

AUDITORS' REPORT

1. We have audited the accompanying Consolidated Balance Sheet of the **SARVA SHIKSHA ABHIYAN and KASTURBA GANDHI BALIKA VIDYALAYA of the MANIPUR** as at 31st March 2016 and also the attached Consolidated Income and Expenditure Account and Consolidated Receipt and Payment Account for the year ended on that date.
2. These Financial statements are the responsibility of the management of the Sarva Shiksha Abhiyan, Manipur. Our responsibility is to express an opinion on these financial statements based on our audit.
3. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examination on test basis, of evidences supporting the amounts and disclosures of the same in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentations. We believe that our audit provides a reasonable basis for our opinion, subject to our comments and observations as given in the Annexure- A.
4. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit except as stated in the annexure A.
5. In our opinion and subject to our observations, proper books of accounts as required by law have been kept by the District authority so far as appeared from our examination of such books.
6. The statements of account dealt with by this report are in agreement with the books of account.
7. In our opinion, the accompanying financial statements dealt with by this report comply with the accounting standards specified by The Institute of Chartered Accountants of India (ICAI).
8. In our opinion and to the best of our information and according to the explanations given to us, the financial statements subject to our comments and observations given Annexure-A give a true and fair view :



- In the case of Consolidated Balance Sheet, the state of affairs of the Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Manipur as at 31st March, 2016; and
- In the case of Consolidated Income and Expenditure A/c the excess of expenditure over income of the Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Manipur for the year ended on that date; and
- In case of the Consolidated Receipts and Payment A/c, of the receipts and payments of the Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Manipur for the year ended on that date.

For D K CHHAJER & CO

Chartered Accountants

Firm Regn No- 304138E

(Dilip Kumar Saha)

Partner

M. No- 014464

Place: Kolkata

Date: 30.12.2016



ANNEXURE – A

TO THE AUDITORS' REPORT

SARVA SHIKSHA ABHIYAN- MANIPUR

MANAGEMENT LETTER

For The Year 2015-16

Comments on the accounts:

1. Maintenance of Books and Registers:

- a. Most of the Districts maintain only Cash Book, General Ledger, Fund/Cheque Received Register , Cheque Issue Register, Fixed Assets Register, Stock Register. Maintenance of Journal Register, Utilisation(UC) Register, Monthly accounts of Receipts & Payments, Advance Register is found to be absent. Some Districts maintain Advance Register but it is not as per prescribed format and not maintained properly. In some districts Assets Register is also not maintained as per the prescribed format and the value of fixed assets as appeared in the Balance Sheet could not be reconciled. In some Districts even the ledger is found to be incomplete. The trial balance is not being drawn monthly or periodical basis in the Districts.
- b. Districts maintain the books of accounts manually inspite of being provided with computer and necessary software package TALLY.
- c. In some Districts Cash Books are not closed on daily basis as prescribed by the SSA Guidelines. In some districts balancing being done monthly basis.
- d. In some districts Bank Reconciliation is not done on monthly basis and in some district old unadjusted items remain outstanding in Bank Reconciliation Statement.
- e. The accounts of most of the District Office and Block Resource center are not maintained on day to day basis in normal course of activity. The Final accounts have been compiled from available records by the Internal Auditor which we have considered as base for our audit.

2. Accounting System Followed:

The Districts mostly booked expenses on cash basis instead of accrual basis as prescribed by the SSA guidelines. However based on the intimation about remittance /transfer of fund from State authority, fund is booked in their accounts as Fund In Transit.

3. Funds Received from the State Authority including Fund in transit:

- a. State Project Authority sent funds to the District Authority as well as to the Schools Management Committees (SMCs) directly. Mainly funds related to Civil Constructions and School Uniform, School Grant and Maintenance Grant were sent directly to the SMCs.
- b. Funds sent directly by the State Authority to the SMCs have not been incorporated in the District Books through Journal entry but it is found to be incorporated in the District accounts



based on the information available from State Authority at the time of preparation of financial statement of the Districts due to non availability of the information to the Districts..

- c. A considerable portion of the fund is remaining outstanding at the Districts under Fund In Transit(FIT) as they are booking the fund based on the sanction memo issued by the State Authority without ensuring whether the funds are actually remitted. The outstanding FIT as at the end of the year includes residual FIT balance related to 2012-13, 2013-14 and 2014-15.. The details of the FIT outstanding related to earlier years upto 2013-14 are not available and as such could not be reconciled. The availability of such fund still shown as FIT till 2013-14 is uncertain and unconfirmed.
- d. **Inter-District Adjustment**
In certain Districts Cheques related to Civil Construction issued by the State Project Office to certain schools in the previous year was shown under fund in transit although the related schools were situated in different district which has been rectified and adjusted during the year under Inter-District Adjustment in the related Districts.
- e. **Utilisation of the Fund:**
Most of the Districts are not maintaining any UC Register for the funds (other than Civil fund) sent to the SMCs. Some Districts record the UCs received separately. The Utilisation Certificates (UCs) for Civil Costs are sent directly by the SMCs to the State Authority As no separate UC receipt Register or record is maintained by most of the District, control and monitoring of the proper and timely utilization of such fund appears to be poor and not adequate.

4. Advances:

- a. Funds sent by the District/Block to the SMCs under various interventions as well as to the others are not recorded in Advance Register. When funds are disbursed, these are mostly treated as expenses and not as advance. After utilization of advance so paid, the cash memo/ APRs bearing a date much later than the date of disbursement are attached to the original advance payment voucher. Thus there is a timing difference between the treatment of expenses and actual expenses incurred. Where the UCs or the vouchers against such fund could not be produced/shown against certain funds, it is considered as advance outstanding at the end of the year. Accordingly, there is a lack of Internal Financial Control (IFC).
- b. Certain advances related to the Civil Construction brought forward from the previous year in seven District namely Churachandpur, Imphal East, Imphal West, Tamenlong, Thoubal, Ukhrul and Senapati totaling Rs. 5,227.09 lacs, have been adjusted against which related UCs could not be shown as the maintenance of school wise records about advance given and UC receipt there could not be identified and reconciled. Such adjustment has been considered based on the certificate issued by the State Authority as to the utilisation of such fund.
- c. Due to non maintenance of proper record for advances given, monitoring of such advances for timely and proper utilisation is lacking thereby having a bearing on the state of Internal Financial Control (IFC).
- d. In certain Districts, namely Bishnupur District old advance allowed to a staff remain outstanding, realisability of such advance appears to be doubtful and no provision has been made so far in respect of such non realisability. Certain Districts old advances given to the Blocks earlier remain outstanding while the current advances have been shown adjusted. The realisability or actual position of such old advances could not be ascertained due lack of record available at the District.



5. Fixed Assets:

- a. No Depreciation has been charged on the Fixed Assets as per the SSA guidelines which differs from the Accounting Standard AS 10 prescribed by ICAI.
- b. Fixed Register maintained by most of the Districts are not as per prescribed format of SSA and does not contain information regarding quantity, identification marks, location of assets, serial number etc.
- c. There is no evidence of physical verification of fixed assets having been conducted during the year by the District Authority. Thus, the existence of fixed assets and impairment thereof if any could not be ascertained. Accordingly, there is a lack of Internal Financial Control (IFC).

6. Procurement Process:

No major procurement of assets or materials have been made by the districts. In certain cases materials were purchased from the market without asking for any quotations. In other cases three quotations were taken from local market. However no VAT or other registration number has been mentioned in the quotation as such it was not possible to ascertain whether the bidders are the different concern. The State Authority has procured various Assets and Materials during the year and all such purchase has been made through limited tender in which three suppliers were participated and L1 Bidder was selected for supply.

The schools or VECs constructed class room, toilets, ramps, etc out of civil fund by engaging local laborers and materials under the supervision of District engineers.

7. Internal Control:

- I. The internal control system at the State level, Districts as well as at Sub-Districts level appears to be weak, ineffective and not commensurate with the size of the organisation.
- II. As per the guideline the payment to the individual above Rs. 5,000/- are to be made through account payee cheque. However most of the payments has been made by the district through bearer cheque irrespective of any amount. The State Authority also issued cheque in the name of the cashier for various payments irrespective of amount but showing it as payment against cheque. This practice of making payment through self/bearer cheque is outcome of the weak internal control.
- III. In many Districts vouchers are either not supported by the related bills/cash memos or only an supported APR(Actual Pay Receipt). Authorisation of the District authority for payment is also absent in some districts. In some districts only counter signature is made by the DPO.
- IV. A considerable fund has been utilised for hiring of vehicle and payment of transportation cost. But no system is followed to select the vehicle, hiring charges etc. by the Districts. The related vouchers are not supported by bills, details of the KM covered, copy of the log book, etc except actual pay receipts(APR). Similarly vouchers related to payment of Travelling bill was not supported by list of the persons, individual bill, purpose of travel, etc,



- V. The vouchers related to expenses for Teacher training is not supported by the list of the participants in some Districts, only certain bills, cash memos of related expenditure were enclosed with the voucher.
- VI. Certain payments appeared in some districts were not supported by the vouchers which were reported to be missing or misplaced or destroyed by fire particularly in Churachandpur District.

8. LEGAL & STATUTORY COMPLIANCES

The District/SPO has mostly deducted the TDS where ever applicable and deposited the same to the credit of the government with some delay.

9. COMPLIANCE OF EARLIER AUDIT COMMENTS

Most of the audit comments of the Districts as appeared in the last year's audit report remain uncomplished with.

