. to SEIMAT	-232220.00	-232220.00
59	Adv to Speed SLO	485809396.10	485809396.10
60	Adv to Tranning	124450.00	124450.00
61	Fund Tr. To/from Orther Fund MDM	2648641.00	2648641.00
62	Fund Tr. to/ From Orther Fund NPEGEL	224408.00	224408.00
63	Advance To Party / Supplier / Gov Agencies	3908700.00	3840200.00
64	Advance for Bihar Mahila Samkya Society	428000.00	7248405.00
65	Advance To Party / Supplier / Gov. Agencies	13794974.57	17324605.57
66	Subject Specific New Additional Teachers - Ups (Contract)- Advance		0.00
67	Subject Specific New Additional Teachers-Ups (Regular) - Advance		0.00
68	Teachers Salary (Recurring) - Advance	2412888771.00	1174896900.00
69	Primary Teachers (Contract) (Adv)	21501883.00	135603309.00
70	Primary Teachers (Regular) (Adv)	10186940.00	48285000.00
71	UP Teachers for Integration of Class VIII (Adv)		
	<b>TOTAL (RS.)</b>	<b>84607,91,705.19</b>	<b>45035,10,039.29</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

**Schedule - "H " OTHER ADVANCE**

Forming part of Balance Sheet as at 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	ADVANCE OUTSOURCING WORK OF SSA FOR CONSTRUCTION				0.00
2	ADVANCE TO NGO's				0.00
3	Adv to NGOs				4385057.00
4	Adv to Ssles Tax Department				0.00
5	Fund Transferred to PSM				38944.00
6	Fund Transfer to PMGY				0.00
7	Fund Trans. to / From Govt. of Bihar (School Dev. )		460984.00		460984.00
8	Loan/Adv to Npegel		1000000.00		1000000.00
9	OTHER ADVANCE				47949.00
10	Other Advances				0.00
11	Outstanding Recover		340562.00		340562.00
12	Ramps-Civil Works-Adance		439532.00		453032.00
13	Security Deposit		299785.00		592296.00
14	Sport & Education Activity		148750.00		170750.00
15	Advance to Swachh Vidyalaya (CSR)				5243800.00
16	Fund Transfer to MDM/Kitchenshed		144690.48		144690.48
17	Orther Adv.		281440470.00		281440470.00
18	Prepaid Expenses		34366.00		136211.00
19	Other Advance		193192.00		1195043.00
20	Fund Transferred to /from Other Fund-KGBV		1466283.00		-2408880.00
21	Fund Transferred to NPEGEL		6727577.00		5126507.00
22	Kgbv Advance		575643.00		814884.00
23	MDM Advance		27514387.75		6449442.25
24	Npegel Advance		10643832.00		11819273.00
25	PMGY ADVANCE		4363602.00		3639602.00
26	PSM ADVANCE		15070039.00		19067039.00
27	SPEED Advance				-46255102.66
28	DPEP Advance		1672092.00		1672092.00
29	Fund Transferred to / From GOB for Free & Compulsory Education Act.		1151493.00		960815.00
30	Gov Advance		2298466.00		61987818.00
31	Advance to Party /supplier (Npegel)		11500.00		11500.00
32	Advance to Staff (NPEGEL)		10204.00		10204.00
33	Fraudulent Withdrawal Recoverable (NPEGEL)		828000.00		828000.00
34	General Advance (NPEGEL)		53326.00		69000.00
35	OTHER ADVANCE NPEGEL				16131.00
36	SSA Advance				0.00
37	Traing Npegel		497247.00		1386035.00
38	Advance for Hunar/ Auzar Programme		591840.00		591840.00
39	Program Advance (NPEGEL)		105188.39		4198820.39
40	Additional Incentives (Uniform, Stationery, Workbook, Escorts In Difficult Areas Etc.)- Advance		1260000.00		1260000.00
41	Tle (Non Recurring)- Advance		5579854.00		5648044.00
42	Civil Works (Non Recurring) - Advance		51820817.00		63328988.00
43	Recurring Cost- Advance		27348167.00		37210694.44
44	Fund Trf. To/from PMGY-Adv.		1099000.00		1099000.00
45	Fund Trans for NPEGEL		177860.00		177860.00
46	Fund Trans. To/From Govt. of Bihar( School Dev. Fnd		22889150.00		22889150.00
	<b>TOTAL (RS.)</b>		<b>4682,57,899.62</b>		<b>4972,48,544.90</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - "I" ERRORS / OMISSIONS OF EARLIER YEAR PARKED FOR RECONCILIATION  
Forming part of Balance Sheet as at 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	Remittance in Transit (Bank)		147330165.64		150776165.64
2	Remittance in Transit (Kind)		-4525169.97		-4525169.97
3	Difference in Opening Cash & Bank Balances with DLO as on 31.03.2006 (Subject to Reconciliation)		-3688234.35		-6549346.64
4	Short-Term Deposit				0.00
	<b>TOTAL (RS.)</b>		<b>1391,16,761.32</b>		<b>1397,01,649.03</b>

**BIHAR EDUCATION PROJECT COUNCIL, PATNA**  
**SARVA SHIKSHA ABHIYAN**

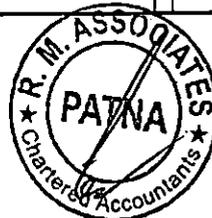
Schedule - "J" BLOCK RESOURCE CENTRE  
Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	Maintenance Grant		4265028.00		3784435.00
2	Meeting, TA		7522588.00		14489043.50
3	Replacement of furniture, computer, TLE etc ( Once in 5 years)				100000.00
4	TLM Grant		10730202.00		4157692.00
5	1 Accountant-cum-support staff for every 50 schools				353543.00
6	2 Resource Persons for resource support for children with special needs		63938392.00		57684891.00
7	3 Resource Persons at BRC for subject specific training (Contract)		3254161.00		3242774.00
8	3 Resource Persons at BRC for subject specific training (Regular)		618180.00		130500.00
9	Contingency Grant		19102438.00		29224940.50
10	Furniture Grant				0.00
	<b>TOTAL (RS.)</b>		<b>1094,30,989.00</b>		<b>1131,67,819.00</b>

**BIHAR EDUCATION PROJECT COUNCIL, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - "K" CLUSTER RESOURCE CENTRE  
Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	Maintenance Grant		377317.54		23151529.00
2	Meeting, TA		21175081.00		53201092.50
3	Replacement of furniture, computer, TLE etc. once in 5 years				0.00
4	Salary of Cluster Resource Persons (on an average of one Resource Person per 18 schools in a block)		5228610.00		12870192.00
5	TLM Grant		115500.00		7303651.00
6	Contingency Grant		34643523.00		56848836.00
7	Furniture Grant				0.00
	<b>TOTAL (RS.)</b>		<b>615,40,031.54</b>		<b>1533,75,300.50</b>



# BIHAR EDUCATION PROJECT COUNCIL, PATNA

## SARVA SHIKSHA ABHIYAN

### Schedule - "L" PROJECT MANAGEMENT

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	Capacity Building Training(Support & Auxillary)		440921.00		8080.00
2	LEAVE SALARY & PENSION CONTRIBUTATION		1740630.00		101796.00
3	OFFICE FURNISHING AND AUTOMATION				3427807.00
4	RESOURCE SUPPORT/ TEC./ LEGEL CONSULTANT		5580444.00		5284876.00
5	Resource Support to Other Component including KGBV				147320.00
6	WORKSHOP/MEETING/STATUTORY MEETING		316957.00		741995.00
7	Salary to Blo Staff - Salary for Officers and Staff of Sanctioned Strenght Under Management Structure Only Including Statutory Provisions		131398905.20		129043365.00
8	Salary to Officer - Salary for Officers and Staff of Sanctioned Strenght Under Management Structure Only Including Statutory Provisions		295543002.32		288961840.00
9	Salary to Staff - Salary for Officers and Staff of Sanctioned Strenght Under Management Structure Only Including Statutory Provisions		91943758.00		84178534.97
10	Insurance of office Equipment/ Vehicle		73341.00		73801.00
11	Liveries for Staff		138611.00		121582.00
12	Meeting of Tech. Supervisors (24 x 12)		99668.00		39319.00
13	Miscellaneous		1056387.00		1696466.00
14	Operating Expenses/ Contingency		11941289.59		12088254.75
15	Publication of appointment/ Procurement/ Advertisement		799580.00		1486233.00
16	Rent for Office Building Hired (Subject to Fixation of Fair Rent by Competent Authority) Per Month		8462285.00		8101025.00
17	Repair & Maintenance of Furniture/ Fixtures		235771.00		45900.00
18	Repair & Maintenance of Office Equipment		1620611.00		1346589.00
19	Repair & Maintenance of Vehicle		342929.00		320727.00
20	Salary for class IV staff at Block Level including Statutory Provision		2433698.00		4972304.00
21	Stationary/ Consumables for Office		3461100.00		3523404.00
22	TA/DA		7930120.00		7337583.00
23	Telephone/ FAX/ Broadband/ Internet		7234651.00		7835084.50
24	Training and Capacity Building of Block Level Accounts Personnel (5 Days)(Exp)		114000.00		203619.00
25	Vehicle POL (Petrol, Oil, Lubricants) Only for Office Vehicle		1947357.00		1903560.60
26	Workshop/ Meeting/Training (CW)		2071942.00		2725235.00
27	Audit Fee/ Audit of VSS		19008615.00		3748546.00
28	Bank Commission / Postal Charges		628209.32		653871.07
29	Electricity, Water & Others miscellaneous Govt. Charges		2491093.00		3010188.00
30	Generator Running Expense @ Rs. 500 Per Day (Max. Rs. 1,50,000/- in A Year)		2903250.00		3246478.55
31	Hiring of Vehicle Including POL		38340383.20		39874514.69
32	Honorarium to Resource Group Members including District Quality Co-ordinator		1162271.00		2115123.00
33	Hon. To ECE ASRG		0.20		756300.00
34	AUDIT CELL/INTERNAL AUDIT-SLO		426440.00		905954.00
35	Resource Support for AIE at Block (Exp)		150000.00		0.00
36	Resource Support for AIE at District (Exp)		661324.00		0.00
	<b>TOTAL (RS.)</b>		<b>6426,99,543.83</b>		<b>6200,27,276.13</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - " M " MANAGEMENT INFORMATION SYSTEM

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

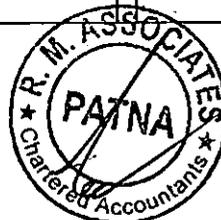
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Repair & Maintenance/AMC-Computer& Peripherals		17488.00		25622.00
2	Web - Based MIS Activities		195113.00		88562.00
3	Household Survey Including Computerisation of Child Wise Information (Adhar Friendly)		45448.00		25916.00
4	Preparation of AWP&B		1723295.00		1499014.00
5	Purchase/Upgradation of Computer Software for DLO		374591.00		240107.00
6	Replacement/Upgrading of Computer Hardware & Peripherals of BIC		28492.00		44544.00
7	Training of Head Master/Incharge HM on DISE		3238254.00		2392642.00
8	Upgradation/Strengthening of MIS		46182.00		455993.00
9	Computer Consumables		2604773.00		2549803.00
10	Contingency & Others		1597563.00		1348603.00
11	Dev./Maint. Of Website at DLO		454910.00		283796.00
12	Furnishing of Computer Room		279572.00		260683.00
13	Establishment of MIS at Block Level(BIC) - MODEL-II (Exp)				0.00
	<b>TOTAL ( RS.)</b>		<b>106,05,681.00</b>		<b>92,15,285.00</b>

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - " N " MEDIA

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Awareness Programme for Grievance				68050.00
2	Awareness Prg. for Grievance Redressal System Exp.		80000.00		989750.00
3	COMMUNITY MOBILIZATION (GRS) EXP		126100.00		146000.00
4	Tarang - State Level Event		74800.00		1252011.00
5	Telecast Fee (DDK/AIR)		378202.00		600451.00
6	Uddan - Mela of CWSN		1322087.00		2456275.00
7	Wokshops/ Seminar/ Conference Etc.		97415.00		191739.00
8	Development & Printing of BEP Ahwan		258670.00		511700.00
9	Environment Building for SSA Activities(Cultural Group Etc.)		8810.00		763683.00
10	Honorarium of Resource Group Persons - Media- Expenses		25000.00		140300.00
11	Awareness Programme for EBBs Blocks		-360000.00		154100.00
12	Awareness Programme for SFDs Districts		-247814.00		1149519.00
13	Tarang (Cultural, Sports/Educational Activity at BRC Level)s		4243504.00		3993222.00
14	Tarang (Cultural, Sports/Educational Activity at CRC Level)s		10139910.00		12612157.00
15	Tarang ( Cultural, Sports/Educational Activity at DLO Level)s		1037352.00		3295946.00
16	Awareness Programme for Grievance Redressal Systems		3081472.00		9289933.00
17	Organising of Cultural, Sports/Educational Activity at BRC Level		3214980.00		8746800.00
18	Organising of Cultural, Sports/Educational Activity at CRC Level		8268140.00		30582473.00
19	Organising of Cultural, Sports/Educational Activity at DLO Level		2008047.00		3210390.00
20	Others(Contingency)		2069225.00		577431.00
21	Special Campaign		1892859.00		1941687.00
22	Two Days School Based Activities for Middle Schools (Exp)				0.00
23	Strengthening of Bal-Sansad		1146711.00		6258780.00
24	Advertisement/ Publicity		1876367.00		4671439.00
25	Awareness Campaign in respect of RTE		23662306.00		38529769.00
26	Capacity Building of Cultural groups/ Team for Mobilisation		73124.00		360253.00
27	Community Mobilisation for girls education		1088825.00		4853392.17
28	Demonstration/Street Play-cum-Demonstration		1777882.00		1750303.00



29	Documentation	664432.00	1915957.00
30	Educational Magazine/ Newsletters	74351.00	71555.00
31	Enrolment Campaign	358075.00	1622567.00
32	Hoarding/ Poster/ Pumphlets/ Wall Writings	272964.00	772661.00
	<b>TOTAL (RS.)</b>	<b>687,13,796.00</b>	<b>1434,80,293.17</b>

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

Schedule - " O " CIVIL WORKs

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	MONTHLY REFLECTION/MEETING/WORKSHOP		81572.00		37636.00
2	CONTIGENCY/OPERATING EXPENSES		33085.00		78940.00
	<b>TOTAL (RS.)</b>		<b>1,14,657.00</b>		<b>1,16,576.00</b>

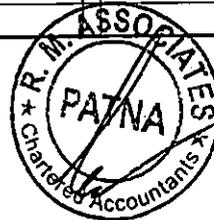
**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

Schedule - " P " ELEMENTARY FORMAL EDUCATION

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	SEMINAR/WORKSHOP/MEETING		899640.00		342546.00
2	DEVELOPMENT OF TRAINING MODULES FOR UPPER PRIMARY LEVEL		655626.00		46485.00
3	HON. FOR RESOURCE GROUP MEMBERS		490581.00		1800.00
4	Primary School (per school) - Infrastructure for setting school libraries including books - Expenses		2064613.00		4931470.00
5	Upper Primary School (per school) - Infrastructure for setting school libraries including books - Expenses		728000.00		1360600.00
6	Learning Enhancement Prog. (LEP) (P & UP) (up to 2%)		8272318.00		16184057.21
7	New Primary School		1144462.00		1087175.00
8	Upgradation of EGS to Primary School				121219.00
9	Residential schools for specific category of children		2915179.00		0.00
10	Adding Class VIII with upper primary schools -(Exp)				0.00
11	Adding Class V with primary schools -(Exp)		4614648.00		0.00
12	Composit School				14600.00
	<b>TOTAL (RS.)</b>		<b>217,85,067.00</b>		<b>240,89,952.21</b>

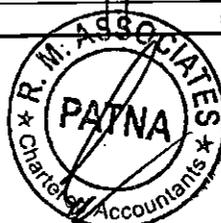


## SARVA SHIKSHA ABHIYAN

### Schedule - " Q" TEACHERS SALARY

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	New Additional Teachers - PS (Regular) (Exp)				0.00
2	Science and Mathematics-Subject specific New Additional Teachers - UPS (Contract)- Expenses				0.00
3	Social Studies-Subject specific New Additional Teachers - UPS (Contract)- Expenses				0.00
4	Science and Mathematics - Subject specific New Additional Teachers- UPS (Regular) - Expenses				181650.00
5	Others - Additional teachers - Expenses				0.00
6	Additional Teachers - PS (Contract) (Exp)	13481195400.00		9943693976.00	
7	Additional Teachers - PS (Regular) - Additional teachers - Expenses	18373886458.00		17877026507.00	
8	Additional Teachers - PS (Vacant) - Additional teachers - Expenses			628661333.00	
9	Primary Teachers (Contract)-Existing - Primary teachers- Expenses	912961562.00		1194663955.00	
10	Primary Teachers ( Regular)-Existing - Primary teachers- Expenses	8488258334.66		3754184354.95	
11	Languages - Subject specific Additional Teachers - UPS (Contract)- Expenses	30970857.00		0.00	
12	Science and Mathematics- Subject specific Additional Teachers - UPS (Contract)- Expenses			63676934.00	
13	Social Studies - Subject specific Additional Teachers - UPS (Contract)- Expenses			82220534.00	
14	Languages - Subject specific Additional Teachers-UPS (Regular) - Expenses	155916111.00		184026379.00	
15	Science and Mathematics- Subject specific Additional Teachers-UPS (Regular) - Expenses	404625382.00		164923500.00	
16	Social Studies - Subject specific Additional Teachers-UPS (Regular) - Expenses	48909600.00		583950.00	
17	Languages -Subject specific Upper Primary Teachers (Contract)- Expenses			66770851.00	
18	Languages - Subject specific Upper Primary Teachers (Regular)- Expenses	4084000.00		6964100.00	
19	Science and Mathematics- Subject specific Upper Primary Teachers (Regular)- Expenses	1886000.00		7245350.00	
20	Social Studies- Subject specific Upper Primary Teachers (Regular)- Expenses	7429857.00		18692050.00	
21	Others - Upper Primary teachers - Expenses			477000.00	
22	UP Teachers (Contract)-Existing - Upper Primary teachers - Expenses	302799242.00		110491000.00	
23	UP Teachers (Regular)-Existing - Upper Primary teachers - Expenses	2286805582.34		2772088948.00	
24	Additional Teachers - UPS (Contract) - Upper Primary teachers - Expenses	1745442332.00		1243833394.00	
25	Additional Teachers - UPS (Regular) - Upper Primary teachers - Expenses	6084294951.00		4956448180.00	
26	Additional Teachers - UPS (Vacant) - Upper Primary teachers - Expenses			220000000.00	
27	Head Teacher for Upper Primary (if the number of children exceeds 100) - Upper Primary teachers - Expenses	36652000.00		173482915.00	
28	Primary Teachers (Contract) (Exp)	3751101898.00		3062326666.00	
29	Primary Teachers (Regular) (Exp)	46109320.00		810111115.00	
30	UP teachers for integration of Class VIII (Exp)			67164608.00	
31	Head Teacher for upper primary (if the number of children exceeds 100 in a school) (Exp)	156949781.00		38540000.00	
	<b>TOTAL (RS.)</b>	<b>563202,78,668.00</b>		<b>474484,79,249.95</b>	



