

**Audit Report for the Financial Year  
2016-17**

**Delhi**

**AUDITOR'S REPORT**

**To the Members of Elementary Education Mission (UEEM), Delhi**

We have audited the attached Balance Sheet of Universalisation of Elementary Education Mission (UEEM), Delhi as on 31<sup>st</sup> March 2017, the Income & Expenditure Account and Receipts & Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material misstatement. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principle used and significant estimates made by the management as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion and report that:

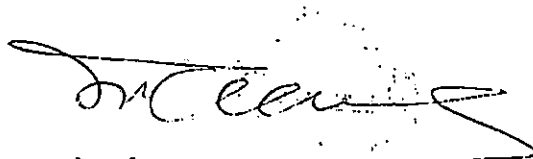
- I. The audit covered the accounts of Institution. However, verification of the actual Utilization of Grant by the recipient organization being beyond the scope of this audit.
- II. Project Expenditure during the year against various Grants for Schools, Repair & Maintenance etc. have been checked as per sanction of State Project Director, Utilization certificate for the same has been checked.
- III. The said Balance Sheet and Income & Expenditure Account and Receipt & Payment Account are in agreement with the books of Accounts.
- IV. In our opinion and to the best of our information and according to the explanations given to us, subject to the matters referred to in paragraph I, II and III above and the other notes in enclosed Notes to Accounts, the said accounts read together with the notes thereon, give a true and fair view in conformity with the accounting principles generally accepted in India :
  - i) In the case of Balance sheet, the state of affairs of the Institution as on 31<sup>st</sup> March, 2017.

**J P Chawla & Co. LLP**  
**Chartered Accountants**

ii) In the case of Income & Expenditure Account, the excess of Expenditure over Income of the Institution for the year ended on that date.

iii) In the case of Receipt & Payments Account, Receipts & Payments Account of the Institution for the year ended on that date.

For J P Chawla & Co. LLP  
Chartered Accountants  
LLPIN AAE-2281  
Firm Regn No.001875N/N500025



J.P. Chawla  
(Partner)  
(Membership No.15488)

Date : 31/01/2018  
Place: New Delhi

**J P Chawla & Co. LLP**  
**Chartered Accountants**

To,

The Chairman EC (SSA Mission)

Directorate of Education

Old Secretariat, Delhi- 110054

**Sub: Management Letter in respect of Audit Sarva Shiksha Abhiyan for the year ended 31-03-2017**

Sir,

We have conducted the audit of Sarva Shiksha Abhiyan (SSA), Delhi for the year ended 31-03-2017. Our audit covered the accounts of the institution.

The Whole amount of Unutilized amount of grant received is kept in savings Bank Account as per the policy prevailing ~ as mentioned in Chapter-4 (Accounting) Para 4.1.12 of Financial Management & Procurement rule issued by Ministry of Human Resource Development, Govt. of India.

For J P Chawla & Co. LLP  
Chartered Accountants  
LLPIN AAE-2281  
Firm Regn No.001875N/N500025



**J.P. Chawla**  
**(Partner)**  
**(Membership No.15488)**

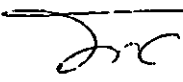

**Date : 31/01/2018**  
**Place: New Delhi**

**J P Chawla & Co. LLP**  
**Chartered Accountants**

**Procurement certificate**

This is to certify that we have gone through the Procurement Procedure used for the state for SSA and based on the audit of the record year 2016-17 for Universalisation of Elementary Education Mission (UEEM), Delhi. We are satisfied that the Procurements Procedure prescribed in the Manual on Financial Management and Procurement Procedure under UEEM have been followed by this Department.

For **J P Chawla & Co. LLP**  
**Chartered Accountants**  
**LLPIN AAE-2281**  
**Firm Regn No.001875N/N50002**

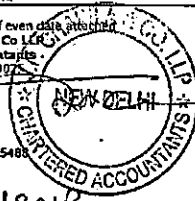
**J.P. Chawla**  
**(Partner)**  
**(Membership No.15488)**

**Date : 31/01/2018**  
**Place: New Delhi**

**UNIVERSALISATION ELEMENTARY EDUCATION MISSION - DELHI**  
**SARVA SHIKSHA ABHIYAN**  
 Consolidated Balance Sheet of Head Quarter for the year ending 31st March 2017

