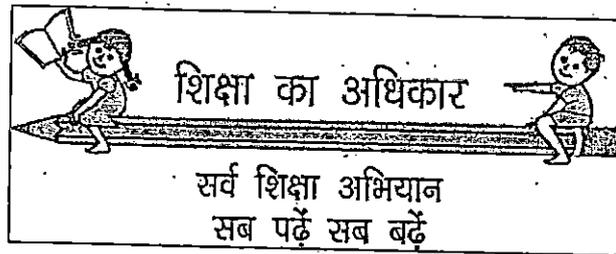


**U.P. EDUCATION FOR ALL PROJECT  
BOARD**  
(उत्तर प्रदेश सभी के लिए शिक्षा परियोजना परिषद् )

**STATE PROJECT OFFICE**  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)



**FINANCIAL STATEMENTS  
OF  
SARVA SIKSHA ABHIYAN (UTTAR PRADESH)**

**F.Y. 2016-17**

**(WITH AUDITORS' REPORT & MANAGEMENT LETTER)**

**LEAD AUDITORS**

**D. S. SHUKLA & CO.**  
**CHARTERED ACCOUNTANTS**

**: Head office :**

G.F.-2, Ekta Apartment, 125 Chandralok, Aliganj Lucknow - 226024  
(Tel) : (0522) 4236996 (E): dsshuklaca@yahoo.co.in

**U.P. EDUCATION FOR ALL PROJECT BOARD**  
**STATE PROJECT OFFICE**  
**Vidya Bhawan, Nishatganj, Lucknow (U.P.)**  
**For the Financial Year 2016-17**

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### INDEPENDENT AUDITORS' REPORT

To  
The State Project Director  
Sarva Siksha Abhiyan  
( U.P. Education for All Project Board)  
Vidya Bhawan, Nishat Ganj  
Lucknow

We have audited the accompanying consolidated financial statements of SARVA SHIKSHA ABHIYAN (hereinafter referred to as 'SSA'), implemented by the Uttar Pradesh Education For All Board, Lucknow comprising of Consolidated Balance Sheet as at 31<sup>st</sup> March 2017, the consolidated Income and Expenditure and the consolidated Receipt & Payment Account for the year then ended, annexed hereto, and a summary of significant accounting policies and other explanatory information.

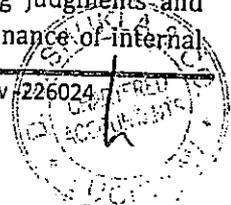
These Financial Statements incorporates accounts of 75 District offices (including DPOs, NPEGELS, DIET, & AD. Basic) and State Project Office, Lucknow, out of which 12 District offices and the State Project Office were audited by us and remaining 63 district offices by other five Audit Firms appointed by Project administration. The List of Audit Firms including us is as under-

SL.NO.	Name of Auditors
1.	M/s. D.S. Shukla & Co. ( Chartered Accountants) (Lead Auditors)
2.	M/s Rajeev Nandan & Co. ( Chartered Accountants)
3.	M/s Hem Sandeep & Co., ( Chartered Accountants)
4.	M/s Sanjay Kalyani & Co. ( Chartered Accountants)
5.	M/s BNPSY & Associates ( Chartered Accountants)
6.	M/s Singh Agarwal & Associates ( Chartered Accountants)

#### Management Responsibility for the Consolidated Financial Statement

Management is responsible for the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated financial position, consolidated financial performance of the "SSA" in accordance with accounting principles generally accepted in India subject to our comments and remarks as mentioned elsewhere in this report. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. This responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal

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financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**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 which are generally applicable to such organizations. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated 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 auditor considers internal control relevant to the SSA, preparation of the financial statements that give 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 SSA has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by those charged with governance, as well as evaluating the overall presentation of the consolidated financial statements.

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

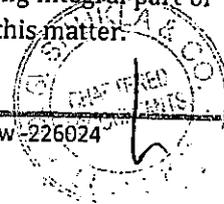
**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial statements, subject to 'Other Matters' mentioned in para below, give a true and fair view in conformity with the accounting principles generally accepted in India of the consolidated state of affairs of the "SSA" as at March 31, 2017 and Excess of Expenditure over income as per Consolidated Income and Expenditure Account for the year ended on that date and the consolidated Receipts and Payments for the year ended on that date.

**Other Matters**

1. Other matters comprising of detailed audit comments vide Annexure 'A', procurement audit report, management letter and Utilization certificate, notes on accounts forming integral part of accounts are attached to this Report. Our opinion is not qualified in respect of this matter.

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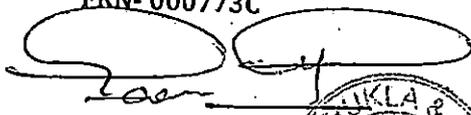
2. The district auditors of the following districts - Hamirpur, Etawah, Kannauj, Chitrakoot, Mahoba, Farukhabad, Auriaya, Banda, Bhadohi, Sonbhadra, Kanpur Dehat, Mirzapur have issued Qualified Opinion on the accounts of the aforesaid District Project offices (DPOs), NPEGELs and DIET offices. Complete details of such qualifications and observations may be referred to in separate District Audit Reports submitted to the State Project office by the district auditors.

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

There is no requirement of reporting on 'Other Legal and Regulatory Requirements' in the case of Society (SSA).

Date: 26.10.2017  
Place: Lucknow

For D.S. Shukla & Co.  
Chartered Accountants  
ERN- 000773C

  
(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



**ANNEXURE-"A"**  
**SARVA SHIKSHA ABHIYAN (SSA)**  
**IMPLEMENTED BY UTTAR PRADESH EDUCATION FOR ALL PROJECT BOARD**  
(Referred to in Para-1.0 of the Auditor's Report on the Account of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2016-17)

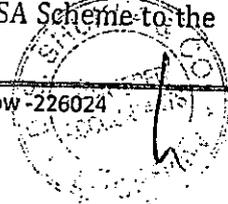
**OBSERVATIONS OF AUDIT**

1. Observations of Audit are incorporated in the Audit Reports of the Districts which includes audit findings in respect of accounts of DPO offices, DIETs, BRCs/ URCs, NPRCs and SMCs. These Institutions are audited as mandated in the Manual on Financial Management and Procurement issued by GOI. The audit reports of the districts contained detailed observations/findings on the maintenance of the accounts, Income & Expenditure, Receipt & Payment and compliance of rules and procedures. Wherever, there is direction the same has been pointed out in this Audit Report of the SPO, findings in the districts audit report have been referred to only as indicative and also observations have been made for corrective measures. Therefore, for detailed audit findings audit reports of Districts must be referred to. However material audit observations/objections as pointed out by the District statutory Auditors are separately enclosed forming integral part of this report vide annexure-J.

Apart from above, a summary of findings and observations are given in the following paragraphs.

2. **GRANT RECEIVED FROM CENTRAL GOVERNMENT AND STATE GOVERNMENT (AGREED SHARE FOR FY 2016-17- 60:40 RESPECTIVELY)**

For implementation of the project, SPO has received grants from Government of India and Government of Uttar Pradesh in the ratio of 60:40 vide. During verification of Grant received by the SSA Society during FY 2016-17 we observed that the State Implementation Society (SIS) has received a total Grant of Rs.14458,67,02,984.00 including an exclusive sum Rs.4,00,12,500.00 from GoUP towards payments of difference amount of Part time teachers Salary of KGBVs. Thus, in the present financial year 2016-17, the Society has received a sum of Rs 14454,66,90,484.00 towards SSA project of which the Central Government has released to U.P. Government Treasury a sum of Rs 5054,33,99,680.00 which is short by Rs 3618,46,14,610.00 of the agreed GOI share of 60% which has been excess paid by the GoUP to the Society. Thus the GoUP has paid total grant of Rs.9400,32,90,803.00 for the F.Y 2016-17. Further in the F.Y. 2016-17 the SIS has refunded a sum of Rs 11,15,68,200.00 under the Capital Head of the SSA Scheme to the GOI by cheque dated 08.11.2016.



**3. DELAY IN TRANSFER OF FUNDS**

During audit at District and Sub District levels, it has been observed at many instances that the transfer of funds from DPOs to sub DPOs level take much more time (more than a month time) and there are considerable delays. Also, in some instances it has been observed that the Fund transfer from SPO level to DPO level has also taken considerable time. In our view, the State Implementation society should take measures to reduce the time lag between the receipt of fund and its disbursement and also instruct the DPO and Sub DPO level to reduce the time lag at their end. This would ensure timely utilisation and accounting of fund at the DPO and sub District level.

**4. SIXTH PAY COMMISSION**

At district level payments have been made to AAOs of some districts and other staffs, who are deputed from other organizations to the society, as per the recommendations of Sixth Pay Commission without the approval/ sanction of competent authority/State government in the F.Y 2016-17 and earlier years(s). The Amount is expected to be will be large but in the absence of scales as per Fourth Pay Commission we are not in a position to work out such unauthorized payments. As per information provided to us, the matter is sub-judice and the matter is pending before the Hon'ble High Court of Allahabad- Lucknow Bench - Writ No. 4990 of 2014.

5. The DPOs/DIETs transfer the funds to BRCs, NPRCs and SMCs for various approved schemes and purposes. Utilization of the funds transferred to BRCs, NPRCs and SMCs is ensured by these institutions and then they are sending scheme wise UCs/Statements of Expenditures to DPOs/DIETs for compilation. It is strongly recommended that accumulated balances at the close of the year should be adjusted in the accounts of subsequent year.

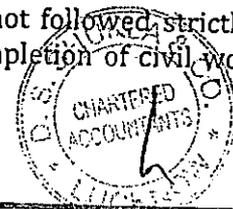
6. Under present practice, funds to BRCs, NPRCs and SMCs are transferred by DPOs and DIETs by using a single crossed cheque along with bank advice. The lead bank to whom the cheque along with bank advice is given is supposed to transfer the funds in appropriate accounts promptly. Since the BRCs, NPRCs and SMCs have their accounts in various banks of District, the lead bank transfers the amount through the secondary banks in which the BRC's, NPRCs and SMCs have their accounts. It was found that in some cases, funds are not transferred and credited in normal time into bank account of NPRCs and SMCs. It is recommended that reason for not crediting of transferred amount within reasonable time and identification of delay in credit of bank accounts should be examined. To remove chances of any discrepancy, by end of every month, DPOs/DIETs should obtain a bank statement for confirmation that the amounts have been directly transferred to account numbers of the concerned BRCs, NPRCs and SMCs and also these institutions should be

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asked to submit statement that their accounts have been credited with the amounts transferred.

7. During the financial year 2016-17, DPOs have deputed accountants and computer operators at BRCs through the Service provider agencies. It is noted that all the documents related to above staff were not produced by DPOs and selection procedure was also not followed as instructed by SPO. The personal records of contractual services of personnel and itinerant teachers employed by DPOs are not updated. The extension of services in not formally communicated to the concerned employees even though payment of their honoraria or salaries is continued. It should be avoided and records to contractual employees and itinerant teachers should be properly maintained.
8. As per Finance and Accounts Manual, it is mandatory for DPOs to maintain a register of Works/Fixed Assets wherein all the buildings constructed under their jurisdiction shall be entered in along with requisite details. This is also necessary to ensure that funds transferred to SMCs or Construction Agencies are properly utilized on the construction as per specification and that the quality checks have been exercised before submission of completion report to DPOs. Since, Fixed Assets registers are not being maintained properly, it cannot be ensured that all the completion reports have been received against amounts transferred to SMCs. DPOs may be instructed suitably to keep Fixed Assets Register up to date and complete in all respect and also to keep the supporting documents in safe custody to ensure that funds earmarked for creation of Fixed Assets have been utilized for the purpose for which they were meant. We also suggest that the Measurement Books may be maintained to know the progress of work, quality of work and that payment terms and conditions have not been violated.  
  
Further the physical verification of Fixed Assets e.g. School Buildings, Toilets, Boundary Walls, Additional Class Rooms, Meeting Hall and all other Civil Works, Tables, Chairs, Computers, Coolers, Air Conditioners, Vehicles and Equipments etc.. must be carried out during the financial year to ascertain the existence of asset, condition of asset and workable condition of Assets.
9. The monitoring of the funds transferred for civil works and progress of the constructions must be checked regularly and on the basis of monitoring, effective action should be initiated to ensure completion of buildings within time schedule and to avoid time overrun. The amounts which have been given as advances to construction agencies and SMCs should be adjusted and statement of expenditure along with completion certificate should be received within three months of completion period. These are not followed strictly. We suggest that regular monitoring should be continued for the completion of civil work on time.



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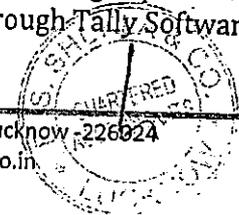
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10. During the audit ( and also reported in our earlier years report) it was found that a huge funds were kept unutilized in bank accounts of BRCs/ URCs, NPRCs and SMCs in previous year(s) as well as in current year due to various reasons. Further, interest on such banks accounts are also being credited in such accounts of which no accounting is being done presently. Thus to ensure, that no mis-appropriation of such interest amount is possible, we suggest that no further transfer of funds should be made before utilization of previous funds including interest or further transfer of funds should be with held equal to the funds remaining unutilized in the bank accounts.
11. Drawing & disbursing power in BRCs have been delegated to Block Education officer (BEO) and ABRCs as joint signatory by SPO. However, it has been observed that in different BRC's, different set of officers are discharging the duties of DPO's powers and responsibility. In regards to court cases, SPO should contest the same vigilantly and cautiously under proper legal advice.
12. Though bank reconciliation of Bank accounts are prepared at SPO and DPOs, DIET etc. but many old entries which are more than one year old are continuing in reconciliation Statements and these outstanding entries have not been reversed in order to correct and update the bank balances in the books of accounts. The system followed is not proper.
13. Funds should be transferred by SPO to DPOs/DIETs as per schedule so that there may be enough time for proper implementation of the program at their level as well as at the level of BRCs/URCs, NPRCs and SMCs. But the DPOs/DIETs do not complete preparatory activities in advance for the programme for which the funds are transferred to them. Generally, they initiate action for the programme only after the funds are received even though the annual work plan is already with them. Since the preparatory work like calling for tenders and procurement of equipment's like computers, selection of land for civil works, allotting work to the construction agency etc. take much of time available for completion of the programme, it leads to time over-run and sometimes to cost escalation and unnecessary blockade of funds in banks. Therefore, the DPOs\DIETs should be motivated to equip themselves for the approved programme in advance by completing preparatory ground work and to initiate in implementation of the programme as soon as the funds are received.
14. SPO and some DPOs have maintained books of accounts on Tally package. It is noted that backup of data are not maintained regularly. Therefore in case of due to some reason there is a loss of data or the data is corrupted, it would be very difficult to retrieve the data and re-prepare the accounts. To avoid such a situation, measures including securing accounts and data on secondary storages should be adopted. Hard copies should be got printed at close of each for all types of books of accounts which are generated through Tally Software.

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**15. INTERNAL AUDIT:-**

System of Internal Audit to inspect the accounts of DPOs, DIETs, BRCs and SMCs is in presence and is functioning. However, the same needs improvement by the way of strengthening of the internal audit team and process so that the timeliness which the core essence of such audit can be met. In terms of Manual on Financial Management and Procurement the Internal Audit of District Project Offices and sub district units should be conducted so as to cover all districts and sub district units at least once in 3 years.

It was informed to us that the Internal Audit for FY 2016-17 was not conducted till date of conduct of our statutory audit of the same year. As the accounts of such offices are also audited by Statutory Auditors (CA Firms) each year, the Internal Audit of such accounts must be got audited before start of the Statutory Audit (by CA Firms). If internal audit is conducted after audit by Statutory Auditors, it may not be fruitful to the organization and there may be possibility of non-incorporation of Comments of Internal Auditors in the report of Statutory Auditors.

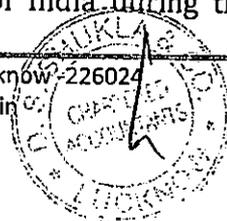
In our opinion Internal Audit should be conducted in a timely manner to maintain its effectiveness and the reports should be made available to Statutory Auditors before the start of the statutory audit. The Internal audit team of the society needs to be strengthened. Alternatively the Internal Audit work may be outsourced to CA Firms on need basis for effective internal audit which in our opinion is the back bone of any organization where financial transactions run in thousands of crores of Rupees.

16. The financial Statements are subject to approval of the Executive Committee of the project.

17. As per the format of Consolidated Income and Expenditure Account (Annexure-XXII, para no.108.1 of Manual of financial Management and Procurement, Department of Elementary Education and literacy Ministry of Human Resource Development Government of India-2010, the Civil Work (including furniture and other assets) have to be charged to Income and Expenditure Account and the same accounting treatment was given while preparing the accounts for the previous year.

In our opinion Capital grant received for creation of Capital Assets should be reflected directly in the Balance sheet and expenses incurred be booked as fixed Assets under the respective sub heads (Civil work, Computer, Furniture, Vehicle, Equipment), and unspent Grant be shown accordingly.

However in the absence of any directives from Department of Elementary Education and literacy Ministry of Human Resource Development Government of India during the



current year also, the same accounting treatment as in the previous year, has been given for such grants during the current year.

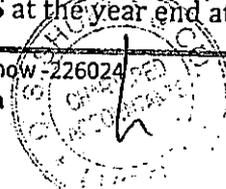
**18. PAYMENT OF SALARY TO TEACHERS:-**

During the financial year 2016-17 the SPO of SSA, Lucknow has reimbursed a sum of Rs. 12898,01,60,925.00 on accounts of salary to teachers employed in Primary and Upper Primary schools in the state of Uttar Pradesh under SSA to FC Basic Shiksha Parishad ,UP, Allahabad. The society reimburses the teachers' salary to the Parishad on the basis of the reimbursement request letter received from the FC Basic Shiksha Parishad ,UP, Allahabad. During the course of audit no details as regards number of teachers deployed and their eligibility for Salary from Central Govt. Grant/fund were furnished to us. Further no records were furnished to us for the expenditure incurred by FC, Basic Shiksha Parishad, UP, Allahabad to ensure that reimbursement was correctly made for the salary paid to Teachers deployed with. Hence the figure of payment of salary has been verified only on the basis of the reimbursement request letter received from the FC Basic Shiksha Parishad ,UP, Allahabad and remained unaudited.

19. While conducting the audit of BRCs/NPRCs/CRCs/SMCs we have observed that funds were lying idle on account of unspent balance of some scheme/grants and interest given by the bank in respective banks accounts. Efforts should be made to constitute a special team to find out the actual amount lying in bank accounts along with interest and the same should be remitted to SPO/DPO and steps should be taken to get such unutilized fund in order to avoid any misuse of Government fund.

20. **Transfer of Funds to Sub District level-** The DPO transfers funds from its bank accounts to sub districts bank accounts. However no confirmation from banks at sub district level is obtained to ensure that cent percent funds have been credited according to the Advice provided by DPO to bank. The confirmation of balances transferred to banks accounts must be obtained from SMCs to avoided blockage of funds of any level.

21. In several districts we have observed that utilization certificate were not available for the funds utilized/transferred to SMCs and in case of BRCs'/NPRCs' utilization certificate were not obtained/available for our verification in most of the cases. Further, it has been observed by us and also on the basis of reports of other district auditors, that although funds given to SMCs and BRCs/NPRCs have been shown as spent by the respective units in the Utilisation certificate/ SOE submitted by them, there remains huge unspent balances lying in the bank account of such SMCs and BRCs/NPRCs. Thus there appears to be a mismatch between the Utilisation certificates submitted by the units and the actual expenditure incurred by such unit. A system needs to be developed to collect and compile the figures of fund utilized and remaining unutilized at BRC/NPRC/SMCS at the year end at



DPO level. An special verification team should be constituted by the DPO/SPO to verify the actual position of Fund Utilized and balance of unutilized fund at the year end at various level and account for the same accordingly.

22. In case of expenditure of capital nature for creation of fixed assets, in some districts, neither work completion certificate were available nor physical progress report nor photographs as a proof for creation of such Assets( eg. Toilets, New Building, Boundary wall, Hand Pump, AGR etc.).
23. It has been observed that norms for regulating advance as provided in clause-75.1 of the manual on Financial Management & Procurement Deptt. Of Elementary Education and literacy Ministry of Human resource GOI-2010 have not been followed despite clear cut instructions that norms will be followed for regulating advances which will constitute expenditure only when supported by appropriate utilization certificates/expenditure statements.

