

CA R.N. AGARWAL
CA B.L. BINDAL
CA LAKSHAY AGARWAL

RAM NIWAS ASSOCIATES
CHARTERED ACCOUNTANTS
692 SECTOR - 14
HISAR -125001
PH. 9254377215
PAN – AAKFR8766J
FIRM Regn. No. 011352N

AUDITOR'S REPORT

To

The State Project Director

Sarva Shiksha Abhiyan Mission

Head Quarter, Panchkula

Haryana

Ref : Statutory Audit of Sarva Shiksha Abhiyan (SSA)- 2015-16

1. We have audited the attached Balance sheet of **Sarva Shiksha Abhiyan, Haryana** as at 31st March 2016 also the Income and Expenditure Account and Receipt & Payment for the year ended on that date annexed hereto. These Financial statements including Significant Accounting Policies and Notes to Accounts are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

However, the time provided for auditing was not commensurate with the size of the organization despite of auditing only 1/3rd of the Total no. of Schools.

2. We have conducted our audit in accordance with generally accepted Auditing standards in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. The scope of audit includes examining on random and test basis (*1/3rd schools including who have received grant of more than Rs. 1.00 lac, 21 District Offices and 119 Educational Blocks, are taken for audit*), of evidences supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles followed and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.



3. Sarva Shiksha Abhiyan (SSA), a flagship programme of Government of India (GOI) is implemented in the State with the objective of universal access and retention, bridging of gender and social category gaps in education and enhancement of learning levels of children in the 6 to 14 age group. The programme is implemented in the State by "Haryana School Shiksha Periyojna Parishad" Society registered under Societies Registration Act, 1860.

4. Further subject to our comments referred in "Management Letter" we report that:

- i. We have obtained all the information and explanations to the best of our knowledge and belief, which were necessary for the purpose of our audit.
- ii. In our opinion, proper books of accounts, as required by the law, have been kept by the State and District Offices, so far as appears from our examination of those books.
- iii. The Balance Sheet, the statement of Income & Expenditure Account and Receipts & Payment Account dealt with in this report are in agreement with the books of accounts.
- iv. The financial Statement annexed is the Financial Statements of the State and the District Offices.
- v. In our opinion and to the best of our Information and according to the explanations given to us, the following said accounts read together with the notes to account as contained in Schedule give the information in the manner so required and give a true and fair view:

1. In the case of consolidated Balance Sheet of the state of affairs of Sarva Shiksha Abhiyan as at 31st March 2016.
2. In the case of consolidated Income & Expenditure Account of the access of expenditure over income for the year ended on that date.
3. In the case of consolidated Receipt and Payment Account of the receipt and payments during the year ended on that date.

For M/s Ram Niwas Associates
Chartered Accountant


CA Ram Niwas Agarwal
(Partner)
M. No. 089632

Dated: 25.11. 2016

Place: Hisar

SARVA SHIKSHA ABHIYAN: HARYANA

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE
YEAR ENDED 31st MARCH, 2016**

A. SIGNIFICANT ACCOUNTING POLICIES:

1. The accounts and thereon the financial statements, of the Society, have been prepared on the basis of going concern concept under the Historical Cost Convention, to comply in all material aspects with applicable Accounting Principles and Accounting Standard as issued by ICAI.
2. Figure pertaining to previous year have been regrouped and rearranged wherever necessary to bring them in conformity with the current year figures.
3. The Books of Accounts have been drawn in accordance with manual issued by the Ministry of Human Resource Development, Department of School Education and Literacy, therefore Accounting Standard-6 and 12 namely "Depreciation Accounting" and "Accounting for Government Grants" have not been followed.
4. Books of Accounts are maintained following cash basis of accounting and as per the generally accepted principals of accounting as amended by the guideline issued by Executive Committee from time to time.
5. Grant received have been accounted for on actual receipt basis however expenses are accounted as and when Utilization Certificate (UC) are received from the Schools by the District Office (DPC).
6. Opening Balance of Unspent Grant has been shown in the Receipt & Payment account in the form of Cash In hand, Bank Balance, opening advance against capital and General expenditure.
7. Capital cost in terms of construction of class rooms/ Toilets and other assets have been, capitalized in terms of the guidelines issued by the Executive Committee as amended from time to time.
8. Expenses are made up-to the extent grant received as per the guidelines and grant of one activity can not be utilized for other activity.
9. Income/ grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid. The grant received, bank interest, tender fees forfeited etc. are taken as income.
10. The cost of project civil work i.e. construction of schools, additional class room etc. are charged to the income and expenditure as Capital expenditure.