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

**Schedule - "R " TEACHERS GRANT**

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Primary Teachers (Exp)	4843500.00		28691523.00	
2	Upper Primary Teachers (Exp)	421500.00		6011221.00	
	<b>TOTAL (RS.)</b>	<b>52,65,000.00</b>		<b>347,02,744.00</b>	

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

**Schedule - "S " SCHOOL GRANT**

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Primary School (per school)(Exp)	144312930.00		453603120.00	
2	Upper Primary School (per school)(Exp)	55919435.00		173479261.00	
	<b>TOTAL (RS.)</b>	<b>2002,32,365.00</b>		<b>6270,82,381.00</b>	

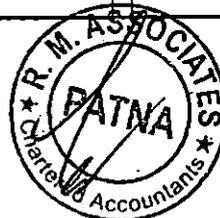
**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

**Schedule - "T " TEACHERS TRAINING**

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Refresher Residential in-Service for 10 Days at BRC Level and Above - Teachers Training - Expenses	6141808.00		5319897.00	
2	Refresher In-Service Teachers' Training of Class VI to VIII Teachers at BRC Level and Above - 5 Days Non-Residential - Teachers Training - Expenses	1977629.00		2882494.00	
3	Refresher Training for All Resource Persons, Master Trainers, BRC & CRC Faculty and Coordinators for 10 Days Each Year - Teachers Training - Expenses			209727.00	
4	Cluster Level Meetings and Peer Group Training Sessions for All Teachers at CRC Level-5 Days - Teachers Training - Expenses	2449691.00		20963798.50	
5	Refresher In-Service Teachers' Training of Class I to V Teachers at BRC Level and Above - 3 Days Non-Residential - Teachers Training - Expenses	4544808.00		12298831.00	
6	Induction Training for Newly Recruited Teachers- 30 days (Exp)	10515567.00		62553663.50	
7	One day monthly cluster level meetings and peer group training sessions for 10 months for all teachers each year at CRC level - 10 days (Exp)	27225549.00		180203329.00	
8	Refresher In-service Teacher's Training at BRC level and above - 10 days (Exp)	11366767.00		60745327.00	
9	Refresher residential in-service for 10 days at BRC level and above	13157771.00		20025711.00	
10	Refresher Training for All Resource Persons, Master Trainers, BRC & CRC Faculty and Coordinators for 10 Days Each Year (Exp)	382810.00		45030009.00	
11	Contact sessions in distance education of 60 days per year for untrained Teachers to acquire professional qualifications over a two year period. (Exp)	-6388570.00		68151563.00	
	<b>TOTAL (RS.)</b>	<b>713,73,830.00</b>		<b>4783,84,350.00</b>	



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - "U " INTERVENTION FOR OUT OF SCHOOL CHILDREN  
Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS.	P. ]	[ RS.	P. ]
1	Monitoring of RSTC/NRSTC		183208.00		272545.00
2	Seminar/Confrence /Workshop		141121.00		5201.00
3	Cap. Buil. of MTs/SRGs/DRGs		9564.00		637473.00
4	Dev/Revi./Eval./ Prin. Of Text Book/ Training Module		0.00		25760.00
5	Madarsa/ Maktab - Continuing (1 Year)		368072.00		7431808.00
6	Madarsa/ Maktab - Fresh (1 year)		48100.00		107616.00
7	NRBC (1 year - Fresh Children)		5062052.13		23053665.00
8	NRBC (Continuing children) (1 year)		1329215.00		9954013.00
9	RBC (Continuing) (1 Year)		44749605.00		145714660.02
10	Residential Bridge Course (1 year Fresh Children)		11589380.00		48017178.60
11	AIE Center (Migrated Children)		1116965.00		11295697.00
12	AIE & Others - Continuing Children		10491031.00		68910403.00
13	AIE & Others (Fresh Children)		7980766.00		33439654.00
14	EGS (UP) -		3856499.75		1578313.66
15	Maintenance per child per month @ Rs. 900/- Residential Hostel for specific category of children				4515000.00
16	Maintenance- Residential Hostel for specific category of children		3430061.00		2652711.00
17	TLM and equipment including library books - Residential Hostel for specific category of children		6600.00		4171989.00
18	Electricity / water charges- Residential Hostel for specific category of children		12645.00		51816.00
19	TLM and equipment including library books - Residential schools for specific category of children		8595270.00		547360.00
20	Vocational training / specific skill training - Residential Schools for specific category of children		893800.00		10090.00
21	Boring/Handpump (Included in civil works) - Residential schools for specific category of children				761284.00
22	Construction of Building (Included in civil works)- Residential schools for specific category of children				10795514.00
23	Preparatory camps - Residential Schools for specific category of children - Expenses		43380.00		0.00
24	Supplementary TLM, Stationery and other educational material - Residential Schools for specific category of children - Expenses		528700.00		0.00
25	Medical care/contingencies @ Rs.750/- per child Residential Hostel for specific category of children - Expenses				0.00
26	Slipend per child per month @ Rs.50/- - Residential Hostel for specific category of children - Expenses				0.00
27	Supplementary TLM, Stationery and other educational material - Residential Hostel for specific category of children - Expenses				0.00
28	Electricity / water charges- Residential Hostel for specific category of children - Expenses				0.00
29	TLM and equipment including library books - Residential Hostel for specific category of children - Expenses				0.00
30	Vocational training / specific skill training- Residential Hostel for specific category of children - Expenses				0.00
31	Furniture / Equipment (including kitchen equipment) - Residential Hostel for specific category of children - Expenses				0.00
32	Capacity Building - Residential Schools for specific category of children - Expenses		400.00		0.00
	<b>TOTAL (RS.)</b>		<b>1004,36,434.88</b>		<b>3739,49,751.28</b>



## BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

### SARVA SHIKSHA ABHIYAN

#### Schedule - "V" FREE TEXT BOOK

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	Braille Book (P)	5292284.00		92823186.36	
2	Braille Book (UP) (Exp)	7581907.00		0.00	
3	Free Text Book (P)	1317718717.00		1826387781.50	
4	Free Text Book (UP)	1265207961.00		282196971.30	
5	Large Print Books (P) (Exp)	382821.00		0.00	
	<b>TOTAL (RS.)</b>	<b>25961,83,690.00</b>		<b>22014,07,939.16</b>	

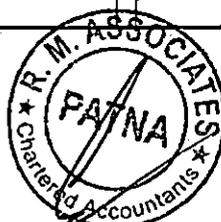
## BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

### SARVA SHIKSHA ABHIYAN

#### Schedule - "W" INTERVENTIONS FOR CWSN (IED)

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	P.]	[RS.]	P.]
1	5 Day's Teachers Training on VI-Expenses	22000.00		54480.00	
2	BRP SALARIES UNDER IED (CWSN)	910000.00		1970667.00	
3	Monthly/quarterly Meeting of Co-Ordinators/resource Teachers/ SRG/NGOs	680.00		64506.00	
4	Workshop for Module Development (MR/HBE) for Teacher Training and RBC. - Interventions for CWSN (IED) - Expenses	109480.00		11350.00	
5	Documentation of IED - IED- Expenses	1813133.00		10000.00	
6	Provision for Inclusive Education			5447503.00	
7	Ramps	266500.00		13936735.00	
8	5 DAYS RESIDENTIAL TRAINING OF PRIMARY TEACHERs ON CURRICULAR ADAPTATION OF NCERT	1527218.00		702686.00	
9	5 DAYS RESIDENTIAL TRAINING OF R.Ps ON CURRICULAR ADAPTATION OF NCERT	1019765.00		23000.00	
10	5 DAYS TEACHER TRAINING ON V.I	773216.00		472020.00	
11	INCLUSIVE K.G.B.Vs FOR 1199 GIRLS FOR SIX MONTHs	4357621.00		1484025.00	
12	INCLUSIVE K.G.B.Vs FOR 2476 GIRLS EXISTING	5695808.00		3662373.00	
13	Provision of AIDs & Appliances	14393633.93		4591389.13	
14	Repair and maintenance of AIDs and appliances	73056.00		260941.00	
15	Salary of Existing Resource Teachers /Rehabilitation Professionals@Rs. 0.14 for 1068 RTs and 0.15 for 76 RTs	101230604.00		117558312.00	
16	Salary of remaining Resource Teachers /rehabilitation professionals for six months	12745736.00		10015025.00	
17	Strengthening of resource room/Resource Centre	73500.00		2126435.00	
18	Surgery of CWSN	4596172.00		8045582.00	
19	Upgradation of 1 BRC/Resource Centre into study centre/training	3054988.00		2116913.36	
20	World Disabled Day / Louis Braille Day	5117579.00		5620005.00	
21	10 days Multi-category training of RTs@Rs. 200/-Day.	865378.00		4391777.00	
22	1 day training of Community Leaders@50 per cluster @Rs. 100/-Day.	5132264.00		9776606.00	
23	7 days training of Care-givers@Rs. 200/-Day.	214898.00		3267501.00	
24	Assessment camps THROUGH Sightsavers, ALIMCO, Starkey etc.	2433922.00		4780520.09	
25	Conduction of 1 Year RBCs with the support of NGOs/VSS	9136283.00		14986148.00	
26	Conduction of 45 Days Special Training/life Skill Training at DLO	3718510.00		10000185.00	
27	Escort /Transport Allowance@ 300 Per Child for 10 Months.	21457614.00		23264210.83	
28	Foundation Course Training under IGNOU	-41590.00		230000.00	
29	Hearing AIDs (BTE/digital/Pocket Type)	390167.00		3028048.00	
30	Honorarium of existing Care-givers at CRC	1355420.00		4266717.00	
31	Honorarium to new Care-givers at CRCs for six months	13380.00		37500.00	
32	Inclusive Sports, / Excursion trip/ Inclusive adventure Camps	2202698.00		5420234.00	
	<b>TOTAL (RS.)</b>	<b>2046,59,633.93</b>		<b>2616,23,394.41</b>	



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - "X" TEACHING LEARNING EQUIPMENT

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	TLE for integration of Class VIII -(Exp)		61560.00		2279875.00
2	TLE for integration of Class V -(Exp)				81511.00
3	TLE - New Primary -(Exp)		103000.00		-5905073.00
4	TLE - New Upper Primary -(Exp)				18509627.00
	<b>TOTAL (RS.)</b>		<b>1,64,560.00</b>		<b>149,65,940.00</b>

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - "Y" RESEARCH AND EVALUATION

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Modification and Updating of Household Survey Data		444090.00		429047.00
2	Others (Workshop/Meeting/TA/DA of MIs Representatives/activities of SEEP/PEEP/BEEP/ DEEP Etc.)		1600.00		306799.00
3	Resource Support/Meeting of DRG,SRG/Honr. of Resource Persons		442904.00		231456.00
4	Updating of Balpanji - Social Mapping		72479.00		100603.00
5	Action Research		68620468.00		6921486.75
6	Continuous and Comprehensive Evaluation (CCE)		12859071.00		9236314.16
7	DISE for all types of schools (Recognized as well as Unrecognized)		7157938.00		3783603.00
	<b>TOTAL (RS.)</b>		<b>895,98,550.00</b>		<b>210,09,308.91</b>

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - "Z" INOVATIVE ACTIVITY

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Intervention for Minority Community Children		16261643.00		1976097.00
2	Intervention for SC / ST Children		12711130.00		2199313.00
3	Intervention for Urban Deprived Children		7818484.00		1024350.00
4	ECCE		15730135.00		15412613.00
5	Girls Education		23048332.00		20096038.91
	<b>TOTAL (RS.)</b>		<b>755,69,724.00</b>		<b>407,08,411.91</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**  
**Schedule - "AA " COMMUNITY TRAINING**  
**Forming part of Income & Expenditure Account for the year ended 31st March' 2017**

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Local Authority - 3 days residential (Exp)		256000.00		3723790.00
2	VEC/SMC - 3 days non-residential (Exp)		17874020.17		116335323.70
3	VEC/SMC - 3 days residential (Exp)		2726833.00		7822318.00
4	1 Day Non-Residential Training of Trainers/RPs - Training/Workshop - VSS		1055850.00		761508.00
5	1 Day Orientation of VSS Members - Training/Workshop - VSS		16989293.00		14441471.00
6	4 Days Residential Training of Trainers/RPs - Training/Workshop - VSS		424543.00		1650380.00
7	Identification Workshop - Training/Workshop - VSS				1164253.00
	<b>TOTAL (RS.)</b>		<b>393,26,539.17</b>		<b>1458,99,043.70</b>

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**  
**Schedule - " AB " 2 Set Of Uniforms To Children**  
**Forming part of Income & Expenditure Account for the year ended 31st March' 2017**

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	SC Boys ( Class I, II,III,IV,V, Vi, VII & VIII)		7398000.00		456105851.00
2	ST Boys ( Class I, II,III,IV,V, Vi, VII & VIII)		19825300.00		135302700.00
3	All Girls ( Class I, II,III,IV,V, Vi, VII & VIII)		417627910.87		3344357681.42
4	BPL Boys ( Class I, II,III,IV,V, Vi, VII & VIII)		78886800.00		321273393.00
	<b>TOTAL (RS.)</b>		<b>5237,38,010.87</b>		<b>42570,39,625.42</b>

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**  
**Schedule - " AC " KGBV**  
**Forming part of Income & Expenditure Account for the year ended 31st March' 2017**

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Monitoring & Academic Support of KGBVs		195009.00		418493.00
2	Reflection Meeting of Wardens (535*4 Round*3 Days* Rs.100)				95571.00
3	Development and Printing of Module/Guideline/Resource Material Etc. - KGBV-Expenses				97100.00
	<b>TOTAL (RS.)</b>		<b>1,95,009.00</b>		<b>6,11,164.00</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**  
 Schedule - " AD " NPEGEL

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Additional Incentives (Uniform, Stationery, Workbook, Escorts In Difficult Areas Etc.)- Expenses				735760.00
2	Tle (Non Recurring)- Expenses		20000.00		5959252.00
3	Civil Works (Non Recurring) - Expenses		9753573.00		52952133.00
4	Recurring Cost-Expenses		6655966.00		49844310.63
5	Bank Charges (NPEGEL)		317.38		4756.50
6	Prior Period Expense (NPEGEL)		7941813.16		19825615.00
	<b>TOTAL (RS.)</b>		<b>243,71,669.54</b>		<b>1293,21,827.13</b>

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - " AE " Computer Aided Education in UPS under Innovation

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Computer Aided Education in Upper Primary Schools -(Exp)		589034.00		582795.00
	<b>TOTAL (RS.)</b>		<b>5,89,034.00</b>		<b>5,82,795.00</b>

**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**  
**SARVA SHIKSHA ABHIYAN**

Schedule - " AF " Maintenance Grant

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Maintenance Grant ( PS & UPS) (Exp)		182321995.00		561659651.00
	<b>TOTAL (RS.)</b>		<b>1823,21,995.00</b>		<b>5616,59,651.00</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

Schedule - " AG " Special Training

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	Non-Residential Continuing - Expenses				
2	Non-Residential Course - 12 Months - Non-Residential continuing - Expenses		7400.00		33700.00
3	Non-Residential Course - 3 Months - Non-Residential continuing - Expenses		61000.00		934.00
4	Non-Residential Course - 6 Months - Non-Residential continuing - Expenses		580848.00		212468.00
5	Non-Residential Course - 9 Months - Non-Residential continuing - Expenses		1452595.00		2499993.00
6	Non-Residential Fresh - Expenses				
7	Non-Residential Course - 12 Months (Exp)		30340.00		
8	Non-Residential Course - 3 Months (Exp)		188122.00		667243.00
9	Non-Residential Course - 6 Months (Exp)		1977357.00		2858857.00
10	Non-Residential Course - 9 Months (Exp)		182704.13		2220758.00
11	Residential Continuing - Expenses				
12	Residential Course - 12 Months - Residential continuing - Expenses		-618409.00		127310.00
13	Residential Course - 6 Months - Residential continuing - Expenses		4354948.00		15710864.00
14	Residential Course - 9 Months - Residential continuing - Expenses		10321134.87		20837780.00
15	Worksite School for Migrant Children (6 months) - Residential continuing - Expenses				
16	Residential Fresh - Expenses				
17	Residential Course - 12 Months (Exp)		117017.00		3515099.74
18	Residential Course - 6 Months (Exp)		1227573.00		9498586.50
19	Residential Course - 9 Months (Exp)		6312121.05		23523813.46
	<b>TOTAL (RS.)</b>		<b>281,94,751.05</b>		<b>817,07,406.70</b>

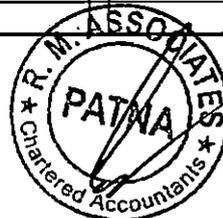
**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**

**SARVA SHIKSHA ABHIYAN**

Schedule - " AH " INTEREST & OTHER INCOMES

Forming part of Income & Expenditure Account for the year ended 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[ RS. ]	[ P. ]	[ RS. ]	[ P. ]
1	NPEGEL Income		9109527.00		2273546.10
2	Interest From Saving Deposit		482234537.42		378908770.28
3	Interest Received From VSS		77169255.98		119224911.62
4	Other Income		92247253.55		29788396.61
	<b>TOTAL (RS.)</b>		<b>6607,60,573.95</b>		<b>5301,95,624.61</b>



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA****SARVA SHIKSHA ABHIYAN**

Schedule - " AJ " REMITTANCE IN TRANSIT (CASH &amp; BANK)

Forming part of BALANCE SHEET AS AT 31ST MARCH 2016

Sl. No.	PARTICULARS	DEBIT BALANCE	CREDIT BALANCE
1	Expenditure on behalf of SLO	-	-
2	Others (Please Specify)	-	-
3	Others (Mahila Samakhya)	-	-
4	Others (Please Specify)	-	-
5	SCRT Activity	-	-
6	GRANT FROM SLO	-	-
7	Grant from SLO (in cash)	-	628627,29,524.00
8	Grant To DLO ( in Cash)	628627,29,521.00	-
9	GRANT FROM SLO in kinds	-	26717,37,429.75
16	Fund Transfer to DLO in Cash (NPEGEL)	-	170,87,283.00
17	Grant In Aid From SLO (NPEGEL)	170,87,283.00	-
18	Grant to DLO (in Kind)	26717,37,429.75	-
19		-	-
20		-	-
21		-	-
22	Remittance in Transit ( Bank)	2397,23,971.00	-
23	Remittance in Transit (Kinds)	-	-
		-	-
	TOTAL	657912,78,204.75	655515,54,233.75
	NET BALANCE		2397,23,971.00



# BIHAR SHIKSHA PARIYOJANA PARISHAD

SHIKSHA BHAWAN, SAIDPUR, PATNA

SARVA SHIKSHA ABHIYAN (SSA)

## SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY

AND

## NOTES ON ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2017

### A. SIGNIFICANT ACCOUNTING POLICIES

- i. The financial statements have been prepared in accordance with the historical cost convention.
- ii. Books of account are maintained as per the principles of mercantile system of accounting on accrual basis and on the principles as per the generally accepted principles of accounting.
- iii. Separate set of books of account are maintained at SLO and the DLOs for SSA and KGBV and State Government Assisted Programmes.
- iv. Grants received have been accounted for on actual receipt basis; however, Expenses are accounted for on accrual basis as far as possible unless otherwise stated elsewhere. The Grant is accounted for as income only to the extent it is utilized for capital & revenue expenditure.
- v. Unspent grant at the end of the year is equivalent to the cash and bank balances, closing stock of consumable stores, advances less outstanding liabilities & balance of income & Expenditure Account.
- vi. Capital expenditure on activity account denotes the cost of fixed assets purchased out of the grants received in Cash/Bank. The GOI provides funds in two heads Capital & General. Capital for Civil construction of schools & general for other programme.
- vii. In case of the official on deputation from Govt. of Bihar and Bihar State Govt. undertaking, payment of provident fund / Leave Salary & pension contribution etc. are made as per the standard terms of deputation.
- viii. Depreciation on fixed assets is not provided as per the decision of the Executive Committee.