**24. QUALIFICATION OF ENGAGEMENT OF COMPUTER OPERATORS THROUGH SERVICE PROVIDER:-**

In terms of Letter No-Rajya Pariyojna Nideshak/Adhishthan/6051/2008-09 dated-12/01/2009 of SPO ,Lucknow the services of computer operator through service provider may be taken at DPO Level at the honorarium of Rs.8,000.00 Per month(Increased to Rs.9,000.00 Per month) for which minimum qualification shall be graduation in the physics, science and Maths and also one year post graduation in computer science. However we have observed that appointment of computer operators fall short of the prescribed norms. Hence the appointment without the prescribed qualification are unauthorized. It may also be pointed out that at several districts no such records were produced before respective auditors.

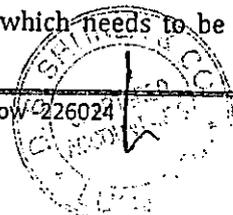
25. During compilation of accounts it was observed that , funds amounting to Rs 256.50 lacs received from Director Basic Skisha Parishad in FY 2014-15 has been spent in the year 2015-16 to the extent of Rs. 238.124 Lacs and balance of Rs 18,376 Lacs is lying unspent as at 31.03.2017.

**26. STATE COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING (SCERT, Lucknow )**

**Certain Unclear Entries in Bank Reconciliation Statement**

During the audit it was observed that the Bank reconciliation statement as at 31.03.2017 provided by the institution contained certain unclear and old entries which needs to be further looked into and their proper accounting needs to be done.

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**27. LEGAL CASES :-**

The number of legal cases pending at SPO level and DPO level has been attached as Enclosure-1 to Annexure -A. However; possible financial implication of the pending legal cases has not been provided to us. Hence we are not in a position to comment thereon.

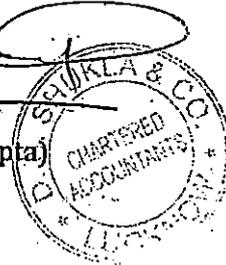
**28. DETAILS OF FRAUDS/MANIPULATIONS:**

No details of any frauds/manipulations detected/came to the knowledge at SPO/District level have not been provided to us. Hence we are not in a position to comment thereon.

Date: 26.10.2017  
Place: Lucknow

For D.S. Shukla & Co.  
Chartered Accountants  
FRN- 000773C

  
(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



**ANNEXURE-"I"**

**SUB:- MATERIAL OBSERVATIONS/OBIECTIONS IN THE REPORTS OF DISTRICTS STATUTORY AUDITORS FOR THE FINANCIAL YEAR 2016-17 FORMING INTEGRAL PART OF THE MAIN AUDIT REPORT-**

We have considered the reports received from the District auditors of Sarva Shiksha Abhiyan including NPEGEL and KGBV. The salient, material and serious nature of points of District auditors are given here under for due consideration and immediate necessary action:-

**DISTRICT- BHADOHI**

**NON - PRODUCTION OF SERVICE RECORDS / FILES:**

File of Mr. Dileep Kumar Kar (AAO), Mr. Raj Kumar Singh (DC) and Mrs. Rashmi Mishra (DC-IED) was not produced for verification. Hence, correctness of salary amounting to Rs. 861583/-, 762492/- and Rs. 350191/- could not be verified.

**In terms of GO No: 589 and 5698/79-05-2013 both dated 28-05-2013 issued by H'ble PS Shri Sunil Kumar, services of AAO Mr. Dileep Kumar Kar was to be reverted back to Basic Education department after reviewing the eligibility, conditions as per original employment at Upton India Limited; But till date nothing has happened and their services are unauthorized and salaries being drawn by him is also not payable; Further, it is to be seen by SPO by going through the service records of Mr. Kar and decided accordingly based on final evidences, if any;**

**ANY OTHER MATTERS:**

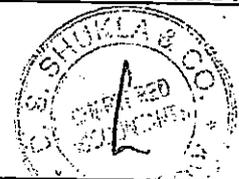
Internal Audit for the year 2015-2016 was done but report of the same is not available with the district. Internal Audit for the year 2016-2017 was not yet done. Hence, the compliance of the same could not be commented

**Recommendation:**

**It is, therefore, requested that a special audit / investigation be conducted immediately for at-least previous three years to find out and understand the real irregularities; Possibility of fraud / misappropriation of public money can-not be ruled out as there is no internal control over the affairs of the project;**

**DISTRICT- FARRUKHABAD**

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**MATTERS THAT HAVE COME TO THE ATTENTION DURNG THE AUDIT WHICH MIGHT HAVE A SIGNIFICANT IMPACT ON THE IMPLEMENTATION OF THE PROJECT:**

**Expenditure beyond delegated authority:**

It was noticed that as per delegated authority (administrative as well as financial approval) as defined in GO no. A-2-1092/10-2011-24(7)-95 dated 25.11.2011 and as per office order no. SPO/2929/2013-14 dated 20/09/2013, the DPO/ BSA office is authorized for approving payment upto Rs. 1.00 lacs but during the year, various payments were made in excess of delegated authority

**Recommendation:**

***It is, therefore, requested that a special audit / investigation be conducted immediately for at-least previous three years to find out and understand the real irregularities; Possibility of fraud / misappropriation of public money can-not be ruled out as there is no internal control over the affairs of the project;***

**DISTRICT- KANPUR DEHAT**

**MATTERS THAT HAVE COME TO THE ATTENTION DURNG THE AUDIT WHICH MIGHT HAVE A SIGNIFICANT IMPACT ON THE IMPLEMENTATION OF THE PROJECT:**

**Expenditure beyond delegated authority:**

It was noticed that as per delegated authority (administrative as well as financial approval) as defined in GO no. A-2-1092/10-2011-24(7)-95 dated 25.11.2011 and as per office order no. SPO/2929/2013-14 dated 20/09/2013, the DPO/ BSA office is authorized for approving payment upto Rs. 1.00 lacs but during the year, a payment of Rs. 17,95,09,071.00 were made in excess of delegated authority

**Recommendation:**

***It is, therefore, requested that a special audit / investigation be conducted immediately for at-least previous three years to find out and understand the real irregularities; Possibility of fraud / misappropriation of public money can-not be ruled out as there is no internal control over the affairs of the project;***



**Defective Procurement Process:**

In the following cases; either the appropriate procurement process was not adopted or the procurement process adopted for purchase of goods/ services was defective:

SL. No.	Head of Expenditure	Name of Party	Amount (Rs.)
1.	ALC	M/s Prasad Traders	979677.00

**ANY OTHER MATTERS:**

Internal Audit for the year 2015-2016 was done but report of the same is not available with the district. Internal Audit for the year 2016-2017 was not yet done. Hence, the compliance of the same could not be commented

**Recommendation:**

**It is, therefore, requested that a special audit / investigation be conducted immediately for at-least previous three years to find out and understand the real irregularities; Possibility of fraud / misappropriation of public money can-not be ruled out as there is no internal control over the affairs of the project.**

**District Project Office (DPO)-AGRA**

**Major Observation**

- a. Rs.5,30,04,198.31 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per SSA General fund Bank of India, account no. 725010100011917 )

Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.

- b. We observed that the SPO, Lucknow sent advised to District-AGRA for transfer of Fund amounting of Rs.1,8810,708.00 for balance payment of Uniform 25% , Free text Book , Performance Indicators etc. on 31.03.2017 were there was no fund Transferred in the Bank Accounts. The Fund were actually Transferred on different dates in F.Y-2017-18.
- c. As per procedure physical verification of dead stock items should be conducted annually, it is observed that this physical verification is not made by the office during financial year.
- d. Identification of the fixed assets procured since inception of the project is not made by the office . This should be done as early as possible.
- e. During verification of Bank Reconciliation of Bank of India. a/c no.725010100011917, it was observed that following stale Cheques are being shown under the head 'cheques issued but not presented for payment:

Date	Amount(Rs)
15.03.2016	1106.00
30.03.2016	960.00



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02.07.2016	5344.00
02.07.2016	200.00
02.08.2016	5506.00
02.08.2016	200.00
02.09.2016	5506.00
02.09.2016	200.00

**f.Honorarium to Anudeshak:(Rs.29977408.00)**

Amount paid to various teachers appointed at various block for providing Art,Work and Physical Education bur Appointment of new anudeshak file was not made available for verification.

**District Project Office (DPO)-AMROHA**

**Major Observation**

**a. Non Maintenance of Advance Register**

*There is a unavoidable negligence on part of District Project Office-Amroha, regarding maintenance and monitoring of Advance Register. As per the guidelines issued by GOI advance register is to be kept for all transfer of fund to the sub-district level. No interest has been taken by DPO in maintenance of such a important records. Figures reflected in the financial statements are gathered from different sources.*

b.We observed that the SPO, Lucknow sent advised to district-Amroha for transfer of Fund amounting of Rs.1,25,48,760.00 for balance payment of Uniform, Free text Book , Performance Indicators etc. on 31.03.2017 were there was no fund Transferred in the Bank Accounts. The Fund were actually Transferred on different dates in the Month of April-2017.

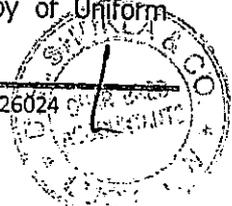
*c.During verification of Bank Reconciliation of Punjab National Bank a/c no.59769,it was observed that 22 Cheques Rs.1,96,834.00 (Dated-09.05.2015 to 24.09.2016) stale Cheques are being shown under the head 'cheques issued but not presented for payment*

**District Project Office (DPO)- FIROZABAD**

As per procedure physical verification of dead stock items should be conducted annually, it is observed that this physical verification is not made by the office during financial year.

b Identification of the fixed assets procured since inception of the project is not made by the office . This should be done as early as possible.

c Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform



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- Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect
- d. Rs.3,22,78,847.05 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per SSA General fund Punjab National Bank, account no.9369 )

Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.

- e: We observed that the SPO, Lucknow sent advised to District-FIROJABAD for transfer of Fund amounting of Rs.1,69,85,480.00 for balance payment of Uniform , Free text Book . on 31.03.2017 were there was no fund Transferred in the Bank Accounts. The Fund were actually Transferred on different dates in F.Y-2017-18.

**DIET-FIROZABAD**

*The bank reconciliation statements of DIET-Firojabad have not been prepared by the DIET.*

**DISTRICT INSTITUTE OF EDUCATION & TRAINING (DIET) –JHANSI**

*During verification of Bank Reconciliation statement of Punjab National Bank, A/c no. 079000100259289, we observed as follows.*

*Rs.1,29,120/-has been shown as Difference amount. No reasonable explanation given to us for Difference Amount.*

**NATIONAL PROGRAMME OF EDUCATION OF GIRLS AT ELEMENTRY LEVEL (NPEGEL)-LALITPUR**

*During verification of Bank Reconciliation statement of Punjab National Bank, A/c no. 029900010026848, we observed as follows.*

*Rs.3,34,063/- has been shown as Additional Amount not Entered by us. No reasonable explanation given to us for non adjustment of these pending entries.*

**District Project Office (DPO)- MATHURA**

a As per procedure physical verification of dead stock items should be conducted annually, it is observed that this physical verification is not made by the office during financial year.

b Identification of the fixed assets procured since inception of the project is not made by the office . This should be done as early as possible.

c Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform

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Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect

d.Rs.3,29,24,961.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per SSA General fund IOB)

Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.

- a. We observed that the SPO, Lucknow sent advised to District-MATHURA for transfer of Fund amounting of Rs.1,82,91,521.00 for balance payment of Uniform , Free text Book . on 31.03.2017 were there was no fund Transferred in the Bank Accounts. The Fund were actually Transferred on different dates in F.Y-2017-18.
- b. Advance register is not prepared as per GOI norms hence proper advance based accounting is not implemented at the DPO Level.

**c. BANK RECONCILIATION STATEMENT**

*The bank reconciliation statements of DPO-Mathura (Grant in Aid for-Creation of Capital Assets) Syndicate Bank A/c No-88622200016122 have not been prepared by the DPO.*

**District Project Office (DPO)- RAMPUR**

a.Rs.3,43,00320.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per SSA General fund Allahabad Bank, account no. 50141062464 )

*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*

*b. During verification of Bank Reconciliation of Allahabad Bank a/c no.50141062464, it was observed that following stale Cheques are being shown under the head cheques issued but not presented for payment:*

Date	Amount(Rs)
20.07.2013	2200.00
31.03.2015	10,100.00
10.02.2016	3600.00
31.03.2016	18,250.00
30.07.2016	964.00
06.10.2016	6800.00
28.11.2016	11,434.00
28.11.2016	2700.00



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**District Project Office (DPO)- BIJNOR**

- a) Rs. 3,71,77,709.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund.PNB account no. 0056000100355864)  
*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*
- b) Rs. 3,16,570.00 was lying as cheque issued but not presented to bank in the reconciliation statement for previous years as on 31-03-2017. (As per ssa general fund). It is strongly recommended to reverse these cheques as soon as possible.
- c) Rs. 406532.00 and Rs. Rs. 188948.85 was lying as amount credited by bank but not accounted for by us. (As per ssa general fund).  
It is strongly recommended to reverse these amount and to take in appropriate head, as soon as possible.
- d) Rs. 959201.00 was lying as amount debited by bank / cheque Receivable / Cheque issued and reversed etc., It is strongly recommended to take proper step for account for in books and remove from BRS standing entries.
- e) Grant for Capital Assets Cash book shows Balance of Rs. 86,12,700.00 but Balance as per Bank Pass book was Rs. 90,03,668.00, Difference of Rs. 390968.00 was due to non account for of Interest of last years.  
It is strongly recommended to book interest in cash book and credit the same amount.
- f) Various advances has been made to staff for to carry out different works but no proper documentation relating to verification of expenditure is prepared by them and further there is no internal check regarding utilization of previous advances given to them and their effective utilization before making another advance.

**District Project Office (DPO) Moradabad**

- a. Rs. 3,43,78,308.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund , Syndicate Bank S/b A/c No. -84982210013752 ).  
*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*
- b. Rs. 1,56,16,187.00 was received from SPO on 12-04-2017 in ssa general fund , Syndicate Bank S/b A/c No. – 84982210013752 but the same was accounted for in books on 31-03-2017 and balnce as per cash book was taken accordingly.
- c. Following cheques are lying in the BRS as on 31.03.2017

Date	Cheque no.	Amount
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13.01.2016	583700	600.00
31.03.2016	583885	4600.00
31.03.2016	583933	19,855.00
05.11.2016	268327	18600.00
23.12.2016	490020	909.00

**It is strongly recommended to reverse these cheques as soon as possible.**

d. Various advances has been made to staff for to carry out different works but no proper documentation relating to verification of expenditure is prepared by them and further there is no internal check regarding utilization of previous advances given to them and their effective utilization before making another advance.

**District Project Office JAUNPUR**

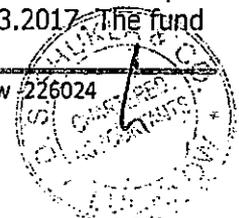
**KASTURBA GANDHI BALIKA VIDYALAYA-(KGBV)- MARIYANHU**

a.Total Amounts of Rs. 57660.00 has been withdrawn on irregular and forgery basis by the Vipin kumar singh( accountants of KGBV Madiyahuan) during the financial year 2016-2017 THROUGH FAKE SIGNATURE of BSA and AAO . FIR had been lodged u/s 409,419 and 420.Books and Accounts has been inspected by committee constituted by D.M. Jaunpur vide letter no896/osd/2017 dated 16.05.17 and BSA Letter no SSA/1258-64/2017-18 on Dated 18.05.2017 , Recovery steps has been initiated and same has ben recoverd from culprits. Details of which is as under:

Date	CHEQUE NO	AMOUNT WITHDRAWN	CHEQUE ISSUED IN FAVOUR OF	Date of Deposit into KGBV BANK A/C NO12223	REMARKS
16.10.16	10024425	19230	Arvindkumar	19.05.17	57660.00
26.10.16	10024424	38430	Vipul		
	Total	57,660			57,660.00

However we observed that no interest has been charged on the amount fraudulently withdrawn and later on deposit for the period of time gap between the two. In our opinion the same should also be charged and recovered.

b) We observed that the SPO Lucknow sent advised to KGBV for transfer of Fund amounting of Rs.617800.00 On dated 31.03.2017 for balance payment of uniforms and maintenance cost per girls students etc. There was no fund Transferred in the Bank Accounts up to 31.03.2017. The fund



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**CHARTERED ACCOUNTANTS**

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 Gorakhpur

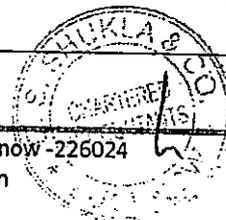
ware actually transferred in the month of April 2017 in Bank Account. This is objectionable as no Fund should be transferred before insuring the availability of the Fund.

**KASTURBA GANDHI BALIKA VIDYALAYA-(KGBV) –BUKSHA**

a) Total Amounts of Rs. 322034.00 has been withdrawn on irregular and forgery basis by the PANKAJ PERZAPATI( accountants of KGBV BUKSA) during the financial year 2016-2017 THROUGH FAKE SIGNATURE of BSA and AAO . . FIR had been lodged and Books and Accounts has been inspected by committee constituted by D.M. Jaunpur vide letter no 896/osd/2017 dated 16.05.17 and BSA Letter no SSA/1258-64/2017-18 on Dated 18.05.2017 , Recovery steps has been initiated. Details of which is as under:

Date	CHEQUE NO	AMOUNT WITHDRAWN	CHEQUE ISSUED IN FAVOUR OF	KGBV BANK A/C NO	REMARKS
11.05.16	10018194	46800	ARVIND KUMAR	12217	Rs,322034.00 has not been RECOVERED by accountant till 31.03.2017
11.08.16	703014	39910	VIPUL		
11.08.16	703015	48590	VIPUL		
16.08.16	703017	44700	ARVIND KUMAR		
14.10.16	1026737	39060	ARVIND KUMAR		
16.03.17	200942	25300	ARVIND KUMAR		
16.03.17	200941	28600	VIPUL		
23.12.16	21200312	21500	SRI RAM		
07.02.17	21200326	7577	PANKAJ		
07.02.17	21200525	19997	VIPUL		
	TOTAL	322034			

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b) We observed that the SPO Lucknow sent advised to KGBV for transfer of Fund amounting of Rs.617800.00 On dated 31.03.2017 for balance payment of uniforms and maintenance cost per girls students etc. There was no fund Transferred in the Bank Accounts up to 31.03.2017. The fund ware actually transferred in the month of April 2017 in Bank Account. This is objectionable as no Fund should be transferred before insuring the availability of the Fund.

**KASTURBA GANDHI BALIKA VIDYALAYA-(KGBV) -DOBHI**

a) Total Amounts of Rs. 128450.00 has been withdrawn on irregular and forgery basis by the GULNAZ AARA( accountants of KGBV DOBHI) during the financial year 2016-2017 THROUGH FAKE SIGNATURE of BSA and AAO .FIR had been lodged U/S 409,419and 420:Books and Accounts has been inspected by committee constituted by D.M. Jaunpur vide letter no896/osd/2017 dated 16.05.17 and BSA Letter no SSA/1258-64/2017-18 on Dated 18.05.2017, Recovery steps has been initiated.and same has been recovered from culpits. Details of which is as under:

Date of withdeawn	CHEQUE NO	AMOUNT WITHDRA WN	CHEQUE ISSUED IN FABOUR OF	Dateof Deposit in KGBV BANK A/C NO12219	REMARKS
23.12.16.	29395	43350	abhishek	19.05.17	85100
16.03.17	30012	37400	Arvind	23.05.17	43350
16.03.17	30011	47700	Vipul		
	Total	128450			128450

However we observed that no interest has been charged on the amount fraudulently withdrawn and later on deposit for the period of time gap between the two. In our opinion the same should also be charged and recovered.

b) We observed that the SPO Lucknow sent advised to KGBV for transfer of Fund amounting of Rs.617800.00 On dated 31.03.2017 for balance payment of uniforms and maintenance cost per girls students etc. There was no fund Transferred in the Bank Accounts up to 31.03.2017. The fund ware actually transferred in the month of April 2017 in Bank Account. This is objectionable as no Fund should be transferred before insuring the availability of the Fund.