11. Inventories of Consumables and other Distributable are not valued as on 31st March 2016. Cost of these items are treated as Expenditure and accounted on cash basis during the year.
12. The Utilization of Funds received as grant in aid have been accounted as expenditure on the basis of utilization certificate received from blocks/districts.

NOTES TO ACCOUNTS

1. Grants- received from the Government of India and State Government were not accounted as per AS-12, 'Accounting for Government Grants" issued by the Institute of Chartered Accountant of India. For accounting of these grants guidelines issued by Ministry of Human Resources Development as amended by Executive Committee from time to time are followed.
2. During the course of audit, it was observed that payment on account of Civil Works was in excess of grant-received by the SMCs . Auditee has explained that such excess expenditure is either out of own pocket of the concerned school-teacher or it was recovered from SMCs members or village Panchayat In the form of donations. However the expenditure has been booked as per budget provisions or the grant provided to SMCs.
3. As per AS-6- "Depreciation Accounting" depreciation is allocated so as to charge a fair proportion of the depreciable amount in each accounting period during the expected useful life of the asset but the same is not being followed while preparing these Financial Statements by SSA. It was explained that fixed assets are accounted for as per the guidelines issued by MHRD.
4. The last year audit report does not contain any specific objection with respect to any school. Also they have not provided any list of schools containing objection with respect to last year. So we are unable to give any comment on the position of audit compliance of previous audit objection raised. However, in this year inclusive list of schools containing objection is annexed with report.
5. We have audited 4310 school management committee (SMC)/schools (Which is more than 1/3 of the Total no. of schools), 21 Districts offices and 119 blocks during our audit.
6. The amount of Rs. 26,23,00,000/- shown as expenditure in Income and Expenditure Account for the year ending 31.03.2016 is an adjustment against amount wrongly shown in Income in the Previous years in following heads.

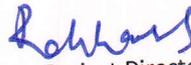
Director Elementary Education- 2011-12	100000000.00
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Director Elementary Education- 2012-13	100000000.00
NSQF Scheme 2012-13	62300000.00


Accounts Officer
20/11/16
BK


Controller Finance & Account
BK


State Project Director

Sarva Shiksha Abhiyan
State Project Office
Shiksha Sadan, Sector-5, Panchkula

Place: Panchkula
Dated: 25.11.2016



To

The State Project Director
Haryana School Shiksha Pariyojna Parishad Panchkula

Subject : Management Letter

As required by Para No. 101.5 & Annex-XVI of manual on Financial Management and Procurement issued by Department of Elementary Education and Literacy, Ministry of Human Resource Development, Government of India, Management letter for the Financial Year 2015-16 is being provided along with our Observations and recommendations for improvement of overall accounting system based on random and test check based audit. It also contains our suggestions regarding measures to be adopted for more efficient controls.

The audit exercise covered the accounts of Head office Panchkula, District/BRCs and SMCs as per attached financial statements.

1. **System of Accounting:** Mission is regularly following Cash basis of Accounting at district and sub district level which is duly disclosed in accounting policy over a number of years. However MHRD guidelines prescribed mercantile system of accounting. Financial statements have been prepared on the basis of opening balances as per the previous year's audited financial statements and current year transactions. The same are subject to the books of accounts maintained at Headoffice, District, and BRC offices.
2. As per the Guidelines of SSA, separate bank accounts are maintained for separate schemes. However, no separate bank A/c at school level for "Director Elementary Education" was maintained by the schools. As a result, the grant for School Bags from Director Elementary Education was received in the bank account maintained for SSA. This leads to ambiguity while utilizing the same. This will further leads to ambiguity while reconciling the cash book and pass book balances of SSA.



