

सर्व शिक्षा अभियान
सब पढ़ें सब बढ़ें

राज्य शिक्षा केन्द्र

पुस्तक भवन, बी-विंग, अरेरा हिल्स, भोपाल—462 011

दूरभाष : (0755) 2768390, 91, 92, 94, 95 फैक्स : 2552363, 2760561

No.RSK/Fin/2016/7809

Bhopal, Dated 3.11.16

To,

Dr. Meenakshi Jolly,
Director,
Government of India
Ministry of Human Resource Development
Department of School Education & Literacy,
Shastri Bhawan,
New Delhi- 1100115

Sub:- Audit of Annual accounts, Financial Statement and Financial Monitoring Reports under SSA for the year 2015-16

Please find enclosed the following Financial documents pertaining to SSA & KGBV.

1. Annual Consolidated Financial Statement (2Copies)
 - a) Balance Sheet
 - b) Income & Expenditure Account
 - c) Receipts & Payment Accounts
 - d) Procurement Report
2. Utilisation Certificate
3. Management Report
4. FMR I, II and III

NO. RSK/Fin/2016/7810

Copy to :-

1. Shri O P Aggarwal, Senior Consultant, Edcil, New Delhi

(Deepti Gaur Mukarjee)
Commissioner
Rajya Shiksha Kendra

Bhopal Date - 3.11.16

Commissioner
Rajya Shiksha Kendra



INDEPENDENT AUDITORS' REPORT

To,

The Commissioner,

Rajya Shiksha Kendra-Madhya Pradesh,

BHOPAL

We have audited the annexed Balance Sheet of Sarva Shiksha Abhiyan (SSA) Madhya Pradesh, a society registered under M.P. Society Registration Act MADHYA PRADESH, BHOPAL, as on 31.03.2016 and also Receipts and Payments account and Income & Expenditure account for the year ended on that date annexed thereto, the statement of accounts are audited by independent auditors for all the 51 districts and Head office (State Project Office). We have audited State Project Office (SPO) & 3 districts and we have relied on the audited statement of accounts of remaining 48 districts of other auditors. These financial statements are compiled based on audited accounts of 51 districts and Head Office.

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 of the District Unit in accordance with the accounting principles generally accepted in 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.

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 control relevant to the Sarva Shiksha Abhiyan-Madhya Pradesh 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.



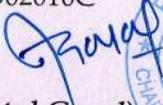
We report that:

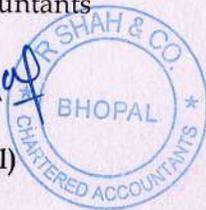
- i. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. These accounts have been prepared after consolidation of individual audited accounts of each District. These accounts and comments thereon given by the District auditors are only consolidated by us, and the opinions expressed by the said auditors have been relied upon.
- iii. The balances includes under the, loans and advances and current liabilities are subject to confirmation and consequential adjustment, if any arising out of reconciliation. However in the opinion of the management the current assets, loans and advances are of realizable value as stated.
- iv. In our opinion proper books of accounts have been maintained by the Project Offices so far as appears from our examination of the books.

Further to our observations annexed with the report in *Annexure-A* and subject to given significant policies and notes on accounts, we state that

- i. The Balance Sheet, Receipts & Payments, and Income & Expenditure Account annexed to the report are in agreement with the books of 'accounts.
- ii. In our opinion and to the best of our information and according to the explanation given to us the said Balance Sheet, Income & Expenditure account and Receipts and Payments account gives a true and fair view.
 - a) In case of Balance Sheet of the state of affairs as at 31st March 2016.
 - b) In case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended as on that date and;
 - c) In case of Receipt and Payment Account, of the Receipts and Payments for the year ended 31st March 2016.

For R. Shah & Co.,
Chartered Accountants
FRN: 502010C


(CA. Atul Goyal)
Partner
M.No. 409292



Place: Bhopal
Date: 15.10.2016

Annexure- A

**OBSERVATIONS, FORMING PART OF AUDIT REPORT OF SARVA SHIKSHA ABHIYAN
MADHYA PRADESH, BHOPAL FINANCIAL YEAR 2015-16**

OBSERVATIONS OF SSA PROJECT

- 1) Fixed assets have not been physically verified by us. As explained, the physical verification is carried out by the management at reasonable interval except in few districts. However physical verification report and adjustment if any thereof, adjusted in the books of accounts is not available for our verification.
- 2) In case of certain funds having debit balances as reduced in other liabilities, they represent expenditure incurred, which cannot be recoverable. In our opinion this should be treated properly according to the nature of item involved and appropriate accounting treatment should be given in the Books of accounts.
- 3) In certain cases of various fund balances, other liabilities, other assets and Fixed Assets, the opening balance as per current year is not tallied with the closing balance of previous year consolidated audited report. Necessary rectification entry should be passed.
- 4) It was observed that, there is a credit balance of Rs. 65,49,265.00 in suspense account, for which no clear explanation was provided in this regard by the management.
- 5) There exists a Bank Account under Other Scheme Bank Balance in Central Bank of India A/c no: 1706 with a balance of Rs.45,54,15,480.16 which represents DPEP fund, however, the corresponding liability under Current Liabilities shows Credit Balance of Rs.23,71,68,702.74 only.
- 6) As the utilization certificates are not furnished on timely basis, the advance given for procurement and other activities are not settled on time. We have noticed that observations pertaining to previous year pointed in procurement report are still persisting at the district level.

Out of total 8 (eight) observations relating to Financial year 2009-10 regarding procurement, 4(Four) observations are resolved, rest are still pending.

Out of total 7 (Seven) observations relating to Financial year 2010-11 regarding procurement, 4(Four) observations are resolved, rest are still pending.

Out of total 8(Eight) observations relating to Financial year 2011-12 regarding procurement, 4 (Four) observations are resolved, rest are still pending.

Further observations relating to Financial year 2012-13 regarding procurement, 20 (Twenty) are still pending to be rectified



Observations relating to Financial year 2013-14 regarding procurement, 4 (Four) observations still pending to be rectified.

- 7) Some of the Zila Shiksha Kendra & Block offices have not fully complied with the provision of the Income tax Act 1961, M. P. Professional Act 1995 regarding deduction, timely deposition of deducted tax and tilling of the relevant returns.
- 8) Accounts of 45% PTA have been audited by Statutory Auditors and some of the observations generally pointed out by them are as under:
- a) The knowledge of the staff of PTAs in the area of accounting is very low and they require proper guideline.
 - b) Most of the PTAs conduct cash transactions although the amount involved is not material.
 - c) The books of accounts were mostly maintained in single entry system and not closed properly.
 - d) In many of the PTAs Bank Reconciliation Statements are not prepared.

For R.Shah & Co.

For RAJYA SHIKSHA KENDRA, BHOPAL

Chartered Accountants

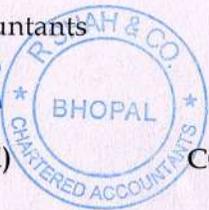
(CA. Atul Goyal)

Partner

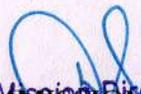
M.No. 409292

Place: Bhopal

Date: 15.10.2016




Finance Controller
Rajya Shiksha Kendra
Bhopal


Mission Director
Rajya Shiksha Kendra
Bhopal (M.P.)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31.03.2016

1. Basis of Accounting:

The Financial Statements are prepared on historical cost convention. Rajya Shiksha Kendra is following the directives and instructions issued by Government of India in respect of financial matters from time to time which inter-alia include allotment of funds, its utilization and submission of various reports etc. Keeping in view the objectives and nature of activities, the mission has followed Cash System of Accounting.

2. Grant-in-aid:

The Grant-in-aid is being received from the Government of India/State Government under various schemes i.e. Sarva Shiksha Abhiyan from time to time. The scheme wise utilization is incorporated in the Quarterly report as specified in the Manual on Financial Management and Procurement.

Grants received and utilized for 2 specific schemes i.e. SSA and KGBV Scheme are shown under fund account. The balance represents unspent grant and refundable grant and aid to Government of India and Government of Madhya Pradesh.

Other schemes which were already closed in previous years are shown under other liabilities. This amount represents unspent balance in other scheme to be refunded to Government of India/ Government of Madhya Pradesh.

Interest on bank accounts designated to schemes SSA and KGBV Scheme is credited to Income and Expenditure Account and debited to respective bank account.

3 Fixed Assets:

Fixed assets are stated at cost which includes all expenses incidental to acquisition. Building under construction and allocation of fund to implementing agencies for construction work are classified as Capital work in progress. The Capital work in progress is adjusted / appropriated only on the basis of obtaining detailed technical evaluation report/completion certificate from the implementing agency/approved agency.

4 Depreciation

No depreciation is charged on the Fixed Assets.

5 Contingency Grants:

Allocation of grant to the School Management Committee, Education Guarantee Scheme, Other Schools, head start contingencies, CRCs for contingencies etc. and to cluster Resource center for contingencies etc. have been accounted for on the basis of compiled expenditures details certified by District Project Coordinator.



6 Advances to Other Departments/Agencies:

Advances given to Government Departments and other agencies for expenditure are adjusted / accounting for on receipt of utilization certificate from the concern department/agency.

7 Balance of DPEP:

The DPEP project has been terminated since Year 2002-03 and balance on account of payable /receivable is appearing in the books. Interest Income related to DPEP project has been accounted for in its unutilized account. The net balance of DPEP account is being shown in the accounts. Due to stay given by MP High Court, Jabalpur, the amount could not be sent to GOI.

8 NON SSA Expenditures:

In case of all the other agencies work done by SSA districts, the funds received from said agencies and expenditure (revenue/capital) incurred on their behalf, have been netted and shown in the balance sheet.

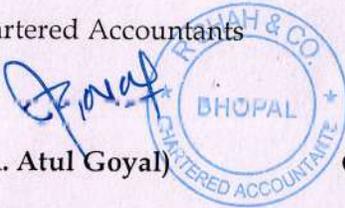
9. Free Text Books:

Free text book expenses have been accounted for under "Free Text Book to all Girls, SC/ST Boys (PS & MS)" to the extent of the funds allocated by the central Government under this head and contribution from State Government has accounted as Free Text Book as per State Policies in State Scheme Final Accounts.

For R.Shah & Co.

For RAJYA SHIKSHA KENDRA, BHOPAL

Chartered Accountants



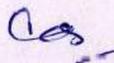
(CA. Atul Goyal)

Partner

M.No. 409292

Place: Bhopal

Date: 15.10.2016


Finance Controller
CONTROLLER FINANCE
Rajya Shiksha Kendra
Bhopal


Mission Director
COMMISSIONER
Rajya Shiksha Kendra
Bhopal (M.P.)

SARVA SHIKSHA ABHIYAN
MADHYA PRADESH
BALANCE SHEET
AS ON 31.03.2016

(AMOUNT IN RS.)

