

Consolidated Annual  
Financial Statements

SSA  
NPEGEL  
KGBV

For the Year Ended 31<sup>st</sup> March 2016

Audited By:

S.C Bapna & Associates  
Chartered Accountants  
Jaipur

## Check list

Sr. No.		Yes	No
1.	Utilization Certificate, separately for cap head & General head expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	Independent Auditor Report/Certificate	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.	Significant Accounting Policies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.	Notes to Accounts attached with Financial Statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.	Financial Statements (i) Balance sheet for (SSA+KGBV) and separately for KGBV (ii) Expenditure & Income Statement (iii) Receipt & Payment accounts Along with previous year data and supporting schedules.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.	Details of outstanding advances at SPO and DPO/Sub DPO level with time period of pendency	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7.	Management letter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8.	Procurement certificate in the prescribed format	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9.	Gist of significant observations at SPO and DPO level (to be compiled by lead auditors) including cases of non-production of records by spending units for audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10.	Details of SMCs which received grant of Rs. 1 lakh or more during the year and general observations made by Auditors regarding accounts/ records maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11.	Parawise compliance of previous year audit observations	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12.	Audited InFR-I, II & III	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13.	Whether audited accounts & audit report sent to MHRD by due date, if not reasons there of	<input type="checkbox"/>	<input type="checkbox"/>
14.	Whether soft copy in PDF format sent to TSG for uploading on MHRD web-site	<input checked="" type="checkbox"/>	<input type="checkbox"/>



UTILISATION CERTIFICATE IN RESPECT OF THE GRANT IN AID (GIA) RELEASED  
TO SARVA SHIKSHA ABHIYAN (SSA), JAIPUR DURING THE YEAR 2015-16 FOR  
IMPLEMENTATION OF SSA, NPEGEL AND KGBV IN THE STATE OF RAJASTHAN

CAPITAL HEAD

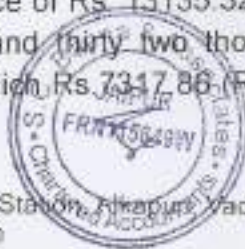
(Rs. In Lacs)

S. NO.		SSA	NPEGEL	KGBV	TOTAL
1.	Govt. Of India, Ministry of HRD Department of Education , New Delhi for SSA, NPEGEL, & KGBV (2015-16)	5812.52	0.00	0.00	5812.52
2.	State Govt. Grant (2015-16)	14269.43	0.00	0.00	14269.43
3.	13 <sup>th</sup> finance (2015-16)	0.00	0.00	0.00	0.00
4.	Advance Outstanding (opening balance as per last year's certificate)	0.00	0.00	0.00	0.00
5.	Unspent Balance (Opening balance) as per last year's certificate	0.00	0.00	0.00	5658.79
	Total	20081.95	0.00	0.00	25740.74
	Less: Fund Utilized/Amount Spent (SSA/NPEGEL/KGBV)	12546.11	0.00	59.31	12605.42
	Balance Unspent				13135.32
	Advances				7317.86
	Balance Unspent as on 31 <sup>st</sup> March 2016				5817.46

1. Certified that out of Rs. 5812.52 Lacs (Rupees five thousand eight hundred twelve lacs & fifty two thousand Only) of grant in aid sanctioned during the year 2015-16 in favor of R.C.E.E. vide ministry of human resource development , department of school education & literacy and Rs. 14269.43 Lacs ( Rupees fourteen thousand two hundred sixty nine lacs and forty three thousand only) received as actual state share from the government of Rajasthan and Rs. nil towards 13<sup>th</sup> finance commission award for 2015-16, Rs.5658.79 ( Rupees five thousand six hundred fifty eight lacs and seventy nine thousand only) as unspent balance of previous year, Rs. 12605.42 Lacs (Rupees twelve thousand six hundred five lacs and forty two thousand only) (total exp. As per books) has been utilized for the purpose for which it was sanctioned and that a balance of Rs. 13135.32 Lacs (Rupees thirteen thousand one hundred thirty five lacs and thirty two thousand only) remaining unutilized at the end of the year out of which Rs. 7317.86 (Rupees seven thousand

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3. 179, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001







three hundred seventeen lacs and eighty six thousand only has been given as advance and will be adjusted towards the grant in aid payable during the next year 2016-17.

2. It is also certified that out of amount of Rs. Nil shown as unutilized accounts for an amount of Rs. nil are not yet to be received from the implementing units/ agencies.
3. Certified that I/We have satisfied my/our self that the condition on which the grant in aid was sanctioned has been fully fulfilled and that I/we have exercised the following checks to see that the money that was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks Exercised:

1. Audited statement of accounts (copy attached )
2. Utilization Certificate
3. Progress Report

For S.C.Bapna & Associates  
Chartered Accountants

FRN: 115649W

Jai Prakash Gupta

Partner

M.No: 088903

Education

Place: Jaipur

Date: 07.11.2016



(Dr. Joga Ram) IAS

COMMISSIONER

Rajasthan Council of Elementary

Commissioner

Rajasthan Council of Elementary Education

JAIPUR (Rajasthan)

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IMPLEMENTATION OF SSA , NPEGEL AND KGBV IN THE STATE OF RAJASTHAN

GENERAL HEAD

(Rs. In

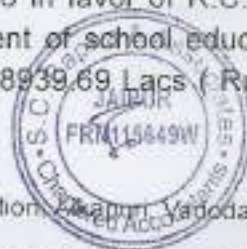
Lacs)

S. NO.		SSA	NPEGEL	KGBV	TOTAL
1.	Govt. Of India, ministry of HRD Department of education , new Delhi for SSA, NPEGEL, & KGBV (2015-16)	184649.57	0.00	3000.00	187649.57
2.	State Govt. Grant (2015-16)	194939.69	0.00	4000.00	198939.69
3.	13 <sup>th</sup> finance (2015-16)	0.00	0.00	0.00	0.00
4.	Advance Outstanding (opening balance as per last year's certificate)	0.00	0.00	0.00	0.00
5.	Unspent Balance from Previous Grant as per last year's certificate	0.00	0.00	0.00	38391.18
6.	Interest Income	1401.83	0.97	101.80	1504.60
7.	Other Misc. Receipts	4944.42	0.38	279.59	5224.39
	Total	385935.51	1.35	7381.39	431709.43
	Less: Fund Utilised/Amount Spent (SSA/NPEGEL/KGBV) (see note)	406537.06	0.00	6492.96	413030.02
	Total expenditure				413030.02
	Balance Unspent				18679.41
	Advances				7927.50
	Balance Unspent as on 31 <sup>st</sup> March 2016				10751.91

1. I Certified that out of Rs. 187649.57 Lacs (Rupees one lac eighty seven thousand six hundred and forty nine lacs and fifty seven thousand only) of grant in aid sanctioned during the year 2015-16 in favor of R.C.E.E. vide ministry of human resource development , department of school education & literacy vide letter no. noted against each and Rs. 198939.69 Lacs ( Rupees one lac ninety

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eight thousand nine hundred and thirty nine lacs and sixty nine thousand only) received as actual state share from the government of Rajasthan vide letter no. Noted against each and Rs. nil towards 13<sup>th</sup> finance commission award for 2015-16 and Rs. 1504.60 Lacs (Rupees one thousand five hundred and four lacs and sixty thousand only) on account of interest earned & Rs. 5224.39 Lacs ( Rupees five thousand two hundred twenty four lacs and thirty nine thousand only ) on account of other receipts & Rs 38391.18 ( Rs. thirty eight thousand three hundred ninety one lac and eighteen thousand only) on account of unspent balances of previous year & a sum of Rs 413030.02 Lacs (total exp. A<sup>c</sup> per books) (Rs. Four lacs thirteen thousand and thirty lacs and two thousand only) has been utilized for the purpose for which it was sanctioned and that a balance of Rs. 18679.41 Lacs (Rupees eighteen thousand six hundred seventy nine lacs and forty one thousand only) remaining unutilized at the end of the year out of which Rs 7927.50 (rupees seven thousand nine hundred and twenty seven lacs and fifty thousand only) will be adjusted towards the grant in aid payable during the next year 2016-17.

2. It is also certified that out of amount of Rs. Nil shown as unutilized accounts for an amount of Rs. Nil are not yet to be received from the implementing units/agencies.
3. Certified that I /we have satisfied my/yourself that the condition on which the grant in aid was sanctioned has been fully fulfilled and that i/we have exercised the following checks to see that the money that was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks Exercised:

1. Audited statement of accounts (Copy Attached)
2. Utilization Certificate
3. Progress Report

For S.C.Bapna & Associates  
Chartered Accountants

FRN: 115649W

Jai Prakash Gupta

Partner

M.No: 088903

Education

Place: Jaipur

Date: 07.11.2016



(Dr. Joga Ram) IAS  
COMMISSIONER

Rajasthan Council of Elementary  
Commissioner  
Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

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### AUDITOR'S CERTIFICATE

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

For S.C.Bapna & Associates

Chartered Accountants

FRN: 115649W

Jai Prakash Gupta

Partner

M.No: 088903

Education

Place: Jaipur

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CONSOLIDATED ANNUAL FINANCIAL STATEMENT

Annexure-XX

STATE-RAJASTHAN  
YEAR ENDING 31.03.2016  
SOURCE & APPLICATION

	(Rs. in Lacs)		
	SSA	NPEGEL	KGBV
<b>OPENING BALANCE</b>			
Cash in Hand	0.68	-	22.81
Cash at Bank	15967.49	106.01	2978.64
Cash in Transit	33092.57		55.00
<b>TOTAL (A)</b>	<b>49060.74</b>	<b>106.01</b>	<b>2056.45</b>
<b>SOURCE (RECEIPT)</b>			
Fund Received from Govt. of India	190462.09	-	3,000.00
Fund Received from State Govt.	209,209.12	-	4,000.00
13th Finance Commission			
Interest	1401.83	0.97	101.80
others	4944.42	0.38	279.59
<b>TOTAL (B)</b>	<b>406017.47</b>	<b>1.36</b>	<b>7381.39</b>
<b>GRAND TOTAL (A+B)</b>	<b>455078.22</b>	<b>107.37</b>	<b>9437.84</b>

APPLICATION (EXPENDITURE)	APPROVED AWP&B INCLUDING SPILL OVER SSA	EXPENDITURE INCURRED	SAVING/EXP. SSA
Civil Work	15817.88	12546.11	3271.77
Teachers salary	434996.46	371302.94	63693.52
Free text Books	1129.59	1135.40	-5.81
Maintenance Grant	3805.36	3523.31	282.05
School grant	5971.19	5875.62	95.57
Teachers Training	1960.35	1348.07	612.28
Residential School and Hostels for special Category of Childrens	518.18	348.54	169.64
Provision for Disabled Children (CWSN/IED)	1255.72	1062.27	193.45
Research Evaluation Supervision & Monitoring	328.78	205.42	123.36
Innovation	721.00	735.54	-13.94
LEP	1429.33	688.18	741.15
Community Mobilization	498.36	276.36	222.00
Academic Support through BRC	8857.38	7202.09	1655.29
Academic Support through CRC	676.28	339.75	336.53
Management & Quality	10935.5	7630.63	3304.87
Training for Community leaders	676.93	506.91	170.02
Intervention for out of School Children	474.35	184.82	289.53
RTE	4175.21	4171.21	0.00
KGBV	8389.17	6552.27	1836.90
<b>TOTAL</b>	<b>502613.62</b>	<b>425635.44</b>	<b>76978.18</b>
<b>Net Expenditure</b>			
<b>CLOSING BALANCE</b>	<b>SSA</b>	<b>NPEGEL</b>	<b>KGBV</b>
Cash in Hand	1.36	-	10.91
Cash at Bank	28694.54	103.52	1895.13
Cash in transit	721.14		103.50
Advances	139.08		
<b>TOTAL</b>	<b>29556.13</b>	<b>103.52</b>	<b>2009.54</b>
<b>GRAND TOTAL</b>	<b>31669.19</b>		

AS PER REPORT OF EVEN DATE ANNEXED HERE TO

For S.C Bapna & Associates  
Chartered Accountants

FRN : 115649W

Jai Prakash Gupta

Partner

Membership no. 088903

Place : Jaipur

Date: 07.11.2016



For Rajasthan Council of Elementary Education

(Dr. Hoshiyar Singh)

Controller Finance  
R. Ac. S. Rajasthan Council of Elementary Education  
Controller Finance & Man

(Dr. Joga Ram) IAS

Commissioner  
Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)



**SUMMARY BUDGET ANALYSIS (ENTIRE PROGRAMME) AS PER AUDITED EXPENDITURE  
FOR THE F.Y. 01.04.2015 TO 31.03.2016**  
(Rs in Lacs)

	1	2	3	4	5	6
NAME OF STATE : RAJASTHAN	AWP&B	OPENING BALANCE	RELEASED BY GOI	RELEASED BY GOR	AUDITED EXPENDITURES	ESTIMATED AWP&B FOR NEXT F.Y.
RAJASTHAN - SSA	494224.45	49060.74	190462.09	209209.12	419083.17	-
NPEGL		106.01			0.00	-
KGBV	8389.17	2056.45	3000.00	4000.00	6552.27	-
TOTAL	502613.62	51223.20	193462.09	213209.12	425635.44	-
TOTAL SINCE BEGINNING			1630203.32	1233457.21	2775677.44	

AS PER REPORT OF EVEN DATE ANNEXED HERE TO

For S.C Bapna & Associates  
Chartered Accountants  
ERN : 115649W  
Jai Prakash Gupta  
Partner  
Membership no. 088903  
Place : Jaipur  
Date: 07.11.2016



For Rajasthan Council of Elementary Education

  
(Dr. Hoshiyar Singh)  
Controller Finance  
DR. HOSHIYAR SINGH  
R.Ac.S.  
Controller Finance & Plan

  
(Dr. Joga Ram) IAS  
Commissioner  
Commissioner  
Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

EXPENDITURE REPORT SUMMARY  
SSA - RAJASTHAN  
FOR THE F.Y. 01.04.2015 TO 31.03.2016

NAME OF STATE : RAJASTHAN	OPENING BAL. OF THE YEAR	RELEASES FOR THE YEAR 2015-16	INTEREST & OTHER RECEIPTS	EXPENDITURES FOR F.Y. 2014-15	(Rs. In Lacs)
SSA	49060.74	399671.21	6346.26	419083.17	
NPEGL	106.01		1.36		
KGBV	2056.45	7,000.00	381.39	6552.27	
TOTAL	51223.20	406671.21	6729.01	425635.44	

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Chartered Accountants

FRN : 115649W

*Sai Prakash Gupta*  
Jai Prakash Gupta  
Partner

Membership no. 088903

Place : Jaipur

Date: 07.11.2016

For Rajasthan Council of Elementary Education

*Dr. Hoshiyar Singh*  
(Dr. Hoshiyar Singh)  
Controller Finance  
**DR. HOSHIYAR SINGH**  
B.Ac.S.  
Controller Finance & Plan

*Dr. Joga Ram*  
(Dr Joga Ram) IAS  
Commissioner  
Commissioner  
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JAIPUR (Rajasthan)







FMR-III

ACTIVITY EXPENDITURE STATEMENT OF SSA (AUDITED)  
FOR THE YEAR ENDED ON 31.03.2016

(Amt. in Rupees)

SR.NO.	EXPENDITURE BY ACTIVITY	SSA	NPEGEL	TOTAL
1	CIVIL WORKS (SSA + NPEGEL)	1,254,611,317	-	1,254,611,317
2	TEACHER SALARY	37,130,294,272		37,130,294,272
3	FREE TEXT BOOKS	113,539,519		113,539,519
4	SCHOOL GRANT	587,561,792	-	587,561,792
5	MAINTENANCE & REPAIR	352,330,841		352,330,841
6	TEACHER'S TRAINING	134,807,170		134,807,170
	RESIDENTIAL SCHOL FOR SPECIFIC CATEGORY OF CHILDREN (inc. Mewat/Anath/Residential Girls School)	34,853,823		34,853,823
7	PROVISION FOR DISABLED CHILDREN (CWSMED)	106,226,722		106,226,722
	RESEACH EVALUATION, SUPERVISION & MONITORING	20,541,672		20,541,672
9	INNOVATION	73,554,196		73,554,196
10	ACADEMIC SUPPORT THROUGH BRC	720,209,261		720,209,261
11	ACADEMIC SUPPORT THROUGH CRC	33,974,930		33,974,930
12	MANAGEMENT & QUALITY	763,062,561	-	763,062,561
13	COMMUNITY MOBILIZATION	27,636,324		27,636,324
14	LEP (Including Workbooks/QAP)	68,817,696		68,817,696
15	TRAINING FOR COMMUNITY LEADERS/SMC	50,691,392		50,691,392
	INTERVENTIONS FOR OUT OF SCHOOL CHILDREN	18,482,445		18,482,445
17	RTE	417,121,000		417,121,000
19	TOTAL	41,908,316,936	-	41,908,316,936

AS PER REPORT OF EVEN DATE ANNEXED HERE TO

For S.C Bapna & Associates  
Chartered Accountants

FRN : 115649W



Jai Prakash Gupta  
Partner

Membership no. 088903

Place : Jaipur

Date: 07.11.2016


For Rajasthan Council of Elementary Education

  
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## INDEPENDENT AUDITORS' REPORT

To  
The State Project Director  
Sarva Siksha Abhiyan  
Rajasthan Council of Elementary Education  
Rajasthan

### Report on the Financial Statements

We have audited the attached Consolidated Balance Sheet as at 31<sup>st</sup> March 2016 of SARVA SIKSHA ABHIYAN (RAJASTHAN COUNCIL OF ELEMENTARY EDUCATION- RCEE) and Consolidated Receipts & Payment Account, Consolidated Income & Expenditure account for the project period then ended, annexed hereto, which is subject to the comments made in the Management Note, Accounting Policies and Notes and our separate observations for the year 2015-16. These financial statements incorporates accounts of 33 Districts offices, Block offices, 1/3<sup>rd</sup> of the School Management Committees having grant over Rs. 1 lac and State Project Office, Jaipur, which have been audited by us.

### Management Responsibility for the consolidated financial statements

The management of SARVA SIKSHA ABHIYAN is responsible with respect to the preparation and presentation of these financial statements that give a true and fair view of the Consolidated Receipts & Payment Account, Consolidated Income & Expenditure account for the project period 01.04.2015 to 31.03.2016 and consolidated Balance Sheet as at 31<sup>st</sup> March 2016 of the SARVA SIKSHA ABHIYAN. This responsibility also includes the maintenance of adequate accounting records in accordance with the Manual on Financial Management and Procurement, Ministry of Human Resource Development, Government of India., for ensuring the accuracy and completeness of the accounting records, for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making estimates and judgment that are reasonable and prudent, design and implementation and maintenance of adequate internal financial controls, that were operating effectively relevant to the preparation and the presentation of the Financial Statements that give a true and fair view and are free from any material misstatements, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit.



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We conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal financial control relevant to the preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Rajasthan Council of Elementary Education has in place an adequate internal financial controls system over financial reporting and effectiveness of such control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

#### Basis for Qualified Opinion

##### I. We invite attention to:

##### 1. Advances

- (i) As regards Note No. 5 of "Accounting Policies and Notes" regarding advances for revenue and capital expenditure which are presently being directly debited to expenditure account or capital account, as the case may be without awaiting for Utilization Certificates received against those advances for Civil Work, TLM, TLE, SFG, R&M etc., in the DPO's, as required to be done in terms of the manual on Financial Management & procurement issued by Ministry of Human Resource Development, Government of India. The utilization certificates are presently being aggregated and the overall effect is given in the consolidated balance sheet of State Project Office, thereby method of accounting of advances is not as per the norms of MHRD.



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*In absence of item wise details of capital expenditures and revenue expenditure, the accounting of which is done in lumps at the year end, the resultant impact on the value of fixed assets being civil works, depreciation, income /expenditure for the year is presently not ascertainable.*

- (ii) *Party wise Ledger accounts in respect of advances are not properly maintained at some District Project office, Block level and School Management Committees. In view of the same, party wise verification of advance outstanding is difficult and the same is impracticable.*
- (iii) *As regards transfer of funds from State Project Office to District Project offices, the balances transferred to the District Offices in the earlier years, are not adjusted/ accounted for in the books of accounts maintained by the State Project office, consequently resulting in the books reflecting huge debit balances of Rs 2838168.30 lacks receivable from Districts, on account of non adjustment of expenditures.*

*In absence of proper accounting procedures, the Balance sheet & the Income & Expenditure account are compiled on the basis of receipts and payments made during the year and last year's audited balance sheets, monthly progress reports from the Districts etc. The huge outstanding balances receivables/ payables reflected in the books of accounts are due to non adjustment of expenditures against these advances. Consequently, the books of accounts of the State Project office, do not reflect the actual amount receivable from the Districts as on the Balance sheet date and the Consolidated Balance Sheet as on 31<sup>st</sup> March 2016 does not represent the books of accounts of the State Project office.*

## 2. Internal Control

- (i) *As stated in Note no. 5 of Management Note to Sarva Shiksha Abhiyan, the internal control existent within the RCEE and Districts, blocks, school management committees etc are insufficient and not commensurate with the nature and size of the operations. Consequently, the accuracy and propriety of transactions, the extent to which assets, expenditures, income etc. are accounted for and safeguarded and the level of compliance with SSA financial norms, which falls within the purview of internal audit, is not effective during the period under audit. As informed to us, the management has during the year carried out internal audit by firms of Chartered Accountants. However, the internal audit till financial year 2014-15 was carried out. The internal audit reports for the year 2014-15 conducted during the year of SSA (District and SPO) were reviewed and the pending*



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*para/observations needs to be complied with priority basis to maintain financial discipline in the Council/SSA.*

*In the absence of proper internal checks, internal controls etc. on the transactions and non availability of internal audit reports for the period FY 2015-16, we are unable to comment on the adequacy of the internal financial controls and the operating effectiveness of such controls. In our opinion, immediate measures are to be taken by the organization in this regard.*

- (ii) *During the course of audit, we have observed that many districts are making excess payments in respect of DA/TA to employees of District Project Office, SSA with regard to the prescribed rules/norms of Government of Rajasthan. Such irregular payments at District Project Office reflect the inadequacy of the internal financial controls and the operating ineffectiveness of such controls at District Level and lack of supervision, monitoring and control of payments at State level. For want of exact detail of each and every TA bill claimed, it is impracticable to quantify the effect of the aforesaid on the income / expenditure of the SSA.*
- (iii) *During the course of audit, we have observed that some districts are making payment to the employees appointed by the placement agencies on contract basis. As per the rules of Government of Rajasthan, payment of daily allowance cannot be made to the employees of placement agency. Accordingly, these payments are irregular in nature and reflect lack of supervision, monitoring and control of the District Project office for payment. For want of exact detail of each and every DA bill claimed, it is impracticable to quantify the effect the aforesaid on the income / expenditure of the SSA*
- (iv) *During the course of audit, we have observed that some districts are making payment to the placement agency without deducting the TDS on such payment as per the rules of income tax. For want of exact detail of TDS to be deducted , it is impracticable to quantify the effect the aforesaid TDS on the income / expenditure of the SSA*

### **3. Fixed assets**

- (i) *The fixed assets of the Sarva Siksha Abhiyaan as appearing in the books of accounts are not reflected in the fixed asset register of the Sarva Siksha Abhiyaan. In view of the same, the physical verification of fixed Assets at State Project office, District Project office, Blocks etc could not be carried out for want of proper reconciliation of fixed assets in the fixed asset register and the books of accounts, at least once in the financial year as per the Guidelines of MHRD.*



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- (ii) *No depreciation has been charged on Fixed Assets during the year. For want of exact detail of each and every items of the fixed assets, it is impracticable to quantify the effect the aforesaid on the income / expenditure of the SSA*

#### **4. Bank Balance**

- (i) *As stated in Note no. 12 of Management Note to Sarva Shiksha Abhiyan ,some District Project offices/Blocks/SMCs and State Project Office have maintained more than one Bank account while as per Manual on Financial Management and Procurement, Ministry of Human Resource Development, Government of India, only one savings bank account should be opened for each major component of the SSA scheme at SPO, DPO, Block level etc. For Example districts such as DPC Alwar is operating 11 Bank accounts as on 31.03.2016.*
- (ii) *As stated in Note no. 15 of Management Note to Sarva Shiksha Abhiyan, bank reconciliation statements for certain District Project offices, blocks, School Management committees, etc. are not maintained and in some cases, BRS carries certain old unreconciled, unadjusted differences in Bank Reconciliation statements and balance of cash book with Bank pass book is yet to be reconciled. Further Balances with Banks are subject to adjustments of huge amount of unidentified, unlocated and unmatched issued/ deposited outstanding cheques which are being shown in the Bank reconciliation statements since last many years. Pending proper adjustment/verification of these outstanding cheques appearing in BRS, the possible impact thereof on assets, liabilities, income and expenditure of the SSA, Rajasthan could not be ascertained.*
- (iii) *Bank interest is not accounted for in the cash book of some School Management Committees, thereby resulting in differences in cash book balance and bank balance.*
- (iv) *Bank reconciliation of State Project office is reconciled for the Bank accounts- SBBJ, Siksha Sankul Branch but several entries like Bank charges, Cheques issues but not presented required adequate verification which has not been carried out till 31.03.2016. The Management has assured that the same is under process of reconciliation, which is expected to be completed soon.*



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- (v) Several instances are observed where due to non maintenance of separate Bank account for receipts & expenditures other than SSA funds, such miscellaneous receipts are accounted for and deposited in SSA's Cash book and expenditures are also incurred from SSA's Cash book. Separate accounts should be maintained for other than SSA receipts/expenditures.
- (vi) Unutilized Cash & bank Balance as on 31.03.2016 of the School Management Committees(SMCs) are not considered and compiled by the District Project offices since the fund remitted from Districts to SMCs are directly accounted for as civil works etc. without waiting for Utilization certificates. Consequently, the utilization certificate is given effect at the SPO level and advances are shown to the extent. However, the said balance unspent by SMCs are in the nature of Cash and Bank balance and should be considered as Closing cash & Bank Balances of SMCs rather than treating the same as advances.

#### 5. School Management Committees (SMCs)

- (i) Bank reconciliation not available in respect of Bank accounts of several SMCs. Bank interest is not accounted for in the cash book of School Management Committee, thereby resulting in differences in cash book balance and bank balance.
- (ii) Several cases of non production of financial records by the SMCs including non availability of cash book, bank statement/pass book, ledger accounts etc.
- (iii) Weak internal control in respect of transactions of SMCs.
- (iv) Reconciliation of funds sent to SMC's by the district Project offices has not been carried out regularly and properly.