10. Others:

- a. As per the records provided by SPO, 1,273 school/VECs received fund more than Rs.1,00,000/- by way of civil fund, out of which we have covered about 35% of the . schools/VECs of the districts.
- b. The details of the Budget of the district was not made available to us and as such whether the actual expenditure exceeded the respective budget allocation could not be ascertained and commented.
- c. Under the scope of our audit we have not verified physical implementation of the programme activities at field level and there for unable to comment on the implementation of the scheme.
- d. The report is issued in addition to our separate audit report for each of the Districts where in the detail observation and findings of the respective districts are mentioned separately

For D K CHHAJER & CO

Chartered Accountants

Firm Registration No- 304138E


(Dilip Kumar Saha)

Partner

M. No- 014464

Place: Kolkata

Date: 30.12.2016



SARVA SHIKSHA ABHIYAN : MANIPUR

POSITION OF COMPLIANCE OF AUDIT COMMENTS RELATED TO 2014-15

Audit Para	Audit Observation	Comment/Action taken
A	Many districts have not maintained journal Register, as specified in the manual on Financial Management and Procurement.	Efforts is being made to maintain general register in the district.
B	In many of the Districts regular posting of ledgers and monthly generation of Trial balance have not been done as per relevant Para of manual on Financial Management and Procurement	With providing systematic knowledge to the districts, regular posting of ledgers and monthly generation of Trial balance is being followed up.
C	Many Districts including SPO office, TDS, VAT etc. deductible from the payment of the parties has been treated through Cash Book instead of Journal and also payment of such deductions are not made within the statutory time limit.	TDS and VAT are deducted wherever applicable and deposited at SPO and districts that does not complied are advised to comply with the same.
D	Cash Book has not been closed on daily basis in accordance with the provisions of the manual on Financial Management and Procurement resulting in closing cash/bank balance is not being reflected on a day to day basis.	Cash book are now closed on daily basis in many districts..
E	In many of the District, withdrawals using self Cheque are shown as bank payment in the cash book instead of being shown as contra entry in the cash book.	Noted for future compliance
F	Internal control system at District/ sub district level is weak.	Measures and initiative are taken up to strengthen Internal Control.
G	Bank Reconsolidation Statement is maintained on monthly basis. There are long outstanding entries appearing in the BRS. It needs to be resolved at the earliest	Noted for future compliance.
H	District and blocks have generally made payments against expenses incurred by way of bearer Cheque. In such cases we are unable to comment	Since the particular districts are not mentioned by the Auditor, SPO had advised districts and block offices to issue account payee Cheque only.



SARVA SHIKSHA ABHIYAN : MANIPUR
Consolidated Balance Sheet as at 31-03-2016

Liabilities	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)	Assets	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)
Capital fund			Fixed assets (schedule - 1)		
Opening capital balance	1,58,61,25,753.74		Opening balance	13,38,18,404.00	
Add: Excess of income over expenditure	(26,64,53,805.29)		Add: Additions during the year	85,13,972.00	
Add: Written back of fund (not sent to districts)	7,26,71,102.83		Less: Deletions during the year	-	13,38,18,404.00
Less: Fund not Received from SPO/for State Share	(7,26,71,102.64)				
Less: Transferred to KGBV	(3,86,33,887.00)	1,57,40,74,753.74	General head advances		
			Opening balance	11,66,04,489.00	
Payable to Manitron	24,47,866.00	24,47,866.00	Add: Advance during the year	1,19,86,60,471.44	
Security deposit	13,04,489.00	15,04,489.00	Less: Adjusted during the year	1,26,49,41,690.44	11,66,04,489.00
Temporary borrowing	36,399.00	36,399.00			
Other liabilities	1,93,200.00	1,93,200.00	Capital head advances		
Swachh Bharat Kosh Fund	42,02,716.00	42,02,716.00	Opening balance	65,01,60,872.69	
Less: Payment made during year	34,90,666.00	7,12,050.00	Add: Advance during the year	52,08,16,243.00	
			Less: Adjusted during the year	1,05,11,18,078.49	65,01,60,872.69
			Advances to staff		
			Closing balances		1,92,000.00
			- Cash at bank	18,54,99,506.44	
			- Cash at bank (SBK fund)	7,12,050.00	
			- Cash in hand	1,238.00	
			- Pay order in hand	24,47,866.00	
			- Funds in transit	78,46,45,172.00	
			Total (Rs)	1,28,57,32,065.64	1,58,24,59,423.74

Note:- Opening Balance of capital fund of the SPO was taken in the consolidated Balances sheet of 2014-15 as Rs. 39,87,55,753.04/- instead of Rs.41,08,06,753.04 as appeared in the individual Balance sheet of SPO and there by a difference of Rs. 1,20,51,000 appeared between last years closing fund with current year opening fund. This is due to non consideration of the same amount of the fund receivable from GOI at the time of consolidation in 2014-15 and adjusted the same with FIT balance of SPO as on 31.03.2015

As per our audit report of even date annexed

For D. K. CHHAJER & Co.

Chartered Accountants

Firm Registration No. 304138E

Dilip K. Saha

Mem.No.- 014464

Date: 30.12.2016

Place: Kolkata



State Project Director
Sarva Shiksha Abhiyan, Manipur

M. Lakshmi Kumar Singh, IAS
Commissioner (Education-S),
Government of Manipur

SARVA SIKSHA ABHIYAN, MANIPUR
Individual Balance Sheet as at 31-03-2016

Particulars	SPO	Bishnupur	Chandel	Chura Chandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Total
Liabilities											
Opening capital balance	41,08,06,753.04	5,14,14,816.00	8,28,69,845.53	19,25,53,777.39	10,77,29,503.65	9,92,15,029.90	17,67,25,350.00	15,81,35,184.39	19,56,93,460.62	11,09,88,033.22	1,58,61,25,753.74
Add: Excess of income over expenditure	26,38,81,921.56	-	-	-	(4,75,72,357.45)	(5,74,76,462.48)	(5,88,74,480.60)	(9,15,48,675.20)	(8,55,49,053.50)	(3,72,78,851.01)	8,74,82,037.90
Less: Excess of expenditure over income	-	(2,70,49,997.38)	(3,80,53,129.00)	(8,66,52,270.23)	13,39,308.00	(6,29,654.00)	(20,29,795.00)	-	1,19,784.00	-	(35,56,55,393.19)
Add/(Less): Inter-district adjustment of funds	7,26,71,102.83	4,00,043.00	9,65,314.00	-	-	-	-	(1,65,000.00)	-	-	7,26,71,102.83
Add: Written back off fund (not sent to districts)	-	-	-	(2,54,98,634.19)	-	-	(2,29,48,768.05)	(1,65,74,111.19)	-	(76,49,589.21)	(7,26,71,102.64)
Less: Fund not Received from SPO/for State Share	-	(47,10,193.00)	(1,50,60,132.00)	(47,10,193.00)	(56,40,483.00)	(19,42,500.00)	(26,47,693.00)	(20,62,500.00)	(6,20,193.00)	(12,40,000.00)	(3,86,33,887.00)
Less: Transferred to KGBV	74,73,59,777.43	2,00,54,668.62	3,07,21,898.53	7,56,92,679.97	5,58,49,971.20	3,91,66,413.42	9,02,24,613.35	4,77,84,898.00	10,96,43,998.12	6,48,19,593.00	1,28,13,18,511.64
Payable to Manitron	24,47,866.00	-	-	-	-	-	-	-	-	-	24,47,866.00
Security deposit	13,04,489.00	-	-	-	-	-	-	-	-	-	13,04,489.00
Swacchi Bharat Kosh Fund	7,12,050.00	-	-	-	-	-	-	-	-	-	7,12,050.00
Temporary borrowing	-	-	-	20,838.00	-	-	15,561.00	-	-	-	36,399.00
Other liabilities	-	-	-	-	-	-	1,93,200.00	-	-	-	1,93,200.00
Total:	75,18,24,182.43	2,00,54,668.62	3,07,21,898.53	7,57,13,517.97	5,58,49,971.20	3,91,66,413.42	9,04,33,374.35	4,77,84,898.00	10,96,43,998.12	6,48,19,593.00	1,28,60,12,515.64
Assets											
Fixed assets (schedule - 1)											
Opening balance	4,69,05,489.00	68,51,251.00	71,24,714.00	78,62,063.00	88,31,760.00	46,50,915.00	1,24,26,864.00	1,08,37,821.00	1,99,95,645.00	83,31,882.00	13,38,18,404.00
Add: Additions during the year	77,32,728.00	41,200.00	1,54,480.00	1,90,000.00	2,54,000.00	34,800.00	1,06,764.00	-	-	-	85,13,972.00
Less: Deletions during the year	5,46,38,217.00	68,92,451.00	72,79,194.00	80,52,063.00	90,85,760.00	46,85,715.00	1,25,33,628.00	1,08,37,821.00	1,99,95,645.00	83,31,882.00	1,42,33,376.00
General head advances											
Opening balance	90,08,740.00	13,29,600.00	20,38,900.00	83,69,440.00	1,19,10,900.00	78,00,374.00	3,57,47,200.00	25,84,317.00	1,85,57,913.00	1,92,57,103.00	11,66,04,489.00
Add: Advance during the year	1,05,58,04,550.44	1,87,39,400.00	1,71,26,100.00	1,30,70,900.00	2,67,47,111.00	1,35,12,410.00	1,99,44,270.00	1,02,58,900.00	93,14,200.00	1,41,42,630.00	1,19,86,60,471.44
Less: Adjusted during the year	1,06,11,93,677.44	2,00,69,000.00	1,71,00,500.00	1,73,43,340.00	3,67,26,111.00	2,00,67,888.00	4,07,17,596.00	1,02,21,180.00	1,90,89,738.00	2,24,10,660.00	1,26,49,41,690.44
Civil head advances											
Opening balance	7,62,200.00	3,13,94,798.00	6,16,20,945.00	10,92,95,148.23	6,43,18,631.65	6,08,47,249.00	4,10,89,919.60	11,24,57,045.20	11,61,18,174.00	5,22,56,762.01	65,01,60,872.69
Add: Advance during the year	30,00,442.00	4,84,94,545.00	4,43,04,504.00	6,60,72,804.00	5,33,90,667.00	4,62,86,589.00	9,20,94,450.00	4,78,51,769.00	6,17,52,538.00	5,75,67,935.00	52,08,16,243.00
Less: Adjusted during the year	13,71,922.00	7,98,89,343.00	9,59,58,236.00	14,93,91,492.23	9,90,63,678.45	10,71,33,838.00	12,16,83,439.60	16,03,08,814.20	14,47,50,317.00	9,15,66,998.01	1,05,11,18,078.49
Advances to staff											
Closing balances											
- Cash at bank	11,18,29,716.43	1,66,931.62	48,962.53	1,45,32,985.97	4,54,057.00	1,41,85,597.42	1,11,81,848.35	25,38,301.00	2,32,88,157.12	72,72,949.00	18,54,99,506.44
- Cash at bank (SBK fund)	7,12,050.00	-	-	-	-	1,238.00	-	-	-	-	7,12,050.00
- Cash in hand	-	-	-	-	-	-	-	-	-	-	1,238.00
- Pay order in hand	24,47,866.00	-	-	-	-	-	-	-	-	-	24,47,866.00
- Funds in transit	57,61,86,000.00	1,28,03,286.00	1,13,62,029.00	2,30,57,009.00	2,57,32,634.00	1,90,48,967.00	4,02,43,094.00	3,17,86,739.00	2,44,57,426.00	1,99,67,988.00	78,46,45,172.00
Total:	75,18,24,182.43	2,00,54,668.62	3,07,21,898.53	7,57,13,517.97	5,58,49,971.20	3,91,66,413.42	9,04,33,374.35	4,77,84,898.00	10,96,43,998.12	6,48,19,593.00	1,28,60,12,515.64