LIABILITIES	SCH	2015-16	2014-15	ASSETS	SCH	2015-16	2014-15
FUND A/C	J	66,667,344,714.56	52,109,616,409.07	Fixed Assets	L	51,743,826,556.26	51,286,763,107.14
OTHER LIABILITIES	K	2,987,234,368.08	2,787,025,356.24	Capital Work in Progress	M	3,814,114,444.99	3,398,876,233.39
				CURRENT ASSETS	N		
				Cash			
				SSA		390,152.65	329,007.65
				NPEGEL		19,266.00	20,664.00
				KGBV		125,201.50	119,322.00
				Bank Balance			
				SSA		2,560,251,153.89	1,009,807,954.75
				NPEGEL		15,701,216.26	65,305,211.00
				KGBV		79,987,480.54	140,483,900.71
				Other Scheme		20,060,443.95	456,322,944.11
				FDR		1,493,517.00	1,493,517.00
				ADVANCES			
				At RSK			
				SSA		2,138,158,884.26	2,546,874,510.26
				NPEGEL		358,000.00	358,000.00
				KGBV		139,603,300.00	139,603,300.00
				At ZSK (DPO)			
				SSA		1,578,116,561.62	1,503,245,706.29
				NPEGEL		81,715,923.00	109,928,296.00
				KGBV		162,446,549.00	179,471,744.00
				Other		458,091.00	
				State Scheme		3,985,180.00	2,285,180.00
				At JPSK (Blocks)			
				SSA		74,005,128.61	78,035,575.00
				NPEGEL		19,744,972.00	20,239,932.00
				KGBV		22,114,948.00	4,829,009.00
				At JSK (CRCs)			
				At PTA		231,284,454.31	247,699,090.07
				SSA		2,568,274,344.13	2,976,366,076.67



SARVA SHIKSHA ABHIYAN
MADHYA PRADESH

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2016

Expenditure	Sch	2015-16	2014-15	Income	Sch.	2015-16	2014-15
Primary & Upper Primary Level	A	13,991,65,868.32	26,739,012,570.71	Funds received from Government of India			
Teachers Training	B	51,663,022.00	296,224,134.45	SSA			25,270,856,000.00
EGS /AIE Scheme	C	112,709,014.00	456,769,938.86	KGBV			
Strengthening of Institution	D			Funds received from State Government			
Integrated Education for Disabled Children		73,806,708.03	56,036,416.58	SSA			10,807,100,000.00
BRC (Janpad Shiksha Kendra)		1,995,586,343.64	1,621,612,521.71	KGBV			176,500,000.00
CRC (Jan Shiksha Kendra)		103,601,534.50	193,410,648.07				
Management cost (Zila Shiksha Kendra & MIS)		1,167,512,872.55	1,302,600,636.95	Bank Interest (SSA)		304,942,238.70	420,998,609.08
Research, Evaluation Monitoring & Supervision	E	141,725,192.64	247,170,009.00	Bank Interest (NPEGEL)		1,274,801.25	5,700,226.06
Innovation	F	1,728,553,136.77	1,046,195,352.00	Bank Interest (KGBV)		6,728,473.85	35,326,003.00
NPEGEL	G		1,316,671,326.03	Bank Interest (SBK)		27,744.00	
KGBV	H	703,595,088.88	539,484,987.09	Mis /Other Receipts			
STATE PROJECT OFFICE EXPENSES	I			SSA		93,157,017.32	106,120,474.61
SSA		125,668,497.00	307,156,145.00	NPEGEL		3,069,402.00	350,633.48
NPEGEL			25	KGBV		788,891.05	1,069,216.00
KGBV		1,060.00	4875282	Excess of Expenditure over Income		19,785,099,770.16	(2,696,801,168.77)
Total (Rs.)		20,195,688,338.33	34,127,219,993.46	Total (Rs.)		20,195,088,338.33	34,127,219,993.46

FOR RAJYA SHIKSHA KENDRA, BHOPAL

Ca
Finance Controller
Rajya Shiksha Kendra
Bhopal

Mission Director
COMMISSIONER
Rajya Shiksha Kendra
Bhopal (M.P.)

For R.Shah & Co.
Chartered Accountants
Firm Regn No. 502010C
R.Shah
CA Atul Goyal
Partner
Membership No. 409292



PLACE:: BHOPAL
DATE:: 15.10.2016

**SARVA SHIKSHA ABHIYAN
MADHYA PRADESH**

RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31-03-2016

RECEIPTS	2015-16	2014-15	PAYMENTS		2015-16	2014-15
OPENING BALANCE						
Cash	318,620.65		Fixed Assets		2,065,930,360.36	81,857,467.50
SSA	20,664.00		Capital Work in Progress		(596,998,092.50)	1,293,383,250.70
NPEGEL	107,165.00		Fund Received From Civil Work			(11,046,272.00)
KGBV	8,085.00		Primary & Upper Primary Level		2,257,967,639.32	19,177,572,261.06
Girls Hostel			Teachers Training		45,293,973.00	145,713,965.00
Bank			EGS/AIE Scheme		112,709,014.00	179,441,052.70
SSA	1,437,134,452.72	1,695,258.78	Strengthening of Institution			
NPEGEL	65,766,386.00		Integrated Education for Disabled Children	73,757,408.03		
KGBV	144,944,541.46		BRC (Janpad Shiksha Kendra)	1,978,863,422.64		
Girls Hostel	5,388,957.41		CRC (Jan Shiksha Kendra)	103,601,534.50		
Other Scheme	18,794,800.95	7,728,561,432.69	Management cost (Zila Shiksha Kendra & MIS)	1,167,312,872.55		
Fund In Transit			Research, Evaluation Monitoring & Supervision			3,105,993,829.22
GOI to SPO			Innovation		141,725,192.64	446,786,128.12
HO to Dist.	24,470,434.00		NPEGEL		1,637,412,336.77	1,738,461,421.21
Dist. To Block	70,499,103.88		State Scheme			991,246,589.69
Block to Dist.	190,693.00	84,928,662.88	KGBV		703,395,088.88	824,646,278.89
Advances			STATE PROJECT OFFICE Expenses			
SSA	5,295,847,596.65		SSA		125,468,497.00	124,014,591.00
NPEGEL	274,941,961.52		KGBV		1,060.00	
KGBV	374,262,603.75		Suspense A/C		(488,988.00)	2,023,106.00
PTA Advances	2,203,371,940.48	8,388,607,512.45	Fund allotment to Dist.			
State Scheme	3,060,980.00		SPO Booking SSA		16,215,180,786.00	
FDR			CLOSING BALANCES			
Difference in Opening Balance			CASH			
			SSA		390,152.65	
			NPEGEL		19,266.00	
			KGBV		125,201.50	
			BANK			
			SSA		2,560,251,153.89	
			NPEGEL		15,701,216.26	
			KGBV		79,987,480.54	
			Other Scheme Balance		18,791,800.95	
			Prior Period Expenses			1,672,120,010.57
FUND RECEIVED DURING THE YEAR						
Fund Received from GOI						
SSA	16,019,786,000.00				534,620.15	468,993.65
NPEGEL						
KGBV						
Fund Received from GOMP						
SSA	8,804,662,377.00					
Prior Period Adjustment : SSA	(33,561,823.03)					
NPEGEL	(8,911,068.25)					
KGBV	(7,547.00)					
Fund Refund to RSK	115,627,237.58					
Previous Year Fund in Transit	1,103,108,628.00					



SARVA SHIKSHA ABHIYAN
MADHYA PRADESH
SCHEDULES FORMING PART OF AUDITED ACCOUNTS 2015-16
Schedule A :-Primary & Upper Primary Level

ACTIVITY	TOTAL
Upgradation of EGS to Primary Schools	-
TLE for new EGS to PS	635,249.00
School Contingency (Primary Schools) @ Rs. 2000/- per School	79,711,266.80
Salary of existing SS-III Teachers for 12 months (Rs.2800/- pm)	2,403,184,065.00
Salary of existing Gurujis @ Rs. 6250/- p.m.(SS-III)	244,472,528.00
Salary of newly appointed SS-III Teachers for 9 m (Rs.2500/- pm)	172,888,273.00
Teachers Training for Untrained PS Teachers (Maintanance of existing PS)	14,749,257.00
Teachers Grant to existing PS Teachers @ Rs. 500/- per Teacher (Teachers Contingency)	886,227,263.00
Upgradation of EGS to Primary School (for EGS opened before March 2001)	-
Shiksha Karmi / Samvida Shikshak (Upgradation of EGS to Primary School)	209,418,931.00
Gurujis / SS-III (NSDL Payment)	420,160,434.00
Regular Teachers	1,439,301,260.00
Head Master Salary (PS)	168,378,480.00
Teachers Training for Untrained PS Teachers	35,176,082.00
ATR PS Salary/Head Master Salary	289,282,625.00
Others	47,403,081.00
Exam Fees	3,795,277.00
Parivar parivesh parampara	-
	-
Upgradation of Primary School to Middle School	-
Upgradation of Primary School to Middle School (Only Salary)	395,247,257.90
Salary for 2 SS-II teacher of New MS (@Rs.3500/-p.m. for 3 months)	255,599,117.00
Salary for existing SS-II teachers of MS for 12 months (Rs.8500/- pm)	2,454,571,793.00
Salary of newly appointed SS-II Teachers for 9 months (Rs.3500/- pm)	681,657,518.00
Aids, Appliances & Materials (Upgradation of Primary school to middle school)	11,524,685.00
Intigrated Education for Disabled Children (IED)	52,509,691.00
Training Refresher/MS Teacher's training (CRC)	24,987,224.00
Honararium of Mobile Teacher	212,267,320.00
Guest Teacher (School Contingency) (Special drives for out of school children) (NSDL)	189,093,939.00
Headmaster Salary (Gurujis) (Maintanance)	166,808,304.00
ATR UPS Salary/TBC Work sheet	283,921,053.00
MS - teacher	7,140,000.00
	-
Sattelite Schools	-
TLE Grant to new Schools	1,209,495.00
Salary of Teachers	56,811,268.00
Free Text Books (As per SSA norms)	-
Primary level (All Girls+SC/ST Boys)	750,378,114.00
Upper Primary (All Girls+SC/ST Boys)	338,537,766.00
	-
School Grants	-
Teachers Grant for Gurujis (EGS to PS) @ 500/- per Teacher	271,018,535.44
Upper Primary (MS)	119,216,250.36
	-
Teachers Grant	-
Primary (PS+EGStoPS+Madarsa+Sanskrit+Sattelite)Teachers	2,437,245.00
Upper Primary (MS) Teachers	1,871,266.00
	-
	-
TBC for Answer Sheets, Report card printing	-
	-
Maintenance Grant	-
School having upto 3 Rooms	308,705,152.87
School having more then 3 Rooms	258,794,459.08



	-
Free Uniforme (As per SSA norms)	587,320,953.87
	-
School Contingency (Middle School)	5,955,047.00
School Contingency (Primary Schools) @ Rs. 2000/- per School	-
EGS Schools	-
Expenses through UC/CC	138,454,841.00
Total for Income & Expenditure	13,991,465,868.32
Less:: SPO Booking	11,733,498,229.00
Amount for Receipt and Payment a/c	2,257,967,639.32

Schedule B :- Teachers Training

ACTIVITY	TOTAL
Inservice Teachers Training for PS Teachers(DIET/BLOCKS)	22,906,621.00
In service Teachers Training for PS Teachers(at CRCs)	3,726,370.00
In service Teachers Training for MS Teachers(DIET/Blocks)	678,334.00
In service Teachers Training for MS Teachers(at CRCs)	4,140,480.00
Training for Untrained Teachers (EGStoPS+PS+MS) (Old)	409,133.00
Induction Training for New Teachers (PS+EGS to PS+MS)	726,850.00
Training of BRC, CRC Coordinators	5,682,404.00
PTAs+VECs members Training/CPI Salary	11,033,466.00
District Level Training Expenses	312,900.00
SMC Training (CRQ)	212,191.00
Training of Head Teachers/ Asst. Warden	10,536.00
Headstart Training	129,219.00
Ied training against diet /Bridge Course	180,536.00
Residancial special trining	1,500,837.00
Expenses through UC/CC	-
VER Training	13,145.00
Total for Income & Expenditure	51,663,022.00
Less:: SPO Booking	
Amount for Receipt and Payment a/c	51,663,022.00