3. **Mode of Payment:** During the Audit of Sub District Unit Level i.e. BRC, SMC Level, we observe that cash payments have been made by the coordinators. Few Findings mentioned below:

- a) It was observed that most of the schools were withdrawing cash in excess of Rs. 10000/-. Further cash payment for expenses in excess of Rs. 20000/- were made to single party. This will enhance the chances of misutilization of government funds and falsifying record keeping. The instances of such schools are given **as per Annexure I.**
- b) Large number of SMCs have distributed cash amount @ Rs 400/- per student to the students in lieu of uniforms to be provided for the year, which may have resulted deviation from the objects of the scheme. The list of such schools is **as per Annexure II.**
- c) SMCs were unable to produce complete records comprising of bills/vouchers for various expenses as recorded in the books of accounts. The list of such schools is **as per Annexure III.**
- d) A strong internal control over such cash payments done is required especially at SMC level.

4. In most of the schools audited, cash book were not properly maintained. Various types of irregularity were observed while verification of cash books of different schools such as:

- ✓ The bank balance depicting in cash book were not in conformity with the balance as per pass book.
- ✓ No reconciliation statement of cash book and pass book was prepared by the concerned schools.
- ✓ Some schools were maintaining cash books for each grant (hereinafter known as "grant wise" cash book), due to which it was not possible to verify closing balance of bank balance with the pass book.
- ✓ Some schools were maintaining cash book in fund registers.

During the course of audit, we were not able to verify the financial transactions vis-a-vis entries made-in the books of accounts due to various reasons:

- ✓ Cash books were not provided for verification during the audit of few schools.
- ✓ Cash books were incomplete
- ✓ Few schools did not provide complete documents or provide Partial document for verification i.e. bills / documents provided for lesser amount than the actual expenditure booked in books of accounts.

The list- of such schools is attached **as per Annexure IV.**



5. While auditing, instances were found where bills and quotations were not signed by either SMC member or head teacher/principal and quotations and vouchers were not properly maintained. *We observe that all the members other than head master in committee formed by most of the schools were uneducated.* As discussed with teachers, they said that there is no provision of minimum qualification to be eligible for SMC members.

We would like to suggest that authority should make relevant provision in respect of above observation. Some instances of the same are given as per **Annexure-V**.

6. The society is not filing Income Tax Returns, as management has explained that no societies which are registered for the purpose of implementing SSA Project, filed income tax return. Last year, a suggestion was also given by auditor on this matter by quoting,

"We suggest that management should take necessary legal opinion regarding the compliance of The Income Tax Act, 1961".

As management has not provided any reasonable base (i.e. expert opinion, any exemption certificate, any act reference etc.) it seems that management has not taken any necessary action in respect of last year's suggestion given by auditor.

7. As required in Haryana registration and regulation of Society Act, 2012 which came into effect from 28.3.2012 that every existing society should apply to the district registrar for obtaining a new registration number. If the society fails to move an application for new number within prescribed time, the registration may be cancelled.

As HPSPP is not yet reregister itself, we suggest authority must take immediate action on this, in spite of the fact (As said by management) that no notice is received by HPSPP till date from registrar of society for re-registration.

Observations regarding KGBV operating in different districts:

1. Distt. Mewat

Stock Register not properly maintained & no procedure followed for demand of products in hostel in the blocks namely Firajpur-Zirka, Nagina, Puhana and Taoru.



2. Distt.Jind

Stock Register not properly maintained in the Block Uchana.

**For M/s Ram Niwas Associates
Chartered Accountant**



CA Ram Niwas Agarwal

(Partner)

M.No. 089632

Dated: 25.11. 2016

Place: Hisar

Management Assertion Letter

To

Date: 26.09.2016

M/s Ram Niwas Associates
692, Sector-14, Hisar

This assertion letter is provided in connection with your audit of the financial statements of the Sarva Shiksha Abhiyan (SSA) (A Project) for the financial year ended 2015-16. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

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

(Senior Executive Officer)

(Senior Financial Officer)



Annexure-I

(See Para 3 of Management Letter)

Cash withdrawal by SMC for Civil Contruction

District-Ambala

School Name- GHS Gola, GSSS B.C. Bajjar, GSSS Tandwal, GSSS Jalbera.

District-Bhiwani

School Name- GPS Sank Road, GGHS Samaspura, GHS Bhagwi, GPS MC, GGPS NiganaKhurd.