SARVA SHIKSHA ABHIYAN : MANIPUR

Consolidated Income and Expenditure account for the year ended on 31-03-2016

Expenditure	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)	Income	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)
Civil head expenses	1,05,11,18,078.49	79,19,73,501.23	Fund received from Govt of India	1,83,55,46,000.00	2,13,45,29,000.00
General head expenses			Fund received from Govt of Manipur	19,15,26,000.00	18,77,15,000.00
- Out of school children	6,29,60,083.00	7,92,06,545.00	Written off of unpaid liabilities	-	8,82,330.00
- Intervention of CWSN	1,64,77,680.00	1,15,60,944.00	Interest received	1,39,44,023.00	
- REMS	52,19,050.00	28,05,850.00			
- ECCE	4,00,000.00	-			
- Project management cost	2,97,50,759.00	4,26,76,845.00			
- Inclusive education for disabled (IED)	41,82,500.00	44,63,000.00			
- Management cost and MIS	3,78,52,585.44	5,07,86,533.51			
- SMC/PRI Training	59,54,400.00	-			
- New Teacher Salary	26,91,62,380.00	-			
- CRC contingency	6,18,000.00	1,80,000.00			
- Computer aided learning	1,60,59,070.00	64,40,884.00			
- Salary of faculty and staff (BRC)	5,92,43,532.00	5,59,91,634.00			
- Residential school expenses	2,42,87,494.00	15,04,74,867.00			
- School grant	1,62,49,740.00	78,33,400.00			
- Maintenance grant	2,82,26,384.00	1,47,64,605.00			
- Teachers training	1,38,01,400.00	3,30,82,472.00			
- Travelling Allowance	1,31,400.00	-			
- Free text books	3,82,02,900.00	3,84,03,050.00			
- School uniform	5,70,92,448.00	9,41,94,474.00			
- Community mobilisation	26,65,970.00	21,41,600.00			
- Special training for mainstreaming of OoSC	1,26,62,724.00	3,62,42,932.00			
- SC & ST	2,05,000.00	5,30,000.00			
- Innovative	46,94,219.00	-			
- Teachers grant	4,00,000.00	41,500.00			
- Teachers Poster	-	1,28,835.00			
- Teachers Learning Equipment	-	69,65,033.00			
- Training	-	2,82,500.00			
- BRC contingency	-	2,40,000.00			
- Academic Support through CRC	-	2,18,00,170.00			
Teachers Salary	54,96,08,000.00	77,99,09,000.00			
Vehicle Hiring Advances	2,40,000.00	-			
Bank charges	4,031.36	3,893.40			
Excess of Expenditure of Income	(26,64,53,805.29)	9,00,02,261.86			
Total:	2,04,10,16,023.00	2,32,31,26,330.00	Total:	2,04,10,16,023.00	2,32,31,26,330.00

As per our audit report of even date annexed

For D. K. CHHAJER & Co.
Chartered Accountants
Firm Registration No. 304138E



Dilip K. Saha
Mem.No.- 014464
Date: 30.12.2016
Place: Kolkata

State Project Director
Sarva Shiksha Abhiyan, Manipur

M. Lakshmi Kumar Singh, IAS
Commissioner (Education-S),
Government of Manipur

SARVA SIKSHA ABHIYAN, MANIPUR
Individual Income & Expenditure account for the year ended on 31-03-2016

Particulars	SPO	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Total
Income:											
Fund received from Govt of India	1,83,55,46,000.00	-	-	-	-	-	-	-	-	-	1,83,55,46,000.00
Fund received from Govt of Manipur	19,15,26,000.00	-	-	-	-	-	-	-	-	-	19,15,26,000.00
Fund received - Capital head	-	3,95,93,127.00	3,47,51,087.00	3,66,68,571.00	4,06,04,030.00	3,47,77,905.00	5,36,87,531.00	3,91,27,604.00	4,66,15,601.00	5,55,77,438.00	38,14,02,894.00
Fund received - General head	-	2,08,96,593.00	2,92,87,732.00	2,13,94,193.00	2,37,57,483.00	1,64,65,993.00	1,04,06,793.00	91,41,393.00	83,99,193.00	48,56,793.00	14,46,06,166.00
Fund in transit - Capital head	-	27,67,729.00	27,69,993.00	1,54,39,708.00	61,38,157.00	23,49,393.00	1,17,26,452.00	1,43,77,575.00	78,67,841.00	31,07,145.00	6,65,43,993.00
Fund in transit - General head	-	95,50,500.00	79,20,700.00	60,90,200.00	1,71,44,100.00	1,57,91,400.00	2,63,71,000.00	1,61,19,400.00	1,46,01,000.00	1,28,61,700.00	12,64,50,000.00
Other Receipts - from DDO	-	-	-	-	-	-	-	-	-	-	-
Written off of unpaid liabilities	-	-	-	-	-	-	-	-	-	-	-
Interest received	1,06,45,846.00	59,341.00	41,775.00	3,01,990.00	3,21,415.00	3,06,160.00	9,48,737.00	2,15,354.00	8,07,481.00	2,95,924.00	1,39,44,023.00
Total:	2,03,77,17,846.00	7,28,67,290.00	7,47,71,287.00	7,98,94,662.00	8,79,65,185.00	6,96,90,851.00	10,31,40,513.00	7,89,81,326.00	7,82,91,116.00	7,66,95,000.00	2,76,00,19,076.00
Expenditure:											
Fund release under Capital head	44,79,46,887.00	-	-	-	-	-	-	-	-	-	44,79,46,887.00
Fund release under General head	27,10,56,166.00	-	-	-	-	-	-	-	-	-	27,10,56,166.00
Civil head expenses	13,71,922.00	7,98,89,343.00	9,59,58,236.00	14,93,91,492.23	9,90,63,678.45	10,71,33,838.00	12,16,83,439.60	16,03,08,814.20	14,47,50,317.00	9,15,66,998.01	1,05,11,18,078.49
General head expenses											
- Intervention of CWSN	1,62,67,680.00	-	-	-	-	-	-	-	-	-	1,62,67,680.00
- REMS	45,66,450.00	-	-	-	-	-	-	-	-	-	45,66,450.00
- ECCE	-	-	-	-	-	-	-	-	-	-	-
- Project management cost	2,97,50,759.00	-	-	-	-	-	-	-	-	-	2,97,50,759.00
- Inclusive education for disabled (IED)	-	2,15,000.00	3,97,500.00	3,40,000.00	5,45,000.00	2,72,500.00	6,90,000.00	7,75,000.00	3,92,500.00	5,55,000.00	41,82,500.00
- Management cost and MIS	2,40,47,711.44	7,08,800.00	7,35,520.00	15,43,500.00	18,69,251.00	33,84,824.00	26,84,381.00	5,00,000.00	14,97,568.00	8,81,030.00	3,78,52,585.44
- SMC/PRI Training	55,62,000.00	3,92,400.00	-	-	-	-	-	-	-	-	59,54,400.00
- New Teacher Salary	26,91,62,380.00	-	-	-	-	-	-	-	-	-	26,91,62,380.00
- CRC contingency	-	-	4,50,000.00	1,68,000.00	-	-	-	-	-	-	6,18,000.00
- Computer aided learning	1,60,59,070.00	-	-	-	-	-	-	-	-	-	1,60,59,070.00
- Salary of faculty and staff (BRC)	5,92,43,532.00	-	-	-	-	-	-	-	-	-	5,92,43,532.00
- Residential school expenses	-	38,85,000.00	38,85,000.00	40,60,500.00	38,85,060.00	19,68,556.00	45,63,678.00	20,39,700.00	22,34,000.00	18,87,000.00	2,42,87,494.00
- School grant	4,87,740.00	15,47,000.00	11,84,000.00	25,43,000.00	26,52,000.00	25,78,000.00	11,37,000.00	20,39,700.00	22,34,000.00	18,87,000.00	1,62,49,740.00
- Maintenance grant	1,42,24,384.00	7,91,000.00	9,03,000.00	16,54,000.00	17,17,000.00	16,57,000.00	9,93,000.00	31,78,000.00	12,94,000.00	18,15,000.00	2,82,26,384.00
- Teachers training	95,21,400.00	9,50,000.00	4,50,000.00	28,80,000.00	28,80,000.00	16,57,000.00	9,93,000.00	31,78,000.00	12,94,000.00	18,15,000.00	2,82,26,384.00
- Travelling Allowance	-	-	-	1,31,400.00	-	-	-	-	-	-	1,31,400.00
- Free text books	3,82,02,900.00	-	-	-	-	-	-	-	-	-	3,82,02,900.00
- School uniform	-	13,29,600.00	-	-	95,60,800.00	67,66,848.00	1,47,39,200.00	-	91,48,000.00	1,55,48,000.00	5,70,92,448.00
- Community mobilisation	-	-	-	-	-	5,84,000.00	-	-	1,95,000.00	3,09,630.00	2,65,970.00
- Special training for mainstreaming of OOSC	1,26,62,724.00	-	6,66,000.00	9,11,340.00	-	-	-	-	-	-	1,26,62,724.00
- SC & ST	-	-	-	-	-	-	-	-	-	-	-
- Innovative	40,94,219.00	-	-	-	-	-	-	-	-	-	40,94,219.00
- Teachers grant	-	-	-	-	-	-	-	-	-	-	-
Teachers Salary	54,96,08,000.00	-	-	-	-	-	4,00,000.00	-	-	-	54,96,08,000.00
Vehicle Hiring Advances	-	-	-	-	-	-	-	-	-	-	-
Bank charges	-	144.38	160.00	100.00	1,60,000.00	80,000.00	-	-	-	-	2,40,000.00
Excess of income over expenditure	26,38,81,921.56	(2,70,49,997.38)	(3,80,53,129.00)	(8,66,52,270.23)	(4,75,72,357.45)	(5,74,76,462.48)	(5,91,54,930.60)	(9,15,48,675.20)	(8,55,49,053.50)	(3,72,78,851.01)	(26,64,53,805.29)
Total:	2,03,77,17,846.00	7,28,67,290.00	7,47,71,287.00	7,98,94,662.00	8,79,65,185.00	6,96,90,851.00	10,31,40,513.00	7,89,81,326.00	7,82,91,116.00	7,66,95,000.00	2,76,00,19,076.00