Schedule C:-EGS/AIE Scheme

	TOTAL
Residential Bridge Course (50 seater) (9 Months)	
Meal (Rs.525/- per month per Child)	25,884,073.00
Health Checkup (Rs.5/- per month per Child)	767,561.00
Salary (Rs.8400/- per month)	7,947,661.00
Teaching Learning Materials	821,515.00
Contingency, Water & Electricity, Rent	3,778,725.00
TBC for Bridge Course Book printing	672,182.00
	-
Boys Hostel for Children of Migratory/Nomadic families	
Migratory Hostel school for 6 months (@Rs.4750/- per Child)	11,070,531.00
	-
Non-Residential Bridge Course	
Non-Residential Bridge Course for 9 months (@Rs.2560/- per Child)	61,501,773.00
	-
Human Dev. Centre/ Evening School (Urban Plan)	
HDC for 9 months (@Rs.2560/- per Child)	-
New Non-Residential Bridge Course for 9 months (@1350/- per Child)	-
ResidentialBridge U.C.	-
Exp. As per UC	-
Remedial Teaching (5% Children)	-
Retention streategy and Remedial Teaching)	264,993.00



Total for Income & Expenditure	112,709,014.00
Less: SPO Booking	-
Amount for Receipt and Payment a/c	112,709,014.00

Schedule D:- Strengthening of Institution

	TOTAL
Integrated Education for Disabled Children	67,192.00
Honorarium of IED Cordinator	19,714,499.00
Aids & Appliances	19,155,484.00
Training of IED workers	10,534,733.00
TLM/Educational material/Braille Lipis	4,006,617.00
Integrated Education for Disabled Children	45,060.00
IED Activities- Battery	-
CWSN	8,898,081.03
Construction of Ramps	5,822,013.00
IED Expenses	5,563,029.00
	-
Total for Income And Expenditure	73,806,708.03
Less SPO Booking	49,300.00
Net Amount for Receipts & Payment a/c	73,757,408.03
	-
BRC (Janpad Shiksha Kendra)	-
Equipments/Furniture	-
Salary of BRC/ TA, DA	80,935,163.00
Salary of BAC/ TA, DA	26,045,754.00
Salary of CACs (20 Sr. Teachers per Block @Rs.12000/- p.m.)	1,663,468,679.42
MIS Co-ordinator salary	1,785,900.00
Data entry co-ordinator salary	6,023,290.00
Training of EMIS, IPMS & VEP formats, FMP	4,639,936.50
Management Cost for BRC (Avg. unitcost)	88,485,073.50
Contingency (O. & M.) (@ Rs. 20000/- per block)	37,316,308.50
Meeting, TA/DA (@ Rs.500 per month I.e. Rs. 6000/- p.a.)	29,448,028.00
Edu. Aids (TLM Grant) (@ Rs. 5000/- per block)	1,108,116.00
TLM Grant (@5000/- per BRC)	697,270.00
Professional Grant	19,229,715.00
Ocassional Expenses	978,967.00
Sports Quiz,sports,Cub Bullul, Mogli tsav	3,190,879.00
School Chale Ham	2,997,730.00
N.R.B.C.	8,256,823.22
SSSM	1,073,816.00
SMC Training	1,245,502.00
Other Related Expenses	1,530,355.00
Pratibha Parv	1,373,139.00
Dakshta Expenses	1,005,468.00
Egs Supervisor/gurujis Salary/tada/engineers	-
Shishaghar expenses	-
Other Expenses	8,131,168.00
BRC Building Maintenance	2,288,585.00
Annual Work Plan	275,881.00
Litrety India	4,945.00
Others	723,476.00
CWSN Camp	1,134,860.00
RTE Training	945.00
Bank Charges	89,040.50
Mahila Padna Badna (Prerak Mahdev)	1,700,000.00
Training of 10 members of DEOs, DIET, DPC, APCs, AC Tribal on Management Skills	362,675.00
Samaveshit Training Expenses	38,855.00
Total for Income And Expenditure	1,995,586,343.64
Less SPO Booking	16,722,921.00
Net Amount for Receipts & Payment a/c	1,978,863,422.64



CRC (Jan Shiksha Kendra)	
Library Books/Salary	10,227.00
Equipments/Furniture maintaince	-
Office Contingencies (@Rs.3000/- per CRC)	54,850,207.50
Salary of CRCs	16,953,041.00
Meeting , TA/DA @ Rs. 1000/ month per CRC	22,700,325.00
TLM Grant (@1000/- per CRC)	8,016,807.00
Amount incurred as per US adjustments	1,070,927.00
HS contingencies/Others	-
Total for Income And Expenditure	103,601,534.50
Less: Expense as per UC	-
Less SPO Booking'	-
Net Amount for Receipts & Payment a/c	103,601,534.50
Management cost (Zila Shiksha Kendra & MIS)	
Equipments/Furniture	-
Management Cost for ZSK	-
Mobilisation(Updation of VER, AWP Preparation, School Chalo programmes)	2,027,146.00
District level (Science Quiz, Sports, Mogli Utsav, Cub Bulbul, Jumboorie)	818,876.00
Training of 10 members of DEOs, DIET, DPC, APCs, AC Tribal on Management Skills	5,789,649.00
Skills	-
Workshop/Seminar / Prof.Fees	1,982,059.00
Library Books, Magzines, Documentation etc.	1,460,994.72
Mobility Support for DEOs/DIETs	620,273.00
Mobility Support for BEO's/CACs Office	1,373,002.00
Salary of Project Staff	584,049,365.73
Office Contingency,	30,691,684.41
Operation Quality	1,570,499.00
Capacity Building .	1,722,222.00
BRC Building Maintanance	387,101.00
Adopts	1,721,493.75
School Chale hum .	9,182,164.26
O. & M. (Consumables, Office expenes etc.)	5,225,370.00
DISE, VER etc. Printing of formets	7,464,300.00
Professional Fees for Data Entry Operator	4,524,133.00
Computer Printer, UPS, Software	324,761.00
Computer Operator	74,076.00
RTE/Promotion/Shiksha ka Haq	4,156,076.00
Pranbha Parv/Gram yojna Expenses	4,191,457.00
Slesh /udice	67,021.00
Evaluation / monitoring	(28,589.00)
Smart Class	57,149.00
Professional Fees	2,253,755.00
Van Sanskar	12,146.00
Awards to teachers/ teacher's motivation	394,967.00
EPF	955,048.00
Bank Charges	914.00
MIS Contingencies(Salary)	11,718,913.00
Others	3,245,279.00
Bed/ Ded Fee Reimbursement	169,478.00
Management Cost for LEP	-
Activity Based Learning (ABL) for PS Class I & II	14,348,023.00
Children's Language Improvement Programme(CLIP) for PS	-
Active Learning Methodology (ALM) for UPS	3,595,615.00
Reading Cell at schpol	2,587,007.18
Dakshta Samwardhan Program	6,746,294.00
Liabrary establishment (RRRLF)	9,751,906.50
Aas paas ki khoj	462,425.00
NRST/rst	1,060,524.00



RTE expenses	99,829.00
Science & Maths Labs for UPS	1,258,288.00
Other Exp (School Magazine) (Hamari Shala Kaisi Ho)(Teacher's training module printing)	308,478.00
Expenses through UC/CC	438,891,699.00
Total for Income & Expenditure	1,167,312,872.55
Less:: SPO Booking	-
Net Amount for Receipts & Payment a/c	1,167,312,872.55

Schedule E- Research, Evaluation Monitoring & Supervision

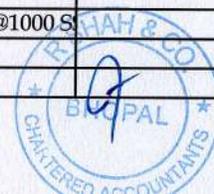
	TOTAL
Research Activities (Rs.25/- per School)	20,055,727.92
Evaluation Activities (Rs.625/- per School)	-
Monitoring & Supervision Activities (Rs.650/- per School)	75,361,310.72
Adaptus	-
Dise Feeding	-
RRRLF Matching Grant From SSA	-
SSA Uniform	33,918,145.00
Exp. As per UC	12,390,009.00
Total for Income & Expenditure	141,725,192.64
Less:: SPO Booking	-
Amount for Receipt and Payment a/c	141,725,192.64

Schedule F:- Innovation

	TOTAL
Computer lab at Schools	
Equipment(Computers,UPS,Printer,Telephone)	1,000,000.00
Furniture, Computer room rennovation & electrification	-
Recurring Cost for New Centre	419,153.00
CAL Amount to MPSEDC- SPO Booking	-
Total for new CAL centre	-
AMC of Equipments	-
Contingency (Electric Bill, O. & M. etc.)	5,982,529.00
Pre Schooling education in Aanganwadi Centers	2,749,338.00
Insurance	56,525.00
CWSN Scholarships Advance Adjusted	-
Batteries & Centre Contingency	-
Total for Headstart Expenditure (Recurring)	-
Innovations for Disadvantaged Groups/SC/ST Children	-
Strengthening of Existing Ashram School (100 seater)	-
Furniture, Kitchen apparatus@Rs.1000/- per child	80,000.00
Ashram Shala & PTG amount to State Treasury	-
Bedding @Rs.2500/- per child	60,000.00
Total Non-Rec	-
Meal (Rs.525/- per month per Child)	3,779,510.00
Personal Need (Rs.350/-per Child per year)	208,500.00
Medicine etc.	120,000.00
Stipend	-
Salary	2,834,616.00
Vocational Education, life skill, esposure etc.	175,400.00
Contingency, Water & Electricity, Rent etc.	686,994.00
Miscellaneous, Maintenance	151,895.00
Total Rec	-
	-
Hostel for Primitive Tribes (100 seater)	-
Furniture, Kitchen apparatus@Rs.1000/- per child	78,496.00
Bedding @Rs.2500/- per child	90,000.00
Total Non-Rec	-
Meal (Rs.525/- per month per Child)	25,521,899.73
Personal Need (Rs.350/-per Child per year)	666,829.00
Medicine etc.	182,327.50



Stipend	449,000.00
Salary	6,933,021.50
Vocational Education, life skill, exposure etc.	168,425.00
Contingency, Water & Electricity, Rent etc.	1,154,085.75
Miscellaneous, Maintenance	884,301.00
Total Rec	-
"	-
District Specific Innovation for SC/ST/(School Lib.-Old)	-
District Specific Innovation for SC/ST	2,027,342.00
District Specific Innovation(Environment Awareness etc)	79,412.00
Urban/Minority Innovation	1,417,970.00
"	-
Innovation for Girls Education	-
Girls Hostel - 50 Seater	-
Bedding etc.	1,698,920.00
Total Non-Rec (Computer, Printer)	390,493.00
Books	-
Meal (Rs.525/- per month per Child)	82,950,316.02
Exam Fees	809,412.00
TLM/Educational Material, Stationary	3,628,456.00
Stipend	7,025,775.00
Salary	42,164,193.00
Medical/personal needs	1,059,576.00
others	1,889,681.50
Vocational Education, life skill, exposure etc.	2,575,510.76
Contingency, Water & Electricity, Rent etc.	24,251,738.69
Total Rec	-
"	-
Girls/ Boys Hostel - 100 Seater	-
Furniture, Kitchen apparatus	1,605,637.00
Computer, Printer, TV or UPS	8,800.00
Bedding etc.	2,462,984.00
Total Non-Rec	30,848.00
Meal (Rs.525/- per month per Child)incl. summer camp	219,831,493.83
Exam Fees	6,662,989.00
TLM/Educational Material, Stationary	10,580,950.00
Stipend	11,239,936.00
Salary (Rs.20000/- per month)	96,488,242.00
Vocational Education, life skill, exposure etc.	7,892,709.00
District Specification Innovation	4,360,598.00
Medical/Personal Needs	7,907,461.00
Others	2,153,271.00
Contingency, Water & Electricity, Rent etc.	41,512,065.45
Total Rec	-
"	-
Remedial Teaching	-
Retention Strategies & Remedial Teaching	1,928,700.00
"	-
Head start Programme (Computer Enabled Education)	-
Computer Room Renovation and Electrification	670,990.00
Others	268,492.00
"	-
New Human Dev. Centre for Urban Deprived Children	-
Honorarium @ 1000 pm (for 2 Educational Volunteers)	-
School Contingency	194,915.00
4. Training @ 1500/- pa for 2 E.V.s (health/sanitation/nutrition/edu. For Life)	-
"	-
Modernisation of Madarsa	-
Free Text Books	558,600.00
Training of 2 Madarsa Teachers (12 days @ Rs. 70/- per day per teacher) (Model cluster @1000 S	383,646.00
RSTCS	4,256,912.00
Funda a School / Free Text Books (Pustak mela) (Maa beti mela) (book Fair)	539,404.00