District-Hisar

School Name- GMS Sulchani

District-Faridabad

School Name- GPS Sector-55, GPS FatehpurBilhod, GSSS FatehpurTagga, GPS Dhauj, GSSS Tilpat, GSSS M.M. Pur, GPS Alampur Po Dhauj, GSSS Ankhir Faridabad.

District-Fatehabad

School Name- GSSS Dhand, GSSS Kirdhan, GPS Jandwala, GPS Kukrawali, GPS Kullan, GPS Nangli, GHS HariderWala, GSSS Tohana, GPS Tohana.

District-Gurgaon

School Name-GPS NanuKalan, GGPS No. 1 Sohna.

District-Jhajjar

School Name- GSSS Mundahera, GSSS Dharana, GGPS Dighal, GPS Lakria, GPS Mukandpur, GGSSS Nilothi, GPS Khairpur, GPS JassaurKheri, GSSS Kassar, GSSS Asaudha, GMS Humayunpur, GMS Chadwana, GSSS Chuchakwas, GSSS Goriya, GSSS Selangha.

District-Jind

School Name- GPS Makhand, GMS Tarkha, GPS UchanaKalan, GMS KheriSaffa, GSSS UchanaKalan, GPS Ghogrian, GGHS KarSindhu, GGPS Udeypur, GPS KarSindhu, GGSSS Barooa, GGPS Bhongra, GPS Dorjanpur, GPS Chhatter, GPS Narwana, GGPS Ujana, GGPS Belarkha, GSSS Narwana, GGHS Ujhana, GHS Lown, GPS Nepewala, GHS KarelaJhamola, GGPS Morkhi, GPS MalsariKhera.

District-Karnal

School Name- GPS Manchuri, GHS Bilona.

District-Kurukshetra

School Name- GPS DhanoraJattan, GMS Bazidpur, GSSS Devi Dass.

District-Mahendergarh

School Name- GHS Shyampura, GMS Mori, GSSS Rambass, GSSS Maroli, GSSS Jailaf, GHS DoharKalan, GHS BhusanKalan, GPS Noonii, GHS DulothJat.

District-Mewat

School Name- GGPS Tapkan, GPS KheriKhurd, GPS KheriKalan, GMS KheriKalan, GPS KhanpurNuh, GPS Rojaka, GHS Bubal Heri, GPS Bubal Heri, GSSS Taoru.



District-Palwal

School Name-GPS KhandaWali, GSSS Mand Kala, GMS Pondry, GGPS Mand Kala, GHS Guraksar, GMS Pachanka, GPS Tonka, GMS Tonka, GPS Swamika, GPS Malokhra, GHS RN Khurd, GPS Bagpur, GHS Selra, GHS Pelak, GMS Ronija, GMS Gailpur, GPS Mitrol.

District-Panchkula

School Name- GSSS Ramgarh.

District-Panipat

School Name- GSSS Dariapur, GPS Khandra, GGPS Ahar, GPS Bandh, GSSS Bursham, GSSS Ahar, GSSS Chandoli, GPS Centre, GPS GT Road, GGMSSS Panipat, GSSS Dadhola, GPS Dadhola, GSSS GoelaKhurd, GPS Adhmi, GPS Nawada.

District-Rewari

School Name- GHS Jhawli, GPS Lakhnar, GHS TatarpurKhalsa, GSSS Hansara.

District-Rohtak

School Name- GPS Kheri, GMS Bedwa, GGPS SaimanPanaKhas, GMS Sanpur, GPS Karontha.

District-Sonipat

School Name-GPS Balabgarh, GPS Kailashpur, GSSS Tajpur, GPS Ahmedpur, GPS Jainpur, GPS Chatia Olia, GGSSS Kirholi Aehladpur.

District-Sirsa

School Name- GPS Paniwala Mota

District-Yamuna Nagar

School Name- GMS Kutipur, GMS LahoriWala, GMS Bhanauli, GSSS Bilaspur, GSSS Jagadhari.



Annexure II

(See Para 3 of Management Letter)

Uniform Grant Distributed by SMC in Cash to Students

District:-Bhiwani

Schools Name- GSSS Golpura.