LIABILITIES	Current Year	Previous Year	ASSETS	Current Year	Previous Year
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>	9,076,444.00	8,876,406.00
Head Quarter	392,974,685.00				
District Offices	77,244,195.00		<b>CURRENT ASSETS</b>		
Add: Fund Received from MHRD	830,519,760.00		<b>Amount Receivable</b>		
			Teacher Training Receivable	3,705,612.00	5,417,258.00
Add: Fund Received from State Govt.	553,746,426.00		SMC Training Receivable	-	6,643,211.00
			LEP Receivable	750,394.00	206,415.00
Less: Excess of expenditure over Income	(973,151,739.00)	881,433,327.00	470,218,879.00		
			<b>School Grant Receivable</b>		
<b>CURRENT LIABILITIES</b>			Primary	204,967.00	352,179.00
Audit Fee Payable	64,200.00	62,560.00	Upper Primary	119,029.00	
New Teacher Salary Payable		47,512,000.00			
RMSA-LEDSS A/C (Refundable to South District)		54448	Maintenance Grant Receivable	197,060.00	332,890.00
			Intervention For CWSN Receivable		
			Provision for Inclusive Education	1,779,165.00	1,145,320.00
			New Teacher's Salary Receivable		
			TGT Teacher's Salary	5,683,571.00	9,019,309.00
			Assistant Teacher's Salary	15,677,725.00	
			Special training centre Receivable		61,798.00
			Civil Work Receivable	1,203,846.00	
			<b>Teacher's Grant Receivable</b>		
			Primary	270,320.00	
			Upper Primary	303,804.00	
			<b>Innovation Receivable</b>		264,046.00
			Girl education	5,516,260.00	
			Intervention for SC/ST	4,314,425.00	
			Intervention for Minority Community Children	651,131.00	
			Intervention for Urban Deprived Children	3,454,673.00	
			Community Mobilisation Receivable		38,518.00
			REMS activity Receivable	625,608.00	79,044.00
			Innovation Receivable (2015-2016)	1,000.00	
			<b>Amount Receivable 2015-2016</b>		
			School Grant Receivable	15,000.00	
			Maintenance Grant Receivable	22,500.00	
			Intervention for Urban Deprived Children	1,000.00	
			<b>Grant Receivable</b>		
			MHRD		127,164,000.00
			<b>Grant Outstanding</b>		
			State Share	553,746,426.00	
			<b>Amount Outstanding</b>		
			Civil Work Outstanding	74,542,791.00	110,636,632.00
			LEP Outstanding	7,777,100.00	3,858,752.00
			CAL Outstanding	1,705,306.00	415,025.00
			Fixed Assets (NICSI) Outstanding	3,869.00	3,869.00
			<b>School Grant Outstanding</b>		
			Primary	67,000.00	
			Upper Primary	47,000.00	
			School Grant Outstanding (13-14)	12,000.00	12,000.00
			Maintenance Grant Outstanding	45,000.00	
			<b>Intervention For CWSN Outstanding</b>		
			Provision for Inclusive Education	89,500.00	1,750.00
			New Teacher Salary (TGT) Outstanding	8,546.00	
			<b>Innovation Outstanding</b>		316,050.00
			Girl education	900.00	
			Intervention for SC/ST	28,000.00	
			Intervention for Minority Community Children	44,000.00	
			Intervention for Urban Deprived Children	6,300.00	
			<b>Teacher's Grant Outstanding</b>		
			Primary	25,000.00	
			Upper Primary	63,500.00	
			REMS (H.O.) Outstanding		1,135,441.00
			CAL Outstanding	239,360.00	
			<b>Free Supply of Text Books</b>		
			Free Text Book-Upper Primary	102,556,350.00	
			Braille Books-Upper Primary	449,300.00	
			Large Print Books-Upper Primary	204,750.00	
			Braille Books Class I & II	26,100.00	
			Large Print Books Class I & II	7,250.00	
			Braille Books Class III to V	99,050.00	
			Large Print Books Class III to V	22,050.00	
			<b>Cash At Bank</b>		
			Head Quarter	32,855,161.00	173,791,573.00
			District Offices	53,306,832.00	68,021,953.00
<b>TOTAL</b>	<b>881,551,975.00</b>	<b>517,793,439.00</b>	<b>TOTAL</b>	<b>881,551,975.00</b>	<b>517,793,439.00</b>

As per our report of even date  
 For J P Chawla & Co LLP  
 Chartered Accountants  
 FRN:001875R/150007  
 LLPIN:AAE-2287



J.P. Chawla  
 Partner  
 Membership No. 015488

Place: New Delhi  
 Dated: 31/01/2018

On Behalf of UDEM-SSA

*(Signature)*  
 State Project Director  
 SSA, Delhi

**MOHAMMED A ABID**  
 State Project Director (SSA/RMSA)  
 Department of Education, GNCTD  
 Lucknow Road, Delhi

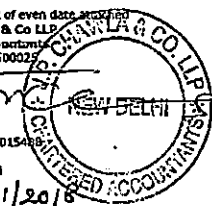
**UNIVERSALISATION ELEMENTARY EDUCATION MISSION - DELHI**  
**SARVA SHIKSHA ABHYAN**  
 Consolidated Income & Expenditure Account of Head Quarter for the year ending 31st March 2017

Expenditure	Current Year	Previous Year	Income	Current Year	Previous Year
<b>To Civil Works</b>			<b>By Bank Interest</b>	12,414,850.00	6,775,636.00
Additional Class Room (Urban)	77,266,926.00		<b>By Other Receipt</b>	1,160,692.00	275,979.00
Boys Toilet	13,094,062.00		<b>By Excess Refund</b>	-	222,258.00
Separate Girls Toilet	4,220,150.00				
Ramps with Handrails	672,937.00	95,454,075.00			130,073,110.00
<b>To Management Cost-SPD</b>					
Hire of Vehicle	1,669,236.00	1,511,913.00			
Office Expenses	871,586.00	1,228,615.00			
Printing of Annual Report	54,085.00				
Repair & Maintenance	12,100.00	103,472.00			
<b>Staff Salary</b>	25,344,006.00	22,239,337.00	<b>By Excess of Expenditure over Income</b>	973,151,739.00	1,145,649,100.00
TA DA	9,649.00	270,027.00			
REMS		27,960,662.00			
<b>To Teacher Training</b>	12,308,390.00	2,948,144.00			
To Audit Fee	84,200.00	62,560.00			
To SMC/PRI Training	10,666,600.00	4,059,389.00			
To LEP	2,029,864.00	9,427,720.00			
<b>To BVRCC</b>		25,260,337.00			
RPs at BRC for subject specific training	5,213,614.00				
RPs for CWSM in position	6,806,890.00				
Data Entry Operator in position	3,580,737.00				
Accountant-cum-support staff for every 50 schools in position	6,831,075.00				
Contingency Grant	933,989.00				
Meeting TA	300,588.00				
<b>To CRCC</b>		37,803,574.00			
Salary of Cluster Coordinator	48,076,859.00				
Contingency Grant	422,310.00				
Meeting TA	1,279,843.00				
<b>To Intervention for REMS</b>	3,846,128.00	1,171,420.00			
<b>To School Grant</b>		19,952,821.00			
Primary	11,233,033.00				
Upper Primary	8,583,971.00				
<b>To Maintenance Grant</b>	20,132,940.00	20,239,610.00			
To Management Cost-DPO	15,980,129.00	12,342,100.00			
<b>To Intervention for CWSM</b>		15,309,417.00			
Provision for Inclusive Education	24,340,175.00				
<b>To Free Supply of Text Books</b>		103,089,900.00			
Large Print Books-Upper Primary		17,750.00			
<b>To Teacher's Grant</b>					
Primary	9,991,100.00				
Upper Primary	8,385,196.00				
<b>To CAL</b>	14,414,127.00	31,577,289.00			
To New Teacher's Salary		681,304,936.00			
TGT Salary	358,766,582.00				
Assistant salary	238,720,941.00				
<b>To Innovative Activity</b>		7,100,586.00			
Girl education	6,020,173.00				
Intervention for SC/ST	6,883,737.00				
Intervention for Minority Community Children	6,619,938.00				
Intervention for Urban Deprived Children	5,673,013.00				
<b>To Community mobilisation</b>		2,688,864.00			
To NCERT		41,000.00			
<b>To Special Training for mainstreaming of out of school children</b>		17,602,181.00			
Residential (Fresh)	2,949,974.00				
Residential (Continuing from previous year)	699,108.00				
Non-Residential (Fresh)	9,729,269.00				
Non-Residential (Continuing from previous year)	7,251,115.00				
<b>To Residential Schools for Specific Category of Children (Returning)</b>	3,601,957.00	1,827,536.00			
To MADERSA-Non Residential		566,956.00			
<b>TOTAL</b>	<b>985,747,121.00</b>	<b>1,152,923,973.00</b>	<b>TOTAL</b>	<b>985,747,121.00</b>	<b>1,152,923,973.00</b>