**KASTURBA GANDHI BALIKA VIDYALAYA-(KGBV)- KERAKAT**

a) Total Amounts of Rs. 121700.00 has been withdrawn on irregular and forgery basis by the AMIT PAL ( accountants of KGBV KERAKAT) during the financial year 2016-2017 THROUGH FAKE SIGNATURE of BSA and AAO . FIR had been lodged. Books and Accounts has been inspected by committee constituted by D.M. Jaunpur vide letter no 896/osd/2017 dated 16.05.17 and BSA Letter no SSA/1258-64/2017-18 on Dated 18.05.2017, Recovery steps has been initiated. Details of which is as under:

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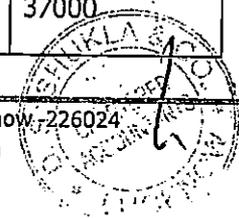
Date	CHEQUE NO	AMOUNT WITHDRAWN	CHEQUE ISSUED IN FAVOUR OF	KGBV BANK A/C NO	REMARKS
26.10.16	29403	18270	MANOJ KUMAR	12221	Rs,121700.00 has not been RECOVERED by accountant. till 31.03.2017
27.10.16	22160	38430	DILIP KUMAR		
21.03.17	29889	32440	MANOJ KUMAR		
21.03.17	29890	32560	DILIP KUMAR		
	TOTAL	121700			

b) We observed that the SPO Lucknow sent advised to KGBV for transfer of Fund amounting of Rs.617800.00 On dated 31.03.2017 for balance payment of uniforms and maintenance cost per girls students etc. There was no fund Transferred in the Bank Accounts up to 31.03.2017. The fund were actually transferred in the month of April 2017 in Bank Account. This is objectionable as no Fund should be transferred before insuring the availability of the Fund.

**KASTURBA GANDHI BALIKA VIDYALAYA-(KGBV)-KHUTHAN**

a. Total Amounts of Rs. 118930.00 has been withdrawn on irregular and forgery basis by the Sandeep Kumar Ashthana ( accountants of KGBV KHUTHAN) during the financial year 2016-2017 THROUGH FAKE SIGNATURE of BSA and AAO . FIR had been lodged u/s 409,419,and 420.Books and Accounts has been inspected by committee constituted by D.M. Jaunpur vide letter no896/osd/2017 dated 16.05.17 and BSA Letter no SSA/1258-64/2017-18 on Dated 18.05.2017 , Recovery steps has been initiated and same was recovered from the culprits. Details of which is as under:

Date of withdrawal	CHEQUE NO	AMOUNT WITHDRAWN	CHEQUE ISSUED IN FAVOUR OF	Date of Deposite in KGBV BANK A/C NO 12222	REMARKS
11.04.16	10020795	15500	Arvindkumar	19.05.17	37000



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26.10.16	10027482	38430	VIPUL	20.05.17	35000
21.03.17	10029907	37000	DILIP kumar	22.05.17	32500
21.03.17	10029906	2800	Manojkumar	23.05.17	14430
	Total	118930			118930

b) We observed that the SPO Lucknow sent advised to KGBV for transfer of Fund amounting of Rs.617800.00 On dated 31.03.2017 for balance payment of uniforms and maintenance cost per girls-students etc. There was no fund Transferred in the Bank Accounts up to 31.03.2017. The fund were actually transferred in the month of April 2017 in Bank Account. This is objectionable as no Fund should be transferred before insuring the availability of the Fund.

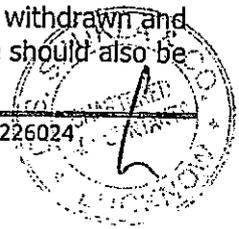
**KASTURBA GANDHI BALIKA VIDYALAYA-(KGBV)- MUGRA**

a) Total Amounts of Rs. 124200.00 has been withdrawn on irregular and forgery basis by the Ajeet Kumar Bharti ( accountants of KGBV mugrabadshahpur) during the financial year 2016-2017 THROUGH FAKE SIGNATURE of BSA and AAO .. FIR had been lodged U/s 409,419 and 420 and Books and Accounts has been inspected by committee constituted by D.M. Jaunpur vide letter no896/osd/2017 dated 16.05.17 and BSA Letter no SSA/1258-64/2017-18 on Dated 18.05.2017 , Recovery steps has been initiated and same amount has been recovered. Details of which is as under:

Date of withdeawn	CHEQUE NO	AMOUNT WITHDRA WN	CHEQUE ISSUED IN FAVOUR OF	Date of Depositewd in BANK A/C NO	REMARKS
26.10.16	10029761	18770	Arvindkumar	19.05.17	35000
26.10.16	10029762	38430	Vipul	20.05.17	89200
21.03.17	10035565	32560	Abhimanukum ar		
21.03.17	10035554	34440	Vipul		
	Total	124200			124200

However we observed that no interest has been charged on the amount fraudulently withdrawn and later on deposit for the period of time gap between the two. In our opinion the same should also be charged and recovered.

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CHARTERED ACCOUNTANTS

Lucknow  
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b) We observed that the SPO Lucknow sent advised to KGBV for transfer of Fund amounting of Rs.617800.00 On dated 31.03.2017 for balance payment of uniforms and maintenance cost per girls students etc. There was no fund Transferred in the Bank Accounts up to 31.03.2017. The fund were actually transferred in the month of April 2017 in Bank Account. This is objectionable as no Fund should be transferred before insuring the availability of the Fund.

**KASTURBA GANDHI BALIKA VIDYALAYA-(KGBV)- RAMNAGAR**

a) Total Amounts of Rs. 170792.00 has been withdrawn on irregular and forgery basis by the mayayadav( accountants of KGBV ram nagar) during the financial year 2016-2017 THROUGH FAKE SIGNATURE of BSA and AAO . FIR had been lodged u/s 409,419,and 420. Books and Accounts has been inspected by committee constituted by BSA letter issued SSA/1258-64/2017-18 on Dated 18.05.2017 , Recovery steps has been Initiated and same amount has been recovered from culprits. Details of which is as under:

Date of withdrawn	CHEQUE NO	AMOUNT WITHDRAWN	CHEQUE ISSUED IN FAVOUR OF	Date OF Deposit in BANK A/C NO 12227	AMOUNT
11.04.16	19869	52992	Arvind	19.05.17	70000
11.04.16	19870	47800	Vipul	24.05.17	100792
21.03.17	29936	32440	Abhishek		
21.03.17	29937	37560	Vipul		
	total	170792			170792

However we observed that no interest has been charged on the amount fraudulently withdrawn and later on deposit for the period of time gap between the two. In our opinion the same should also be charged and recovered.

b) We observed that the SPO Lucknow sent advised to KGBV for transfer of Fund amounting of Rs.617800.00 On dated 31.03.2017 for balance payment of uniforms and maintenance cost per girls students etc. There was no fund Transferred in the Bank Accounts up to 31.03.2017. The fund were actually transferred in the month of April 2017 in Bank Account. This is objectionable as no Fund should be transferred before insuring the availability of the Fund.

**KASTURBA GANDHI BALIKA VIDYALAYA-(KGBV)- SUIHA KALAN**

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Total Amounts of Rs. 121870.00 has been withdrawn on irregular and forgery basis by the Sandeep Kumar Ashthana ( Incharge accountants of KGBV suethakalaan) during the financial year 2016-2017 THROUGH FAKE SIGNATURE of BSA and AAO. FIR had been lodged and Books and Accounts has been inspected by committee constituted by D.M. Jaunpur vide letter no896/osd/2017 dated 16.05.17 and BSA Letter no SSA/1258-64/2017-18 on Dated 18.05.2017 ; Recovery steps has been initiated. Details of which is as under:

Date of withdeawn	CHEQUE NO	AMOUNT WITHDRA WN	CHEQUE ISSUED IN FABOUR OF	DATE OF DEPOSIT IN BANK A/C NO-12229	REMARKS
14.10.16	10028060	36890	Arvindkumar	19.05.17	28700
26.10.16	10028062	18980	Abhishek	20.05.17	37300
16.03.17	10029943	37300	Arvindkumar	22.05.17	40000
16.03.17	10029942	28700	Vipul	23.05	15870
	Total	121870			121870

b) We observed that the SPO Lucknow sent advised to KGBV for transfer of Fund amounting of Rs.617800.00 On dated 31.03.2017 for balance payment of uniforms and maintenance cost per girls students etc. There was no fund Transferred in the Bank Accounts up to 31.03.2017. The fund ware actually transferred in the month of April 2017 in Bank Account. This is objectionable as no Fund should be transferred before insuring the availability of the Fund.

**District Project Office JAUNPUR**

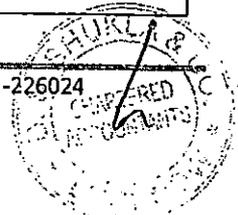
Major Observation:

i. We observed that the SPO Lucknow sent advised to district-Jaunpur for transfer of Fund amounting of Rs.46827994.00 On dated 31.03.2017 for balance payment as under:

S.No.	DATE	PARTICULARS	AMOUNT
1	17.04.2017	Dress 25%	38395260.00
2	18.04.2017	Performance indicator book	86790.00

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3.	19.04.2017	Free Text Books	8345944.00
	TOTAL		46827994.00

We observed that

a) There was no fund Transferred in the Bank Accounts up to 31.03.2017. The Fund were actually Transferred on different dates in the Month of April-2017.

b) This is objectionable as no Fund should be Transferred before insuring the availability of the Fund. This Matter need to be investigated.

ii. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.

During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various BRCs/ NPRCs /SMCs is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level.

The same has been intimated to DPO and advised them to collect/compile the information regarding unutilized fund at BRCs/NPRCs'/SMCs and record the same as advances in books of account. But no action has been taken in this regard till the end of our audit. As a result figure of Fund unutilized (Closing Advance) till the end of the year is understated and fund shown as utilized has been overstated to this extent.

a. An special verification team should be constituted by the DPO/SPO to verify the actual position of Fund Utilized and balance of unutilized fund at the year end at various level and account for the same accordingly.

b. During audit of SMCs' it was observed that all the fund transferred have been shown as utilized in respective financial year by DPO without verification of the same. While a huge amount of fund is kept in SMCs account. The same is neither refunded to DPO/SPO nor being utilized for a long.

c. An special verification team should be constituted to verify and compile the actual position of fund remains unutilized/unreported at various field level and incorporate the same in financial statement accordingly.

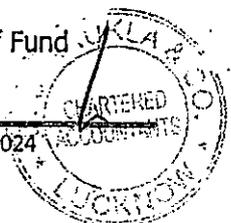
ii. Rs.228500.00 were expended for Hiring of vehicles Agreement deed and movement register of tour travel agent has not been produced before us for our audit and verification.

**District Project Office GAZIPUR**

**1. Major Observation:**

i. We observed that the SPO, Lucknow sent advised to District-Gazipur for transfer of Fund amounting of Rs.25062652.00 On dated 31.03.2017 for balance payment as under:

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S.No.	DATE	PARTICULARS	AMOUNT
1	17.04.2017	Dress 25%	19287300.00
2	18.04.2017	Performance indicator book	68660.00
3	19.04.2017	Free Text Books	5706692.00
	TOTAL		25062652.00

We observed that

a) There was no fund Transferred in the Bank Accounts upto 31.03.2017. The Fund were actually Transferred on different dates in the Month of April-2017.

b) This is objectionable as no Fund should be Transferred before insuring the availability of the Fund.

ii. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.

a. During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various BRCs/ NPRCs /SMCs is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level.

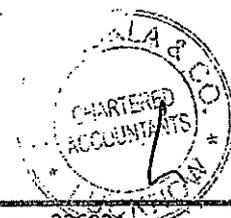
b. The same has been intimated to DPO and advised them to collect/compile the information regarding unutilized fund at BRCs/NPRCs'/SMCs and record the same as advances in books of account. But no action has been taken in this regard till the end of our audit. As a result figure of Fund unutilized (Closing Advance) till the end of the year is understated and fund shown as utilized has been overstated to this extent.

c. An special verification team should be constituted by the DPO/SPO to verify the actual position of Fund Utilized and balance of unutilized fund at the year end at various-level and account for the same accordingly.

d. During audit of SMCs' it was observed that all the fund transferred have been shown as utilized in-respective financial year by DPO without verification of the same. While a huge amount of fund is kept in SMCs account. The same is neither refunded to DPO/SPO nor being utilized for a long.

**District Project Office -BALLIA**

1. Major Observation:



i. We observed that the SPO Lucknow sent advised to district-BALLIA for transfer of Fund amounting of Rs31239104.00 On dated 31.03.2017 for balance payment as under:

S.N.	DATE	PARTICULARS	AMOUNT
1	17.04.2017	Dress 25%	25788900.00
2	18.04.2017	Performance indicator book	84040.00
3	19.04.2017	Free Text Books	5366164.00
	TOTAL		31239104.00

We observed that

a) There was no fund Transferred in the Bank Accounts upto 31.03.2017. The Fund were actually Transferred on different dates in the Month of April-2017.

b) This is objectionable as no Fund should be Transferred before insuring the availability of the Fund. This Matter need to be investigated.

ii. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.

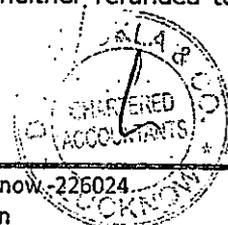
During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various BRCs/ NPRCs /SMCs is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level.

The same has been intimated to DPO and advised them to collect/compile the information regarding unutilized fund at BRCs/NPRCs'/SMCs and record the same as advances in books of account. But no action has been taken in this regard till the end of our audit. As a result figure of Fund unutilized (Closing Advance) till the end of the year is understated and fund shown as utilized has been overstated to this extent.

e. During audit of SMCs' it was observed that all the fund transferred have been shown as utilized in respective financial year by DPO without verification of the same. While a huge amount of fund is kept in SMCs account. The same is neither refunded to DPO/SPO nor being utilized for a long.

**District Project Office VARANASI**

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow-226024.  
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**1. Major Observation:**

i. We observed that the SPO Lucknow sent advised to district-VARANASI for transfer of Fund amounting of Rs.28960901.00 On dated 31.03.2017 for balance payment as under:

S.N.	AMOUNT CREDITED ON DATE	PARTICULARS	AMOUNT
1.	17.04.2017	Dress 25%	24682700.00
2.	18.04.2017	Performance indicator book	71200.00
3.	19.04.2017	Free Text Books	4207001.00
	<b>TOTAL</b>		<b>28960901.00</b>

We observed that

a) There was no fund Transferred in the Bank Accounts up to 31.03.2017. The Fund were actually Transferred on different dates in the Month of April-2017.

b) This is objectionable as no Fund should be Transferred before insuring the availability of the Fund.

ii. At the end of the year various cheque has been issued to various parties. it is wrong practice. cheque must be issue at systematic and due time basis.

**Kasturba Gandhi Balika Vidyalaya –ARAZILINE (District VARANASI)**

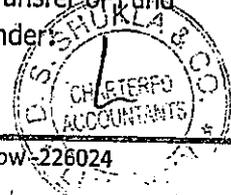
**MAJOR COMMENT:**

KGBV ARAZILINE HAS BEEN OPERATING BY NGO SIKSHA PASARINI SAMITTE, WHICH HAS BEEN EXPENDED HIS TOTAL ALLOTTED BUDGET RS. 4515720.00 FROM HIS OWN RESOURCES BUT ACTUAL AMOUNT RECEIVED FROM SPO IS Rs. 3561371.00. AND TOTAL EXPENDITURE INCURRED WITHOUT RECEIVING THE FUND FROM SPO. THIS MATTER TO BE INVESTIGATED.

**District Project Office CHANDALI**

**1. Major Observation:**

i. We observed that the SPO Lucknow sent advised to district-chandauli for transfer of Fund amounting of Rs.22928830.00 On dated 31.03.2017 for balance payment as under:



S.N.	AMOUNT CREDITED ON DATE	PARTICULARS	AMOUNT
1	17.04.2017	Dress 25%	22222300.00
2	18.04.2017	Performance indicator book	39530.00
3	19.04.2017	Free Text Books	4667000.00
	<b>TOTAL</b>		<b>22928830.00</b>

We observed that

- There was no fund Transferred in the Bank Accounts up to 31.03.2017. The Fund were actually Transferred on different dates in the Month of April-2017.
- This is objectionable as no Fund should be Transferred before insuring the availability of the Fund

**BANK RECONCILIATION STATEMENT**

On scrutiny of bank reconciliation statement we found that there was the difference of Rs.12830.06(15918909.83-15906089.77) for preparing bank reconciliation statement.

**District Project Office (DPO)-AZAMGARH**

**Major Observation**

- Rs.6,81,95,356 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per SSA General fund Union Bank of India, Civil Line Azamgarh, account no. 426502010910935)

***Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.***

***c. During verification of Bank Reconciliation statement of Union Bank of India, A/c no.42650261010935 we observed as follows:***

***i.Rs.50,35,835/- (dated-12.06.2015 to 09.03.2017) has been shown as amount Credited by Bank but not Received in cash Book . No reasonable explanation given to us for non adjustment of these pending entries.***

***ii. During verification of Bank Reconciliation statement of Union Bank of India, A/c no.426502010920222 we observed as follows:***



*a. Rs.1,72,750/- has been shown as amount Boundry wall of PS-Loniyadih account wrongly transfered. No reasonable explanation given to us for non adjustment of these pending entries.*

**District Project Office (DPO)-AMBEDKAR NAGAR**

During verification of Bank Reconciliation statement of Punjab National Bank, A/c no. 09740100007223 we observed as follows:

- a. Rs.5,80,086/- (dated-20.10.2014 to 28.10.2016, 22 Cheques) has been shown as amount Cheque Issued But not presented . No reasonable explanation given to us for non adjustment of these pending entries.
- b. Rs.47,55,094/- (dated-12.04.2016 to 31.03.2017) has been shown as amount Credited by Bank but not entered in cash Book . No reasonable explanation given to us for non adjustment of these pending entries.
- c. Rs.20,43,078/- (2015-16) has been shown as amount Debited by Bank but not entered in cash Book . No reasonable explanation given to us for non adjustment of these pending entries.

**District Project Office (DPO)-FAIZABAD**

*i. During verification of Bank Reconciliation statement of IOB Indian Overseas Bank, Faizabad, A/c no. 142901000001916, we observed as follows:*

- a. *Rs.1,57,244/- (dated-01.11.2013 to 31.03.2016) has been shown as amount credited by bank but not Entered by us. No reasonable explanation given to us for non adjustment of these pending entries.*
- b. *Rs.72914.50/- has been shown as amount debited by bank but not entered by us. No reasonable explanation given to us for non adjustment of these pending entries.*
- c. *beside the above so many other pending entries have been shown in reconciliation.*

*ii. During verification of Bank Reconciliation statement of Bank of Baroda, Faizabad, A/c no. 00670100010293, we observed as follows:*

- a. *Rs.11,08,512/- (dated-04.07.2013 to 31.03.2015) has been shown as amount credited by bank but not Entered by us. No reasonable explanation given to us for non adjustment of these pending entries.*
- b. *Rs.2,70,763/- has been shown as amount debited by bank but not entered by us. No reasonable explanation given to us for non adjustment of these pending entries.*
- c. *beside the above so many other pending entries have been shown in reconciliation.*

**District Project Office (DPO)-MAU**

**Major Observation**



**i. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.**

During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various **BRCs/ NPRCs /SMCs** is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level. Details of Fund unutilized/unreported at BRCs level as on 31/03/2017 is given as below:

Name of BRCs	Closing Balance as on 31.03.2017 (Rs)
1. Ghosi	3, 94,636.00
2. Fatehpur Mandav	6, 07,362.00
3. Kopaganj	8, 83,124.40
4. Badraon	1, 80,324.00
5. Pardaha	11, 32,183.00
6. Ranipur	6, 20,249.70
7. Ratanpura	7, 83,466.00
8. Doharighat	7, 81,304.00
9. Mohammdabad	1,313.10
<b>Total (Rs)</b>	<b>53,83,962.20</b>

The same has been intimated to DPO and advised them to collect/compile the information regarding unutilized fund at **BRCs/NPRCs'/SMCs** and record the same as advances in books of account. But no action has been taken in this regard till the end of our audit. As a result figure of Fund unutilized (Closing Advance) till the end of the year is understated and fund shown as utilized has been overstated to this extent.

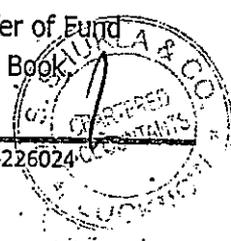
f. During audit of SMCs' it was observed that all the fund transferred have been shown as utilized in respective financial year by DPO without verification of the same. While a huge amount of fund is kept in SMCs account. The same is neither refunded to DPO/SPO nor being utilized for a long.

ii. We observed that the SPO, Lucknow sent advised to District-MAU for transfer of Fund amounting of Rs.1,92,35,084.00 for balance payment of Uniform (25%), Free Text Book, Teachers Indicators Printing etc. on 31.03.2017 were there was no fund Transferred in the Bank Accounts. The Fund were actually Transferred on different dates in the Month of April-2017.

*This is objectionable as no Fund should be Transferred before insuring the availability of the Fund.*

**District Project Office (DPO)-SULTANPUR**

i. We observed that the SPO, Lucknow sent advised to district-Sultanpur for transfer of Fund amounting of Rs.2,59,61,377.00 for balance payment of Uniform (25%), Free text Book



PINDICS Printing etc. on 31.03.2017 were there was no fund Transferred in the Bank Accounts. The Fund were actually Transferred on different dates in the Month of April-2017.