District:-Fatehabad

Schools Name-GGPS Jakhal Mandi

District:-Gurgoan

Schools Name- GGSSS Badshahpur, GGPS No.1 Sohna.

District:-Jhajjar

Schools Name- GGPS Jasaurkheri.

District:-Palwal

Schools Name- GPS Pehrupa, GGPS Aurangabad, GPS Selothi.

District:-Rohtak

Schools Name- GGSSS Samain, GPS Bharan, GSSS Jassia.

District:-Yamunanagar

Schools Name- GPS Dhoula.

Uniform Grant paid by SMC in Cash to uniform Suppliers

District:-Ambala

Schools Name- GPS Kardhan, GGMS Adhoya.

District:-Bhiwani

Schools Name- GMS Patawas, GGSSS Kairu, GGPS JuiKhurd, GMS SordaKadim, GMS Hanuman Gate, GPS Loharu, GPS Kural, GGPS Tosham, GGSSS DhaniMahu.

District:-Fatehabad

Schools Name-GGHSBhattuKalan

District:-Faridabad

Schools Name- GPS Chandawali.

District:-Hisar

Schools Name- GGPS Mangali, GPS Prabhuwala, GHS Faridpur.



District:-Jhajjar

Schools Name- GSSS Gochhi, GGPS Dighal, GPS Lakria, GGPS Dubaldhan, GGSSS Nilothi, GSSS Matan, GGSSS JassaurKheri.

District:-Mahendergarh

Schools Name- GPS Manpura.

District:-Mewat

Schools Name- GGPS Bhadas, GHS Bhadas, GMS Akhnavia, GMS Kharkholi.

District:-Palwal

Schools Name- GGPS Mandkala, GGPS Hathin, GMSSS Dhatir, GPS Selothi, GPS Mehroli, GMS Mehroli, GPSSelothi.

District:-Panchkula

Schools Name- GPS Dhaliwal, GPS Raipur Rani.

District:-Panipat

Schools Name- GPS Bohli, Khandra, GPS Bursham.

District:-Rewari

Schools Name- GPS Koshi, GSSS Bhakli, GPS Bhakli, GPS Luhana, GPS Dharuhera.

District:-Rohtak

Schools Name- GPS Sundana, GPS Garnathi, GGPS Kharkra, GGPS Samain, GGPS Saiman Pana Khas, GPS Bharan, GPS Katwara, GPS Jassia, GGPS Maina, GSSS Jassia, GSSS Kharanti.

District:-Sonapat

Schools Name- GPS Ahmedpur, GHS Harsana, GPS Malikpur, GPSGharwal, GGPS Madhira, GGSSS Rohna, GSSS Khanda, GPS Barona.

District:-Sirsa

Schools Name- GPS Abutgarh, GPS Paniwalamota.



Annexure-III

(See Para 3 of Management Letter)

Vouchers not Provided by SMC

District:-Ambala

Schools Name-GPS Panjokhera, GSSS KhuddaKalan, GSSS Dhanaura.

District:-Bhiwani

Schools Name-GSSS Bamla, GPS Hanuman Gate, GGPS Badesara, GPS Singhani, GPS Kunal.

District:-Faridabad

Schools Name- GPS Sec.22, GPS Fatehpur Bilhod, GGMSSS Ballabgarh, GGPS NIT-3, GGSSS NIT-3.

District:-Fatehabad

Schools Name- GPS Rupawali, GGSSS Fatehabad.

District:-Gurgaon

Schools Name- GSSS Karola, GPS Balewa, GPS Badshahpur.

District:-Hisar

Schools Name- GGMS SatrodKhurd, GHS SatradKalan, GHS Bhana, GHS Hajampur, GGPS Bass, GMS Sulochani, GGPS Kohli.

District:-Jhajjar

Schools Name- GHS JasspurKheri, GSSS Mandauthi

District:-Kurukshetra

Schools Name-GSSS Kanipla, GPS Mathana

District:-Mahendergarh

Schools Name- GSSS Bassai, GMSSS Mahendergarh, GSSS KheriTalwana, GSSS Baghot.

District:-Mewat

Schools Name-GPS Rajaka, GPS F.P. Jirkha, GPS AlipurTigra, GPS Dalawas, GPS Patufu.