Gramin Pustakalaya	-
Smart Class	121,100.00
Jan Siksha Yojna (Girls hostel) (Raja Ram Mohan Lib.)	138,995.00
Residential Bridge Course & Bridge Course Material	291,769.00
Adupts Training	29,161,972.00
Pustak Mela Expense/Honorarium to Prerak/Others	53,733,769.00
	-
Sanitation Kit Of Urban Girls of Major Cities/ School Magzines	-
Monitoring / Supervision / Cost	-
NRBC	83,365,494.00
	-
Others	7,002,096.00
Prior Period Expenses	-
	-
Uniform (SSA)	908,131,485.04
Model Cluster - Recurring cost	-
Various Activities to promote Girls Edu. & Training	30,889.00
Vocational Education & Life Skill Education	900,646.00
Award to School	2,538,637.00
8) Repair & Maintenances	-
a)Maintenances of Existing PS building	-
b)Maintenances of Existing MS building	-
	-
Total for Income & Expenditure	1,728,353,136.77
Less: Expense as per UC	
Less:: SPO Booking	
Amount for Receipt and Payment a/c	1,728,353,136.77

Schedule G:- NPEGEL

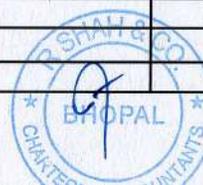
	TOTAL
	-
Cycle	-
Uniforms	-
Uniform for PS girls (@Rs.90/- per Girl Child)	-
Uniform for UPS girls (@Rs.150/- per Girl Child)	-
	-
BRC & CRC salary	-
	-
Model Cluster - Recurring cost	-
Various Activities to promote Girls Edu. & Training	-
Vocational Education & Life Skill Education	-
	-
Awards to School	-
	-
Shishu Shiksha Kendra/ ECCE Pay	-
	-
Residential Girls Hostel for 50 Girls	-
	-
Bedding etc. (Furniture & kitchen Apparatus)	-
Total Non-Rec	-
	-
Meal (Rs.525/- per month per Child)	-
Exam Fees	-
TLM/Educational Material, Stationary	-
Stipend	-
Salary	-
Vocational Education, life skill, esposure etc.	-
Contingency, Water & Electricity, Rent etc.	-
Exp. As per UC (Old Bal.)	-
Total Rec	-



New Residential Girls Hostel for 100 Girls	-
Furniture, Kitchen apparatus	-
Bedding etc.	-
Total Non-Rec	-
Meal (Rs.525/- per month per Child)incl. summer camp	-
Exam Fees	-
TLM/Educational Material, Stationary	-
Stipend	-
Salary (Rs.20000/- per month)	-
Vocational Educatipn, life skill, esposure etc.	-
Contingency, Water & Electricity, Rent etc.	-
Total Rec	-
	-
Office Contingency	-
	-
Learning with Open school	-
	-
Vocational Education Centre	-
Honorarium for volunteer @Rs.4000/- p.m.X 6 months	-
Vocational Education Material / Centre	-
Contingency	-
Total Non-Rec	-
	-
Motivation Camp	-
	-
Management Cost	-
Community Mobilisation for female education	-
Mobilisation through Girls Hostel Warden or Asst. Warden, Gender groups, Village, Blocks, District level mobilisation, Salary of Block Gender Coordinators	-
O. & M. (Non Residential Bridge Course)	-
Management Cost (Model Cluster)	-
Pustak Mela	-
Contingency Exp.	-
Girls School Exam Fees	-
Jan Shiksha Yojna Training/ Sammelan	-
Non-Residential Bridge Course	-
Salary	-
O. & M.	-
Education Material	-
Motivation	-
	-
School Dress/Ganvesh	-
Remidial Teaching	-
Girls Hostel	-
RBC U.C.	-
Amount incurred as per US adjustments	-
Model Cluster - Recurring cost	-
Expense as per UC	-
Total for Income & Expenditure	-
Less: SPO Booking	-
Less: Expense as per UC	-
Amount for Receipt and Payment a/c	-

Schedule H:- KGBV

	TOTAL
Recurring Costs per Annum (100 Girls)	
Maintenance per girl student per month @Rs.750/-	400,817,536.83
Stipend for girl student per month @ Rs. 50/-	29,928,505.00
Personal Care	3,004,231.00
Supplimentary TLM	13,918,262.00
Examination Fee	1,010,524.00



Salaries	63,921,125.50
1 Warden cum teacher	29,333,563.00
4 Full time teachers	6,802,927.00
3 Part time teachers	10,396,291.00
2 Support staff (Accountant/ Assistant, Peon Chowkidar and Cook)	39,356,797.00
Vocational training/ specific skill training	6,659,141.00
Electricity/ Water charges	25,990,695.00
Medical care/ contingencies @Rs.750/- child	25,425,205.81
Miscellaneous including maintenance	34,942,866.24
Preparatory camps	4,524,866.00
PTAs/ school functions	3,884,446.00
Provision for Rent (8 Months)	534,293.00
Balika Chatravas Expenses	573,688.50
TDS	-
Capacity Building	1,612,784.00
Additional. Amount required for actual seat increase in Girls Hostel	-
Total Recurring	-
Total Non recurring	535,259.00
Add: Expenses through UC/CC	222,082.00
Expenses Regarding Govt. Department	-
Total for Income & Expenditure	703,395,088.88
Less: SPO Booking	
Amount for Receipt and Payment a/c	703,395,088.88

Schedule I:- STATE PROJECT OFFICE EXPENSES

STATE LEVEL EXPENDITURE (SSA)	
CAPACITY BUILDING, WORKSHOP, ORIENT. MEET, MATER. DEVELOP.	7,430,474.00
CONSULTANCY & HIRING OF EXPERTS	11,006,451.00
CURRICULUM DEVELOPMENT	772,922.00
DOCUMENTATION & MEDIA ACTIVITIES, HORDINGS, ADVERTI.	3,838,070.00
OPERATION & MAINTENANCE OF SPO	70,118,973.00
REMS	-
SALARY OF PROJECT STAFF	3,762,342.00
STATE MIS/ICT CELL	4,332,043.00
SPO PRATIBHA PARVA ACTIVITIES	297,968.00
SSA-FREE TEXTBOOKS WORKSHOP	41,964.00
ADVERTISEMENT THROUGH TV/RADIO	70,395.00
BRAILLE BOOKS	2,226,816.00
EDUSAT HUB - AMC & MAINTENANCE OF HUB	48,344.00
TEACHER TRAINING	6,707,162.00
STATE LEVEL ACHIEVEMENT SURVEY (SLAS)	43,341.00
SLAS FOR CLASS 3,5 & 10	13,000.00
STATE LEVEL EVALUATION	13,559.00
IRI/MEENA RADIO/ MODULE PRINTING	10,310,534.00
SCHOOL QUALITY PROGRAMME	720,376.00
KGBV SPECIFIC SKILL TRAINING	1,000,000.00
LEARNING DISLEXIA PROGRAMME	240,900.00
SHEKSHIK SHIKSHA (MHRD)	12,632.00
SPO BOOKING FOR SSA-KGBV CAPACITY BUILDING	1,867,410.00
LARGE PRINT BOOKS	397,800.00
MONITORING SUPERVISION ACTIVITIES	178,286.00
INTEREST ON TDS	2,300.00
DEVELOPMENT TEXTBOOK TO TRIBAL LANGUAGE	14,435.00
	125,468,497.00
KGBV	
Bank Charges	1,060.00
	-
	125,469,557.00
STATE LEVEL EXPENDITURE (NPEGEL)	
BANK CHARGES	
O & M	



STATE LEVEL EXPENDITURE (KGBV)	
CAPACITY BUILDING	
KGBV WORKSHOP	
WORKSHOP	
Professional Fees	
TOTAL	-

Schedule I(A) - Other Payments

PARTICULARS	TOTAL
Earnest Money Deposit	63,000
Other Liabilities	-
State Scheme	-
Paid to (CEO MDM)	-
PMGY Fund	-
DPEP Fund	-
11th Finance	-
CEO , ZILA Panchayat	-
DRC	-
ZILA Saksharta Society	-
NPEGEL	-
DIET	-
SPO Booking	-
Paid for Sakshar Bharat fund	-
Children Uniforms/ Baga mata protsahan fund	-
Funds given to SSA from NPEGEL	-
Funds disbursed by ZSK to KGBV/ Girls Hostel	-
Difference in opening balance of cash & bank	-
Fund given by ZSK but not recd by Block	-
Advance to Migrate Hostel	-
TOTAL	63,000



Schedule - J

FUND A/c

PARTICULARS	TOTAL
SPO A/C	
SSA	
Opening Balance	64,214,506,060.15
Add Recd. During the year SSA	-
Grant Allotment DPO/Diet	-
SPO BOOKING	-
Add Received from DRC Fund	-
Add : Received from NTPC	300,000.00
Add : Inter District Adjustment (Anoppur/Shahdol)	549,300.00
Add Received from BRC	357,026.00
STATE SCHEME	168,000.00
Previous year fund in transit	1,103,108,628.00
GOMP	8,804,662,377.00
GOI	16,019,786,000.00
Add: Transfer to KGBV	(19,369,282.00)
Add : Prior period Adjustments	(1,862,039,219.73)
Less: Fund refund to RSK	-
Less: Allotment/Fund transfer to SPO	9,807,050.42
Less: Refund to GOMP of 13th Finance	109,425,719.00
Less: Fund Transfer to State Scheme / NPEGEL	
Less: Excess of Expenditure over Income	19,089,248,730.18
Closing Balance	69,053,547,389.82
NPEGEL	
Opening Balance	(3,324,145,276.33)
	-
Add: Refunded during the year	-
Add:-Return fom Blocks	-
Less: Allotment	-
Less: Prior Period Adjustment	167,429,741.86
Less: Refund to RSK	8,911,068.25
Less: Excess of Expenditure over Income	-
Closing Balance	(3,500,486,086.44)
KGBV	
Opening Balance	1,196,036,277.63
Add Recd. During the year KGBV	-
Grant Allotment	-
SPO BOOKING	-
Add Received from	-
GOI	-
GOMP	-
Others	12,163,651.73
	-
Less: SPO Booking on Behalf of District	-
Less: Allotment (Disbursement)	10,393.00
Less: Prior period adjustment/ Transfer to SSA	-
Add: Prior Period Adjustment	601,152,658.80
Less: Excess of Expenditure over Income	695,878,783.98
	1,114,283,411.18
Closing Balance	
	-
Total (Rs.)	66,667,344,714.56