#### 6. Instances of Misappropriation of Funds

- (i) MISUTILIZATION OF GOVERNMENT FUNDS AND DIVERSION INTO PERSONAL ACCOUNTS, THEREBY EMBEZZLEMENT OF GOVERNMENT MONEY (DPC TONK)

The district cashier issued cheque numbering 269741 dated 11.02.2013 of Rs 300000.00 along with TT advice for transferring the amount to KGBV Tonk, KGBV Sirohi and KGBV Malpura of Rs 100000.00 each, which was to be transferred



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through one cheque on the basis of list of accounts accompanying the cheque. The cashier handed over the cheque and TT to Mr. Shahnawaj Khan, working on contract basis for getting the amount transferred through the SBBJ Bank, Subhash nagar Branch, Tonk. However, based on the information available on record, the said person forges the TT advice accompanying the cheque and got the amount transferred in his account number 61040163361 and thereafter he never came back to the office.

Subsequently, KGBV tonk informed the district office on 22.03.2013 that they had not received the amount from district. The cashier contacted the bank on 23.03.2013 who informed that the said amount was transferred in the account of Mr. Shahnawaj Khan. Thereafter ADPC and AAO visited the bank and saw the records where they found that the records contain the forged TT advice and original advice was missing. FIR was made vide no.117 dated 25.03.2013 against the contracted employee. On request of the district office, the FIR against bank was linked with the FIR made earlier. The district office wrote a letter to Centre for Development Communication & Studies, placement agency which provides the employees on contract basis to the district for recovery of the said amount but the agency refused to make payment as according to the agency, it was the duty of cashier to make bank transactions and should not be made through agency people and accordingly the agency claimed that is not responsible for such fraud. This constitutes embezzlement of the Government money and is fraudulent in nature. Appropriate action should be taken for recovery, which stands unrecovered till date.

- (ii) As stated in Note no. 17 of Management note to Sarva Siksha Abhiyaan, various fraudulent activities at Dungarpur and other districts of Rajasthan, frauds were reported involving transfer of Government funds to personal accounts of employees. In district Dungarpur, fraud total of Rs 91,02,489 (interim amount) was detected for the F.Y 2006-07 to 31.07.2015 by Directorate of inspection Department, Rajasthan Jaipur. Investigation was conducted from 10.08.2015 to 15.01.2016. As reported in the said report, fraud of said amt. was detected on the basis of vouchers provided by bank. Total amt. of Rs 91,02,489/- was transferred by cashier Amrit Lal Raut from different bank accounts of DPO Dungarpur in his personal accounts. However, it has been specifically indicated in the said investigation report, that the amount of fraud is interim amount, pending availability of requisite records from Sarva Siksha Abhiyaan and also Banks. The matter is under investigation by Police. The FIR has been lodged and some amount is recovered from the alleged persons. The disciplinary action against involved employees is proposed and under considerations at various levels.



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*Pending completion of investigation, the quantum of fraud cannot be identified and commented upon.*

*Consequently, we are unable to comment on the effect of fraud on the financial statements and consequentially the expenditures of Sarva Siksha Abhiyaan are overstated to that extent.*

## **7. Liabilities**

- (i) Specific attention is required with regard to Govrnment/Statutory Liabilities i.e. TDS etc. In some District's either the TDS is not deducted, or if deducted is deposited late, also TDS returns are not being filed in time. This may invoke notices of penalty under relevant laws.*
  - (ii) The department of TDS has raised demand of Rs. 3,67,67,045/- (Rupees Three Crores Sixty Seven Lacs Sixty Seven Thousand and Forty Five Rupees) in respect of short payment, short deduction and late filing of returns along with interests on such amount with regard to State project office, SSA for the financial year 2008-09 to till date. The reconciliation of demand with the Income Tax Department is under process. Apart from the above, demands of TDS and other matters are also be pending in respect of various District Project offices.*
- 8.** *As stated in Management Note to Sarva Shiksha Abhiyan, the State Project office and District Project offices, Blocks, SMCs etc. ledger accounts are not properly maintained as per the double entry system of accounting. The Balance sheet & the Income & Expenditure account referred to above are compiled on the basis of receipts and payments made during the year and last year audited balance sheets, pending updation of ledger accounts.*

### *Qualified Opinion*

*In our opinion, and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the Basis for Qualified Opinion mentioned above, the aforesaid consolidated financial statements read with significant accounting policies, notes to accounts, management note give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.*



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- (a) In the case of the Consolidated Balance Sheet, of the State of Affairs of the Sarva Siksha Abhiyaan (Rajasthan Council of Elementary Education- RCEE) as at March, 31, 2016 and;
- (b) In the case of the Consolidated Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.
- (c) In the case of the Consolidated Receipts & Payment Account, of the Receipts/ Payments for the year ended on that date.

For S.C Bapna & Associates  
Chartered Accountants  
FRN 115649W



*Jai Bapna Gupta*

(CA J P Gupta)  
Partner  
Membership No. 088903

Place: Jaipur  
Date: 07.11.2016

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### AUDIT CERTIFICATE

The expenditure statement and Financial statement relating to the SARVA SIKSHA ABHIYAN (RAJASTHAN COUNCIL OF ELEMENTARY EDUCATION- RCEE) for the project period 01.04.2015 to 31.03.2016 attached herewith have been audited in accordance with the regulations and standards of audit as prescribed by the Institute of Chartered Accountants of India and accordingly included such test of accounting records, internal checks and controls and other auditing procedures necessary to confirm:

- A. That the resources are used for the purpose of the project, *except for where specifically indicated in the Auditor's Report and our separate observations attached herewith.*
- B. That the expenditure statement and financial statements are correct, subject to the comments made in the Management Note for the year 2015-16 and Accounting Policies and Notes along with separate observations for that year, attached thereto.

During the course of Audit referred to above, Statements of Expenditure (Annexure enclosed) and the connected documents were examined and these can be relied upon to support reimbursement under the relevant agreement subject to the comments thereon.

On the basis of the information and explanation that have been obtained as required and according to the best of our information as a result of the Test Audit, it is certified that the Expenditure Statements and Financial Statements read with the observations set out below subject to our comments/observations in notes of accounts and the Auditor's Report represent true and fair view of the implementation and operations of the project for the period 01.04.2015 to 31.03.2016.

For S.C Bapna & Associates  
Chartered Accountants  
FRN 115649W



*Jai Prakash Gupta*  
(CA J P Gupta)  
Partner  
Membership No. 088903

Place: Jaipur  
Date: 07.11.2016

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**SARVA SHIKSHA ABHIYAN  
SCHEDULE TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2016  
ACCOUNTING POLICIES AND NOTES**

- 1) The accounts are prepared on Cash basis method of accounting.
- 2) Unspent grant is represented by Cash, Bank Balances and Advances for the year.
- 3) Depreciation on fixed assets is not provided for, as it is a Non -Profit Making Organization.
- 4) The bank Balance including FDR and balance with DPC's as per cash book are shown in the consolidated Balance Sheet.
- 5) Advances for revenue and capital expenditure which are presently being directly debited to expenditure account or capital account, as the case may be without awaiting for Utilization Certificates received against those advances for Civil Work, TLM, TLE, SFG, R&M etc., in the DPO's. The utilization certificates are presently being aggregated and the overall effect is given in the consolidated balance sheet of State Project Office
- 6) The council has not been particular in complying with the provision of Income Tax Act / RVAT mainly at the level of DPO's regarding time schedule in respect of deduction and deposit of tax deducted at source from eligible payments.
- 7) Bank Reconciliation statements of SPO, Districts, Blocks etc. contains old outstanding entries pending as on date, the details of which are not available.
- 8) The details of advances given/ advances received, differences of opening balances of earlier years, balances of BRCs, CRCs, NPEGEL, KGBVs, advance to staff, advance for revenue expenditure/ capital expenditure etc. are not completely available and have been taken based on Previous years audited balance sheet and other available records.
- 9) Contingent Liabilities could not be ascertainable in the absence of details of court cases, taxation matters at Districts/SPO, employee related matters pending departmental enquiries etc. TDS demands have been raised by the Income Tax Department of Rs. 3,67,67,045/- (Rupees Three Crores Sixty Seven Lacs Sixty Seven Thousand and Forty Five Rupees) in respect of short payment, short deduction and late filing of returns along with interests on such amount with regard to State project office, SSA for the financial year 2008-09 to till date.

For S.C Bapna & Associates  
Chartered Accountants



*Jai Mohan Gupta*  
(CA J P Gupta)

Partner  
Membership no. 088903  
FRN 115649W  
Place: Jaipur  
Date: 07.11.2016

For Rajasthan Council of Elementary Education

*Dr. Hoshiyar Singh*  
(Dr. Hoshiyar Singh)  
Controller Finance  
**Dr. HOSHIYAR SINGH**  
R.Ac.S.  
Controller Finance & Plan

*Dr. Joga Ram*  
(Dr. Joga Ram) IAS  
Commissioner  
Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

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## INDEPENDENT AUDITORS' REPORT

To  
The State Project Director  
Sarva Siksha Abhiyan  
Rajasthan Council of Elementary Education  
Rajasthan

We have audited the attached Consolidated Balance Sheet as at 31<sup>st</sup> March 2016 of **KASTURBA GANDHI BALIKA VIDHYALAYA (RAJASTHAN COUNCIL OF ELEMENTARY EDUCATION- RCEE)** and Consolidated Receipts & Payment Account, Consolidated Income & Expenditure account for the project period then ended, annexed hereto, which is subject to the comments made in the Management Note, Accounting Policies and Notes and our separate observations for the year 2015-16. These financial statements incorporates accounts of 33 Districts offices and State Project Office, Jaipur, which have been audited by us.

### Management Responsibility for the consolidated financial statements

The management is responsible with respect to the preparation and presentation of these financial statements that give a true and fair view of the **Consolidated Receipts & Payment Account, Consolidated Income & Expenditure account for the project period 01.04.2015 to 31.03.2016 and consolidated Balance Sheet as at 31<sup>st</sup> March 2016 of the KASTURBA GANDHI BALIKA VIDHYALAYA (RAJASTHAN COUNCIL OF ELEMENTARY EDUCATION- RCEE)**. This responsibility also includes the maintenance of adequate accounting records in accordance with the Manual on Financial Management and Procurement, Ministry of Human Resource Development, Government of India., for ensuring the accuracy and completeness of the accounting records, for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making estimates and judgment that are reasonable and prudent, design and implementation and maintenance of adequate internal financial controls, that were operating effectively relevant to the preparation and the presentation of the Financial Statements that give a true and fair view and are free from any material misstatements, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.



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An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal financial control relevant to the preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Rajasthan Council of Elementary Education has in place an adequate internal financial controls system over financial reporting and effectiveness of such control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

#### Basis for Qualified Opinion

#### II. We invite attention to:

##### 1. Advances

- (i) As regards Note No. 5 of "Accounting Policies and Notes" regarding advances for revenue and capital expenditure which are presently being directly debited to expenditure account or capital account, as the case may be without awaiting for Utilization Certificates received against those advances for Civil Work etc in the DPO's, as required to be done in terms of the manual on Financial Management & procurement issued by Ministry of Human Resource Development, Government of India. The utilization certificates are presently being aggregated and the overall effect is given in the consolidated balance sheet of State Project Office, thereby method of accounting of advances is not as per the norms of MHRD.

*In absence of item wise details of capital expenditures and revenue expenditure, the accounting of which is done in lots at the year end, the resultant impact on the value of fixed assets being civil works, depreciation, income /expenditure for the year is presently not ascertainable.*

- (ii) Party wise Ledger accounts in respect of advances are not properly maintained at some District Project office and KGBV. In view of the same, party wise verification of advance outstanding is difficult and impracticable
- (iii) As regards transfer of funds from State Project Office to District Project offices, the



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*balances transferred to the District Offices in the earlier years, are not adjusted/ accounted for in the books of accounts maintained by the State Project office, consequently resulting in the books reflecting huge debit balances of Rs.39753.43 lacs receivable from Districts, on account of non adjustment of expenditures.*

*In absence of proper accounting procedures, the Balance sheet & the Income & Expenditure account are compiled on the basis of receipts and payments made during the year and last year's audited balance sheets, monthly progress reports from the Districts etc. The huge outstanding balances receivables/ payables reflected in the books of accounts are due to non adjustment of expenditures against these advances. Consequently, the books of accounts of the State Project office, do not reflect the actual amount receivable from the Districts as on the Balance sheet date and the Consolidated Balance Sheet as on 31<sup>st</sup> March 2016 does not represent the books of accounts of the State Project office.*

## **2. Internal Control**

- (i) *As stated in Note no. 6 of Management Note to KGBV, the internal control existent within the RCEE and Districts, KGBV are insufficient and not commensurate with the nature and size of the operations. Consequently, the accuracy and propriety of transactions, the extent to which assets, expenditures, income etc. are accounted for and safeguarded and the level of compliance with SSA financial norms, which falls within the purview of internal audit, is not effective during the period under audit. As informed to us, the management has during the year carried out internal audit by firms of Chartered Accountants. However, the internal audit till financial year 2014-15 was carried out. The internal audit reports for the year 2014-15 conducted during the year of KGBV (District and SPO) were reviewed and the pending para/observations needs to be complied with priority basis to maintain financial discipline in the Council/KGBV.*

*In the absence of proper internal checks, internal controls etc. on the transactions and non timely availability of periodical half yearly internal audit reports, we are unable to comment on the adequacy of the internal financial controls and the operating effectiveness of such controls. In our opinion, immediate measures are to be taken by the organization in this regard.*

- (ii) *During the course of audit, we have observed that some districts are making excess payments in respect of DAVTA to employees and training persons of District Project Office and KGBV with regard to the prescribed rules of Government of Rajasthan. Such irregular payments at District Project Office and KGBV reflect the inadequacy*



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*of the internal financial controls and the operating ineffectiveness of such controls at District Level and lack of supervision, monitoring and control of payments at State level. For want of exact detail of each and every TA bill claimed, it is impracticable to quantify the effect the aforesaid on the income / expenditure of the KGBV*

### 3. Fixed assets

- (i) *The fixed assets of the KGBV as appearing in the books of accounts are not reflected in the fixed asset register of the KGBV. In view of the same, the physical verification of fixed Assets at District Project office, KGBV's etc could not be carried out for want of proper reconciliation of fixed assets in the fixed asset register and the books of accounts, at least once in the financial year as per the Guidelines of MHRD.*
- (ii) *No depreciation has been charged on Fixed Assets during the year. For want of exact detail of each and every items of the fixed assets, it is impracticable to quantify the effect the aforesaid on the income / expenditure of the KGBV*

### 4. Bank Balance

- (i) *As stated in Note no. 11 of Management Note to KGBV, bank reconciliation statements for District Project offices and KGBV. are not properly maintained with old unreconciled differences in Bank Reconciliation statements and balance of cash book with Bank pass book is yet to be reconciled. Further Balances with Banks are subject to adjustments of huge amount of unidentified, unlocated and unmatched issued/ deposited outstanding cheques which are being shown in the Bank reconciliation statements since last many years. Pending proper adjustment/verification of these outstanding cheques appearing in BRS, the possible impact thereof on assets, liabilities, income and expenditure of the KGBV, Rajasthan could not be ascertained.*

### 5. Liabilities

*Specific attention is required with regard to Government/Statutory Liabilities i.e. TDS etc. In some District's either the TDS is not deducted, or if deducted is deposited late, also TDS returns are not being filed in time. This may invoke notices of penalty under relevant laws.*

6. *As stated in Management Note to KGBV the State Project office and District Project offices, Blocks, SMCs etc. ledger accounts are not properly maintained as per the double entry system of accounting. The Balance sheet & the Income & Expenditure*



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3. 179, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001





account referred to above are compiled on the basis of receipts and payments made during the year and last year audited balance sheets, pending updation of ledger accounts.

**7. GOVERNMENT FUND USED FOR PERSONAL PURPOSE-**

It was found during audit of KGBV Doongla of District Chittaurgarh an amount of Rs 4, 31,910/- transfer to Narendra Singh Rathore (RP) BRCF Doongla in his bank account no. 0051073221674 on 18/6/2015 by cheque no. 258839 for a temporary period. The said funds were deposited after a gap of few days, which reflects deficiencies in internal control on fund transfer and monitoring by District project coordinator.

**Qualified Opinion**

In our opinion, and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the Basis for Qualified Opinion mentioned above, the aforesaid consolidated financial statements read with significant accounting policies, notes to accounts, management note give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Consolidated Balance Sheet, of the State of Affairs of the Kasturba Gandhi Balika Vidhyalaya (Rajasthan Council of Elementary Education- RCEE) as at March, 31, 2016 and;
- b) In the case of the Consolidated Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.
- c) In the case of the Consolidated Receipts & Payment Account, of the Receipts/ Payments for the year ended ended on that date.

For S C Bapna & Associates  
Chartered Accountants  
FRN 115649W

  
(CA J P Gupta)  
Partner  
Membership No. 088903  
Place: Jaipur  
Date: 07.11.2016



**Offices :**

1. 74-76, Gayatri Chambers, RC Dutt Road, Near Railway Station, Alkapuri, Vadodara, Gujarat-390005  
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### AUDIT CERTIFICATE

The expenditure statement and Financial statement relating to the KASTURBA GANDHI BALIKA VIDHYALAYA (RAJASTHAN COUNCIL OF ELEMENTARY EDUCATION- RCEE) for the project period 01.04.2015 to 31.03.2016 attached herewith have been audited and accordingly included such test of accounting records, internal checks and controls and other auditing procedures necessary to confirm:

- A. That the resources are used for the purpose of the project, *except for where specifically indicated in the Auditor's Report and our separate observations attached herewith.*
- B. That the expenditure statement and financial statements are correct, subject to the comments made in the Management Note for the year 2015-16 and Accounting Policies and Notes along with separate observations for that year, attached thereto.

During the course of Audit referred to above, Statements of Expenditure (Annexure enclosed) and the connected documents were examined and these can be relied upon to support reimbursement under the relevant agreement subject to the comments thereon.

On the basis of the information and explanation that have been obtained as required and according to the best of our information as a result of the Test Audit, it is certified that the Expenditure Statements and Financial Statements read with the observations set out below subject to our comments/observations in notes of accounts and the Auditor's Report represent true and fair view of the implementation and operations of the project for the period 01.04.2015 to 31.03.2016.

For S.C Bapna & associates  
Chartered Accountants  
FRN 115649W  
*Jai Prakash Gupta*  
CA J P Gupta  
Partner  
Membership No. 088903



Place: Jaipur  
Date: 07.11.2016

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**KASTURBA GANDHI BALIKA VIDHYALAYA**

**SCHEDULE TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2016  
ACCOUNTING POLICIES AND NOTES**

- 1) The accounts are prepared on Cash basis method of accounting.
- 2) Unspent grant is represented by Cash, Bank Balances and Advances for the year.
- 3) Capital Expenditure out of grant has been treated as general fund.
- 4) Depreciation on fixed assets is not provided for, as it is a Non -Profit Making Organization.
- 5) Advances for revenue and capital expenditure which are presently being directly debited to expenditure account or capital account, as the case may be without awaiting for Utilization Certificates received against those advances for Civil Work, in the DPO's. The utilization certificates are presently being aggregated and the overall effect is given in the consolidated balance sheet of State Project Office
- 6) The bank Balance including FDR and balance with DPC's as per cash book are shown in the consolidated Balance Sheet.
- 7) The council has not been particular in complying with the provision of Income Tax Act / RVAT mainly at the level of DPO's regarding time schedule in respect of deduction and deposit of tax deducted at source from eligible payments.
- 8) Bank Reconciliation statements of Districts, KGBVs etc. contain old outstanding entries pending as on date, the details of which are not available.
- 9) The details of advances given/ advances received, differences of opening balances of earlier years, balances of KGBVs, advance to staff, advance for revenue expenditure/ capital expenditure etc. are not available and have been taken based on Previous years audited balance sheet.
- 10) Contingent Liabilities could not be ascertainable in the absence of details of court cases, taxation matters at Districts/SPO, employee related matters, pending departmental enquiries etc.

For S.C Bapna & Associates  
Chartered Accountants



(CA J P Gupta)

Partner

Membership no. 088903

FRN 115649W

Dated: 07.11.2016

Place: Jaipur

For Rajasthan Council of Elementary Education



(Dr. Hoshiyar Singh)

Controller Finance  
Dr. HOSHIYAR SINGH  
R.Ac.S.  
Controller Finance & Plan



(Dr. Joga Ram) IAS

Commissioner  
Commissioner  
Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

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**SARVA SHIKSHA ABHIYAN**

**CONSOLIDATED RECEIPT AND PAYMENT A/C FOR THE YEAR ENDED 31.03.2016**

(Amount in Rs.)

SSA	As on 31.03.2015		As on 31.03.2016		SCHEDULE	PAYMENT	TOTAL (Rs.)	As on 31.03.2016		TOTAL (Rs.)
	NPEGET	SSA	NPEGET	SSA				NPEGET	SSA	
56854,60,534	481,92,252	37446,37,776	49060,74,408	49168,75,160	A	Operating Balance	32816,02,233	38120,77,686	P	38120,77,686
411065,14,000	-	411065,14,080	406671,21,000	406671,21,000	B	Grant received from GOA & COA	607,98,978	289,61,210	Q	289,61,210
1037,14,536	-	1037,14,536	3267,90,000	3267,90,000	C	Grant received from Panchayati Raj	2447,19,842	398,34,858	R	398,34,858
-	22,600	22,600	697,33,355	697,33,355	D	Loans (Liability)	166993,79,406	371302,94,272	S	371302,94,272
1711,63,650	34,83,594	1746,47,244	400561,21,637	400561,21,637	E	Receipt from SPO	298,41,721	4,16,637	T	4,16,637
886,69,838	7,52,234	894,22,072	1401,83,441	1402,80,753	F	Bank Interest	82,89,331	19,27,873	U	19,27,873
2595,01,303	129,30,797	2724,32,100	2693,09,938	2693,09,938	G	Receipt from SMCs	22608,33,432	32546,11,117	V	32546,11,117
250,41,272	-	250,41,272	283,32,479	283,32,479	H	Other Income	3196,70,020	8658,16,822	W	8658,16,822
116,01,231	-	116,01,231	47,56,958	47,56,958	I	Salary Deduction	-	6620,00,000	X	6620,00,000
596,17,676	21,08,989	617,26,665	88,96,203	88,96,203	J	Security Deposit & SMD	19,17,563	-	-	-
403,61,703	-	403,61,703	469,42,380	470,38,264	K	Other Advances	49146,75,280	29356,12,765	Y	29356,12,765
2023,51,941	-	2023,51,941	1346,08,442	1346,08,442	L	Advance Adjusted DPC	-	-	-	-
739,932	-	739,932	-	-	M	Advance Adjustments BRCT	-	-	-	-
121,37,027	30,000	121,67,027	-	-	N	Advance Adjustments SEMC	-	-	-	-
116,90,645	-	116,90,645	-	-	O	Other receipts Civil	-	-	-	-
47872,48,968	607,60,467	47939,09,435	863478,70,240	863478,70,240	Total	Unspent Amount	479389,86,464	108435,70,140	Total	108435,70,140

For Rajasthan Council of Elementary Education

  
 (Dr. Hoshiyar Singh)  
 Controller Finance  
**DR. HOUSHIYAR SINGH**  
 R.A.C.S.  
 Controller Finance & PFI

  
 (Dr. Joga Ram JIAS)  
 Commissioner,  
**COMMISSIONER**  
 Rajasthan Council of Elementary Education  
 JAIPUR (Rajasthan)



For S.C. Bajna & Associates  
 Chartered Accountants  
 FRN : 115649W  
  
 Jai Prakash Gupta  
 Partner  
 Membership no. : 088903  
 Place : Jaipur  
 Date: 07.11.2016



SSA SCHEDULE-CONSOLIDATED RECEIPT & PAYMENT A/C

Schedule A	As on 31.03.2016				As on 31.03.2015					
	DISTRICT OFFICES	SPO	NFEGEL	SPO-NFEGEL	TOTAL	DISTRICT OFFICES	SPO	NFEGEL	SPO-NFEGEL	TOTAL
Opening Balances of cash and Bank										
DPC-Cash	69,496	2728,26,752	-	-	7728,26,752	-	18676,17,207	-	-	18676,17,207
DPC-Bank	7533,06,899	-	3,405	-	7536,47,304	1,38,776	-	-	142,45,446	16818,42,694
Block Bank	684,66,057	-	95,09,898	-	779,75,955	1,64,00,51,235	2,768	-	-	1,64,03,27,303
CSC Bank	94,005	-	30,87,540	-	31,81,545	683,51,384	-	-	-	1,49,28,15,974
DIFT Eukhman Bank	3,21,176	-	-	-	3,21,176	41,495	-	-	-	75,21,091
Cash in Transit	3090,57,377	2291,00,000	-	-	5,381,57,377	3,21,176	-	-	-	41,695
Mewat School Closing Balance	16,55,775	-	-	-	16,55,775	2,48,55,28,725	-	-	-	2,48,55,28,725
Advances	-	-	-	-	-	-	-	-	-	-
Total	36941,47,656	9919,26,752	106,00,852	-	48166,75,260	40148,43,317	339,48,106	-	142,45,446	41130,36,869

Schedule B	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
Grant Received from GOI & GOB				
GOI	193462,69,000	341192,14,000	-	-
GOB	213109,12,000	170796,07,000	-	-
Total	406571,81,000	511988,21,000	-	-
Less: Other Scheme Grant	3247,90,000	-	-	-
Total	384093,91,000	511988,21,000	-	-

Schedule C	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
Loans (Liability)				
Rhatha & Pustakalaya	-	199,44,266	-	168,69,000
RHSIS (Scout & Guide)	-	81,52,589	-	23,08,110
Receipt from KGBV	16,12,000	-	-	-
Library	34,000	-	-	-
Receipt from District	-	400,00,000	-	-
DFEP Phase I	-	-	-	-
DFEP Phase II	-	-	-	87,77,020
REMIS election	-	-	-	365,45,787
Total	16,36,000	680,97,255	-	477,96,600

Schedule D	As on 31.03.2016		As on 31.03.2015	
	SSA	NFEGEL	SSA	NFEGEL
Receipt and Journal Entry from SPO				
Receipt from SPO	382,877,65,070	-	407,016,52,659	-
Journal Entry from SPO	2,923,80,988	-	9,789,78,200	-
SWSHS Receipt	829,75,000	-	-	-
Other Receipt from SPO	-	-	-	-
Total	4,006,11,258	-	723,39,608	-