This is objectionable as no Fund should be Transferred before insuring the availability of the Fund.

**ii. Non Accounting of Fund remains unutilized at BRCs/NPRCs/SMCs.**

During audit of accounts DPO, it was observed that no accounting of fund remains unutilized at the year end at various **BRCs/ NPRCs /SMCs** is being done at DPO level. No control over fund remained unutilized at field level found in existence at DPO level. Details of Fund unutilized/unreported at BRCs level as on 31/03/2017 is given as below:

Name of BRCs	Closing Balance as on 31.03.2017 (Rs)
1. Motigarpur	1,94,566.50
2. Akhandnagar	1,75,345.00
3. Doshtpur	65,366.00
4. Baldirai	2,37,879.00
5. Kudwar	73,019.50
6. Kurebhar	1,28,568.00
7. Bhadaiya	1,57,524.50
8. Lambhua	1,95,984.50
9. Pipikamaicha	61,017.00
10. Kadipur	1,38,454.00
11. Karaundikala	1,00,333.00
12. Dubepur	2,94,446.00
13. Dhanpatganj	2,32,538.00
<b>Total(Rs)</b>	<b>20,55,041.00</b>

The same has been intimated to DPO and advised them to collect/compile the information regarding unutilized fund at **BRCs/NPRCs'/SMCs** and record the same as advances in books of account. But no action has been taken in this regard till the end of our audit. As a result figure of Fund unutilized (Closing Advance) till the end of the year is understated and fund shown as utilized has been overstated to this extent.

**Main Points SSA**

**1. Fathepur :-**

Purchase of Aids & Appliances : Total payment of Rs.319432.00 was made to M/s H.S.Gupta but no tender file details of quantity procured ,stock register was produced before



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IED Stationary: No Quotation was produced before us for the payment made in the respective head was Rs.33642.00

SSMIS DATA BASE IN SYNC with UDISE: The work was allotted to M/s Job Enterprises , The other parties in the quotation process were Vaishoner Enterprises , Krishna Enterprises, all quotations were on plain paper with colored printouts ,all print outs of letter head seems to be taken by single person, also payment of Rs.97,500.00 was made to Job Enterprises via bill no 40 dated 28.03.2017 , where as the total amount of budget allotted was Rs.100,000.00 and the data feeding was to be undertaken by respective BRC's as per the Letter No "MIS/Budget Advance/3340/2016-17 in which Rs.100,000.00 was allotted for child wise data base in -sync with u-Dise, uploading & data collection, instead of completing the work at BRC level the same was allotted to M/s.Job Enterprises & the same firm is also suppling computer operators at BRC level.

Payment of Rs.14940.00 via bill no 44 dated 24.02.2017 was made to Jab Enterprises for DISE DATA ENTRY and Rs.97600.00 was made via bill No.40 dated 28.03.2017 how can the bill serial number be in reverse order.

Special Dite Form: Payment of Rs.34871.00 was made to Anubhav Enterprises dated 13.11.2016 but no quotation file was produced also the details of receiving the pamphlets and of distributing the same was produced .

Siksha Prakash the file was passed in oct 2016 letter dated 27.oct 2016 letter No.3949/2016-17 but most of the payments were cleared in 30.03.2017.

ALC Camp: Laddu amounting to Rs.6720.00 was purchased at different dated form M/s Prakash Mishtan Bandhar Bill no produced before us of the same contained random bill no not in series for eg.25.1.2017 bill no 272 for Rs.750 & Bill No.306 dated 26.01.2017 for Rs.560, In the same way M/s Parth Enterprises has issued bill No 2 dated 12.02.2017 for Rs.1,18,752.00 & bill No 3 dated 12.02.2017 for Rs.1,18,840.00 in addition to that Bill no246 dated 15.03.2017 for Rs.6800 & 20.03.2017 bill no.638 for Rs.6800.00

**Kaushambi :-**

- (i) BILL NOT AVAILABLE: Rs. 36,000/- paid on 04/05/2016 (payment voucher no. 5) to Mr. Chandra Bhushan Singh for hiring of vehicle , but bill not attached with the file and quotation also not taken.
- (ii) Less TDS deducted in wrong section : Rs. 43,700/- paid on 21/06/2016 (payment voucher no. 13) to M/S Sandeep Prakash & Co. TDS deducted under section 194C @ 2% instead of @ 10% under section 194J for professional fees ( TDS return filing charges) Payment made for 4 previous years.
- (iii) BILL NOT AVAILABLE: Rs.36,000/- paid on 04/07/2016 (payment voucher no. 16) to Mr. Chandra Bhushan singh for hiring of vehicle but bill not attached with the voucher.

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- (iv) TENDER FILE OF SERVICE PROVIDER NOT PRODUCED: Rs.287,794/- paid on 28/07/2016 (payment voucher no. 26) to M/S Sandeep Prakash & co. for salary of assistant accountant but tender file not presented to us for verification.
- (v) BILL NOT AVAILABLE : Rs.2,10,007/- paid on 23/08/2016 (payment voucher no. 41) for electricity bill but bill not available.
- (vi) ALC CAMP TENDER FILE NOT PRODUCED: Rs.24,246/- paid on 26/08/2016 (payment voucher no. 45) to M/S Om Sai traders for ALC camp material consumable but tender/ quotation file not available/or produced during the period of audit.
- (vii) QUOTATION NOT TAKEN : Rs. 28,809/- paid on 26/08/2016 (payment voucher no. 46) to M/S Laxmi Bhojnalay for refreshment but quotation not taken by the unit.
- (viii) SUPPORTING BUS TICKET NOT AVAILABLE: Rs.7,812/- paid on 21/12/2016 (payment voucher no. 119) to Mr. Kafeel Beg (AAO) for T.A but any supporting ticket not attached with the voucher, while travelling completed by A.C bus. Amount must be recovered from the concerned staff.
- (ix) SUPPORTING TICKET NOT AVAILABLE Rs.15,795/- paid on 21/12/2016 (payment voucher no. 119) to Mr. Vikas Pandey for T.A. but any supporting ticket not attached with voucher.
- (x) SUPPORTING BUS TICKET NOT AVAILABLE Rs.21,148/- paid on 21/12/2016 (payment voucher no. 119) to Veerendra Singh Patel as T.A but ticket not available with voucher.
- (xi) QUOTATION NOT TAKEN : Rs.41,500/- paid on 13/01/2017 (payment voucher no. 134) to M/S Star Computech for Laptop purchased but quotation not available and letter of order also not available with the voucher.
- (xii) Excess Payment: Rs. 50,709/- paid on 25/01/2017 (payment voucher no. 144) to M/S Mayank General Order Supplier for the given items but excess rate were charged by the supplier in the some items. Details are given below:
- (i) Stationary items for ALC camp, pen 50 pieces @ Rs. 10 paid but the actual rate was @ Rs. 5 per Piece; hence excess Rs. 250.00 paid to the supplier.
- (ii) Awala oil 500ml , (bill no. 48 )10 Pc @ Rs. 230 and (bill no. 50) 10 pc @ Rs. 230 but in the quotation , @ Rs. 210. Hence Rs. 400.00 excess paid which should be recovered.

BADAUN



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**(i) DISCREPANCIES IN SERVICE PROVIDER CONTRACT:**

During the checking of Service Provider contract with M/s A to Z Multi Services and Solution Pvt Ltd. Bareilly, following points were noticed:-

- No fresh tender has been called by the D.P.O. for the financial year 2016-17.
- Old tender which was called in 2011-12 has been renewed.
- Service tax return of the firm not taken by the unit.

**(ii) AVERAGE NOT CALCULATED IN GENERATOR LOG BOOK:**

During the checking of the Generator Log Book it has been observed that monthly average not calculated. Monthly average must be calculated timely by the concerned staff.

- (iii) Voucher not kept in the voucher file in serial, only guard file has been maintained.

**(iv) PAID & CANCELLED STAMP NOT AFFIXED :**

During the checking of the vouchers it has been observed that Paid & cancelled stamp not affixed in the bills.

**(v) QUOTATION NOT TAKEN FOR PAYMENT MADE FOR PRINTING:**

During the checking of the vouchers it has been observed that Rs. 25,039/- paid on 21/09/2016 to M/S Pratibha Art Press for printing but quotations were not taken by the unit. Quotations must be taken from THREE vendors for expenditure more than Rs. 20,000.00

**(vi) QUOTATION NOT TAKEN FOR THE PAYMENT FOR REFRESHMENT:**

Rs. 26,000/- paid on 04/03/2017 to GDS caters but quotation not taken by the unit. Quotations must be taken for expenditure more than Rs. 20,000.00.

**(vii) TDS NOT DEDUCTED FROM THE PAYMENT MADE TO AMAR UJALA PRESS FOR ADVERTISEMENT:**

Rs. 1,12,929/- paid to M/S Amar Ujala Press on 25/03/2017 for advertisement but TDS not deducted from the payment u/s 194 C of the Income Tax Act. TDS must be deducted from the payment excess the limit prescribed as per Income Tax Act.

**(viii) L.T.C. AND MEDICAL BILL PAID FOR THE SAME DATE OF RAM SARAN MAURYA (D.C.):**

During the period of audit it has been observed that Rs. 63,475/- LTC paid to Ram Saran Maurya (DC) for the period 11/11/2016 to 17/11/2016 but in the same period he has claimed medical bill of Rs. 477.00 on 16/11/2016 of M/s Ramayani Medical Store-Badaun. It shows that fake LTC had been claimed by the Employee and CARE not taken by the



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management for the payment. Proper action must be taken for the recovery of the amount from the concerned staff.

(ix) **FREE TEXT BOOK::**

- i. DPO has spent Rs. 2,59,50,771.00 for supply of free test book. Books have been issued as per requirement submitted by schools after adjustment of opening balances in hand with schools.
- ii. Stock register of free test book need to be maintained in proper format including opening balance, purchased during the year, books issued and books in hand at the end of the year.
- iii. Documentation regarding issuance of books to schools and its distribution along with signature of the recipients should be done in proper way at DPO/BRCs.

**BAREILLY**

- i. Voucher no. not mentioned in the Ledger and Cash Book.
- ii. Voucher file not maintained properly and supporting of the voucher kept in other file.
- iii. Cutting and overwriting observed in the cash Book and Ledger.
- iv. Ledger not signed by the AAO and B.S.A.
- v. TDS return not available for the verification during the period of audit.
- vi. Log book of the vehicle not produced for verification during the audit, hence we could not verified the bills related to the vehicle.
- vii. Stock register not maintained properly.
- viii. Tender not called for the hiring of the vehicle. Quotation had been taken by the unit due to non compliance of the tender norms during the tender proceeding. Quotation of vehicle had been given to M/S Shyam Gangwar @Rs. 16,000/- per month. In the financial year 2016-17 total payment made to Mr. Sugam Gangwar is Rs. 1,64,128.00 Reg. no. of the firm was also not mentioned on the quotation letter.
- ix. Payment of advertisement expenses were made to newspaper but DAVP rate list not attached with the bills
- x. Rs. 3,456/- paid on 30/03/2017 by Rakesh Mathur (D.C.) for 6 pen drive but stock entry not available in the stock register. Demand also not attached with the voucher.



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- xi. Rs. 17,368/- cash paid by the Rakesh kumar (D.C.) for stationary items on 28/02/2017 Upasthiti Abhiyan to M/S Pustak Bhawan. Payment must be paid through account payee cheque.
- xii. Rs. 18,070/- cash paid by the Rakesh kumar (D.C.) to M/S Satyam Tent House for Upasthiti Abhiyan. (1/03/2017). Payment must be paid through account payee cheque.
- xiii. During the checking of Attendance Register, it has been observed that during 13<sup>th</sup> to 16<sup>th</sup> December 2016 Shilpi Srivastava (D.C.) was absent but salary not deducted for that period. No leave application was available in the file.
- xiv. Advance register for advance given to the staff not maintained properly.
- xv. Rs. 20,128/- paid on 29/07/2016 to M/S Sugam Gangwar for vehicle hiring but bill not available in the file.
- xvi. Rs. 12,795/- paid to Mr. Ashish Kumar wide cheque no. 000301 on 30/03/2017 for Sofa purchased instead of firm by which Sofa purchased.
- xvii. Rs. 21,532/- paid to Mrs. Madhubala on 31/03/2017 as T.A. but supporting tickets were not available with the voucher.
- xviii. Rs. 30,000/- paid to Mr. Arvind Kumar Pal on 23/03/2017 in advance for cleaning awareness in favour of adjustment bills but printed bill not available.
- xix. Rs. 1,11,784/- paid to M/S Sai Ram Food Suppliers & Caters on 12/01/2017 but tender file and vouchers not produced before us for the verification.

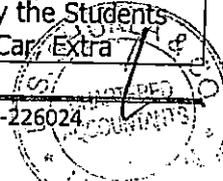
**PILIBHIT**

**Exposure visit for Accelerated Learning Camp:-**

Following issues are observed:

Observations	Comments
Bill No 983 dated 25.11.2016 Rs. 1200.00 for 2 Flex Banner to be fixed in Bus.	General Rate of Flex Banner is Rs. 10/- per sq ft and the maximum size for Banner to be fixed on Bus will be 8 X 3 =24 Sq ft *2 Banner Total 48 Sq ft, Amount for Banner should be Rs. 480.00 , Expenses incurred on higher side.
Innova Car & Santo Car was hired along with Bus for Instructors.	Instructors should accompany the Students there is no separate need of Car. Extra

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	expenses incurred.
Lunch packet cost has been claimed as Rs. 100/- other than Tea and Samosa cost.	The same supplier who has contract to supply the foods for two time at a cost of Rs. 54.50 , has supplied the lunch packet at Rs. 100/- for one time . Expenses are on higher side.

Consumable Stock register was not produced before us for our verification.

**Following staff are appointed on Contract Basis in DPO but they are getting increment as granted to Government Employee.**

Name of Staff	Amount Drawn in April 16	Amount Drawn in July 16
Manish Kumar Srivastava	31941.00	32775.00
Rakesh Kumar Patel	31941.00	32775.00
Pankaj Shakya	31107.00	31107.00
Naval Kishore Kapoor	31941.00	32775.00
Pawan Agarwal	24651.00	24651.00

The above mentioned persons are getting amount as salaried person along with increment , it is suggested that the Contract or Agreement along with these persons should be again referred and it should be examined that whether the increments provisions are mentioned in the agreement or not , if not then it is huge loss to deptt.

They are appointed on contract basis then there must be deduction of Tax @ 10% as TDS from each and every payment, where as their income are calculated as salaried employees allowing deductions u/s 80C and Basic exemption limit where as, As per Income tax Act Tax should be deducted @ 10% from each and every payment without allowing any deductions or Basic exemptions.

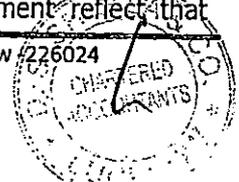
In this case Provisions of Income Tax Act are violated and may attract penal provisions for which the DDO will be responsible for not deducting proper amount of taxes.

Contract awarded to Suppliers or Contractors (KGBV):-

During the course of Audit DC Balika was on leave and all the files related to Contract was with him and therefore the we cannot comment in the Contract procedures, it is advisable that if someone is on leave during the audit period then the documents should be transferred to other responsible persons.

**GORAKHPUR**

- (a) The audit party scrutinized the bank reconciliation statement related to saving bank account no. 0184010100025008 as on 31.03.2017, which is opened and operated In Punjab National Bank, Gorakhpur. It was found that amounts are being transferred to the sub-district level through RTGS mode. Bank reconciliation statement reflect that



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- amount has been credited by the bank without any narration of these transaction could be traced out. There is no knowledge at the DPO level to reconcile this credit entries by the bank hence, proper training/staffing is required to resolve this problem.
- (b) The audit party scrutinized the bank reconciliation statement related to saving bank account no. 0184010100025008 as on 31.03.2017 which is opened and operated in Punjab National Bank, Gorakhpur. It was found that amounts are being transferred to the sub-district level through RTGS mode. Bank reconciliation statement reflect that amount has been debited by the bank without any narration. That The amount being debited or credited to be reconciled entries of these transaction could be traced out. There is no knowledge at the DPO level to reconcile this debit entries by the bank, hence, proper training/staffing is required to resolve this problem.
- (c) It has been observed that various amount is shown as credited in the cash book but deposited in the bank between unspecified date in the bank reconciliation statement. It is to be pointed out that there is no date in the entries. Due to this, anybody can not verify the date of payment in the cash book and corresponding entries in the bank statement.
- (d) Pre Integration Camps were organized by DPO and a total amount of Rs.11880391.52 have been expended by DPO. While examining supporting documents, we found that some more care should have been taken while making payments to the persons/parties to have better economy and transparency.

During the Course of Audit while vouching and scrutiny of Cash book, Ledger and other records following discrepancies was found .

S.No.	Date	Amount	Particulars	C.No.	Remarks
1-	31-12-2016	206400.00	Repair & maint. Exp.	754830	Cheque Cancelled freash cheque issued but not sanctioned by Appropriate Authority
2-	31-12-2016	11990.00	Global enterprises For Hiring of Vehicle	754545	---Do---
3-	04-01-2017	90685.00	Diamond Tours & Travels for Hiring of Vehicle	754930	Bill . Not produced during Audit
4-	04-01-2017	14101.00	POL & Vehicle Maint. Issued to Miranda Auto service	754937	---Do--
5-	10-01-2017	97209.00	Payment to Diamond Tours & Travels for Hiring of Vehicle	754987	--Do--

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- (e) While making perusal of the trial balance as on 31.03.2017, it has been observed that during financial year 2016-17, following amounts have been transferred to the personal bank accounts of Shiksha Mitras, part time Instructors and Itinerant Teachers-

Sl no.	Name of account head	Amount in Rs.
1	Honourarium Paid to (shiksha mitras)	5930351.00
2	Honourarium Paid to Anudeshak	50452153.00
3	Honourarium Paid to Accountant	2856829.00
	<b>Total</b>	<b>59239333.00</b>

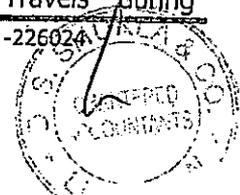
It is to be pointed out that all the amounts are going to the personal bank accounts of the above staff. It is opined that a statement should be obtained at the year end from these staff so that control of fund transfer and credited into the personal accounts of staff, may be exercised. It is essentially required to monitor that all the funds which were transferred to the personal bank account of staff is exactly tallying with the fund transferred by DPO.

- (f) The consolidated balance sheet and other documents relating to state of SSA Uttar Pradesh reflects that the following fund in transit is concerned with DPO Gorakhpur and KGBV Pali.

Sl no.	Particulars	Date of remittance from SPO	Amount in Rs.
1	SSA DPO, Gorakhpur	21.06.2005	867850.00
2	Gorakhpur KGBV, Pali	06.11.2012	180000.00
	<b>Total</b>		<b>1047850.00</b>

At the time of audit, it has been questioned with the DPO for efforts for getting credit of the above fund in transit, but it has been found that no efforts were made by DPO in this regard. It was advised by the audit team that serious action should be taken to get credit of these funds in transit.

- (i) There is a liability to pay TDS on account of Income Tax Act 1961 which was deducted in the several cases. It has been informed that these were deposited by DPO. However, respective records for deposit of TDS is not kept properly at the DPO level. It is advised to ensure proper documentation in regards to deduction of TDS and its deposit.
- (j) While making perusal of the trial balance for the year ended 31.03.2017, it is observed that a total payment of Rs.1623140.00 has been booked in the account head of hiring of vehicle under Project Management Cost of DPO. An official vehicle is also being deployed in the DPO and an amount of Rs.123383.00 has been paid for purchase of petrol, oil and lubricant as well as maintenance. Proper log book of the hired vehicle could not be produced before audit. Running payments have been made to M/s Diamond Tours and Travels during



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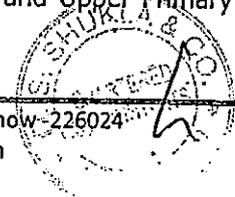
financial year 2016-17. Expending in hiring of the vehicle of Rs.1623140.00 is not justified without proper documentation for running of vehicle on different dates and for purpose for which it was deployed. Purchase procedure should have been also implemented as per norms provided by the Government of India to arrive at different parties from whom the services have been obtained.