### B. NOTES ON ACCOUNT

- i. The final accounts i.e. Income & Expenditure Account and balance sheet were prepared on the Tally Accounting Package.
- ii. On the advice of the team of Chartered Accountants constituted on the matters of adjustment and reconciliation of outstanding entries in earlier years in pending reconciliation of parked money the following adjustment have been made during the year:



Sl. No.	Pendin Reconciliation	Opening Balance as on 01-04-2016	Adjustment during the year	Closing Balance as on 31-03-2017
1	Remittance in Transit (Bank) 04-05	150776165.64	34,46,000.00	147330165.64
2	Remittance in Transit (Kind) 04-05	(4525169.97)	0.00	(4525169.97)
3	Difference in Opening Cash & Bank Balance	(6549346.64)	-2861112.29	(3688234.35)
	<b>Total</b>	<b>139701649.03</b>	<b>584887.71</b>	<b>139116761.32</b>

iii. The inter fund transfer amongst different project i.e. SSA / KGBV as appearing in liabilities and advances under different heads have not been reconciled. The necessary steps are being taken to reconcile the differences appearing in the accounts and necessary adjustment entries will be passed when the above accounts are identified and reconciled.

iv. **Advances**

An aggregate amount of Rs. 1460,08,17,462.71 (Rupees One Thousand Four Hundred Sixty Crore Eight Lakh Seventeen Thousand Four Hundred Sixty Two and Seventy One Paise) was outstanding as on 31.03.2016 under Advance for which following steps have been taken for adjustment :-

- I. Processes have been simplified to facilitate smooth adjustment of pending advances.
- II. Continuous visits of districts by State Level Team to monitor the adjustment of advances are being under taken.
- III. Two teams have also been constituted at SLO for collecting day to day data/ information from visiting team and districts.

As a result thereof the outstanding advances as of 31.03.16 are reduced substantially on 15.11.2017 which have been illustrated as below:-

Rs. In Crore

Sl. No.	Accounts Head	Advances up to 31.03.2016	Advances for the Year 2016-17	Total Advances as on 15.11.2017
i	CAPITAL	308.89	68.50	377.39
ii	GENERAL	106.18	443.80	549.98
	<b>Total</b>	<b>415.07</b>	<b>512.30</b>	<b>927.37</b>

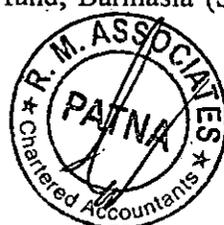
v. Advance to Bihar Mahila Samakhya Society related to earlier years is under Reconciliation and necessary adjustment entries will be passed after reconciliation.

vi. On demand from EPF Department during 2000-2001 an amount of Rs.8008346.00 lying in Indian Overseas Bank was frozen on account of non deduction /deposit of different categories of payment dues in previous years. The said amount is appearing in Balance sheet under the head Loans & Advance. BSPP is being depositing deducted EPF on monthly basis.

The Bihar Shiksha Pariyojna Parishad has filed a writ in this regard contesting the liability before Hon'ble High Court, Patna.

vii **MISAPPROPRIATION OF FUND AT ARARIA DISTRICT**

The misappropriation of fund by Primary Agriculture Credit Society (PACS), Dehti (Araria) of SSA fund enhanced from Rs. 140.01 Lakh to Rs. 272.413 Lakh is reported to be involved and Rs.9.00 Lakh of P. S. Building fund, Barmasia (Sikiti Block) resulting total defalcated



amount is (272.413 + 9.00) Rs. 281.413 Lakh due to four new FIR-31/10 dated 14.02.2011, 32/11 dated 09.02.2011, 29/11 dated 15.02.2011 & 12/11 dated 13.02.2011 were lodged in Araria, Raniganj, Palasi and Sikiti Police Station. Later on new FIR was merged in the previous FIR due to same nature of complain by the concerned police station. Resulting the FIR stands as 491/09 dated 15.10.2009, 41/10 dated 21.01.2010 & 18/10 dated 20.09.2013. The matter is under investigation by the Police and Vigilance Bureau of State Government and the final adjustment in book of accounts for the above amount will be made on final outcome of the investigation. Now the amount Rs 281.413 Lakh is reflecting in the advances. The certificate case is also filed for recovery of defalcated amount by the concerned DPO's.

The quantum of total fund value was still not ascertained as the matter is under investigation by the State Vigilance Department, GOB. However, the misappropriation of fund Rs. 1,00,000.00 (One Lakh) was only recovered during the previous year.

viii. **Misappropriation of SSA fund in Katihar district :-**

During in the course of CAG Audit for the F.Y. 2011-12 it was noticed in Katihar district that an amount of Rs. 20.06 Lakh was defalcated by the H.M. of UMS, Pagalbari (Manihari), Katihar. As such huge amount of Rs. 20.06 Lakh was withdrawn by the H.M and Civil work regarding 6 ACR was not constructed.

After detailed examination & enquiry of records it was reported that a fabricated Bank Account was opened in PNB with help of office & Bank staffs and an amount of Rs. 6,68,675/- vide D/D No. 819 dt. 14.11.2011 was deposited as well as Rs. 13,37,350/- was transferred from old Bank Account to the said fabricated new Bank Account. Finally 6,68,675/-+13,37,350/- = 20.06 Lakh rupees was defalcated from the new fabricated Bank Account.

Resulting in Manihari P.S., FIR was lodged (28/14) against H.M and the retiral benefit of the concerned H.M was also held up. Criminal & Administrative steps were also taken against the other involved persons. In the mean period on enquiry was also conducted by the SLO, the penalty was also fixed against the concerned responsible persons. The matter is in the court and waiting for final outcome.

ix. **Irregular detention of Rs. 2.72 Crore in seven districts (Begusarai, Darbhanga, Katihar, Muzaffarpur, Purnea, Sitamarhi & Siwan).**

A test check by the CAG of seven districts for the F.Y 2014-15 disclosed that the amount of ACR/NSB was withdrawn by the H.M of different schools and Rs. 2.72 Crore irregularly detained during 2012-13 without construction of school buildings.

It was noticed also that 48 schools of seven districts withdrawn Rs. 4.26 Crore and expenditure as per M.B status was reported Rs. 1.53 Crore, resulting Rs. 2.72 Crore was irregularly retained without the construction of Schools Buildings.

After thorough and regular thrust on the concerned DLOs, an amount of Rs. 1.14 Crore was adjusted either returning Rs. 0.63 Crore and construction of school buildings for Rs. 0.51 Core from the irregular detained amount Rs. 2.72 Crore. Hence the update status of irregular detained amount Rs. 2.72 Crore are as follows :-

1. Irregular detained amount	-	2.72 Crore
(a) Amount Returned	-	0.63 Crore
(b) Work Constructed as per M.B.	-	0.51
	-	1.14 Crore
2. Balance amount to be adjusted	-	1.58 Crore



- x. The amount of Rs 622738.00 was outstanding as on 31.03.2016 under Stale Cheques. The proper entries have been passed and the balance as on 31.03.2017 stands at Rs 860760.00 which is subject to reconciliation and adjustment.

Opening	Addition	Adjustment	Closing as on 31.03.2017
622738.00	1190407.00	952385.00	860760.00

- xi. Prior Period Adjustment.  
In the prior period adjustment the total amount is reflecting as credit balance Rs. 75,50,49,454.23. This amount arises after adjustment of old outstanding entries in BRS as well as reversal of Stale Cheques.
- xii. There was a misappropriation of fund by Motihari where NPEGEL fund of Rs. 8,28,000.00 is reported to be involved. The matter is under investigation and the final adjustment in books of accounts for the above amount will be taken on final outcome of the investigation.
- xiii. Previous year's figures have been rearranged/ regrouped wherever necessary to bring them in conformity with the current year's figure.
- xiv. The Audit of 59,322 VSS has been examined by the appointed Chartered Accountants up to 31.03.2016 vide SPD letter no. Accts/01/2011-12/1783 dt. 24.03.2017 are as follows :-

<u>Year</u>	<u>No. of VSS</u>
2012-13	- 14,627
2013-14	- 14,784
2014-15	- 14,936
2015-16	- 14,975
<b>Total</b>	<b>- 59,322</b>

Place: - Patna  
The 27<sup>th</sup> day of November, 2017



For M/s R.M. Associates.  
Chartered Accountants  
(FRN:307011C)

*(Signature)*  
(CA N. Rahman)

Partner

Membership No:- 11108

For and on behalf of Bihar Shiksha Pariyojna Parishad (SSA)

*(Signature)*

(Raman Kumar)

Chief Accounts Officer (I/c)  
Bihar Education Project Council  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

*(Signature)*

(Sanjay Singh)

State Project Director  
Bihar Education Project Council  
State Project Director  
Bihar Education Project Council  
PATNA

# B.L.A. SRIKSHA PARIYOJNA PARISAD, PATNA

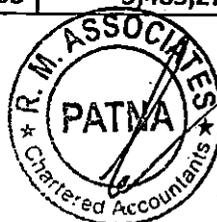
DETAILS OF LOAN & ADVANCES (SSA) AS ON 31st MARCH 2017

Sl. No.	Name of District	Advance to Staff				Programme Work				Civil Work				Other Advances				Total
		Opening Balance	During the year	Adj. the Year	Closing Balance	Opening Balance	During the year	Adj. the Year	Closing Balance	Opening Balance	During the year	Adj. the Year	Closing Balance	Opening Balance	During the year	Adj. the Year	Closing Balance	
1	Araria	1,109,703.00	606,000.00	716,821.00	988,782.00	90,172,047.36	2,337,096,026.52	2,291,465,334.52	135,762,739.36	441,628,057.00	63,897,628.83	233,076,161.47	271,839,522.18	25,219,153.00	348,868.00	447,600.00	25,118,419.00	433,739,462.52
2	Arwal	44,862.00	93,000.00	83,000.00	54,862.00	1,542,475.00	514,632,948.00	505,987,960.00	10,187,523.00	21,328,940.37	3,122,423.00	18,135,210.84	8,314,152.73	0.00	0.00	0.00	0.00	18,856,537.73
3	Aurangabad	0.00	565,000.00	453,000.00	112,000.00	5,803,954.00	1,800,626,810.00	1,617,874,213.00	189,558,351.00	173,744,181.00	8,805,714.00	126,972,252.75	55,677,852.25	-17,500.00	0.00	0.00	-17,500.00	244,328,503.25
4	Banka	115,140.00	743,820.00	513,950.00	344,810.00	74,760,839.05	1,242,809,407.00	1,179,287,013.71	138,283,332.34	100,039,516.27	3,402,045.00	83,523,684.00	19,917,877.27	0.00	0.00	0.00	0.00	158,548,819.61
5	Begusarai	13,142.00	15,000.00	20,652.00	7,490.00	95,817,525.00	2,171,666,984.00	2,236,344,735.00	31,159,774.00	291,703,166.50	58,358,127.00	205,143,169.52	144,918,103.98	89,162.25	0.00	69,192.25	0.00	176,085,367.98
6	Bhagalpur	131,107.00	278,200.00	12,000.00	397,307.00	49,881,096.54	1,822,314,212.00	1,822,314,212.00	1,193,906,746.54	257,107,987.90	6,573,666.00	208,925,954.00	54,765,489.90	12,989,026.00	0.00	12,764,000.00	228,026.00	1,249,284,573.44
7	Bhojpur	34,570.00	152,000.00	112,000.00	74,570.00	27,941,750.20	1,829,724,035.00	1,845,890,552.20	211,875,233.00	344,783,037.00	29,216,078.00	195,158,948.00	178,840,163.00	0.00	0.00	0.00	0.00	390,589,966.00
8	Buxer	190,850.00	764,810.00	739,100.00	216,560.00	11,463,977.00	1,272,996,934.00	1,197,211,581.00	87,249,330.00	253,022,883.00	4,950,974.00	183,809,828.00	74,163,829.00	5,085,168.00	0.00	0.00	0.00	166,714,907.00
9	Darbhanga	0.00	0.00	0.00	0.00	14,239,979.00	2,703,248,258.00	2,558,434,899.13	159,053,637.87	471,835,691.00	28,365,036.00	283,268,318.00	216,932,409.00	8,996,500.00	0.00	0.00	5,085,168.00	384,982,546.87
10	E. Champaran	35,800.00	102,000.00	125,710.00	11,290.00	137,499,344.75	3,185,931,190.50	3,058,164,241.64	265,266,293.61	399,812,743.50	6,915,700.00	171,037,703.83	235,690,739.67	4,714,516.00	0.00	1,992,484.00	2,722,032.00	503,690,355.38
11	Gaya	38,776.00	321,346.00	350,122.00	10,000.00	7,151,724.55	3,022,201,136.00	2,745,114,992.55	284,237,868.00	170,700,482.00	49,486,038.50	156,121,117.00	64,065,403.50	366,207.00	0.00	75,000.00	291,207.00	348,604,478.00
12	Gopalganj	334,015.95	29,824.00	123,493.00	240,346.95	11,494,919.07	2,264,696,943.00	2,147,381,152.00	128,810,710.07	445,148,404.00	126,370,322.00	453,125,001.00	118,393,725.00	292,602.70	20,729,137.75	38,477.70	20,983,262.75	268,428,044.70
13	Jamui	523,732.00	575,000.00	562,697.00	536,035.00	655,429,416.00	947,377,849.00	1,505,561,864.47	97,245,200.53	161,291,141.00	118,546,119.00	232,038,968.00	47,800,292.00	325,342.74	6,801.28	128,618.00	203,326.00	145,784,853.14
14	Jehanabad	214,487.00	17,000.00	219,487.00	12,000.00	21,330,301.73	978,459,637.00	952,887,244.73	48,902,694.00	66,550,817.00	124,774,092.00	138,758,527.00	82,566,389.00	453,032.00	13,500.00	27,000.00	439,532.00	129,920,616.00
15	Kaimur	485,828.00	538,000.00	784,688.00	237,140.00	39,419,491.20	1,063,642,612.00	828,047,836.20	177,014,287.00	50,358,321.00	1,072,592.00	35,301,217.00	16,127,698.00	3,648,554.00	0.00	3,648,554.00	0.00	193,379,103.00
16	Katihar	882,328.00	850,350.00	1,345,538.00	497,138.00	101,599,847.45	1,471,258,975.00	1,410,803,574.00	162,155,246.45	444,873,243.00	6,725,502.00	254,558,290.00	199,840,455.00	-519,901.00	778,500.00	47,949.00	208,650.00	359,701,491.45
17	Khagaria	333,531.00	190,000.00	189,000.00	334,531.00	133,001,357.75	1,598,129,058.00	1,621,426,718.00	109,703,693.75	242,033,448.00	19,767,772.00	109,391,546.00	152,409,974.00	22,704,721.00	1,723,971.00	6,128,071.00	18,300,621.00	280,745,621.76
18	Kishanganj	334,816.00	49,000.00	285,722.00	97,894.00	57,683,260.00	839,055,887.00	726,488,789.00	170,230,338.00	114,508,216.00	81,184,291.00	103,191,365.00	92,499,112.00	2,892,815.00	0.00	50,090.00	2,842,525.00	268,668,869.00
19	Lakhisarai	0.00	115,000.00	115,000.00	0.00	4,154,868.00	718,027,100.00	684,221,579.00	35,980,389.00	133,378,561.00	10,177,888.00	39,332,114.00	104,222,315.00	0.00	0.00	0.00	0.00	140,182,704.00
20	Madhepura	663,438.00	0.00	28,000.00	637,438.00	38,110,248.00	1,259,413,830.00	1,159,256,102.00	138,267,976.00	208,551,646.81	10,284,227.00	118,669,853.73	100,167,020.00	9,841,074.00	317,070.00	4,067,280.00	5,890,864.00	242,983,296.00
21	Madhubani	13,643.00	0.00	0.00	13,643.00	256,902,414.00	2,706,878,483.00	2,682,610,487.50	275,170,411.50	499,878,255.00	45,430,388.00	273,876,183.48	271,430,459.52	15,763,283.00	203,200.00	3,596,073.00	12,370,410.00	558,984,924.00
22	Munger	0.00	115,000.00	115,000.00	0.00	18,564,688.00	743,623,036.00	704,695,056.00	57,492,668.00	120,456,688.00	10,867,883.00	67,061,729.00	64,262,642.00	2,885,222.00	184,979.00	0.00	3,073,201.00	124,822,709.00
23	Muzaffarpur	569,588.62	760,000.00	556,905.00	782,683.62	21,344,535.42	2,232,783,396.00	2,044,892,501.00	209,218,430.42	214,753,817.00	77,123,980.00	247,148,976.00	44,728,821.00	1,719,387.00	266,840.00	1,370,184.00	616,143.00	254,353,078.04
24	Nalanda	408,415.00	1,013,450.00	800,481.00	622,404.00	10,190,094.00	1,834,847,893.00	1,449,549,029.00	395,269,058.00	128,363,101.75	22,904,233.00	35,101,134.00	116,168,200.75	16,548.00	0.00	0.00	16,548.00	812,094,210.75
25	Nawada	529,865.00	343,000.00	446,000.00	417,865.00	34,959,810.00	1,566,177,442.00	1,496,592,497.00	104,544,755.00	286,192,490.00	5,095,120.00	170,495,738.00	120,791,871.00	0.00	0.00	0.00	0.00	225,754,281.00
26	Patna - Rural	0.00	0.00	0.00	0.00	457,852,881.00	1,621,898,368.00	1,968,211,470.00	113,539,779.00	493,440,668.29	44,571,321.00	313,818,388.00	224,193,601.20	-7,760,327.75	7,893,747.75	0.00	113,420.00	337,846,800.20
27	Patna - Urban	22,638.00	0.00	22,638.00	0.00	18,713,471.00	14,917,348.00	18,979,684.00	14,651,135.00	26,248,681.00	5,883,680.00	24,826,697.00	7,402,444.00	-8,617,592.00	9,257,582.00	0.00	640,000.00	22,593,678.00
28	Purnea	1,023,324.00	325,588.00	1,167,873.00	181,039.00	102,268,396.00	1,970,699,438.00	2,001,431,891.00	71,593,651.00	258,492,598.00	65,752,203.00	324,807,959.00	17,438,843.00	1,815,297.00	10,000.00	790,232.00	1,033,065.00	90,186,898.00
29	Rohtas	130,293.00	140,000.00	120,000.00	150,293.00	38,011,792.25	1,874,848,205.00	1,814,071,032.93	98,788,864.32	132,818,860.00	53,321,070.00	69,119,260.19	118,660,869.81	713,289.00	0.00	248,000.00	467,289.00	214,065,216.13
30	Saharsha	1,372,563.00	770,800.00	373,805.00	1,769,558.00	121,898,073.73	1,569,847,883.25	1,528,016,438.25	163,829,520.73	198,705,432.35	23,340,371.00	171,299,081.00	50,746,722.35	-3,802,538.80	14,431,344.28	7,106,154.00	3,522,653.48	219,868,454.68
31	Samastipur	608,887.00	0.00	0.00	608,887.00	189,693,314.00	2,395,674,800.00	2,420,602,217.00	184,765,897.00	541,339,002.00	87,645,099.00	282,855,478.00	316,128,623.00	13,210,380.00	0.00	4,600,098.00	9,310,284.00	490,513,791.00
32	Saran	592,100.00	612,000.00	618,187.00	585,913.00	37,219,310.00	1,959,843,371.00	1,844,747,813.00	152,114,866.00	290,277,496.00	178,135,131.00	280,569,424.00	177,843,203.00	0.00	0.00	0.00	0.00	330,143,984.00
33	Shekhpura	49,000.00	440,600.00	449,000.00	40,600.00	5,789,883.00	330,041,689.00	324,043,621.13	31,787,850.87	50,966,424.00	17,610,260.00	41,454,217.00	27,122,467.00	2,489,828.00	0.00	0.00	0.00	61,445,743.87
34	Sheohar	1,631.00	536,500.00	130,694.00	407,527.00	7,817,994.00	286,305,318.00	263,828,564.00	30,294,748.00	88,904,318.00	43,181,680.00	63,472,984.00	48,613,014.00	0.00	0.00	0.00	0.00	79,315,289.00
35	Sitamarhi	3,030.00	0.00	0.00	3,030.00	11,365,846.00	1,741,915,350.00	1,636,482,239.00	116,798,757.00	265,307,357.00	156,873,846.00	340,820,842.00	81,360,361.00	0.00	338,525.00	23,675.00	314,850.00	198,476,998.00
36	Siwan	11,199.00	118,408.00	118,408.00	11,199.00	123,626,137.50	2,181,026,597.71	2,120,216,303.55	184,434,421.66	335,172,999.18	292,618,198.00	288,268,683.00	339,620,512.18	15,525,811.00	15,808,551.82	11,903,188.82	19,431,174.00	543,397,306.84
37	Supaul	116,718.00	60,000.00	15,000.00	161,718.00	88,435,026.00	1,527,824,924.00	1,481,675,838.00	134,584,112.00	365,458,476.50	35,399,026.00	152,318,181.00	248,639,321.50	18,314,815.37	17,896,683.63	146,200.00	38,165,278.00	419,450,430.50
38	Valshali	39,000.00	314,700.00	118,095.00	235,605.00	12,284,872.00												

# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Details of Fixed Assets (SSA) for the Year Ended 31st March-2017

Sl. No.	Name of Districts	Opening	Add. during the year	Balance
1	Araria	2,977,152,662.42	225,963,615.00	3,203,116,277.42
2	Arwal	608,742,420.00	19,595,174.00	628,337,594.00
3	Aurangabad	2,928,576,182.00	120,389,687.00	3,048,965,869.00
4	Banka	1,988,888,894.72	80,587,562.00	2,069,476,456.72
5	Begusarai	2,814,115,389.00	171,615,829.00	2,985,731,218.00
6	Bhagalpur	2,137,661,909.00	215,812,936.00	2,353,474,845.00
7	Bhojpur	2,228,972,787.00	159,523,299.00	2,388,496,086.00
8	Buxar	1,902,732,867.00	181,955,871.00	2,084,688,738.00
9	Darbhanga	3,228,157,999.00	271,128,005.00	3,499,286,004.00
10	East Champaran	3,907,328,155.00	140,695,868.00	4,048,024,023.00
11	Gaya	3,620,570,967.30	110,837,139.00	3,731,408,106.30
12	Gopalganj	2,995,276,015.00	366,851,776.00	3,362,127,791.00
13	Jamui	1,805,038,070.00	125,539,218.00	1,930,577,288.00
14	Jehanabad	1,382,591,899.00	21,651,458.00	1,404,243,357.00
15	Kaimur	1,634,173,621.00	39,210,489.00	1,673,384,110.00
16	Katihar	3,003,731,640.04	221,578,169.00	3,225,309,809.04
17	Khagaria	1,565,878,835.90	69,142,152.00	1,635,020,987.90
18	Kishanganj	2,459,436,574.00	112,430,216.00	2,571,866,790.00
19	Lakhisarai	1,207,656,626.00	25,023,867.00	1,232,680,493.00
20	Madhepura	2,418,002,949.00	117,532,188.00	2,535,535,137.00
21	Madhubani	2,790,383,653.00	248,396,751.00	3,038,780,404.00
22	Munger	1,219,662,960.00	57,675,271.00	1,277,338,231.00
23	Muzaffarpur	3,701,751,287.50	195,804,017.00	3,897,555,304.50
24	Nalanda	2,988,218,424.00	55,548,058.00	3,043,766,482.00
25	Nawada	2,391,666,626.00	168,610,033.00	2,560,276,659.00
26	Patna (Rural)	3,136,062,957.34	283,318,131.00	3,419,381,088.34
27	Patna (Urban)	186,545,471.00	14,071,906.00	200,617,377.00
28	Purnea	3,621,774,794.00	202,838,779.00	3,824,613,573.00
29	Rohtas	2,706,501,847.00	59,123,405.00	2,765,625,252.00
30	Saharsha	2,113,944,701.62	125,913,834.00	2,239,858,535.62
31	Samastipur	4,127,957,569.00	292,488,476.00	4,420,446,045.00
32	Saran	3,111,758,255.00	166,991,830.00	3,278,750,085.00
33	Sheikhpura	681,378,685.00	30,382,850.00	711,761,535.00
34	Sheohar	540,784,169.00	87,725,176.00	628,509,345.00
35	Sitamarhi	3,181,462,005.54	233,952,828.00	3,415,414,833.54
36	Siwan	2,598,675,518.00	-14,968,887.00	2,583,706,631.00
37	Supaul	2,215,812,022.75	131,767,214.00	2,347,579,236.75
38	Vaishali	2,979,401,005.00	234,324,625.00	3,213,725,630.00
39	West Champaran	3,210,670,865.50	111,383,059.00	3,322,053,924.50
40	State office	24,440,340.00	862,511.00	25,302,851.00
41	Siemet	11,731.00		11,731.00
<b>TOTAL</b>		<b>94,343,551,349.63</b>	<b>5,483,274,385.00</b>	<b>99,826,825,734.63</b>



# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Details of Capital fund (SSA) for the Year Ended 31st March-2017

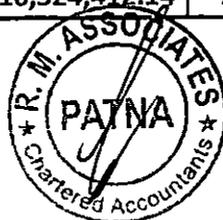
Sl. No.	Name of Districts	Opening	Add. during the year	Balance
1	Araria	2,977,152,662.42	225,963,615.00	3,203,116,277.42
2	Arwal	608,742,420.00	19,595,174.00	628,337,594.00
3	Aurangabad	2,928,576,182.00	120,389,687.00	3,048,965,869.00
4	Banka	1,988,888,894.72	80,587,562.00	2,069,476,456.72
5	Begusarai	2,814,115,389.00	171,615,829.00	2,985,731,218.00
6	Bhagalpur	2,137,661,909.00	215,812,936.00	2,353,474,845.00
7	Bhojpur	2,228,972,787.00	159,523,299.00	2,388,496,086.00
8	Buxar	1,902,732,867.00	181,955,871.00	2,084,688,738.00
9	Darbhanga	3,228,157,999.00	271,128,005.00	3,499,286,004.00
10	East Chamapran	3,907,328,155.00	140,695,868.00	4,048,024,023.00
11	Gaya	3,620,570,967.30	110,837,139.00	3,731,408,106.30
12	Gopalganj	2,995,276,015.00	366,851,776.00	3,362,127,791.00
13	Jamui	1,805,038,070.00	125,539,218.00	1,930,577,288.00
14	Jehanabad	1,382,591,899.00	21,651,458.00	1,404,243,357.00
15	Kaimur	1,634,173,621.00	39,210,489.00	1,673,384,110.00
16	Katihar	3,003,731,640.04	221,578,169.00	3,225,309,809.04
17	Khagaria	1,565,878,835.90	69,142,152.00	1,635,020,987.90
18	Kishanganj	2,459,436,574.00	112,430,216.00	2,571,866,790.00
19	Lakhisarai	1,207,656,626.00	25,023,867.00	1,232,680,493.00
20	Madhepura	2,418,002,949.00	117,532,188.00	2,535,535,137.00
21	Madhubani	2,790,383,653.00	248,396,751.00	3,038,780,404.00
22	Munger	1,219,662,960.00	57,675,271.00	1,277,338,231.00
23	Muzaffarpur	3,701,751,287.50	195,804,017.00	3,897,555,304.50
24	Nalanda	2,988,218,424.00	55,548,058.00	3,043,766,482.00
25	Nawada	2,391,666,626.00	168,610,033.00	2,560,276,659.00
26	Patna (Rural)	3,136,062,957.34	283,318,131.00	3,419,381,088.34
27	Patna (Urban)	186,545,471.00	14,071,906.00	200,617,377.00
28	Purnea	3,621,774,794.00	202,838,779.00	3,824,613,573.00
29	Rohtas	2,706,501,847.00	59,123,405.00	2,765,625,252.00
30	Saharsha	2,113,944,701.62	125,913,834.00	2,239,858,535.62
31	Samastipur	4,127,957,569.00	292,488,476.00	4,420,446,045.00
32	Saran	3,111,758,255.00	166,991,830.00	3,278,750,085.00
33	Sheikhpura	681,378,685.00	30,382,850.00	711,761,535.00
34	Sheohar	540,784,169.00	87,725,176.00	628,509,345.00
35	Sitamarhi	3,181,462,005.54	233,952,828.00	3,415,414,833.54
36	Siwan	2,598,675,518.00	-14,968,887.00	2,583,706,631.00
37	Supaul	2,215,812,022.75	131,767,214.00	2,347,579,236.75
38	Vaishali	2,979,401,005.00	234,324,625.00	3,213,725,630.00
39	West Champaran	3,210,670,865.50	111,383,059.00	3,322,053,924.50
40	State office	24,440,340.00	862,511.00	25,302,851.00
41	Siemet	11,731.00	-	11,731.00
<b>TOTAL</b>		<b>94,343,551,349.63</b>	<b>5,483,274,385.00</b>	<b>99,826,825,734.63</b>



# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Details of Current Liabilities (SSA) for the Year Ended 31st March-2017

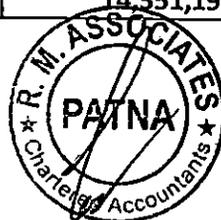
Sl. No.	Name of Districts	Opening	Add during the year	Paid during the year	TOTAL
1	Araria	204,356,988.00	21,169,746.00	178,303,108.00	47,223,626.00
2	Arwal	1,004,242.00	3,425,065.00	4,363,094.00	66,213.00
3	Aurangabad	2,642,013.00	20,903,950.00	19,450,296.00	4,095,667.00
4	Banka	17,681,090.00	16,186,949.50	21,589,297.50	12,278,742.00
5	Begusarai	7,941,915.00	21,594,184.00	21,762,525.00	7,773,574.00
6	Bhagalpur	162,330,400.01	194,389,455.00	138,411,657.00	218,308,198.01
7	Bhojpur	109,193,290.20	18,186,391.50	17,657,609.00	109,722,072.70
8	Buxar	179,636,446.00	17,102,421.00	164,913,664.00	31,825,203.00
9	Darbhanga	129,521,116.00	29,311,809.00	150,262,788.00	8,570,137.00
10	East Champaran	292,608,349.25	18,627,073.32	305,797,156.00	5,438,266.57
11	Gaya	13,282,450.00	19,026,201.00	24,118,346.00	8,190,305.00
12	Gopalganj	72,365,643.25	65,356,445.75	34,299,582.00	103,422,507.00
13	Jamui	59,632,204.00	28,866,012.00	79,546,986.00	8,951,230.00
14	Jehanabad	51,794,942.00	9,850,410.00	10,034,555.30	51,610,796.70
15	Kaimur	7,145,428.08	16,937,387.72	13,418,844.00	10,663,971.80
16	Katihar	23,249,600.86	23,384,400.00	24,312,207.00	22,321,793.86
17	Khagaria	14,329,796.24	7,967,153.00	5,389,586.00	16,907,363.24
18	Kishanganj	188,875,113.00	58,863,972.00	78,466,254.00	169,272,831.00
19	Lakhisarai	18,618,069.00	7,372,684.00	11,689,671.00	14,301,082.00
20	Madhepura	65,226,956.00	127,780,126.00	73,316,118.00	119,690,964.00
21	Madhubani	13,954,287.00	30,900,876.00	31,335,370.00	13,519,793.00
22	Munger	9,806,252.00	8,284,611.00	16,598,091.00	1,492,772.00
23	Muzaffarpur	380,671,289.00	31,572,714.00	410,261,249.00	1,982,754.00
24	Nalanda	34,759,310.00	30,461,825.00	37,349,997.00	27,871,138.00
25	Nawada	26,804,753.00	22,108,108.00	46,452,238.00	2,460,623.00
26	Patna (Rural)	2,512,138.00	191,523,670.00	18,679,049.00	175,356,759.00
27	Patna (Urban)	17,733.00	982,774.00	1,000,507.00	-
28	Purnea	58,093,468.00	33,925,094.00	43,140,521.00	48,878,041.00
29	Rohtas	12,566,218.00	9,884,888.32	18,296,211.00	4,154,895.32
30	Saharsha	9,878,928.00	25,602,420.28	10,979,268.00	24,502,080.28
31	Samastipur	214,405,118.60	28,303,016.00	187,602,019.00	55,106,115.60
32	Saran	62,973,045.16	102,721,168.12	141,939,669.12	23,754,544.16
33	Sheikhpura	3,712,415.00	4,249,819.00	7,642,471.00	319,763.00
34	Sheohar	31,719,143.00	8,008,997.00	38,478,708.00	1,249,432.00
35	Sitamarhi	187,559,635.00	20,476,883.00	46,643,787.00	161,392,731.00
36	Siwan	42,836,888.00	29,575,430.00	29,479,756.00	42,932,562.00
37	Supaul	48,195,781.00	36,509,773.63	31,462,215.00	53,243,339.63
38	Vaishali	23,628,150.00	213,892,802.00	40,954,938.00	196,566,014.00
39	West Champaran	182,180,434.00	202,290,532.00	187,372,523.00	197,098,443.00
40	State office	2,221,263,985.39	1,852,747,175.00	67,916,368.00	4,006,094,792.39
41	Siemet	34,903.00	-	-	34,903.00
<b>TOTAL</b>		<b>5,189,009,926.04</b>	<b>3,610,324,412.14</b>	<b>2,790,688,298.92</b>	<b>6,008,646,039.26</b>



# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Details of Unspend fund (SSA) for the Year Ended 31st March-2017