Schedule E	As on 31.03.2016		As on 31.03.2015	
	District SSA	SPO	District SSA	SPO
Bank Interest				
Bank Interest	833,35,753	168,47,603	97,312	-
SDMSI Interest	-	-	-	-
Total	833,35,753	168,47,603	97,312	-

Schedule F	As on 31.03.2016		As on 31.03.2015	
	SSA	NFEGEL	SSA	NFEGEL
Receipt from SMC'S				
Receipt from SMC'S	2032,09,958	-	2,193,09,958	-
Total	2032,09,958	-	2,193,09,958	-

Schedule G	As on 31.03.2015		As on 31.03.2014	
	District SSA	SPO	District SSA	SPO
Bank Interest				
Bank Interest	880,30,629	700,85,895	67,025	-
Total	880,30,629	700,85,895	67,025	-

Schedule H	As on 31.03.2015		As on 31.03.2014	
	SSA	NFEGEL	SSA	NFEGEL
Receipt from SMC'S				
Receipt from SMC'S	888,51,892	-	888,51,892	-
Total	888,51,892	-	888,51,892	-



SSA SCHEDULE-CONSOLIDATED RECEIPT & PAYMENT A/C

Schedule D	As on 31.03.2015				As on 31.03.2015			
	DISTRICT	NPEGEL	SPO	TOTAL	DISTRICT	NPEGEL	SPO	TOTAL
Other Income								
Other Receipt for SWSHE	92,39,100	-	420,50,000	513,48,100	518,82,826	-	-	518,82,826
Unrecf	10,94,057	-	-	10,94,057	2,88,900	-	-	2,88,900
Diet	11,53,137	-	-	11,53,137	58,875	-	-	58,875
Other Receipts	1674,00,283	58,804	-	1674,38,687	951,14,862	-	-	951,14,862
Sale of Tender Forms	3,07,875	-	2,200	3,10,075	1,83,050	-	-	1,83,050
Car Item	-	-	49,710	49,710	-	-	23,378	23,378
received Meera March From SPO	2,18,802	-	-	2,18,802	7,444	-	-	7,444
Recovery	2,67,092	-	-	2,67,092	4,41,031	-	-	4,41,031
Royalty	3,213	-	-	3,213	95,889	-	-	95,889
Res. RT	18	-	-	18	430	-	-	430
SFO	304	-	-	304	16,39,652	-	-	16,39,652
MSDP Minority affairs Digit.	2,73,346	-	-	2,73,346	-	-	508,00,000	508,00,000
Rights of Information	-	-	1,806	1,806	-	-	-	1,806
Misc. Income	-	-	609,29,658	609,29,658	-	-	-	609,29,658
Receipt from WPC	3,50,000	-	-	3,50,000	-	-	-	3,50,000
Receipt for Girls Education	1,28,564	-	-	1,28,564	-	-	-	1,28,564
School	3,25,307	-	-	3,25,307	1,29,564	-	-	1,29,564
Labour Welfare	1,610	-	-	1,610	-	-	-	1,610
SAS Asthaur	10,50,327	-	-	10,50,327	-	-	-	10,50,327
DEC SSA	2,458	-	-	2,458	-	-	-	2,458
DCR	2,63,218	-	-	2,63,218	6,31,383	-	-	6,31,383
Receipt from Districts	-	-	-	-	-	-	-	-
Receipt from NPEGEL	-	-	-	-	-	-	-	-
Loan From NPEGEL	-	-	-	-	310,29,907	-	-	310,29,907
Balance from KGBV	-	-	-	-	28,76,612	-	-	28,76,612
Received from NGO	-	-	-	-	225,73,361	17,00,000	-	237,73,361
Funds received from Zila parishad	-	-	-	-	3,13,898	-	-	3,13,898
Borrowing money received from KGBV	-	-	-	-	46,73,792	-	-	46,73,792
Library	-	-	-	-	50,00,000	-	-	50,00,000
Receipts from SSA	-	-	-	-	53,00,000	-	-	53,00,000
Receipts from BRC	-	-	-	-	-	-	-	-
Recd from KGBV Kuchaman	-	-	-	-	35,00,000	-	-	35,00,000
HER	-	-	-	-	27,35,085	-	-	27,35,085
Fees and stamp	-	-	-	-	3,80,000	-	-	3,80,000
Cheque cancelled	-	-	-	-	17,57,090	-	-	17,57,090
Sales tax	-	-	-	-	2,09,282	-	-	2,09,282
QC Fund	-	-	-	-	3,44,137	-	-	3,44,137
DRDA	-	-	-	-	4,38,048	-	-	4,38,048
Austin	-	-	-	-	4,00,000	-	-	4,00,000
Swachh andolan	-	-	-	-	30,264	-	-	30,264
Management cost	-	-	-	-	18,000	-	-	18,000
Other adjustment	-	-	-	-	-	-	-	-
Diff in opening balance (1/cash)	-	-	-	-	-	-	26,17,849	26,17,849
Total	1830,49,005	18,404	1090,35,374	2852,00,883	179,30,797	345,50,026	3724,81,900	





SSA SCHEDULE-CONSOLIDATED RECEIPT & PAYMENT A/C

	As on 31.03.2016		TOTAL	As on 31.03.2015		TOTAL
	DISTRICT	SPO		DISTRICT	SPO	
Schedule H						
Salary Reduction						
Salary Deduction	5,40,181	-	5,40,181	202,38,525	-	102,38,525
CPE	36,84,554	-	36,84,554	68,66,432	-	88,66,432
EPF Deduction	31,98,021	-	31,98,021	72,72,559	-	72,72,559
Less: Paid EPF	(31,64,408)	-	(31,64,408)	(63,18,057)	-	(63,18,057)
TDS	3,26,993	3,26,993	6,53,986	11,96,135	11,96,135	30,12,288
Surcharge	32,449	32,449	32,449	60,869	60,869	60,869
Patriarakar Sahitya	25,482	25,482	25,482	23,121	23,121	23,121
Govt. deduction	-	-	-	9,72,828	-	9,72,828
Income Tax	-	-	-	-	50	50
Bank deduction	-	-	-	-	63,382	7,06,574
Service tax	-	-	-	7,932	-	7,932
Cess	-	-	-	-	46	46
Patriarakar Sahitya Book	-	-	-	-	44,61,400	2,59,43,372
<b>Total</b>	<b>43,72,834</b>	<b>3,85,324</b>	<b>47,58,158</b>	<b>214,79,852</b>	<b>44,61,400</b>	<b>2,59,43,372</b>

	As on 31.03.2016		TOTAL	As on 31.03.2015		TOTAL
	DISTRICT	SPO		DISTRICT	SPO	
Schedule I						
Security Deposits & FMD						
Security Deposits	3,72,692	-	3,72,692	3,23,110	75,657	4,46,777
Earned Money	2,08,643	-	2,08,643	2,29,342	2,85,080	4,94,942
Received SO Money	89,450	-	89,450	101,26,677	-	1,01,26,677
FMD	3,25,338	-	3,25,338	4,69,853	-	4,69,853
<b>Total</b>	<b>10,96,203</b>	<b>-</b>	<b>10,96,203</b>	<b>117,68,984</b>	<b>3,48,657</b>	<b>316,09,251</b>

	As on 31.03.2016		NPGEL	As on 31.03.2015		MREGEL
	DISTRICT	SPO		DISTRICT	SPO	
Schedule J						
Other Advance						
Sundry Creditors						
Receipt from NPGEL	19,88,315	-	19,88,315	53,14,018	-	-
Employees	46,282	-	46,282	10,000	-	-
DLIT	4,35,116	-	4,35,116	4,23,131	-	-
KOBR	195,00,000	-	195,00,000	175,00,000	-	-
Advance for Residential school	5,00,000	-	5,00,000	4,09,496	-	-
Advance (Opening Balance)	173,16,946	-	173,16,946	-	-	-
Advance adjusted by RMISA	5,70,000	-	5,70,000	95,885	-	-
Uda. Teachers Salary	-	64,05,328	64,05,328	-	-	-
Rajasthan Barwad	-	1,51,991	1,51,991	-	-	-
Other Adjustments	38,407	-	38,407	-	-	-
C.P.F. (L.J. Karmk)	-	-	-	15,05,184	-	-
Loans and advances	-	-	-	140,30,362	-	-
GRFC	-	-	-	35,69,581	-	-
Advance	-	-	-	190,48,540	-	23,08,389
Advance to motor car	-	-	-	272	-	-
HDFC Bank	-	-	-	50,000	-	-
Advance received means march from SPO	-	-	-	45,072	-	-
<b>TOTAL</b>	<b>465,83,061</b>	<b>65,27,313</b>	<b>5,31,10,374</b>	<b>599,13,676</b>	<b>96,885</b>	<b>23,08,389</b>

	As on 31.03.2016		As on 31.03.2015	
	SSA	SSA	SSA	SSA
Schedule K				
Advance Adjusted	877,56,607	393,58,370	877,56,607	393,58,370
Advance Adjusted OPO	488,51,836	10,03,393	488,51,836	10,03,393
<b>Total</b>	<b>1,366,08,443</b>	<b>403,61,763</b>	<b>1,366,08,443</b>	<b>403,61,763</b>



SSA SCHEDULE-CONSOLIDATED RECEIPT & PAYMENT A/C

Schedule L	As on 31.03.2016		As on 31.03.2015	
	SSA	NPEGEL	TOTAL	SSA
Advance Adjusted BRCF	-	-	-	905,71,873
BRCF	-	-	-	3117,80,668
Advance adjusted BRCF	-	-	-	2023,51,941
Total	-	-	-	2023,51,941

Schedule M	As on 31.03.2016		As on 31.03.2015	
	SSA	NPEGEL	TOTAL	SSA
Advance Adjusted SOMC	-	-	-	-
SOMC	-	-	-	-
Advance Adjustment SOMC	-	-	-	-
TOTAL	-	-	-	-

Schedule N	As on 31.03.2016		As on 31.03.2015	
	SSA	NPEGEL	SSA	NPEGEL
Chaser receipt(DMI)	-	-	-	-
Civil Work	-	-	29,99,527	38,000
Other Sanitation Grant	-	-	90,59,800	-
Advances from 21a (Banshod (Bisham Shed))	-	-	67,500	-
Total	-	-	321,17,827	38,000

Schedule O	As on 31.03.2016		As on 31.03.2015	
	SSA	NPEGEL	SSA	NPEGEL
Unspent Amount	-	-	-	-
Unspent Amount of BRCF	-	-	113,57,083	-
Unspent Amount of MDM	-	-	81,600	-
Unspent Amount of TSC	-	-	2,52,000	-
TOTAL	-	-	116,90,683	-

Schedule P	As on 31.03.2016			As on 31.03.2015				
	DISTRICT	SPO	NPEGEL	TOTAL	DISTRICT	SPO	NPEGEL	TOTAL
Payments								
Block Resource Centre	7202,00,261	-	-	7202,00,261	7574,37,710	-	-	7574,37,710
Dusper Resource Center	339,76,910	-	-	339,76,910	239,71,426	-	-	239,71,426
FREE TEXT BOOK	1115,30,510	-	-	1115,30,510	1157,97,000	-	-	1157,97,000
INNOVATION	715,54,196	-	-	715,54,196	29,69,304	-	-	29,69,304
INTERVENTION	188,82,645	-	-	188,82,645	321,27,598	-	-	321,27,598
MGT. COST	6402,64,743	1180,73,509	-	7583,38,252	7243,17,057	-	-	7243,17,057
PROVISION FOR DISABLED CHILDRENS	1029,83,045	-	-	1029,83,045	792,82,297	-	-	792,82,297
RESEARCH	146,38,805	11,66,260	-	158,05,074	253,03,859	-	-	253,03,859
SCHOOL GRANT	5541,09,792	-	-	5541,09,792	5849,20,575	-	-	5849,20,575
TEACHERS TRAINING	1324,43,742	-	-	1324,43,742	280,90,741	-	-	280,90,741
TRAINING FOR SMC MEMBERS	880,00,382	-	-	880,00,382	443,23,740	-	-	443,23,740
CEE	23,63,427	-	-	23,63,427	249,32,826	-	-	249,32,826
LEP	391,95,537	4,79,330	-	396,75,467	47,35,777	-	-	47,35,777
MAINTENANCE & REPAIR	3523,30,841	-	-	3523,30,841	3044,29,858	-	-	3044,29,858
BANK CHARGES	8,51,482	-	-	8,51,482	15,826	-	-	15,826
Community Mobilisation	270,26,324	-	-	270,26,324	71,08,218	-	-	71,08,218
Anand Bahal, Anandla Niyalga	30,69,441	-	-	30,69,441	21,22,186	-	-	21,22,186
Misrot Bahal, Anandla, Vahodra	103,01,523	-	-	103,01,523	86,48,263	-	-	86,48,263
SWSHE	1308,00,789	103,81,754	-	1411,82,543	1005,65,266	-	-	1005,65,266
TSC	230,57,508	-	-	230,57,508	51,96,265	-	-	51,96,265
Other Payments	651,08,091	-	-	651,08,091	289,78,827	-	-	289,78,827
Residential Girls School	65,29,674	-	-	65,29,674	73,67,243	-	-	73,67,243
Residential School for special Category of Childrens	100,91,386	-	-	100,91,386	77,58,762	-	-	77,58,762
Residential hostel for special category of childrens	44,61,799	-	-	44,61,799	32,84,082	-	-	32,84,082
Sales Tax	52,309	-	-	52,309	81,990	-	-	81,990
Cess	89,608	-	-	89,608	27,130	-	-	27,130





SSA SCHEDULE-CONSOLIDATED RECEIPT & PAYMENT A/C

Royalty	93,588	-	-	-	93,588	54,660	-	-	-	54,660
R.D.	44,10,353	-	-	-	44,10,353	36,56,382	-	-	-	36,56,382
Sanitation	413,18,645	-	-	-	413,18,645	645,90,000	-	-	-	645,90,000
SNIS/SIO	155,94,000	-	-	-	155,94,000	313,87,000	-	-	-	313,87,000
Main stream Children	8,33,524	-	-	-	8,33,524	7,30,021	-	-	-	7,30,021
CBP	291,42,230	-	-	-	291,42,230	18,250	-	-	-	18,250
Govt. Deduction	48,03,175	-	-	-	48,03,175	9,88,615	-	-	-	9,88,615
D.C Fund	17,508	-	-	-	17,508	-	-	-	-	-
Res Act Reimbursement	4173,21,000	-	-	-	4173,21,000	-	-	-	-	-
Training for community leaders	-	-	-	-	-	-	-	-	-	-
Special training	-	-	-	-	-	-	-	-	-	-
Honorable labour cost	6,10,005	-	-	-	6,10,005	-	-	-	-	-
DRDA refund	3,94,236	-	-	-	3,94,236	-	-	-	-	-
REMS at SPO	-	47,50,598	-	-	47,50,598	-	-	-	-	-
Force & Lift Pump	13,26,625	-	-	-	13,26,625	-	-	-	-	-
Management MB	-	67,20,309	-	-	67,20,309	-	-	-	-	-
Transfer to library cash book (by mistake)	-	-	-	-	-	171,73,168	-	-	-	171,73,168
TAD	-	-	-	-	-	312,42,809	-	-	-	312,42,809
Maintenance of tools	-	-	-	-	-	5,08,375	-	-	-	5,08,375
Non PS Mobility	-	-	-	-	-	220,98,000	-	-	-	220,98,000
UNICEF	-	-	-	-	-	30,00,000	-	-	-	30,00,000
Female Nya adharata Department, Jipur	-	-	-	-	-	4,13,576	-	-	-	4,13,576
Kala Yati	-	-	-	-	-	2,52,572	-	-	-	2,52,572
Tournament Exp	-	-	-	-	-	1,30,595	-	-	-	1,30,595
CWSN	-	-	-	-	-	23,450	-	-	-	23,450
Refund to ICCE	-	-	-	-	-	32,46,146	-	-	-	32,46,146
Refund to SIDA scheme	-	-	-	-	-	2,17,770	-	-	-	2,17,770
Refund Borrowing Money	-	-	-	-	-	35,00,000	-	-	-	35,00,000
ST Deducted	-	-	-	-	-	27,66,528	-	-	-	27,66,528
MPSEGL	-	-	-	-	-	35,00,000	-	-	-	35,00,000
Refund to ICCE	-	-	-	-	-	274,90,500	-	-	-	274,90,500
Teachers Grant	-	-	-	-	-	(1,33,419)	-	-	-	(1,33,419)
Balika Foundation	-	-	-	-	-	19,62,625	-	-	-	19,62,625
Swachhata Andolan	-	-	-	-	-	182,77,000	-	-	-	182,77,000
MSDP Minorite affairs Deptn.	-	-	-	-	-	-	109,00,000	-	-	109,00,000
Misc. Income	-	-	-	-	-	-	19,25,502	-	-	19,25,502
H.F.R.	-	-	-	-	-	-	15,081	-	-	15,081
<b>Total</b>	<b>96625,15,117</b>	<b>1495,62,369</b>	<b>-</b>	<b>-</b>	<b>98120,77,486</b>	<b>32299,93,564</b>	<b>1016,15,685</b>	<b>71,784</b>	<b>-</b>	<b>32916,07,233</b>



Schedule Q	SPO
Loans (Liability)	As on 31.03.2018
Borrowing (Election)	As on 31.03.2015
Bharosa & Pustakalaya	264,00,000
RR036 (Bount & Guide)	316,35,166
<b>Total</b>	<b>25,03,412</b>
	<b>607,38,978</b>

SSA SCHEDULE-CONSOLIDATED RECEIPT & PAYMENT A/C

	As on 31.03.2016		As on 31.03.2015	
	SPO	NPEGL	SPO	NPEGL
Transfer to District	400561,21,657	-	10866,38,202	-
Transfer to SSA	-	3,34,568	19213,57,664	213,18,658
Transfer to KGGV	-	-	-	15,16,000
<b>Total</b>	<b>400561,21,657</b>	<b>3,34,568</b>	<b>2407,19,642</b>	<b>208,54,658</b>

	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
Teachers Salary	371276,58,090	26,36,182	366282,73,461	613,05,945
<b>Total</b>	<b>371276,58,090</b>	<b>26,36,182</b>	<b>366282,73,461</b>	<b>613,05,945</b>

	As on 31.03.2016		As on 31.03.2015	
	DISTRICT SSA	SPO	DISTRICT SSA	SPO
Duties & Taxes	-	4,16,637	-	5,26,723
YDS	-	-	15,80,914	10,24,379
NPS	-	-	1,94,600	-
UTI	-	-	160,94,695	-
CPF LP	-	-	90,63,603	-
Income Tax	-	-	-	31,26,125
Prarambhar Sahasas	-	-	-	91,008
Service Tax	-	-	-	1,03,313
Surcharge on Tax	-	-	-	34,520
<b>Total</b>	<b>-</b>	<b>4,16,637</b>	<b>2,49,33,832</b>	<b>49,07,689</b>

	As on 31.03.2016		As on 31.03.2015		
	DISTRICT	SPO	TOTAL	DISTRICT	SPO
DMD & SD	-	23,774	23,774	38,63,425	39,45,977
Security Deposits	37,87,139	1,67,000	39,04,139	47,49,886	47,49,886
EM/SD REFUND	-	-	-	-	76,688
Earnest Money	-	-	-	-	76,688
<b>Total</b>	<b>37,87,139</b>	<b>1,90,774</b>	<b>39,27,873</b>	<b>81,12,091</b>	<b>82,85,331</b>

	As on 31.03.2016		As on 31.03.2015			
	SSA	NPEGL	TOTAL	SSA	NPEGL	TOTAL
Civil Work	12566,11,317	-	12566,11,317	22658,96,370	-	22658,96,370
<b>Total</b>	<b>12566,11,317</b>	<b>-</b>	<b>12566,11,317</b>	<b>22658,96,370</b>	<b>-</b>	<b>22658,96,370</b>





**SSA SCHEDULE-CONSOLIDATED RECEIPT & PAYMENT A/C**

Schedule W	As on 31.03.2016				As on 31.03.2015				
	DISTRICT SSA	SFO	DISTRICT NPEIGEL	SFO NPEIGEL	TOTAL	DISTRICT SSA	SFO	NPEIGEL	TOTAL
Advances									
Advance at DPO	250,14,624	-	-	-	250,14,624	822,53,573	-	7,23,763	829,77,336
BRCF Advances	7235,50,706	-	-	-	7235,50,706	2021,82,764	-	-	2021,82,764
Advances SMC Hostel	54,830	-	-	-	54,830	13,29,826	-	66,212	13,48,038
Advance Rent	13,00,000	-	-	-	13,00,000	25,00,000	-	-	25,00,000
Advance GEETA DHAM	35,000	-	-	-	35,000	20,000	-	-	55,000
Advance EMP	13,44,226	-	-	-	13,44,226	50,000	-	-	13,94,226
Advance DIET	25,85,373	-	-	-	25,85,373	7,03,405	-	-	32,88,778
Advance SDMC	10,75,273	-	-	-	10,75,273	3,79,273	-	-	14,54,546
Loans & advances		752,08,450			752,08,450		347,59,888		1,100,68,338
Advances									
Diet			95,885		95,885	5,10,055		7,09,457	5,85,940
ROB	3,80,110	-	-	-	3,80,110	4,25,110	-	-	8,05,220
Advance for residential school	195,00,000	-	-	-	195,00,000	195,00,000	-	-	3,90,00,000
Advance	2,11,043	-	-	-	2,11,043	-	-	-	2,11,043
Advance Adjustment	188,05,228	-	-	-	188,05,228	-	-	-	188,05,228
Contributions of L.HART	329,90,577	-	-	-	329,90,577	-	-	-	329,90,577
Transfer to KGRV	22,21,638	-	-	-	22,21,638	-	-	-	22,21,638
Receipt from District	403,81,743	-	-	-	403,81,743	-	-	-	403,81,743
Advance NRIAC									
UPS-VILASPUT						1,814			1,814
Advance to RAMGA							1,30,000		1,30,000
Sundry Creditors						5,70,000			5,70,000
C.P.F (J.J. Kanna)							35,14,038		35,14,038
Total	8196,18,370	752,08,450	95,885		9459,42,705	3409,06,818	415,79,110	26,48,437	1986,77,020

Schedule X	As on 31.03.2016	As on 31.03.2015
Force & Lift Pump	SSA-District	SSA-District
Force & Lift Pump	19,37,583	19,37,583
Total	19,37,583	19,37,583

Schedule Y	As on 31.03.2016				As on 31.03.2015				
	DISTRICT SSA	SFO	DISTRICT NPEIGEL	SFO NPEIGEL	TOTAL	DISTRICT SSA	SFO	NPEIGEL	TOTAL
Closing Balance of cash and Bank									
DPC-Cash	1,30,261	-	-	-	1,30,261	67,723	-	1,22,418	1,90,141
DPC-Bank	15441,60,790	-	-	-	15441,60,790	7599,47,636	-	94,25,199	16,03,62,625
Block/BRC-Bank	784,32,054	-	91,59,486	-	795,91,540	712,99,009	-	9,92,533	1,50,91,542
Minor Schools Closing Balance	8,70,964	-	3,95,533	-	12,66,497	16,55,775	-	-	29,22,272
Dile Kulkarni Bank	3,21,176	-	-	-	3,21,176	3,21,176	-	-	6,42,352
Cash in Transit	725,13,890	-	-	-	725,13,890	3090,57,337	2191,00,000	-	13,46,11,137
Bank	230,08,160	12456,51,572	-	-	12,68,65,732	77,88,26,751	-	-	20,46,92,483
Advances									
Total	17099,54,194	12456,51,572	109,51,919		29656,61,684	39141,47,657	9919,26,752	106,20,651	49166,76,060



SARVA SHIKSHA ABHIYAN

CONSOLIDATED INCOME & EXPENDITURE, A.C. FOR THE YEAR ENDED 31.03.2016

SSA	As on 31.03.2015			As on 31.03.2016			As on 31.03.2016			SCHEDULE	SSA	TOTAL (Rs.)
	NPEGL	TOTAL (Rs.)	EXPENDITURE	CHEQUE	SSA	NPEGL	TOTAL (Rs.)	INCOME	NPEGL			
366905,79,456	-	366905,79,456	Teachers Salary	A	371302,04,272	-	371302,04,272	Grant Received from G.O. & C.P.	D	406671,21,000	486673,21,000	
20646,67,011	29,840	20676,56,951	Expenses SSA	B	35265,50,247	-	35265,50,247	Grant received from Prachaya Ra.		3267,96,800	3307,96,800	
6815,09,408	-	6815,09,408	1496 Advance Pending UC		(7937,50,000)	-	(7937,50,000)					
2249,99,570	-	2249,99,570	Transfer to K.G.B.V		6620,00,000	-	6620,00,000	Bank Interest	E	1401,83,441	1402,80,733	
11412,37,787	20,38,966	13451,36,753	Other Schools Expenditure	C	1091,19,454	-	1091,19,454	Other Income	F	2851,32,439	2851,30,941	
417129,53,134	20,68,996	417129,62,830	1498 Advance Pending UC		(1625,81,000)	-	(1625,81,000)	Receipts from SMC	G	2590,09,559	2199,09,959	
			Excess of Income over Expenditure		9554,03,864	1,25,716	9555,29,580	Other Receipts from SPO				
			Total		417129,62,830	1,25,716	417255,34,544	Total		410285,36,638	416346,32,554	

For S.C. Bapna & Associates  
Chartered Accountants

FRN : 115649W

Jai Prakash Gupta

Partner

Membership no. : 088903

Place : Jaipur

Date: 07.11.2016



For Rajasthan Council of Elementary Education

(Dr. Hoshiyar Singh)  
Controller Finance

HOSHIYAR SINGH  
R.A.C.S.