Schedule - K
OTHER LIABILITIES

PARTICULARS	TOTAL
Diet Fund	
Opening Balance	124,167,327.54
Add Received during the year	476,588.50
Add Interest Received during the year	198,769.00
Less Realised during the year	4,566,714.00
	113,629,055.00
OBB Fund	0
Opening Balance	(2,000,330.00)
Add Received during the year	-
Add Interest Received during the year	-
Less Realised / Expended during the year	-
	(2,000,330.00)
PMGY Fund	0
Opening Balance	1,729,915.00
Add Received during the year (RSK)	-
Add:- Fund received in SSA Prior Period	-
Add :-Rectification Entry wrongly made 2007-08 now Corrected	-
Add Interest Received during the year	-
Less Realised / Expended during the year	-
	1,729,915.00
Recd. From CMO	0
Opening Balance	10,652,166.00
Add Received during the year	7,100.00
Less Realised / Expended during the year	3,042,850.00
	7,616,416.00
Recd From CEO, Zilla Panchayat	0
Opening Balance	5,778,600.33
Add Received during the year	2,751,697.00
Add Interest Received during the year	-
Less : Realised / Expended during the year	3,357,351.00
	5,172,946.33
DPEP FUND	0
Opening Balance	295,427,101.64
Add : Received during the year	-
Less : Realised / Expended during the year	-
	295,427,101.64
11th Finance	0
Opening Balance	2,123,966.05
Add Received during the year	-
Add: Interest received during the year	-
Add: Rectification entry wrongly made 2007-08 now corrected	-
Less: Realised/Expended during the year	-
	2,123,966.05
Received from ZSK for Swachta Abhiyan	-
Opening Balance	32,665,431.86
Add Received during the year	1,065,911.00
Less Realised / Expended during the year	20,194,922.00
	13,536,420.86
Received from CEO (Mid Day Meal)	0
Opening Balance	9,173,108.25
Add Received during the year	1,803,849.00
Less Refunded during the year	(1,373,275.00)
	12,350,232.25
Payable to KGBV	0
Opening Balance	12,960,643.50



Add Received during the year	(74,000.00)
Less Refunded during the year	2,257,732.00
	10,628,911.50
Earnest Money Deposit	0
Opening Balance	2,289,844.00
Add Received during the year	538,500.00
Less Refunded during the year	225,000.00
	2,603,344.00
Other Liabilities	0
Opening Balance	174314485.8
Add Received during the year	1684729.58
Less Transferred to SPO booking	31105515
Less Refunded during the year	
	144,893,700.42
Educational Technology Scheme	0
Opening Balance	2405715
Add Received during the year	0
Less Refunded during the year	-32000
	2,437,715.00
Payable to ZSS (Zilla Shiksha Samiti)	0
Opening Balance	7178107.62
Add Received during the year	400044
Less Realised / Expended during the year	397581
	7,180,570.62
Examination Fee	0
Opening Balance	8789949
Add Received during the year	0
Less Refunded during the year	8077
	8,781,872.00
Mahila Pana Badna	0
Opening Balance	0
Add Received during the year	
	-
	0
State Scheme	-
Opening Balance	-
Add Received during the year	
Less Realised / Expended during the year	
	-
INDUS FUND/ KGBV Accounts	-
Opening Balance	51,643,603.20
Add Received during the year	-
Less Realised / Expended during the year	7,966,366.00
	43,677,237.20
Other Liabilities(SSA/NPEGEL)	17,883,140.00
Loan A/c (KGBV)	500.00
Deposit MPEB	-
Opening Balance	2,100.00
Add Received during the year	-
Less Realised / Expended during the year	-
	2,100.00
Received from AC tribal for Ganvesh	-
Opening Balance	-
Add Received during the year	-
Less Refunded during the year	-
	-



Loan from BRCC	-
Opening Balance	753,254.00
Add Received during the year	178,318.00
Less Refunded during the year	-
	931,572.00
Advance from SSA	-
Opening Balance	11,991,592.00
Add Received during the year	-
Less Refunded during the year	-
	11,991,592.00
Inter District Transfer	-
Opening Balance	80,000.00
Add Received during the year	-
Less Refunded during the year	-
	80,000.00
Received from MLA/ Zila Yogna Adhikari (For Boundry Wall)	-
Opening Balance	4,701,658.00
Add Received during the year	7,331,560.00
Less Refunded during the year	9,180,172.00
	2853046
Payable to DRC	-
Opening Balance	3,434,505.00
Add Received during the year	-
Less Refunded during the year	4.00
	3,434,501.00
Received from Collector	0
Opening Balance	3,327,703.00
Add Received during the year	37,267.00
Less Refunded during the year	400,000.00
	2964970
	-
Sakshar Bharat fund rec from zsk	-
Opening Balance	(22,645.00)
Add Received during the year	-
Realised/Expended/Refunded during the year	14,835.00
	(14,835.00)
NPEGEL Accounts	
Opening Balance	13,489,796.00
Add Received during the year	-
Less Refunded during the year	-
	13,489,796.00
Bag Mata Protsahan Fund	
Opening Balance	346,798.00
Add Received during the year	-
Less Refunded during the year	-
	346,798.00
Security Deposit	
Opening Balance	3,666,722.82
Add Received during the year	-
Less Refunded during the year	-
	88,900.00
Toilet (Janbhagidari)	
Opening Balance	
Add Received during the year	
Less Refunded during the year	
Other Uncleared Receipts	
Opening Balance	
Add Received during the year	



Less Refunded during the year	
Inter district Transfer	-
Received from BRCC	-
ADVANCE FROM CTE	-
PHE/PHED	-
Other Liabilitis	5,741,499.00
Construction	-
Padagagi Prasikshan	155,671.00
Cheque Cancelled	-
Security Deposit (Anurag Verma)	-
Recd. From Welspon Energy Ltd.	-
Received from DEO/BEO	(617,300.00)
Received from NPEGEL	32,200.00
Received from Janpad Panchayat	2,717,100.00
Fund recd for Model Cluster	570,000.00
Difference in Opening balance	5,618,056.74
Other Advance	1,146,900.00
Advance to DPO	38,122.00
Staff Advance Received	
Training Advance Received	
Cycle Budget Payable	-
Diet Pracharya	(30,083.00)
Gyan Library	
10th Finance	
Special Tribe Initiative	
Other Liabilitis (Mahila Padna Badna) (Received from UNICEF)	1,753,844.00
Unadjusted Grant	26,578,345.00
TDS Payable	
PHE Payable	
	-
SSA (Opening Balance)	47,395.00
NPEGEL (Opening Balance)	696.00
	-
OTHER LIABILITIES (RSK)	-
	-
INTER SCHEME TRANSFER	-
SSA	-
NPEGEL	-
KGBV	-
	-
CURRENT LIABILITIES	-
SSA	864,840,872.39
NPEGEL	2,483,974.00
KGBV	349.00
	-
Suspense	6,549,265.00
Jan Shiksha Abhiyan	-
KGBV	-
Makhan Lal Ch. National Mazi. University Bhopal	-
M.P. State Agro Tourism industries	-
NCET Training	-
OBB	-
Opening Balance Diff. (SSA/NPEGEL/KGBV)	-
Payable to Chattisgarh Dist. OBB Fund	-
PMGY	-
Professional Tax	-
Refund from Dist.(Old Scheme)	-
Refund from Districts	-



Salary Deduction	-
Salary Payable	-
SD a/c	-
Security Deposit	20,000.00
TDS	-
Ganvesh returned to NPEGEL	-
Fund recd. By Block Amba	-
Zila Shiksha Adhikari, Sidhi	-
Others	699,400.00
Other Scheme balance (SBK)	2,993,544.00
NPEGEL	-
Other Liabilities	-
Receipt from Dist.	-
TDS	-
	-
STATE SCHEME	-
	-
KGBV	-
Opening Balance	1,129,235.00
Loan from SSA	-
Payable to KGBV	-
Add Received during the year from State Scheme (KGBV Khurai)	-
Difference in Opening Bal	(13,226,005.60)
Loan A/c (KGBV)	1,074,146.00
	941,731,201.35
	-
	-
Total (Rs.)	2,987,234,368.08

Schedule - L	
FIXED ASSETS	
PARTICULARS	TOTAL
EQUIPMENT	-
Zila Shiksha Kendra (DPO)	-
Opening Balance	
Addition during the year	1,644,661.86
Janpad Shiksha Kendra (BRC)	-
Opening Balance	27,959,724.00
Addition during the year	1,212,180.00
Jan Shiksha Kendra (CRC)	-
Opening Balance	21,514,912.00
Addition during the year	-
MIS (ZSK)	-
Opening Balance	61,807,378.00
Addition during the year	282,772.00
Head Start	-
Opening Balance	355,551,641.00
Addition during the year	-
Computer, Printer, Equipment (MIS A/C) (RSK)	-
Opening Balance	1,442,234.00
Addition during the year	-
	-
TLM/Educational Material/Braille lipis/Equipment	-
Opening Balance	329,700.00
Addition during the year	-
	-
KGBV	2,347,134.00



	-
FURNITURE	-
Zila Shiksha Kendra (DPO)	-
Opening Balance	28,827,949.00
Addition during the year	1,336,996.00
Janpad Shiksha Kendra (BRC)	-
Opening Balance	13,265,797.00
Addition during the year	1,922,125.00
Jan Shiksha Kendra (CRC)	-
Opening Balance	12,738,275.00
Addition during the year	177,464.00
MIS (ZSK)	-
Opening Balance	8,128,603.00
Addition during the year	737,743.00
Head Start	-
Opening Balance	30,330,186.00
Addition during the year	-
	-
Girls Hostel	-
Opening Balance	-
Addition during the year	172,993.00
KGBV	-
Opening Balance	-
Electricity	707,705.00
Furniture/ Equipment including Kitchen Equipment	7,906,016.00
Teaching Learning material and Equipment including library Books	574,812.00
Bedding	4,188,603.00
	-
VEHICLES	-
ZSK (DPO)	-
Opening Balance	1,779,197.00
Addition during the year	-
	-
	-
Equipment Furniture SPO(SSA)	-
Opening Balance	39,074,229.90
Addition during the year	-
Equipment MIS	-
Opening Balance	2,014,514.00
Addition during the year	-
Equipment IEC	-
Opening Balance	621,915.00
Addition during the year	-
Office Equipment	-
Opening Balance	2,216,967.00
Addition during the year	-
SPO Equipment Furniture	-
Opening Balance	2,980,359.00
Addition during the year	1,050,289.00
Furniture	-
Opening Balance	531,822.00
Addition during the year	-
SPO Vehicle	-
Opening Balance	1,183,597.00
Addition during the year	744,116.00
	-
Fixed Assets NPEGEL	-
Furniture & Equipment	-
Opening Balance	254,500.00
Addition during the year	-
	-
	-