Sl. No.	Name of Districts	FIGURES FOR THE PREVIOUS YEAR	FIGURES FOR THE CURRENT YEAR
1	Araria	497,100,358.43	557,123,911.43
2	Arwal	25,525,041.25	27,823,022.73
3	Aurangabad	229,355,201.79	442,383,947.38
4	Banka	189,983,722.32	177,518,830.75
5	Begusarai	529,431,146.38	317,836,471.40
6	Bhagalpur	171,353,322.83	1,231,135,701.33
7	Bhojpur	529,217,928.50	611,326,846.57
8	Buxar	184,731,623.22	208,913,134.90
9	Darbhanga	405,899,570.45	430,538,996.02
10	East Chamapran	361,302,015.53	733,886,724.06
11	Gaya	324,860,484.52	522,733,783.05
12	Gopalganj	427,743,063.53	248,949,362.83
13	Jamui	848,988,536.99	326,176,336.25
14	Jehanabad	91,432,474.04	141,673,683.04
15	Kaimur	92,171,283.32	222,209,963.17
16	Katihar	638,862,531.09	554,626,192.34
17	Khagaria	552,250,708.47	-503,285,315.51
18	Kishanganj	6,249,059.00	149,003,698.00
19	Lakhisarai	163,267,877.00	218,330,006.00
20	Madhepura	367,363,425.74	414,824,409.24
21	Madhubani	998,177,313.44	727,008,271.09
22	Munger	144,433,679.75	173,170,513.10
23	Muzaffarpur	-122,467,505.35	295,606,409.65
24	Nalanda	120,554,466.14	536,560,442.71
25	Nawada	501,197,101.79	257,161,100.41
26	Patna (Rural)	973,897,898.80	296,447,727.44
27	Patna (Urban)	118,592,010.42	81,239,752.73
28	Purnea	419,956,167.74	236,149,678.74
29	Rohtas	165,408,759.51	234,414,659.57
30	Saharsha	578,178,703.11	251,936,775.28
31	Samastipur	738,585,812.59	556,032,907.33
32	Saran	503,270,257.41	606,744,921.89
33	Sheikhpura	90,444,759.15	141,398,332.11
34	Sheohar	112,739,802.00	98,356,146.00
35	Sitamarhi	168,185,204.90	143,382,473.47
36	Siwan	1,181,287,680.37	879,785,269.82
37	Supaul	537,919,766.42	606,261,883.42
38	Vaishali	306,050,265.65	50,435,551.76
39	West Champaran	99,677,291.18	84,336,647.73
40	State office	-665,719,462.80	-975,292,307.26
41	Siemet	-114,073.68	-114,073.68
42	Mass Education	437,219,000.00	437,219,000.00
43	Speed Slo	306,629,463.60	306,629,463.60
TOTAL		14,351,193,736.54	14,065,171,882.91



# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Details of ERRORS / OMISSIONS OF EARLIER YEAR (SSA) for the Year Ended 31st March-2017

Sl. No.	Name of Districts	Suspense	ERRORS / OMISSIONS OF EARLIER YEAR CURRENT YEAR	Total Errors/ Omissions of Earlier Year
1	Araria			-
2	Arwal			-
3	Aurangabad			-
4	Banka			-
5	Begusarai			-
6	Bhagalpur			-
7	Bhojpur			-
8	Buxar			-
9	Darbhanga			-
10	East Champaran			-
11	Gaya			-
12	Gopalganj			-
13	Jamui			-
14	Jehanabad			-
15	Kaimur			-
16	Katihar			-
17	Khagaria			-
18	Kishanganj			-
19	Lakhisarai			-
20	Madhepura			-
21	Madhubani			-
22	Munger			-
23	Muzaffarpur			-
24	Nalanda			-
25	Nawada			-
26	Patna (Rural)			-
27	Patna (Urban)			-
28	Purnea			-
29	Rohtas			-
30	Saharsha			-
31	Samastipur			-
32	Saran			-
33	Sheikhpura			-
34	Sheohar			-
35	Sitamarhi			-
36	Siwan			-
37	Supaul			-
38	Vaishali			-
39	West Champaran			-
40	State office	-7,599,890.24	-159,833,551.36	-167,433,441.60
41	Siemet			-
42	Mass Education			-
43	Speed Slo	3,990,916.57	302,638,547.03	306,629,463.60
<b>TOTAL</b>		<b>-3,608,973.67</b>	<b>142,804,995.67</b>	<b>139,196,022.00</b>



# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Details of REMITTANCE IN TRANSIT (SSA) for the Year Ended 31st March-2017

Sl. No.:	Name of Districts	FIGURES FOR THE PREVIOUS YEAR	FIGURES FOR THE CURRENT YEAR
1	Araria	-	-
2	Arwal	3,000,000.00	-
3	Aurangabad	-	-
4	Banka	-	-
5	Begusarai	-	-
6	Bhagalpur	-	-
7	Bhojpur	-	-
8	Buxar	-	1,948,167.00
9	Darbhanga	-	13,746,963.00
10	East Champaran	-	4,121,503.00
11	Gaya	-	5,749,820.00
12	Gopalganj	-	-
13	Jamui	-	-
14	Jehanabad	1,600,000.00	1,120,854.00
15	Kaimur	10,110.00	1,660,487.00
16	Katihar	-	3,099,570.00
17	Khagaria	-	-
18	Kishanganj	-	2,497,538.00
19	Lakhisarai	-	1,299,459.00
20	Madhepura	-	-
21	Madhubani	-	-
22	Munger	-	1,485,132.00
23	Muzaffarpur	-	-
24	Nalanda	7,400,000.00	2,720,272.00
25	Nawada	-	-
26	Patna (Rural)	-	-
27	Patna (Urban)	-	-
28	Purnea	-	3,151,762.00
29	Rohtas	-	3,054,408.00
30	Saharsha	-	2,066,447.00
31	Samastipur	-	4,116,651.00
32	Saran	15,096,601.00	-
33	Sheikhpura	-	-
34	Sheohar	-	801,323.00
35	Sitamarhi	-	3,872,872.00
36	Siwan	-	3,151,183.00
37	Supaul	-	-
38	Vaishali	-	13,570,246.00
39	West Champaran	-	-
40	State office	11,145,593.20	166,489,314.00
41	Siemet	-	-
42	Mass Education	-	-
43	Speed Slo	-	-
TOTAL		38,252,304.20	239,723,971.00





## R.M.ASSOCIATES

CHARTERED ACCOUNTANTS

401, City Heart Apartment, Budh Marg, Patna-800 001:Tel.:0612-2235748, 0612-2232412  
(Mobile) 9334390386, E-mail: [rmassociates\\_pat@yahoo.co.in](mailto:rmassociates_pat@yahoo.co.in), [matirahman960@gmail.com](mailto:matirahman960@gmail.com)

Branches at: Delhi, Mumbai, Kolkata, Ranchi, and Bokaro: Website: [www.rmaindia.net](http://www.rmaindia.net)

### “AUDITOR’S REPORT”

To,

Bihar Siksha Pariyojna Parishad  
Shiksha Bhawan,  
Rashtrabhasha Parishad,  
Saidpur,  
Patna – 800 004.

### Report on the Financial Statements

We have audited the accompanying Financial Statements of the Kasturba Gandhi Balika Vidyalaya (KGBV) under Bihar Siksha Pariyojna Parishad, Bihar, which comprise the Balance Sheet as at 31<sup>st</sup> March 2017 and the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information, in which are incorporated Trial Balances of 14 District Level Offices and State Level Office audited by us and 24 District Level Offices audited by other Statutory Auditors. The Report of the respective district Statutory Auditors as submitted and forwarded to us have been considered in preparing this report.

#### A. MANAGEMENT’S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these Financial Statement that give a true and fair view of the financial position and financial performance in accordance with the accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Financial Statements that give a true and fair view and free from material misstatements, whether due to fraud or error.

#### B. AUDITOR’S RESPONSIBILITY

- Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the 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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Parishad's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.
- We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### C. BASIS FOR OPINION

- (i) Loans and advances aggregating to Rs. 76,69,41,374.16 are subject to adjustment on receipt of utilization certificates.
- (ii) The Stale cheques aggregating to Rs. 3,90,756.00 as at the end of the year under audit are subject to adjustment.
- (iii) Advance to Bihar Mahila Samakhya Society amounting to Rs. 3,04,06,023.02 is subject to adjustment against utilization certificates.

#### D. OPINION

In our opinion and to the best of our information and according to the explanation given to us, except for the possible effects of the matters described in the Basis for opinion paragraph, the financial statements read with Significant Accounting Policies and Notes ( Schedule - 'H') give a true and fair view in conformity with the accounting principles generally accepted in India.

- (i) In the case of the Balance Sheet, of the state of affairs of Kasturba Gandhi Balika Vidyalaya ( KGBV) under BEPC as at 31<sup>st</sup> March 2017, and
- (ii) In the case of the Income and Expenditure Account, of Deficit of the said Kasturba Gandhi Balika Vodyalaya (KGBV) for the year ended on that date.





## E. REPORTS ON OTHER MATTERS

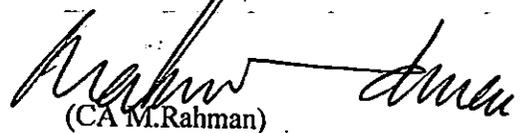
We further report that

- (i) We have obtained all the information and explanations, which to be the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion proper books of account as required by Law have been kept by the organization so far as appears from our examination of those books.
- (iii) The Balance Sheet, Income and Expenditure Account and receipts & Payments Account dealt with by this report are in agreement with the books of account.

Place : Patna  
Dated : 27<sup>th</sup> day of Nov, 2017



For R. M. Associates  
Chartered Accountants  
FRN : 307011C

  
(CA M. Rahman)  
Partner  
M. No. 011108

**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA  
KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)  
BALANCE SHEET AS AT 31st MARCH 2017**

FIGURES FOR THE PREVIOUS YEAR	LIABILITIES	Sch	AMOUNT Rs.	FIGURES FOR THE CURRENT YEAR	FIGURES FOR THE PREVIOUS YEAR	ASSETS	Sch	FIGURES FOR THE CURRENT YEAR
	<b>GENERAL FUND</b> (Capital Expenditure out of Grant) Balance as per last A/c Add: Addition During the Year		50,069,235.00 5,285,825.00	55,355,060.00	50,069,235.00	<b>FIXED ASSETS</b>	" A "	55,355,060.00
						<b>CURRENT ASSETS :-</b>		
					759,838,340.91	Bank Balance	" B "	963,269,343.45
					9,460,500.00	Cash Balance	" C "	26,960,500.00
						Fund In Transit		
					1,315,338,577.75	LOANS & ADVANCES	" E "	766,941,374.16
						Remittance In Transit		
	<b>UNSPENT GRANT</b> (TRANSFERRED FROM INCOME & EXPENDITURE A/C) (As per last a/c) Less: deficit of fund		1,890,421,033.66 296,391,644.05	1,594,029,389.61				
	<b>CURRENT LIABILITIES</b> Significant accounting policies and notes on account (FORMING PART OF ACCOUNTS) as per schedule "H "	" D "		163,141,828.00				
2,134,706,653.66	<b>TOTAL [ RS. ]</b>		-	1,812,526,277.61	2,134,706,653.66	<b>TOTAL [ RS. ]</b>		1,812,526,277.61

Patna, The 27th day of November, 2017

As per our report of even date

For and on behalf of Bihar Shiksha Pariyojna Parishad (KGBV)

*Raman*  
(Raman Kumar)  
Chief Accounts Officer (I/c)  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

*Sanjay Singh*  
(Sanjay Singh)  
State Project Director  
State Project Director  
Bihar Education Project Council  
PATNA



For R. M. Associates  
Chartered Accountants  
FRN.- 30701/C  
*Raman*  
Raman  
Partner  
M.No. 11108

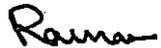
**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA  
KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V )  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017**

PREVIOUS YEAR'S FIGURE	EXPENDITURE	Sch	AMOUNT RS.	CURRENT YEAR'S FIGURE	PREVIOUS YEAR'S FIGURE	INCOME	Sch	AMOUNT RS.	CURRENT YEAR'S FIGURE
1,725,103,457.05	PROJECT EXPENSES	" F "		1,276,390,000.05		Balance of unspent Grant (as per last A/c)			
	UNSPENT GRANT TRANSFERRED TO BALANCE SHEET				788,519,965.00	Add: Grant in Aid Received During the Year			
	Significant accounting policies and notes on account (FORMING PART OF ACCOUNTS) as per schedule "H "				522,362,441.00	From Govt. of India		577,806,000.00	956,180,000.00
					36,582,624.00	From Govt. of Bihar		378,374,000.00	
					817,232.00	OTHER INCOME		26,920,138.00	23,818,356.00
					377,021,195.05	Interest on S.B.A/C		(3,101,782.00)	
						Other Receipts			296,391,644.05
						Deficit of funds			
1,725,103,457.05	<b>TOTAL [ RS. ]</b>		-	1,276,390,000.05	1,725,103,457.05	<b>TOTAL [ RS. ]</b>		-	1,276,390,000.05

Patna, The 27th day of November, 2017

As per our report of even date

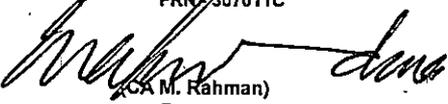
For and on behalf of Bihar Shiksha Pariyojna Parishad (KGBV)

  
(Raman Kumar)  
Chief Accounts Officer (I/c)  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

  
(Sanjay Singh)  
State Project Director  
State Project Director  
Bihar Education Project Council  
PATNA



For R. M. Associates  
Chartered Accountants  
FRN/307011C

  
M. Rahman  
Partner  
M.No. 11108

**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA  
KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)  
Receipts & Payment Accounts for the year 2016-17**

FIGURES FOR THE PREVIOUS YEAR	RECEIPTS	Sch	FIGURES FOR THE CURRENT YEAR	FIGURES FOR THE PREVIOUS YEAR	PAYMENTS	Sch	AMOUNT Rs.	FIGURES FOR THE CURRENT YEAR
522,527,342.36	<u>Opening Balance</u>							
-	Cash at Bank	B	759,838,340.91					
23,879,000.00	Cash In Hand	C		1,725,103,457.05	PROJECT EXPENSES	F		1,276,390,000.05
1,958,410,761.75	Fund In Transit		9,460,500.00					
	Unadjusted Advances	E	1,315,338,577.75					
788,519,965.00	Fund received:			759,838,340.91	<u>Closing Balance</u>			
522,362,441.00	From Govt. of India		577,806,000.00		Cash at Bank	B		963,269,343.45
	From Govt. of Bihar		378,374,000.00	9,460,500.00	Cash In Hand	C		
36,582,624.00	<u>INTEREST &amp; OTHER INCOMES</u>		26,920,138.00	1,315,338,577.75	Fund In Transit	G		26,960,500.00
617,232.00	<u>OTHER RECEIPTS</u>		(3,101,782.00)		Unadjusted Advances	E		766,941,374.16
(43,158,490.40)	Unadjusted Liabilities	D	(31,074,557.00)					
<b>3,809,740,875.71</b>	<b>TOTAL [RS.]</b>		<b>3,033,561,217.66</b>	<b>3,809,740,875.71</b>	<b>TOTAL [RS.]</b>		<b>-</b>	<b>3,033,561,217.66</b>

Patna, The 27th day of November, 2017

As per our report of even date

For and on behalf of Bihar Shiksha Pariyojna Parishad (KGBV)

*Raman*  
(Raman Kumar)  
Chief Accounts Officer (I/c)  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

*Sanjay Singh*  
(Sanjay Singh)  
State Project Director  
State Project Director  
Bihar Education Project Council  
PATNA



For R. M. Associates  
Chartered Accountants  
FRN.- 307011C  
*M. Rahman*  
CA M. Rahman  
Partner  
M.No. 11108

# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

## KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)

### Schedule - " A" Fixed Assets

Forming part of Balance Sheet as at 31st March' 2017

Sl. No.	PARTICULARS	GROSS BLOCK			
		Cost / Value as at 01-04-2016	Additions During the year	Adjustment during the year	Total as at 31.03.2017
1	Construction Of Building (New)-KGBV Financial Provisions Per School (Non-Recurring (One Time Grant) - FIXED ASSETS	26,701,600.00	5,285,825.00		31,987,425.00
2	Furniture / Equipment (Including Kitchen Equipment) (New)-KGBV Financial Provisions Per School (Non-Recurring (One Time Grant) .	23,367,635.00			23,367,635.00
3					-
					-
	<b>TOTAL [ Rs. ]</b>	<b>50,069,235.00</b>	<b>5,285,825.00</b>	<b>-</b>	<b>55,355,060.00</b>



**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA**  
**KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)**

**Schedule - " B " BANK BALANCES**

Forming part of Balance Sheet as at 31st March' 2017

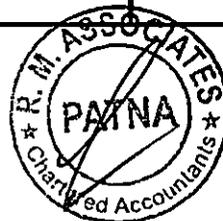
Sl. No.	PARTICULARS	FIGURES FOR THE		FIGURES FOR THE	
		CURRENT YEAR		PREVIOUS YEAR	
		Amount	Amount	Amount	Amount
1	Araria		3313115.16 Dr		4389305.16 Dr
2	Arwal		7953519.20 Dr		8691784.20 Dr
3	Aurangabad		8166475.00 Dr		2863525.00 Dr
4	Banka		7129311.09 Dr		6227521.77 Dr
5	Begusarai		2419115.00 Dr		6251407.00 Dr
6	Bhagalpur		1762554.00 Dr		5550149.00 Dr
7	Bhojpur		8752942.54 Dr		4744248.00 Dr
8	Buxer		591954.40 Dr		3448955.00 Dr
9	Darbhanga		12066768.00 Dr		3535103.00 Dr
10	East Chamapran		10184037.00 Dr		28415699.00 Dr
11	Gaya		4835260.00 Dr		16459270.00 Dr
12	Gopalganj		7052865.00 Dr		6598862.00 Dr
13	Jamui		13878742.00 Dr		16938730.00 Dr
14	Jahanabad		671904.97 Dr		3524087.40 Dr
15	Kaimur		2002524.95 Dr		2888274.95 Dr
16	Katihar		13890004.00 Dr		18925993.00 Dr
17	Khagaria		1572820.10 Dr		1769871.00 Dr
18	Kishanganj		311413.00 Dr		5011310.00 Dr
19	Lakhisarai		1939409.00 Dr		1545437.00 Dr
20	Madhepura		12159141.00 Dr		12152693.00 Dr
21	Madhubani		5657807.70 Dr		15399007.00 Dr
22	Munger		2331258.00 Dr		1817623.00 Dr
23	Muzaffarpur		10558361.54 Dr		10726028.97 Dr
24	Nalanda		1935075.00 Dr		8207499.00 Dr
25	Nawada		6528513.80 Dr		22727061.80 Dr
26	Patna		30913192.94 Dr		33387889.87 Dr
27	Purnea		4052066.00 Dr		9642665.00 Dr
28	Rohtas		13915657.28 Dr		5344481.00 Dr
29	Saharsha		2058163.44 Dr		8700890.37 Dr
30	Samastipur		4548950.00 Dr		27323859.00 Dr
31	Saran		36105508.00 Dr		64609373.00 Dr
32	Sheikhpura		2769609.07 Dr		1935731.00 Dr
33	Sitamarhi		1359871.00 Dr		4937546.00 Dr
34	Siwan		6719923.60 Dr		8593106.60 Dr
35	Sheohar		288195.00 Dr		2324398.00 Dr
36	Supaul		10027714.00 Dr		15442675.00 Dr
37	Vaishali		12778192.98 Dr		19940347.20 Dr
38	West Champaran		18128419.09 Dr		19431565.02 Dr
39	State Level Office		671938989.60 Dr		319414368.60 Dr
	<b>TOTAL [ Rs. ]</b>		<b>963,269,343.45</b>		<b>759,838,340.91</b>