SARVA SHIKSHA ABHIYAN : MANIPUR
Consolidated Receipts and Payments account for the year ended on 31-03-2016

Receipts	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)	Payments	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)
Opening Balances			General head advances		
Cash at bank	7,88,83,522.41		- MIS	4,10,56,773.44	4,62,11,825.51
Cash in hand	1,238.00		- Inclusive Education for Disabled (IED)	1,78,63,680.00	50,58,056.00
Pay order in hand	24,47,866.00		- CRC	-	1,74,000.00
Fund in transit	61,24,02,031.64		- CRC	4,50,000.00	1,25,400.00
Total:	69,37,34,658.05		- OOSC	5,09,79,733.00	9,07,00,030.00
- Add: Written back off fund (not sent to districts)	7,26,71,102.83	49,68,36,252.55	- School uniform	80,08,000.00	9,33,36,191.00
- Less: Fund not received from SPO/for State Share	(7,26,71,102.83)		- Teachers training	1,43,27,582.00	3,25,05,722.00
Fund received			- Community mobilisation	45,22,430.00	16,97,740.00
From Govt. of India	1,83,55,46,000.00		- School grant	1,84,90,600.00	4,87,740.00
From Govt. of Manipur	19,15,26,000.00	2,32,22,44,000.00	- School maintenance grant	2,98,47,384.00	1,23,36,605.00
Fund received for Swachh Bharat Kosh		9,16,50,000.00	- SC/ST	-	7,05,000.00
Other receipts			- REMS	34,16,450.00	35,95,400.00
Interest received			- New Teacher Salary	26,91,62,380.00	-
Receipt from NCERT	1,39,44,023.00	1,93,75,580.00	- Computer aided learning	1,60,59,070.00	64,40,884.00
Fund Received from Block	3,46,750.00		- Intervention of CWSN (IE)	-	1,18,08,944.00
Written back liabilities	2,80,450.00	51,000.00	- Project management cost	3,36,87,061.00	3,91,66,519.00
		8,46,810.00	- Academic support through CRC	-	2,18,00,170.00
			- Salary of faculty and staff (BRC)	5,92,43,532.00	5,59,91,634.00
			- SMC/PRI training	3,92,400.00	55,62,000.00
			- Special Training for mainstreaming of OoSC	1,26,62,724.00	3,18,01,182.00
			- Teacher salary	54,96,08,000.00	77,99,09,000.00
			- Free text books	3,82,02,900.00	3,84,03,050.00
			- World Disable Day	1,00,000.00	-
			- ECCE	-	4,00,000.00
			- Teacher Grant	5,94,000.00	-
			- Innovative Activities	70,56,012.00	-
			- Fund release for residential school	2,28,49,760.00	3,79,63,200.00
			- Teachers Learning Equipment	-	67,95,033.00
			- Girls Education	-	6,00,000.00
			Fund release for KGBV	3,86,33,887.00	4,85,95,000.00
			Advances capital head	52,08,16,243.00	78,96,98,481.59
			Bank charges	4,031.56	3,893.40
			Payment of liability for NCERT	3,46,750.00	-
			Security Deposit Refund	2,00,000.00	-
			Swachh Bharat Kosh Trust Fund payment	34,90,666.00	8,74,47,284.00
			Closing Balances:		
			- Cash at bank	18,54,99,506.44	
			- Cash at bank (SBK fund)	7,12,050.00	
			- Cash in hand	1,238.00	
			- Pay order in hand	24,47,866.00	
			- Fund in transit	78,46,45,172.00	
Total:	2,73,53,77,881.05	2,93,10,03,642.55	Total:	2,73,53,77,881.24	2,93,10,03,642.55

As per our audit report of even date annexed

For D. K. CHHAJER & Co.
Chartered Accountants
Firm Registration No. 304138E



Dilip K. Saha
Mem.No.- 014464
Date: 30.12.2016
Place: Kolkata

State Project Director
Sarva Shiksha Abhiyan, Manipur

M. Lakshmikummar Singh, IAS
Commissioner (Education-S),
Government of Manipur

SARVA SHIKSHA ABHIYAN, MANIPUR

Individual Receipts & Payments accounts for the year ended on 31-03-2016

Particulars	SFO	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubai	Ukhrul	Total
Receipts:											
Opening balance	1,49,04,529.04	1,07,735.00	3,38,347.53	61,48,395.97	61,77,606.00	39,37,241.90	1,58,20,378.35	20,97,458.00	1,74,57,275.62	1,18,94,555.00	7,88,83,522.41
- Cash at bank	24,47,866.00	-	-	-	1,238.00	-	-	-	-	-	1,238.00
- Pay order in hand	34,49,33,000.00	1,15,39,432.00	1,17,46,939.00	6,08,99,568.19	1,64,84,606.00	2,19,78,012.00	7,18,49,749.05	3,01,58,543.19	2,35,64,453.00	1,92,47,729.21	24,47,866.00
- Funds in transit	7,26,71,102.83	4,00,043.00	9,65,314.00	-	13,39,308.00	(6,29,654.00)	(20,29,795.00)	(1,65,000.00)	1,19,784.00	-	61,24,02,031.64
Add: (Less): Inter-district adjustment of funds	-	-	-	-	-	-	-	-	-	-	-
Add: Written back off fund (not sent to districts)	1,06,45,846.00	59,341.00	41,775.00	3,01,990.00	3,21,415.00	3,06,160.00	(2,29,48,768.05)	(1,65,74,111.19)	8,07,481.00	(76,49,589.21)	7,26,71,102.83
Less: Fund not received from SPO for State share	-	-	-	-	-	-	2,80,450.00	2,15,354.00	-	2,95,924.00	(7,26,71,102.83)
Interest received	1,83,55,46,000.00	-	-	-	-	-	-	-	-	-	1,83,55,46,000.00
Fund received from Block	19,15,26,000.00	-	-	-	-	-	-	-	-	-	19,15,26,000.00
Fund received from Govt of India	-	-	-	-	-	-	-	-	-	-	-
Fund received from Govt of Manipur	-	-	-	-	-	-	-	-	-	-	-
Fund received for Swachh Bharat Kosh	-	-	-	-	-	-	-	-	-	-	-
Fund received - capital head	3,95,93,127.00	3,47,51,087.00	3,47,51,087.00	3,66,68,571.00	4,06,04,030.00	3,47,77,905.00	5,36,87,531.00	3,91,27,604.00	4,66,15,601.00	5,55,77,438.00	38,14,02,894.00
Fund in transit - capital head	27,67,729.00	27,69,993.00	27,69,993.00	1,54,39,708.00	61,38,157.00	23,49,393.00	1,17,26,452.00	1,43,77,575.00	78,67,841.00	31,07,145.00	6,65,43,593.00
Fund received - general head	2,08,96,593.00	2,92,87,732.00	2,92,87,732.00	2,13,94,193.00	2,37,57,483.00	1,64,65,993.00	1,04,06,793.00	91,41,393.00	83,99,193.00	48,56,793.00	14,46,06,166.00
Fund in transit - general head	3,46,750.00	79,20,700.00	79,20,700.00	60,90,200.00	1,71,44,100.00	1,57,91,400.00	2,63,71,000.00	1,61,19,400.00	1,46,01,000.00	1,28,61,700.00	12,64,50,000.00
Receipt from NCERT	-	-	-	-	-	-	-	-	-	-	-
Excess advance returned from districts to SPO	-	-	-	-	-	-	-	-	-	-	-
Written back of liabilities	-	-	-	-	-	-	-	-	-	-	-
Total:	2,47,30,21,093.87	8,49,14,500.00	8,78,21,887.53	12,14,43,991.97	11,19,66,705.00	9,49,77,688.90	16,61,12,527.35	9,44,98,216.00	11,94,32,628.62	10,01,91,695.00	3,45,43,80,534.05
Payments:											
Fund release under capital head	44,79,46,887.00	-	-	-	-	-	-	-	-	-	44,79,46,887.00
Fund release under general head	27,10,56,166.00	-	-	-	-	-	-	-	-	-	27,10,56,166.00
General head advances											
- MIS	2,85,99,977.44	7,50,000.00	8,90,000.00	17,33,500.00	18,47,551.00	31,84,600.00	25,51,145.00	5,00,000.00	5,00,000.00	5,00,000.00	4,10,56,773.44
- Inclusive Education for Disabled (IED)	1,44,58,680.00	2,15,000.00	3,97,500.00	2,70,000.00	5,62,500.00	2,72,500.00	65,000.00	7,75,000.00	3,92,500.00	4,55,000.00	1,78,63,680.00
- BRC	-	-	-	-	-	-	-	-	-	-	-
- CRC	-	1,02,09,000.00	4,50,000.00	12,69,000.00	1,60,83,000.00	25,60,010.00	64,46,023.00	21,29,000.00	40,88,700.00	80,08,000.00	4,50,000.00
- OOSC	-	9,50,000.00	4,50,000.00	10,00,000.00	10,00,000.00	-	52,702.00	10,00,000.00	-	-	5,09,79,733.00
- School uniform	1,04,00,580.00	-	-	-	-	-	-	-	-	-	80,08,000.00
- Teachers training	-	-	-	-	-	-	-	-	-	-	-
- Community mobilisation	-	15,47,000.00	12,87,000.00	25,43,000.00	26,52,000.00	11,97,800.00	5,77,800.00	6,37,200.00	5,85,000.00	3,09,630.00	45,22,450.00
- School grant	1,42,24,384.00	7,91,000.00	9,93,000.00	16,54,000.00	17,17,000.00	25,78,000.00	36,06,600.00	31,78,000.00	13,58,000.00	18,87,000.00	1,84,90,600.00
- School maintenance grant	-	-	-	-	-	-	-	-	-	-	-
- SC/ST	34,16,450.00	-	-	-	-	-	-	-	-	-	34,16,450.00
- REMS	26,91,62,380.00	-	-	-	-	-	-	-	-	-	26,91,62,380.00
- New Teacher Salary	1,60,59,070.00	-	-	-	-	-	-	-	-	-	1,60,59,070.00
- Computer aided learning	-	-	-	-	-	-	-	-	-	-	-
- Intervention of CWSN (IE)	3,36,87,061.00	-	-	-	-	-	-	-	-	-	3,36,87,061.00
- Project management cost	5,92,43,532.00	3,92,400.00	-	-	-	-	-	-	-	-	5,92,43,532.00
- Academic support through CRC	-	-	-	-	-	-	-	-	-	-	-
- Salary of faculty and staff (BRC)	1,26,62,724.00	-	-	-	-	-	-	-	-	-	1,26,62,724.00
- SMC/PRI training	54,96,08,000.00	-	-	-	-	-	-	-	-	-	54,96,08,000.00
- Special Training for mainstreaming of OoSC	-	-	-	-	-	-	-	-	-	-	-
- Teacher salary	-	-	-	-	-	-	-	-	-	-	-
- Teacher Grant	60,78,812.00	-	-	-	-	-	-	-	-	-	60,78,812.00
- Innovative Activities	3,82,02,900.00	-	-	-	-	-	-	-	-	-	3,82,02,900.00
- Free text books	-	-	-	-	-	-	-	-	-	-	-
- World Disable Day	-	-	-	-	-	-	-	-	-	-	-
- ECCE	-	-	-	-	-	-	-	-	-	-	-
- Fund release for residential school	38,85,000.00	38,85,000.00	38,85,000.00	38,85,000.00	38,85,060.00	20,62,500.00	19,42,500.00	20,39,700.00	6,20,193.00	12,65,000.00	2,28,49,760.00
Fund release for KGBV	47,10,193.00	47,10,193.00	47,10,193.00	47,10,193.00	56,40,483.00	19,42,500.00	26,47,693.00	20,62,500.00	6,17,52,538.00	12,40,000.00	3,86,33,887.00
Advances capital head	30,00,442.00	4,84,94,545.00	4,43,04,504.00	6,60,72,804.00	5,33,90,667.00	4,62,86,589.00	9,20,94,450.00	4,78,51,769.00	6,17,52,538.00	5,75,67,935.00	52,08,16,243.00
Refund of excess advance to SPO	-	-	-	-	-	-	-	-	-	-	-
Bank charges	144.38	144.38	160.00	100.00	1,753.00	387.48	1,172.00	7.00	114.50	193.00	4,031.36
Payment of liability for NCERT	3,46,750.00	-	-	-	-	-	-	-	-	-	3,46,750.00
Security Deposit Refund	2,00,000.00	-	-	-	-	-	-	-	-	-	2,00,000.00
Swachh Bharat Kosh Trust Fund payment	34,90,666.00	-	-	-	-	-	-	-	-	-	34,90,666.00
Closing balance	11,18,29,716.43	1,66,931.62	48,962.53	1,45,32,985.97	4,54,057.00	1,41,85,597.42	1,11,81,848.35	25,38,301.00	2,32,88,157.12	72,72,949.00	18,54,99,506.44
- Cash at bank	7,12,050.00	-	-	-	-	-	-	-	-	-	7,12,050.00
- Cash at bank (SBK fund)	24,47,866.00	-	-	-	-	-	-	-	-	-	24,47,866.00
- Cash in hand	57,61,86,000.00	1,28,03,286.00	1,13,62,029.00	2,30,57,009.00	2,57,32,634.00	1,90,48,967.00	4,02,43,094.00	3,17,86,739.00	2,44,57,426.00	1,99,67,988.00	78,46,45,172.00
- Pay order in hand	-	-	-	-	-	-	-	-	-	-	-
- Fund in transit	-	-	-	-	-	-	-	-	-	-	-
Total:	2,47,30,21,093.87	8,49,14,500.00	8,78,21,887.53	12,14,43,991.97	11,19,66,705.00	9,49,77,688.90	16,61,12,527.35	9,44,98,216.00	11,94,32,628.62	10,01,91,695.00	3,45,43,80,534.28