District:-Palwal

Schools Name-GHS Guraksar, GHS Kalsada, GSSS Hathin, GGHS Deeghot, GGSSS Bhiduki.

District:-Panchkula

Schools Name-Rattewali, GPS Jiya



District:-Panipat

Schools Name-GSSS Dariyapur, GHS Waiser, GSSS RawarKalan, GGPS Manana.

District:-Rewari

Schools Name-GPS Jatusana, GHS G.T. Dahina, GPS Raliawas.

District:-Rohtak

Schools Name-GGPS Meham, GPS Bakheta, GMS Katwara, GGSSS Chandi.

District:-Sonapat

Schools Name- GPS Prem Nagar, GMS MandiSonapat, GHS Salimsar Nagar, GSSS Bali Brahman, GSSS Banwas, GGSSS Sisana.

District:-Sirsa

Schools Name- GGPS No.3 Automarket, GSSS Dhanoor, GGPS bani, GPS Nuhianwali, GPS Julalana, GHS Chormar Khera, GHS Dadu, GPS Kalawali Village, GPS Paniwala Mota.

District:-Yamunanagar

Schools Name- GMS Ratauli, GMS Sadukpur.



Annexure-IV

(See Para 4 of Management Letter)

Cash Book not maintained properly, some schools post cash book entries in fund register whereas some in plain register instead of cash book.

District:-Ambala

Schools Name-GSSS Kesri, GSSS Pasiara, GHS Haldri, GHS Pilkhani, GHS Thakurpur, GPS Thakurpur, GHS Kardhan, GGPS PanjoKhera, GPS PanjoKhera, GPS Rampur Sersehri, GMS Dhulkot, GHS mandhaur, GSSS Kanwala, GSSS KhudaKalan, GPS KhudaKalan, GMS Rouan, GPS Rouan, GPS Babyal, GHS kambassi, GPS Tandwal, GPS Barara, GHS Gaganpur, GPS Subhri, GSSS Holi, GPS Bollana (Boys), GPS Panjlasa, GPS BarlaGaon, GPS Fatehpur.

District:-Bhiwani

Schools Name- GGHS Misri, GHS Hindol, GGPS Kairu, GMS Kaharpura, GSSS Chahalkalan, GMS SordaKadim, GGPS Barwa, GGPS Bapora, GPS MC, GPS Dinod, GPS Bapora, GSSS KharakKalan, GPS Hanuman Gate, GGPS Badsara, GPS Huda Sector 13, GGPS Kaund, GPS KharakKhurd, GGSSS Loharu, GPS Loharu, GPS Sahansara, GPS DhigawaJattan, GPS BairduChaina, GPS Singhani, GPS Pinjokala, GPS DhaniNorangabad, GHS RewariKhera.

District:-Faridabad

Schools Name-GPS Chadawali, GPS Sector-10, GPS Aterna, GMS Lakkaspur, GPS Nacholi Faridabad, GPS Rajeev Nagar, GSSS Agwanpur Faridabad, GGSSS NIT-3, GGPS KheriKalan, GBPS Old Faridabad, GPS Dayal Nagar, GPS Wazirpur, GPS DhruvnKaDera.

District:-Fatehabad

Schools Name- GSSS Ratia, GPS Kudni, GPS B.B. Jakhal, GGPS BhattuGoan, GHS KharataKhera, GSSS Fatehabad, GPS Manawali, GHS Bharolanwali, GPS Swami Nagar, GPS KajalHeri, GSSS BhattuKalan, GPS ThakarBasti, GPS Kullan, GMSSSS Indachhui, GGPS Samain.

District:- Gurgaon

Schools Name- GPS DhanaBashariya, GGPS Faruk Nagar, GSSS Khandewla, GGPS BhoraKalan, GGMS Garhi, GSSS BandhWali, GPS Shivaji Park, GPS Islampur, GPS NP Kaseri, GPS Kadipur, GPS Nathupur, GPS Rajendrapur, GSSS Dundahera.