**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA**  
**KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)**  
**Schedule - "C " CASH BALANCES**

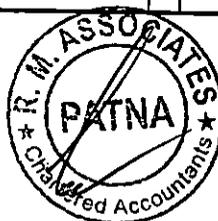
Forming part of Balance Sheet as at 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE		FIGURES FOR THE	
		CURRENT YEAR		PREVIOUS YEAR	
		Amount	Amount	Amount	Amount
1	Araria				
2	Arwal				
3	Aurangabad				
4	Banka				
5	Begusarai				
6	Bhagalpur				
7	Bhojpur				
8	Buxer				
9	Darbhanga				
10	East Chamapran				
11	Gaya				
12	Gopalganj				
13	Jamui				
14	Jahanabad				
15	Kaimur				
16	Katihar				
17	Khagaria				
18	Kishanganj				
19	Lakhisarai				
20	Madhepura				
21	Madhubani				
22	Munger				
23	Muzaffarpur				
24	Nalanda				
25	Nawada				
26	Patna				
27	Purnea				
28	Rohtas				
29	Saharsha				
30	Samastipur				
31	Saran				
32	Sheikhpura				
33	Sitamarhi				
34	Siwan				



**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA**  
**KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)**  
**Schedule - "D " CURRENT LIABILITIES**  
**Forming part of Balance Sheet as at 31st March' 2017**

Sl. No.	PARTICULARS	FIGURES FOR THE		FIGURES FOR THE	
		CURRENT YEAR		PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	GOB Liabilities				
2	Hon to TS	26200	132.00	9108	1070.00
3	Liabilities for Expenses				0.00
4	Physical/self Defence Trg@Rs.200/-Per Child Lib.	14045	673.00	6164	630.00
5	Receipts For KGBV Recruitment	29350	0.00	19400	0.00
6	SSA A/c	15836	4.00	12856	4.00
7	Supervision Charge	13025	26.00	13025	26.00
8	UNICEF		-5052.00		5041.00
9	LABOUR CESS	16040	0.00	16040	0.00
10	Sale Tax	97855	0.00		0.00
11	Royalty				0.00
12	Tds 10%	10551	00.00	8981	94.00
13	Tds 2%	42785	0.00	36133	0.00
14	Value Added Tax (Vat 12.5%)		-165471.00		-165471.00
15	Value Added Tax (Vat 4%)		0.00		-30000.00
16	Value Added Tax (Vat 5%)	10694	29.00	29586	3.00
17	Boundary Wall (New (Lib	23646	93.00	24770	40.00
18	Construction Of Building (New (Lib	48751	39.00	47891	00.00
19	Furniture / Equipment (Including Kitchen Equipment) (New (Lib	52775	82.00	12563	1.00
20	Phy./self Defence Trg.@200/-Per Child-Recurring-Lia	72500	0.00	75000	0.00
21	Physical/self Defence Traing @200/ Per Laibilities				44000.00
22	Physical/self Defence Training (Liab)	60000	0.00	266000	0.00
23	Capacity Buildin (Lib	99000	0.00	61700	0.00
24	Electricity / Water Charge (Lib	81708	1.00	49683	1.00
25	Examination Fe (Lib	45475	0.00	-22000	0.00
26	Maintenanc (Lib	41180	0.00	60980	0.00
27	Maintenance Per Girl Per Month @ Rs.900/ (Lib	12209	108.00	11743	342.00
28	Medical Care/Contingencies @ Rs.750/- Per Girl (Lib	21329	125.00	11565	709.00
29	Miscellaneous (Lib	32092	3.00	-2712	16.00
30	Preparatory Camp (Lib	65887	0.00	-32000	0.00
31	Provision Of Rent (8 Months (Lib	12076	5.00	-9000	0.00
32	P.T.A / School Function (Lib	16398	15.00	16398	15.00
33	Salarie (Lib	74675	0.00	-42000	0.00
34	Stipend Per Girl Per Month @ Rs.50/ (Lib	13386	036.00	68789	42.00
35	Supplementary Tim, Stationery And Other Educational Materia (Lib	18522	770.00	12155	250.00
36	Vocational Training / Specific Skill Trainin (Lib	70124	0.00	-27000	0.00
37	Amount Received From SSA	13750	50.00	24778	70.00
38	Earnest Money By Party	22872	40.60	-15744	19.40
39	Other Liabilities	24000	0.00	24000	0.00
40	Security Deposit By Party	30788	692.40	39766	802.40
41	Stale/Outdated Cheque	18947	26.00	18516	87.00
	<b>Total</b>	<b>16314</b>	<b>1828.00</b>	<b>19421</b>	<b>6385.00</b>



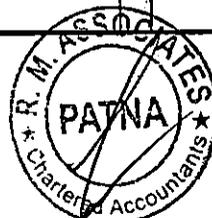
# BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA

## KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)

### Schedule - " E" LOANS & ADVANCES

Forming part of Balance Sheet as at 31st March' 2017

Sl. No.	PARTICULARS	FIGURES FOR THE			
		CURRENT YEAR		PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	ADVANCE TO NGO'S				
2	Advance to SSA		-1422290.00		-1422290.00
3	Adv to BRC				
4	Model Cluster Room Const.Advance		723325.00		723325.00
5	Bedding (New (Adv		13600949.50		17757795.50
6	Bedding (Variation On Account Of Change Of Unit Cost (Adv		2521480.00		2315275.00
7	Boring/Hanpump (New (Adv		3353894.00		2825518.00
8	Boring/Hanpump (Variation On Account Of Change Of Unit Cost (Adv		178909.00		178909.00
9	Boundary Wall (New (Adv		14268087.00		27993800.00
10	Boundary Wall (Variation On Account Of Change Of Unit Cost (Adv		4984115.00		10730945.00
11	Construction Of Building (New (Adv		78893796.53		182771026.18
12	Construction Of Building (Variation On Account Of Change Of Unit Cost (Adv		8778782.00		43187733.00
13	Electricity/Water Charges (New (Adv		2137614.00		1990000.00
14	Electricity/Water Charges (Variation On Account Of Change Of Unit Cost (Adv		275000.00		304000.00
15	Furniture / Equipment (Including Kitchen Equipment) (New (Adv		18327022.50		18381064.50
16	Furniture / Equipment (Including Kitchen Equipment) (Variation On Account Of Change Of Unit Cost (Adv		1572359.00		2018059.00
17	Replacement Of Bedding (Once In 3 Years (Adv		11893993.00		18428941.00
18	Tlm And Equipment Including Library Books (New (Adv		10753767.72		11632919.00
19	Tlm And Equipment Including Library Books (Variation On Account Of Change Of Unit Cost (Adv		1532532.00		1599000.00
20	PHYSICSL/SELF/DEF. TRG. @200/- PER CHILAD ADVANCE		7500.00		1500.00
21	Capacity Buildin (Adv		9338916.00		21593550.00
22	Clothing For Child @ Rs 120 (Adv		13798844.00		16771094.00
23	Electricity / Water Charge (Adv		6405861.00		7141276.18
24	Examination Fe (Adv		332000.00		347000.00
25	Maintenanc (Adv		135854785.40		241196388.30
26	Maintenance Per Girl Per Month @ Rs.900/ (Adv		167012493.34		383400886.25
27	Medical Care/Contingencies @ Rs.750/- Per Girl (Adv		10392080.00		10188248.00
28	Miscellaneous (Adv		6904793.15		31455252.82
29	Preparatory Camp (Adv		2209205.00		3708464.00
30	Provision Of Rent (8 Months (Adv				-162500.00
31	P.T.A / School Function (Adv		3533314.00		4418742.00
32	Salarie (Adv		50000.00		-3079007.00
33	Stipend Per Girl Per Month @ Rs.50/ (Adv		2118150.00		2633000.00
34	Supplementary Tlm, Stationery And Other Educational Materia		6907401.00		11452824.00
35	Vocational Training / Specific Skill Trainin (Adv		3409785.00		4807614.00
36	Advance Value Added Tax (Vat 5%)		88096.00		88096.00
37	Advance Non Recuring		3381098.00		9350444.00
38	Advance Recuring		0.00		1787626.00
39	Advance for Library				
40	Advance To Bihar Mahila Samkya Society		30406023.02		34099366.02
41	Advance To Party / Supplier / Gov Agencies		189610569.00		189925569.00
42	Advance To Scert Patna		1176364.00		1176364.00
43	Fund Transferred To/ From Mahila Samakhya				
44	General Advance		1630760.00		1620760.00
	<b>TOTAL (RS.)</b>		<b>766941374.16</b>		<b>1315338577.75</b>

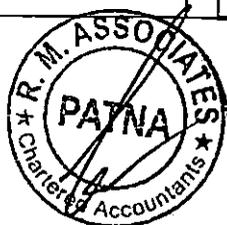


**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA  
KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)**

**Schedule - " F " PROJECT EXPENSES**

**Forming part of Income & Expenditure Account for the year ended 31st March' 2017**

Sl. No.	PARTICULARS	FIGURES FOR THE		FIGURES FOR THE	
		CURRENT YEAR		PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Group Insurance				115592.00
2	LIC Premium Paid		244973.00		262701.00
3	Non Recuring Expenses		1705361.00		482385.00
4	Recurring Expenses		1484991.00		4370835.00
5	Bank Charges		40177.98		28417.30
6	Bedding (New (EXP		3634869.00		10989192.00
7	Bedding (Variation On Account Of Change Of Unit Cost (EXP				1404630.00
8	Boring/Hanpump (New (EXP		140112.00		1129155.00
9	Boundary Wall (New (EXP		2737688.00		6571268.00
10	Boundary Wall (Variation On Account Of Change Of Unit Cost (EXP		801964.00		467922.00
11	Construction Of Building (New (EXP		135872414.00		166351574.00
12	Construction Of Building (Variation On Account Of Change Of Unit Cost (EXP		23742889.00		39604008.00
13	Electricity/Water Charges (New (EXP		494178.00		91316.00
14	Electricity/Water Charges (Variation On Account Of Change Of Unit Cost (EXP		16032.00		75000.00
15	Furniture / Equipment (Including Kitchen Equipment) (New (EXP		1498553.00		12454358.50
16	Furniture / Equipment (Including Kitchen Equipment) (Variation On Account Of Change Of Unit Cost (EXP		120444.00		321633.00
17	Replacement Of Bedding (Once In 3 Years (EXP		8323073.00		8845021.50
18	Tlm And Equipment Including Library Books (New (EXP		1291657.00		3742407.00
19	Physical/Self Defence Training @ Rs.200/-Per Child		1501702.00		637318.00
20	Capacity Buildin (EXP		11718230.90		35321887.60
21	Clothing For Child @ Rs 120 (EXP		8516069.00		12469804.00
22	Electricity / Water Charge (EXP		10502668.10		14091850.82
23	Examination Fe (EXP		35000.00		42445.00
24	Maintenanc (EXP		240664017.12		326899161.00
25	Maintenance Per Girl Per Month @ Rs.900/ (EXP		516918583.74		593915673.00
26	Medical Care/Contingencies @ Rs.750/- Per Girl.(EXP		14710048.00		14442614.20
27	Miscellaneous (EXP		28426447.46		21784218.88
28	Preparatory Camp (EXP		3807678.00		4384508.00
29	Provision Of Rent (8 Months (EXP				42000.00
30	P.T.A / School Function (EXP		3711255.00		4261670.00
31	Salarie (EXP		205946890.75		221675712.00
32	Stipend Per Girl Per Month @ Rs.50/ (EXP		47869724.00		43712991.00
33	Supplementary Tlm, Stationery And Other Educational Materia (EXP		14451762.00		14880114.00
34	Vocational Training / Specific Skill Trainin (EXP		5777311.00		4944276.00
35	PRIOR PREIOD EXP.		-25602588.00		149517761.25
36	Capital Expenditure		5285825.00		4772037.00
	<b>TOTAL (RS.)</b>		<b>1276390000.05</b>		<b>1725103457.05</b>



**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA**  
**KASTURBA GANDHI BALIKA VIDYALAYA ( K.G.B.V)**  
**Schedule - " G " REMITTANCE IN TRANSIT (Bank)**  
**Forming part of Balance Sheet as at 31st March' 2017**

Sl. No.	PARTICULARS	DEBIT BALANCE		CREDIT BALANCE	
		CURRENT YEAR		PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Grant from SLO in Cash				
2	Grant to DLO in Cash		615,084,711.00		
3	Remittance in Transit (Opening Balance)				615,084,711.00
	<b>TOTAL (RS.)</b>		<b>615084711.00</b>		<b>615084711.00</b>



**BIHAR SHIKSHA PARIYOJANA PARISHAD  
SHIKSHA BHAWAN, SAIDPUR, PATNA  
( K.G.B.V. )**

**SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY  
AND**

**NOTES ON ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2017**

- (i) The financial statements have been prepared in accordance with the historical cost convention.
- (ii) Books of accounts are maintained as per the principles of Mercantile system of Accounting on accrual basis and generally accepted principles of accounting are followed.
- (iii) Grants received have been accounted for on actual receipt basis however Expenses are accounted for on accrual basis as far as possible. The Grant (income) is accounted for as income only to the extent it is utilized for the purpose of the grant both capital & revenue expenditure.
- (iv) Unspent grant at the end of the year is equivalent to the cash and bank balances, closing stock of consumable stores, advances less outstanding liabilities & balance of Income & Expenditure Account.
- (v) Capital expenditure on activity account denotes the cost of fixed assets purchased out of the grants received in Cash/ Bank.
- (vi) The inter fund transfer amongst different projects i.e. SSA / KGBV are not reconciled of earlier years. The necessary steps are being taken to reconcile the differences appearing in the accounts and necessary adjustment entries will be passed when the above accounts are identified and reconciled.
- (vii) Advance to Bihar Mahila Samakhya Society related to earlier years is under Reconciliation and necessary adjustment entries will be passed after reconciliation.
- (viii) Previous year's figures have been rearranged / regrouped wherever necessary to bring them in conformity with the current year's figures.

Place: - Patna  
The 27<sup>th</sup> day of Nov, 2017



For M/s R.M. Associates.  
Chartered Accountants  
(FRN:307011C)

*(Signature)*  
(CA M. Rahman)  
Partner  
Membership No:- 11108

For and on behalf of Bihar Shiksha Pariyojna Parishad (SSA)

*(Signature)*  
(Raman Kumar)  
Chief Accounts Officer (I/c)  
Bihar Education Project Council  
Chief Accounts Officer (I/C)  
Bihar Education Project Council  
Patna

*(Signature)*  
(Sanjay Singh)  
State Project Director  
Bihar Education Project Council  
State Project Director  
Bihar Education Project Council  
PATNA

# BIHAR EDUCATION PROJECT COUNCIL, PATNA

Details of adv under KGBV

Financial Year-2016-17

Sl. No.	Name of District	Opening Balance	During the year	Adj. the Year	Closing Balance
1	Araria	37268017.00	11154800.00	38400228.00	10022589.00
2	Arwal	2934147.00	5278600.00	6522744.00	1690003.00
3	Aurangabad	11064034.00	14000000.00	20625781.00	4438253.00
4	Banka	23177859.00	8373879.00	23667863.00	7883875.00
5	Begusarai	24628864.00	29124474.00	24320985.00	29432353.00
6	Bhagalpur	25404154.00	20795995.00	22518099.00	23682050.00
7	Bhojpur	30073801.00	16967869.00	32698329.00	14343341.00
8	Buxer	19605400.00	7690256.00	17919627.00	9376029.00
9	Darbhanga	40377568.00	9625906.00	33562570.00	16440904.00
10	E. Champaran	72772490.00	29950000.00	75759143.00	26963347.00
11	Gaya	22752955.00	25343093.00	42483935.00	5612113.00
12	Gopalganj	20769451.00	8965554.00	14599035.00	15135970.00
13	Jahanabad	13677284.18	7184311.50	17989175.93	2872419.75
14	Jamui	24273317.00	17686530.00	24427641.00	17532206.00
15	Kaimur	26741305.00	8131891.00	15576711.00	19296485.00
16	Katihar	56874519.00	11756135.00	46112142.00	22518512.00
17	Khagaria	42334051.00	9486358.00	26354159.00	25466250.00
18	Kishanganj	9823247.00	8964000.00	11487798.00	7299449.00
19	Lakhisarai	17047870.00	2820458.00	916590.00	18951738.00
20	Madhepura	29839825.00	12396836.00	26957861.00	15278800.00
21	Madhubani	74635439.00	21483000.00	81704497.00	14413942.00
22	Munger	12360488.00	6679140.00	10779354.00	8260274.00
23	Muzafferpur	32088939.00	13231400.00	36621721.00	8698618.00
24	Nalanda	18232964.00	30583100.00	41426267.00	7389797.00
25	Nawada	18929403.00	20750500.00	38677608.00	1002295.00
26	Patna- Rural	63106340.25	38970181.00	72226200.98	29850320.27
27	Patna- Urban	0.00			0.00
28	Purnea	20038839.90	15775078.10	20075999.00	15737919.00
29	Rohtas	35542136.00	2139507.00	12433575.28	25248067.72
30	Saharsha	11785329.00	13925313.00	11446729.00	14263913.00
31	Samastipur	43283691.40	28718840.00	31459532.00	40542999.40
32	Saran	17372865.00	24420990.00	32684478.00	9109377.00
33	Shekhpura	11128626.00	7646000.00	16006803.00	2767823.00
34	Sheohar	6724764.00	4870000.00	7327615.00	4267149.00
35	Sitamarhi	25225194.00	26195380.00	38220670.00	13199904.00
36	Siwan	45921519.00	14861350.00	41116168.00	19666701.00
37	Supaul	62736581.00	8457800.00	62563326.00	8631055.00
38	Vaishali	56456063.00	8130696.00	20406814.00	44179945.00
39	W. Champaran	5392432.00	19650039.00	22504689.00	2537782.00
39	State Level Office	202936806.02			202936806.02
<b>Total</b>		<b>1315338577.75</b>	<b>572185259.60</b>	<b>1120582463.19</b>	<b>766941374.16</b>