BUILDING COMPLETED	-
Primary School Buildings	4,430,521,872.00
Middle School buildings (Fresh + Spillover)	6,805,694,794.00
Additional Rooms(PS)	12,347,117,615.47
Additional Rooms(MS)	4,888,592,450.00
Additional Rooms(CRC)	1,137,538,472.00
Additonal Rooms for CAL+KGBV (Fresh)	331,281,251.00
Model Cluster School	132,336,362.00
Additional Rooms Rural Area	425,839,019.00
Additional Rooms Urban Area	119,606,028.00
Buildings for Upgraded EGS to PS	1,681,676,637.00
Major Repairs	1,273,121,764.00
Drinking Water facility in PS / MS	1,214,247,100.00
Urinal for MS/PS (Boys + Girls)	2,543,501,674.00
Head Master Building	379,249,541.00
Kitchen Shed	325,410,680.00
BRC Building	476,046,261.00
Head Start Building	186,113,876.00
Additonal Rooms for CAL+KGBV (Fresh)	6,472,642.00
Handpump (Ramp)	67,187,903.00
Civil Work For Panchayat	3,673,434,182.00
Toilets	601,610,922.00
Boundry Wall	711,767,882.00
Augmentation Facility at BRC	1,640,036.00
DRC Building/ Store room	7,505,858.00
Spill over Work	960,000.00
Operation Quality and Civil Training	2,790,117.50
Ashram Shala	27,084,690.00
Training Hall	251,473,457.00
Satellite School	6,914,303.00
Labour Welfare Fund	
CIVIL WORKS (NPEGEL)	
Model Cluster - Additional Class Room Civilworks	775,731,538.00
Toilets	22,686,215.00
	-
CIVIL WORK (KGBV)	
Building (diff. cost for KGBV upto 2006-07)	326,572,481.00
Building (diff. cost for KGBV Upgradation)	
Boundary Wall	22,745,841.00
Urinal/ Handpump	10,864,824.00
Urinal for Boys and Girls	
Electricity	3,300,789.50
Furniture/Equipment including kitchen equipment	101,693,230.03
Teaching learning materail and equipment including library books	21,612,664.25
Bedding	73,841,713.10
HO Booking MPH/Seat Increase	6,429,500.00
	-
CIVIL WORKS UNDER CONSTRUCTION (SSA)	
CRC Additional Rooms	103,503,059.00
Primary School Buildings	392,205,651.00
Buildings for Upgraded EGS to PS	208,623,078.00
Additional Rooms (PS)	1,439,570,076.00
Urinal for PS (Boys + Girls)	324,182,018.00
Drinking Water facility in PS	93,193,166.00
BRC Buildings	56,988,384.00
Girls Hostel & Handicapt Hostel	10,021,321.00
Middle School Buildings	394,654,041.00
Additional Rooms (MS)	401,606,180.00
Urinal for MS (Boys + Girls)	164,742,200.00
Drinking Water facility in MS	52,199,537.00
Kitchin Shed	89,134,497.00
Head Start Buildings	100,778,369.00



Major Repairing	76,297,025.00
HM Room (PS)	49,977,858.00
Argumental Training Facility	1,138,196.00
Boundry Wall	126,265,887.00
Ashram Shala (Head master room)	49,665,423.00
Ramp	6,799,247.00
Additional Room Rural	366,113,554.00
Girls Toilet	34,062,701.00
Civil Work Panchayat	362,344,807.00
Additional Room Urban	52,024,498.00
CIVIL WORKS UNDER CONSTRUCTION (RSK) (SSA)	
EGS To PS Building	45,000,000.00
MS Building	151,900,000.00
PS Building	58,275,000.00
CIVIL WORKS UNDER CONSTRUCTION (NPEGEL)	-
Model Cluster - Additional Class Room Civilworks	96,964,111.00
CIVIL WORKS UNDER CONSTRUCTION (KGBV)	-
Building (diff. cost for KGBV upto 2006-07)	30,280,722.00
Building (diff. cost for KGBV upto 2007-08)	36,019,998.00
Boundary Wall	8,098,778.00
Boring/ Handpump	4,265,000.00
Electricity	-
Furniture/ Equipment including kitchen equipment	-
Teaching learning materail and equipment including library books	11,427,000.00
Bedding	-
Seat Increase	17,496,900.00
Total (Rs.)	51,743,826,556.26

Schedule - M

Capital Work in Progress	TOTAL
PARTICULARS	
WORK IN PROGRESS(SSA)	-
Primary School Buildings	542,435,008.96
Middle School buildings /Headstart	621,213,312.00
Buildings for Upgraded EGS to PS	333,501,367.00
Additional Rooms(PS)	(338,955,129.50)
Additional Rooms(MS)	62,934,667.00
Additional Rooms(CRC)	338,304,906.00
Additional Rooms for CAL+ KGBV	45,352,952.00
Additonal Rooms (upgradation of EGS to PS)	321,262.00
Major Repairs	86,730,252.00
Toilet Units	62,801,297.00
Drinking Water facility (Spillover)	197,823,801.00
Advance to EE RES	1,151,122.00
Kitchen Shed in PS Building (Spillover)	38,931,346.00
Head Master Room	205,916,262.00
IED -Ramp (building for upgraded)	-
Urinal for PS (Boys + Girls)	482,558,654.00
Urinal for MS (Boys + Girls)	119,544,117.00
Boundry Wall	156,083,123.00
Gram Panchayat for civil Work	472,190,834.09
Training Hall/ HMStore Room	9,440,508.00
CIVIL WORK ADV TO SMC	2,716,711.00
Remps work	14,239,211.49
Ashram Shala (Refund to RSK)	16,865,928.00
BRC Building	36,063,173.95
Building construction through gp	3,540,000.00



Spillover Work	3,074,090.00
Additional Room rural area	5,589,711.00
Additional Room urban area	1,855,423.00
Work in Progress - RSK (NPEGEL)	-
Work in Progress - RSK (KGBV)	(48,791.00)
Kitchen Shed	25,950,844.00
	-
WORK IN PROGRESS(NPEGEL)	-
Model Cluster - Additional Class Room Civilworks	(8,715,261.00)
Civil work for building	1,414,503.00
Community Mobilisation	1,488,032.00
Kitchen shed	546,539.00
Adv to Panchayat	(39,928,672.00)
Modul Cluster School	-
	-
WORK IN PROGRESS(KGBV)	-
Capacity Building	586,781.00
Building	243,455,488.00
Boring/ Handpump	10,272,296.00
Electricity	12,125.00
Furniture/Equipment including kitchen equipment	64,349.00
Teaching learning materail and equipment including library books	47,289.00
Bedding	9,807,638.00
Boundary Wall	34,993,778.00
Seat Increase	6,174,000.00
Civilwork given LUN ,HB,BDA, PIU etc (Seat Increase)	4,826,000.00
Model Cluster - Additional Class Room Civilworks	794,000.00
	-
WORK IN PROGRESS(STATE SCHEME)	149,597.00
	-
Total (Rs.)	3,814,114,444.99

Schedule - N

CURRENT ASSETS ,LOANS AND ADVANCES

PARTICULARS	TOTAL
CASH IN HAND	
SSA	-
Rajya Shiksha Kendra	63,768.00
Zila Shiksha Kendra	181,218.27
BRC (Janpad Shiksha Kendra)	127,844.38
CRC (Jan Shiksha Kendra) (Girls Hostel)	109.00
Demand Draft	
Girls Hostel	17,213.00
	390,152.65
NPEGEL	-
Rajya Shiksha Kendra	-
Zila Shiksha Kendra	3,878.00
BRC (Janpad Shiksha Kendra)	15,388.00
CRC (Jan Shiksha Kendra) (Girls Hostel)	-
	19,266.00
KGBV	-
Rajya Shiksha Kendra	-
Zila Shiksha Kendra	9,427.00
Block Level	115,774.50
	125,201.50
BALANCE IN BANK	-
SSA	-
Rajya Shiksha Kendra	916,696,379.98
Zila Shiksha Kendra	1,076,056,941.40



BRC (Janpad Shiksha Kendra)	551,080,995.18
CRC (Jan Shiksha Kendra) (Girls Hostel)	-
Girls Hostel	13,423,293.33
SBK	2,993,544.00
	2,560,251,153.89
NPEGEL	-
Rajya Shiksha Kendra	-
Zila Shiksha Kendra	8,053,391.32
BRC (Janpad Shiksha Kendra)	7,647,824.94
CRC (Jan Shiksha Kendra) (Girls Hostel)	-
	15,701,216.26
KGBV	-
Rajya Shiksha Kendra	-
Zila Shiksha Kendra	3,374,675.46
Block Level	76,612,805.08
	79,987,480.54
STATE SCHEME	-
Rajya Shiksha Kendra	-
Zila Shiksha Kendra	-
	-
Other Scheme Balances	-
DPEP	-
Others (SBK)	8,959,241.95
11th Finance	947,550.00
OBB	(21,850.00)
RBC	180,467.00
Jawahar Gram Samradhi Yojna	9,995,035.00
EGS	-
	20,060,443.95
BALANCE IN FIXED DEPOSIT	-
Zila Shiksha Kendra	1,454,220.00
BRC (Janpad Shiksha Kendra)	39,297.00
	1,493,517.00
	-
ADVANCES	-
	-
AT RSK	-
	-
Loans & Advances (Asset)	-
SSA	2,138,158,884.26
NPEGEL	358,000.00
KGBV	139,603,300.00
	2,278,120,184.26
Loans (paid during the Year)	-
SSA to NPEGEL	-
KGBV to SSA	-
	-
Fund Allotments	-
SSA	-
NPEGEL	-
KGBV	-
	-
Other Current Assets (RSK)	-
	-
SSA	13,656,242.00
NPEGEL	311,695.00
KGBV	-
Total	-
	-
	-
	-
NPEGEL	-



	-
KGBV	-
	-
STATE SCHEME	-
Advance to BDA	-
Advance to Housing Board	-
Advance to MP Laghu Udyog Nigam, Bhopal	-
Advance to MP Text Book Corp. Ltd.	-
Advance to KGBV Scheme	-
	-
<u>At ZSK (DPO)</u>	-
SSA	-
Staff Advances	42,542,778.78
Advances to DIET	151,549,158.20
Advance to Others	446,684,412.84
Training Advances	19,323,734.00
Advances to Govt. Department	309,048,884.26
Advance to CEO Janpad	16,860,488.00
Advance to CEO (Mid day Meal)	98,356.00
Advance to DEO	13,705,094.00
Advances to BEO	9,826,930.00
Advance to NSS (PTA Training)	12,648,205.00
Advance to Zilla Saksharta Samiti	4,525,288.00
Adv to EE RES	19,055,174.00
Advance to PWD for building	3,674,000.00
Advance to KGBV Scheme	27,855,176.01
Advances to PHE for drinking water facility	609,257.00
Advances to RBC (NGO) (Panch paa)	25,276,371.03
Advance to Engineer (GIS Mapping)	100,000.00
Advance to NGO for Girls Hostel	42,062,978.26
Advances to Jan Shiksha Kendra	248,001.00
Advance to ZSS	62,690.00
Advance to Madhrsa	3,347,409.00
Advance to Sankul	122,582.00
Advance for Supervision	-
Advance for Mahila Bal Vikas	532,897.86
Advance to Prod. Shiksha	987,559.00
Advance to Principal, Higher Secondary	25,582,742.00
Migrating Hostel	3,844,922.00
Scout guide	1,285,295.00
NPEGEL Scheme	36,166,277.00
Advance to Project Tribal Officer	57,760.00
Advance to Girls Hostel / Primitive Tribe Hostel	41,910,753.07
Adv to ACTW Shahdol (valuation Centre)	-
Advance to CWSN Hostel	8,779,332.97
Advance to Residential Training Centers	2,393,250.00
Advance to Panchayet	5,600,792.00
State Scheme	220,553,371.50
Advance - LUN & DGS & DG & CRC & DRC	7,161,725.05
Advance to Principal	218,618.00
Head start Contengency	3,682,921.00
RST KERPANI	3,909,309.50
MP con Ltd	536,150.00
SEC. Dist. E. Governance Society Seoni	5,000.00
Samekit Shiksha (DEO SSSM)	9,639,964.00
Advance to NIRMAN AGENCIES	342,721.29
Advance to Authogig Sakhari Sangh/ Gyan yojna	5,646,059.00
Fund refund from Blocks	-
Advance to other schemes	1,631,657.00
SPO BOOKING ADVANCE(SSA)	21,716,220.00
Platform School	1,305,583.00
Advance for Toilet (Janbhagidari)	25,398,714.00