Controller Finance & Min

(Dr. Joga Ram) IAS  
Commissioner

Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)



SSA SCHEDULE-CONSOLIDATED INCOME & EXPENDITURE A/C

	As on 31.03.2016			As on 31.03.2015		
	DISTRICT	SPO	TOTAL	DISTRICT	SPO	TOTAL
<b>SCHEDULE A</b>						
Teachers Salary	37127028.080	26,36,182	371302,84,272	365292,73,461	513,05,945	366995,79,406
Teachers Salary	37127028.080	26,36,182	371302,84,272	365292,73,461	513,05,945	366995,79,406
<b>SCHEDULE B</b>						
<b>Expenditure</b>						
Block Resource Center	7202,09,263	-	7202,09,263	7574,37,713	-	7574,37,713
CUPSR Resource Center	339,74,000	-	339,74,000	239,71,424	-	239,71,424
FREE TEXT BOOK	1135,39,519	-	1135,39,519	1157,97,001	-	1157,97,000
INNOVATION	735,54,196	-	735,54,196	29,69,304	-	29,69,304
INTERVENTION	388,82,845	-	388,82,845	121,27,598	-	121,27,598
MGT. COST	6402,64,743	1,180,73,509	7583,38,252	7243,17,090	878,46,692	8121,63,782
PROVISION FOR DISABLED CHILDRENS	1009,83,045	-	1009,83,045	792,82,997	-	792,82,997
RESEARCH	346,38,803	11,66,269	358,05,074	353,03,695	-	353,03,695
SCHOOL GRANT	5720,27,792	-	5720,27,792	5849,20,575	-	5849,20,575
TEACHERS TRAINING	1324,03,743	-	1324,03,743	780,90,741	-	780,90,741
TRAINING FOR SAC MEMBER	506,91,392	-	506,91,392	643,29,740	-	643,29,740
CCB	28,63,417	-	28,63,417	249,32,824	-	249,32,824
LEP	791,95,637	4,79,930	796,75,567	47,99,777	-	47,99,777
MAINTENANCE & REPAIR	3528,30,843	-	3528,30,843	3044,29,833	-	3044,29,833
BANK CHARGES	8,53,482	-	8,53,482	13,606	-	13,606
Community Mobilisation	276,36,324	-	276,36,324	71,48,718	-	71,48,718
Amrith Balika Avastha Vidyalya	30,09,483	-	30,09,483	21,52,186	-	21,52,186
Mrswat Balika Avastha Vidyalya	303,01,523	-	303,01,523	86,66,263	-	86,66,263
Residential GHS School	69,29,474	-	69,29,474	73,67,243	-	73,67,243
Randermal School for special Category of childrens	300,91,586	-	300,91,586	77,59,763	-	77,59,763
Randermal School for special category of childrens	44,61,799	-	44,61,799	32,84,962	-	32,84,962
SMG/SIG	155,39,000	-	155,39,000	313,87,005	-	313,87,000
ED	44,10,153	-	44,10,153	36,53,882	-	36,53,882
Microdeath Childrens	8,33,524	-	8,33,524	7,30,021	-	7,30,021
BTE MT Reimbursement	4171,21,050	-	4171,21,050	-	-	-
Payment to Labour Court	6,20,026	-	6,20,026	-	-	-
Force & Lift Pump	33,26,625	-	33,26,625	-	-	-
Management MIS	-	47,74,209	47,74,209	-	-	-
EDMS at SPO	-	47,36,598	47,36,598	-	-	-
DRDA Refund	-	-	-	-	-	-
Cable	1,94,236	-	1,94,236	-	-	-
Sales Tax	291,42,230	-	291,42,230	-	-	-
Royalty	52,999	-	52,999	-	-	-
Gifts	61,969	-	61,969	-	-	-
Maintenance of toilet	31,674	-	31,674	-	-	-
Killa MT	-	-	-	220,38,010	-	220,38,010
Tourism exp.	-	-	-	1,26,595	-	1,26,595
Teachers grant	-	-	-	23,450	-	23,450
Balika foundation	-	-	-	63,35,432	-	63,35,432
Total	31973,65,632	3,103,80,615	35,065,50,247	36,098,20,318	878,46,692	36,976,66,951
Total	33973,65,637	3,291,80,615	35,265,50,247	36798,20,616	878,46,692	36,146,66,951



SSA SCHEDULE-CONSOLIDATED INCOME & EXPENDITURE A/C



Other Scheme Expenditure	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	Total	Total
SWISH	1,450,23,793	203,81,754	1,650,05,487	585,84,266
Sanitation	413,18,645	-	413,18,645	437,15,000
Swachh Anudhan	-	-	-	182,71,000
New P5 Minority	-	-	-	30,00,000
Refund to SPDA scheme	-	-	-	2,17,770
Samajik evay achharka department, Jaisur	-	-	-	2,51,572
MSOP minority affairs dept.	-	-	-	308,00,000
Bhathik and parakalya vibhag	-	-	-	147,66,566
Other agencies	681,08,093	-	681,08,093	52,15,542
Coal ramp	-	-	-	90,33,338
TAD	-	-	-	5,08,375
Corp	-	-	-	18,750
UNICEF	3,95,152	-	3,95,152	4,21,576
TSC	362,92,033	-	362,92,033	51,96,265
<b>Total</b>	<b>2887,87,700</b>	<b>203,81,754</b>	<b>3091,18,454</b>	<b>255,66,566</b>

Grant Received from GOI & GOR	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	Total	Total
GOI	193462,09,000	743193,14,000	936,652,230	800,00,000
GOR	213209,12,000	170796,07,000	384,005,190	300,00,000
Less: Other Grant SWISH	406671,21,000	-	406,671,210	-
Less: Other scheme grant	3067,90,000	25,07,000	3,320,970	-
<b>Total</b>	<b>12267,99,000</b>	<b>611965,14,000</b>	<b>12,883,581,400</b>	<b>11,000,000,000</b>

Bank Interest	As on 31.03.2016		As on 31.03.2015	
	DISTRICT SSA	SPO	Total	Total
Bank Interest	853,35,753	168,47,688	1,021,83,441	1,021,83,441
<b>Total</b>	<b>853,35,753</b>	<b>168,47,688</b>	<b>1,021,83,441</b>	<b>1,021,83,441</b>

Other Income	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	Total	Total
Other Receipt for SWISH	92,98,100	-	92,98,100	715,41,744
UNICEF	10,14,037	-	10,14,037	2,96,890
DBT	11,53,137	-	11,53,137	58,875
Other All Receipts	1674,00,283	-	1674,00,283	3075,32,507
Sale of Tangle Forme	3,07,875	2,200	3,10,075	1,75,090
Recovery	2,67,062	-	2,67,062	4,41,053
Other Receipts	-	-	-	38,404
Received Manda Manish from SPO	2,18,800	-	2,18,800	52,516
Rec. RTI	100	-	100	430
LCCE	2,63,238	-	2,63,238	6,53,183
Receipt from Scout Guide	3,25,007	-	3,25,007	42,766
Car Rent	-	49,720	49,720	23,578
Misc. Income	-	609,25,658	609,25,658	46,70,079
Rights of Information	3,50,000	-	3,50,000	4,454
Receipt from WTPC and others	1,29,564	-	1,29,564	-
SKS Account	10,50,317	-	10,50,317	-
DES, SSA	2,458	-	2,458	-
MSDP	2,73,368	-	2,73,368	-
Labour Welfare	1,610	-	1,610	-
Royalty	3,219	-	3,219	-
<b>Total</b>	<b>12,883,581,400</b>	<b>611,965,14,000</b>	<b>13,495,546,540</b>	<b>17,96,47,203</b>





**SARVA SHIKSHA ABHIYAN - RAJASTHAN**  
**CONSOLIDATED BALANCE SHEET AS ON 31.03.2015**

District	As at 31.03.2015		As at 31.03.2016		SCHEDULE	ASSETS	DISTRICTS	As at 31.03.2016	
	SPO	TOTAL AMOUNT	District	TOTAL AMOUNT				SPO	TOTAL AMOUNT
307596,38,410	38623,27,433	75716,65,832	381758,42,319	320131,14,623	A	FREE ASSETS	388679,15,940	388679,15,940	388679,15,940
10536,81,914	622,45,448	11359,33,360	105663,80,822	8662,86,773		CIVIL WORKS SSA NPEDEL	8662,86,773 (7337,86,000)	8662,86,773 (7337,86,000)	8662,86,773 (7337,86,000)
079809,31,710	4442,18,503	11432,37,787	(184283,88,547)	-	B	Advances pending Utilization SSA Other Scheme Expenditure	15245,30,000 1620,81,000	-	15245,30,000 1620,81,000
28,92,910	3,03,215	29,96,122	2,35,716	1,30,716					
8010,91,419	807,37,418	8618,28,837	1089,42,926	3921,85,132	C	ADVANCES SSA	10437,14,059	-	10437,14,059
810,08,577	-	810,08,577	650,18,437	650,18,437		NPSS - I	2444,43,420	-	2444,43,420
418942,35,546	-	-	140903,47,000	340903,47,000		Receivable from GOI	340903,47,000	-	340903,47,000
40127,27,060	80468,83,022	789,49,70,315	13874,26,470	13874,26,470	D	MISC. EXPENSES (ASSETS) SSA NPEDEL	13874,26,470 35,80,680	377,66,05,909 (70,00,000)	377,66,05,909 (70,00,000)
					E	ADVANCES FOR EXPENDITURE SSA NPEDEL	478,23,454 554,51,341	478,23,454 554,51,341	478,23,454 554,51,341
					F	DIFFERENCE IN PREVIOUS YEAR BALANCES SSA NPEDEL	522,85,897 68,50,576	522,85,897 68,50,576	522,85,897 68,50,576
					G	CLOSING BANK BALANCE SSA NPEDEL	39341,47,658 306,00,852	39341,47,658 306,00,852	39341,47,658 306,00,852
						Transfer to Districtal (Contra)	402561,21,057	402561,21,057	402561,21,057
40127,27,060	80468,83,022	789,49,70,315	547365,99,221	547365,99,221	TOTAL	TOTAL	547365,99,221	789448,70,515	789448,70,515

For Rajasthan Council of Elementary Education



S.C. Bapna & Associates  
 Chartered Accountants  
 FRN : 115649W  
 Partner  
 Membership no. : 084903  
 Place : Jaipur  
 Date : 07.11.2016

(Dr. Hoshiyar Singh)  
 Controller Finance  
 Dr. HOSHIYAR SINGH  
 B.A.C.S.  
 Controller Finance & Plan

(Dr. Joga Ram) IAS  
 Commissioner  
 Rajasthan Council of Elementary Education  
 JAIPUR (Rajasthan)



## SSA Schedules - Consolidated Balancesheet

Schedule A  
Fixed Assets

(Amount in Rs.)

Particulars	SSA		NPEGEL		Total
	As on 31.03.2015	Additions	As on 31.03.2016	Additions	
Civil Work	326107,87,623	-	326107,87,623	-	334670,74,396
Add: Furniture	24,27,000	-	24,27,000	-	-
Add: New	-	12546,11,317	12546,11,317	-	12546,11,317
<b>Total</b>	<b>326132,14,623</b>	<b>12546,11,317</b>	<b>338678,25,940</b>	<b>8562,86,773</b>	<b>347216,85,713</b>



## SSA Schedules Consolidated Balance Sheet

Schedule B

Advances Pending Utilization-SSA	(Amt. in Rs)	
	As on 31.03.2016	
	Districts - SSA	Districts- Other scheme
Civil Work	7317.86,000	-
School Facility Grants	4468.09,000	-
School Management grant	102.94,000	-
TLM	359.49,000	-
TLE	324.42,000	-
Maintenance and Repair	2545.80,000	-
IED	50.79,000	-
Innovation	35.97,000	-
Other Scheme Advance	-	1610.81,000
<b>Total</b>	<b>15245.36,000</b>	<b>1620.81,000</b>

Schedule C

	(Amount in Rs.)	
	As at 31.03.2016	
	District	NPEGEI
<b>Advances - Districts</b>	<b>Total</b>	<b>As at 31.03.2015</b>
	<b>District</b>	<b>NPEGEI</b>
BRCF	1727.41,968	1324.27,761
Advances	1671.04,581	1715.57,177
LN/CEP (pre. Year Bal.)	9,70,778	3513.19,935
NPEGEI (previous year balance)	28.54,500	8.95,245
Advance Staff	28.84,810	29.04,500
Advance Dies	64.03,943	41.33,479
NPEGEI	77.46,113	45.54,175
Am. recd from SMC	38.23,000	137.12,281
Advance Outstanding DPO	502.87,472	38.23,000
Advance Outstanding- Muck Bahir School	10,000	502.87,472
Advance Outstanding- Man Mahoolav	1,00,000	30,000
Loan/Advance to KGBV	284.71,241	1,00,000
Advance which is not incurred in expenditure	31.67,375	159.40,754
Advance for Expenditure	1621.01,100	31.67,375
SWSHE (Previous year Bal.)	2,00,000	1621.01,100
Transfer to Barmer (P.Y.)	100,00,000	2,00,000
BRC (Sup. Budget)	1,10,000	100,00,000
Advances to CRC	2803.30,787	1,10,000
Advance to CRC	9.54,000	1586.14,677
Advance to NPEGEI (previous year balance)	30.78,600	9.54,000
Given to NPEGEI	21.08,365	40.78,600
Advance Outstanding P.Y. Bal	39.07,042	22,00,000
Advance (Previous Year Balance)	107.45,293	109.21,679
Advance DPO (Previous Year Balance)	1.63,052	107.45,293
Advance To SMC	98.99,752	1.99,049
Advance For SPD Jaipur	1,39,490	105.84,914
	<b>1,39,490</b>	<b>45,263</b>
	<b>1,39,490</b>	<b>1,39,490</b>





SSA Schedules Consolidated Balance Sheet

Advance to Employed (previous year bal)	1,03,665	-	1,03,665	67,500	-	67,500
Advance to BEO (previous year bal)	594,96,696	-	594,96,696	389,86,896	-	389,86,896
ITD Advance	2,500	-	2,500	2,500	-	2,500
KGBV	372,80,470	-	372,80,470	418,46,970	-	418,46,970
Transfer To BRC	1,09,760	-	1,09,760	1,35,293	-	1,35,293
BRC EXP	2,61,214	-	2,61,214	2,61,214	-	2,61,214
DPEP (Opening Bal) (2009-10)	15,26,103	-	15,26,103	15,26,103	-	15,26,103
Advance Adjustment	9,53,272	-	9,53,272	13,78,092	-	13,78,092
Advance Outstanding BRC	(116,28,067)	-	(116,28,067)	11,10,00,694	-	11,10,00,694
CRCF (P.Y.)	13,69,506	-	13,69,506	13,69,506	-	13,69,506
BRC (opening bal)	(18,89,484)	-	(18,89,484)	9,66,988	-	9,66,988
Zila parishad (Previous year bal)	38,000	-	38,000	18,000	-	18,000
Advance to BRCE (Last Year Bal)	18,90,697	-	18,90,697	18,90,697	-	18,90,697
Advance to Died Principal	3,98,320	-	3,98,320	3,98,320	-	3,98,320
Received from SPO	1,37,340	-	1,37,340	1,37,340	-	1,37,340
Transfer to RCEE	175,29,479	-	175,29,479	175,29,479	-	175,29,479
Transfer to UPS Chirawa	80,000	-	80,000	80,000	-	80,000
Advance SDMC	36,32,736	-	36,32,736	36,32,736	-	36,32,736
A/E Payment SBBJ PAQTA (previous year bal)	12,00,000	-	12,00,000	12,00,000	-	12,00,000
Advance GEETADHAMA	1,16,000	-	1,16,000	1,16,000	-	1,16,000
KGBV (P.Y.)	42,92,775	-	42,92,775	20,07,137	-	20,07,137
Other Advance	3,23,788	-	3,23,788	30,39,770	-	30,39,770
SPO/DPO	29,15,836	-	29,15,836	30,17,078	-	30,17,078
Paid to KGBV	57,480	-	57,480	40,00,000	-	40,00,000
Advance for Residential School	2,11,043	-	2,11,043	5,00,000	-	5,00,000
Advance MAR MUS SOCIETY	6,00,000	-	6,00,000	6,00,000	-	6,00,000
Advance to BRC	124,44,702	-	124,44,702	124,44,702	-	124,44,702
SSA	1700,50,456	-	1700,50,456	1699,57,523	-	1699,57,523
Advance to BEO	55,000	-	55,000	55,000	-	55,000
Transfer to SSA (Prev. Year Balance)	65,76,142	-	65,76,142	64,84,507	-	64,84,507
SSA Loan	100,70,000	-	100,70,000	100,70,000	-	100,70,000
DPC	47,45,693	-	47,45,693	47,45,693	-	47,45,693
SMC	28,95,195	-	28,95,195	28,95,195	-	28,95,195
LPS VIJASPUR	1,50,000	-	1,50,000	1,50,000	-	1,50,000
Advance Civil Work	3,09,365	-	3,09,365	3,09,365	-	3,09,365
Other Em. Advances	8,200	-	8,200	8,200	-	8,200
Advance (not insured in exp (P.Y. Balance)	1,75,450	-	1,75,450	7,75,450	-	7,75,450
Other Advances	150,13,119	-	150,13,119	-	-	-
BARBER	-	-	-	-	-	-
BHARATPUR	-	-	-	19,74,098	-	19,74,098
BUNDI	-	-	-	5,37,647	-	5,37,647
BHOKPUR	-	-	-	8,13,613	-	8,13,613
JALORE	-	-	-	71,32,684	-	71,32,684
Adv to RMSA	-	-	-	3,70,876	-	3,70,876
Paid to NPEGL	-	-	-	5,70,000	-	5,70,000
Advance Outstanding DPC	-	-	-	6,04,509	-	6,04,509
Advance NREC	-	-	-	1,46,404	-	1,46,404
TSC	-	-	-	1,814	-	1,814
SWSHE	-	-	-	132,62,333	-	132,62,333
Thakur Zila Parishad Bharatpur	-	-	-	148,45,217	-	148,45,217
UNICEF	-	-	-	49,90,885	-	49,90,885
Total	10672,94,650	2448,27,988	13071,22,638	10437,14,099	2444,43,420	12881,57,518



# SSA Schedules Consolidated Balance Sheet

(Amount in Rs.)

Schedule D	As at 31.03.2016		As at 31.03.2015			
	District	NPRCEL	Total	District	NPRCEL	Total
Miscellaneous Expenses (Assets) Districts						
State Plan	3458.64.966	-	3458.64.966	3458.64.966	-	3458.64.966
Transfer to LPO	1697.39.555	-	1697.39.555	1696.48.500	-	1696.48.500
Transfer to KGBV	1055.59.396	-	1055.59.396	979.74.773	-	979.74.773
Library	141.57.806	-	141.57.806	119.76.368	-	119.76.368
Statutory Deduction	2.05.317	-	2.05.317	2.96.779	-	2,96,779
Transfer to others	11.53.487	-	11.53.487	11.53.487	-	11.53.487
Last month unpaid deduction paid	40.518	-	40.518	40.518	-	40.518
S. Loan	2,000	-	2,000	2,000	-	2,000
EPF	1.43.162	-	1.43,162	1,49,516	-	1,49,516
Management cost state plan (Prev Yr Bal)	6031.21.611	-	6031.21.611	6031.21.611	-	6031.21.611
Koban Shed	3,07,699	-	3,07,699	3,07,699	-	3,07,699
CPF	83.73.302	-	83.73.302	85.25.922	-	85,25,922
Deposit & Deduction	47,700	-	47,700	47,700	-	47,700
DPC	1038.42.947	-	1038.42.947	1039.10.820	-	1039.10.820
CHC & Other	3,00,335	-	3,00,335	3,00,335	-	3,00,335
CHC Advance (Prev. Year Balance)	1,82,100	-	1,82,100	1,82,100	-	1,82,100
L.P. Workers	34,78,396	-	34,78,396	36,45,351	-	36,45,351
Earnest Money Reverse Entry	24,12,088	-	24,12,088	24,12,088	-	24,12,088
Payment to LIP Employee Recovery	9,55,369	-	9,55,369	1,27,768	-	1,27,768
SD Refund	40,680	-	40,680	1,46,886	-	1,46,886
IED pre-Interrogation camp	1,24,370	-	1,24,370	1,24,370	-	1,24,370
NIBC	1,08,301	-	1,08,301	1,08,301	-	1,08,301
REMS	1,26,438	-	1,26,438	1,26,438	-	1,26,438
Force and Lift Pump	3,84,563	-	3,84,563	3,84,563	-	3,84,563
Class room , Drinking Water, Electrification , Toilets (Self ones)	-	1,86,000	1,86,000	-	1,86,000	1,86,000
TUM (Prev. Year Bal)	-	3,13,302	3,13,302	-	3,13,302	3,13,302
Recurring Grant	-	28,01,390	28,01,390	-	28,01,390	28,01,390
Paid to employee income tax	-	-	-	3,62,526	-	3,62,526
TDS PREV YEAR Bal	-	-	-	4,489	-	4,489
Credit to DB	-	-	-	39,000	-	39,000
Other(SO EMO)(prev year bal)	-	-	-	25,59,469	-	25,59,469
SSA Transfer to SMC KGBV	-	-	-	65,00,000	-	65,00,000
Refund deduction salary of CRGF	-	-	-	51,72,261	-	51,72,261
CPF Deduction Op. Bal.	-	-	-	71,254	-	71,254
B.T Deposited	-	-	-	27,66,777	-	27,66,777
EPF	-	-	-	16,20,403	-	16,20,403
Royalty	-	-	-	10	-	10
Payments to LIP Employee Recovery	-	-	-	42,426	-	42,426
<b>Total</b>	<b>13617.12.109</b>	<b>33,02,692</b>	<b>13650.14.797</b>	<b>13679.76.470</b>	<b>33,02,692</b>	<b>13679.76.470</b>





## SSA Schedules Consolidated Balance Sheet

Schedule D Miscellaneous Expenses (Assets) SPO	As at 31.03.2016			As at 31.03.2015		
	SSA	NPEGEL	Total	SSA	NPEGEL	Total
ALMER	9175,05,627	-	9175,05,627	9175,05,627	-	9175,05,627
ALWAR	17679,05,855	10,00,000	17689,05,655	17679,05,655	10,00,000	17689,05,655
BANSWARA	13403,93,736	-	13403,93,736	13403,93,716	-	13403,93,716
BARAN	7512,03,642	-	7512,03,642	7512,03,642	-	7512,03,642
BARMER	26439,87,484	-	26439,87,484	26439,87,484	-	26439,87,484
BIHARAPUR	8631,60,411	-	8631,60,411	8631,60,411	-	8631,60,411
BHILWARA	18707,34,628	-	18707,34,628	18707,34,628	-	18707,34,628
BIKANER	9128,25,753	-	9128,25,753	9128,25,753	-	9128,25,753
BUNDI	6904,40,273	-	6904,40,273	6904,40,273	-	6904,40,273
CHITTOGARH	10187,16,289	-	10187,16,289	10187,16,289	-	10187,16,289
CHURU	8855,94,570	-	8855,94,570	8855,94,570	-	8855,94,570
DALUJA	10232,28,555	-	10232,28,555	10232,28,555	-	10232,28,555
DHOLPUR	6672,49,621	-	6672,49,621	6672,49,621	-	6672,49,621
DUNGAPUR	10578,71,776	10,00,000	10578,71,776	10508,71,776	10,00,000	10578,71,776
HANUMANGARH	7441,10,499	-	7441,10,499	7441,10,499	-	7441,10,499
JALPUR	24400,82,191	-	24400,82,191	24400,82,191	-	24400,82,191
JASMER	6347,65,781	-	6347,65,781	6347,65,781	-	6347,65,781
JALORE	12546,69,783	-	12546,69,783	12546,69,783	-	12546,69,783
JALAWAR	10486,05,608	-	10486,05,608	10486,05,608	-	10486,05,608
JHUNHURU	9655,72,572	-	9655,72,572	9655,72,572	-	9655,72,572
JODHPUR	21011,67,629	-	21011,67,629	21011,67,629	-	21011,67,629
KARAUJI	8553,49,928	-	8553,49,928	8553,49,928	-	8553,49,928
KOTA	7462,18,780	10,00,000	7471,18,780	7461,18,780	10,00,000	7471,18,780
MAGAUR	18734,31,203	-	18734,31,203	18734,31,203	-	18734,31,203
PALI	12149,56,234	-	12149,56,234	12149,56,234	-	12149,56,234
PHATAPGARH	4842,82,809	-	4842,82,809	4842,82,809	-	4842,82,809
RAJASAMND	10180,72,368	-	10180,72,368	10180,72,368	-	10180,72,368
SWAINAGHOPUR	6785,66,351	-	6785,66,351	6785,66,351	-	6785,66,351
SIKAR	13882,58,306	-	13882,58,306	13882,58,306	-	13882,58,306
SIROHI	6275,55,968	11,00,00,000	6275,55,968	6275,55,968	11,00,00,000	6275,55,968
SRI GANGANAGAR	8962,26,488	-	8962,26,488	8962,26,488	-	8962,26,488
TONK	10329,77,871	-	10329,77,871	10329,77,871	-	10329,77,871
UDAIPIUR	18151,82,802	-	18151,82,802	18151,82,802	-	18151,82,802
LENS DPO Balance	15148,25,343	-	15148,25,343	15148,25,264	-	15148,25,264
<b>Total</b>	<b>377104,45,850</b>	<b>(70,00,000)</b>	<b>377074,45,850</b>	<b>377144,45,909</b>	<b>(70,00,000)</b>	<b>377074,45,909</b>



# SSA Schedules Consolidated Balance Sheet

Schedule E  
(Amount in Rs.)

Particulars	As at 31.03.2016		As at 31.03.2015	
	SSA-SPO	NPEGEI-SPO	SSA-SPO	NPEGEI-SPO
Advances For Expenditure SPO				
Loans And Advances (Assets)				
Almirco, Kangur	43,84,179	-	-	24
COEDS Jaipur	7,45,000	-	5,85,000	-
CPFLU Dabralet	50,00,000	-	15,00,000	-
Director, Elementary Education, Raj	19,50,000	-	19,50,000	-
Director RMISA	835,91,390	-	180,01,390	-
Deputy Director Elementary Education Jaipur	2,49,321	-	2,49,321	-
Earl Sheelar Bhanbaj	5,000	-	5,000	-
Institute of higher studies	3,054	-	3,054	-
Krishan Anur Sharma	(776)	-	(776)	-
NICES, New Delhi	25,69,081	-	45,88,119	-
P.C.S. Technology	7,608	-	2,608	-
Rajkumar Yadav Driver	916	-	916	-
Rajasthan Rajya Bal Adkar Sanshodhan Aayuk	5,10,118	-	6,10,118	-
Rambhadr Sevcon Station Rambhadr Meema	6,996	-	6,996	-
Rambhadr Meema	290	-	290	-
RICEM	39,360	-	39,360	-
Sahid Bhairam Filing Centre	20,000	-	20,000	-
Sanjay Sharma Com	3,237	-	3,237	-
Shyam Sun	1,550	-	6,597	-
S.L.E.R.T. Udaipur	110,15,568	-	104,05,510	-
Umrao Bahari	10,544	-	14,200	-
UNICEF Resource Centre	87,000	-	1,00,000	-
SSA	550,00,000	-	550,00,000	-
Loans and advances	4,51,341	-	4,51,341	-
WAPDES LIMITED	-	-	15,09,151	-
Teachers salary for ordu	-	-	66,04,850	-
State motor garage	-	-	91	-
Saharanathan Yadav	-	-	4,000	-
Sambhala Power Ltd	-	-	7,17,468	-
Plumtree Advance	-	-	3,30,000	-
Gurmeet Singh Barar AO	50,000	-	45,000	-
Bhagwan Singh	3,000	-	2,726	-
Anupama Sharma	30,85,377	-	30,000	-
Anthoni Joubil	6,00,328	-	20	-
Mahila Samakhy Program (MHEP)	15,40,000	-	1	-
Agriculture Finance Crop Advance	12,64,97,000	-	2,32,000	-
Anuneth Kumar Saeba	38,67,558	-	-	-
Bhanwar Singh PEON	18,000	-	-	-
Chief Controller Of Accts, Dept. Of Sun, Delhi	30,85,377	-	-	-
Civil Work Shop Of MEHRD	6,00,328	-	-	-
Director Clean Project Odisha	15,40,000	-	-	-
DIT in Op. Bal. of Panchayat Raj and REMPS	12,64,97,000	-	-	-
Difference acoun Guide	38,67,558	-	-	-
Difference UNICEF	18,000	-	-	-
Bhasha and Pustakalya opening balance	23,37,434	-	0	-
CPF Opening Balance	15,00,000	-	-	-
Rajharsh Meema	6,74,300	-	-	-
Ramesh Chand Meema	8,000	-	-	-
RRBSG SCOUT & GUIDE	-	-	2,37,273	-
<b>Total</b>	<b>2,90,65,296</b>	<b>554,51,341</b>	<b>478,23,454</b>	<b>554,51,341</b>





SSA Schedules Consolidated Balance Sheet

Schedule F

(Amount in Rs.)