- (k) A total amount of Rs.32394.00 has been expended in the account head of Annual Work Plan and Budget (Navachar). Voucher through which expenditures have been made are not kept properly at the DPO level. This should be kept with immediate effect.
- (l) It has been found that the cheques were issued and later on cancellation of the cheques have been made. It has not been entered in the cash book /bank book of DPO. This shows that cheques have been prepared before taking proper approval through file and kept for making payment to the parties. When approval was not granted, then it has been cancelled. This type of practice attracts financial irregularities at any time. It is advised to DPO to discontinue this practice.
- (j) During course of examination of the cash book/bank book, it has been observed that running payments have been made through cheques though there is strict instructions that all the payments should go through RTGS mode only. Some instances in this regard are being given as under-

Cheque no.	Date	Amount in Rs.	Name of party to whom paid
755038	08/03/2017	60872.00	Jagdish Caterors- Preintegration Camp
755044	08/03/2017	91466.00	Diamond Tours & Travels Hiring of Vehicles
754545	31/12/2016	11990.00	Diamond Tour and Travels
754930	04/01/2017	90685.00	Diamond Tour and Travels

The payments of Rs. 2856829.00 have been made based on bills of M/s Akriti Construction and Manpower Supplier. Perusal of these bills shows that service tax @ 15% is charged as service tax on gross amount of the bill. It is advised to DPO to get deposit challan of service tax while releasing further payment to the said firm which will control government revenue loss, if any. It is also found that this party was selected in the previous year but services are being obtained the current financial year, hence sanction/renewal of the said firm is due.

(l) An amount of Rs.558000.00 has been booked as expenditure in account head of additional class rooms rural area and 1302000 for urban area. It has been observed that utilization certificate and completion certificate are being kept in the loose manner at the DPO level which should be kept properly. Same situation has been noted in the case of expenditure of Rs.16586000.00 booked under boys toilet/ urinal in the Primary School and Upper Primary School.



(m) Broad Band connection was to be given to the office/centers during FY 2016-17. A total amount of Rs.360,000.00 has been released to the different offices/centers for connectivity of broad band @ Rs.36000.00. Present condition of the connectivity was not available in the office.

**KUSHINAGAR**

- (a) During Course of Audit it was observed that:-
- (i) Linking of stock entry from DPO to BRCs, BRCs to NPRCs and NPRCs to Schools should have been made to arrive at total availability of the free text books and distribution thereof.
  - (ii) Deposit challan of TDS amount should have been kept properly.

(b) The audit party scrutinized the bank reconciliation statement related to saving bank account no. 520102010001983 as on 31.03.2017 which is opened and operated in Union Bank of India, Padruna. It is found that an amount of Rs.4009.73.00 is reflected as amount debited by the bank but not entered in the cashbook/bank book. This should be adjusted in the books of accounts.

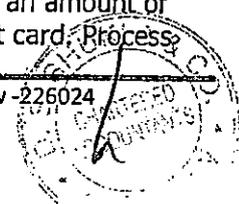
**PRATAPGARH**

- i) Cash Book was scrutinized by audit team. At the observation we have tallied the previous year balance of cash book we noted that opening balance as on 01.04.16 was Rs. 4,49,96,065.00 but the previous audit report shows closing balance as on 31.03.16 was 4,57,02,585.00, difference of Rs. 7,06,520.00 was noted rectification has to be made by office in this regard. Entries of cash book from 01.04.2016 to 19.10.16 are not being certified by DDO. We have opinion that all the entries should be properly posted and certified by concerned authorized persons.
- ii) An amount Of Rs. 8400.00 and Rs.8470.00 on dated 19.1.17 and dated 08.02.17 respectively has been shown credit in bank account no. 20427944582 of SSA but the same has not been taken in cash book. No specific reason has been given by office in this regard.
- iii) Bank Reconciliation a statement was scrutinized by us, it was noted that the following cheques has been shown uncleared.

S. no.	cheque No.	Date	Amount
1.	16837	31.03.14	1179136.00
2.	16838	31.03.14	24064.00
3.	7787	31.03.15	99065.00

The above cheques has been shown in BRS consistently, we have opinion that these cheques should have been cancelled and taken back as receipt in cash book.

- iv) During the stay of audit Vouchers guard file was observed, we have noted that an amount of Rs.25,53,986.00 has been shown expenditure in a/c head of CCE Profile/ report card. Process



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of tender was obtained in this purchase. Under this process two firm named M/s amber Press pvt. Ltd.39, naviullah road bans mandi lucknow and M/s singh caters & suppliers darji Kuan gonda was selected for supply of said items. We have noted the following discrepancies.

- A) Purchase order has been given to these firms on dated 31.03.17.
- B) For Physical verification a three member's team has been constituted by BSA Sh. B.N. Singh on dated 31.03.17.
- C) The Material has been supplied by the firms on dated 31.03.17.
- D) The material has been Shown distributed on dated 31.03.17 although physical verification report was not made available to us.
- E) The bill has been presented for payments by concern firms on dated 31.03.17 and Surprisingly the payments has been shown done on dated 31.03.17

We have asked to concerned person about this process no satisfactory answer was given by them. This makes suspicious in this purchasing, we have opinion that it is not possible to do all the things in same day or date. A proper clarification has to be made by concerned authority a special team should have been constituted to recheck the above purchasing matters.

**ALLAHABAD**

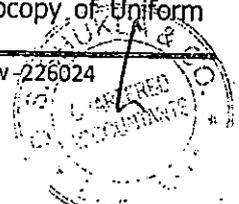
**Major Observation**

- a. During the course of audit it was noted that an amount of Rs. 3,54,28,400.00 has been received from state project office lucknow in the month of april 2017, but the same has been taken in cash book on dated 31.03.17, & disbursement has also been shown on the same date, No Related letter from SPO has been shown to us, we have opinion that this amount can't treat as expenditure, it should have been treated as advance for the next financial year.
- b. During the financial year 2016-17 SMC Orientation programme were organized by DPO at different level an amount of Rs. 1893450.00 was shown expenditure in this regard, Related records were not produced before us by concerned District coordinator.

**MEERUT**

**B.Major Observation of DPO:**

- a). **Hiring of vehicles:** The file & supporting Vouchers were not made available to us. Further who made these journeys, their names and the approval for the same also not available. Hence not provided to us during the course of audit. The logbook was also not available for verification.
- b) Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform



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Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect

c) Identification of the fixed assets procured since inception of the project is not made by the office. This should be done as early as possible.

d) **BRC/NPRC Grant:** Rs.4,20,000.00 & Rs.7,00,000.00 were transferred to the respective BRC's/URC Account @ Rs. 80,000 per BRC and Rs.11,40,000.00 & Rs.9,50,000.00 were transferred to NPRC Account @ Rs.22,000.00 per NPRC for contingency & T.A./ meeting etc. As per SPO Letter instruction were given for the proper utilization for this grant & for obtaining utilization latest by 15 April 2017 by the DPO.

But so far no utilization was made available to us for the verification. Non- production of the UC's indicating that the funds were not properly utilized of BRC/NPRC level.

Further the UC must be verified by the AAO & approved by the BSA.

**IV- Major Observation relating to NPEGEL:**

a.) **Fund in Transit:** We have observed that there is no fund in transit as on 31.03.2017 as per ledger of SPO provided to us.

b.) **Major Observations:** There is no expenditure at the DPO level under the NPEGEL Programme as per the trial balance of NPEGEL. Hence there is no major observation regarding expenditure of NPEGEL.

**V- Major Observation relating to DIET:**

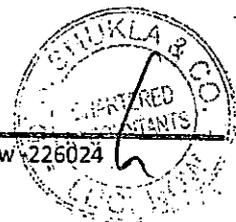
(a) Fund have been received from SPO Rs.29000.00 and Rs.18000.00 for which no entry was traced in SPO ledger. However no expenditure was done by diet for respective training for which the fund were released.

(b) During the year it was observed that funds of other program ie: SCERT were received Rs.940000.00 in SSA account of DIET and payments were made through SSA accounts.

**Fund in Transit:** We have observed that there is no fund in transit as on 31.03.2017 as per ledger of SPO provided to us.

ALIGARH

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**B. Major Observation of DPO:**

- a) **Hiring of vehicles:** The file & supporting Vouchers were not made available to us. Further who made these journeys, their names and the approval for the same also not available. Hence not provided to us during the course of audit. The logbook was also not available for verification.
- b) Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect
- c) Identification of the fixed assets procured since inception of the project is not made by the office. This should be done as early as possible.
- d) As per procedure physical verification of dead stock items should be conducted annually, it is observed that this physical verification is not made by the office during financial year.

**HATHRAS**

**B. Major Observation of DPO:**

- a) As per procedure physical verification of dead stock items should be conducted annually, it is observed that this physical verification is not made by the office during financial year.



- b) Identification of the fixed assets procured since inception of the project is not made by the office. This should be done as early as possible.
- c) Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect
- d) **Hiring of vehicles:** Rs.239783.00 was paid for hiring of vehicle during the year and vehicle was selected without any tendering procedure as the amount was more than Rs. 100000.00.No TDS was deducted. The logbook was not available for verification.
- e) **BRC/NPRC Grant:** Rs. 4,00,000.00 & Rs.2,40,000.00 were transferred to the respective BRC's/URC Account @ Rs. 80,000 per BRC and Rs.6,50,000.00 & Rs. 7,80,000.00 were transferred to NPRC Account @ Rs.22,000.00 per NPRC for contingency & T.A./ meeting etc. As per SPO Letter instruction were given for the proper utilization for this grant & for obtaining utilization.  
But so far no utilization was made available to us for the verification. Non- production of the UC's indicating that the funds were not properly utilized of BRC/NPRC level.  
Further the UC must be verified by the AAO & approved by the BSA.
- f) Fund transferred to the selected Aided schools and Govt. Inter colleges should be cross examine for transfer of fund and receipt of fund to ensure no fund is lying in pipeline.
- g) As per provision free uniforms are to be provided to all Girls, SC Boys, BPL Boys and all students of KGBVs. Budget provision has been made in the annual work plan and budget in this respect. However, while transferring of fund to this category of student some more care should have been given.

ETAH



**1. Major Observation of DPO:**

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a) Hiring of vehicles: The file & supporting Vouchers were not made available to us. Further who made these journeys, their names and the approval for the same also not available. Hence not provided to us during the course of audit. The logbook was also not available for verification.

b) Budget provision has been made for distribution of school uniform and it is instructed that separate Utilization certificate should be obtained by the DPO in the given time frame of the manual but it is not adhered. Along with Utilization certificates, Photocopy of Uniform Distribution Register of the School, Photocopy of the Expenditure Voucher, Photocopy of Passbook was to be submitted but nothing was obtained by the DPO in this respect

c) Identification of the fixed assets procured since inception of the project is not made by the office. This should be done as early as possible.

#### KASGANJ

a) **BRC/NPRC Grant:** Rs. 5,60,000.00 were transferred to the respective BRC's/URC Account @ Rs. 80,000 per BRC and Rs.17,16,000.00 were transferred to NPRC Account @ Rs.22,000.00 per NPRC for contingency & T.A./ meeting etc.

As per SPO Letter instruction were given for the proper utilization for this grant & for obtaining utilization.

But so far no utilization was made available to us for the verification. Non- production of the UC's indicating that the funds were not properly utilized of BRC/NPRC level.

Further the UC must be verified by the AAO & approved by the BSA.

b) Fund transferred to the selected Aided schools and Govt. Inter colleges should be cross examine for transfer of fund and receipt of fund to ensure no fund is lying in pipeline.

c) As per provision free uniforms are to be provided to all Girls, SC Boys, BPL Boys and all students of KGBVs. Budget provision has been made in the annual work plan and budget in this respect. However, while transferring of fund to this category of student some more care should have been given.

#### d) Travelling Allowance :

Rs. 332460.00 were paid to various office staff in form of T.A but no details and permission for journey were made available to us.

#### e) Medical Assessment Camp:

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Rs. 25000/- has been incurred on medical assessment camp. Only receiving's was available for the honorarium paid to the Doctors.  
In the file of medical assessment camp the communication made with C.M.O. was not available for the selection of the different specialist doctors.  
In the absence of communication made to C.M.O. the payment made to the doctors could not be verified with a reasonable certainty.

**Muzaffar Nagar**

**a. Major Observation :**

- g) No Bank Reconciliation Statement were prepared for any of Bank Accounts while 6 Bank accounts are operated by DPO – Mujaffar Nagar for General Fund and Capital fund. A List of Their Bank and Account No's. are as under :-  
**For General Fund**  
Punjab National Bank, Hanuman Chowk, MZN A/c no. 1591000100198447,  
Punjab National Bank, South Bhopa Road, MZN A/c no. 3720000100118045,  
Indian Overseas Bank, Main Branch, MZN A/c No. – 058001000010435,  
Punjab National Bank, Hanuman Chowk, MZN A/c no. 1591000100232954.  
**For Capital Fund**  
Oriental Bank of Commerce, New Mandi, MZN, A/c no. 00482191025800.  
Punjab National Bank, Hanuman Chowk, MZN A/c no. 1591000100188635.  
As per SPO Guidelines, only 2 Bank A/c should be maintained, one for Capital and one for General.
- h) Rs. 1,34,83,970.00 was received from SPO on 12-04-2017 in ssa general fund , but the same was accounted for in books on 31-03-2017 and balance as per cash book was taken accordingly.
- i) Rs. 3,34,896/- was paid to TRC contractor for Free Text Book Fright without any of bilty. Bill were made for fright from District to NPRC level but no evidence was attached because books were delivered at BRC level. Expenditures were book at some of BRC's A/c. Furter at the time of selection of TRC Contractor, Procurement procedure was defective.  
As per SSA manual on Financial Management and Procurement-Para No. 127.1 "The goods, works and services that have not been procured in accordance with the prescribed procedures outlined in the manual or other State Government procurement procedures, as the case may be, shall be treated as mis-procurement. The expenditure incurred on such procurement shall not be eligible for financing from SSA funds.
- j) Various advances has been made to staff for to carry out different works but no proper documentation relating to verification of expenditure is prepared by them and further

there is no internal check regarding utilization of previous advances given to them and their effective utilization before making another advance.

**Baghpat**

- a) Rs. 1,18,73,148.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund)  
*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*
- b) Rs. 56,78,278.00 was received from SPO on 13-04-2017 to 19-04-2017 in ssa general fund but the same was accounted for in books on 31-03-2017 and balance as per cash book was taken accordingly.
- c) Various advances has been made to staff for to carry out different works but no proper documentation relating to verification of expenditure is prepared by them and further there is no internal check regarding utilization of previous advances given to them and their effective utilization before making another advance.

**Buland Shahar**

- a) Rs. 4,11,03,442.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund Punjab National Bank Saving A/c no. 2899000100046830)  
*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*
- b) Rs. 2,17,70,639.00 was received from SPO on 12-04-2017 in ssa general fund, Punjab National Bank Saving A/c no. 2899000100046830 but the same was accounted for in books on 31-03-2017. and balance as per cash book was taken accordingly.
- c) Various advances has been made to staff for to carry out different works but no proper documentation relating to verification of expenditure is prepared by them and further there is no internal check regarding utilization of previous advances given to them and their effective utilization before making another advance.

**Ghaziabad**

- a) Rs. 3,14,71,977.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund Indian Overseas Bank A/c No. 045701000015979)



*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*

- b) Various advances has been made to staff for to carry out different works but no proper documentation relating to verification of expenditure is prepared by them and further there is no internal check regarding utilization of previous advances given to them and their effective utilization before making another advance.

**Hapur**

**1. Fund In Transit :-**

**As Per SPO Ledger**

Grant in Aid- General		Rs. 5,44,40,222/-
Grant in Aid for creation of Capital Assets	Rs	0/-

**As Per DPO Ledger**

Grant in Aid- General		Rs. 62282220/-
Grant in Aid for creation of Capital Assets	Rs.	0/-

There was a difference of Rs. 78,41,998.00. Rs. 5428800/-, Rs. 13,13,568/- and Rs. 21630/- had been transferred by SPO on 31-03-2017 but the same was not received at DPO -- Hapur during the financial year 2016-17. Further Rs. 10,78,000/- was transferred by SPO on 11-08-2016 but the same was not received at DPO during the year.

**2. Major Observation :**

- a) Rs. 61,62,324.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund Bank of India A/c No. 720310110005699).  
*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*
- b) Rs. 1,83,002 returned from RTGS but the same was not accounted for in cash book in the reconciliation statement as on 31-03-2017. (As per ssa general fund Bank of India A/c No. 720310110005699 )

**Saharanpur**

**1. Fund In Transit :-**

**As Per SPO Ledger**

Grant in Aid- General		Rs. 20,43,30,064/-
Grant in Aid for creation of Capital Assets	Rs	0/-

**As Per DPO Ledger**

Grant in Aid- General		Rs. 20,41,52,564/-
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Grant in Aid for creation of Capital Assets Rs. 0/-  
**Difference :** Rs. 1,77,500/-  
Rs. 1,77,500/- was transferred from SPO on 04-10-2016 but the same was not received at DPO - Saharanpur during the financial year 2016-17

**2. Major Observation :**

- a) Rs. 2,65,41,121.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund Union Bank of India A/c no. 306502010092986).  
*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*
- b) Rs. 1,80,01,922.00 was received from SPO on 12-04-2017 in ssa general fund , Union Bank of India A/c no. 306502010092986 but the same was accounted for in books on 31-03-2017 and balance as per cash book was taken accordingly.

**NPEGEL Saharanpur**

- a. Rs. 47,65,000/- of Fund withdrawn from Bank in the name of third parties from 16-03-2017 to 31-03-2017. A FIR had been made by BSA Saharanpur regarding this fraudulent withdrawal.
- b. The above Rs. 4765000/- was taken in BRS as "Amount wrongly Debited by Bank"
- c. Circle office, Punjab National Bank has accepted their mistake regarding the above fraudulent withdrawal by their letter dt. 25-04-2017.
- d. Further Rs. 20,25,000/- was withdrawal by same third parties in the month of April 2017
- e. Rs. 79,74,409.94 was existing as per Cash book of NPEGEL. It is a huge amount which is standing in books, It should be Refunded to SPO or transferred to DPO Fund after approval of SPO.

**KGBV Saharanpur**

Rs. 3,25,000/- of Fund withdrawn from Bank in the name of third party on 07-03-2017, without involvement of staff. A FIR had been made by BSA Saharanpur regarding this fraudulent withdrawal

**Gautam Budh Nagar ( Noida)**

- a) Rs. 2,05,39,731.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund Indian Overseas Bank account no. 144501000012233)

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*Issue of such cheques in huge quantity at the end of financial year is a bad practice to show the utilization of budget.*

- b) Rs. 97,37,560.00 was received from SPO on 12-04-2017 in ssa general fund , Indian Overseas Bank account no. 144501000012233 but the same was accounted for in books on 31-03-2017 and balance as per cash book was taken accordingly.
- c) Rs. 38,09,713/- was lying as excess credit given by Bank in the reconciliation statement but not accounted for in Cash book as on 31-03-2017. (As per ssa general fund Indian Overseas Bank account no. 144501000012233)  
*It is strongly recommended to reverse these amount in cash book as Miisccl Income.*
- d) Rs. 49,40,706.33 was lying as excess debit by Bank in the reconciliation statement but not accounted for in Cash book as on 31-03-2017. (As per ssa general fund Indian Overseas Bank account no. 144501000012233).

**Shamli**

**1. Fund In Transit :-  
As Per SPO Ledger**

Grant in Aid- General	Rs. 5,91,03,776/-
Grant in Aid for creation of Capital Assets	Rs. 0/-

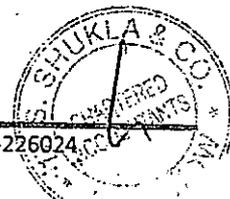
**As Per DPO Ledger**

Grant in Aid- General	Rs. 5,81,26,812/-
Grant in Aid for creation of Capital Assets	Rs. 0/-
Difference	Rs. 976964/-

13,39,874/- was transferred from SPO as per SPO ledger but at DPO it was booked only Rs. 3,62,910/- . Therefore a difference of Rs. 9,76,964/- was exists in DPO-Shamli.

**2. Major Observation :**

- k) Rs. 1,02,26,927.00 was lying as cheque issued but not presented to bank in the reconciliation statement as on 31-03-2017. (As per ssa general fund Punjab National Bank, New Mandi, Mujaffar Nagar A/c no. 1822000101409341).
- l) Rs. 8,98,322.00 was lying as amount deposited by Bank but not taken in Cash Book, in the bank reconciliation statement as on 31-03-2017. It should be reversed and credited in cash book as income. (As per ssa general fund Punjab National Bank, New Mandi, Mujaffar Nagar A/c no. 1822000101409341).