As per our report of even date  
 For J.P. Chawla & Co LLP  
 Chartered Accountants  
 FRN: 601875U/NS00022  
 (U.P. No. 2284)

J.P. Chawla  
 Partner  
 Membership No. 015489

Place: New Delhi  
 Dated: 31/01/2018



On Behalf of UEMM-SSA

*Mohammed A Abid*  
 State Project Director  
 SSA, Delhi

Place: *Mohammed A Abid*  
**MOHAMMED A ABID**  
 State Project Director (SSA/RMSA)  
 Department of Education, GNCTD  
 Lucknow Road, Delhi

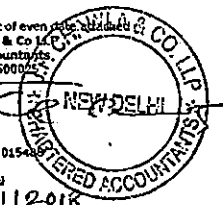
**UNIVERSALISATION ELEMENTARY EDUCATION MISSION - DELHI**  
**SARVA SHIKSHA ABHIYAN**  
**Consolidated Receipt and Payment Account of Head Quarter for the year ending 31st March 2017**

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<b>In Opening Balance</b>			<b>By Civil Works</b>		
Head Office	173,791,573.00	15,725,387.00	Additional Class Room	48,361,976.00	12,543,100.00
DPO's	68,021,953.00	18,792,663.00	Boys Toilets	920,454.00	391,090.00
			RAMP	85,000.00	554,640.00
<b>To Fund received from 1.</b>			Separate Girls Toilets	10,696,050.00	16,983,300.00
MHRD	957,783,760.00	715,926,500.00			
State Government	-	462,721,449.00	<b>By Security Deposit</b>		
			By Teacher Training	16,014,009.00	244,000.00
<b>To Teachers Training Refund</b>	5,417,256.00	12,184,487.00	By Salary Paid (PTI)	47,512,000.00	8,365,400.00
<b>To SMC Training Refund</b>	966,211.00	1,165,487.00	By LEP	6,898,606.00	13,492,887.00
<b>To STC Refund</b>	61,798.00	-	By REHS Activity	3,336,305.00	4,599,263.00
<b>To NCSH Refund</b>	-	13,058.00	By New Teacher Salary		642,701,095.00
<b>To Interest Receivable Against Advance</b>	-	415,537.00	TGT Salary	364,458,699.00	
<b>To Bank Interest</b>	11,414,690.00	6,776,636.00	Assistant salary	254,398,866.00	
<b>To Excess Refund</b>	-	222,258.00			
<b>To Refund Received (2015-16)-DPO</b>	8,853,645.00	13,122,507.00	<b>By NCERT</b>		
<b>To Other Receipt</b>	1,180,692.00	275,579.00	By Audit Fee	62,560.00	41,000.00
<b>To Teachers Salary refund</b>	2,339,912.00	15,812,169.00			53,922.00
<b>To LEP Refund</b>	206,415.00	280,749.00	<b>By Management Cost SPO - State Component</b>		
			Hire of Vehicle	1,669,236.00	1,511,913.00
<b>To REHS refund</b>	-	443,295.00	Office Expenses	871,586.00	1,228,615.00
<b>To Civil Work Refund</b>	-	910,500.00	Furniture & equipment	-	85,896.00
<b>To Innovative Activity Refund</b>	20,050.00	-	Printing of Annual Report	54,085.00	-
<b>To RMSA A/C Refund</b>	54,448.00	-	Repair & Maintenance	12,100.00	97,576.00
			Staff Salary	25,344,005.00	22,239,337.00
			TA DA	9,649.00	278,027.00
			<b>By CAL</b>	15,943,778.00	5,244,990.00
			<b>By Innovative activity</b>		
			Girl education	11,241,333.00	7,680,682.00
			Intervention for SC/ST	11,224,162.00	
			Intervention for Minority Community Children	7,315,069.00	
			Intervention for Urban Deprived Children	9,138,986.00	
			<b>By Intervention For CWSN</b>		
			Provision for Inclusive Education	26,208,040.00	16,456,488.00
			<b>By SMC Training</b>	4,989,600.00	5,025,600.00
			<b>By BURCC</b>		
			Rs at BRC for subject specific training,		25,260,337.00
			In position	5,213,614.00	
			Rs for CWSN in position	6,806,990.00	
			Data Entry Operator in position	1,580,737.00	
			Accountant-cum-support staff	6,831,075.00	
			Contingency Grant	933,989.00	
			Meeting TA	300,588.00	
			<b>By CRCC</b>		
			Salary of Cluster Coordinator	48,076,858.00	37,799,084.00
			Contingency Grant	412,310.00	
			Meeting TA	1,279,843.00	
			<b>By School Grant</b>		
			Primary	11,505,000.00	20,293,000.00
			Upper Primary	8,750,000.00	
			<b>By Maintenance Grant</b>	20,375,000.00	20,557,500.00
			<b>By Management Cost DPO</b>	15,980,129.00	12,342,100.00
			<b>By Free Supply of Text Books</b>		
			Free Text Book-Upper Primary	102,556,350.00	163,707,650.00
			Braille Books-Upper Primary	449,300.00	
			Large Print Books-Upper Primary	204,750.00	
			Braille Books Class I & II	26,100.00	
			Large Print Books Class I & II	7,250.00	
			Braille Books Class III to V	99,050.00	
			Large Print Books Class III to V	22,050.00	
			<b>By Community mobilisation</b>		2,277,382.00
			<b>By Teacher's Grant</b>		
			Primary	10,286,500.00	-
			Upper Primary	8,752,500.00	-
			<b>By Special Training for mainstreaming of out of school children</b>		16,432,935.00
			Residential (Fresh)	2,949,974.00	
			Residential (Continuing from previous year)	699,108.00	
			Non-Residential (Fresh)	9,729,289.00	
			Non-Residential (Continuing from previous year)	7,251,115.00	
			<b>By Residential Schools for Specific Category of Children (Recurring)</b>	3,601,557.00	1,827,536.00
			<b>By Fixed Assets</b>	202,038.00	209,100.00
			<b>By Closing Balance</b>		
			Head Office	12,855,161.00	173,791,573.00
			DPO's	58,306,832.00	68,021,953.00
<b>TOTAL</b>	<b>1,230,112,403.00</b>	<b>1,264,788,971.00</b>	<b>TOTAL</b>	<b>1,230,112,403.00</b>	<b>1,264,788,971.00</b>