Difference in Balances	As at 31.03.2016		As at 31.03.2015	
	Districts SSA	NPEDEL	Districts SSA	NPEDEL
Difference in Advise in T/E (previous year bal)	-	-	50,000	-
Difference in Bank Balance 2006-07	5,00,000	-	5,00,000	-
Difference in Opening (2009-10)	34,52,416	-	55,73,221	-
Difference in Opening (2010-11)	35,31,004	4,88,039	35,31,004	4,88,039
Diff in opening balance	403,78,532	11,80,447	417,65,192	12,65,514
Difference in Receipt And Payment A/c (P.Y.)	400	-	400	-
Double entry in Cash book (Prev. Yr. Bal)	2,40,000	-	2,40,000	-
Diff. In Opening Balance 2005-07	-	30,00,044	-	30,00,044
Diff. In Opening Balance 2009-10	-	68,659	-	68,659
Diff. In opening balance of BRC Bank	-	20,28,320	-	20,28,320
Diff in opening balance of advance	-	-	5,68,000	-
Diff in last year closing balance (BRC-Cash)	-	-	2	-
Diff in last year closing balance (BRC Bank)	-	-	62,936	-
Diff in last year closing balance (CWC-Cash)	-	-	14,858	-
Total	481,02,373	67,65,509	548,67,881	68,50,576







## SSA Schedules - Consolidated Balancesheet

Cash And Bank Balances As On 31.03.2015

SR.NO.	NPEGEL				SSA			
	(i)	Districts/SPO	BRCF	DPC	BRCF/CRCF	DPC	Others	Cash / Cheque in transit
1		AJMER	-	-	63,99,961	152,64,892	-	740,00,000
2		ALWAR	8,21,344	3,385	99,18,979	1,699,89,368	16,55,775	1,400,00,000
3		BANSWARA	-	1,22,419	28,51,997	15,32,082	-	1,300,00,000
4		BARAN	-	-	15,89,339	35,15,751	-	981,57,337
5		BARMER	-	2,07,605	-	63,49,391	-	2,100,00,000
6		BHARATPUR	-	-	-	434,47,840	-	650,00,000
7		BHILWARA	11,895	44,76,461	21,32,606	1,715,86,860	-	1,400,00,000
8		BIKANER	-	-	-	52,60,717	-	780,00,000
9		BUNDI	82,268	32,833	27,37,174	258,93,290	-	550,00,000
10		CHITTORGARH	1,59,294	25,646	60,80,443	264,13,768	-	600,00,000
11		CHURU	-	8,11,237	-	9,36,593	-	700,00,000
12		DAUSA	-	9,519	25,12,548	1,69,20,351	-	790,00,000
13		DHOLPUR	-	73,946	-	-	153,88,761	600,00,000
14		DUNGARPUR	-	1,38,284	12,31,180	4,95,250	1,013	880,00,000
15		HANUMANGARH	-	2,730	421,78,421	127,88,707	3,667	550,00,000
16		JAIPUR	-	1,272	142,35,980	-	21,645	2,100,00,000
17		JAISLMER	9,41,043	-	-	-	153,47,760	600,00,000
18		JALORE	-	-	-	21,62,521	-	1,100,00,000
19		JHALAWAR	-	2,05,916	-	-	68,77,039	800,00,000
20		JHUNIHUNU	-	-	-	79,16,283	-	720,00,000
21		JODHPUR	-	9,61,876	-	-	340,13,755	2,000,00,000
22		KARALI	-	1,49,350	50,14,478	67,44,028	-	900,00,000
23		KOTA	-	-	-	22,39,218	-	550,00,000
24		NAGAUR	4,14,177	-	25,31,030	10,28,428	3,21,175	1,200,00,000
25		PALI	-	-	-	67,01,502	3,42,884	1,025,00,000
26		PRATAPGARH	-	21,167	4,13,255	13,45,494	-	390,00,000
27		RAJASAMAND	-	-	-	922,77,806	10,99,775	700,00,000
28		SWAIMADHPUR	-	12,748	16,37,100	38,30,800	-	660,00,000
29		SIKAR	-	8,70,603	-	32,33,087	-	1,200,00,000
30		SIROHI	-	-	62,41,370	45,42,513	-	520,00,000
31		SRI GANGANAGAR	-	15,618	7,75,617	54,00,201	-	730,00,000
32		TONK	-	24,195	-	-	103,78,208	885,00,000
33		UDAIPUR	-	4,019	39,07,868	-	83,32,779	800,00,000
(ii)		TOTAL	24,30,021	81,70,829	702,10,925	6,599,95,161	937,84,235	30,901,57,337
		SPO	-	-	-	7728,26,751	-	21,91,00,000
		Gross Total	24,30,022	81,70,830	702,10,925	14,328,21,912	937,84,235	33,092,57,337
			NPEGEL Total				SSA Total	



### SSA Schedules Consolidated Balance Sheet

Schedule H

Particulars	As at 31.08.2016				As at 31.08.2015					
	Districts SSA	SPO SSA	Districts NPEGL	SPO NPEGL	Total	Districts SSA	SPO SSA	Districts NPEGL	SPO NPEGL	Total
Salary Deduction	44,00,408	-	-	-	44,00,408	108,79,823	-	-	-	108,79,823
CPF	50,42,349	(2,64,072)	-	-	47,78,277	70,02,260	11,74,072	-	-	81,76,332
Received From Tender Fees, SD, TDS(Prev Yr Bal.)	-	-	25,000	-	25,000	31,65,465	-	15,000	-	31,80,465
Retention Money	3,000	-	-	-	3,000	3,000	-	-	-	6,000
ED Fund	1,73,101	-	-	-	1,73,101	1,73,101	-	-	-	3,46,201
BRCF	3,95,337	-	-	-	3,95,337	1,36,96,451	-	-	-	13,96,451
Govt Deduction	2,06,215	-	-	-	2,06,215	2,06,215	-	-	-	4,12,430
RatB	33,600	-	-	-	33,600	33,600	-	-	-	67,200
Tender Security	6,01,507	-	-	-	6,01,507	13,000	-	-	-	13,000
ITF	3,01,357	-	-	-	3,01,357	5,55,542	-	-	-	8,56,899
EMO/SD	33,45,092	11,35,257	15,550	-	44,95,900	323,04,908	13,02,257	15,550	-	336,22,715
TDS	2,78,891	7,03,207	14,097	-	9,95,195	6,72,180	3,75,214	12,057	4,575	10,34,066
Sales Tax	3,19,465	-	-	-	3,19,465	3,19,465	-	-	-	6,38,930
Service Tax	1,023	-	-	-	1,023	1,023	-	-	-	2,046
Recd. From SMC	(26,95,313)	-	-	-	(26,95,313)	734,39,009	-	-	-	734,39,009
Advance Outstanding BRC	38,38,765	-	-	-	38,38,765	15,56,357	-	-	-	53,95,122
Advance Outstanding DPC	31,63,491	-	-	-	31,63,491	31,99,488	-	-	-	63,62,979
Advance (Employee)	24,245	-	20,000	-	44,245	9,20,703	-	20,000	-	9,40,703
Myena Manoh	37,423	-	-	-	37,423	37,423	-	-	-	74,846
Vat	20	-	-	-	20	20	-	-	-	40
Deduction (P.Y)	35,966	-	-	-	35,966	35,966	-	-	-	71,932
Received from Nuclear Franchise	34,16,902	-	-	-	34,16,902	34,16,902	-	-	-	68,33,804
Advance TO SRC	9,89,879	-	19,48,128	-	29,38,007	45,39,233	-	19,49,328	-	64,88,361
Advance to CRC	102,54,962	-	-	-	102,54,962	3,84,563	-	-	-	106,39,525
Other Receipts	85,49,463	-	47,114	-	85,96,577	90,46,334	-	47,114	-	1,33,42,945
Alinco Karipur (Prev. Year Balance)	3,88,385	-	-	-	3,88,385	3,88,385	-	-	-	7,76,770
Received Adjustment from BRCF	(1,401,25,464)	-	-	-	(1,401,25,464)	2,087,33,129	-	-	-	2,087,33,129
Received adjustment from CRCF	8,91,000	-	-	-	8,91,000	10,40,562	-	-	-	19,31,562
Adjustment Advances	23,33,586	-	7,49,655	-	30,83,241	32,07,538	-	7,49,655	-	39,57,193
Recd From Sme	74,94,042	-	-	-	74,94,042	404,01,789	-	-	-	478,95,831
Royalty	2,99,772	-	-	-	2,99,772	3,31,401	-	-	-	6,31,173
Other Return Receipts	3,08,118	-	-	-	3,08,118	1,08,118	-	-	-	4,16,236
Receipts From Contractor	19,59,911	-	-	-	19,59,911	24,16,262	-	-	-	43,76,173
Patrakar Kalyan Kosh	2,000	48,457	-	-	50,457	2,000	22,975	-	-	24,975
Receipts From Shiksha Karami	41,531	-	-	-	41,532	41,532	-	-	-	83,064
Jentha Bhatat Construction	71,259	-	-	-	71,259	71,259	-	-	-	142,518
KBV	115,52,860	-	75,44,210	-	1,90,97,070	224,08,909	-	-	-	2,15,45,979
NPEGL (previous year balance)	13,66,26,478	-	-	-	13,66,26,478	1,450,13,537	-	-	-	1,500,30,015
Bridge Course (P.Y. Bal)	22,745	-	-	-	22,745	22,745	-	-	-	45,490





SSA Schedules Consolidated Balance Sheet

YSWHE	25,51,094	-	-	-	25,51,094	-	-	-	25,51,367	-	-	25,71,367
GOR Bilaher	3,390	-	-	-	3,390	-	-	-	3,390	-	-	3,390
CPF-BRCF 2009-10	2,13,307	-	-	-	2,13,307	-	-	-	2,13,307	-	-	2,13,307
LIP	1,78,275	-	-	-	1,78,275	-	-	-	1,78,275	-	-	1,78,275
Balance CRPF	12,256	-	-	-	12,256	-	-	-	12,256	-	-	12,256
UNICEF	11,53,791	-	-	-	11,53,791	-	-	-	11,53,791	-	-	11,53,791
Bred. From Zila Parishad	138,29,402	-	-	44,33,000	182,62,402	-	-	-	182,62,402	-	-	182,62,402
Amount Received from RCEE	268,97,469	-	-	-	268,97,469	-	-	-	268,97,469	-	-	268,97,469
SC ST Hostel SFO	59,375	-	-	-	59,375	-	-	-	59,375	-	-	59,375
Received from OPC SSA Bunsel- Girls Education	50,000	-	-	-	50,000	-	-	-	50,000	-	-	50,000
Other Adjustment	5,61,030	-	-	-	5,61,030	-	-	-	5,61,030	-	-	5,61,030
Advance with DPO (previous year bal)	13,32,929	-	-	-	13,32,929	-	-	-	13,32,929	-	-	13,32,929
Advance Outstanding	365,22,071	-	-	108,13,976	473,36,047	-	-	-	473,36,047	-	-	473,36,047
Advance with BRCF (previous year bal)	60,362	-	-	-	60,362	-	-	-	60,362	-	-	60,362
G.C. Fund 88%	8,45,694	-	-	-	8,45,694	-	-	-	8,45,694	-	-	8,45,694
DIT	501	-	-	-	501	-	-	-	501	-	-	501
Advance Outstanding SMC	-	-	-	41,865	41,865	-	-	-	41,865	-	-	41,865
Advance Outstanding DPC	22,42,514	-	-	-	22,42,514	-	-	-	22,42,514	-	-	22,42,514
Advance Outstanding DPO	-	-	-	1,000	1,000	-	-	-	1,000	-	-	1,000
BEEED	84,00,000	-	-	-	84,00,000	-	-	-	84,00,000	-	-	84,00,000
BRC-BASER	3,55,000	-	-	-	3,55,000	-	-	-	3,55,000	-	-	3,55,000
DPEPI & II	65,05,909	-	-	437,72,797	65,05,909	-	-	-	65,05,909	-	-	65,05,909
Performance Guarantee	12,000	-	-	-	12,000	-	-	-	12,000	-	-	12,000
Cash At Bank/ Chittorgarh (old)	21,82,338	-	-	-	21,82,338	-	-	-	21,82,338	-	-	21,82,338
Cash	82,15,514	-	-	-	82,15,514	-	-	-	82,15,514	-	-	82,15,514
Advance for force and lift pump	7,121	-	-	-	7,121	-	-	-	7,121	-	-	7,121
Received From Other SSA	2,04,000	-	-	-	2,04,000	-	-	-	2,04,000	-	-	2,04,000
Received From SSA	-	-	-	8,000	8,000	-	-	-	8,000	-	-	8,000
Advance which is not incurred in expenditure	-	-	-	70,23,400	70,23,400	-	-	-	70,23,400	-	-	70,23,400
Payment to BRC	-	-	-	11,01,371	11,01,371	-	-	-	11,01,371	-	-	11,01,371
DIFFERENCE IN OPENING BALANCE	-	-	-	8,81,169	8,81,169	-	-	-	8,81,169	-	-	8,81,169
DIFFERENCE IN CASH BOOK	-	-	-	26,53,179	26,53,179	-	-	-	26,53,179	-	-	26,53,179
ADVANCE OTHER EGRY MELA	-	-	-	50	50	-	-	-	50	-	-	50
BRC	-	-	-	12,41,234	12,41,234	-	-	-	12,41,234	-	-	12,41,234
Receipt from ECE (previous year bal.)	-	-	-	17,47,512	17,47,512	-	-	-	17,47,512	-	-	17,47,512
Receipt from BRC	-	-	-	5,020	5,020	-	-	-	5,020	-	-	5,020
Received From TAD	-	-	-	1,80,271	1,80,271	-	-	-	1,80,271	-	-	1,80,271
Unadjusted balance BRC	-	-	-	10,55,858	10,55,858	-	-	-	10,55,858	-	-	10,55,858
Unadjusted balance BRCF	-	-	-	4,90,262	4,90,262	-	-	-	4,90,262	-	-	4,90,262
DPO ADJUSTMENT	-	-	-	6,08,490	6,08,490	-	-	-	6,08,490	-	-	6,08,490
CRC ADJUSTMENT	-	-	-	35,389	35,389	-	-	-	35,389	-	-	35,389
Transfer From Other Scheme	-	-	-	9,81,157	9,81,157	-	-	-	9,81,157	-	-	9,81,157
SSA	-	-	-	5,50,000	5,50,000	-	-	-	5,50,000	-	-	5,50,000
	-	-	-	139,82,357	139,82,357	-	-	-	139,82,357	-	-	139,82,357



SSA Schedules Consolidated Balance Sheet

SMC		67.21.113	67.21.113	67.21.113	67.21.113	67.21.113	67.21.113	67.21.113	67.21.113
MPGEI									
SSA (SXB) School Building	11,81,504			11,81,504					67,21,113
REMPs (ELECTION)		3,30,102		3,30,102					61,39,159
Security Deposit		388,05,390		388,05,390			3,30,102		3,30,102
Surcharge on Tax		62,543		62,543			161,66,600		161,66,600
TSC		62,480		62,480			86,277		86,277
Library	84,000			84,000					
Model	24,000			24,000					
ABSSG (Scout & Guide)	307			307					
Rajasthan Samwad		112,62,874		112,62,874					
Panchayat Raj		1,51,991		1,51,991					
Bhaja and Putakalya		748,97,000		748,97,000					
Paid to other LGP		222,76,200		222,76,200					
Resort from SPD (Cash in transit) opening									
Cash						36,116			
BRCF Greenagler						600,00,000			36,116
Return to BRCF						7,892	28,631		600,00,000
Transfer from KGBV						2,55,000			36,563
Transfer from SSA Udaipur						82,350			2,55,000
Total	1989,42,925	3932,42,226	650,18,427	4572,08,678	8010,91,415	607,37,418		4,575	9028,41,990





# SSA Schedules Consolidated Balance Sheet

Schedule 1

	As at 31.03.2016		As at 31.03.2015	
	SSA	SPO	SSA	SPO
Previous Year of Capital Fund	357556.38,409	395523.27,422	672.45,466	NPESEL
Add: Surplus of Previous Year	24142.03,910	(12729.06,123)	3,05,213	NPESEL
Add: Adj of exp of KBV of PY not considered				
<b>Total</b>	<b>381738.42,319</b>	<b>382793.63,299</b>	<b>675,46,650</b>	<b>68826,56,392</b>

(Amount in Rs.)

(Amount in Rs.)

Capital Fund : Districts	As at 31.03.2016		As at 31.03.2015	
	SSA	SPO	SSA	SPO
AJMER	9667,04,227	9271,33,699		
ALWAR	19473,53,295	16515,29,405		
BANSWARA	11986,24,430	13114,20,585		
BARAN	5156,31,057	8679,02,270		
BARMER	26113,30,973	24452,88,665		
BHARATPUR	14927,35,293	13760,91,991		
BHILWARA	16491,15,741	13704,04,978		
BIKANER	9774,91,029	8919,37,628		
BUNDI	7378,32,241	6839,08,275		
CHITTOGARH	12306,08,384	11190,70,533		
CHURU	7485,25,919	7546,07,385		
DAUSA	9245,82,070	8428,70,417		
DHOLPUR	8191,55,471	8211,98,623		
DUNGARPUR	12323,97,670	12300,36,088		
HANUMANGARH	7417,14,819	7192,08,922		
JAIPIUR	20716,96,308	18106,33,417		
JAISLMER	2553,85,300	7125,53,548		
JALORE	13560,07,199	11127,23,818		
JHALAWAR	31630,11,876	11118,25,177		
JHUNHUNU	6984,03,631	6762,44,476		
KODHUR	38720,43,663	17228,16,750		
KARALI	9100,74,134	8613,62,275		
KOTA	7856,32,178	7836,17,684		
NAGAUR	17034,33,629	16365,29,560		
PALU	10843,60,657	10551,66,036		
PRATAPGARH	3395,60,758	4520,85,173		
RAJASAMAND	10627,83,183	9462,98,149		
SWAINA DHOPIUR	7279,54,019	7207,71,639		
SIKAR	31322,59,536	10644,70,688		
SIROHI	6538,59,880	6086,09,972		
SRI GANGANAGAR	9465,12,603	9433,36,040		
TONK	8850,31,524	8694,98,636		
UDHAPUR	15859,36,582	15381,35,924		
<b>Total</b>	<b>381738,42,319</b>	<b>357596,38,409</b>		

	As at 31.03.2016	As at 31.03.2015
SSA Receipt from SPO	381637,40,570	90929,94,599
Receipt by DPO from SPO	16923,80,983	9833,61,383
Less: Sent by DPO to SPO	400561,21,653	419133,05,546
<b>Total</b>	<b>413709,12,900</b>	<b>5424,22,582</b>



# KASTURBA GANDHI BALIKA VIDHYALAYA

RAJASTHAN

CONSOLIDATED RECEIPT AND PAYMENT A/C FOR THE YEAR ENDED 31.03.2016

As on 31.03.2015		As on 31.03.2016		As on 31.03.2015		As on 31.03.2016		SCHEDULE	PAYMENTS	DISTRICTS	SPO	TOTAL	As on 31.03.2016	TOTAL	As on 31.03.2016	SPO	TOTAL	As on 31.03.2016	SPO	TOTAL
DISTRICTS	SPO	TOTAL	RECEIPTS	SCHEDULE	DISTRICTS	SPO	TOTAL													
1709,43,601	26,09,627	1735,53,228	OPENING BALANCE	I	1978,96,075	77,48,630	2056,44,705	A	Transfer to Districts	-	-	-	-	-	-	-	-	6676,51,200	-	6676,51,200
6593,58,422	-	6593,58,422	RECEIPTS FROM SPO	J	6676,51,200	-	6676,51,200	B	NON RECURRING EXPENSES	212,47,955	-	212,47,955	-	-	-	-	-	-	-	-
1001,79,257	46,00,000	1047,79,257	ADVANCES	K	68,85,058	-	68,85,058	C	EMD, SD & ROYALTY	3,68,937	-	3,68,937	-	-	-	-	-	-	-	-
70,67,287	5,39,003	76,06,290	BANK INTEREST	L	93,53,843	8,26,546	101,80,389	D	RECURRING EXPENSES	6138,83,546	-	6138,83,546	-	-	-	-	-	-	-	-
34,12,061	-	34,12,061	OTHER INCOME	M	279,58,984	6620,00,000	6899,58,984	E	STATUTORY DEDUCTIONS	15,21,302	-	15,21,302	-	-	-	-	-	-	-	-
9409,60,628	77,48,630	9487,09,258	TOTAL		9097,45,200	6705,75,176	15803,20,375	F	OTHER EXPENSES	3,68,849	-	3,68,849	-	-	-	-	-	-	-	-
								G	ADVANCES	1056,73,964	-	1056,73,964	-	-	-	-	-	-	-	-
								H	CLOSING BALANCES	1978,96,075	77,48,630	2056,44,705	-	-	-	-	-	-	-	-
								TOTAL		9409,60,628	77,48,630	9487,09,258								
										9097,45,200	6705,75,176	15803,20,375								
										9097,45,200	6705,75,176	15803,20,375								

For S.C.Bapna & Associates  
Chartered Accountants

FRN : 115649W

Sri Jai Prakash Gupta  
Partner

Membership no. : 068903

Place : Jaipur

Date : 07.11.2016

For Rajasthan Council of Elementary Education

(Dr. Hoshiyar Singh)  
Controller Finance

(Dr. Joga Ram) IAS  
Commissioner

Commissioner

Commissioner

Rajasthan Council of Elementary Education

JAIPUR (Rajasthan)





# KASTURBA GANDHI BALIKA VIDHYALAYA

## SCHEDULES- CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT

### SCHEDULE A - TRANSFER TO DISTRICTS

Particulars	(Amt. in Rs)	
	As on 31.03.2016	As on 31.03.2015
Transfer to Districts by SPO	6676,51,200	-
<b>TOTAL</b>	<b>6676,51,200</b>	<b>-</b>

### SCHEDULE B - NON RECURRING EXPENSES

Particulars	(Amt. in Rs)	
	As on 31.03.2016	As on 31.03.2015
Civil Work	21,65,026	77,97,096
Bedding	30,58,101	131,48,282
Non Recurring Grant	4,22,475	2,86,407
TLM	2,85,800	-
Transfer For Civil In Transit	-	16,170
<b>TOTAL</b>	<b>59,31,402</b>	<b>212,47,955</b>

### SCHEDULE C - EMD/SD AND ROYALTY

Particulars	(Amt. in Rs)	
	As on 31.03.2016	As on 31.03.2015
EM & SD	3,42,291	11,405
Tendre Fees/SD	-	19,261
Security Refund	-	3,38,271
<b>TOTAL</b>	<b>3,42,291</b>	<b>3,68,937</b>



# KASTURBA GANDHI BALIKA VIDHYALAYA

## SCHEDULES- CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT SCHEDULE D - RECURRING EXPENSES

Particulars	As on 31.03.2016	As on 31.03.2015
Salaries	2694,61,360	2501,68,448
Maintenance per girls per month 1500/-	2546,63,721	2398,36,079
Maintenance	122,70,239	217,96,166
Stipend per girls per month 50/-	181,97,703	167,89,055
Supplementary TLM, Stationery and other educational material @ 50/- per month per child	171,47,260	155,51,257
Vocational Training/Specific Skill Training	134,80,790	92,33,530
Electricity/water charges	146,54,981	132,57,599
Medical care/Contingencies @ Rs.750/- per girl	194,60,938	160,10,713
Support Staff-Acctt.: -Asstt., PEON, Cowkidar & Cooks	35,36,878	28,49,267
Miscellaneous	157,52,923	141,13,406
Preparatory camp	19,64,064	21,68,629
PTAs/School function	35,62,261	47,09,567
Capacity Building	23,92,925	20,92,374
Physical/Self/Defence Training	22,87,009	26,81,506
Rent	7,200	1,10,500
Examination Fees	28,244	3,034
Bank Charges	13,803	5,462
KGBV Tournament	4,13,436	-
Expenditure against Ssa receipt	-	25,06,956
<b>TOTAL</b>	<b>6492,95,736</b>	<b>6138,83,546</b>





# KASTURBA GANDHI BALIKA VIDHYALAYA

## SCHEDULES- CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT

### SCHEDULE E - STATUTORY DEDUCTIONS

Particulars	(Amt. in Rs)	
	As on 31.03.2016	As on 31.03.2015
TDS		
Salary Deductions	19,15,218	2,95,198
Other Tax Payment	(1,37,094)	8,63,157
Govt. Deduction	-	93,921
<b>TOTAL</b>	<b>17,78,124</b>	<b>15,21,302</b>

### SCHEDULE F- OTHER EXPENDITURE

Particulars	(Amt. in Rs)	
	As on 31.03.2016	As on 31.03.2015
Other payment		
Other Payment (Penalty)	4,65,510	1,84,000
<b>TOTAL</b>	<b>4,65,510</b>	<b>1,84,849</b>