	1,578,116,561.62
NPEGEL	-
Staff Advances	4,888,017.00
Other Advances (BRC) (PTA)(Training advance)	58,774,099.00
Advance to Girls Hostel	4,519,183.00
Advance to KGBV Scheme	9,695,558.00
Advance to RBC and HDC	799,194.00
TDS Receivable	19.00
Advance to State Scheme	3,039,853.00
	81,715,923.00
KGBV	-
Advance to Staff/Others/PTA	45,356,940.00
Advance to RES /PWD Building	114,154,586.00
Advance to SSA/NPEGEL	2,935,023.00
Less :Refunded during the year	-
	162,446,549.00
Staff Advance	69,000.00
Other Advance	389,091.00
	458,091.00
Advance to SSA/NPEGEL	-
Opening balance	-
Addition during the year	-
	-
STATE SCHEME	-
Advance to SSA/NPEGEL	3,985,180.00
Other Advances	-
At Janpad Shiksha Kendra (BRC)	-
SSA	-
Staff Advances	21,780,911.35
Other Advances	37,559,906.00
Training Advances	1,504,618.00
Advance to BEO	38,935.00
Advance to CEO	1,177,173.00
Advance to Panchayat (Diet Level)	-
Advance to CRC (Jan Shiksha Kendra)	10,490,621.26
Advance to IED	969,000.00
NPEGEL Advance	329,657.00
Advance to padna badna	154,307.00
	74,005,128.61
NPEGEL	-
Staff Advances	7,136,234.00
Other Advances	11,770,862.00
Advance to SSA	837,876.00
	19,744,972.00
KGBV	-
Advance to other staff	6,272,901.00
Advance to Others (SSA)	14,668,047.00
Advance to Staff / Others (NPEGEL)	1,174,000.00
	22,114,948.00
At Panchayat	-
SSA	-
NPEGEL	-
DIET Level	-
At PTA (CRC)	231,284,454.31
At PTA (SSA)	2,568,274,344.13
At PTA (NPEGEL)	190,813,181.79
At PTA (KGBV)	-
At PTA (State Fund)	775,800.00
At Head Start Cont.	-



	2,991,147,780.23
Total Advances	7,225,823,254.72
	9,903,851,686.51

Sch: O

DEPOSITS

PARTICULARS	TOTAL
MPEB	162,081.00
Telephone	76,509.00
TDS	(7,477.00)
M/s Saurabh Publication JBP (EMD)	-
M/s Rangoli Offset Satna (EMD)	-
EMD	106,706.00
Other Deposit	1,498,200.00
Total (Rs.)	1,836,019.00

Schedule - P

OPENING BALANCES

PARTICULARS	TOTAL
	-
FDR	1,493,517.00
	-
Fund in Transit	
GOI/GOMP to RSK	
SSA	-
NPEGEL	-
KGBV	-
	-
HO to Dist.	-
SSA	872,411.00
NPEGEL	10,101,230.00
KGBV	4,246,098.00
	14,419,739.00
	29,639,478.00
Dist. To Block	
SSA	21,281,191.50
NPEGEL	8,370,654.38
KGBV	35,846,714.00
Girls Hostel	2,090,500.00
	67,589,059.88
TOTAL	83,502,315.88

SCHEDULE :Q

Others	TOTAL
DPEP fund refunded to DPO	-
	-
Adv to KGBV	-
	-
Recoverable from SSA	2,156,806.00
Recoverable from DPC (Releasd From Block)	-
Training Advance to DIET	-
Difference in Trial Balance	-
Fund in Transit(District to Block)	-
Opening Balance Difference	19,217,632.00





UTILISATION CERTIFICATE IN RESPECT OF THE GRANT-IN-AID (GIA) RELEASED TO SARVA SHIKSHA ABHIYAN (SSA) MISSION MADHYA PRADESH DURING THE YEAR 2015-16 FOR IMPLEMENTATION OF SSA AND KASTURBA GANDHI BALIKA VIDHYALAYA (KGBV) IN THE STATE OF MADHYA PRADESH

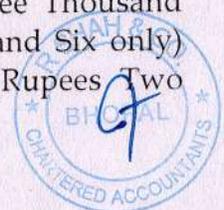
GENERAL HEAD

S. No.	Details of Sanction Letter No & Date	Amount (Rs.)	Amount (Rs.)
1	Govt. of India, Ministry of HRD Department of Education, New Delhi for SSA & KGBV (2015-16)		
	F7-3/2015-EE-17 dated 12.05.15	541,61,22,000.00	
	F 7-3-2015-EE-17 dated 16.11.2015	573,58,10,500.00	
	F 7-3-2015-EE dated 22.03.16	328,72,81,000.00	
1.	Sub Total (Grant sanctioned by Govt. of India, Ministry of HRD Department of Education, New Delhi for SSA & KGBV 2015-16)		14439213500.00
2.	Funds Drawn from State Govt. Treasury pertaining to FY 2015-16 (State Share)		681,99,17,500.00
3.	Funds Drawn from State Govt. Treasury pertaining to FY 2014-15 (GOI and State Share)		142,67,90,197.00
4.	Total funds receivable during the financial year 2015-16 (1+2+3)		2268,59,21,197.00
5.	Less :- Funds (GOI share) not received from state during the year 2015-16		328,72,81,000.00
6.	Total funds received during the financial year 2015-16 (4-5)		1939,86,40,197.00
7.	Unspent Balance from Previous years' Grant		1028,04,10,605.00
8.	Interest Income during the year 2015-16		31,29,73,258.00
9.	Other Miscellaneous Receipts during the year 2015-16		9,70,15,310.00
10.	Sub Total(7+8+9)		1069,03,99,173.00



11.	Total funds available during the financial year 2015-16 (6+10)		3008,90,39,370.00
12.	Less: Fund Utilized / Amount Spent (SSA / KGBV) during the financial year 2015-16		2019,50,88,338.00
13.	Total funds available after utilization during 2015-16 (11-12)		989,39,51,032.00
14.	Less: Grant refunded to State Government of 13 th Finance		10,94,25,719.00
15.	Less: Amount transferred to Capital Head outstanding advances		119,09,68,390.00
16.	Prior Period Adjustments		139,02,03,292.00
17.	Balance Amount unspent (As on 31st March 2016) (13-14-15-16)		720,33,53,631.00
18.	Less: Outstanding Advances at the year end		733,95,75,713.00
19.	Add: Other Liabilities		298,72,34,368.00
20.	Unspent balance as on 31.03.2016 ((17-18+19)		285,10,12,286.00

1. Certified that the total grant of Rs 2268,59,21,197/ (Rs Two Thousand Two Hundred Sixty Eight Crore Fifty Nine lakh Twenty One Thousand One Hundred Ninty Seven Only) Sanctioned to SSA Mission, Madhya Pradesh for the Financial Year 2015-16. Out of which Rs 1443,92,13,500/ (Rs One Thousand Four Hundred Forty Three Crore Ninty Two lakh Thirteen Thousand Five Hundred Only) sanctioned by Government of India , Ministry of Human Resource Development, (Department of School Education & Literacy), New Delhi (GOI share). Rs. 328,72,81,000 (Rupees Three hundred Twenty Eight Crores Seventy Two Lakh Eighty One Thousand Only) sanctioned by GOI but could not be drawn from State Treasury during the year 2015-16. SSA Mission, Madhya Pradesh received from Government of Madhya Pradesh (State Share) Rs. 681,99,17,500/- (Rupees Six Hundred Eighty One Crores Ninety Nine Lakh Seventeen Thousand Five Hundred Only) and Rs. 142,67,90,197/- (Rupees One Hundred Forty Two Crores Sixty Seven Lakh Ninety Thousand One Hundred and Ninety Seven Only)(GOI and State Share) pertaining to Financial year 2015-16 and 2014-15 respectively. SSA Mission has received Rs. 31,29,73,258/- (Rupees Thirty One Crore Twenty Nine lakh Seventy Three Thousand Two Hundred Fifty Eight Only) on account of interest and Rs.9,70,15,310/- (Rupees Nine Crore Seventy Lac Fifteen Thousand Three Hundred Ten only) other receipts/income earned during financial year 2015-16, and Rs.1028,04,10,605/- (Rupees One Thousand Twenty Eight Crores Four Lakh Ten Thousand Six Hundred and Five Only) on account of unspent balance upto previous year ended on 31.03.2015 lying with the SSA Mission, Madhya Pradesh, aggregating to Rs.3008,90,38,806/- (Rupees Three Thousand Eight Crores Ninety Lakh Thirty Eight Thousand Eight Hundred and Six only) under General head. Funds to the tune of Rs. 2019,50,88,338/- (Rupees Two

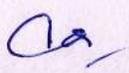


Thousand Nineteen Crores Fifty lac Eighty Eight Thousand Three Hundred Thirty Eight Only) has been utilized by SSA Mission, Madhya Pradesh for the purposes for which said grants were sanctioned/released. Rs. 10,94,25,719.00 (Rupees Ten Crores Ninety Four Lakh Twenty Five Thousand Seven Hundred and Nineteen Only) refunded to State Government on account of 13th Finance. Rs.119,09,68,390.00 (Rupees One Hundred Nineteen Crore Nine Lakh Sixty Eight Thousand Three Hundred Ninety Only) transferred to Capital Head. A sum of Rs. 139,02,03,292.00 (Rupees One Hundred Thirty Nine Crore Two Lakh Three thousand Two Hundred and Ninety Two Only) adjusted on account of Prior period adjustment.

2. It is further certified that an overall balance of Rs. 720,33,53,631.00 (Rupees Seven Hundred Twenty Crore Thirty Three Lakh Fifty Three thousand Six Hundred and Thirty one Only) remained unutilized/unspent at the end of the financial year 2015-16 under General head. Out of which an amount of Rs. 733,95,75,713.00/- (Rupees Seven Hundred Thirty Three Crore Ninety Five Lakh Seventy Five Thousand Seven Hundred and Thirteen Only) were outstanding/unsettled advances as at the close of the financial year 2015-16 in respect of which the requisite accounts/Utilisation certificate had not been received from the implementing agencies/units, and Rs. 298,72,34,368.00/- (Rupees Two Hundred Ninety Eight Crore Seventy Two lakh Thirty Four Thousand Three Hundred SixtyEight Only) outstanding liabilities which had been allowed to be carried forward.
3. Certified that we have satisfied ourselves that the conditions on which the grants-in-aid was sanctioned have been fully fulfilled/are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised:

- (i) Audited Statement of Accounts (Copy enclosed)
- (ii) Utilisation Certificate
- (iii) Progress Report.


**Finance Controller
Rajya Shiksha Kendra
Bhopal**

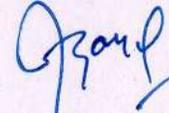

**Mission Director
SSA, Rajya Shiksha Kendra
Bhopal (M.P.)**



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.

For M/s R Shah & Co.
Chartered Accountants
Firm Regn No. 502010C



(CA. Atul Goyal)
Partner

Membership No. 409292





UTILISATION CERTIFICATE IN RESPECT OF THE GRANT-IN-AID (GIA) RELEASED TO SARVA SHIKSHA ABHIYAN (SSA) MISSION MADHYA PRADESH DURING THE FINANCIAL YEAR 2015-16 FOR IMPLEMENTATION OF SSA AND KASTURBA GANDHI BALIKA VIDHYALAYA (KGBV) IN THE STATE OF MADHYA PRADESH
CAPITAL HEAD

(Amount in Rs.)