As per our report of even date submitted  
 For J.P. Chawla & Co. LLP  
 Chartered Accountants  
 FRN: 001675N/15000027  
 M.P.No. 15-3261

J.P. Chawla  
 Partner  
 Membership No. 015488

Place : New Delhi  
 Dated: 31/01/2018



On Behalf of UEEH-SSA

State Project Director  
 SSA, Delhi

**MOHAMMED AABID**  
 State Project Director (SSA/RMSA)  
 Department of Education, GNCTD  
 Lucknow Road, Delhi



## UNIVERSALISATION ELEMENTARY EDUCATION MISSION-DELHI

### Sarva Shiksha Abhiyan

#### Accounting Policies and Notes to Accounts

##### Status of the Organization

Universalisation of Elementary Education Mission is a society registered under society Registration Act XXI of 1860.

##### Accounting Policies

###### 1. Fixed Assets

Fixed assets are shown at cost.

###### 2. Recognition of Income & Expenditure and Assets and Liabilities

- I) Expenses incurred by Institution are duly accounted as the Projected Expenditure. In such cases where advances are given as various grants, likes School Grant, Repair & Maintenance Grant, Grant to NCERT, SCERT, Grant to MCD for Civil Work are initially accounted as loans & advances (Current Assets) and accounted as Projected Expenditure when Utilization Certificate are received.
- II) In many cases, refunds are received against advance given in Previous year if the Funds are not utilized for the Purpose duly sanctioned.
- III) Advance and Expenditure are duly sanctioned by State Project Director.
- IV) **Grant in Aid**  
Grant in aid received from MHRD and state Government for recurring expenses (Project expenditure) as well as capital expenses is credited to Capital account as per Accounting Policy of the UEEM.
- V) Interest Income from bank and other parties to whom advances are given has been credited to income & Expenditure account in accordance with accounting policy of the institute.

##### Notes of Accounts

3. Grant in aid received from MHRD and State Government for Financial Year 2016-17 is as follows:

MHRD	Rs.83,06,19,760/-
MHRD (For FY 2015-16)	Rs.12,71,64,000/-
State Govt.	NIL

## **UNIVERSALISATION ELEMENTARY EDUCATION MISSION-DELHI**

### **Sarva Shiksha Abhiyan**

#### **Accounting Policies and Notes to Accounts**

4. Previous year figures have been regrouped / reclassified wherever necessary.
5. Current Assets have a value on realization in the ordinary course of activities at least equal to the amount at which they are stated.
6. Balance of Parties that are shown under Current Liabilities & Current Assets, Loan and Advances are subject to confirmation & reconciliation, if any.
7. During the year new advances were given for Civil work, CAL, NICSI, CWSN, Free Text Books, Maintenance Grant and School Grant for which Utilization Certificates from respective authorities were not produced to us as they are yet to be received. Hence, these amounts are shown as Advances in Financial Statements.
8. Advances Outstanding as shown in the Balance Sheet is the amount of Grant given to Districts for which Utilization Certificate have not been received till the date of Balance Sheet.
9. Advances Receivable as shown in the Balance Sheet is the amount of Grant given to Districts for which Utilization Certificate have been received till the date of Balance Sheet.
10. The amount which had been shown as Outstanding in the Balance sheet of the Previous year i.e. against which no Utilization Certificate was received by districts has been shown in the Income and Expenditure account of the respective Districts against the amount of Utilization Certificates received by the Districts and the difference amount is still shown as Outstanding in their Balance sheet.
11. In some Districts, the total amount has been received in excess against the amount shown as outstanding in the Balance sheet. In such cases, the excess amount has been shown as other receipts in Income & Expenditure Account.