SARVA SIKSHA ABHIYAN, MANIPUR

Schedule 1: Details of Fixed Assets

Particulars	SPO	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Total
Furniture: Opening balance	1,83,63,136.00	6,06,949.00	13,45,045.00	11,77,060.00	16,06,033.00	9,42,025.00	33,53,481.00	8,00,661.00	7,13,106.00	9,95,949.00	2,99,03,445.00
Add: Addition during the year	20,62,506.50	8,700.00	93,100.00	-	-	-	1,06,764.00	-	-	-	22,71,070.50
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	2,04,25,642.50	6,15,649.00	14,38,145.00	11,77,060.00	16,06,033.00	9,42,025.00	34,60,245.00	8,00,661.00	7,13,106.00	-	3,11,78,566.50
Equipments: Opening balance	57,71,448.00	1,81,698.00	5,59,980.50	1,80,578.00	1,74,448.00	1,17,780.00	8,66,620.00	14,500.00	15,76,941.00	6,42,679.00	1,00,86,672.50
Add: Addition during the year	14,95,205.00	-	-	-	2,54,000.00	-	-	-	-	-	17,49,205.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	2,95,924.00	2,95,924.00
Closing balance	72,66,653.00	1,81,698.00	5,59,980.50	1,80,578.00	4,28,448.00	1,17,780.00	8,66,620.00	14,500.00	15,76,941.00	3,46,755.00	1,15,39,953.50
BRC/staff Building: Opening balance	-	39,80,698.00	24,00,000.00	36,00,000.00	31,95,800.00	12,00,000.00	45,99,998.00	24,00,000.00	1,08,76,700.00	31,05,000.00	3,53,58,196.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	39,80,698.00	24,00,000.00	36,00,000.00	31,95,800.00	12,00,000.00	45,99,998.00	24,00,000.00	1,08,76,700.00	31,05,000.00	3,53,58,196.00
SPO Building: Opening balance	25,40,782.00	-	-	-	-	-	-	-	-	-	25,40,782.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	25,40,782.00	-	-	-	-	-	-	-	-	-	25,40,782.00
CRC Building: Opening balance	-	12,00,000.00	19,50,000.00	10,00,000.00	18,00,000.00	9,70,000.00	29,76,589.00	45,50,000.00	19,40,000.00	12,00,000.00	1,75,86,589.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	12,00,000.00	19,50,000.00	10,00,000.00	18,00,000.00	9,70,000.00	29,76,589.00	45,50,000.00	19,40,000.00	12,00,000.00	1,75,86,589.00
Computer/mobile Accessories: Op. bal.	2,02,30,123.00	8,81,906.00	7,97,998.50	19,04,425.00	14,99,134.00	12,47,632.00	5,56,619.00	11,90,935.00	31,73,133.00	22,13,954.00	3,36,95,859.50
Add: Addition during the year	39,89,354.50	32,500.00	23,000.00	1,90,000.00	-	34,800.00	-	-	-	-	42,69,654.50
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	2,42,19,477.50	9,14,406.00	8,20,998.50	20,94,425.00	14,99,134.00	12,82,432.00	5,56,619.00	11,90,935.00	31,73,133.00	22,13,954.00	3,79,65,514.00
Other Assets: Opening balance	-	-	71,690.00	-	5,56,345.00	1,73,478.00	73,557.00	1,60,725.00	11,50,388.00	1,74,300.00	23,60,483.00
Add: Addition during the year	1,85,662.00	-	38,380.00	-	-	-	-	-	-	-	2,24,042.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	1,85,662.00	-	1,10,070.00	-	5,56,345.00	1,73,478.00	73,557.00	1,60,725.00	11,50,388.00	1,74,300.00	25,84,525.00
MRS Assets: Opening balance	-	-	-	-	-	-	-	7,25,000.00	-	-	7,25,000.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	7,25,000.00	-	-	7,25,000.00
NPEGL Assets: Opening balance	-	-	-	-	-	-	-	9,96,000.00	-	-	9,96,000.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	9,96,000.00	-	-	9,96,000.00
IED Assets: Opening balance	-	-	-	-	-	-	-	-	5,65,377.00	-	5,65,377.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	-	5,65,377.00	-	5,65,377.00
Total											
Opening balance	4,69,05,489.00	68,51,251.00	71,24,714.00	78,62,063.00	88,31,760.00	46,50,915.00	1,24,26,864.00	1,08,37,821.00	1,99,95,645.00	83,31,882.00	13,38,18,404.00
Add: Addition during the year	77,32,728.00	41,200.00	1,54,480.00	1,90,000.00	2,54,000.00	34,800.00	1,06,764.00	-	-	-	85,13,972.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	5,46,38,217.00	68,92,451.00	72,79,194.00	80,52,063.00	90,85,760.00	46,85,715.00	1,25,33,628.00	1,08,37,821.00	1,99,95,645.00	83,31,882.00	14,23,32,376.00



SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
Consolidated Balance Sheet as at 31-03-2016

Liabilities	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)	Assets	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)
Capital fund			Fixed assets (schedule - 1)		
Opening capital balance	2,67,37,115.40		Opening balance	82,53,286.00	
Add: Excess of income over expenditure	21,09,816.00	2,67,32,171.40	Add: Additions during the year	-	
			Less: Deletions during the year	-	82,53,286.00
Temporary borrowing			Advance for Recurring Fund		
Other liabilities			Opening balance	-	
		10,000.00	Add: Advance during the year	5,30,33,715.00	
			Less: Adjusted during the year	5,20,78,425.00	9,55,290.00
			Closing balances		
			- Cash at bank	1,76,19,808.40	
			- Cash in hand	1,047.00	
			- Funds in transit	20,27,500.00	1,84,93,829.40
Total (Rs)	2,88,56,931.40	2,67,47,115.40	Total (Rs)	2,88,56,931.40	2,67,47,115.40