S. No.	Details of Sanction Letter No & Date	SSA	Total
	Govt. of India, Ministry of HRD Department of Education, New Delhi for SSA & KGBV (2014-15)		
	No, F.7-3/2015-EE.17 (12.05.2015)	87,67,03,000.00	
	No, F.7-3/2015-EE.17 (22.03.2016)	70,38,69,000.00	
1	Sub Total Grant sanctioned by Govt. of India, Ministry of HRD Department of Education, New Delhi for SSA & KGBV (2015-16)		158,05,72,000.00
2	Funds Drawn from State Govt. Treasury pertaining to FY 2015-16 (State Share)		139,07,63,808.00
3	Funds Drawn from State Govt. Treasury pertaining to FY 2014-15 (GOI & State Share)	27,03,00,000.00	27,03,00,000.00
4.	Total funds receivable during the financial year 2015-16 (1+2+3)		324,16,35,808.00
5.	Less :- Funds (GOI share) not received from state during the year 2015-16		70,38,69,000.00
6.	Total funds received during the financial year 2015-16 (4-5)		253,77,66,808.00
7.	Unspent Balance from Previous Grant		-285,64,33,537.00
8.	Interest Income		0.00
9.	Other Miscellaneous Receipts		0.00
10.	Sub Total (7+8+9)		-285,64,33,537.00
11.	Total funds available during the financial year 2015-16 (6+10)		-31,86,66,729.00
12.	Less: Fund Utilized / Amount Spent (SSA)		-87,23,01,661.00



	/KGBV)		
13.	Total funds available after utilization during 2015-16 (11-12)		-119,09,68,390.00
14.	Amount transferred from General Head		119,09,68,390.00
15.	Balance Amount unspent (As on 31st March 2016)		0.00

1. Certified that the total grant of Rs. 158,05,72,000.00/- (Rs One Hundred Fifty Eight Crore Five lac Seventy Two Thousand Only) sanctioned by Government of India (GOI), Ministry of Human Resource Development, (Department of School Education & Literacy), New Delhi to SSA Mission, Madhya Pradesh. Out of which Rs. 70,38,69,000 for capital head sanctioned but could not be drawn during the year 2015-16. SSA Mission, Madhya Pradesh received from the Government of Madhya Pradesh (State Share) Rs. 139,07,63,808.00 (Rs One Hundred Thirty Nine Crores Seven Lakh Sixty Three Thousand and Eight Hundred Eight Only) and Rs. 27,03,00,000 (Rupees Twenty Seven Crores Three Lakh only) (GOI and State Share) pertaining to financial year 2015-16 and 2014-15 respectively during financial year 2015-16. There is negative unspent balance of Rs. 285,64,33,537/- (Rupees Two Hundred Eighty Five Crores Sixty Four Lakh Thirty Three Thousand Five Hundred and Thirty Seven only) available at the beginning of the financial year. Total sum of Rs. 87,23,01,661/- (Rupees Eighty Seven Crores Twenty Three Lakh One Thousand Six Hundred Sixty One only) has been disbursed/ utilized during the year to the implementing agencies towards Capital expenditure. A sum of Rs. 119,09,68,390.00 (Rupees One Hundred Nineteen Crores Nine Lakh Sixty Eight Thousand Three Hundred and Ninety Only) has been adjusted with General Head due to misclassification of heads in previous years at district level.
2. It is further certified that an overall balance of **Rs. Nil** (Rupees Nil) remained at the end of the financial year 2015-16 under Capital Head.
3. Further Rs.381,41,14,445/- (Rupees Three Hundred Eighty One Crore Fourty One Lakh Fourteen Thousand Four Hundred Fourty Five Rupees Only) is outstanding towards Capital Work in Progress for which Completion Certificate/ Utilisation Certificate has not been received from the implementing Agency.
4. Certified that we have satisfied ourselves that the conditions on which the grants-in-aid was sanctioned have been fulfilled/are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised:

- (i) Audited Statement of Accounts (Copy enclosed)
- (ii) Utilisation Certificate
- (iii) Progress Report.



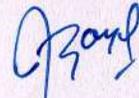
As
Finance Controller
Rajya Shiksha Kendra
Bhopal

AS
Mission Director
SSA Shiksha Kendra
Bhopal (M.P.)

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.

For R Shah & Co.
Chartered Accountants
Firm Regn No. 502010C



(CA. Atul Goyal)
Partner

Membership No. 409292





To,

The Commissioner,

Sarva Shiksha Abhiyan

Rajya Shiksha Kendra,

Bhopal

Sub: Submission of our observations to the Management for the Financial Year 2015-16.

1. Books Of Accounts and Vouchers:

Sarva Shiksha Abhiyan (SSA), Madhya Pradesh has maintained proper books of accounts to disclose the accounting of Grant-In-aid received and its utilization as per the norms of the project. Deficiencies noticed in the books of accounts are given below:

- a) Cash Book is prepared manually. We have noticed that in some districts there are cuttings and overwritings of figures in the cash book. Proper narrations are not written in vouchers and also in the cash book. In some districts vouchers are not serially numbered.
- b) The ledger folio numbers are not written in the cash book and the cash book folio number is not written in the ledger.
- c) Combined bank ledger account has been maintained for more than one bank ledger instead of separate bank ledger account for each bank resulting in difficulty in deriving closing balance of each bank and monitoring of funds.
- d) In certain cases of various fund balances, other liabilities, other assets and Fixed Assets, the opening balance as per current year is not tallied with the closing balance of previous year consolidated audited report. Necessary rectification entry should be passed.
- e) Monthly Bank Reconciliation Statement of each bank account was not produced for verification to the auditors by the respective DPO's and Block Offices. Presently Bank Reconciliation Statement has been prepared on yearly basis and in few cases Bank Reconciliation Statement was not prepared.

The monthly Bank Reconciliation is required for effective monitoring of funds.

Also, On verifying the bank reconciliation statement at RSK, we found a bank account named "Parking Account" in State Bank of India A/c No: 30365114125 which currently has a debit balance of Rs. 4,60,000.00. The management has to reconcile this account on regular basis.



- f) There are few un-reconciled or not cleared entries noticed under the Fund- in Transit head, Outstanding for more than one year, which is to be identified and necessary rectification entry (if any) to be made in the books.
- g) We have noticed that diversion of funds from one activity (like SSA to NPEGEL, SSA to KGBV, vice versa and State Scheme to SSA) and to other activities due to non availability of funds in respective scheme to another scheme. These transfer should be reverse at the availability of funds.
- h) It was observed that, there is a credit balance of Rs. 65,49,265.00 in suspense account, for which no clear explanation was provided in this regard by the management.
- i) There exists a Bank Account under Other Scheme Bank Balance' in Central Bank of India A/c no: 1706 with a balance of Rs.45,54,15,480.16 which represents DPEP fund, however, the corresponding liability under Current Liabilities shows Credit Balance of Rs.23,71,68,702.64 only.

2. Internal Control:

The Internal control system as well as internal audit system is implemented at Sarva Shiksha Abhiyan (SSA), to strengthen effective and efficient controls. However, according to the nature and size of the organization, a more focused Internal Audit is required to reconcile all the un-reconciled balances lying since long.

3. Statutory Compliance:

With regard to compliance of statutory requirements, we observed that some of the DPO and Block offices are not complying with the statutory compliance like TDS and VAT deduction and remittance to appropriate authorities with the prescribed time limit. The discrepancies noticed and reported in relevant audit report are summarized as under:

- (a) TDS on Salary is not deducted on monthly basis.
- (b) Tax is not deducted at the specified rate and in some cases TDS is not deducted as well.
- (c) Non-remittance of TDS with appropriate authorities.
- (d) Delay in remittance of TDS with appropriate authorities.
- (e) The acknowledgements (provisional receipts) for filing of TDS returns were not produced for verification.
- (f) Awareness and training for timely filing of EPF return, professional tax, VAT TDS, Income tax TDS & e-TDS return etc. should be arranged by RSK for its staff and necessary guidelines/circulars for the compliance of the same should be issued by the RSK to the DPOs & Block offices for compliance.

4. Monitoring of expenditure incurred by the SMCs:-

- (a) The major portions of expenditures are incurred at SMC level. However, the funds spent by the SMCs or other implementing agencies were not properly monitored by the SSA.



Utilization certificate issued by the PTAs were relied upon the passing necessary adjustment entries in the books of the DPOs or Block Offices.

- (b) The RSK introduced audit of some selected SMCs records during the year 2015-16, summary of observations on the records of SMCs given here under :-
- (i) Procurement procedures were not followed by some of PTAs
 - (ii) BRS were not prepared on monthly basis and were not produced to auditors.
 - (iii) It was found by district auditors that the payment was made through cash withdrawals or bearer cheques.
 - (iv) The books of accounts of various PTAs were not up to the date.
 - (v) Further in many cases the bills enclosed with the vouchers were not proper, only rough (kachaha) bills were enclosed.
 - (vi) Due to lack of knowledge on the basic accounting policies and principles, the books of accounts of the PTAs were not properly maintained. We suggest that necessary training should be provided to PTAs.

5. Reconciliation of various differences:

There are differences under various heads like difference in opening balances, difference in grant reconciliation, SPO booking, difference in fund account, and difference in trial balance, suspense account, and grant suspense. This requires management attention for proper monitoring and necessary rectification entries to be passed in the books of accounts of respective DPOs and block office.

6. Utilization Certificate.

Effective monitoring is required for obtaining UCs from various implementing agencies like SMCs, clusters & other government agencies. Further the DPOs / Block offices are also not maintaining records indicating due dates for obtaining UC from the implementing agencies. These records should be maintained for effective follow up.

7. Compliance with audit observations :-

We have noticed that observations pertaining to previous year pointed in procurement report are still persisting at the district level. Out of total 8 (eight) observations relating to Financial year 2009-10 regarding procurement, 4(Four) observations are resolved, rest are still pending. Out of total 7 (Seven) observations relating to Financial year 2010-11 regarding procurement, 4(Four) observations are resolved, rest are still pending. Out of total 8(Eight) observations relating to Financial year 2011-12 regarding procurement, 4 (Four) observations are resolved, rest are still pending. Further, observations relating to Financial year 2012-13 regarding procurement, 20 (Twenty) are still pending to be rectified.



Observations relating to Financial year 2013-14 regarding procurement, 4 (Four) observations still pending to be rectified.

8. Payment made though cash withdrawals:

It is noticed by various district auditors that the voucher showing the payment was made through cheque by KGBV, but on verification of bank statement, it was found by district auditors that the payment was actually made through cash withdrawals or bearer cheques. Proper action is to be taken by the management for effective control over the utilization of fund and that payment should be made only through account payee cheques. Also in many blocks cash has been withdrawn beyond the specified limit during the year.

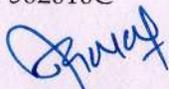
9. Expenditure incurred more than the allotted budget:-

It is noticed by various auditors that many districts have incurred expenses more than the budget approved for a particular activity under the annual work plan. There should be proper control to ensure that the expenditures are within the AWP. Necessary action should be taken by the management in this regard to establish effective control over the expenses.

10. Timely allotment of fund for Expenditure to implementing agencies:-

It is noticed by various auditors that many district have not timely allotted the grant to SMCs for certain expenditures like Grant for Uniform distribution. The purpose of such expenses defeated due to non availability of funds at SMC's level.

For R.Shah & Co.,
Chartered Accountants
FRN: 502010C



(CA. Atul Goyal)
Partner
M.No. 409292



Place: Bhopal
Date: 15.10.2016