- m) Rs. 1,74,41,828/- was shown in BRS as cheque deposited but not collected by Bank in PNB, A/c no. 1822000101409341, out of which Rs. 57,22,030.00 was received from SPO on 12-04-2017 in ssa general fund and difference of Rs. 1,17,19,798/- unexplained.
- c. During the span of audit we have noted that an amount of Rs 14,00,000.00 has been transferred to BRC, NPRC and KGBV, in a/c head of RTE Mela, Utilization certificate related to this account head was not consolidated at DPO level, and was produced before us for the verification, we have opinion that UC,S should have been obtained timely. And produced when demanded.
- d. Special training expenditure amount of Rs. 1,64,160 Has been shown in trial balance, this training has been organized for drop out students , related record like no. of students, and other activities were to be produced before audit team

#### DPO-BALRAMPUR

1. Funds are kept in the bank account of N.P.E.G.E.L. by the District Project Office in want of direction from the State Project Office SarvaShikshaAbhiyan, Lucknow. There is immediate need for taking back of this money from the DPO. Action should be taken in this regard.

2. It is found that there is provision for District Coordinators for different segments like DC Civil Work, DC Girl Education, DC IED, DC Training & DC Community Mobilization. However, practically at the district each & every district coordinator is not posted rather charge of one segment or another segment has been given to one or two district coordinators. This affects the quality issue at the District Level. We suggest that these posts should be filled as early as possible.

3. It is reiterated that there are balances there are balances in the Village Education Committee (VECs) Bank Account as per information. This bank account was operated with the joint signature of the Head teacher of the school & the Village Chief. This bank account was opened erstwhile for implementation of SSA activities. Since this account is not being used hence clear cut direction should be given to the Sub-Districts via District Project Office so that blockage of fund could be avoided.

#### DPO-LUCKNOW

g. The Bank reconciliation statements of DPO have not been prepared by the unit as on 31.03.2017 for all bank accounts of the DPO. At the close of the month Bank Reconciliation Statement should be drawn to re-verify payments. This process reveals causes of differences between closing balances of Bank book and Bank Statement of the bank accounts. It is found that it is not maintained at monthly basis. It is utmost requirement to prepare Bank Reconciliation Statement at the close of each and every month. While making perusal BRS as on 31.03.2016 it is observed that an amount of Rs. 446489.00 is recorded for different cheques as stale cheques



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.Which were issued in 2014,2015 and 2016 .This should be reversed after making necessary enquiry.

2.As per budget provision, different Training programmes are to be organized by Block Resource Centers, NyayPanchyat Resource Centers at a large scale. These BRCs, NPRCs, are located at different blocks and at NyayPanchyat Resource Centers. For quality monitoring of training, one District Coordinator, Training is posted. These training programme include training programmes of ShikshaMitras, Non Residential Training programme of Member of School Management Committee etc. It is found that vital document viz attendance register of the participants are not being made properly. Due to this reason, it could not be ensured that actually training programme are organized or not organized? Attention of the Management is invited to re-circulate the importance for maintenance of attendance register in the training programme. This observation is also being placed for Pre Integration Camps which are being organized by the district under supervision of the District Coordinator.

**DPO-RAIBAREILLY**

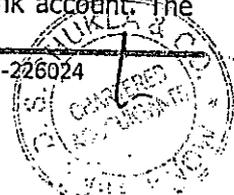
1.During scrutiny of previous year balance sheet and other connected documents for FY 2015-16, it is noted that an advance of Rs.285423430.00 is reflected in the account head of additional class rooms. This amount was actually released in the year of 2014-15. We tried to persuade DPO for obtaining UCs and technical completion report of additional class rooms for booking as expenditure in this account head but we have to report that nothing was done in this respect and the same amount was reflected as advance in the FY 2016-17 also.

2.It is reflected in the previous audit report that a total amount of Rs.14371361.97 is lying as idol fund at BRC-Jagatpur, Dalmau, Raebareilly, Rohania, Maharajganj and Bachrawan. It was recommended in the previous audit report that this unspent amount should be taken back. But we have to report that this amount was not taken back by the DPO in FY 2016-17 also. Since, huge fund is lying at the BRCs hence, chances of mis-utilization of this fund could not be avoided.

3.While scrutinizing file relating to renewal of 690 Part Time Instructors for 2016-17, it is observed that signature of District Magistrate/Chairman, District Education Project Committee was not available in the statement of renewal of these instructors. Due to this reason, specific approval for renewal is incomplete. However, funds have been paid into personal bank account of these instructors. Total amount transferred to personal bank account of these instructors is Rs.6.05 crores. We are of the opinion that an annual statement of each and every part time instructor should be taken along with photo copy of the pass book of their bank account to control distribution of the honorarium. This will also facilitate in cross tallying payment of amount and receipt of amount in the personal bank account.

**DPO-SANTKABIRNAGAR**

1. We have to report that Bank Reconciliation Statement is not prepared for the Bank Account of the Santkabar Nagar (SSA).It is not prepared from very long time. Non-preparation of Bank Reconciliation Statements leads short coming of fraud & embezzlement in the bank account. The



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prime duty of Assistant Accounts Officer is to maintain or supervise to get maintained financial records for protection of misuse of funds at District Project Office level. It is reported that Assistant Accounts Officer is totally failed in maintaining of cash book/bank book, tally data in system, Bank Reconciliation Statement for all banks, obtaining of Utilization Certificates from the field level, Advance Register as required under paragraph no.74 of Manual on Financial Management Procurement issued by the Government of India.

**DPO-SHRAWASTI**

1. The DPO Shrawasti is maintaining three bank accounts for SSA General, SSA Capital and SSA NPEGL. Amounts have been received from SPO, Lko in the SSA General Bank Accounts. Interest and other amount is credited in the bank-account of SSA Capital and SSA NPEGL. It has been found that Bank Reconciliation Statements were not prepared by DPO for a long back period. The audit party pointed out this observation in continuation of previous audit report but no action has been taken by the Management of DPO. It is again pointed out that there is a immediate need to prepare the Bank Reconciliation Statement as early as possible so that any type of fraud or embezzlement could be traced out on early basis and action should be taken for the same.

**DPO-SIDDHARTHANAGAR**

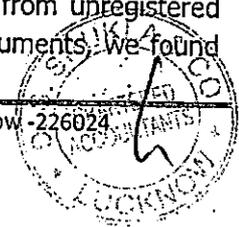
1. It has been observed that a total amount of Rs.14 lacs have been transferred to the BRCs for carriage of free text books. While auditing vouchers relating to this at BRC, we found that actual expenditure is recorded in the financial records of BRC. However, utilization certificates by the DPO should have been obtained properly and adjusted against the advances which have been recorded in the Advance Register of DPO. Some of actual expenditure vouchers for carriage of free text book was available at DPO, were examined by the audit team. It is found that only receipt of tractor owner is placed in support of actual expenditure whereas proper bill and receipt along with temporary log book should have been preserved.

2. Quarterly Return of The Income Tax for the Financial Year 2016-17 has not been produced before the audit. Special attention needs to be paid in this regard.

3. During the scrutiny of the files/ documents for the financial year 2016-17, Bank Reconciliation Statement (BRS) was Not produced before the audit team. Therefore, audit party was not able to check it. Control over disbursement from bank could not be exercised.

**DPO-SITAPUR**

1. Pre Integration Schools were organized by DPO and a total amount of Rs.3069774.00 has been expended by DPO. Total payment of Rs.422560.00 was made to M/s Kamal Enterprises Lucknow through cheques no.38006 of dated 15.07.2016 for arrangement of Food. On perusal of supporting documents, it is noticed that this firm is not registered either on VAT or any other authority as per supporting documents. Hence, purchases have been made from unregistered firm as per the documents submitted to us. While examining supporting documents, we found



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that some more care should have been taken while making payments to the persons/parties to have better economy and transparency.

2. A total amount of Rs.25.16 lakhs has been paid to service provider M/s ChhaviPandey & Co., Lucknow for supply of Assistant Accountant at block level. This firm is selected in the previous financial year & the same firm is continued for this financial year. While scrutinizing concerned documents we observed following points:

- i) Attendance of the Assistant Accountant could not be furnished before audit. It is found that these assistant accountants are not providing accounting services at block level. Hence, posting of the Assistant Accountant is questionable. Utilization certificate of the block is not compiled properly. Advance register at the block level is not kept.
- ii) It is found that Honorarium of Assistant Accountants is paid for Six Months viz. March 2016, April 2016, June 2016, July 2016 & August 2016 at one stretch. Though it should have been paid on monthly basis. No suitable action was provided to the audit.
- iii) A letter no. SPD/2929/2013-14/LUCKNOW was issued on 20.09.2013 for getting sanction for payment of more than Rs.100000.00 from the competent Authority. But it is not adhered.
- iv) Amounts have been transferred to the 4 BRC, 20 NPRC, 100 Schools amounting to Rs.22.98 lakhs on account of Padho Bharat Badho Bharat based on letter no. Gud:V./Innovationnirdesh/4006/2016-17 dated 28.11.2016 issued from the State Project Office. Utilization Certificates have been collected partially.

**DPO-UNNAO**

1. While scrutinizing records for Accelerated Learning Camp (ALC), it was noted that Absent(A) on different dates has been recorded in the attendance register of April, 2016 but later on, this Absent(A) has been made as Present(P) in the record. This has created financial implications of payment to mess-contractors and other related payments. D.C.(I.E.D.) have verified contractors' bill i.e. M/s Sant Enterprises, Shuklaganj, Unnao by putting remark "Work Verified" but we are of the opinion that it should have been certified in consonance with the attendance register so that if any unwanted payment was there, then it could be revealed.

2. An amount of Rs.14,27,258.00 (including TDS) has been paid to M/s U.P. Development System for supply of computers. These computers were purchased for 14 schools but physically these computers were kept at DPO level at the time of audit which is highly objectionable. Stock entry of these computers was also not available at the time of audit. Some items i.e. UPS is being used in DPO. A bench marking was to be done by NIC Department which was also not done.

3. A cheque no.644173 of dt.31.03.17 amounting to Rs.350742.00 for purchase of Computer Kiosks to 14 schools. However, we have to report that since, no computers were supplied to the schools, then this amount should not have been transferred for protecting mis-use of fund. Basic objective of computer education could not be fulfilled due to mis-management in procurement and implementation of this activity, which is highly objectionable.



4. A post of District Coordinator is provisioned in DPO for monitoring and supervision of the Itinerant and Resource Teachers. A total amount of Rs.6137574.00 have been expended for honorarium and TA DA of these teachers. However, proper file through which, their work could be verified was not readily available at DPO. A0pgreement for service of these teachers has been kept blank till audit.

**COMPLIANCE OF PREVIOUS YEAR'S ( F.Y. 2011-12) SERIOUS AUDIT  
OBSERVATIONS**

The audit observations of previous year have still remained un complied in the following Districts to the best of our knowledge and belief as reproduced below:

**1.DISTRICT- PRATAPGARH:**  
**BANK RECONCILIATION:-**

During the course of verification of Bank Accounts Reconciliation at DPO we have observed various kind of anomalies. We have noted several entries in BRS which should not form part of BRS. In fact Bank Account Reconciliations have not been prepared properly .Details of such entries are as follow:-

a.Following cheques, though shown in bank reconciliation as not passed by Allahabad Bank ( Account No. 44582)( Grant in Aid -General ) but actually have been cleared by the Bank:-

CH. NO.	DATE	AMOUNT	DATE OF CLEARANCE FROM BANK
788268	30/03/2011	133000.00	05/05/2011
906401	31/03/2010	419625.00	20/01/2012
784137	07/06/2011	543665.00	02/06/2011
13572	22/10/2011	2580000.00	29/12/2011

- Following amount written in bank reconciliation as issued to parties but not passed from bank. There is no reference of cheque No. for these amounts.

Rupees	Date	ch No.
2126720.00	31-03-2011	NOT GIVEN
5684225.00	31-03-2011	NOT GIVEN

- Ch. No. 972320 dated 31/03/2010 passed from bank on 27/04/2011. Amount as per previous year reconciliation is Rs.10,94,000.00 whereas as per bank statement Ch amount is Rs. 1,09,04000.00 . Hence there is difference of Rs.98,10,000.00 in previous year reconciliation also. Previous year reconciliation is also not proper.
- There was a opening difference of Rs-23,55,834.00 as per Bank reconciliation of Allahabad bank for F.Y-2010-11 but as per bank reconciliation for F.Y-2011-12 opening difference is taken as Rs-95,64,890.00 this is not proper.

More over there are several other entries in BRS such as cheque issued but not presented for payment, cheque passed from bank but not entered in books, opening difference in bank balances. Details of such differences are as follows:-



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In the opinion of Auditors the above amounts which could not be identified with the respective transactions need through investigation and necessary action should be taken at the earliest.

In the opinion of Auditors the above amounts which could not be identified with the respective transactions need through investigation and necessary action should be taken at the earliest.

We have further observed that such entries has been passed by DPO without proper approval in respect of PNB, SBI AND BARODA UP GRAMIN BANK. Rs-2,86,12,565.00 has been debited in Books of accounts and Rs-2,34,81,297.00 has been credited in books of accounts. Due to these entries a amount of Rs.5131268.00(net) has been debited in this year under different heads by the DPO. In other words these are expenses (net) of previous year which have been accounted for in books without proper approval.

**OTHER OBSERVATIONS:-**

I. Rs. 606199.00 has been debited to misc. income whereas this amount is reversal of bank interest by Baroda UP GRAMIN Bank. Hence interest amount is overstated by Rs.606199.00 and miscellaneous receipt is understated by Rs.606199.00.

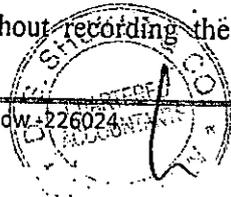
II. SBI A/C 11105960722 of State bank of India, Pratapgarh closed on 19/01/2012 by withdrawing cash from bank a/c Rs.241105.00. No entry passed in account of DPO. Same should by recovered from person withdrawing cash from account.

NPEGL

1) Bank reconciliation statement:-

- i. Allahabad Bank, A/C No-20427950551
  - A sum of Rs.62,49,355.00 has been shown as opening difference.
  - Rs.17,51,174.00 has been shown as cheques issued but not presented pertaining to F.Y-2009-10 and 2010-11 which should be reversed.
  - Rs.59,68,995.00 shown as withdrawn from the bank without recording the cheques during F.Y-2009-10.

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**COMPLIANCE OF PREVIOUS YEAR'S ( F.Y. 2012-13) SERIOUS AUDIT  
OBSERVATIONS:**

**(1) District- Pratapgarh:-**  
**QUOTE:**

a. We observed that service books, GPF passbooks, leave account detail and other connected documents for verifying salary and other related payment to the officers and staff on deputation could not be produced by DPO intentionally before audit. Likewise, the personal files contract agreement of the contractual staff could not be referred by audit in view of non production of it. Due to non production of the connected documents, the audit party could not verify expenditure of Rs. 77.53 lacs during F.Y. which have been incurred on the management and quality account head of the financial statements.

**PART-2**

b. Before providing this report, we also have not informed from time to time regarding non-production of the financial to the DPO vide our letter dt 11.09.2013 (photocopy of this letter is being enclosed as per Annexure-A). Apart from this, information was also given through email to SPO, Lko for instructing DPO for production of Financial Records but we have to report that no financial records, which includes following records and statements by the office of DPO Pratapgarh inspite of our several requests and reminder-

Cash Book/ Bank Book as per GOI Instructions	Bank Statements	Ledger Accounts	Dead Stock Register
Consumable stock register	Cheque issue register	Bank Reconciliation statements drawn with proper procedure	DD Receipt Register
Grant Register	Advance Register	Vouchers guard file	

a. We have examined incomplete cheque issue register, bank statements and audited Balance Sheet of FY 2010-11 (which was provided by the SPO - Lko

Office . Our findings are being provided for necessary further action to resolve the issue-

- b. It is noted that DPO Pratapgarh has taken a less opening balance of Rs. 10983292.00(audited Balance Sheet FY 2011-12 reflects closing balance of Rs. 48023321.00 whereas opening balance has been taken as Rs. 37040028.50 by the office) which signifies that closing balance has been reduced to suit the requirement of the DPO in respect of Fraud / embezzlement as the case may be.
- c. Perusal of bank statements shows following disbursement without supporting documents for payments. Since no records have been shown for verifying disbursement / withdrawl of fund hence, we conclude that all the funds have been embezzled-

S.no	Name of the Bank	Account No.	Withdrawl including interbank transanction amount in Rs. During FY 2010-11
1	Allahabad Bank, Pratapgarh	20427944582	286980762.00
2	Bank of Baroda, Pratapgarh	5680100043144	56270602.00
3	Baroda UP Gramin Bank, Pratapgarh	53450100043144	272857292.00
4	Allahabad Bank, Pratapgarh	50060069797	66422312.00
5	Bank of Baroda, Pratapgarh	5680100052956	NIL
6	Allahabad Bank, Pratapgarh	20427950551	997583.00

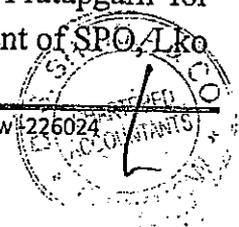
- i. As per GOI provision all the transferred amount to the sub district level should be booked as advance and after obtaining utilization certificates/statement of expenditure, as the case may be, the expenditure should be booked in the financial statements. The officers and staff of DPO have never bothered for the maintenance of the advance register and other related provisions.



- ii. Examination of Statement of Expenditure of Different account head for FY 2012-13 reflects that an account head in the name of unexplained debits/advance has been created by the Management of DPO. This account head is not explainable to the audit by DPO Pratapgarh. SPO Lko must be initiate appropriate legal proceeding, which may include referring the matter to EOW or FIR against the official responsible or accountable for the same, considering the materiality of the amount involved of Rs. 69816358.50.
- iii. The bank statements of the above bank accounts were kept in loose manner and this has been produced before audit after long persuasion for Statutory audit. While making perusal of these bank statements, we have observed that several times, cash withdrawls have been made by DPO but Cashbook for taking into account physical cash in the office and disbursement thereof, could not be produced before audit. This has resulted into embezzlement of the Fund of SSA straight way after withdrawing cash from the bank. Detail is being provided as under:-

S.No.	Name of the bank	Amount in Rs.	Remarks
1.	Allahabad Bank	709393.00	As per Annexure-A
2.	Bank of Baroda	588165.00	As per Annexure-B
3.	Baroda UP Gramin Bank	78619.00	As per Annexure-C

- iv. The details have been prepared based on the bank statements at SPO, Lko Office. We perceived that there may be some other bank accounts for which no bank statements were made available to the audit. This is due the reason that audit party asked declaration from the office regarding non operation of other bank account but no declaration was provided by the office.
- v. Since Cash Book/ Bank Book of DPO could not be referred due to non production of this vital record, hence the audit party tried to verify fund reconciliation from SPO remittance to the Bank Statement of different Bank accounts of DPO. It is noted that an amount of Rs. 3600000.00 has not been credited into bank account maintained in Allahabad Bank, Pratapgarh for NPEGEL programme. It is brought to the notice of Management of SPO, Lko



on 10.10.2012. This shows that gross negligence of SSA Fund was made by DDO alongwith joint signatory of the bank accounts.

**INTERNAL AUDIT REPORT**

As per information of DPO , internal audit was conducted by the Internal Audit Cell of SPO, Lko but no internal audit report is available at DPO for our reference and consideration in reporting statutory audit report.

As per the audited Balance Sheet and Income and Income & Expenditure A/c of FY 2011-12, a bank account was there in State Bank of India, Pratapgarh which was closed in the FY 2012-13. Since this bank account was closed hence proceed after closing this bank account should have been taken into books of accounts but DPO is not able to explain proceed of this closed bank account hence, there is a chance of embezzlement of fund.

**AUDIT REPORT OF DISTRICT INSTITUTE OF EDUCATION AND TRAINING (DIET) PRATAPGARH FOR THE FY 2012-13**

The audit party asked financial records of DIET Pratapgarh while staying in District Pratapgarh through messenger. Several requests have been provided by the audit team for production of financial records of DIET but we have to report that none of the financial records alongwith the supporting documents could be produced before audit. Hence finally we have to submit our report without verifying expenditure which has been made by DIET Pratapgarh under different training programme.

**AUDIT REPORT OF KASTURBA GANDHI AVASIYA BALIKA VIDYALAYA DISTRICT-PRATAPGARH FOR THE FY 2012-13**

It has been observed that KGBV's are being run under the supervision of Zila Basic Shiksha Adhikari and Assistant Account Officer, joint signatory of the Bank Account, posted at DPO. Teaching and Non-Teaching staff has been posted for quality education at the respective KGBV's. All the KGBV's have separate bank accounts with the joint signature of Zila Basic Shiksha Adhikari of District Pratapgarh and AAO of DPO.



The Audit Party asked financial records of KGBV while staying in District Pratapgarh through in-charge AAO Sri R.N.Tiwari who is posted on the post of AAO in the Rashtriya Madyamik Shiksha Abhiyan(RMSA), District Pratapgarh. Several requests have been provided by the audit team for production for production of the financial records alongwith supporting documents could be produced before audit. Hence finally we have to submit our report without verifying expenditure which has been made by DIET Pratapgarh under different training programme.