### SCHEDULE G - ADVANCES

Particulars	(Amt. in Rs)	
	As on 31.03.2016	As on 31.03.2015
SSA		
Advance to Block	-	178,77,428
Advance	-	14,79,063
Advance TO Staff	492,91,078	135,12,098
Return To SPO	6,862	100
Transfer To KGBV	-	91,80,691
Advance for SSA Scheme	46,04,110	265,43,000
Paid To NPEGEL	-	50,00,000
Advance Payment NPEGEL	-	1,79,162
Advance to SMC (KGBV)	-	7,00,000
SMC SawalMadhopur Refund	-	282,00,922
Advance To Other Scheme SSA	-	1,500
<b>TOTAL</b>	<b>539,07,050</b>	<b>1056,73,964</b>



# KASTURBA GANDHI BALIKA VIDHYALAYA

## SCHEDULES- CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT

### SCHEDULE H - CLOSING BALANCES

Particulars	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
Closing Balance in Bank(DPC)	1421,63,287	-	1592,28,788	-
Closing Balance in Bank(KGBV)	464,26,093	-	77,89,504	-
CASH IN TRANSIT	83,50,000	20,00,000	55,00,000	-
CASH IN HAND	10,90,706	-	8,030	-
CLOSING BALANCE IN BANK	-	9,23,976	-	77,48,630
Closing Balance in Bank(BRC)	-	-	190,20,846	-
CASH AT SDMC	-	-	22,73,161	-
KGBV/SMC'S CLOSING BALANCE	-	-	40,75,746	-
<b>TOTAL</b>	<b>1980,30,086</b>	<b>29,23,976</b>	<b>1978,96,075</b>	<b>77,48,630</b>

### SCHEDULE I - OPENING BALANCES

Particulars	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
Opening balance bank DPC	1592,28,788	-	1236,36,521	-
Opening balance bank BRC	190,20,846	-	67,53,649	-
Cash at SDMC	22,73,161	-	-	-
Opening balance bank KGBV	77,89,504	-	-	-
Cash in Transit	55,00,000	-	117,53,000	-
cash in Hand	8,030	-	53,513	-
KGBV/SMC Opening Balance	40,75,746	-	57,28,646	-
Opening Balance in Bank	-	77,48,630	230,18,272	26,09,627
<b>TOTAL</b>	<b>1978,96,075</b>	<b>77,48,630</b>	<b>1208,43,601</b>	<b>26,09,627</b>

### SCHEDULE J - RECEIPTS FROM SPO

Particulars	As on 31.03.2016		As on 31.03.2015	
	As on 31.03.2016	As on 31.03.2015	As on 31.03.2016	As on 31.03.2015
Funds Received from SPO	2913,13,700	6700,23,450		
Journal entry from SPO	3763,38,000	123,53,244		
Less: Receipt Adjustment	-	230,18,272		
<b>TOTAL</b>	<b>6676,51,200</b>	<b>6593,58,422</b>		





# KASTURBA GANDHI BALIKA VIDHYALAYA

## SCHEDULES- CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT

### SCHEDULE K - ADVANCES

Particulars	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
ADVANCE	54,29,576	-	101,49,986	-
ADVANCE ADJUSTMENT	16,90,000	-	178,80,798	-
Advance Adjustment Other Institution	2,00,000	-	-	-
ADVANCE RECEIVED	3,51,635	-	18,61,875	-
Advance through KGBV	46,65,629	-	83,94,426	-
Advance from SSA	135,97,211	-	10,00,000	-
SSA CIVIL	-	-	5,79,680	-
Advance Block	(190,48,953)	-	6,57,573	-
Loan From SSA	-	-	-	46,00,000
DPC	-	-	5,452	-
BRC	-	-	150,78,792	-
KGBV	-	-	123,81,126	-
Unspent Amount from SMC's	-	-	19,20,649	-
REC from SSA	-	-	50,00,000	-
NPEGEL	-	-	15,00,000	-
BRCF	-	-	53,13,988	-
KGBV RECEIPTS	-	-	85,497	-
Received for SSA Epl	-	-	29,306	-
KGBV Expenditure	-	-	102,89,900	-
Adjusted By KGBV	-	-	30,50,210	-
SSA	-	-	50,00,000	-
<b>TOTAL</b>	<b>68,85,098</b>	<b>1001,79,257</b>	<b>46,00,000</b>	<b>46,00,000</b>

(Amt. in Rs)



### SCHEDULE L - BANK INTEREST

Particulars	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
Interest	93,53,843	8,26,546	70,67,287	5,39,003
<b>TOTAL</b>	<b>93,53,843</b>	<b>8,26,546</b>	<b>70,67,287</b>	<b>5,39,003</b>

(Amt. in Rs)

# KASTURBA GANDHI BALIKA VIDHYALAYA

## SCHEDULES- CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT

### SCHEDULE M - OTHER INCOME

(Amt. in Rs)

Particulars	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
Recovery	21,515	-	23,667	-
OTHER RECEIPTS	170,13,142	-	32,27,183	-
Training Atmaraksha	35,000	-	-	-
Other receipts	60,42,133	-	-	-
Receipt from KGBV	48,47,094	-	-	-
Receipt from SSA	-	6620,00,000	-	-
Service Charge	-	-	1,02,876	-
AUCTION	-	-	42,800	-
Penalty	-	-	15,535	-
<b>TOTAL</b>	<b>279,58,984</b>	<b>6620,00,000</b>	<b>84,12,061</b>	<b>-</b>





# KASTURBA GANDHI BALIKA VIDHYALAYA

RAJASTHAN

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016

As on 31.03.2015		As on 31.03.2016		As on 31.03.2015		As on 31.03.2016		(Amt. in Rs)		
DISTRICTS	SPO	TOTAL	DISTRICTS	SPO	TOTAL	DISTRICTS	SPO	TOTAL	TOTAL	
6138,83,266 3,68,849	-	6138,83,266 3,68,849	-	6676,51,200	6676,51,200	6593,58,422	-	6593,58,422	A	
555,85,374	5,39,003	561,24,377	5492,85,736 4,65,510	-	6482,95,736 4,65,510	70,67,287	5,39,003	76,06,290	B	
6698,37,70	5,39,003	6703,75,773	552,00,781 (48,24,654)	-	503,79,127	34,12,061	-	34,12,061	C	
		<b>TOTAL</b>			<b>TOTAL</b>			<b>TOTAL</b>		
		6703,75,773			13677,90,573			6703,75,773	<b>TOTAL</b>	
		6676,51,200			13677,90,573			6628,76,546	<b>TOTAL</b>	
		6676,51,200			6628,76,546			6628,76,546	<b>TOTAL</b>	



For S.C. Bapna & Associates  
Chartered Accountants  
FRN : 115649W  
*Sai Prakash Gupta*  
Sai Prakash Gupta  
Partner  
Membership no. : 088903  
Place : Jaipur  
Date : 07.11.2016

For Rajasthan Council of Elementary Education

*(Signature)*  
(Dr. Hoshiyar Singh)  
Controller Finance  
Dr. HOSHIYAR SINGH  
R.Ac.S.  
Controller Finance & Misc

*(Signature)*  
(Dr. Joga Ram) IAS  
COMMISSIONER  
Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

# KASTURBA GANDHI BALIKA VIDHYALAYA

## SCHEDULE -CONSOLIDATED INCOME AND EXPENDITURE

### SCHEDULE A - RECEIPTS FROM SPO -DISTRICTS

Particulars	(Amt. in Rs)	
	As on 31.03.2016	As on 31.03.2015
Amount received from SPO	6676,51,200	6700,23,450
Receipt from SSA	-	123,53,244
Less: Receipt Adjustment	-	230,18,272
<b>TOTAL</b>	<b>6676,51,200</b>	<b>6593,58,422</b>

### SCHEDULE B - BANK INTEREST

Particulars	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	DISTRICT	SPO
Bank Interest	93,53,843	8,26,546	70,67,287	5,39,003
<b>TOTAL</b>	<b>93,53,843</b>	<b>8,26,546</b>	<b>70,67,287</b>	<b>5,39,003</b>

### SCHEDULE C - OTHER INCOME

Particulars	As on 31.03.2016		As on 31.03.2015	
	DISTRICT	SPO	District	SPO
Recovery	21,615	-	-	23,667
Other income	170,13,142	-	-	33,03,994
Other receipts	60,42,133	-	-	-
Training Atmaraksha	35,000	-	-	-
Received From SMC/KGBV For State Label Games	48,47,094	-	-	-
Receipt from SSA	-	6620,00,000	-	-
Auction	-	-	-	42,800
Journal Entry	-	-	-	41,600
<b>TOTAL</b>	<b>279,58,984</b>	<b>6620,00,000</b>	<b>6620,00,000</b>	<b>34,12,061</b>

### SCHEDULE D - TRANSFER TO DISTRICTS

Particulars	(Amt. in Rs)	
	As on 31.03.2016	As on 31.03.2015
Transfer to Districts by SPO	6676,51,200	-
<b>TOTAL</b>	<b>6676,51,200</b>	<b>-</b>





**KASTURBA GANDHI BALIKA VIDHYALAYA**  
**SCHEDULE -CONSOLIDATED INCOME AND EXPENDITURE**

**SCHEDULE E-- RECURRING EXPENSES- DISTRICTS**

Particulars	As on 31.03.2016	As on 31.03.2015
Salaries	2694,61,360	2501,68,448
Maintenance per girls per month 1500/-	2546,63,721	2398,36,079
Maintenance	122,70,239	217,96,166
Stipend per girls per month 50/-	181,97,703	167,89,055
Supplementary TLM, Stationery and other educational matterial @ 50/- per month per child	171,47,260	155,51,257
Examination Fees	28,244	3,034
Vocational Training/Specific Skill Training	134,80,790	92,33,530
Electricity/water charges	146,54,981	132,57,599
Medical care/Contingencies @ Rs.750/- per girl	194,60,938	160,10,713
Miscellaneous	157,52,923	141,13,406
Preparatory camp	19,64,064	21,68,629
PTAs/school function	35,62,261	47,09,567
Capacity Building	23,92,925	20,92,374
Rent	7,200	1,10,500
Physical/ Self Defence Training	22,87,009	26,81,506
Support Staff-Acctt. -Asstt., PEON, Cowkidar &Cooks	35,36,878	28,49,267
Bank Charges	13,803	5,462
SSA	-	25,06,956
Paid to KGBv Tournament	4,13,436	-
<b>TOTAL</b>	<b>6492,95,736</b>	<b>6138,83,546</b>

**SCHEDULE F- OTHER EXPENDITURE -DISTRICTS**

Particulars	As on 31.03.2016	As on 31.03.2015
Other payment	4,65,510	1,84,000
Other Payment (Penalty)	-	1,84,849
<b>TOTAL</b>	<b>4,65,510</b>	<b>3,68,849</b>



(Amt. in Rs)

(Amt. in Rs)

# KASTURBA GANDHI BALIKA VIDHYALAYA

RAJASTHAN

CONSOLIDATED BALANCE SHEET AS ON 31.03.2016

(Amount in Rs.)

DISTRICT	As on 31.03.2015		As on 31.03.2016		SCHEDULE	ASSETS	As on 31.03.2015		As on 31.03.2016		TOTAL			
	SPO	TOTAL	DISTRICT	SPO			DISTRICT	SPO	DISTRICT	SPO				
7522.01.651	(4275.66,675)	3246.34,976	8077.87,025	(4270.27,672)	E	CAPITAL FUND: Opening Balance	6156.98,567	7,45,966	6204,44,533	A	FIXED ASSETS	6256,29,969	7,45,966	6263,75,935
553.85.374	5,39,003	561,24,377	552,02,781	(48,24,664)		Add: Surplus	4202,64,769	8,842	4202,73,611	B	LOANS AND ADVANCES	4618,91,498	8,842	4629,00,340
3917.97.515	7649,29,970	11367,25,505	3864,07,313	7649,78,970	F	LOANS	226,11,128	3094,05,400	3222,19,528	C	MISC. EXPENSES (ASSETS)	109,33,543	3094,05,400	3203,39,943
221.80.397	8,540	221,88,937	221,80,397	8,540	G	CURRENT LIABILITIES	1978,06,074	77,48,630	2056,44,704	D	CLOSING BALANCES	3980,30,086	29,23,976	2009,54,062
289,07,561		289,07,561	289,07,580		H	DIFFERENCES IN PREVIOUS YEAR BALANCES								
12506.72.538	3179,09,838	15685,82,376	13004,85,097	3130,85,184		TOTAL	12506,72,538	3179,09,838	15685,82,376		TOTAL	33004,85,097	3130,85,184	16135,79,280



For S.C. Bapna & Associates  
Chartered Accountants  
FRN : 115649W  
Sudhakar Gupta  
Partner  
Membership no. : 088903  
Place : Jaipur  
Date : 07.11.2016

For Rajasthan Council of Elementary Education

(Dr. Hoshiyar Singh)  
Controller Finance  
Dr. HOSHIYAR SINGH  
B.A.C.S.  
Controller Finance & Man

(Dr. Joga Ram) IAS  
COMMISSIONER  
Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)



**KASTURBA GANDHI BALIKA VIDHYALAYA**  
RAJASTHAN

**SCHEDULES- CONSOLIDATED BALANCE SHEET**

**SCHEDULE A**  
**FIXED ASSETS**

(Amt. in Rs)

PARTICULARS	As on 31.09.2016			As on 31.03.2016		As on 31.03.2015	
	OPENING	C.Y.	Total of district	SPO	Districts	SPO	Districts
<b>CIVIL WORKS:</b>	4811,46,183	-	4811,46,183	-	4811,46,183	-	-
Add: New	80,99,873	21,65,076	1,02,64,959	-	80,99,873	-	-
<b>Bedding</b>	285,24,317	-	285,24,317	-	285,24,317	-	-
Add: New	131,48,282	30,58,101	1,62,06,383	-	131,48,282	-	-
<b>T.M.</b>	185,05,581	2,85,800	1,87,91,381	-	185,05,581	-	-
<b>Furniture/Equipment</b>	632,60,295	-	632,60,295	-	632,60,295	-	-
Add: New	-	-	-	-	-	-	-
<b>Non Recurring</b>	70,14,236	4,22,475	74,36,711	-	70,14,236	-	-
<b>TOTAL</b>	<b>8196,98,567</b>	<b>58,31,402</b>	<b>6256,29,959</b>	<b>7,45,966</b>	<b>8196,98,567</b>	<b>7,45,966</b>	<b>7,45,966</b>

**SCHEDULE B**

**LOANS AND ADVANCES**

(Amt. in Rs)

PARTICULARS	As on 31.03.2016			As on 31.03.2015	
	OPENING	C.Y.	Total of district	SPO	Districts
<b>NPEGL</b>	97,61,680	-	97,61,680	-	97,61,680
<b>SSA</b>	848,23,739	-	848,23,739	-	848,23,739
<b>KGBV</b>	345,31,624	-	345,31,624	-	345,31,624
<b>Advance(SMC)</b>	465,89,259	-	465,89,259	-	465,89,259
<b>Advance to BHC</b>	711,21,745	-	711,21,745	-	711,21,745
<b>Transfer to KGBV</b>	142,61,147	-	142,61,147	-	142,61,147
<b>Refund borrowing money SSA</b>	65,00,000	-	65,00,000	-	65,00,000
<b>Advance to Emp.</b>	2,59,106	6,862	2,65,968	-	2,59,106
<b>SPO</b>	126,80,691	-	126,80,691	-	126,80,691
<b>Advance to KGBV</b>	358,82,841	-	358,82,841	-	358,82,841
<b>Return to DPO</b>	11,47,980	-	11,47,980	-	11,47,980
<b>Advance to Doo/DPC</b>	512,21,806	-	512,21,806	-	512,21,806
<b>Advance SMC</b>	76,39,698	-	76,39,698	-	76,39,698
<b>Advances</b>	437,53,453	416,19,887	854,13,340	8,842	437,53,453
<b>TSC</b>	50,000	-	50,000	-	50,000
<b>TOTAL</b>	<b>4202,64,769</b>	<b>416,25,779</b>	<b>4618,90,598</b>	<b>8,842</b>	<b>4202,64,769</b>



**KASTURBA GANDHI BALIKA VIDHYALAYA**  
RAJASTHAN

**SCHEDULES- CONSOLIDATED BALANCE SHEET**

(Amt. in Rs)

SCHEDULE C - MISCELLANEOUS EXPENSES - SPO		As on 31.03.2016	As on 31.03.2015
Districts	PARTICULARS		
AJMER		177,48,600	177,48,600
ALWAR		136,54,000	336,34,000
BANSWARA		90,99,800	90,99,800
BARAN		108,60,400	108,60,400
BAMNER		85,25,200	85,25,200
BIHARAPUR		162,27,000	162,27,000
BHILWARA		125,50,400	125,50,400
BIKANER		119,39,600	119,39,600
BUNDI		64,07,200	64,07,200
CHITTOGARH		140,19,800	140,19,800
CHURU		144,43,800	144,43,800
DAUSA		71,02,000	71,02,000
DHOLPUR		23,15,200	23,15,200
DUNGARPUR		74,14,400	74,14,400
HANUMANGARH		47,10,800	47,10,800
JAIPIUR		140,01,800	140,01,800
JAISALMER		45,00,400	45,00,400
JALORE		173,32,400	173,32,400
JHALAWAR		16,32,400	16,32,400
JHUNJHUNU		14,400	14,400
JODHPUR		102,43,200	102,43,200
KARALI		69,19,800	69,19,800
KOTA		20,01,800	20,01,800
NAGAR		266,86,000	266,86,000
PALI		137,34,200	137,34,200
PRATAPGARH		89,41,400	89,41,400
RAJASAMUD		83,39,600	83,39,600
SAWAI MADHPUR		34,21,600	34,21,600
SIKAR		10,10,800	10,10,800
SIRSI		66,31,600	66,31,600
SRI GANGANAGAR		7,200	7,200
TONK		148,68,000	148,68,000
UDAIPUR		136,00,000	136,00,000
<b>TOTAL</b>		<b>3094,06,400</b>	<b>3094,06,400</b>





**KASTURBA GANDHI BALIKA VIDHYALAYA**  
RAJASTHAN

**SCHEDULES- CONSOLIDATED BALANCE SHEET**

SCHEDULE C - MISC. EXPENSES (ASSETS)	As on 31.03.2016		As on 31.03.2015	
	OPENING	Current Year	District Total	District
ELECTRICITY/WATER CHARGES	36,500	-	36,500	36,500
SALES TAX	1,20,288	-	1,20,288	1,20,288
ROYALTY	51,940	-	51,940	51,940
SD/EMD	64,48,307	-	64,48,307	64,48,307
TDS	16,65,915	39,35,218	35,81,133	36,65,915
OTHER DEDUCTIONS	9,770	(1,37,094)	(1,27,324)	9,770
VAT	(13,209)	-	(13,209)	(13,209)
OTHER PAYMENTS	28,89,214	-	28,89,214	28,89,214
B.T. DEPOSITED	7,16,111	-	7,16,111	7,16,111
S.D. REFUND	3,41,539	-	3,41,539	3,41,539
CASH DEPOSIT IN BANK	200	-	200	200
TAX REFUND	1,04,768	-	1,04,768	1,04,768
Security Refund	4,40,285	3,42,293	7,82,576	4,40,285
SSMC Sawarmachopur Refund	1,500	-	1,500	1,500
<b>TOTAL</b>	<b>128,13,128</b>	<b>71,20,415</b>	<b>149,33,543</b>	<b>128,13,128</b>

(Amt. in Rs)

SCHEDULE D	As on 31.03.2016		As on 31.03.2015	
	DISTRICTS	SPO	DISTRICTS	SPO
<b>CLOSING BALANCES</b>				
<b>PARTICULARS</b>				
Closing Balance in Bank(DPC)	1421,63,287	-	1592,26,788	-
Closing Balance in Bank(BRC)	-	-	150,20,846	-
CASH AT SOME	-	-	22,73,161	-
Closing Balance in Bank(KGRV)	664,26,093	-	77,89,504	-
CASH IN TRANSIT	83,50,000	20,00,000	55,00,000	-
CASH IN HAND	30,90,708	-	8,030	-
Closing Balance in Bank	-	9,23,876	80,75,745	77,48,630
KGBV/SSMC'S CLOSING BALANCE	3980,30,086	29,23,916	29,79,06,074	77,48,630
<b>Total</b>				



# KASTURBA GANDHI BALIKA VIDHYALAYA

RAJASTHAN

## SCHEDULES- CONSOLIDATED BALANCE SHEET

SCHEDULE E	As on 31.03.2015			(Amt. in Rs)			
	CAPITAL FUND - OPENING BALANCE	DISTRICT	CURRENT YEAR	District of Total	SPO	As on 31.03.2015 District Total	SPO
Opening Balance	8077,87,025	-	8077,87,025	8077,87,025	(4770,27,672)	7522,01,661	(4275,66,675)
Add: Surplus	-	552,02,781	552,02,781	552,02,781	(48,24,654)	555,35,374	5,39,003
	8077,87,025	552,02,781	8629,89,806	8629,89,806	(4318,52,326)	8077,87,025	(4270,27,672)

SCHEDULE F	As on 31.03.2015				As on 31.03.2015		
	LOANS	OPENING	Current Year	DISTRICT TOTAL	SPO	DISTRICT	SPO
Advance	92,72,914	-	-	92,72,914	-	92,72,914	-
SSA	1,04,93,692	1,15,37,211	-	1,380,90,503	-	1,244,90,692	-
NPEGL	372,05,220	-	-	372,05,220	-	372,05,220	-
Received from CAIRN	22,72,131	-	-	22,72,131	-	22,72,131	-
Advance Adjustment	50,639	-	-	50,639	-	50,639	-
Received from DPO	59,03,011	-	-	59,03,011	-	59,03,011	-
Adjustment KGBV	536,14,336	-	-	536,14,336	-	536,14,336	-
KGBV Deduction (D.Y.)	11,21,954	-	-	11,21,954	-	11,21,954	-
Receipts from KGBV	108,23,276	61,519	-	108,83,795	-	108,23,276	-
Advance SSA	21,21,072	-	-	21,21,072	-	21,21,072	-
Advance NPEGL	64,32,000	-	-	64,32,000	-	64,32,000	-
ADVANCE SMC	21,07,115	-	-	21,07,115	-	21,07,115	-
ADVANCE BRC	394,14,047	(190,48,593)	-	203,65,454	-	394,14,047	-
RECEIPTS FROM KGBV	1,34,116	-	-	1,34,116	-	1,34,116	-
ADJUSTMENT SMC	52,85,634	-	-	52,85,634	-	52,85,634	-
OTHER FUND RECEIPTS	39,00,742	-	-	39,00,742	-	39,00,742	-
DROA	47,500	-	-	47,500	-	47,500	-
RECEIPTS FROM NPEGL	71,083	-	-	71,083	-	71,083	-
Received from DPC	1,07,725	-	-	1,07,725	-	1,07,725	-
EMPLOYEE ADVANCE	56,502	-	-	56,502	-	56,502	-
RETURN FROM CEO	1,20,000	-	-	1,20,000	-	1,20,000	-
ADJUSTMENT BRC	107,39,356	-	-	107,39,356	-	107,39,356	-
DPS ADVANCE	131,37,468	-	-	131,37,468	-	131,37,468	-
ADVANCE SOMC	15,000	-	-	15,000	-	15,000	-
ADVANCE FOR OPENING BANK A/C	750	-	-	750	-	750	-
RECEIVED FROM HEL	51,000	-	-	51,000	-	51,000	-
WITHHELD AMOUNT	14,613	-	-	14,613	-	14,613	-
ADJUSTMENT	256,03,032	-	-	256,03,032	-	256,03,032	-
ADJUSTMENT DPO	2,24,404	-	-	2,24,404	-	2,24,404	-
ADVANCE	18,61,875	-	-	18,61,875	-	18,61,875	-
RETURN SSA	100,00,000	-	-	100,00,000	-	100,00,000	-
UNSPENT AMOUNT FROM SMC'S	19,20,649	-	-	19,20,649	-	19,20,649	-
SSA CIVIL	5,79,680	-	-	5,79,680	-	5,79,680	-
LOAN FROM SSA	7449,28,970	-	-	7449,28,970	-	7449,28,970	-
<b>TOTAL</b>	<b>3917,97,535</b>	<b>(53,30,223)</b>	<b>3864,67,313</b>	<b>3864,67,313</b>	<b>7649,28,970</b>	<b>3917,97,535</b>	<b>7449,28,970</b>





# KASTURBA GANDHI BALIKA VIDHYALAYA

RAJASTHAN

## SCHEDULES- CONSOLIDATED BALANCE SHEET

SCHEDULE G	CURRENT LIABILITIES	As on 31.03.2016		As on 31.03.2015			
		OPENING	CURRENT YEAR		DISTRICT TOTAL	SPO	DISTRICT
Particulars							
EMD		77,19,530	-	77,19,530	-	77,19,530	-
TDS		24,74,027	-	24,74,027	-	24,74,027	-
Pay Deduction		9,44,558	-	9,44,558	-	9,44,558	-
Security Deposit		35,90,624	-	35,90,624	-	35,90,624	-
VAT (P.Y.)		20,687	-	20,687	-	20,687	-
SALES TAX		3,29,589	-	3,29,589	-	3,29,589	-
Royalty (P. Year)		2,35,371	-	2,35,371	-	2,35,371	-
Cash/ Bank/ Unclear Cheques (Pre Yr Bal)		5,27,335	-	5,27,335	-	5,27,335	-
Guarantee Deposit		44,191	-	44,191	-	44,191	-
S.D.		10,15,156	-	10,15,156	-	10,15,156	-
NPS		10,95,177	-	10,95,177	-	10,95,177	-
VAT		1,67,624	-	1,67,624	-	1,67,624	-
Income Tax		2,937	-	2,937	-	2,937	-
EPF		16,31,646	-	16,31,646	-	16,31,646	-
B.T. deducted		6,72,770	-	6,72,770	-	6,72,770	-
SALARY DEDUCTION		3,37,191	-	3,37,191	-	3,37,191	-
LWT		11,939	-	11,939	-	11,939	-
GOVT. DEDUCTION		2,11,904	-	2,11,904	-	2,11,904	-
ID		85,046	-	85,046	-	85,046	-
INTERIM COMP.		3,34,569	-	3,34,569	-	3,34,569	-
WORLD BANK DEPOSIT		2,91,000	-	2,91,000	-	2,91,000	-
WELFARE CESS		17,991	-	17,991	-	17,991	-
Statutory Deduction (P.Y.)		4,47,141	-	4,47,141	-	4,47,141	-
Service Tax (P.Y.)		34,348	-	34,348	-	34,348	-
L.T. credit		1,27,198	-	1,27,198	-	1,27,198	-
CALP		4,000	-	4,000	-	4,000	-
SALARY		6,856	-	6,856	-	6,856	-
<b>TOTAL</b>		<b>221,80,397</b>	<b>-</b>	<b>221,80,397</b>	<b>-</b>	<b>221,80,397</b>	<b>8,540</b>



SCHEDULE H	DIFFERENCES IN PREVIOUS - YEAR BALANCES DISTRICTS		
PARTICULARS	As on 31.03.2016	As on 31.03.2015	
Difference in B/S of P.Y.	153,32,433	153,32,433	
Difference in opening balance of KDRV	41,564	41,564	
Diff. in OP. bal. as per cash book	(19)	(19)	
Diff. in RBP as per DFC	47,05,150	47,05,150	
Diff - 2012-13	86,33,612	86,33,612	
SDMC ADVANCE	71,870	71,870	
Difference	1,02,971	1,02,971	
<b>TOTAL</b>	<b>289,07,581</b>	<b>289,07,581</b>	

# KASTURBA GANDHI BALIKA VIDHYALAYA

## ACTIVITY EXPENDITURE STATEMENT (AUDITED)

FOR THE YEAR ENDED ON 31.03.2016

EXPENDITURE BY ACTIVITY

SR.NO.	EXPENDITURE BY ACTIVITY	AMOUNT(In Rs.)
1	CIVIL WORKS	59,31,402
2	MAINTENANCE PER GIRL PER STUDENT PER MONTH	2669,33,961
3	STIPEND FOR TRAINEES PER MONTH	181,97,703
4	COURSE BOOKS, STATIONERY & OTHER EDUCATION MATERIAL @ Rs. 50/-	171,47,260
5	EXAMINATION FEES	28,244
6	SALARIES	2694,61,360
7	VOCATIONAL TRAINING/ SPECIFIC SKILL TRAINING	134,80,790
8	ELECTRICITY/WATER CHARGES/TELEPHONE & INTERNET RENT	146,54,981
9	MEDICAL CARE/CONTINGENCIES @ Rs. 750/-	194,60,938
10	MISC. EXPENSES	157,52,923
11	PREPARATORY CAMPS	23,77,500
12	PROVISION OF RENT	7,200
13	CAPACITY BUILDING	23,92,925
14	BANK CHARGES	13,803
15	PTA/SCHOOL FUNCTION	35,62,261
16	LIFE SKILL TRAINING	22,87,009
17	Support Staff-Acctt. -Asstt., PEON, Cowkidar & Cooks	35,36,878
	<b>TOTAL</b>	<b>6552,27,138</b>

AS PER REPORT OF EVEN DATE ANNEXED HERE TO



For S.C Bapna & Associates  
Chartered Accountants  
FRN : 115649W  
*Sai Jai Prakash Gupta*  
Partner  
Membership no. 088903  
Place : Jaipur

Date: 07.11.2016

For Rajasthan Council of Elementary Education

  
 (Dr. Hoshiyar Singh)  
**Controller Finance**  
**DR. HOSHIYAR SINGH**  
 R.A.C.S. Rajasthan Council of Elementary Education  
 Commissioner  
 Commissioner  
 JAJPUR (Rajasthan)  
 Controller Finance & Plan







## SARVA SHIKSHA ABHIYAN

### MANAGEMENT NOTE FOR THE YEAR 2015-16

Rajasthan Council of Elementary Education (RCEE), Jaipur is the State implementation society in Rajasthan for Sarva Shiksha Abhiyan to ensure the education activities through district to grass root level.