**UNIVERSALISATION ELEMENTARY EDUCATION MISSION-DELHI**

**Sarva Shiksha Abhiyan**

**Accounting Policies and Notes to Accounts**

12. In the financial year 2012-13 an amounting to Rs. 56,77,000/- accounted as amount receivable against SMC Training and the amount were already refunded in previous year but the same was wrongly accounted as other receipts (Other Income) in the year 2013-14. Hence, in order to square off the account of SMC Receivable, the same is accounted for as SMC Training expenses during the year under audit.
13. In the financial year 2016-17, a sum of Rs. 358,766,582/- was spend for TGT Salary, however as per PAB 2016-17, MHRD has not approved the budget allocation for "Subject Specific Upper Primary Teacher (TGT).

For J P Chawla & Co. LLP  
Chartered Accountants  
LLPIN AAE-228  
Firm Regn No.001875N/N500025

  
J.P. Chawla  
(Partner)  
(Membership No. 15488)



Date : 31/01/2018  
Place: New Delhi

**UNIVERSALISATION ELEMENTARY EDUCATION MISSION - DELHI**  
**SARVA SHIKSHA ABHIYAN-DELHI**  
**Schedule to the Balance Sheet as on 31.03.2017**

**Schedule -A**  
**FIXED ASSETS**

Particulars	Gross Block			
	As at 01.04.2016	Addition/ Deduction	Adjustments	As at 31.03.2017
1000 VA UPS	423,939.00	-	-	423,939.00
Air Conditioners	1,173,137.00	-	-	1,173,137.00
Computers	3,295,991.00	-	-	3,295,991.00
Digital Video Camera	72,850.00	-	-	72,850.00
DLP Projector	221,411.00	-	-	221,411.00
Furniture	1,931,563.00	-	-	1,931,563.00
HP Laser Jet Printer	201,838.00	-	-	201,838.00
IT Equipments	791,530.00	-	-	791,530.00
Office Equipments	311,954.00	202,038.00	-	513,992.00
Photo Copier	381,974.00	-	-	381,974.00
Cooler	50,419.00	-	-	50,419.00
Digital Camera	19,800.00	-	-	19,800.00
<b>TOTAL</b>	<b>8,876,406.00</b>	<b>202,038.00</b>	<b>-</b>	<b>9,078,444.00</b>

As per our report of even date attached  
**For J P Chawla & Co LLP**  
**Chartered Accountants**  
 FRN:001875N/N500025  
 LLPIN:AAE-2284

**J.P. Chawla**  
 Partner  
 Membership No. 015488

Place : New Delhi  
 Dated: 31/01/2018

**On Behalf of UEM-SSA**

**State Project Director**  
**SSA, Delhi**


**MOHAMMED A ABID**  
 State Project Director (SSA/RMSA)  
 Department of Education, GNCTD  
 Lucknow Road, Delhi

**UNIVERSALISATION ELEMENTARY EDUCATION MISSION - DELHI**  
**SARVA SHIKHSA ABHIYAN-DELHI**  
**Schedule to the Balance Sheet as on 31.03.2017**

**Schedule -B**  
**Closing Bank Balances of the Districts**

S.No.	DISTRICTS	AMOUNT (Rs.)
1	EAST	4,155,257
2	NORTH EAST	4,510,951
3	NORTH	10,404,243
4	NORTH WEST	14,757,453
5	WEST	7,615,684
6	SOUTH WEST	4,815,424
7	SOUTH	4,713,048
8	NEW DELHI	1,322,350
9	CENTRAL	1,012,422
	<b>TOTAL</b>	<b>53,306,832.00</b>

As per our report of even date attached  
**For J P Chawla & Co LLP**  
**Chartered Accountants**  
 FRN:001875N/N500025  
 LLPIN:AAE-2281

  
**J.P. Chawla**  
 Partner  
 Membership No. 015488

Place : New Delhi  
 Dated: 31/01/2018

**On Behalf of UEM-SSA**

  
**State Project Director**  
**SSA, Delhi**

**MOHAMMED AABID**  
 State Project Director (SSA/RMSA)  
 Department of Education, GNCTD  
 Dated Lucknow Road, Delhi

**UNIVERSALISATION ELEMENTARY EDUCATION MISSION - DELHI**  
**SARVA SHIKHSA ABHIYAN-DELHI**  
**Schedule to the Balance Sheet as on 31.03.2017**

**Schedule -C**  
**Reconciliation of Fund Transfer to DPO**

**Total Fund Transfer From Head Office to DPO**      **733,800,000.00**

S.No	Districts	Funds Transferred to District	Fund Received by District
1	Central	10,000,000	10,000,000
2	New Delhi	9,200,000	9,200,000
3	South West	103,200,000	103,200,000
4	North West	194,500,000	194,500,000
5	West	110,000,000	110,000,000
6	North East	96,300,000	96,300,000
7	South	107,500,000	107,500,000
8	North	38,300,000	38,300,000
9	East	64,800,000	64,800,000
	<b>Total</b>	<b>733,800,000</b>	<b>733,800,000</b>

As per our report of ever  
**For J P Chawla & Co LLP**  
**Chartered Accountants**  
FRN:001875N/N500025  
LLPIN:AAE-2281

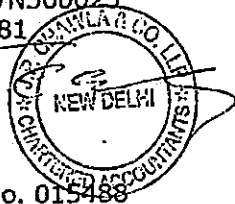
**J.P. Chawla**

Partner

Membership No. 015488

Place : New Delhi

Dated: 31/03/2018



**On Behalf of UEEM-SSA**

**State Project Director**

**SSA, Delhi**  
**MOHAMMED A ABID**

State Project Director (SSA/RMSA)

Department of Education, GNCTD

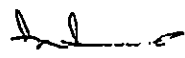
Place: Lucknow Road, Delhi

Dated:

**Audited Utilization Certificate in respect of Sarya Shiksha Abhiyan (SSA)  
for the Financial Year 2016-17 for SSA, NPEGEL & KGBV (Grant-in-Aid Capital)  
(Excluding 13<sup>th</sup> Finance Commission Award)  
Name of State: Delhi**

(Figure in Rs.)


Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1.	Opening Balance				
A.	Cash at Bank				
a.	Grant-in-Aid- Capital	114342621.00			114342621.00
B.	Fund in Transit				
a.	Grant-in-Aid- Capital	0.000			0.000
C.	Unadjusted Advances				
a.	Grant-in-Aid- Capital				
	<b>Sub Total (A) Opening Balance</b>	<b>114342621.00</b>			<b>114342621.00</b>
2.	Funds received from Government of India (MHRD) with individual sanction order No. And date				
a.	Grant-in-Aid- Capital				
	F.5-2/2016-EE.8(III) dt. 02.11.2016	166589120.00			166589120.00
	F.5-2/2016-EE.8(IV) dt. 02.11.2016	19026000.00			19026000.00
	<b>Total:</b>	<b>185615120.00</b>			<b>185615120.00</b>
3.	Funds received from State Government with individual sanction order No. And date				
a.	Grant-in-Aid- Capital	0.00			0.00
	<b>Total:</b>	<b>0.00</b>			<b>0.00</b>
4.	Bank Interest				
a.	Grant-in-Aid- Capital	0.000			0.000
5.	Miscellaneous Income				
a.	Grant-in-Aid- Capital	0.000			0.000
	<b>Grant Total: (1 &amp; 2)</b>	<b>299957741.00</b>			<b>299957741.00</b>
6.	Less Amount				
A.	Audited Expenditure during the year 2016-17				
a.	Grant-in-Aid- Capital	95454075.00			95454075.00
B.	Outstanding advance as on 31 <sup>st</sup> March, 2017				
a.	Grant-in-Aid- Capital	74542791.00			74542791.00
C.	Receivable as on 31.03.2017				
a.	Grant-in-Aid- Capital	1203846.00			1203846.00
	<b>Total (A+B+C)</b>	<b>171200712.00</b>			<b>171200712.00</b>
7.	Add: Outstanding Advances as on 31.03.2016				
a.	Grant in Aid Capital	110636632.00			110636632.00
8.	Unspent Balance as on 31.03.2017				
a.	Grant-in-Aid- Capital Cash At Bank as on 31.03.2017	239393661.00			239393661.00

  
**MOHAMMED AABID**  
State Project Director (SSA/RMSA)  
Department of Education, GNCTD  
Lucknow Road, Delhi

1. Certified that ₹ 18,56,15,120.00 (₹ Eighteen crore fifty six lakhs fifteen thousand one hundred twenty only) of Grant in Aid General sanctioned/received during the year 2016-17 in favour of UEE Mission, Delhi from Ministry of Human Resource Development, Department of School Education & Literacy, Sanction Nos and date mentioned against each amount and ₹ NIL as State Share released from Directorate of Education, Govt. of Delhi and ₹ NIL on account of Interest and miscellaneous income earned during the period 01.04.2016 to 31.03.2017 and ₹ 11,43,42,621.00 (₹ Eleven crore forty three lakhs forty two thousand six hundred twenty one only) was opening balance of the previous year. There was total amount of Rs.29,99,57,741.00 (Rs. Twenty nine crore ninety nine lakhs fifty seven thousand seven hundred forty one only) available during the period and out of which as sum of ₹ 9,54,54,075.00 (₹ Nine crore fifty four lakhs fifty four thousand seventy five only) of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned. Outstanding Advances were for ₹ 7,45,42,791.00 (₹ Seven crore forty five lakhs forty two thousand seven hundred ninety one only) and receivable were for ₹12,03,846.00 (₹ Twelve lakhs three thousand eight hundred forty six only) as on 31.03.2017. Outstanding advances were for ₹ 11,06,36,632.00 (₹ Eleven crore six lakhs thirty six thousand six hundred thirty two only upto 31.03.2016. An amount of ₹ 23,93,93,661.00 (₹ Twenty three crore ninety three lakhs ninety three thousand six hundred sixty one only) remaining unutilized at the end of the year will be adjusted during the next year.

2. Kinds of checks exercised

- i. Audited Statement of Accounts (Copy Enclosed)
- ii. Utilization received from executing units, records during sample visit
- iii. Progress Report

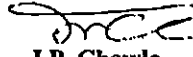
  
Signature with Rubber Stamp  
State Project Director,  
MOHAMMED SAAD  
State Project Director (SSA/RMSA)  
Department of Education, GNCTD  
Lucknow Road, Delhi

**AUDITORS CERTIFICATE**

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.

Date:

For J.P.Chawla & Co. LLP  
Chartered Accountants  
FRN: 001875N/NS00025

  
J.P. Chawla  
Partner  
Membership No. 015488



Date: 31/01/2018

Place - New Delhi



**Audited Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), for the  
Financial Year 2016-17 for SSA, NPEGEL & KGBV (Grant-in-Aid General)  
(Excluding 13<sup>th</sup> Finance Commission Award)**

Name of State: Delhi

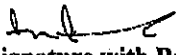
(Figure in Rs.)

Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1.	Opening Balance				
A.	Cash at Bank				
a.	Grant-in-Aid- General	127470905.00			127470905.00
B.	Fund in Transit				
a.	Grant-in-Aid- General				
C.	Unadjusted Advances				
a.	Grant-in-Aid- General				
	<b>Sub Total (A) Opening Balance</b>	<b>127470905.00</b>			<b>127470905.00</b>
2.	Funds received from Government of India (MHRD) with individual sanction order No. And date				
a.	Grant-in-Aid- General				
	F.5-2/2016-EE.8(I) dt. 10.05.2016	165125420.00			165125420.00
	F.5-2/2016-EE.8(II) dt. 10.05.2016	18858340.00			18858340.00
	F.5-2/2016-EE.8(I) dt. 02.11.2016	304857440.00			304857440.00
	F.5-2/2016-EE.8(II) dt. 02.11.2016	20033560.00			20033560.00
	F.5-2/2016-EE.8(II) dt. 08.02.2016	136129880.00			136129880.00
	<b>Total:</b>	<b>645004640.00</b>			<b>645004640.00</b>
3.	Funds received from State Government with individual sanction order No. And date				
a.	Grant-in-Aid- General	0.00			0.00
	<b>Total:</b>	<b>0.00</b>			<b>0.00</b>
4.	Bank Interest				
a.	Grant-in-Aid- General	11414690.00			11414690.00
5.	Miscellaneous Income/Other Receipt				
a.	Grant-in-Aid- General	1180692.00			1180692.00
6.	Current Liabilities Payable 2016-17				
a.	Grant-in-Aid- General	118648.00			118648.00
	<b>Grand Total: (1+2+3+4+5)</b>	<b>785189575.00</b>			<b>785189575.00</b>
6.	Less Amount				
A.	Audited Expenditure during the year 2016-17				
a.	Grant-in-Aid- General	890293046.00			890293046.00
B.	Fixed assets as on 31 <sup>st</sup> March, 2017				
a.	Grant-in-Aid- General	9078444.00			9078444.00
C.	Outstanding advance as on 31 <sup>st</sup> March, 2017				
a.	Grant-in-Aid- General	113527231.00			113527231.00
D.	Receivable 31 <sup>st</sup> March, 2017				
a.	Grant-in-Aid- General	43291244.00			43291244.00
	<b>Total (A+B+C+D)</b>	<b>1056189965.00</b>			<b>1056189965.00</b>
7.	Less: Excess/Fixed Assets/ Receivable/ Outstanding advances as on 31.03.2016	165343282.00			165343282.00
a.	Grant-in-Aid- General				
b.	Add: Current Liabilities	47574560.00			47574560.00
8.	Unspent Balance as on 31.03.2017				
a.	Unspent Balance Cash at Bank as on 31.03.2017	-153231668.00			-153231668.00



**MOHAMMED A ABID**  
State Project Director (SSA/RMSA)  
Department of Education, GNCTD  
Lucknow Road, Delhi

1. Certified that ₹ 64,50,04,640.00 (₹ Sixty four crore fifty lakhs four thousand six hundred forty only) of Grant in Aid General sanctioned/received during the year 2016-17 in favour of UEE Mission, Delhi from Ministry of Human Resource Development, department of School Education & Literacy, against sanction Nos and date mention against each amount, and ₹ NIL as State Share released from Directorate of Education, Govt. of Delhi. A sum of ₹ 1,14,14,690.00 (₹ One crore fourteen lakhs fourteen thousand six hundred ninety only) on account of Interest, ₹ 11,80,692.00 (₹ Eleven lakhs eighty thousand six hundred ninety two only) earned on account of other receipt & current liabilities were for ₹ 1,18,648.00 (₹ One lakh eighteen thousand six hundred forty eight only) for the year 2015-16. ₹ 12,74,70,905.00 (₹ Twelve crore seventy four lakhs seventy thousand nine hundred five only) is taken as opening balance of the previous year. Total amount of ₹ 78,51,89,575.00 (₹ Seventy eight crore fifty one lakhs eighty nine thousand five hundred seventy five only) was available during the period out of which a sum of ₹ 89,02,93,046.00 (₹ Eighty nine crore two lakhs ninety three thousand forty six only) of Grant in Aid General has been utilized for the purpose for which it was sanctioned. and deducted ₹ 90,78,444.00 (₹ Ninety lakhs seventy eight thousand four hundred forty four only) as Fixed Assets, ₹ 11,35,27,231.00 (₹ Eleven crore thirty five lakhs twenty seven thousand two hundred thirty one only) outstanding advances and ₹ 4,32,91,244.00 (₹ Four crore thirty two lakhs ninety one thousand two hundred forty four only) as receivables for the year 2016-17. ₹ 16,53,43,282.00 (₹ Sixteen crore fifty three lakhs forty three thousand two hundred eighty two only) deducted as Fixed Assets/ Receivable/Outstanding advances as on 31.03.2016 and added ₹ 4,75,74,560.00 (₹ Four crore seventy five lakhs seventy four thousand five hundred sixty only) as current liabilities for the year 2015-16. An amount of ₹ (-)15,32,31,668.00 (₹ (Minus) Fifteen crore thirty two lakhs thirty one thousand six hundred sixty eight only) remaining unutilized at the end of the year will be adjusted during the next year.

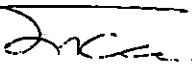
  
Signature with Rubber Stamp  
M. MOHAMMED A. KHAN, Director,  
State Project Director (SSA) (DIPA)  
Department of Education, GNCTD  
Lucknow Road, Delhi

1. Kinds of checks exercised
- iv. Audited Statement of Accounts (Copy Enclosed)
- v. Utilization received from executing units, records during sample visit
- vi. Progress Report

#### AUDITORS CERTIFICATE

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.