**AUDIT REPORT BLOCK RESOURCE CENTER, NYAT PANCHAYAT  
RESOURCE CENTER, VILLAGE EDUCATION  
COMMITTEEs/SCHOOLMANAGEMENTCOMMITTEEs(SMCs)/ SCHOOLS,  
DISTRICT - PRATAPGARH FOR THE FY 2012-13**

The audit party scrutinized the previous statutory audit report in respect of position of BRC's, it is noted that mostly BRC's have never produced financial records. It appears that there is no fear in the minds of Coordinators of BRC's think these all money of SSA has been provided to them for their personal use and they can use this fund of SSA in any manner they want. This time also, no financial records of BRC's, NPRC's have been audited by audit team.

Very few records of VEC's / SMCs/Schools were examined by the audit team which is not in consonant with the provisions contained in the Manual issued by GOI. Some major action by SPO, Lucknow should be taken for production of financial records relating to BRC's/ NPRC's / VEC's / SMCs/ Schools in future.

**2.MORADABAD :-(KGBV-BHAGATAPUR TANDA)**

- A. No Tender / Quotation have been called for all the purchases / payments. As per SSA manual on Financial Management and Procurement Para No. 127.1 "The goods, works and services that have not been procured in accordance with the prescribed procedures outlined in the manual or other State Government procurement procedures, as the case may be, shall be treated as mis-procurement. The expenditure incurred on such procurement shall not be eligible for financing from SSA funds.

NGO had withdrawn 5 employees salary for 11 months during the financial year 2012-13 without any sanction / approval of 5 staff members, as per SSA Guidelines it should be recovered from NGO- M/s Arpit sewa Sansthan. Details of unauthorized designation 1. Urdu Fulltime Teacher @ 9200.00 for 11 months 2. Part Time Teacher @ 7200.00

months, Sahayak Rasoiya @ 3200.00 for 11 months, Chowkidar @ 3200.00 for 11 months and Accountant @ 6000.00 for 11 months. Hence total of Rs. 316800.00 should be recovered from NGO- M/s Arpit sewa Sansthan immediately.

**COMPLIANCE OF PREVIOUS YEAR'S ( F.Y. 2013-14) SERIOUS AUDIT  
OBSERVATIONS:**

The audit observations of previous year have still remained un complied in the following Districts to the best of our knowledge and belief as reproduced below:

District-Pratapgarh  
DPO-

**1. Major Observation:**

- As per Audit report of F.Y.2012-13 we found that, Rs.69816358.50 shown in the Trial Balance under head "Unexplained Debit/Advances" and this amount has also been booked under expenditure. There is no justification to show this amount under Unexplained Debit/Advances in the Trial Balance because if once such amount has been booked under Expenditure it cannot be shown as Advance. Also in F.Y.2013-14 no traces have been made available to us of Rs.69816358.50. We were also-not been able to verify the documentary proof of such so called expenditure. This matter needs to be investigated and addressed adequately to find the truth and then account for accordingly and also take necessary actions to find out any chances of fraud/manipulation.
- During F.Y.2013-14 one account of Allahabad Bank A/c No:5680100043144 of SSA General in which balance as per Cash Book on 01.04.2013 was Rs.8484045.00. This account got closed on 19.03.2014 and balance of Rs.3076482.00 of this account was transferred to another SSA General account maintained with Allahabad Bank A/c No: 20427944582. The difference of these two amounts(8484045.00 – 3076482.00) i.e, Rs.5407563.00 was shown as closing advance as on 31.03.2014 because no traces were made available to us of this amount. Further we suggest that this amount should be reconciled as soon as possible and to find out any chances of fraud/manipulation.
- Further while verifying the Opening Balances for the year 2013-14 of Cash as per Bank Book from the audited Trial balance for F.Y. 2012-13 we found that balances as per cash book of all the Bank Accounts maintained by DPO were not taken as Closing Balance of Banks. The Balances which were not taken in Trial Balance of F.Y.2012-13 were Punjab National Bank A/c No:186900010031974 and State Bank of India A/c No:11105960722. In preparation of Trial Balance for F.Y.2013-14 we have considered balances as per bank of these two bank accounts, in the opening balance of Trial Balance. Balance as per Bank of these two banks is given below:

<u>Name of Bank</u>	<u>Bank Balance</u>
Punjab National Bank	

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A/c No:186900010031974 Rs.21501.00

State Bank of India

A/c No:11105960722 Rs.241105.00

- During F.Y. 2013-14 Grant of Rs.37004550.00 of 55PS@672810.00, refunded which were issued in F.Y. 2011-12 & 2012-13 for construction of "Primary School Plain New". Construction of these 55PS was not started during F.Y.2011-12 & 2012-13 so this amount should be shown as advance in that year but this has not been done and whole amount booked under expenditure. In preparation of Trial Balance of F.Y.2013-14 we have considered Rs.37004550.00 as closing advance under head "Grant in Aid for creation of Capital Assets". The matter needs through investigation.

**2. Comment on maintenance of books of accounts & other records:**

During the audit of F.Y.2013-14 of books of account & other records we found that Cash Book, Ledger, cheque issue register of DPO & NPEGEL has been maintained by AAO Pratapgarh. We found that a wrong accounting procedure was adopted by DPO Pratapgarh during F.Y.2013-14. Some receipts of SSA Capital account were taken in SSA General Account and expenses were also made from SSA General Account resulting in under statement of Capital Expenditure and overstatement of Revenue Expenditure affecting the Balance Sheet & Income & Expenditure account. Further the expenses incurred from SSA General Account were more than income credited in Cash Book resulting **NEGATIVE** balance in Cash Book. Detail of Such Receipts and Payments are given below:

**Receipts**

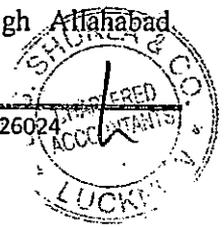
<u>Date</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>
20/05/2013	3,00,00,000.00	First Credited in Allahabad SSA Gen. A/c then Transferred To another SSA Gen. bank a/c Baroda Gramin Bank (BGB).
11/12/2013	2,01,000.00	Credited in BGB SSA General Bank A/c

**Payments**

<u>Date</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>
20/05/2013	2,85,60,000.00	Expenses for Boundary Wall through Allahabad SSA General A/c
20/05/2013	6,03,000.00	Expenses for Construction of PS through Allahabad SSA Gen A/c
01/08/2013	1,77,00,250.00	Expenses for Construction of PS through Allahabad SSA General A/c
12/08/2013	6,40,810.00	Expenses for Construction of PS through BGB SSA General A/c
17/08/2013	1,00,500.00	Expenses for Construction of ACR through Allahabad SSA General A/c
19/08/2013	<u>6,40,810.00</u> 48245370.00	Expenses for Construction of PS through Allahabad SSA General A/c

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Above entries should be rectified by eliminating them from SSA General Accounts and by posting them in Grant Capital Account after verification of documents for construction work.

**3. BANK RECONCILIATION STATEMENT :-**

The bank reconciliation statements of DPO have been prepared by the unit on yearly basis of all the bank accounts. The opening balance differences have remained unresolved and needs to be addressed adequately. Detail of such balance are as under:

<u>Name of Bank</u>	<u>Opening Difference(Rs)</u>
Allahabad Bank, A/c No: 20427944582	4,20,24,444.00
Baroda U.P. Gramin Bank A/c No: 53450100005441	19,05,424.00
Allahabad Bank A/c No:69797	25,44,300.00

**4. Cash and bank Balances :**

Cash in hand was NIL as on 31.03.14.DPO has maintaining 5 Bank Accounts detail of which are as under:-

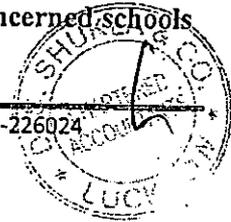
S.N.	Name of Bank & Branch	Account No.	Amount	Nature of Account
1.	Allahabad Bank	20427944582	-39048103.00	SSA General
2.	Baroda U.P. Gramin Bank	53450100005441	2863958.50	SSA General
3.	Punjab National Bank	186900010031974	22370.00	SSA General
4.	State Bank of India	11105960722	241105.00	SSA General
5.	Allahabad Bank	50060069797	11752220.00	SSA Capital

One SSA General account maintained with State Bank of India ( Account no. 11105960722) in which Rs.241105.00 was the balance at the closing of this account. We were given to understand that DPO obtained a Bankers Cheque for Rs. 241105.00 vide ch. No.217985 dated 19.01.2012 but this cheque was lost by DPO and entry of this bankers cheque was also not taken in Cash Book so in the last SSA Audit F.Y.2012-13 this fund was shown as embezzlement. But after a lot of exercise this lost cheque was found and after revalidating, cheque was presented on 16.09.2014 in the bank for crediting in the account.

**5. Vouching Observation: We have test checked the vouchers and our specific observations are given as under-**

**UNIFORM**

We have checked the documents related to supply of Uniforms in Primary and Upper Primary school of Parishadiya schools, Aided Colleges and in KGBV's and found that total of Rs.10,92,09,400.00 were expensed, out of which Rs.9,73,05,800.00 were transferred to Parishadiya Schools, Rs.1,13,20,800.00 to Aided Colleges and Rs.5,82,800.00 to KGBV's. Utilization Certificates of above expenditures were not yet received from concerned schools and shown to us for our verification.



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As per SPO Letter no.341/2013-14 Lko. Dated 26 Aug.2013 only 75% amount was sent to Schools against their demand raised and approved by DIOS and balance 25% was sent subsequently. However we found that some schools met their 100% demand of required dress in 75% amount of budget sent earlier but they didn't send Utilization Certificate at appropriate time so balance 25% amount for Dresses was also sent in such schools therefore this amount remained unutilized. A letter was issued to concerned BRCs' of school to refund that amount but up to audit such amount was not received so this has been shown shows as advance in the trial balance of F.Y.2013-14. Block wise detail of such Pending amounts are given below.

<u>S.No.</u>	<u>Name of Block</u>	<u>Pending Amount</u>
1.	Sangipur	Rs. 30500.00
2.	Sadar	Rs.154900.00
3.	Mangraura	Rs. 32900.00
4.	Rampur Sangramgarh	Rs. 30100.00
5.	Sandwa Chandrika	Rs. 5600.00
6.	Babaganj	Rs.173400.00
7.	Gaura	Rs. 16000.00
8.	Mandhata	Rs. 67800.00
9.	Laxmanpur	Rs. 15500.00
10.	Kunda	Rs. 56100.00
11.	Bihar	Rs. 10600.00
12.	Baba Belkharna th	Rs. 1600.00
13.	Shivgarh	Rs.116500.00
14.	Lalganj	Rs.299100.00
15.	Aaspur Devsara	Rs. 38400.00
16.	Nagar Kshetra	Rs. 8100.00
17.	Kalakanker	Rs. 143500.00
		<u>Rs.1200600.00</u>

**RECRUITMENT OF ACCOUNTANT AND COMPUTER OPERATORS AT DPO & BRC THROUGH SERVICE PROVIDER**

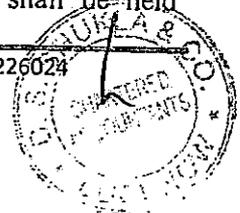
Tenders were invited for appointment of Service Provider in process of which M/s Ashish A. Agrawal & Co. Allahabad were appointed for providing recruitment service of Accountants and Computer Operators at DPO & BRC in terms of Agreement.

While scrutinizing the Agreement/documents relating to M/s Ashish A. Agrawal & Co. Allahabad we found that no EPF & ESI were deducted and deposited neither from employees source nor employer,s source. Further we found that Labour department registration and Service tax deposit receipt evidencing the payment of service tax were not available for our verification and confirmation. As per Agreement such staffs have to be treated as employees. This in our opinion is the breach of the terms and conditions of the Agreement.

Ashish A. Agrawal & Co. Allahabad is a Chartered Accountant and providing services in a profession capacity so any services provided by him will be covered under Professional Services U/s 194J not under Contractual Services U/s 194C of Income Tax Act 1961. Tax at source has been deducted at 2% instead of 10%. The Drawing and disbursing officer shall be held

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responsible for not deducting correct TDS and deposit of the same. In addition to the interest, penalty may also be levied on the amount of TDS short deducted.

**INTERVENTION FOR CWSN (IED)**

IED Camp was organized in BRC Sadar and Patti on 25.11.2013 & 26.11.2013 respectively as per SPO Letter No.2839/2013-14 dated 18.09.2013. We have checked and found proper the document related to IED camp. Total expenses of Rs.8694830.00 were incurred and ALMCO(Artificial Limbs Manufacturing Corporation of India) produced bill against this expenses and payment were accordingly made to them.

**FREE TEXT BOOKS**

Free Text Books were purchased for PS & UPS as per SPO guidelines. Firstly 95% amount was paid after withholding 5% amount for checking of quality of books. By finding quality was proper balance 5% amount was also paid after raising demand by supplier. Payment was made to suppliers after deducting TDS at prescribed rate. Total of Rs.12471525.00 were paid for PS books and Rs.11549741.00 were paid for UPS books.

**6. TDS Deduction & Deposit & TDS Return:**

Total TDS of Rs.55107.00 was deducted from Supplier and same were deposited in F.Y.2013-14 but Quarterly Return of the same was not filed till audit. Quarterly Return of F.Y.2011-12 & 2012-13 Were also not filed. This is a serious matter because this involves huge interest and penalty U/s 271H & U/s 234E for non-filing of TDS return within stipulated time.

**7. Compliance of Previous year's Audit report:-**

We have gone through Previous CA Audit Report of DPO including NPEGEL and observed that the Statutory Auditors have pointed out to number of serious nature of anomalies and Major type of mistake leading to fraud/ manipulation. No compliance of such report has been made available to us. The report of previous auditors is enclosed for further necessary actions, attached as Annexure B.

**8. Internal Audit:**

We were explained that Internal Audit of District-Pratapgarh of DPO/NPEGEL for the F.Y.2012-13 was conducted however no Internal Audit report and compliance thereof has been provided to us.

**9. STATUS OF ADVANCE BASED ACCOUNTING:**

No records and advance register have been shown to us so we are unable to comment on the position of the advances as at the year end.

**NPEGEL:-**



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**1. Major Observation**

There was an Opening Balance of Rs.1004128.00 as on 06.03.2014. On this date Rs.2,13,00,000.00 has been sent to SPO without having sufficient balance in Allahabad Bank as per Cash Book. That's why closing balance of Allahabad bank as per Cash Book got negative to Rs.2,02,95,872.00.

**2. Comment on maintenance of books of accounts & other records:**

Only Cash Book of NPEGEL scheme have been maintained by the DPO Pratapgarh. Ledger was not provided to us for verification. In last Audit report only balance as per Cash Book of Allahabad Bank A/c No: 20427950551 were considered which was Rs.24261.00. The balance as per Cash Book of another bank A/c of Bank of Baroda A/c no: 5680100052956 was not considered in which balance was Rs.2,65,644.00. In preparation of Cash Book of F.Y.2013-14 balance of both bank accounts as per cash book have been considered.

**3. BANK RECONCILIATION STATEMENT :**

Bank reconciliation statements were provided to us for verification. The DPO has maintaining following 2 bank accounts out of which one account of Bank Of Baroda A/c No:5680100052956 was closed on 19.03.2014 and the remaining balance of Rs.2,76,308.00 was transfer to SSA General account in Allahabad Bank A/c No:20427944582. So the Bank reconciliation of one running bank account provided to us.

<u>Bank</u>	<u>Account No.</u>
Allahabad Bank	20427950551
Bank Of Baroda	5680100052956

As per the BRS of Allahabad bank following discrepancies have been observed:

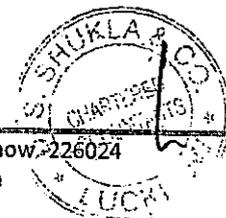
- Rs.20355890.00 shown as opening difference which must be reconciled.
- Rs.18590000.00 included in the figure of Rs.19580531.00 under the head "interest/other income received from bank", which was shown as cheque issued but not presented for payment in F.Y.2012-13, has been credited in cash book as on 31.03.2014 due to no withdrawal of such amount from bank.

**4. Cash and bank Balances:**

- Cash balance as on 31.03.2014 was NIL and Bank balance with bank Account is Rs.17,05,872.00 as per cash Book.
- Under NPEGEL Scheme till 31.03.2014 only one bank a/c with Allahabad Bank, A/c No: 20427950551 were in running position and the closing bank balance as per pass book as on 31.03.2014 was ₹60018.00.

**5. Other Observations:**

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- As on 31.03.2014 balance as per Cash Book is negative which is reported above this is due to not consideration of Bank reconciliation entries in cash book of last 3 to 4 previous years.
- During the F.Y.2013-14 Rs.1,87,45,350.00 shown as Other Receipt out of which Rs.1,55,350.00 received from VEC's and Rs.1,85,90,000.00 again credited in Cash book due to cancellation of cheque issued during F.Y.2012-13.

DIET-Pratapgarh

1. Major Observation:

Trial Balance of F.Y.2012-13 was not prepared by CA External Auditor, so income and Expenses of F.Y.2012-13 have been considered while preparing Trial Balance for the F.Y.2013-14.

Details of headwise expenditure of both years are given below:

Head: Refresher In-service Teachers' Training at BRC level and above - 5 days  
F.Y.2012-13 Rs.59,41,690.00  
F.Y.2013-14 Rs.38,04,936.00

Head: Research, Evaluation, Monitoring & Supervision (REMS)  
F.Y.2012-13 Rs.47,389.00  
F.Y.2013-14 Nil

2. Comment on maintenance of books of accounts & other records:

Only Cash Book & Cheque issue register have been provided to us for verification. Cash book for the F.Y.2013-14 has not been prepared. It was got prepared at the time of audit. While Considering the income and expenses of F.Y.2012-13, we found that a major receipt from SPO during F.Y.2012-13 has not been taken in cash book due to which bank balance as per cash book on 31.03.2014 became Negative. Detail of Such Receipts from SPO are under:

<u>Date of Receipt as per Bank</u>	<u>Amount</u>
19.10.2012	₹ 300900.00
05.11.2012	₹ 3600000.00
09.11.2012	₹ 4284000.00
	₹ 8184900.00

Above receipt was taken in cash book as on 31.03.2013. While considering the above receipt in cash book for F.Y 2013-14, bank balance as per cash book as on 31.03.2014 become positive. However cash book has not been signed by any official.

3. BANK RECONCILIATION STATEMENT :

Bank Reconciliation was not provided to us for verification, it was prepared by audit team itself. While scrutinizing the BRS of last year's we found that cheques of Rs.10,24,042.00 of F.Y.2011-12 lying in BRS as "cheque issued but not presented for payment". Due to non presentment of these cheques upto 31.03.2013 we have credited them in cash book as on

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31.03.2013. Also expenses of Rs.4,44,345.00 of F.Y.2011-12 which shows in BRS as "expenses not taken in cash book", now taken in cash book as on 31.03.2013.

**4. Cash and bank Balances:**

- Cash balance as on 31.03.2014 was NIL and Bank balance with bank Account is Rs. 15,27,779.00 as per cash Book.
- DIET has maintained one bank a/c with Allahabad Bank, A/c No:20427949692 and the closing bank balance as per pass book as on 31.03.2014 was Rs.19,95,471.00

**5. Vouching Observation:**

While scrutinising the vouchers we found that major expenditure are incurred for the training of Personnel from time to time on fooding, stationery, conveyance & TA.

- Guard file was not properly maintained. Voucher no. were not mention on the vouchers/cash book.
- Fooding arrangement during the training has been done by local supplier. No quotation/tender called for this expenditure.
- Stock register was not produced before us.
- No Confirmation/UCs obtained from BRCs for fund transferred to them. No reconciliation or summary or advance register prepared for the fund transfered to BRC's.

**6. TDS Deduction & Deposit & TDS Return:**

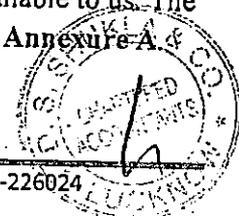
During F.Y.2012-13 TDS of ₹1388.00 deducted and deposited by DIET but in F.Y.2013-14 no TDS has been deducted due to non existence of any such type of liability. Quarterly TDS return under form No:26Q, related to F.Y. 2012-13 has not been filled. This is a serious matter because this involves huge interest and penalty U/s 271H & U/s 234E for non-filing of TDS return within stipulated time.