District:-Hisar

Schools Name- GPS ChullikHurd, GHS Bherian, GGHS Dhansu, GPS No. 3, GGSSS Aryanagar, GPS Prabhuwala, GGSSS Pabra, GHS Kanoh, GPS Bhana, GHS Bhana, GSSS Behbalpur, GSSS Juglan, GSSS LohariRagho, GGPS Bass, GPS Sorkhi, GGMS Budana, GPS KheriJalab, GPS Thaipana, GMS Sulochani, GPS RawalwasKalan, GMS Badshahpur, GGPS Kohli.



District:-Jhajjar

Schools Name- GGPS Paharipur, GPS Sajipur, GSSS MadanaKalan, GSSS Subana, GSSS Ladrawan, GGSSS Nilothi, GHS Chhudani, GPS Shidipur, GSSS Birohar.

District:-Jind

Schools Name- GMS Jheel, GPS Tarkha, GPS Lodhar, GSSS Lodhar, GHS KarelaJhamola, GHS Karsola, GGPS Kalwa, GPS Dhatolat, GPS Morkhi, GPS Hadwa.

District:-Karnal

Schools Name- GSSS Indri, GPS Kharakha, GSSS Airenpura, GPS Darar, GPS Nalvi Par.

District:-Kurukshetra

Schools Name-GHS Padlu, GHS Sharif Garh, GMS Dhangali, GHS Ajrawar, GPS NaiBasti, GHS Pindassi, GPS Dhurala, GHS Udarsi, GPS Bahri, GHS Tigri.

District:-Mahendergarh

Schools Name- GGPS Mahendergarh, GSSS Pota, GPS Badopur, GMS Thela, GPS Rambass, GPS Bhilwana.

District:-Palwal

Schools Name-GHS Kalsada, GSSS Gehlab, GPS Gurwadi, GPS Behroli, GPS BamniKhera, GGPS Hodal, GPS Selothi.

District:-Panchkula

Schools Name- GHS Billa, GPS Tibbi, GMS Tibbi, GPS Alipur, GMS Dabkauri, GMS Nangal, GPS Jatouli, GPS NayaGaon, GPS Madaupur, GPS Doodhgarh.

District:-Panipat

Schools Name- GSSS Dariapur, GSSS Adyana, GSSS Shodapur.

District:-Rewari

Schools Name- GSSS Karoli, GSSS Bhakli, GHS Bisona, GPS Mundi, GSSS NangalJamalpur, GPS Haripur, GMS Balwari, GPS Khol, GPS Lisan, GPS Kanhora, GPS Kanhuri, GPS Konsiwas, GPS Jattpur, GPS Meerpur, GPS Qutubpur, GHS Ramgarh, GMS Bhatsana GPS Saharanwas, GPS Dungarwas, GPS Nayagam, GHS Meerpur, GPS HUDA Sector-6 Dharuhan, GPS Rampura, GPS Mansani, GPS Gokalgarh, GPS Malpura, GPS Sulkha, GPS Bishanpur, GMS Anandpur.

District:-Rohtak

Schools Name- GGPS Baliana, GGSSS Bahiba, GGPS Kharkara, GGPS SaimanPanaKhas, GPS Meham, GPS Katwara, GPS Sugar mill, GPS Shivaji Colony, GPS Janta Colony.

District:-Sirsa



Schools Name- GGPS No. 3 Automarket, GPS No.4 Sirsa, GPS PatliDabar, GGPS ShakarMandor, GSSS Bahia, GPS Their Mod Singh, GPS Abutgarh, GPS DhaniSatnam Singh, GPS Sainpal, GPS TherShahidan, GGPS Bani, GSSS Bani, GMS Mohammadpuria, GHS ChormarKhera, GPS Kalawali Village, GPS Takhatmal, GGSSS kalawali, GGPS Phaggu.

District:-Sonipat

Schools Name- GSSS Tejpur, GPS Kabirpur, GHS SalimsarMajra, GPS Juam, GHS Jahri, GPS Sikka Colony, GGPS KumasPur, GGSSS Baht Gaon, GPS Nagar, GSSS Gharwal, GGPS Madiva, GSSS Bhawar, GPS Farmana, GGPS Farmana, GGSSS Silana, GSSS Bidhlara, GPS Saidpur, GSSS Saidpur.