As per our audit report of even date annexed

For **D. K. CHHAJER & Co.**
Chartered Accountants
 Firm Registration No. 304138E

Dilip K. Saha
 Mem.No. - 014464

Date: 30.12.2016
 Place: Kolkata



State Project Director
 Sarva Shiksha Abhiyan, Manipur

M. Lakshmikumhar Singh, IAS
 Commissioner (Education-S),
 Government of Manipur

SARVA SIKSHA ABHIYAN, MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
Individual Balance Sheet as at 31-03-2016

Particulars	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Total
Liabilities										
Opening capital balance	7,36,425.00	18,98,559.00	13,19,912.00	17,39,212.40	16,59,460.00	47,93,913.00	31,81,485.00	39,20,000.00	74,88,149.00	2,67,37,115.40
Add: Excess of income over expenditure	6,511.00	(4,48,924.00)	7,97,718.50	12,49,407.00	47,874.00	(11,29,244.00)	(35,964.00)	1,51,680.50	14,70,757.00	37,23,948.00
Less: Excess of expenditure over income	-	-	-	-	-	-	-	-	-	(16,14,132.00)
Temporary borrowing	7,42,936.00	14,49,635.00	21,17,630.50	29,88,619.40	17,07,334.00	36,64,669.00	31,45,521.00	40,71,680.50	89,58,906.00	2,88,46,931.40
Other liabilities	10,000.00	-	-	-	-	-	-	-	-	10,000.00
Total:	7,52,936.00	14,49,635.00	21,17,630.50	29,88,619.40	17,07,334.00	36,64,669.00	31,45,521.00	40,71,680.50	89,58,906.00	2,88,56,931.40
Assets										
Fixed assets (schedule - I)										
Opening balance	7,35,000.00	14,25,000.00	5,73,286.00	7,25,000.00	3,75,000.00	7,25,000.00	27,00,000.00	-	9,95,000.00	82,53,286.00
Add: Additions during the year	-	-	-	-	-	-	-	-	-	-
Less: Deletions during the year	-	-	-	-	-	-	-	-	-	-
Advance for Recurring Fund	7,35,000.00	14,25,000.00	5,73,286.00	7,25,000.00	3,75,000.00	7,25,000.00	27,00,000.00	-	9,95,000.00	82,53,286.00
Opening balance	47,10,000.00	3,10,20,264.00	39,50,193.00	53,60,648.00	18,94,402.00	39,57,708.00	21,40,500.00	-	-	5,30,33,715.00
Add: Advance during the year	47,10,000.00	3,10,20,264.00	39,50,193.00	44,30,358.00	18,94,402.00	39,57,708.00	21,15,500.00	-	-	5,20,78,425.00
Less: Adjusted during the year	-	-	-	9,30,290.00	-	-	25,000.00	-	-	9,55,290.00
Closing balances	17,936.00	24,635.00	15,44,344.50	13,33,329.40	13,31,287.00	9,12,169.00	4,20,521.00	40,71,680.50	79,63,906.00	1,76,19,808.40
- Cash at bank	-	-	-	-	1,047.00	-	-	-	-	1,047.00
- Cash in hand	-	-	-	-	-	20,27,500.00	-	-	-	20,27,500.00
- Funds in transit	-	-	-	-	-	-	-	-	-	-
Total:	7,52,936.00	14,49,635.00	21,17,630.50	29,88,619.40	17,07,334.00	36,64,669.00	31,45,521.00	40,71,680.50	89,58,906.00	2,88,56,931.40



SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
Consolidated Income and Expenditure account for the year ended on 31-03-2016

Expenditure	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)	Income	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)
Maintenance of girls students	1,48,12,574.00	1,95,50,746.34	Fund received from DBE	3,86,33,887.00	4,85,95,000.00
Stipend of girls students	9,10,000.00	9,80,000.00	Interest received during the year	6,09,454.00	2,80,131.00
Electricity/water charges	7,28,331.00	10,08,417.00	Uniform Grant Received	56,000.00	-
Supplementary TLM, stationery etc	1,08,333.00	13,84,054.00			
Salary	1,27,67,033.00	1,57,64,750.00			
Vocational/specific skill training	8,333.00	9,12,501.00			
Medical care and contingencies	6,78,331.00	10,58,461.00			
Miscellaneous	1,37,090.00	8,28,950.00			
Preparatory camps	1,667.00	1,91,666.00			
PTAS/school function	1,51,667.00	1,96,666.00			
Capacity building	3,04,168.00	5,39,166.00			
Provision for Rent Expenses	-	45,40,000.00			
Self defence	2,28,335.00	2,26,766.00			
Boundary Wall	58,83,404.00	-			
Uniform	56,000.00	60,000.00			
NRST	-	1,50,400.00			
Construction of KGBV Schools	-	12,68,63,946.00			
Other Maintenance Expense	4,13,220.00	5,22,045.00			
Bank charges	1,039.00	1,232.00			
Excess of income over expenditure	21,09,816.00	(12,59,04,635.34)			
Total:	3,92,99,341.00	4,88,75,131.00	Total:	3,92,99,341.00	4,88,75,131.00

As per our audit report of even date annexed

For D. K. CHHAJER & Co.

Chartered Accountants

Firm Registration No. 304138E



Dilip K. Saha

Mem.No.- 014464

Date: 30.12.2016

Place: Kolkata



State Project Director
Sarva Shiksha Abhiyan, Manipur



M. Lakshmikumar Singh, IAS
 Commissioner (Education-S),
 Government of Manipur

**SARVA SIKSHA ABHIYAN, MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**

Individual Income & Expenditure account for the year ended on 31-03-2016

Particulars	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Total
Income:										
Fund received from DBE	47,10,193.00	1,50,60,132.00	47,10,193.00	56,40,483.00	19,42,500.00	26,47,693.00	20,62,500.00	6,20,193.00	12,40,000.00	3,86,33,887.00
Interest received during the year	6,430.00	1,536.00	37,720.00	39,282.00	-	1,24,871.00	17,037.00	1,51,795.00	2,30,783.00	6,09,454.00
Uniform Grant Received	-	-	-	-	-	56,000.00	-	-	-	56,000.00
Total:	47,16,623.00	1,50,61,668.00	47,47,913.00	56,79,765.00	19,42,500.00	28,28,564.00	20,79,537.00	7,71,988.00	14,70,783.00	3,92,99,341.00
Expenditure:										
Maintenance of girls students	18,82,500.00	54,00,000.00	18,00,000.00	19,50,000.00	13,69,669.00	15,10,405.00	9,00,000.00	-	-	1,48,12,574.00
Stipend of girls students	1,20,000.00	3,60,000.00	1,20,000.00	1,30,000.00	60,000.00	60,000.00	60,000.00	-	-	9,10,000.00
Electricity/water charges	1,00,000.00	3,00,000.00	1,00,000.00	1,08,331.00	50,000.00	20,000.00	50,000.00	-	-	7,28,331.00
Supplementary TLM, stationery etc	-	-	-	8,333.00	-	1,00,000.00	-	-	-	1,08,333.00
Salary	18,60,000.00	55,80,000.00	11,00,000.00	13,58,500.00	3,57,233.00	15,03,300.00	10,08,000.00	-	-	1,27,67,033.00
Vocational/specific skill training	-	-	-	8,333.00	-	-	-	-	-	8,333.00
Medical care and contingencies	1,00,000.00	3,00,000.00	1,00,000.00	1,08,331.00	20,000.00	-	50,000.00	-	-	6,78,331.00
Miscellaneous	-	-	75,000.00	6,250.00	-	55,840.00	-	-	-	1,37,090.00
Preparatory camps	-	-	-	1,667.00	-	-	-	-	-	1,667.00
PTAS/school function	-	1,50,000.00	-	1,667.00	-	-	-	-	-	1,51,667.00
Capacity building	25,000.00	2,25,000.00	25,000.00	29,168.00	-	-	-	-	-	3,04,168.00
Provision for Rent Expenses	-	-	-	-	-	-	-	-	-	-
Self defence	10,000.00	1,80,000.00	10,000.00	18,335.00	-	-	10,000.00	-	-	2,28,335.00
Boundary Wall	6,12,500.00	27,90,132.00	6,20,193.00	6,20,193.00	-	6,20,193.00	-	6,20,193.00	-	58,83,404.00
Uniform	-	-	-	-	-	56,000.00	-	-	-	56,000.00
Other Maintenance Expense	-	2,25,000.00	-	81,250.00	37,500.00	31,970.00	37,500.00	-	-	4,13,220.00
Bank charges	112.00	460.00	1.50	-	224.00	100.00	1.00	114.50	26.00	1,039.00
Excess of income over expenditure	6,511.00	(4,48,924.00)	7,97,718.50	12,49,407.00	47,874.00	(11,29,244.00)	(35,964.00)	1,51,680.50	14,70,757.00	21,09,816.00
Total:	47,16,623.00	1,50,61,668.00	47,47,913.00	56,79,765.00	19,42,500.00	28,28,564.00	20,79,537.00	7,71,988.00	14,70,783.00	3,92,99,341.00



SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
Consolidated Receipts and Payments account for the year ended on 31-03-2016

Receipts	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)	Payments	2015-16 Amount (Rs.)	2014-15 Amount (Rs.)
Opening Balances			Maintenance of girls students	1,48,12,574.00	1,81,50,620.00
Cash at bank	1,80,42,782.40		Stipend of girls students	9,10,000.00	9,65,000.00
Cash in hand	4,51,047.00	1,56,10,448.40	Electricity/water charges	7,28,331.00	9,98,417.00
Interest received		2,80,131.00	Supplementary TLM. stationery etc	1,08,333.00	13,54,054.00
Fund received from DBE	6,09,454.00	4,85,95,000.00	Salary	1,27,67,033.00	1,54,85,750.00
Uniform Grant Received	3,86,33,887.00	-	Vocational/specific skill training	8,333.00	9,12,501.00
State Cheque	56,000.00	4,944.00	Medical care and contingencies	6,78,331.00	10,33,461.00
			Miscellaneous	1,37,090.00	8,08,950.00
			Preparatory camps	1,667.00	1,91,666.00
			PTAS/school function	1,51,667.00	1,96,666.00
			Capacity building	3,29,168.00	5,39,166.00
			Provision for Rent Expenses	-	44,00,000.00
			Self defence	2,28,335.00	2,26,766.00
			Boundary Wall	68,13,694.00	-
			Expenditure for construction of KGBV Schools	-	-
			Uniform	56,000.00	60,000.00
			Other maintenance expenses	4,13,220.00	5,22,045.00
			NRST	-	1,50,400.00
			Bank charges	1,039.00	1,232.00
			Closing balance		
			- Cash at bank	1,76,19,808.40	1,80,42,782.40
			- Cash in hand	20,28,547.00	4,51,047.00
			- Fund in transit	-	-
Total:	5,77,93,170.40	6,44,90,523.40	Total:	5,77,93,170.40	6,44,90,523.40