RCEE has own financial and accounting rules for financial monitoring and execution of activities. There are schedules of powers for authority concerned. There are some heads of activities/components in charged to follow-up and monitor exercises carried out by the society according to their annual work plan and budget.

Procurement and accounting staff in RCEE work under control of Controller of Finance. Accounts cell ensure proper utilization of funds and internal control, review expenditure incurred within the approved financial parameters and immediate action to rectify the irregularities, if any, found during the year.

Procurement cell works through their State Level and District Level committees. District Collector is head of District Level Procurement Committee and as Chairman of District Executive Committee.

As provided by the Scheme, Officer posted in the State office were appointed as District OIC's to monitor approved activities and style of execution under approved work plan and available budget.

Financial management of project is a process which brings together planning, budgeting, accounting, financial reporting, internal control, auditing, procurement in the physical performance of the project resources properly and achieving the objectives of the project. Monthly meetings were organized with all Accounts staff posted to provide a base for better decision in financial and physical progress of the project.

During the year we observed that Commissioner RCEE is taking monthly review meeting of all the District Project Coordinators in order to review the implementation of the progress of the project.

The Double Entry system is adopted for accounting. Instructions have been passed to maintain the Ledgers at all districts and block level. The Balance sheet & the Income & Expenditure account are compiled on the basis of receipts and payments made during the year and last year's audited balance sheets. In respect of the financial transactions of the State Implementation society, undertaken during the year, are properly maintained.



#### Offices :

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2. 501, 5th Floor, Arcadia, Nariman Point, Mumbai, Maharashtra-400021 Phone : 022-22845755, 099209 14577
3. 179, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001





1. Instruction to maintain fixed assets register has been issued wherever the same are not being maintained at Districts/Blocks.
2. Instructions have also been issued to keep the details of outstanding accounts shown under Balance Sheets of districts offices. However, the District/blocks have maintained details of outstanding accounts for the current year but details of outstanding balances as on 01.04.2014, are not maintained.
3. Instructions have also been given to discharge all the liabilities as early as possible as per policy.
4. Specific attention is required with regard to Government/Statutory Liabilities i.e. TDS etc. In some District's either the TDS is not deducted, or if deducted is deposited late, also returns are not being filed in time. This may invoke notices of penalty under relevant laws.
5. Instructions have also been imparted to SDMCS to utilize the funds fully within the same year as the same is consistently charged to final heads at the time making payment before execution of works.
6. The internal control existent within the RCEE and Districts, blocks etc is insufficient commensurate with the nature and size of the operations. The accuracy and propriety of transactions, the extent to which assets, expenditures, income etc. are accounted for and safeguarded and the level of compliance with SSA financial norms, falls within the purview of internal audit. The internal check needs to be strengthened.
7. Where Receipt & Payment Accounts, Income and Expenditure account and Balance sheets are not prepared properly, arrangements for imparting training are needed.
8. The head of classification for expenditure of capital nature such as furniture, T.L.E. & computer & allied equipment etc. may be nominated in such a way that it may be classified to the capital head and balance sheet may be prepared accordingly.
9. Instructions to all districts were issued for taking immediate actions to include entries through journal for all expenditure incurred by SPO on behalf of districts.
10. All instructions were given and actions have been taken according to manual on financial management and procurement except as mentioned separately elsewhere.
11. Advances for revenue and capital expenditure which are presently being directly debited to expenditure account or capital account, as the case may be without awaiting for Utilization Certificates received against those advances for Civil Work, TLM, TLE, SFG, R&M etc., in the DPO's, as required to be done in terms of the manual on Financial Management & procurement issued by Ministry of Human Resource Development, Government of India. The utilization certificates are presently being aggregated and the overall effect is given in the consolidated balance sheet of State Project Office.
12. Many District Project offices/Blocks have maintained more than one Bank account while as per Manual on Financial Management and Procurement, Ministry of Human Resource Development, Government of India, only one savings bank account should



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be opened for each major component of the SSA scheme at SPO, DPO, Block level. Instructions have been issued by SPO to close the excess number of accounts, but the same is under process.

13. Instruction have been imparted to School Management Committee for timely preparation of Bank reconciliation , and updation of ledger accounts bank and cash balances, considering and account for of bank interest in the books of accounts, timely deduction and deposition of statutory liabilities like TDS etc. and submission of TDS returns to avoid penalty and interest as per Income Tax Act, 1961, and proper maintenance of ledger accounts.
14. The State Government has to proportionately contribute with Central Government's grant. In preceding years and reported year, the state government has contributed excess amount of Rs. 140903.47 lacks as compared to the central government's share. The management has decided to show the same as payable to state Government and receivable from Central / State Grant.
15. Bank reconciliation statements for certain District Project offices, blocks, etc. are not properly maintained. In some cases where bank reconciliation statements are prepared, there are many huge outstanding entries in the reconciliation which have not been adjusted.

16. Details of Frauds/embezzlement:

(a) MISUTILIZATION OF GOVERNMENT FUNDS AND DIVERSION INTO PERSONAL ACCOUNTS, THEREBY EMBEZZLEMENT OF GOVERNMENT MONEY (DPC TONK)

The district cashier issued cheque numbering 269741 dated 11.02.2013 of Rs 300000.00 along with TT advice for transferring the amount to KGBV Tonk, KGBV Sirohi and KGBV Malpura of Rs 100000.00 each, which was to be transferred through one cheque on the basis of list of accounts accompanying the cheque. The cashier handed over the cheque and TT to Mr. Shahnawaj Khan, working on contract basis for getting the amount transferred through the SBBJ Bank, Subhash nagar Branch, Tonk. However, based on the information available on record, the said person forges the TT advice accompanying the cheque and got the amount transferred in his account number 61040163361 and thereafter he never came back to the office.

Subsequently, KGBV tonk informed the district office on 22.03.2013 that they had not received the amount from district. The cashier contacted the bank on 23.03.2013 who informed that the said amount was transferred in the account of Mr. Shahnawaj Khan. Thereafter ADPC and AAO visited the bank and saw the records where they found that the records contain the forged TT advice and original advice was missing. FIR was made vide no.117 dated 25.03.2013 against the contracted employee. On request of the district office, the FIR against bank was linked with the FIR made earlier. The



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district office wrote a letter to Centre for Development Communication & Studies, placement agency which provides the employees on contract basis to the district for recovery of the said amount but the agency refused to make payment as according to the agency, it was the duty of cashier to make bank transactions and should not be made through agency people and accordingly the agency claimed that is not responsible for such fraud.

The matter is under examination and Commissioner SSA has issued orders for recovery of the said amount from the Placement Agency.

(b) **GOVERNMENT FUND USED FOR PERSONAL PURPOSE-** It was found during audit of KGBV Doongla of District Chittaurgarh an amount of Rs 4, 31,910/- transfer to Narendra Singh Rat (BEO) in his bank account no. 0051073221674 on 18/6/2015 by cheque no. 258839 for a temporary period. The amount has since been recovered.

(c) Several fraudulent activities at Dungarpur and other districts of Rajasthan, frauds were reported involving transfer of Government funds to personal accounts of employees. In district Dungarpur, fraud total of Rs 91,02,489 (interim amount) was detected for the F.Y 2006-07 to 31.07.2015 by Directorate of inspection Department, Rajasthan Jaipur. Investigation was conducted from 10.08.2015 to 15.01.2016. As reported in the said report, fraud of said amt. was detected on the basis of vouchers provided by bank. Total amt. of Rs 91,02,489/- was transferred by cashier Amrit Lal Raut from different bank accounts of DPO Dungarpur in his personal accounts. It has been specifically indicated in the said investigation report, that the amount of fraud is interim amount, pending availability of requisite records from Sarva Siksha Abhiyaan and also Banks.

Pending completion of investigation, the quantum of fraud cannot be identified and necessary effect in the books of accounts cannot be given at this moment. Efforts are being undertaken to reconcile balances transferred by district Project offices to SMCs in the last few years, to obtain a confirmation, looking to the possibilities of more such instances and transfer. The modus operandi for fraud has been to manipulate the lists attached with the cheques for fund transferred to SMCs/KGBVs and change the account beneficiary.

17. The Sarva Shiksha Abhiyan under Rajasthan Council of Elementary Education was formed for imparting education to Primary children in the state of Rajasthan. For the purpose of running the council smoothly and efficiently, 330 posts of Accounts Personnel, Accounts Officer, Assistant Accounts Officer, Accountant and Junior Accountant were created all over the State at District and Block. The purpose of



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creating the post was to have proper administration and provide uninterrupted working for the success of the scheme but as on date out of 330 posts, 230 posts were vacant. Due to the vacant posts of accounts personnel, the Council is unable to successfully implement internal check and internal control at the District and State level and effectively correct the deficiencies appearing at all levels.

18. The figures for the previous year have been rearranged and regrouped wherever considered necessary.

For S.C Bapna & Associates  
Chartered Accountants  
FRN 115649W



*S. C. Bapna*  
(CA J P Gupta)

Partner

Membership no. 088903

Place: Jaipur

Date: 07.11.2016

For Rajasthan Council of Elementary Education

*Dr. Hoshiyar Singh*

(Dr. Hoshiyar Singh)

Controller Finance

Dr. HOSHIYAR SINGH

R.Ac.S.

Controller Finance & Plan

*Dr. Joga Ram*

(Dr. Joga Ram) IAS

Commissioner

Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

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## KASTURBA GANDHI BALIKA VIDHYALAYA MANAGEMENT NOTE FOR THE YEAR 2015-16

Rajasthan Council of Elementary Education (RCEE), Jaipur is the State implementation society in Rajasthan for KASTURBA GANDHI BALIKA VIDHYALAYA to ensure the education activities for girls in the state.

RCEE has own financial and accounting rules for financial monitoring and execution of activities. There are schedules of powers for authority concerned. There are some heads of activities/components in charged to follow-up and monitor exercises carried out by the society according to their annual work plan and budget.

Procurement and accounting staff in RCEE work under control of Controller of Finance. Accounts cell ensure proper utilization of funds and internal control, review expenditure incurred within the approved financial parameters and immediate action to rectify the irregularities, if any, found during the year.

Procurement cell works through their State Level and District Level committees. District Collector is head of District Level Procurement Committee and as Chairman of District Executive Committee.

As provided by the Scheme, Officer posted in the State office were appointed as District OIC's to monitor approved activities and style of execution under approved work plan and available budget.

Financial management of project is a process which brings together planning, budgeting, accounting, financial reporting, internal control, auditing, procurement in the physical performance of the project resources properly and achieving the objectives of the project. Monthly meetings were organized with all Accounts staff posted to provide a base for better decision in financial and physical progress of the project.

During the year we observed that Commissioner RCEE is taking monthly review meeting of all the District Project Coordinators in order to review the implementation of the progress of the project.

The Double Entry system is adopted for accounting; however the Ledgers have not been properly maintained at certain Districts Project Offices/ KGBV level etc.. The Balance sheet & the Income & Expenditure account are compiled on the basis of receipts and payments made during the year and last year's audited balance sheets.

In respect of the financial transactions of the State Implementation society, undertaken during the year, are properly maintained.



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1. Instruction to maintain fixed assets register has been issued wherever the same are not being maintained at Districts/KGBVs.
2. Instructions have also been issued to keep the details of outstanding accounts shown under Balance sheet of districts offices. However, the District have maintained details of outstanding accounts for the year but details of outstanding balances as on 01.04.2015, are not maintained.
3. Instructions have also been given to discharge all the liabilities as early as possible as per policy.
4. Specific attention is required with regard to Government/Statutory Liabilities i.e. TDS/EPF. In majority of the District's either the TDS is not deducted, or if deducted is deposited late, also returns are not being filed in time. Regarding EPF, it is not being deposited on time. This may invoke notices of penalty under relevant laws.
5. Instructions have also been imparted to KGBVs to utilize the funds fully within the same year as the same is consistently charged to final heads at the time making payment before execution of works.
6. The internal control existent within the RCEE, KGBVs and Districts, blocks etc is not commensurate with the nature and size of the operations. The accuracy and propriety of transactions, the extent to which assets, expenditures, income etc. are accounted for and safeguarded and the level of compliance with SSA financial norms, falls within the purview of internal audit. The internal check needs to be strengthened.
7. Advances for revenue and capital expenditure which are presently being directly debited to expenditure account or capital account, as the case may be without awaiting for Utilization Certificates received against those advances for Civil Work etc in the DPO's, as required to be done in terms of the manual on Financial Management & procurement issued by Ministry of Human Resource Development, Government of India. The utilization certificates are presently being aggregated and the overall effect is given in the consolidated balance sheet of State Project Office, thereby method of accounting of advances is not as per the norms of MHRD.
8. Where Receipt & Payment Accounts, Income and Expenditure account and Balance sheets are not prepared properly, arrangements for imparting training are needed.



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9. All instructions were given and actions have been taken according to manual on financial management and procurement except as mentioned separately elsewhere.
10. There are differences in Bank Reconciliation statements for some District Project offices and KGBVs.
11. Bank reconciliation statements in certain District Project offices, KGBV are not properly maintained with old unreconciled differences in Bank Reconciliation statements and balance of cash book with Bank pass book is yet to be reconciled.
12. The figures for the previous year have been rearranged and regrouped wherever considered necessary.

For S.C Bapna & Associates  
Chartered Accountants

*Jai Prakash Gupta*

(CA J P Gupta)

Partner

Membership no. 088903

FRN 115649W

Dated: 07.11.2016

Place: Jaipur



For Rajasthan Council of Elementary Education

*Dr. Hoshiyar Singh*

(Dr. Hoshiyar Singh)

Controller Finance

Dr. HOSHIYAR SINGH

R.Ac.S.

Controller Finance & Plan

*Dr. Joga Ram*

(Dr. Joga Ram) IAS

Commissioner

Rajasthan Council of Elementary Education

JAIPUR (Rajasthan)

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## SARVA SHIKSHA ABHIYAN

### PROCUREMENT NOTE

This is to certify that we have gone through the procurement procedure used for the state for SSA & based on the audit of records for the year 2015-16 for the RCEE, Jaipur & inputs from the district audit report, we certify that the procurement procedure prescribed in the manual on financial management & procurement under SSA has been followed, *except the deficiencies mentioned in Annexure* to this Procurement Note:

Sl. No.	Details	Deviation	Amount involved(declared as mis-procurement)
1.	Nil		

For S.C Bapna & Associates  
Chartered Accountants

*Jai Bapna*

(CA J P Gupta)  
Partner  
Membership no. 088903  
FRN 115649W  
Place: Jaipur  
Date: 07.11.2016



For Rajasthan Council of Elementary Education

*[Signature]*

(Dr. Hoshiyar Singh)  
Controller Finance  
Dr. HOSHIYAR SINGH  
R.Ac.S.  
Controller Finance & Plan

*[Signature]*

(Dr. Joga Ram) IAS  
**Commissioner**  
Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

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**ANEXURE TO THE PROCUREMENT NOTE – SARVA SIKSHA ABHIYAAN, SPO JAIPUR**

**DISTRICT BANSWARA**

**BLOCK GHATOL**

1. Payment made for purchase of various items for which no orders were provided and also quotations from three different parties, not taken for purchase of invertors, as required under Procurement Rules

V. No.	Bill No.	Party Name	Item name	Amount (Rs)
91	1217	M/s Ravi Electricals	Inverter	22361

Further, the following purchases are not supported by orders/ authorizations from competent authority for the following purchases:

V. No.	Bill No.	Party Name	Item name	Amount (Rs)
89(2)	1194	M/s Ravi Electricals	Cooler	7385
89(2)	1212	M/s Ravi Electricals	Fan	6000

**BLOCK TALWARA**

2. KGBV has purchased wood from Harishchandra / Mangal Ji for Rs. 124200/- for cooking which has not been allowed as per norms. The procurement Rules have not been followed.
3. Quotation file not provided for the purchase of coolers, made from following parties, thereby we are not able to comment whether the procurement is in line with the procurement rules.

Name of the Party	Goods Description	FVC Number	Amount (Rs)
Shree Gatod Seva	FRP Cooler	103	28000
Shree Gatod Seva	Cool 80BM 71 Water Cooler	FVC No. Not provided	90990



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## KASTURBA GANDHI BALIKA VIDHYALAYA

### PROCUREMENT NOTE

This is to certify that we have gone through the procurement procedure used for the state for KASTURBA GANDHI BALIKA VIDHYALAYA & based on the audit of records for the year 2015-16 for the RCEE, Jaipur & inputs from the district audit report, we certify that the procurement procedure prescribed in the manual on financial management & procurement under SSA has been followed, *except the deficiencies mentioned in Annexure to this Procurement Note:*

Sl. No.	Details	Deviation	Amount involved(declared as mis-procurement)
1.			Nil

For S.C Bapna & Associates  
Chartered Accountants  
FRN 115649W

  
CA J P Gupta  
Partner  
Membership No. 088903



Place: Jaipur  
Date: 07.11.2016

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**KASTURBA GANDHI BALIKA VIDHYALAYA  
STATUTORY AUDIT OBSERVATIONS ON PROCUREMENT FOR THE FINANCIAL  
YEAR 2015-16**

**DISTRICT- AJMER**

**KGBV –TABIJI:**

1. School Dresses purchased from Jain Readymade Centre amounting to Rs. 113850/-, for which no tender were invited. Thereby, the procurement procedure rules have not been followed.

**KGBV TASWARIYA:**

2. Quotations not made for purchases of school bags amounting to Rs. 40150/- from Sethi brothers vide V.No. 83, dated 07.07.2015. Thereby, the procurement procedure rules have not been followed..

**DISTRICT- BARMER**

**KGBV- SIYANI**

3. Payment of Rs 64000/- made to M/S Krishna Trading vide bill no 3025 dated 13.08.2015 for 200 school dresses @ Rs 320 per Dress for which no quotation invited and tender rules have been followed.

**KGBV SANTA (CHAUHTAN)**

4. Following items purchased for which no quotation invited and tender rules have not been followed.-

Party Name	Bill No	Date	Items	Amt. Paid
M/S Rajshree Textiles	5678	06.08.2015	School dress	41070
M/S Sandeep Hardware & electric	802	11.10.2015	Paints	56800
	807	22.10.2015		



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**KGBV - SAMRI , BAYANA**

5. Voucher no. 230 dated 13/07/2015, no quotation was taken for footwear and clothes purchased from M/s Agarwal General Store amounted Rs. 65380/- The provisions of procurement have not been followed in procurement .
6. Voucher no. 253 dated 21/08/2015, for purchase of fans from M/s Gupta Electric & Machinery Store proper authorization of competent authority is not obtained for procurement.

Bill No.	Amount (Rs)
7911	1050
7910	9660

**DISTRICT-BHILWARA**

**KGBV AMARWASI**

7. Payment of Rs 84981/- made vide Voucher No.24 dated 31.03.16 for furniture for which no quotation invited and the procurement procedure rules have not been followed..

**DISTRICT BIKANER**

**KGBV PUGAL**

8. Payment of Rs 19800/- made for bill no.2920 dated13.07.2015 to M/S Agarsen Canvas Store for purchasing 120 school bags for which no quotation invited.

**DISTRICT-DHOLPUR**

**KGBV PRERNA NAGAR DHOLPUR**

9. Payment of Rs 18940/- made vide Voucher No.407 dated 27.04.15 for paint expenses for which no quotation invited and the the procurement procedure rules have not been followed
10. Payment of Rs 55968/- made vide Voucher No.441 dated 03.08.15 for student dress expenses for which no quotation invited and the procurement procedure rules have not been followed



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**SARVA SHIKSHA ABHIYAN  
STATUTORY AUDIT OBSERVATIONS FOR THE FINANCIAL YEAR 2015-16**

**Observation Summary forming part of our report dated 07.11.2016**

**1. EMBEZZLEMENT OF GOVERNMENT FUND**

- A. It was found during audit of KGBV Doongla of District Chittaurgarh an amount of Rs 4, 31,910/- transfer to Narendra Singh Rathore (RP) BRCF Doongla in his bank account no. 0051073221674 on 18/6/2015 by cheque no. 258839 for a temporary period. The said funds were deposited after a gap of few days, which reflects deficiencies in internal control on fund transfer and monitoring by District project coordinator.
- B. In-block Chitalwana of District Jalore fraud of total amt. Rs 5003000/- done by computer operator by doing misappropriations in software of salary bills of employees. Deductions deducted from employee's salary were not deposited in government treasury account instead it was deposited by computer operator in his personal bank account. The FIR has been lodged investigation is going on.
- C. In block office Kotputli of district Jaipur, interest and other amt. in bank accounts totaling Rs 160000/- was inappropriately transferred by BEEO Shri Santosh Pal in his own bank account. However the said amt. was recovered on 14.06.2016.
- D. MISUTILIZATION OF GOVERNMENT FUNDS AND DIVERSION INTO PERSONAL ACCOUNTS (DPC-TONK)

The district cashier issued cheque numbering 269741 dated 11.02.2013 of Rs 300000.00 along with TT advice for transferring the amount to KGBV Tonk, KGBV Sirohi and KGBV Malpura of Rs 100000.00 each, which was to be transferred through one cheque on the basis of list of accounts accompanying the cheque. The cashier handed over the cheque and TT to Mr. Shahnawaj Khan, working on contract basis for getting the amount transferred through the SBBJ Bank, Subhash nagar Branch, Tonk. However, based on the information available on record, the said person forges the TT advice accompanying the cheque and got the amount transferred in his account number 61040163361 and thereafter he never came back to the office.

KGBV tonk informed the district office on 22.03.2013 that they had not received the amount from district. The cashier contacted the bank on 23.03.2013 who informed that the said amount was transferred in the account of Mr. Shahnawaj Khan. Thereafter



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ADPC and AAO visited the bank and saw the records where they found that the records contain the forged TT advice and original advice was missing.

FIR was made vide no.117 dated 25.03.2013 against the contracted employee. On request of the district office, the FIR against bank was linked with the FIR made earlier. The district office wrote a letter to Centre for Development Communication & Studies, placement agency which provides the employees on contract basis to the district for recovery of the said amount but the agency refused to make payment as according to the agency, it was the duty of cashier to make bank transactions and should not be made through agency people and accordingly the agency claimed that is not responsible for such fraud. The district wrote a letter to the agency on the basis of letter issued by The Commissioner, RCEE, and Jaipur for recovery of the forged amount by depositing through cheque or DD or deduction in monthly bills.