District:-Yamuna Nagar

Schools Name- GPS Lawana, GSSS Gudiana, GMS Maghapur, GPS GadhauliKhurd, GMS GadhauliKhurd, GHS ChauhliRampal, GMS BalaChaur, GPS PipliMajra, GMS Beganpur, GPS Beganpur, GPS Begpath, GHS PatehGarh, GPS Mussimbal, GPS PatehgarhTumb, GPS Swabri, GPS MachhRauli, GPS Pheruwala, GHS Haubatpur, GHS Fatehpur.



Annexure-V

(See Para 5 of Management Letter)

Quotations Not proper (It includes quotations without date & name of school , unsigned and blank quotations)

District:-Ambala

Schools Name- GPS Samlehri, GHS Dhurala, GSSS Saha, GHS NaglaJattan, GHS Pilkhani, GPS Kepri, GHS Kardhan, GPS Kardhan, GHS Babhal, GPS Jandli, GMS Boh, GPS Panjokhera, GSSS Saphera, GHS Tundla, GHS Manakpur, GPS Ramdass Nagar, GSSS Babyal, GHS SabjiMandi, GHS Kambassi, GGMS Adhoya, GMS P.S. Barara, GPS Saidaheri, GGHS Mullana, GPS Dheen, GHS Subhri, GPS Nagirpur, GSSS Majri, GSSS MohriBhanokheri, GGSSS Model Town, GHS MatheriShakhan, GSSS Saunta, GPS Dhanepura, GSSS Naneola, GPS Bollana, GPS Lakhanpura, GPS Bakhtua, GSSS Bhorewala.

District:-Bhiwani

Schools Name-GGPS Palawas, GPS Hanuman Gate, GPS Ningana Kalan.

District:-Gurgoan

Schools Name-GPS PalamVihar, GPS Shivaji Park, GGHS Wazirabad, GSSS Daultabad,

District:-Hassanpur

Schools Name-GPS Svarli, GPS Mandkala, GPS Mandori, GHS RN Khurd, GMS Nangal Brahman,

District:-Hisar

Schools Name- GPS No.3 Hisar, GPS Hindwan, GPS Prabhuwala, GGPS Agroha, GSSS Behbalpur, GSSS Juglan, GGSSS Narnaund, GHS Raithal, GHS SinghwaRagho, GHS Majod, GGPS Bass, GSSS Daulatpur, GSSS ChamarKhera, GSSS Burak, GPS Mahavir Colony, GGPS Kharabarwala.

District:-Faridabad

Schools Name-GGPS KheriKalan, GPS Dhruvkadera,

District:-Fatehabad

Schools Name-GHS Shakarpura, GPS Gullanwala, GHS Ayalki, GHS KharaKheri, GHS Matana, GPS Samain.

District:-Jhajjar

Schools Name- GSSS Nilaheri.

District:-Mahendergarh

Schools Name- GMS Bawana, GPS Nayabass, GMS Ganila.

District:-Panchkula



Schools Name- GPS Kot, GSSS Toda, GPS Tharwa.

District:-Panipat

Schools Name-GHS Waiser, GSSS Adyana, GSSS Nohra, GMS Mehrana, GPS Kainal Camp, GPS Vikas Nagar, GHS Barana, GHS Weavers Colony, GGSSS Beholi, GGPS Manana, GGPS Bapoli, GPS RanaMajra, GSSS Dadhola, GPS PasinaKhurd,

District:-Rohtak

Schools Name-GPS Garnathi, GPS FarmanaBadshahpur, GGSSS Kharainti.

District:-Rewari

Schools Name- GPS Dhakia, GPS Chandawas, GPS Jadra

District:-Sonapat

Schools Name- GSSS Shahjadpur, GSSS Tajpur, GSSS Model Town 3 Sonapat, GHS Jahri, GPS Malikpur, GHS Chirasami, GPS Thana Kalan, GSSS Ghalwal, GGSSS KirholiAehladpur, GPS Silana, GSSS Bidhlara, GSSS Natinalu.

District:-Sirsa

Schools Name- GHS Otu, GSSS Balasar

District:-Yamunanagar

Schools Name- GMS Maghapur, GMS Godni, GMS Tharka, GPS Ismilpur, GMS Kutipur, GPS Beghpath, GPS GarinMundo, GPS BaduiMajra.