As per our audit report of even date annexed

For **D. K. CHHAJER & Co.**
Chartered Accountants
Firm Registration No. 304138E

Dilip K. Saha
Mem.No.- 014464
Date: 30.12.2016
Place: Kolkata



State Project Director
Sarva Shiksha Abhiyan, Manipur

M. Lakshmikummar Singh, IAS
Commissioner (Education-S),
Government of Manipur

SARVA SIKSHA ABHIYAN, MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

Individual Receipts & Payments accounts for the year ended on 31-03-2016

Particulars	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Total
Receipts:										
Opening balance	11,425.00	23,559.00	7,46,626.00	10,14,212.40	12,83,413.00	40,68,913.00	4,81,485.00	39,20,000.00	64,93,149.00	1,80,42,782.40
- Cash at bank	-	4,50,000.00	-	-	1,047.00	-	-	-	-	4,51,047.00
- Cash in hand	-	-	-	-	-	-	-	-	-	-
Interest received	6,430.00	1,536.00	37,720.00	39,282.00	-	1,24,871.00	17,037.00	1,51,795.00	2,30,783.00	6,09,454.00
Fund received from DBE	47,10,193.00	1,50,60,132.00	47,10,193.00	56,40,483.00	19,42,500.00	26,47,693.00	20,62,500.00	6,20,193.00	12,40,000.00	3,86,33,887.00
Uniform Grant Received	-	-	-	-	-	56,000.00	-	-	-	56,000.00
Total:	47,28,048.00	1,55,35,227.00	54,94,539.00	66,93,977.40	32,26,960.00	68,97,477.00	25,61,022.00	46,91,988.00	79,63,932.00	5,77,93,170.40
Payments:										
Maintenance of girls students	18,82,500.00	54,00,000.00	18,00,000.00	19,50,000.00	13,69,669.00	15,10,405.00	9,00,000.00	-	-	1,48,12,574.00
Stipend of girls students	1,20,000.00	3,60,000.00	1,20,000.00	1,30,000.00	60,000.00	60,000.00	60,000.00	-	-	9,10,000.00
Electricity/water charges	1,00,000.00	3,00,000.00	1,00,000.00	1,08,331.00	50,000.00	20,000.00	50,000.00	-	-	7,28,331.00
Supplementary TLM, stationery etc	-	-	-	8,333.00	-	1,00,000.00	-	-	-	1,08,333.00
Salary	18,60,000.00	55,80,000.00	11,00,000.00	13,58,500.00	3,57,233.00	15,03,300.00	10,08,000.00	-	-	1,27,67,033.00
Vocational/specific skill training	-	-	-	8,333.00	-	-	-	-	-	8,333.00
Medical care and contingencies	1,00,000.00	3,00,000.00	1,00,000.00	1,08,331.00	20,000.00	-	50,000.00	-	-	6,78,331.00
Miscellaneous	-	-	75,000.00	6,250.00	-	55,840.00	-	-	-	1,37,090.00
Preparatory camps	-	-	-	1,667.00	-	-	-	-	-	1,667.00
PTAS/school function	-	1,50,000.00	-	1,667.00	-	-	-	-	-	1,51,667.00
Capacity building	25,000.00	2,25,000.00	25,000.00	29,168.00	-	-	25,000.00	-	-	3,29,168.00
Provision for Rent Expenses	-	-	-	-	-	-	-	-	-	-
Self defence	10,000.00	1,80,000.00	10,000.00	18,335.00	-	-	-	-	-	2,28,335.00
Boundary Wall	6,12,500.00	27,90,132.00	6,20,193.00	15,50,483.00	-	6,20,193.00	-	6,20,193.00	-	68,13,694.00
Expenditure for construction of KGBV Schools	-	-	-	-	-	-	-	-	-	-
Uniform	-	-	-	-	-	-	-	-	-	-
Other maintenance expenses	-	2,25,000.00	-	81,250.00	37,500.00	56,000.00	37,500.00	-	-	56,000.00
NRST	-	-	-	-	-	31,970.00	-	-	-	31,970.00
Bank charges	112.00	460.00	1.50	-	224.00	100.00	1.00	114.50	26.00	1,039.00
Closing balance										
- Cash at bank	17,936.00	24,635.00	15,44,344.50	13,33,329.40	13,31,287.00	9,12,169.00	4,20,521.00	40,71,680.50	79,63,906.00	1,76,19,808.40
- Cash in hand	-	-	-	-	1,047.00	20,27,500.00	-	-	-	20,28,547.00
- Fund in transit	-	-	-	-	-	-	-	-	-	-
Total:	47,28,048.00	1,55,35,227.00	54,94,539.00	66,93,977.40	32,26,960.00	68,97,477.00	25,61,022.00	46,91,988.00	79,63,932.00	5,77,93,170.40



SARVA SIKSHA ABHIYAN, MANIPUR

Schedule I: Details of Fixed Assets

Particulars	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Total
Furniture, Plant & Machinery: Opening balance										
Add: Addition during the year	3,00,000.00	9,00,000.00	3,16,500.00	3,75,000.00	3,00,000.00	3,00,000.00	2,50,000.00	-	4,00,000.00	31,41,500.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing balance	3,00,000.00	9,00,000.00	3,16,500.00	3,75,000.00	3,00,000.00	3,00,000.00	2,50,000.00	-	-	27,41,500.00
TLM & Equipments: Opening balance										
Add: Addition during the year	3,50,000.00	-	47,106.00	3,50,000.00	-	3,50,000.00	3,00,000.00	-	3,50,000.00	17,47,106.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing balance	3,50,000.00	-	47,106.00	3,50,000.00	-	3,50,000.00	3,00,000.00	-	3,50,000.00	17,47,106.00
Beddings: Opening balance										
Add: Addition during the year	75,000.00	2,25,000.00	75,000.00	-	75,000.00	75,000.00	1,50,000.00	-	75,000.00	7,50,000.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing balance	75,000.00	2,25,000.00	75,000.00	-	75,000.00	75,000.00	1,50,000.00	-	75,000.00	7,50,000.00
Electricals: Opening balance										
Add: Addition during the year	10,000.00	-	34,680.00	-	-	-	-	-	20,000.00	64,680.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing balance	10,000.00	-	34,680.00	-	-	-	-	-	20,000.00	64,680.00
Building: Opening balance										
Add: Addition during the year	-	3,00,000.00	1,00,000.00	-	-	-	20,00,000.00	-	1,50,000.00	25,50,000.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing balance	-	3,00,000.00	1,00,000.00	-	-	-	20,00,000.00	-	1,50,000.00	25,50,000.00
Total										
Opening balance										
Add: Addition during the year	7,35,000.00	14,25,000.00	5,73,286.00	7,25,000.00	3,75,000.00	7,25,000.00	27,00,000.00	-	9,95,000.00	82,53,286.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing balance	7,35,000.00	14,25,000.00	5,73,286.00	7,25,000.00	3,75,000.00	7,25,000.00	27,00,000.00	-	9,95,000.00	82,53,286.00



Utilization Certificate in respect of SarvaShikshaAbhiyan (SSA)
for the Financial Year 2015-16 for SSA, NPEGEL & KGBV (Grant-in-Aid Capital)
(Excluding 13th Finance Commission Award)

UTILISATION CERTIFICATE FOR CAPITAL FUND

Name of State: MANIPUR

Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1.	Opening Balance				
A.	Cash at Bank (Including FIT)	43,88,49,065.02	-	-	43,88,49,065.02
a.	Grant-in-Aid- Capital				
B.	Fund in Transit	-	-	-	-
a.	Grant-in-Aid- Capital				
C.	Unadjusted Advances				
a.	Grant-in-Aid- Capital	65,01,60,872.69	-	-	65,01,60,872.69
	Sub Total (A) Opening Balance	108,90,09,937.71	-	-	108,90,09,937.71
2.	Funds received from Government of India (MHRD) with individual sanction order No. And date				
a.	Grant-in-Aid- Capital/ Grant-in-Aid General	71,56,26,000.00	-	-	71,56,26,000.00
3.	Funds received from State Government with individual sanction order No. And date	1,95,56,000.00			1,95,56,000.00
a.	Grant-in-Aid- Capital/GENERAL				
4.	Bank Interest	-	-	-	-
a.	Grant-in-Aid- Capital/GENERAL				
5.	Miscellaneous Income	-	-	-	-
a.	Grant-in-Aid- Capital				
	Sub Total (B)	73,51,82,000.00	-	-	73,51,82,000.00
	Grand Total (A+B)	182,41,91,937.71			182,41,91,937.71
6.	Less Amount				
A.	Actual Expenditure during the year				
a.	Grant-in-Aid- Capital	105,11,18,078.00	-	-	105,11,18,078.00
B.	Outstanding advance as on 31 st March, 2016				
a.	Grant-in-Aid- Capital	11,98,59,037.00	-	-	11,98,59,037.00
	Total (A+B)	-	-	-	-
7.	Excess/Deficit of Fund				
a.	Grant-in-Aid- Capital	-	-	-	-
8.	Unspent Balance as on 31 st March, 2016				
a.	Grant-in-Aid- Capital	65,32,14,822.71	-	-	65,32,14,822.71



1. Certified that out of Rs. 71,56,26,000/- of Grant in Aid Capital sanctioned/received during the year 2015-16 in favour of SarvaSikshaAbhiyan State Mission Authority, Manipur, vide Ministry of Human Resource Development, department of School Education & Literacy, letter Nos Nil and Rs. 1,95,56,000/- received as State share from State Government vide letter Nos. Nil noted against each during the period 01.04.2015 to 31.03.2016 and Rs.43,88,49,065.02/- on account of unspent balance and Rs. 65,01,60,872.69/- as opening advance of the previous year, a sum of Rs. 105,11,18,078/- of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs.77,30,73,859.71 remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2016-17.