# BIHAR EDUCATION PROJECT COUNCIL, PATNA

Details of LIABILITIESE under KGBV					
Financial Year-2016-17					
Sl. No.	Name of District	Opening Balance	Adj. the Year	During the year	Closing Balance
1	Araria	6212992.00	5786350.00	1678442.00	2105084.00
2	Arwal	501387.00	1004458.00	686271.00	183200.00
3	Aurangabad	7210.00	300957.00	300957.00	7210.00
4	Banka	1624680.00	1431017.00	1044298.00	1237961.00
5	Begusarai	-2630791.00	221305.00	6773140.00	3921044.00
6	Bhagalpur	755885.00	598965.00	2262025.00	2418945.00
7	Bhojpur	5654131.00	3319400.00	775954.00	3110685.00
8	Buxer	142725.00	1755725.00	2255000.00	642000.00
9	Darbhanga	1950101.00	2419368.00	13021550.00	12552283.00
10	E. Champaran	7629936.00	8315195.00	703459.00	18200.00
11	Gaya	4543573.00	3037227.00	2291046.00	3797392.00
12	Gopalganj	2638876.00	1316682.00	1455169.00	2777363.00
13	Jahanabad	246142.00	241353.00	782867.00	787656.00
14	Jamui	2449561.00	2451244.00	1683.00	0.00
15	Kaimur	204900.00	107850.00	3286282.00	3383332.00
16	Katihar	6541141.00	561132.00	7910578.00	13890587.00
17	Khagaria	5120830.00	560630.00	1190743.00	5750943.00
18	Kishanganj	113943.00	19620.00	10000.00	104323.00
19	Lakhisarai	5050311.00	406999.00	206488.00	4849800.00
20	Madhepura	11918929.00	4475150.00	30000.00	7473779.00
21	Madhubani	36056452.00	31915458.00	3149927.00	7290921.00
22	Munger	504693.00	244725.00		259968.00
23	Muzafferpur	1335150.00	364311.00	1040470.00	2011309.00
24	Nalanda	17106628.00	891262.00	1484271.00	17699637.00
25	Nawada	3147340.00	3434978.00	3569732.00	3282094.00
26	Patna- Rural	14780650.00	8796474.00	2336387.00	8320563.00
27	Patna- Urban	0.00			0.00
28	Purena	5505317.00	166687.00	166687.00	5505317.00
29	Rohtas	2212476.00	974374.00	3035583.00	4273685.00
30	Saharsha	1939762.00	542734.00	584412.00	1981440.00
31	Samastipur	9311732.40	2945200.00	3929036.00	10295568.40
32	Saran	18965980.00	6445239.00	5012107.00	17532848.00
33	Shekhpura	3647661.00	2840244.00	329770.00	1137187.00
34	Sheohar	1112840.00	489880.00	772781.00	1395741.00
35	Sitamarhi	5944685.00	1030924.00	1329275.00	6243036.00
36	Siwan	5876917.00	8935955.00	3353333.00	294295.00
37	Supaul	3751177.00	5224745.00	4695158.00	3221590.00
38	Vaishali	2306861.00	1424801.00	2469180.00	3351240.00
39	W. Champaran	0.00	9155.00	9155.00	0.00
39	State Level Office	33601.60			33601.60
<b>Total</b>		<b>194216385.00</b>	<b>115007773.00</b>	<b>83933216.00</b>	<b>163141828.00</b>

31074557.00



**BIHAR EDUCATION PROJECT COUNCIL, PATNA****Details of KGBV FIXED ASSETS****Financial Year-2016-17**

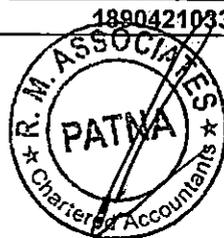
Sl. No.	Name of District	Opening Balance	During the year	Closing Balance
1	Araria	2378000.00	0.00	2378000.00
2	Arwal	0.00	0.00	0.00
3	Aurangabad	7243741.00	0.00	7243741.00
4	Banka	2672300.00	0.00	2672300.00
5	Begusarai	0.00	0.00	0.00
6	Bhagalpur	0.00	0.00	0.00
7	Bhojpur	0.00	0.00	0.00
8	Buxer	0.00	0.00	0.00
9	Darbhangha	0.00	0.00	0.00
10	E. Champaran	0.00	0.00	0.00
11	Gaya	0.00	0.00	0.00
12	Gopalganj	0.00	0.00	0.00
13	Jahanabad	0.00	0.00	0.00
14	Jamui	0.00	0.00	0.00
15	Kaimur	14516330.00	5285825.00	19802155.00
16	Katihar	4225000.00	0.00	4225000.00
17	Khagaria	76046.00	0.00	76046.00
18	Kishanganj	0.00	0.00	0.00
19	Lakhisarai	0.00	0.00	0.00
20	Madhepura	0.00	0.00	0.00
21	Madhubani	4081940.00	0.00	4081940.00
22	Munger	30307.00	0.00	30307.00
23	Muzafferpur	0.00	0.00	0.00
24	Nalanda	0.00	0.00	0.00
25	Nawada	0.00	0.00	0.00
26	Patna- Rural	9105842.00	0.00	9105842.00
27	Patna- Urban	0.00	0.00	0.00
28	Purena	2191633.00	0.00	2191633.00
29	Rohtas	0.00	0.00	0.00
30	Saharsha	0.00	0.00	0.00
31	Samastipur	230140.00	0.00	230140.00
32	Saran	0.00	0.00	0.00
33	Shekhpura	0.00	0.00	0.00
34	Sheohar	0.00	0.00	0.00
35	Sitamarhi	72094.00	0.00	72094.00
36	Siwan	0.00	0.00	0.00
37	Supaul	0.00	0.00	0.00
38	Vaishali	0.00	0.00	0.00
39	W. Champaran	0.00	0.00	0.00
40	State Level Office	3245862.00	0.00	3245862.00
41	Mass Education	0.00	0.00	0.00
42	SEIMAT	0.00	0.00	0.00
43	JEPC	0.00	0.00	0.00
<b>Total</b>		<b>50069235.00</b>	<b>5285825.00</b>	<b>55355060.00</b>



## BIHAR EDUCATION PROJECT COUNCIL, PATNA

### Details of KGBV Unspend fund Financial Year-2016-17

Sl. No.	Name of District	Opening Balance	Closing Balance
1	Araria	35444330.16	11230620.16
2	Arwal	11124544.20	9460322.20
3	Aurangabad	13920349.00	12597518.00
4	Banka	27780700.77	13775225.09
5	Begusarai	33511062.00	27930424.00
6	Bhagalpur	30198418.00	23025659.00
7	Bhojpur	29163918.00	19985598.54
8	Buxer	22911630.00	14825983.40
9	Darbhanga	41962570.00	15955389.00
10	E. Champaran	93558253.00	37129184.00
11	Gaya	34668652.00	6649981.00
12	Gopalganj	24729437.00	19411472.00
13	Jahanabad	16955229.58	2756668.72
14	Jamui	38762486.00	31410948.00
15	Kaimur	29424679.95	23415677.95
16	Katihar	69259371.00	22517929.00
17	Khagaria	38983092.00	21288127.10
18	Kishanganj	14720614.00	11506539.00
19	Lakhisarai	13542996.00	16041347.00
20	Madhepura	30073589.00	19964162.00
21	Madhubani	53977994.00	12780828.70
22	Munger	13673418.00	10331564.00
23	Muzafferpur	41479817.97	17245670.54
24	Nalanda	9333835.00	-8374765.00
25	Nawada	38509124.80	4248714.80
26	Patna- Rural	81713580.12	52442950.21
27	Patna- Urban		
28	Purena	24176187.90	14284668.00
29	Rohtas	39889641.00	36105540.00
30	Saharsha	18546457.37	14340636.44
31	Samastipur	61295818.00	34796381.00
32	Saran	63016258.00	27682037.00
33	Shekhpura	9416696.00	4400245.07
34	Sheohar	7936322.00	5659603.00
35	Sitamarhi	24218055.00	8316739.00
36	Siwan	48637708.60	26092329.60
37	Supaul	74428079.00	15437179.00
38	Vaishali	74089549.20	53606897.98
39	W. Champaran	33068997.02	28911201.09
40	State Level Office	522317573.02	874842194.02
	<b>Total</b>	<b>1890421033.66</b>	<b>1594029389.61</b>



# BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Details of REMITTANCE IN TRANSIT for the Year Ended 31st March-2017

Sl. No.	Name of Districts	FIGURES FOR THE PREVIOUS YEAR	FIGURES FOR THE CURRENT YEAR
1	Araria	-	-
2	Arwal	-	-
3	Aurangabad	-	-
4	Banka	-	-
5	Begusarai	-	-
6	Bhagalpur	-	-
7	Bhojpur	-	-
8	Buxar	-	5,500,000.00
9	Darbhanga	-	-
10	East Chamapran	-	-
11	Gaya	-	-
12	Gopalganj	-	-
13	Jamui	-	-
14	Jehanabad	-	-
15	Kaimur	-	5,500,000.00
16	Katihar	-	-
17	Khagaria	-	-
18	Kishanganj	-	4,000,000.00
19	Lakhisarai	-	-
20	Madhepura	-	-
21	Madhubani	-	-
22	Munger	-	-
23	Muzaffarpur	-	-
24	Nalanda	-	-
25	Nawada	-	-
26	Patna (Rural)	-	-
27	Patna (Urban)	-	-
28	Purnea	-	-
29	Rohtas	1,215,500.00	1,215,500.00
30	Saharsha	-	-
31	Samastipur	-	-
32	Saran	-	-
33	Sheikhpura	-	-
34	Sheohar	-	2,500,000.00
35	Sitamarhi	-	-
36	Siwan	-	-
37	Supaul	-	-
38	Vaishali	-	-
39	West Champaran	8,245,000.00	8,245,000.00
40	State office	-	-
41	Siemet	-	-
42	Mass Education	-	-
43	Speed Slo	-	-
<b>TOTAL</b>		<b>9,460,500.00</b>	<b>26,960,500.00</b>



**Compliance of Statutory Audit 2016-17**

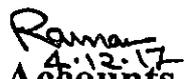
**SSA**

Para No.	Auditors Observations	Compliance of SLO																				
1. (i)	<b>Fixed Assets</b> Obsolete and non-usable items of Fixed Assets and Consumables require to be disposed-off/written-off after physical verification.	▪ Instructions has been issued to all concerned DLO's & SLO vide letter no. 9418 dt. 01.12.2017 for compliance of this para.																				
(ii)	In terms of the decision of the Executive Committee of BEPC, depreciation has not been charged on Fixed Assets.	<b>"No Comments"</b>																				
(iii)	We recommend to put in place a system of regular physical inspection of a sample of fixed assets concentrating on higher value, portable assets.	▪ Instructions has been issued to all concerned DLO's & SLO vide letter no. 9418 dt. 01.12.2017 for compliance of this para.																				
2.	<b>Advances</b> Advances to the tune of Rs. 13601463308.58 as at the end of the year are subject to adjustment against utilisation certificates. In most of the cases the amount is being brought forward for the previous years.	<p>The status of advance up to 31.03.2017 status as on 15.11.2017 is as follows:-</p> <p align="right">(RS. in Crore)</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Accounts Head</th> <th>Advances up to 31.03.2016</th> <th>Advances for the Year 2016-17</th> <th>Total Advances as on 15.11.2017</th> </tr> </thead> <tbody> <tr> <td>i</td> <td>CAPITAL</td> <td align="right">301.39</td> <td align="right">66.27</td> <td align="right">367.66</td> </tr> <tr> <td>ii</td> <td>GENERAL</td> <td align="right">72.16</td> <td align="right">431.31</td> <td align="right">503.47</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td align="right"><b>373.55</b></td> <td align="right"><b>497.58</b></td> <td align="right"><b>871.13</b></td> </tr> </tbody> </table>	Sl. No.	Accounts Head	Advances up to 31.03.2016	Advances for the Year 2016-17	Total Advances as on 15.11.2017	i	CAPITAL	301.39	66.27	367.66	ii	GENERAL	72.16	431.31	503.47		<b>Total</b>	<b>373.55</b>	<b>497.58</b>	<b>871.13</b>
Sl. No.	Accounts Head	Advances up to 31.03.2016	Advances for the Year 2016-17	Total Advances as on 15.11.2017																		
i	CAPITAL	301.39	66.27	367.66																		
ii	GENERAL	72.16	431.31	503.47																		
	<b>Total</b>	<b>373.55</b>	<b>497.58</b>	<b>871.13</b>																		
3.	Concurrent Audit is being carried out by a firm of Chartered Accountants and appears to be commensurate with the size volume and nature of the transactions in the books of account.	<b>"No Comments"</b>																				
4. (a)	<b>Please refer</b> Para B (ii) of Schedule AI (Notes On Accounts) regarding pending reconciliation of parked money in transit and differences in opening bank balances relating to previous year. Effort has been taken to reconcile and minimize the differences.	<p>▪ A team was constituted Vide Letter No 9418 dt. 01.12.2017 to reconcile the parked money in transit and difference in opening bank balances relating to previous year.</p> <p>▪ The Total amount involved in remittance and transit was Rs. 32,85,33,377.69 as of 31.03.2008.</p> <p>▪ Now it has been reduced to Rs. 13,91,16,761.32 as on 15.11.2017.</p> <p align="center">All districts have reconciled whereas State Level Office is in the process of reconciliation. This is mainly due to merger of some Programmes like SPEED and SIEMAT with BEPC.</p>																				
(b)	Para B (iii) of Schedule AI (Notes On Accounts) regarding reconciliation of inter fund transfer amongst different projects i.e SSA/KGBV.	▪ 20 districts have reconciled thereafter fund transfer in SSA/KGBV. Rest 18 districts and SLO are in process of reconciliation and will be completed by 31 <sup>st</sup> March, 2018. Details attached as <b>Annexure- B.</b>																				

(c)	<p>advances to Bihar Mahila Samakhya Society.</p>	<p>Instruction vide letter no. F.No. 73/2015-EE-7 dt. 21<sup>st</sup> March 2016, the BMSS was closed by the decision (Resolution no 04) taken in Genreal Council 3<sup>rd</sup> meeting held on 09.05.2016.</p> <p>Although this reconciliation of Rs. 6,41,22,897.00 Cr. is pending. Instruction has already been issued vide letter no 9418 dt. 01.12.2017 to reconciled the above.</p>
(d)	<p>Para B (vi) of Schedule AI (Notes On Accounts) regarding adjustment of advance to EPF department on finalization of write filed before honourable High Court, Patna.</p>	<ul style="list-style-type: none"> <li>▪ BEPC is pursuing the matter before Hon'ble High Court in CWJC No. 17 of 2005 and CWJC No. 2080 of 2012.</li> </ul>
(e)	<p>Para B (vii) of Schedule AI (Notes On Accounts) regarding misappropriation of fund at DLO, Araria amounting to Rs. 281.413 Lacs.</p>	<ul style="list-style-type: none"> <li>▪ The misappropriation of fund by Primary Agriculture Credit Society (PACS), Dehti (Araria) of SSA fund at DLO, Araria amounts to <b>Rs. 281.413 Lacs</b>.</li> <li>▪ BEPC has terminated the services of the functionaries involved namely Sri Satya Narayan Baitha (J.E.), Sri Ravi Shankar (A.P.O), Sri Rajesh Kumar Das (Accounts Officer) and Sri Bhupati Gupta (Deputed Accountant) in year 2009.</li> <li>▪ The FIR No. 491/09 dt. 15.10.2009 was also lodged against then DSE-cum-DPC and other functionaries. Then DSE-cum-DPC, Araria is on bail.</li> <li>▪ The certificate case no. 8 K/2011-12, 10/2011-12, 14/2011-12 is also filed for recovery of defalcated amount.</li> <li>▪ The matter is under investigation by Police and Vigilance Bureau of State Government and the enquiry report is awaited for further action.</li> <li>▪ The final adjustment in book of accounts for the above amount will be made on final outcome of the investigation.</li> </ul>
(f)	<p>Para B (viii) of Schedule AI (Notes On Accounts) regarding misappropriation of fund at DLO, Katihar amounting to Rs. 20.06 Lacs.</p>	<ul style="list-style-type: none"> <li>▪ During the course of CAG Audit for the F.Y. 2011-12 it was noticed in Katihar district that an amount of Rs. 20.06 Lakh was defalcated by the H.M. of UMS, Pagalbari (Manihari), Katihar.</li> <li>▪ As such huge amount of Rs. 20.06 Lakh was withdrawn by the H.M. earmarked for civil construction of 6 ACRs, the work was not constructed.</li> <li>▪ After detailed examination &amp; enquiry of records it was reported that a fabricated Bank Account was opened in PNB and an amount of Rs. 6,68,675/- vide D/D No. 819, dated 14.11.2011 was deposited as well as Rs. 13,37,350/- was transferred from old Bank Account to the said fabricated new Bank Account.</li> <li>▪ Finally Rs. 6,68,675/- + Rs. 13,37,350/- = Rs. 20.06 Lakh rupees was defalcated from the new fabricated Bank Account.</li> </ul>