Date:

  
For J.P.Chawla & Co. LLP  
Chartered Accountants  
FRN: 001875N/N500025  
J.P. Chawla  
Partner  
Membership No. 015488




Date - 31/01/2018  
Place - New Delhi

**SARVA SHIKSHA ABHIYAN**  
**Summary Budget Analysis (Entire Program)**  
**For the Yearly Ended 1.4.2016 to 31.03.2017**  
**(01.04.2016 to 31.03.2017)**  
**Name of the State: DELHI**

(Rs. in lakhs)

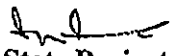
S. No.	AWP&B 2016-2017	Opening Balance on 1.4.2016	Releases by GOI	Releases by State	Reported Expenditure
1.	18726.980	2418.135	8306.198	0.000	9857.47
<b>Total</b>	<b>18726.980</b>	<b>2418.135</b>	<b>8306.198</b>	<b>0.000</b>	<b>9857.47</b>

  
**State Project Director**  
**SSA Delhi**  
**MOHAMMED A ABID**  
 State Project Director (SSA/RMSA)  
 Department of Education, GNCTD  
 Lucknow Road, Delhi

**SARVA SHIKSHA ABHIYAN**  
**Expenditure Report Summary (Entire Program)**  
**Frequency Semi Annual data**  
**For the Half Year ended on: 31.03.2017**  
**Name of the State: DELHI**

(Rs. in lakhs)

S. No.	Opening Balance for the year (on 1.4.2016)	Releases (1.4.2016 to 31.03.2017)	Audited Expenditure (1.4.2016 to 31.03.2017)
1.	2418.135	8306.198	9857.47
<b>Total</b>	<b>2418.135</b>	<b>8306.198</b>	<b>9857.47</b>


  
**State Project Director**  
**SSA Delhi**  
**MOHAMMED A ABID**  
State Project Director (SSA/RMSA)  
Department of Education, GNCTD  
Lucknow Road, Delhi

**SARVA SHIKSHA ABHIYAN**  
**Activity wise Expenditure Statement of SSA (Statewise)**  
**For the Year Ended on 31.03.2017 (1.4.2016 to 31.03.2017)**  
**Name of the State: DELHI**

(Rs. in lakhs)

S. No.	Expenditure by Activity	Achievement From 01.04.2016 to 31.03.2017
1.	New Primary School	0.00
2.	New Upper Primary School	0.00
3.	Block Resource Centre	236.67
4.	Cluster Resource Centre	497.69
5.	Civil Works	954.54
6.	Interventions for Out of School Children (Special Training Centers)	206.29
7.	Free Text Books	0.00
8.	Innovative Activities	252.02
9.	Interventions for Disabled Children (IE)	243.40
10.	Interventions for girl children	0.00
11.	Maintenance Grants	201.33
12.	Management & MIS	159.81
13.	Research & Evaluation	0.00
14.	School Grants	198.17
15.	Teacher Grants	183.76
16.	Teacher Training	123.08
17.	Community Mobilization	0.00
18.	State Component	280.25
19.	REMS	38.46
20.	LEP	20.30
21.	Recurring (50 children)	36.01
22.	Teacher Salary	5974.88
23.	SMC/PRI Training	106.67
24.	CAL	144.14
<b>Total</b>		<b>9857.47</b>

  
**State Project Director**  
**SSA, Delhi**

 **MOHAMMED A ABID**  
**State Project Director (SSA/RMSA)**  
**Department of Education, GNCTD**  
**Lucknow Road, Delhi**

**Consolidated Annual Financial Statement for SSA  
Financial Year 2016-17**

State: DELHI

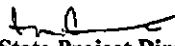
Year Ending: 2016-17

Scheme: SSA

Source & Application:

(Figure in Lakhs)

		SSA		Total
<b>Opening Balance</b>				
(a)	Cash in Hand			
(b)	Cash at Bank	2418.14		2418.14
(c)	Excess/Outstanding / Receivable/ Fixed Assets as on 31.03.2016			0.00
	<b>Total</b>	<b>2418.14</b>		<b>2418.14</b>
<b>Source (Receipts)</b>				
(a)	Funds Received from Government of India	8306.20		8306.20
(c)	Funds Received from State Government	0.00		0.00
(d)	Interest	114.15		114.15
(e)	Others Receipt	11.81		11.81
(f)	Laibility	1.19		1.19
		1521.04		1521.04
	<b>G. Total</b>	<b>12372.52</b>		<b>12372.52</b>
<b>Application Expenditure</b>		<b>Approved AWP &amp; B including Spill Over</b>	<b>Expenditure</b>	<b>Saving</b>
	Recurring (Model-III)	104.55	36.01	68.54
	New Teacher Salary (Asstt. Teacher)	3664.36	5974.88	-2310.52
	New Teacher Salary (TGTs)			
	Block Resource Centre	300.53	236.67	63.86
	Cluster Resource Centre	528.05	497.69	30.36
	Civil Works	5980.94	954.54	5026.40
	CAL	240.91	144.14	96.77
	Free Text Books	1033.65	0.00	1033.65
	Interventions for Disabled Children (IED)	362.40	243.40	119.00
	Innovative Activity	450.00	252.02	197.98
	Maintenance Grant	207.90	201.33	6.57
	Management & MIS	218.27	159.81	58.46
	Research & Evaluation	0.00		0.00
	School Grants	205.48	198.17	7.31
	Teachers Grant	228.55	183.76	44.79
	Teacher Training	408.99	123.08	285.91
	Special Training	375.45	206.29	169.16
	Community Mobilization	66.53	0.00	66.53
	LEP	357.91	20.30	337.61
	SMC / PRI Training	49.90	49.90	0.00
	SMC / PRI Training (Prior period)		56.77	0.00
	State Component	409.71	280.25	129.46
	REMS	50.97	38.46	12.51
	Reimbursement of Fee against 25% admission under Section 12(1) (c) of RTE Act 2009 (Entry Level) subject to upper limit of 20% of AWP&B guidelines issued by MHRD.	3481.95	0.00	3481.95
	<b>Total:</b>	<b>18726.98</b>	<b>9857.47</b>	<b>8926.28</b>
	<b>Less: Out standing Advances/Receivables/Fixed Assets</b>		<b>1653.430</b>	
	<b>Closing Balance as on 31.03.2017</b>		<b>861.62</b>	
	Cash in Hand			
	Cash at Bank as on 31.03.2017		861.62	
	<b>Total:</b>		<b>861.62</b>	

  
 State Project Director  
 SSA Delhi  
**MOHAMMED A ABID**  
 State Project Director (SSA/RMSA)  
 Department of Education, GNCTD  
 Lucknow Road, Delhi