2. It is also certified that out of amount of Rs.....(Rs.....) shown as utilized, account for an amount of Rs.....(Rs.....) of Grant in Aid Capital are yet to be received from implementing units/agencies, Which has been allowed to be carried forward.

3. Certified that we have satisfied ourself that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and there 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

1. Audited statements of Accounts (Copy enclosed)
2. Utilization Certificate
3. Progress report
4. Audit Report & Management Letter

Note:- The Balance of Advance and Bank Balance as appeared in the consolidated Balance Sheet as on 31.03.2015 has been considered as opening balance in UC which is however differed with the closing balance as appeared in the UC as on 31.03.2015 with a difference of Rs. 81,92,670/- which requires reconciliation.

Date:

Signature

Designation

Auditors' Certificate

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

For **D. K. Chhajer & Co**

Chartered Accountants

FRN: 304138E

(Dilip Kumar Saha)

Partner

M.No- 014464

Place: Kolkata

Date :



Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), for the
Financial Year 2015-16 for SSA, NPEGEL & KGBV (Grant-in-Aid General)
(Excluding 13th Finance Commission Award)

Name of State: Manipur

Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1.	Opening Balance				
A.	Cash at Bank (Including FIT)	20,73,78,718.43	-	1,84,93,829.00	22,58,72,547.43
a.	Grant-in-Aid- General				
B.	Fund in Transit	-	-	-	
a.	Grant-in-Aid- General				
C.	Unadjusted Advances				
a.	Grant-in-Aid- General	15,59,03,750.00	-	-	15,59,03,750.00
	Sub Total (A) Opening Balance	36,32,82,468.43		1,84,93,829.00	38,17,76,297.43
2.	Funds received from Government of India (MHRD) with individual sanction order No. And date				
a.	Grant-in-Aid- General	108,12,86,113.00	-	3,86,33,887.00	1,11,99,20,000.00
3.	Funds received from State Government with individual sanction order No. And date				
a.	Grant-in-Aid- General	17,19,70,000.00	-	-	17,19,70,000.00
4.	Bank Interest				
a.	Grant-in-Aid- General	1,39,44,023.00	-	6,65,454.00	1,46,09,477.00
5.	Miscellaneous Income				
a.	Grant-in-Aid- General	2,80,450.00	-	-	2,80,450.00
	Sub Total (B)	126,74,80,586.00	-	3,92,99,341.00	1,30,67,79,927.00
	Grand Total (A+B)	163,0763054.43	-	5,77,93,170	1,68,85,56,224.43
6.	Less Amount				
A.	Actual Expenditure during the year 2015-16				
a.	Grant-in-Aid- General	126,85,56,388.00	-	3,71,89,525.00	1,30,57,45,913.00
B.	Outstanding advance as on 31 st March, 2016				
a.	Grant-in-Aid- General	5,03,23,270.00	-	9,45,290.00	5,12,68,560.00
	Total (A+B)	-	-	-	
7.	Excess/Deficit of Fund				
a.	Grant-in-Aid- General	-	-	-	
8.	Unspent Balance as on 31 st March, 2016				
a.	Grant-in-Aid- General	31,18,83,396.43	-	1,96,58,355.00	33,15,41,751.43



1. Certified that out of Rs. 1,29,18,90,000/- Grant in Aid General sanctioned/received during the year 2015-16 in favour of Sarva Siksha Abhiyan State Mission Authority, Manipurvide Ministry of Human Resource Development, department of School Education & Literacy, letter Nos. Nil , noted against each and Rs. 1,48,89,927.00/- on account of Interest and miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and Rs.38,17,76,297.43/- on account of unspent balance of the previous year, a sum of Rs. 1,30,57,45,913/- of Grant in Aid General has been utilized for the purpose for which it was sanctioned and amount of Rs. 38,28,10,311.43/- remaining unutilized at the yearend will be adjusted towards the Grant-in-Aid payable during the year 2016-17.

2. It is also certified that out of amount of Rs.....(Rs.....) shown as utilized, account for an amount of Rs.....(Rs.....) of Grant in Aid General are yet to be received from implementing units/agencies, Which has been allowed to be carried forward.

3. Certified that we have satisfied ourself that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and the 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

1. Audited statements of Accounts (Copy enclosed)
2. Utilization Certificate
3. Progress report
4. Audit Report & Management Letter

Date:

Signature

Designation

Auditors' Certificate

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

For **D. K. Chhajer & Co**
Chartered Accountants
FRN: 304138E



(Dilip Kumar Saha)
Partner
M.No- 014464

Place: Kolkata

Date :



Ref:.....

Date: 30.12.2016

PROCUREMENT AUDIT

'This is to certify that we have gone through the procurement procedure used for the state for SSA and based on the Audit of records for the year 2015-16 for the Manipur Sarva Shiksha Abhiyan, State Mission Authority, Manipur and inputs from the State Audit Report. We are satisfied that the procurement procedures prescribed in the Manual on Financial Management and Procurement procedure under SSA has been followed/or the following deviations were observed.'

Sl. No.	Details	Deviations	Amount involved (declared as mis- procurement)
No major deviation noticed. However some deviation noticed in certain cases has been mentioned in the individual reports.			

For **D K CHHAJER & CO**
Chartered Accountants
Firm Regn No- 304138E

(Dilip Kumar Saha)
Partner
M. No- 014464

Place: Kolkata
Date : 30.12.2016



M. Lakshmikummar Singh, IAS
Commissioner (Education-S),
Government of Manipur

W. Jato

Finance Controller
SSA State Mission Authority Manipur

Ref: _____

Date : 30.12.2016

IUFR-I

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2016

(Rs. in lakhs)

Sl. No.	Name of State	AWP&B	Opening Balance for the year	Releases by GOI	Releases by Sates	Reported Expenditure	AWP&B for Next Year
1	Manipur	32202.78	14789.84	7218.03	1915.26	23531.73	-
Total		32202.78	14789.84	7218.03	1915.26	23531.73	-



M. Lakshmikumar Singh, IAS
Commissioner (Education-S),
Government of Manipur

Finance Controller
SSA State Mission Authority Manipur

Ref: _____

Date : 30.12.2016

IUFR-II

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2016

(Rs. in lakhs)

Sl. No.	Name of State	Opening Balance for the year	Releases	Reported Expenditure
	1	2	3	4
1	Manipur	14789.84	9133.29	23531.73



Ref: _____

Date : 30.12.2016

IUFR-III

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2016

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Full financial year 2015-16
1.	Residential Schools for Specific category of children	242.87
2.	Special Training for mainstreaming of out of school children	756.23
3.	Provision for 2 sets of Uniform	570.92
4.	Salary of faculty and Staff (BRC)	592.44
5.	Teachers salary	8187.7
6.	Training	138.01
7.	Free Text Book	382.03
8.	CRC Contingency	6.18
9.	Computer Aided Education in UPS under Innovation	160.59
10.	School Maintenance Grant	282.26
11.	Innovation Head	50.94
12.	Research & Evaluation	52.19
13.	School Grant	166.5
14.	Intervention for CWSN	208.65
15.	SMC/PRI Training	59.54
16.	Civil work	10511.18
17.	State Component	237.48
18.	Project Management cost	554.11
19.	NPEGEL	Nil
20.	KGBV	371.9
TOTAL		23531.73



Annex-XX
(See Para No. 108.1)
SARVA SHIKSHA ABHIYAN, MANIPUR
Consolidated Annual Financial Statement
(Rs. In lakhs)

State: MANIPUR					
Year Ending: 31 st March, 2016					
SOURCE & APPLICATION					
		SSA	NPEGEL	KGBV	TOTAL
Opening Balance					
(a)	Cash in hand	.01		4.5	4.51
(b)	Cash at Bank	746.81		180.43	969.27
(c)	Unadjusted Advances	7667.65		0	7667.65
	Total	8456.50		184.93	8641.43
Source (Receipt)					
(b)	Funds received from Government of India	17969.12		386.34	18355.46
(c)	Funds received from State Government	1915.26			1915.26
(d)	Interest	139.44		6.09	145.53
(e)	Other Receipts	0		0	0
	TOTAL Receipts	20023.82		392.43	20416.25
Application (Expenditure)		Approved AWP&B including Spill over	Expenditure incurred		Savings/ Excess
(a)	Residential Schools for Specific category of children	367.65	242.87		124.78
(b)	Special Training for mainstreaming of out of school children	712.71	756.23		-43.52
(c)	Provision for 2 sets of Uniform	750.06	570.92		179.14
(d)	Academic support through BRC	1030.78	592.44		438.34
(e)	Teachers salary	11065.15	8187.7		2877.45
(f)	Training	419.93	138.02		281.91
(g)	Free Text Book	384.44	382.03		2.41
(h)	Academic support through CRC	689.40	6.18		683.22
(i)	Computer Aided Education in UPS under Innovation	115.46	160.59		-45.13
(j)	School Maintenance Grant	242.65	282.26		-39.61
(k)	Innovation Head	91.00	50.94		40.06
(l)	Research & Evaluation	13.50	52.19		-38.69
(m)	School Grant	243.46	166.5		76.96
(n)	Intervention for CWSN	242.94	208.65		34.29
(o)	SMC/PRI Training	58.99	59.54		-0.55
(p)	Civil work	14293.25	10511.18		3782.07
(q)	State Component	272.35	237.48		34.87
(r)	Project Management cost	536.74	554.11		-17.37
(s)	NPEGEL	Nil	-		-
(t)	KGBV	672.32	371.9		300.42
(u)	TOTAL	32202.78	23531.73		8671.05
Closing Balance					
(a)	Cash in hand		.02		
(b)	Cash at Bank		2031.19		
(c)	Unadjusted Advances		1711.38		
	Total		3742.59		



W. Jato
Finance Controller
SSA State Mission Authority Manipur

M. Lakshmikumar Singh
M. Lakshmikumar Singh, IAS
Commissioner (Education-S),
Government of Manipur