		<p>against the concerned H.M. who had withdrawn the sum, followed by Certificate Case no. 1/16 dt. 23.02.2016 for recovery of misappropriated amount.</p> <p>His retiral benefits have also been withheld in the light of the instructions issued through letter no. 1078, dated 31.07.2014.</p> <p>The matter is in the court and waiting for final outcome.</p>																		
(g)	Para B (ix) of Schedule AI (Notes On Accounts) regarding misappropriation of fund at DLO. Begusarai, Darbhanga, Katihar, Mujaffarpur, Purnea, Sitamarhi & Siwan amounting to Rs. 2.72 Crore.	<p>A test check by the CAG of seven districts for the F.Y 2014-15 disclosed that the amount of ACR/NSB was withdrawn by the H.M of different schools and Rs. 2.72 Crore irregularly detained during 2012-13 without construction of school buildings.</p> <p>It was noticed also that 48 schools of seven districts withdrawn Rs. 4.26 Crore and expenditure as per M.B status was reported Rs. 1.53 Crore, resulting Rs. 2.72 Crore was irregularly retained without the construction of Schools Buildings.</p> <p>After thorough and regular thrust on the concerned DLOs, an amount of Rs. 1.14 Crore was adjusted either returning Rs. 0.63 Crore and construction of school buildings for Rs. 0.51 Core from the irregular detained amount Rs. 2.72 Crore. Hence the update status of irregular detained amount Rs. 2.72 Crore are as follows :-</p> <table border="0"> <tr> <td>1. Irregular detained amount</td> <td>-</td> <td>2.72 Crore</td> </tr> <tr> <td>(a) Amount Returned</td> <td>-</td> <td>0.63 Crore</td> </tr> <tr> <td>(b) Work Constructed as per M.B.</td> <td>-</td> <td>0.51</td> </tr> <tr> <td></td> <td>-</td> <td>1.14 Crore</td> </tr> <tr> <td>2. Balance amount to be adjusted</td> <td>-</td> <td>1.14 Crore</td> </tr> <tr> <td></td> <td></td> <td>1.58 Crore</td> </tr> </table>	1. Irregular detained amount	-	2.72 Crore	(a) Amount Returned	-	0.63 Crore	(b) Work Constructed as per M.B.	-	0.51		-	1.14 Crore	2. Balance amount to be adjusted	-	1.14 Crore			1.58 Crore
1. Irregular detained amount	-	2.72 Crore																		
(a) Amount Returned	-	0.63 Crore																		
(b) Work Constructed as per M.B.	-	0.51																		
	-	1.14 Crore																		
2. Balance amount to be adjusted	-	1.14 Crore																		
		1.58 Crore																		
(h)	Para B (x) of Schedule AI regarding adjustment of stale cheques (Rs. 860760.00) .	<p><b>Complied.</b></p> <p>All the Stale cheques of Rs. 8,60,760.00 have been adjusted and entries made in the books of accounts.</p>																		
(i)	Para B (xiv) of Schedule AI regarding audit of VSS -- It is suggested to get the account audited at the end of each financial year.	"Noted for Future"																		

  
Senior Auditor

  
Chief Accounts Officer (I/c)

**Compliance of Statutory Audit 2016-17**

**KGBV**

Para No.	Auditors Observations	Compliance of SLO				
1. (i)	<b>BASIS FOR OPINION</b> Loans and advances aggregating to Rs. 76,69,41,374.16 are subject to adjustment on receipt of utilization certificates.	The updated advance status as on 15.11.2017 is as follows:- (Rs. In Crore)				
		Sl. No.	Accounts Head	Advances up to 31.03.2016	Advances for the Year 2016-17	Total Advances as on 15.11.2017
		1	KGBV	41.53	14.72	56.25
(ii)	The State cheques aggregating to Rs. 3,90,756.00 as at the end of the yeas under audit are subject to adjustment.	<ul style="list-style-type: none"> <li>▪ <b>Complied.</b></li> <li>▪ All the State cheques of Rs. 3,90,756.00 have been adjusted and entries made in the books of accounts.</li> </ul>				
(iii)	Advance to Bihar Mahila Samakhya Society amounting to Rs. 3,04,06,023.02 is subject to adjustment against utilization certificates.	<ul style="list-style-type: none"> <li>▪ Instructions has been issued to all concerned DLO's &amp; SLO vide letter no. 9418 dt. 01.12.2017 for compliance of this para.</li> </ul>				

  
**Senior Auditor**

*Raman*  
*4-12-17*  
**Chief Accounts Officer (I/c)**

## Bihar Education Project Council, Patna

## Audit Para - 3.7

## Compliance of CA &amp; G Performance Audit Report for the Year 2014-15 And Statutory Audit 2016-17

Para No. - 8 (e) - Irregular detention of Rs.2.72crore in seven district (Begusarai, Darbhanga, Katihar, Muzaffarpur, Purnea, Sitamarhi and Siwan)

Sl. No.	District	No. of Schools involved	Item Description	Reported Misappropriation Amount (in Rs.)	Adjusted Amount (in Rs.)	Recovered Amount (in Rs.)	Balance Amount (in Rs.)	Details of Action Taken for compliance of Column 8			
								Sl No.	Name of VSS	Amount	Action Taken
1	Begusarai	15	Civil Construction	9440672.00	3078547.00	2524333.00	3837792.00	9			
								2	PS Garhbarkurwa, Garhpura	234215.00	Roof is casted and rest Work is in Progress
								3	UMS Kumbhidera, Cheria Bariyarpur	609000.00	FIR No.-22/17 Dt. 11.02.17 is lodged in Cheria Bariyarpur PS against Head Master. And recovered amount 241000 through RTGS dt 22.8.17
								4	UMS Chhorahi, Chhorahi	761674.00	Work is done up to Roof Level and still in Progress.
								5	UMS Jagdishpur Begusarai	521773.00	Total Amount Recovered - Rs. 1100000.00 by two Demand Draft as Under :- 1) DD no.-074173 Dated:-10.09.15 Rs.600000.00 2) DD No.-074316 Dated:-12.01.16 Rs. 500000.00
								6	UMS Hardia	450000.00	FIR No.-394/15 Dt. 09.10.15 is lodged in Muffassil PS Begusarai.
								7	UMS Hardia, Begusarai	1261130.00	FIR No.-394/15 Dt. 09.10.15 is lodged in Muffassil PS Begusarai.
								Total Amount		3837792.00	
2	Darbhanga	5	Civil Construction	1941249.00	0.00	773749.00	1167500.00	Sl No.	Name of VSS	Amount	Action Taken
								1	Govt. Middle School Kurso Tardih	540000.00	FIR No.:60/15. has been lodged in Tardih PS against Sri Jitendra Mishra, HM of the said school and who is arrested.
								2	Govt. Middle School Panchob Hanumannagar	367500.00	FIR No.:18/16 has been lodged in Hanuman Nagar PS against Sri Lalit Kumar Rai, HM of the said school and who is arrested.
								3	NPS Balha Bhareth Pokhar, Hayaghat	260000.00	FIR No.:11/16 in Hayaghat PS & Certificate case no.-:52/15-16 has been lodged against Sri Uttam Lal Paswan, HM of the said school.
								Total Amount		1167500.00	
								Sl No.	Name of VSS	Amount	Action Taken

3	Katihar	12	Civil Construction	4190306.00	745718.00	0.00	3444588.00	1	Primary School, Kamat, Balrampur	102717.00	Order of FIR against HM has been issued by Lt. No.394 Dated:03.05.10, Lt. No.:680 Dt 20.04.10, Lt.1274 Dt. 01.12.15, Lt. 533Dt. 15.02.16,	
								2	Middle School, Kabar, Barari	433998.00	Order has been issued to DPO (Estb.) for recovery of Amount by Letter no.: 19 Dt. 26.02.11, Letter no:-885 Dt.:20.04.15 and Letter no:-1792 Dt. 15.09.16,	
								3	Primary School, Harinkol, Barari	321179.00	FIR no 34/17 dt 11.2.17 is lodged in p.s Barari	
								4	Primary School, Fakatola, Barsoi	253048.00	FIR no 14/17 dt 12.2.17 is lodged in p.s Barsoie	
								5	Middle School Nawabganj, Manihari	203869.00	FIR no 28/17 dt 12.2.17 is lodged in p.s Manihari	
								6	Middle School, Pagalbari, Manihari	155000.00	FIR No.:28/14 Dt. 08.02.14 is lodged in Manihari PS and Certificate Case No.:01/16 Dt. 23.02.16.	
								7	Middle School, Katigang, Bauliya, Manihari	301455.00	FIR no 27/17 dt 12.2.17 is lodged in p.s Manihari	
								8	Primary School, Daribhatta, Balrampur	400000.00	FIR no 12/17 dt 12.2.17 is lodged in p.s Balrampur	
								9	Middle School, Baidole, Balrampur	874472.00	FIR no 14/17 dt 12.2.17 is lodged in p.s Balrampur	
								10	Middle School, Lachhaur, Balampur	398850.00	FIR no 13/17 dt 12.2.17 is lodged in p.s Balrampur	
									<b>Total Amount</b>	<b>3444588.00</b>		
4	Muzaffarpur	2	Civil Construction	3782685.00	0.00	0.00	3782685.00	<b>SI No.</b>	<b>Name of VSS</b>	<b>Amount</b>	<b>Action Taken</b>	
								1	MS Bara, Daud, Paroo	482685	FIR No.:210/14 dated:- 10.08.14 and Certificate Case No.:1/16-17. for Rs. 7389000.00. (Principal amount Rs. 3782685.00 and Interest @ 18%	
								2	MS Bara, Daud, Paroo	3300000	Rs.3616198.00= Rs.3782685.00+3616198.00 = Rs 7389000.00) against conserved H.M. of the said School.	
									<b>Total Amount</b>	<b>3782685</b>		
5	Purnea	8	Civil Construction	3484475.00	345862.00	1680327.00	1458286.00	<b>SI No.</b>	<b>Name of VSS</b>	<b>Amount</b>	<b>Action Taken</b>	
								1	M.s Tirashi Toli, Banmankhi	513532.00	FIR No.:43/17 is lodged in FIR lodged Banmankhi PS against Head Master.	
								2	M.S. Jungal Tola, Rupauli	389543.00	FIR No.:16/17 is lodged in FIR lodged Rupauli PS against Head Master.	
								3	M.S. Gadahra, Amaur	265211.00	FIR No.:18/17 is Lodged in FIR lodge Amaur PS against Head Master.	
								4	P.S. Singhia, Amaur	290000.00	Total Amount Release Rs. 1287900.00. This amount recovered with Int. Vide DD No.:521416 Rs. 997900.00	
									<b>Total Amount</b>	<b>1458286.00</b>		
									<b>SI No.</b>	<b>Name of VSS</b>	<b>Amount</b>	<b>Action Taken</b>

6	Sitamarhi	3	Civil Construction	1938602.00	0.00	800000.00	1138602.00	1	P.S. Panchharwa, Majorganj	62630.00	Total Amount recovered Rs.600000/- by four Demand Draft as under: 1)DD No.-754878 Dated:-24.08.16 for Rs. 300000.00, 2)DD No.-022989 Dated:-01.11.16 for Rs. 100000.00 3) DD No.-022480 Dt.-28.09.16 for Rs. 100000.00 4) DD No.-023968 Dt. 27.01.17 for Rs. 100000.00
								2	P.S. Panchharwa, Majorganj	105972.00	FIR No.-159/2015 Dt. 06.04.15 is lodged in Majorganj PS and Certificate Case no.-01/16-17 for Rs. 1937139.00 and amount recovered DD no 097051 dt 25.7.17 of rs 200000.
								3	P.S. Panchharwa, Majorganj	970000.00	FIR No.-159/2015 Dt. 06.04.15 is lodged in Majorganj PS and Certificate Case no.-01/16-17 for Rs. 1937139
								<b>Total Amount</b>		<b>1138602.00</b>	
7	Siwan	9	Civil Construction	2464661.00	942964.00	565197.00	956500.00	<b>Sl No.</b>	<b>Name of VSS</b>	<b>Amount</b>	<b>Action Taken</b>
								1	UMS Bagha Baghi, Basantpur	786913.00	FIR No.-211/16 Dt. 03.10.16 is lodged against Head Master.
								2	UMS Bagha Baghi, Basantpur	45000.00	FIR No.-211/16 Dt. 03.10.16 is lodged against Head Master.
								3	UMS Bilaspur, Mairwa	124587.00	Matter is Sub-Judice in the court vide CWJC/17667/2014
<b>Total Amount</b>		<b>956500.00</b>									
<b>Grand Total</b>		<b>54</b>		<b>27242650.00</b>	<b>5113091.00</b>	<b>6343606.00</b>	<b>15785953.00</b>		<b>15785953.00</b>		

(A) Misappropriation Amount as per Audit Para	27242650.00
Less:-	
i Amount Adjusted	5113091.00
ii Amount Recovered	6343606.00
(B) Balance amount to Recoverd	11456697.00
	15785953.00

## Bihar Education Project Council, Patna

### Compliance of Statutory Audit Report for the Year 2016-17

Para No. - 8 (e) - Irregular detention of Rs.2.72crore In seven district (Begusarai, Darbhanga, Katihar, Muzaffarpur, Purnea, Sitamarhi and Siwan)

Sl. No.	District	Details of Action Taken for compliance of Column 8			
		Sl No.	Name of VSS	Amount	Action Taken
1	Begusarai	3	UMS Kumbhidara, Cheria Bariyarpur	609000.00	FIR No.:22/17 Dt. 11.02.17 is lodged in Cheria Bariyarpur PS against Head Master.
		6	UMS Hardia	450000.00	FIR No.:394/15 Dt. 09.10.15 is lodged in Muffassil PS Begusarai.
		7	UMS Hardia, Begusarai	1261130.00	FIR No.:394/15 Dt. 09.10.15 is lodged in Muffassil PS Begusarai.
			Total	2320130.00	
2	Darbhanga	1	Govt. Middle School Kurso Tardih	540000.00	FIR No.:60/15. has been lodged in Taradih PS against Sri Jitendra Mishra, HM of the said school and who is arrested.
		2	Govt. Middle School Panchob Hanumannagar	367500.00	FIR No.:18/16 has been lodged in Hanuman Nagar PS against Sri Lalit Kumar Rai, HM of the said school and who is arrested.
		3	NPS Balha Bhareth Pokhar, Hayaghat	260000.00	FIR No.:11/16 in Hayaghat PS & Certificate case no.:52/15-16 has been lodged against Sri Uttam Lal Paswan, HM of the said school.
			Total	1167500.00	
3	Katihar	3	Primary School, Harinkol, Barari	321179.00	FIR no 34/17 dt 11.2.17 is lodged in p.s Barari
		4	Primary School, Fakatola, Barsoi	253048.00	FIR no 14/17 dt 12.2.17 is lodged in p.s Barsole
		5	Middle School Nawabganj, Manihari	203869.00	FIR no 28/17 dt 12.2.17 is lodged in p.s Manihari
		6	Middle School, Pagalbari, Manihari	155000.00	FIR No.:28/14 Dt. 08.02.14 is lodged in Manihari PS and Certificate Case No.:01/16 Dt. 23.02.16.
		7	Middle School, Katigang, Bauliya, Manihari	301455.00	FIR no 27/17 dt 12.2.17 is lodged in p.s Manihari
		8	Primary School, Daribhatta, Balrampur	400000.00	FIR no 12/17 dt 12.2.17 is lodged in p.s Balrampur
		9	Middle School, Baidole, Balrampur	874472.00	FIR no 14/17 dt 12.2.17 is lodged in p.s Balrampur
		10	Middle School, Lachhaur, Balrampur	398850.00	FIR no 13/17 dt 12.2.17 is lodged in p.s Balrampur
	Total	2907873.00			
4	Muzaffarpur	1	MS Bara, Daud, Paroo	482685.00	FIR No.:210/14 dated:- 10.08.14 and Certificate Case No.:1/16-17. for Rs. 7389000.00. (Principal amount Rs. 3782685.00 and Interest @ 18% Rs.3616198.00= Rs.3782685.00+3616198.00 = Rs 7389000.00) against concerned H.M. of the said School.
		2	MS Bara, Daud, Paroo	3300000.00	
			Total	3782685.00	
5	Purnea	1	M.s Tirashi Toli, Banmankhi	513532.00	FIR No.:43/17 is lodged in FIR lodged Banmankhi PS against Head Master.
		2	M.S. Jungal Tola, Rupauli	389543.00	FIR No.:16/17 is lodged in FIR lodged Banmankhi PS against Head Master.

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		3	M.S. Gadahra, Amaur	265211.00	FIR No.-18/17 is Lodged in FIR lodge Banmankhi PS against Head Master.
			Total	1168286.00	
6	Sitamarhi	2	P.S. Panchharwa, Majorganj	105972.00	FIR No.-159/2015 Dt. 06.04.15 is lodged in Maharajganj PS and Certificate Case no.-01/16-17 for Rs. 1937139.00
		3	P.S. Panchharwa, Majorganj	970000.00	FIR No.-159/2015 Dt. 06.04.15 is lodged in Maharajganj PS and Certificate Case no.-01/16-17 for Rs. 1937139
			Total	1075972.00	
7	Siwan	1	UMS Bagha Baghi, Basantpur	786913.00	FIR No.-211/16 Dt. 03.10.16 is lodged against Head Master.
		4	UMS Bilaspur, Mairwa	124587.00	Matter is Sub-Judice in the court vide CWIC/17667/2014
		7	UMS Bagha Baghi, Basantpur	45000.00	FIR No.-211/16 Dt. 03.10.16 is lodged against Head Master.
			Total	956500.00	
			<b>G.Total Amount</b>	<b>13378946.00</b>	



S. No.	Name of District	Name of District In the Books of SSA					In the books of KGBV				Net Balance
		KGBV Liability	Transfer to KGBV	Fund Transfer to/from Other Fund - KGBV	KGBV Advance	Total	Advance to SSA	SSA A/c	Amount received from SSA	Total	
							Advance	Liability			
1	2	3	4	5	6	7 = (3+4+5+6)	8	9	10	11 = (8+9+10)	12 = (7-11)
1	Araria				400000.00	400000.00				0.00	400000.00
2	Begusaraj					0.00				0.00	0.00
3	Buxar					0.00				0.00	0.00
4	Darbhanga	-384.00			2115.00	1731.00			-2115.00	-2115.00	3846.00
5	E Champaran				18200.00	18200.00			-18200.00	-18200.00	36400.00
6	Gaya	-2400.00				-2400.00				0.00	-2400.00
7	Gopalganj	-1210000.00			169955.00	-1040045.00			-241500.00	-241500.00	-798545.00
8	Jamui	-199200.00				-199200.00				0.00	-199200.00
9	Khagaria					0.00			-1528393.00	-1528393.00	1528393.00
10	Madhepura			163757.00		163757.00			-163757.00	-163757.00	327514.00
11	Munger	-184979.00				-184979.00	189133.00			189133.00	-374112.00
12	Muzaffarpur				10430.00	10430.00				0.00	10430.00
13	Nawada	-23600.00				-23600.00				0.00	-23600.00
14	Patna					0.00	-1611422.00			-1611422.00	1611422.00
15	Rohtas					0.00			28326.00	28326.00	-28326.00
16	Saharsa			1302526.00		1302526.00		1302526.00		1302526.00	0.00
17	Shikhpura					0.00			-328000.00	-328000.00	328000.00
18	Siwan					0.00				0.00	0.00
19	SLO		297223.00			-25057.00				0.00	0.00
	<b>Total</b>	<b>-1620563.00</b>	<b>297223.00</b>	<b>1466283.00</b>	<b>575643.00</b>	<b>718586.00</b>	<b>-1422290.00</b>	<b>1302526.00</b>	<b>-2287240.60</b>	<b>-2407004.60</b>	<b>3125590.60</b>