This constitutes embezzlement of the Government money and is fraudulent in nature. Appropriate action should be taken for recovery, which stands unrecovered till date

**E. EMBEZZLEMENT OF GOVERNMENT MONEY OF RS. 9102489/- (DPO DUNGARPUR)**

In district Dungarpur, fraud total of Rs 91,02,489 was detected for the F.Y 2006-07 to 31.07.2015 by Investigation Department, Directorate, Rajasthan Jaipur. Investigation was conducted from 10.08.2015 to 15.01.2016. Fraud of said amt. was detected on the basis of vouchers provided by bank. Total amt. of Rs 9102489/- was transferred by cashier Amrit Lal Raut from different bank accounts of DPO Dungarpur in his personal accounts of which details are given as below-

Bank	A/c No.	Amt. transferred
Bank of Baroda(SSA)	05720100007079	6152394
Bank of Baroda(SWSHE)	05720100007039	558758
Bank of Baroda(NPEGEL)	05720100009042	Vouchers not provided by bank.
ICICI Bank	079601000409	537605
Baroda Rajasthan Gramin Bank	42350100002074	236250
Bank of Baroda (SMC Bank A/C)	08730100002396	150000
SBBJ (DPO SSA)	51040551279	694495
SBBJ (DPO-KGBV)	61006801965	235454
SBBJ (NPEGEL)	51040551462	102500
Bank of Baroda(SSA)	05720100007079	357500 (Cash withdrawal)
Irregular payment		77533
<b>Total Rs</b>		<b>9102489</b>



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The investigation was not completed because of non availability of copy of all the required vouchers from banks due to which total exact amt. withdrawn from govt. bank accounts is not yet detected.

2. It is observed during the audit that in some districts excess payments are being made for DA/TA as against prescribed rules. Such irregular payments at DPO reflect failures of supervision, monitoring and control of payments and should be checked properly, some instances are given below two of the above cases are as-

A. In Block Merta City of District Nagaur In Bill no. 69, dated 31.03.2016 DA was given in following cases for full day instead of half day as duration was less than or equal to 12 hours, so half day DA was eligible as per TA/DA rule it was to given for half day only-

Name of Employee	Date of travelling	TA/DA paid	TA/DA to be paid	Excess
Dayaram	07.03.2013 to 07.09.2013	85X10 days = 850	42.5X10=425	425
	11.10.2013 to 15.02.2015	85X10 days = 850	42.5X10=425	425
				850
Madan Singh Charan(RP)	08.07.2014 to 20.12.2014	180X34Days=6120	90X34=3060	3060
	02.01.2015 to 26.03.2015 8:00AM to 8:00PM	180X25Days=4500	90X25=2250	2250
	16.04.2015 to 22.07.2016 6:00Am to 6:00PM	180X20Days=3600	90X20=1800	1800
	15.09.2015 to 11.01.2016 7:00AM to 7:00PM	180X28Days=5040	90X28=2520	2520
				9630
Narayan Ram(RP)	26.11.2015 to 21.01.2016	180X7Days=1260	90X7=630	630
Mehram Rajawat (JEN)	30.10.2015 to 16.12.2015 8:AM to 7:PM	180X14Days=2520	90X14=1260	1260
	13.08.2015 9AM to 6PM	180	90	90
	15.08.2015 to 18.09.2015 8:AM to 6:PM	180X6Days=1080	90X6=540	540
	Nov 2014 to 11.08.2015 8:PM to 7:PM	180X67Days=12060	90X67=6030	6030
				7920



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Bhagwati Lal Taylor(RP)	16.03.2015 to 03.12.2015 7:AM to 7PM	180X22Days=3960	90X22=1980	1980
<b>Total amt excess paid (Rs)</b>				<b>21010/-</b>

B. In Block Chitalwana of district Jalore DA was given in following cases for full day instead of half day as duration was less than or equal to 12 hours, so half day DA was eligible as per TA/DA rule it was to given for half day only-

Voucher No.	Name of Employee	TA/DA PAID (RS)	TA/DA TO BE PAID	Excess Payment
17 15/05/2015	Bharmal Vishnoi	4days*180=720	4days*180*1/2=360	360
25 08/06/2015	Lalit Divedi	2days*180=360	2days*180*1/2=180	180
32 24/06/2015	Bharmal Vishnoi	2days*180=360	2days*180*1/2=180	180
35 28/06/2015	Punmaram	33days*180=5940	33days*180*1/2=2970	2970
83 14/10/2015	Punmaram	16days*180=2880	16days*180*1/2=1440	1440
82 14/10/2016	Bharmal Vishnoi	13days*180=2340	13days*180*1/2=1170	1170
80 12/10/2015	Punmaram	51days*180=9180	51days*180*1/2=4590	4590
166 31/03/2016	Ummed Singh	7days*180=1260	7days*180*1/2=630	630
165 31/03/2016	Jetha Ram Chowdhari	22days*135=2970	2days*135*1/2=1485	1485
154 28/03/2016	Lalit divedi	2days*180*=360	2days*180*1/2=180	180
153 28/03/2016	Punmaram	50days*180=9000	50days*180*1/2=4500	4500
<b>Total</b>				<b>17685</b>

3. In many DPOs TDS is not being deducted on payments made to placement agency which was to be compulsorily deducted and also TDS was also late deposited which is a serious matter, may impose penalties and interest u/s 221 of Income Tax Act 1961.



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**4. Irregular payment of service tax for manpower services received from placement agencies-**

In DPO Nagaur, bills issued by placement agency, service tax and service charge amount was not shown separately, but which is being paid additionally by DPO. Also the bills issued by placement agency do not contain bill no., date, and service tax registration no.etc. As per service tax rules, if service tax is not shown separately in invoices issued by service provider it is assumed that service tax is included in invoiced amount. and, as the invoices does not contain service tax no. and the service provider has not produced the proof of payment of service tax to the DPO. So, it is doubtful that the same was deposited by the service provider. And in future, the liability of service tax may be borne by DPO. The details are as below-

**DPO-SSA Nagaur**

V.No	Bill no.	Bill Amt	Service Charge given by DPO additionally (Rs)	Service Tax given by DPO additionally (Rs)
07 22.04.2015	Mar-15	307256	6145.12	43016
26 10.06.2015	April-may 2015	546216	11143	67512
79 09.10.2015	Aug -sept 2015	663573	13271	92900
125 05.01.2015	Oct-15	343733	6875	48123
168 06.01.2016	Nov-Dec 2015	633057	12661	91793
40 15.07.2015	Jun-15	169586	3392	23742
198 22.02.2016	Jan-16	320918	6418	46533
218 17.03.2016	Feb-16	314866	6297	45656
53 14.08.2015	Jul-15	312387	6248	43738
<b>Total</b>			<b>72450.12</b>	<b>503013</b>



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**DPO-KGBV Nagaur**

V.No	Date	Bill Month	Bill Amt	Service Charge Additionally paid	Service Tax Additionally paid
1	07.05.2015	Mar-15	608060	12161	75156
12	15.07.2015	Apr-may 15	972833	17457	136197
70	14.08.2015	june-july-15	772040	15441	108086
20	24.09.2015	Aug-15	643739	12875	90123
29	30.11.2015	Sep-15	652020	13040	91283
31	16.12.2015	oct- nov 15	1273918	25478	184718
200	22.02.2016	dec- jan 16	1266481	25330	183640
240	31.03.2016	Feb-16	630925	12619	91484
<b>Total</b>				<b>134401</b>	<b>960687</b>

- In some DPOs TDS is not being deducted on payments made to placement agency which is to be compulsorily deducted @ 2% u/s 194C of Income Tax Act 1961.
- Bank Reconciliations are not maintained in some district, block & KGBVs and in some districts, Blocks and KGBVs, there are many old outstanding entries are still pending unadjusted.

**7. IRREGULAR PURCHASE OF GOODS -**

In KGBV Hashi of district Dholpur goods were purchased from S.R. Suppliers in which on some invoices TIN no. 09782547850 was mentioned and in some other invoices different TIN no. 08795100378 was mentioned. The same party cannot have two different TIN No. in Rajasthan. The Tin no 09782547850 does not exist on Rajasthan government website and in Rajasthan TIN no. starts from digit 08 instead of 09 as mentioned in TIN no.09782547850 and also this bill does not contain serial no, phone no, and address therefore these bills seems doubtful. All amounts were paid in cash. As such the payment made is irregular. The matter should be depth examined.

Such irregularities must be check at the level of payment sanctioning authority to avoid such instances in future:

TIN No. is not correct on the following bills:

DATE	PARTY NAME	AMOUNT
22/03/2015	S.R. SUPPLIERS	3800
16/12/2015	S.R. SUPPLIERS	2880
16/11/2015	S.R. SUPPLIERS	9600
01/04/2015	S.R. SUPPLIERS	8500
01/11/2015	S.R. SUPPLIERS	1152



**Offices :**

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Phone: 0265-2331056, 2334365 | bapnasc@gmail.com
- 501, 5th Floor, Arcadia, Nariman Point, Mumbai, Maharashtra-400021 Phone: 022-22845755, 099209 14577
- 179, Sector No 3, Hiran Magni, Udaipur, Rajasthan-313001





16/04/2015	S.R. SUPPLIERS	9600
16/09/2015	S.R. SUPPLIERS	5760
01/09/2015	S.R. SUPPLIERS	11400
15/07/2015	S.R. SUPPLIERS	11400
01/02/2016	S.R. SUPPLIERS	11400
01/02/2015	S.R. SUPPLIERS	9393
01/03/2015	S.R. SUPPLIERS	11400
16/08/2015	S.R. SUPPLIERS	6720
01/07/2015	S.R. SUPPLIERS	7800
16/04/2015	S.R. SUPPLIERS	5700
	<b>TOTAL</b>	<b>116505</b>

8. DISTRICT ALWAR-

In the following bills of Raina Traders, the bill numbers are not serially dated, which creates doubt on the procurement, details of which are as under:

Bill No.	Date	Party Name	Amount
28	06.08.2015	Raina Traders	6624.00
27	20.08.2015	Raina Traders	9000.00



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**Audit Objections/Paras of CA Report Pertaining to SPO/District  
(SSA, NPEGL & KGBV) 2014-15**

S.No.	Name of District	Total Para, SSA 2014-15	Total Para (KGBV 2014-15)	Total no. of Para	Settled Para	Remaining Para	Total No. of Para Settled	No. of O/S Para
1	ARVIB	-	-	-	-	-	-	-
2	ALWAR	1,2,2,6,5	6,7,8	8	1,2,4,5,6,7	-	6	3,8
3	BANSWARA	9,10,11,12,13,14,15	13,14,16	8	12,13,14,15,16	-	5	9,10,11
4	BARAN	17,18,19,20,21,22	23,24,25,26,27	11	17,18,19,20,21,22,23,24,25,26,27	-	11	-
5	BARMER	28,29,31,32	30	5	28,29,30,31,32	-	5	-
6	BHARATPUR	33,34,35,37	36,38,39	7	37,38,39	-	3	33,34,35,36
7	BHILWARA	40	-	1	40	-	1	-
8	BIKANER	-	-	-	-	-	-	-
9	BUNOL	41,42,43,44,45,46,47,48,49,50,51	-	-	41,42,43,44,45,46,47,48,49,50,51	-	-	-
10	CHITTORGARH	52,55,56	53,54,57	11	52,53,54,55,56,57	-	11	-
11	CHURU	58	59	2	58,59	-	2	-
12	DALUSA	60,63	61,62,64	5	60,61,62,63,64	-	5	-
13	DHOLPUR	65,70,71,72,74,75,76	65,66,67,68	12	67,68,69,72,74,75,76	-	7	65,66,70,71,73
14	DUNGARPUR	79,81	77,78,80	5	77,78,79,80,81	-	5	-
15	HANUMANGARH	82,83,84,85	-	4	82,83,84,85	-	4	-
16	JAIPUR	-	-	-	-	-	-	-
17	JAISALMER	86,87,88,91,92,93,94	89,90,95	10	86,87,88,89,90,91,92,93,94,95	-	10	-
18	JALORE	96,97,98,99,100,101,102,104,105	103,109	14	96,97,99,100,103,104,105,106,107,108,109	-	11	98,101,102
19	JHILAWAR	110,111,112	-	3	110,111,112	-	3	-
20	JHUNJHUNU	113,114,115,116,117,118,119,120	125,126	14	113,115,116,118,119,120,121,122,124,125,126	-	10	114,117,123,125
21	JODHPUR	127,128,129,130,131,132,133,134,135,136,137,138,139,140,141,142,143,144,145,146,147,148,149,150,151,152,153,154,155,156,157,158,159,160,161,162,163,164,165,166,167,168,169,170,171,172,173,174,175,176,177,178,179,180,181,182,183,184,185,186,187,188,189,190,191,192,193,194,195,196,197,198,199,200,201,202,203,204,205,206,207,208,209,210,211,212,213,214,215,216,217,218,219,220,221,222,223,224,225,226,227,228,229,230,231,232,233,234,235,236,237,238,239,240,241,242,243,244,245,246,247,248,249,250,251,252,253,254,255,256,257,258,259,260,261,262,263,264,265,266,267,268,269,270,271,272,273,274,275,276,277,278,279,280,281,282,283,284,285,286,287,288,289,290,291,292,293,294,295,296,297,298,299,300,301,302,303,304,305,306,307,308,309,310,311,312,313,314,315,316,317,318,319,320,321,322,323,324,325,326,327,328,329,330,331,332,333,334,335,336,337,338,339,340,341,342,343,344,345,346,347,348,349,350,351,352,353,354,355,356,357,358,359,360,361,362,363,364,365,366,367,368,369,370,371,372,373,374,375,376,377,378,379,380,381,382,383,384,385,386,387,388,389,390,391,392,393,394,395,396,397,398,399,400,401,402,403,404,405,406,407,408,409,410,411,412,413,414,415,416,417,418,419,420,421,422,423,424,425,426,427,428,429,430,431,432,433,434,435,436,437,438,439,440,441,442,443,444,445,446,447,448,449,450,451,452,453,454,455,456,457,458,459,460,461,462,463,464,465,466,467,468,469,470,471,472,473,474,475,476,477,478,479,480,481,482,483,484,485,486,487,488,489,490,491,492,493,494,495,496,497,498,499,500,501,502,503,504,505,506,507,508,509,510,511,512,513,514,515,516,517,518,519,520,521,522,523,524,525,526,527,528,529,530,531,532,533,534,535,536,537,538,539,540,541,542,543,544,545,546,547,548,549,550,551,552,553,554,555,556,557,558,559,560,561,562,563,564,565,566,567,568,569,570,571,572,573,574,575,576,577,578,579,580,581,582,583,584,585,586,587,588,589,590,591,592,593,594,595,596,597,598,599,600,601,602,603,604,605,606,607,608,609,610,611,612,613,614,615,616,617,618,619,620,621,622,623,624,625,626,627,628,629,630,631,632,633,634,635,636,637,638,639,640,641,642,643,644,645,646,647,648,649,650,651,652,653,654,655,656,657,658,659,660,661,662,663,664,665,666,667,668,669,670,671,672,673,674,675,676,677,678,679,680,681,682,683,684,685,686,687,688,689,690,691,692,693,694,695,696,697,698,699,700,701,702,703,704,705,706,707,708,709,710,711,712,713,714,715,716,717,718,719,720,721,722,723,724,725,726,727,728,729,730,731,732,733,734,735,736,737,738,739,740,741,742,743,744,745,746,747,748,749,750,751,752,753,754,755,756,757,758,759,760,761,762,763,764,765,766,767,768,769,770,771,772,773,774,775,776,777,778,779,780,781,782,783,784,785,786,787,788,789,790,791,792,793,794,795,796,797,798,799,800,801,802,803,804,805,806,807,808,809,810,811,812,813,814,815,816,817,818,819,820,821,822,823,824,825,826,827,828,829,830,831,832,833,834,835,836,837,838,839,840,841,842,843,844,845,846,847,848,849,850,851,852,853,854,855,856,857,858,859,860,861,862,863,864,865,866,867,868,869,870,871,872,873,874,875,876,877,878,879,880,881,882,883,884,885,886,887,888,889,890,891,892,893,894,895,896,897,898,899,900,901,902,903,904,905,906,907,908,909,910,911,912,913,914,915,916,917,918,919,920,921,922,923,924,925,926,927,928,929,930,931,932,933,934,935,936,937,938,939,940,941,942,943,944,945,946,947,948,949,950,951,952,953,954,955,956,957,958,959,960,961,962,963,964,965,966,967,968,969,970,971,972,973,974,975,976,977,978,979,980,981,982,983,984,985,986,987,988,989,990,991,992,993,994,995,996,997,998,999,1000	-	0	166,167,168,169,172,173	365,170,171	6	3
22	KARALI	165,166,167,168,169,170,171,172,173	-	0	-	-	-	-
23	KOTA	-	-	-	-	-	-	-
24	MAGALUR	-	-	-	-	-	-	-
25	PAU	180,185,187,191	174,175,176,177,178,179,180,181,182,183,184,185,186,188,189,190	18	179,180,181,182,183,184,185,186,187,188,189,190,191	174,175,176,177,178,179,180,181,182,183,184,185,186,187,188,189,190,191	113	174,175,176,177,178,179,180,181,182,183,184,185,186,187,188,189,190,191
26	PRATAFGARH	-	-	-	-	-	-	-
27	RAJASAMND	193,194,201,202	192,195,196,197,199,199,200	11	193,201,201,197,198,199,200	194,192,195,196	7	194,192,195,196
28	SWAMINATHPUR	219,220,221,222	-	4	221,222	219,220	2	219,220
29	SIRSA	203,204,205,206,207,208,209,210,211	-	9	203,205,207,208,209,210	204,206,211	6	204,206,211
30	SIROHI	212,213,214,215,216,217	218	7	212,213,217,218	214,215,216	4	214,215,216
31	SRI GANGANAGAR	-	-	-	-	-	-	-
32	TONK	223,224,225,226,227,228,229,230,231,232,233,234	229,230,231,232,233,234	13	226,227,228,229,230,231,232,233,234,235	224,225,226,227,228,229,230,231,232,233,234,235	10	224,225,226,227,228,229,230,231,232,233,234,235
33	UDARPUR	236,237	238	3	236,237,238	-	3	-
				238			176	





**Audit Objections/Paras of CA Report Pertaining to SPO/District  
[SSA, NPEGL & KGBV] 2013-14**

S.No.	Name of District	Total Para, SSA 2013-14	Total Para KGBV 2013-14	Total no. of Para	Dropped Para	Settled Para	Remainning Para SSA	Remainning Para KGBV	Total
1	AMER	-	3,4,5	3	-	-	-	3,4,5	3
2	ALWAR	-	-	-	-	-	-	-	-
3	BANSWARA	-	-	-	-	-	-	-	-
4	BANAS	-	-	-	-	-	-	-	-
5	BARMER	-	-	-	-	-	-	-	-
6	BHADATPUR	25,26	-	2	-	-	25,26	-	2
7	BHILWARA	-	-	-	-	-	-	-	-
8	BIHAR	-	29,31,32,33	4	-	-	-	29,31,32,33	4
9	BUNDA	-	-	0	-	-	-	-	0
10	CHITTOGARH	24	81,82	3	-	24	-	81,82	3
11	CHURU	-	-	0	-	-	-	-	0
12	DAUSA	149,150,151,152	34,35,36,37,38,39,40,4 1,42,43,44,45,46,47,48	19	-	-	149,150,151,152	34,35,36,37,38,39,40,4 1,42,43,44,45,46,47,48	19
13	DHOLPUR	55,56,57,58,59,60,61, 62,63,64,65,66,67	43,44	15	-	-	55,56,57,58,59,60,61,62, 63,64,65,66,67	43,44	15
14	DUNGARPUR	69,71,75,76,77,78,79, 80,81,82,83	49,50,52,89,90,91,92	18	-	-	69,71,75,76,77,78,79,80, 81,82,83	49,50,52,89,90,91,92	18
15	HANUMANGARH	84,85,86	-	3	-	-	84,85,86	-	3
16	JAIPOUR	90	-	1	-	-	90	-	1
17	JASMER	92	-	1	-	-	92	-	1
18	JALORE	95,96	-	2	-	-	95,96	-	2
19	JHALAWAR	-	-	-	-	-	-	-	-
20	JHUNJHUNU	-	-	-	-	-	-	-	-
21	JODHPUR	99,100,101,102,103	56,57,58,59	9	-	-	99,100,101,102,103	56,57,58,59	9
22	KARAUHI	104,105,106,107,108, 109	62,63	8	-	-	104,105,106,107,108,109	62,63	8
23	KOTA	-	-	-	-	-	-	-	-
24	NAGAUR	-	-	-	-	-	-	-	-
25	PAU	-	-	-	-	-	-	-	-
26	PRATAPGARH	138,139,140,141,142	-	5	-	-	138,139,140,141,142	-	5
27	RAJASAMAND	146	70,71,72	4	-	146	-	70,71,72	4
28	SWAMINATHPUR	-	-	-	-	-	-	-	-
29	SIKAR	157	76,77	3	-	-	157	76,77	3
30	SIROHI	-	-	-	-	-	-	-	-
31	SRI GANGANAGAR	159,161,162,164,166, 167,168,169,170,171, 173,174	-	12	-	-	159,161,162,164,166,167, 168,169,170,171,173,17 4	-	12
32	TONK	176,177	-	2	-	-	176,177	-	2
33	UDAIPUR	178	-	1	-	-	178	-	1
				115					









Position of Audit of SMC's Receiving More than  
1 lacs Rs. in 2015-16

Name of District	No. of SMC's Receiving More than 1 lacs Rs.	No. of SMC's Audited
AJMER	10	4
ALWAR	11	8
BANSWARA	190	65
BARAN	12	4
BARMER	337	116
BHARATPUR	181	61
BHILWARA	60	23
BIKANER	89	31
BUNDI	9	4
CHITTORGARH	39	14
CHURU	50	19
DAUSA	18	7
DHOLPUR	35	13
DUNGARPUR	12	4
HANUMNAGARH	21	8
JAIPUR	35	18
JAISALMER	8	3
JALORE	59	23
JHALAWAR	50	17
JHUNJHUNU	20	7
JODHPUR	166	59
KARALI	118	44
KOTA	23	8
NAGOUR	32	13
PALI	30	11
RAJASAMAND	26	11
S. MADHOPUR	40	14
SIKAR	20	8
SIROHI	16	6
SRI GANGANAGAR	50	18
TONK	25	10
UDAIPUR	104	36
PRATAPGARH	16	7
<b>TOTAL</b>	<b>1912</b>	<b>694</b>

AS PER REPORT OF EVEN DATE ANNEXED HERE TO

For S.C Bapna & Associates

Chartered Accountants

FRN : 115649W

Jai Prakash Gupta  
Partner

Membership no: 088503

Place : Jaipur

Date: 07.11.2016

For Rajasthan Council of Elementary Education

( Dr. Joga Ram) IAS

Commissioner

Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

(Dr. Hoshiyar Singh)

Controller Finance  
Dr. HOSHIYAR SINGH  
R.Ac.S.  
Controller Finance & Plan

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IUFR-I

**SARVA SHIKSHA ABHIYAN**  
Audited Summary Budget Analysis (Entire Program)  
For the Financial year ending on 31st March 2016

(Rs. In lakhs)

S.No.	Name of State	A WP & B	Opening balance for the year	Releases by GOI	Releases by States	Reported Expenditure	A WP & B for Next Year
1	RAJASTHAN						
	SSA	494224.45	49060.74	190462.09	209209.12	419083.17	-
	KGBV	8389.17	2056.45	3,000.00	4,000.00	6552.27	-
	NPEGEL		106.01	-	-	-	-
	TOTAL	502613.62	51223.20	193462.09	213209.12	425635.44	-

AS PER REPORT OF EVEN DATE ANNEXED HERE TO

For S.C Bapna & Associates  
Chartered Accountants

FRN : 115649W

Jai Prakash Gupta

Partner

Membership no. 088903

Place : Jaipur

Date: 07.11.2016



For Rajasthan Council of Elementary Education

(Dr. Hoshiyar Singh)

Controller Finance

Dr. HOSHIYAR SINGH

B. Ac. S.

Controller Finance & Plan

(Dr Joga Ram) IAS

Commissioner

Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

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- 1-79, Sector No 3, Hiran Magri, Udaipur, Rajasthan-313001





IUFR-II

**SARVA SHIKSHA ABHIYAN**  
Audited Summary Budget Analysis (Entire Program)  
For the Financial year ending on 31st March 2016

(Rs. in lakhs)

Sl.No.	Name of State	Opening balance for the year	Releases			Reported Expenditure
			GOI	GOR	TOTAL	
1	2	3	4	5	6	7
1	RAJASTHAN					
	SSA	19060.74	190462.09	209209.12	399671.21	419083.17
	KGBV	2056.45	3000.00	4000.00	7000.00	6552.27
	NPEGEL	106.01				
	<b>TOTAL</b>	<b>51223.20</b>	<b>193462.09</b>	<b>213209.12</b>	<b>406671.21</b>	<b>425635.44</b>

AS PER REPORT OF EVEN DATE ANNEXED HERE TO

For S.C Bapna & Associates  
Chartered Accountants

FRN : 115649W

Jai Prakash Gupta

Partner

Membership no. 088903

Place : Jaipur

Date: 07.11.2016



For Rajasthan Council of Elementary Education



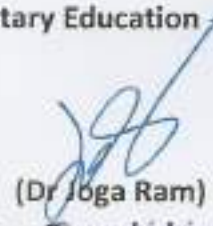
(Dr. Hoshiyar Singh)

Controller Finance

Dr. HOSHIYAR SINGH

R.Ac.S.

Controller Finance & Plan

  
(Dr. Joga Ram) IAS

Commissioner

Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

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IUFR-III  
**SARVA SHIKSHA ABHIYAN**  
Audited Summary Budget Analysis (Entire Program)  
For the Financial year ending on 31st March 2016

(Rs. In lakhs)

Sl.No.	Expenditure by Activity	Financial Year ending on 31st March 2016
1	Teacher Salary	371302.94
2	Block Resource Centre	7202.09
3	Cluster Resource Centre	339.75
4	Civil Works	12546.11
5	Interventions for Out of school Children	184.82
6	Free Text Books	1135.40
7	Innovative Activities	735.54
8	Interventions for Disabled children	1062.27
9	Maintenance grant	3523.31
10	Management & MIS	7630.63
11	Research & evaluation	205.42
12	School Grants	5875.62
13	Teacher training	1348.07
14	Community Mobilization	276.36
15	Residential School	348.54
16	RTE	4171.21
17	LEP	688.18
18	Training for community leaders	506.91
19	KGBV	6552.27
	<b>TOTAL</b>	<b>425635.44</b>

AS PER REPORT OF EVEN DATE ANNEXED HERE TO

For S.C Bapna & Associates  
Chartered Accountants

FRN : 115649W

Jai Prakash Gupta

Partner

Membership no. 088903

Place : Jaipur

Date: 07.11.2016



For Rajasthan Council of Elementary Education

(Dr. Hoshiyar Singh)

Controller Finance

Dr. HOSHIYAR SINGH

R.Ac.S.

Controller Finance & Man

(Dr. Joga Ram) IAS

Commissioner

Rajasthan Council of Elementary Education  
JAIPUR (Rajasthan)

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