**7. Compliance of Previous year's Audit report:**

We have gone through Previous CA Audit Report of DIET and observed that the Statutory Auditors have pointed out to number of serious nature of anomalies and major type of mistakes leading to fraud/ manipulation. No compliance of such report has been made available to us. The report of previous auditors is enclosed for further necessary actions, attached as Annexure A.

**8. Transfer of Funds to BRC s & Their Utilization:**

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Lucknow  
 Gorakhpur

During F.Y.2012-13 & 2013-14 Rs.63,94,500.00 and Rs.39,87,000.00 respectively were sent to BRC's for conducting "Refresher In-Service Teacher training". Utilization Certificate of this amount has not been submitted by BRCs and same was not provided to us for verification by DIET.

**KGBV-Pratapgarh:-**

**MAJOR OBSERVATION IN KGBV-PRATAPGARH FOR F.Y. 2013-14**

While checking Trial Balance of KGBV for F.Y.2013-14 we found that there was difference between closing balance as per Cash Book as on 31.03.2013 of KGBV Cash Book and Last Financial Year i.e, 2012-13 audited Trial Balance. This issue has been got noticed to SPO vide Letter No. SSA/1110/2013-14 dated 08.01.2014 but this issue has still remained unresolved. Detail of such differences is given below:

S.No.	Name of KGBV	Balance as per Audited Trial as on 31.03.2013(Rs)	Balance as per Cash Book as on 31.03.2013(Rs)	Difference(Rs)
1.	Bihar	Rs.1201000.00	Rs.1240325.00	Rs.39325.00
2.	Rampur Sangramgarh	Rs.920000.00	Rs.1096427.00	Rs.176427.00
3.	Patti	Rs.2868000.00	Rs.3187464.00	Rs.319464.00
4.	Mandhata	Rs.2681000.00	Rs.3110608.00	Rs.429608.00
5.	Laxmanpur	Rs.3132000.00	Rs.3254630.00	Rs.122630.00
6.	Kunda	Rs.3001000.00	Rs.5629026.00	Rs.2628026.00
7.	AspurDevsara	Rs.2786000.00	Rs.3045168.00	Rs.259168.00
8.	Babaganj	Rs.5078000.00	Rs.5430132.00	Rs.352132.00
9.	Lalganj	Rs.5075000.00	Rs.5512459.00	Rs.437459.00
10.	Sangipur	Rs.826000.00	Rs.372542.00	Rs.-453458.00
11.	Mangraura	Rs.227000.00	Rs.295852.00	Rs.68852.00
12.	Gaura	Rs.2361000.00	Rs.2434919.00	Rs.73919.00
13.	Shivgarh	Rs.2864000.00	Rs.3459742.00	Rs.775742.00
14.	SandawaChandrika	Rs.2796000.00	Rs.3487610.00	Rs.691610.00
15.	Kalakankar	Rs.0.00	Rs.272724.90	Rs.272724.90
		<u>Rs.35636000.00</u>	<u>Rs.41829628.90</u>	<u>Rs.6193628.90</u>

**BASTI**

**1. Major Observation**

**a. Rs.42,70,000.00 TLE:-**

A sum of Rs.42,70,000.00 has been spent of TLE without any Budgetary Provisions ,hence this expenditure is without any authority and needs immediate action against the such persons.



**COMPIANCE OF PREVIOUS YEARS (F.Y 2014-15) SERIOUS AUDIT  
OBSERVATIONS**

The below mentioned audit observations of previous year have still remained un-complied in the following Districts to the best of our knowledge and belief as reproduced below:

**PRATAPGARH**

**DPO- PRATAPGARH**

1. **MAJOR OBSERVATION:**
  - a) Capital Grant Trial Balance was not produced before us.
  - b) There is an difference in BRS of Capital Grant of year 2004-15 of Rs. 25,44,300/-
  - c) There is a difference in BRS of General Grant of Baroda Uttar Pradesh Gramin Bank for year 2014-15 of Rs. 19,05424/-
  - d) There is a difference in BRS of Allahabad Bank for the year 2014-15 of Rs. 1,000/-
  - e) Cheques in BRS outstanding from year 2010, 2011 and 2012.

**GORAKHPUR**

**DPO-GORAKHPUR**

**Major Observation**

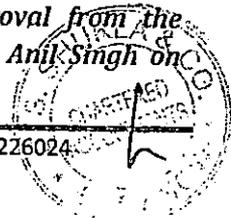
**1. Kasturba Gandhi Balika Vidyalaya-KHORABAR DISTT:GORAKHPUR**  
**a.Rs.1,99,500.00 Boundry Wall:-**

The amount of Rs. 1,99,500/- spent on construction of boundary wall, where as there were no budget for the aforesaid amount and neither KGBV has obtained prior approval from the competent authority. Further the amount of Rs. 50000/- only shown under the head of Construction of Building and balance amount of Rs. 1,49,500/- (Amount paid to Mr. Anil Singh on 31.03.2015) has been shown under Maintenance per girl students.

**2.Kasturba Gandhi Balika Vidyalaya-BRAHMPUR DISTT:GORAKHPUR**

**a.Rs.1,98,250.00 Boundry Wall :-**

The amount of Rs. 1,98,250.00/- spent on construction of boundary wall, where as there were no budget for the aforesaid amount and neither KGBV has obtained prior approval from the competent authority. Further the amount of Rs. 1,98,250/- (Amount paid to Mr. Anil Singh on 31.03.2015) has been shown under Maintenance per girl students.



**D.S.SHUKLA & CO.**  
CHARTERED ACCOUNTANTS

Lucknow  
Gorakhpur

Date: 26.10.2017  
Place: Lucknow

For D.S. Shukla & Co.  
Chartered Accountants  
FRN- 000773C

  
(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



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Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024  
Phone & Fax : 0522-4236996 , Email : dsshuklaca@yahoo.co.in

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**MANAGEMENT LETTER**

**MANAGEMENT LETTER FOR F.Y. 2016-17 IN RESPECT OF SARVA SHIKSHA ABHIYAN (SSA) IMPLEMENTED BY U.P. EDUCATION FOR ALL PROJECT BOARD VIDYA BHAWAN, NISHATGANJ, LUCKNOW (U.P.)**

This Management Letter for the F.Y. 2016-17 is being submitted as required in Para-106.4 chapter-VIII and Annexure-XVII (TOR) of Manual on Financial Management and Procurement issued by Department of Elementary Education and Literacy, Ministry of Human Resource Development, GOI.

1. Comments and observation in this management letter are based on our inspection and audit of records of the SPO, AD (Basic), DPOs, DIETs, BRCs, NPRCs and SMCs. Comments and observations includes those on accounting system, procedure, records and internal control as applied in the aforesaid offices. Suitable recommendations have also been made wherever necessary.
2. During our audit of the SPO, AD (Basic), DPOs, DIETs, BRCs, NPRCs and SMCs, it has been our endeavor to focus upon specific deficiencies and areas of weakness in systems and internal controls and bring them to light for timely corrective measures.
3. Deviations and lapses on the part of officers that may adversely impact the implementation of the programmes or violate tenets of financial propriety and rules, as has been noticed in the audit have also been included in the Management Letter.

a. **COMPLIANCE OF AUDIT REPORT FOR THE F.Y.2011-12, 2012-13, 2013-14, 2014-15 and 2015-16**

The AD(Basic), DPOs, DIETs, BRCs, NPRCs and SMCs have complied with the audit observations/objections of audit para's up to the completion of Audit,as per the following details:-

F.Y.	NO. of Audit Paras pending	No. of Audit Paras Complied and Settled	Balance Audit Paras to be complied
2011-12	853	843	10 (Pratapgarh)
2012-13	119	102	17 (Pratapgarh, KGBV-Moradabad)
2013-14	10505	10467	38 (Pratapgarh and



			Basti)
2014-15	4346	4343	03 (Pratapgarh and Gorakhpur)
2015-16	8336	8288	48

While perusing the audit paras we have observed that audit paras which are of procedural nature and/or minor nature should be settled on priority basis and other audit paras may be addressed in all seriousness. It is further stated that compliance of audit paras is an on going process and auditors have reviewed audit paras which have been settled.

b. **MAINTENANCE OF GUARD FILE FOR GUIDELINES, CIRCULARS, ORDERS & INSTRUCTION BY DPOS AND THEIR AVAILABILITY ON WEBSITES**

It is appreciated that SPO makes all efforts for successful implementation of the programme by issuing appropriate Guidelines, Circulars, Orders and Instructions from time to time. However in districts these Guidelines, Circulars etc. get lost after some time and officers at times forget the same. There is no proper arrangement to keep them safely in guard file and go through the same frequently so that their compliance may be insured while implementing the programme. Therefore, the SPO may issue instruction for creating Guard File for such Circulars and Instructions. It is found that all the Guidelines, Circulars, Orders & Instruction have been uploaded by SPO on their websites from time to time. Help of these Guidelines, Circulars, and Orders & Instructions should be taken as and when required by DPOs/DIETs etc.

4. **Fund in Transit-SSA-AD Basic,DPO,DIET,NPEGEL:-**

The Funds in transit as at 31.03.2017 amounts to Rs.9,25,01,244.00 (net) out of which certain portion is under reconciliation. Management is advised to reconcile the figures with district level accounts to identify the same and subsequently there proper accounting should be made.

5. **Unadjusted Old Advances to institutions SSA Rs. 96.65,352.00 as on 31-03-2017 :-**

Following advances have been appearing since previous years and the same have neither been adjusted nor recovered till the time of our audit

Name of Institutions	Closing Balance (Rs.)
1. Director Literacy & Alternative Education	3,77,809.00
2. State Viklang Kalyan	15,95,782.00



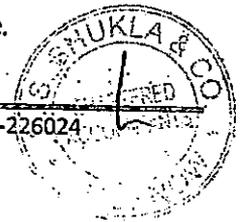
3.U.P.instrumentation Limited	72,34,520.00
4.Director Madhyamik Education	18,176.00
5.Loan to Rastriya Madhyamik	13,149.00
6. Sachiv Basic Siksha Parishad Allahabad	4,25,916.00
<b>Total (Rs)-</b>	<b>96,65,352.00</b>

Besides above the ABL Programme A/C Shows a minus balance of Rs.18,29,529.00 and District Education Programme shows a minus balance of Rs 4407.00 and UNICEF Lucknow shows a minus balance of Rs 64513.00 which needs special attention.

**6. Sixth Pay Commission:-**

At district level payments have been made to AAOs of some districts and other staffs, who are deputed from other organizations to the society, as per the recommendations of Sixth Pay Commission without the approval/ sanction of competent authority/State government in the F.Y 2016-17 and earlier years(s). The Amount is expected to be large but in the absence of scales as per Fourth Pay Commission we are not in a position to work out such unauthorized payments. As per information provided to us, the matter is sub-judice and the matter is pending before the Hon'ble High Court of Allahabad-Lucknow Bench- Writ No. 4990 of 2014.

7. In our opinion checks and controls regarding reimbursement of medical expenses and leave travel reimbursements to employees needs to be strengthened at all levels of the society. In case of medical expenses reimbursement, doctor's prescription must be taken in every case in order to have effective control. Also medical reimbursement register must be continuously updated at the time of reimbursements.
8. Cheques cancelled during the year have been taken by Districts as Miscellaneous income instead of crediting to the respective head of accounts.
9. During audit of various districts, it was observed that TDS returns are either filed late or are not filed. On many instances it was found that only the TDS challans are deposited but the TDS returns were not filed by the concerned units. It is advised to issue instructions to the DPOs and Sub district levels to file TDS returns on time.



10. Previous year's figures have also been given while preparing the Annual Accounts for the Current year. However previous year's figures may have been rearranged and regrouped wherever necessary to make them comparable with the current year's figures.
11. As per the format of Consolidated Income and Expenditure Account ( Annexure-XXII, para no.108.1 of Manual of financial Management and procurement, Department of Elementary Education and literacy Ministry of Human Resource Development Government of India-2010 , the Civil Work (including furniture and major repairs) have to be charged to Income and Expenditure Account and the same accounting treatment was given while preparing the accounts during the previous year.

In our opinion Capital grant received for creation of Capital Assets should be reflected directly in the Balance sheet and expenses incurred be booked as fixed Assets under the respective sub heads (Civil work ,Computer, Furniture, Vehicle, Equipment), and unspent Grant be shown accordingly.

However in the absence of any directive from Department of Elementary Education and literacy Ministry of Human Resource Development Government of India during the current year also, the same accounting treatment as in the previous year, has been given for such grants during the current year.

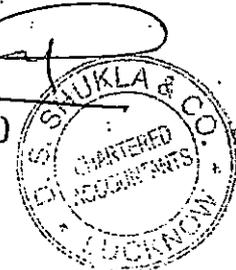
12. To the best our information gathered from the districts, audit of 1/3 SMCs getting grant of more than Rs 1 lac has been conducted by the districts auditors:

We are thankful to the officials of the Society at State Project Office, Lucknow for their support and co-operation extended to us during the course of our audit.

Date: 26.10.2017  
Place: Lucknow

For D.S. Shukla & Co.  
Chartered Accountants  
FRN- 000773C

  
(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



**D.S.SHUKLA & CO.**  
CHARTERED ACCOUNTANTS

Lucknow  
Gorakhpur

To,

The State Project Director,  
SARVA SHIKSHA ABHIYAN (SSA)  
Uttar Pradesh Education for All Project Board  
Vidya Bhawan, Nishatganj,  
Lucknow, Uttar Pradesh

**SUB: Procurement under SARVA SHIKSHA ABHIYAN (SSA)**

Sir,

We have conducted the audit of Balance sheet, Income & Expenditure Account and Receipt and Payment Account for the financial year 2016-17 of SARVA SHIKSHA ABHIYAN, implemented by Uttar Pradesh Education for all Project Board. These financial statements incorporate the accounts of 75 district offices (DPO's, NPEGEL, DIET's and AD Basic's) along with the accounts maintained at State Project Office (SPO) at Lucknow. State Project Office and 12 districts project offices have been audited by us whereas remaining 63 Districts Project Offices have been audited by other 5 appointed auditor firms.

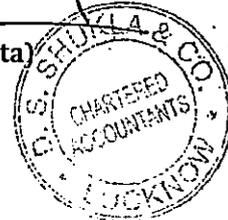
Based on audit records made available to us and subject to our remarks in our and other district auditor's audit reports, we have verified on test basis, that the goods, works and the services financed have been procured in accordance with relevant provision of the procurement procedure prescribed for the purpose. A statement regarding verification of procurement procedure is attached.

Thanking you,

For D.S. Shukla & Co.  
Chartered Accountants  
FRN- 000773C

  
  
(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors

Date: 26.10.2017  
Place: Lucknow



Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024  
Phone & Fax : 0522-4236996 , Email : dsshuklaca@yahoo.co.in

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**D.S.SHUKLA & CO.**  
CHARTERED ACCOUNTANTS

Lucknow  
Gorakhpur

To,

The State Project Director,  
SARVA SHIKSHA ABHIYAN (SSA)  
Uttar Pradesh Education for All Project Board  
Vidya Bhawan, Nishatganj,  
Lucknow, Uttar Pradesh

**SUB: Procurement under SARVA SHIKSHA ABHIYAN (SSA)**

Sir,

After going through the procurement procedure adopted by the SPO/SSA and on the basis of our audit of other relevant records for the year 2016-17 of SSA, U.P. and information gathered from the District Audit Reports, this is to certify that subject to remarks in our and other district auditor's audit reports, we are satisfied with the compliance of procurement procedures prescribed in the Manual on Financial Management and Procurement under SSA.

Thanking you,

Date: 26.10.2017  
Place: Lucknow

For D.S. Shukla & Co.  
Chartered Accountants  
FRN- 000773C

  
(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024  
Phone & Fax : 0522-4236996 , Email : dsshuklaca@yahoo.co.in

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**SARVA SHIKSHA ABHIYAN (S.S.A.)**  
**U.P. EDUCATION FOR ALL PROJECT BOARD**  
**Vidya Bhawan, Nishatganj, Lucknow (U.P.)**

**Summary Budget Analysis (Entire Programme) For the Financial Year Ended 31st March 2017.**

Name of the State-Uttar Pradesh (U.P.)

FMR-I

	*	**	***	(Rs. In Lacs)		
AWP & B	Opening balance as on 01-04-2016	Un-Adjusted Advance as on 01-04-2016	Released by GOI including External	Released by State (Govt. of U.P.)	Interest & Other Income	Total Fund Available
TOTAL-	1,901,436.31	90,704.76	14,057.50	504,318.31	940,433.03	6,249.74
	1,901,436.31	90,704.76	14,057.50	504,318.31	940,433.03	1,555,763.35

	****	*****		
Expenditure	Un-Adjusted Advance as on 31-03-2017	Total Fund Utilised	Closing balance as on 31-03-2017	Total Fund Utilised + Closing Balance
TOTAL-	1,489,214.40	21,223.75	1,510,438.15	45,325.20
	1,489,214.40	21,223.75	1,510,438.15	1,555,763.35

- \* The Opening Balance as on 01/04/2016 amounting to Rs.90704.76 Lacs includes Rs.18.37 Lacs of Director Basic Shiksha Parishad .
- \*\* During the financial year 2016-17 , the Society has received a total grant of Rs.505434.00 Lacs from GOI and Rs .1115.68 Lacs has been refunded to the GOI under Capital Grant. Thus, net grant of Rs.504318.31 Lacs has been shown above.
- \*\*\* During the financial year 2016-17 , the Society has received a total grant of Rs.940433.03 Lacs from GOUP include Rs.400.12 Lacs Difference amount of Part time Teacher Salary of KGBVs.
- \*\*\*\* Total Fund utilised of Rs.1510438.15 lacs include Rs.400.12 lacs expenditure on difference amount of Part time teachers of KGBVs.
- \*\*\*\*\* The Closing Balance as on 31/03/2017 amounting to Rs.45325.20 Lacs includes Rs.18.37 Lacs of Director Basic Shiksha Parishad .
- AWP&B:-Denotes Annual Work Plan & Budget  
 Release:-Denote all release to the SIS

The above statement has been prepared on the basis of the Audited Financial Statements for the financial year 2016-17 and is subject to our Audit report issued thereon.

As Per report of even date.

For D.S.Shukla & Co.

(Chartered Accountants)

(F.R.NO.600773C)



(CA. Gaurav Gupta)

Partner

Mem. No.405243

Date:- 26.10.2017

Place: Lucknow

Finance Controller

Additional Project Director

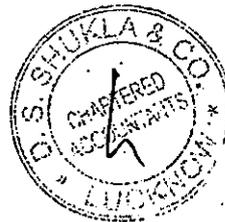
State Project Director

SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

UTILIZATION CERTIFICATE IN RESPECT OF SARVA SHIKSHA ABHIYAN(SSA), UTTAR PRADESH FOR THE FINANCIAL YEAR 2016-17 FOR SSA, NPEGL & KGBV

Name of the State-Uttar Pradesh

S.No.	PARTICULARS	SSA	NPEGL	KGBV	TOTAL (Rs)
	Opening Balance				
1	Cash at Bank	7832000592.74	236853584.21	819307733.74	8888161910.69
2	Fund in Transit	196261550.35	-13950493.49	2845.00	182313901.86
3	Unadjusted Advances	1337736906.00	5162313.90	62851078.06	1405750297.96
	Sub-Total(A) Opening Balance	9365999049.09	228065404.62	882161656.80	10476226110.51
4	Funds received from Government of India(MHRD,GOI)	49016032354.00	0.00	1415799126.00	50431831480.00
5	Funds received from Government of Uttar Pradesh	93099437220.00	0.00	943866084.00	94043303304.00
6	Bank Interest	507337784.85	9734915.55	40610300.97	557683001.37
7	Miscellaneous Income	42448356.78	11503246.27	13339880.41	67291483.46
	Sub-Total(B)	142665255715.63	21238161.82	2413615391.38	145100109268.83
	Grand Total (A+B)	152031254764.72	249303566.44	3295777048.18	155576335379.34
8	LESS AMOUNT				
	a. Actual Expenditure during the year 2016-17	146218352581.11	0.00	2703086983.75	148921439564.86
	b. Outstanding advance as on 31st March, 2017	2026165241.53	5112083.90	91098008.94	2122375334.37
	TOTAL(a+b)	148244517822.64	5112083.90	2794184992.69	151043814899.23
9	Excess/Deficit of Fund	15778293.49	-15778293.49	0.00	0.00
10	Unspend Balance as on 31 March, 2017	3770958648.59	259969776.03	501592055.49	4532520480.11



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Certified that out of Rs.5043,18,31,480.00 (Rs.Five thousand Fourty Three crores Eighteen lacs thirty one thousand Four hundred eighty rupees only) of Grant in Aid sanctioned/received during the year 2016-17 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj, Lucknow-226007 vide Ministry of Human Resource Development, Department of Elementary Education and Literacy, New Delhi Letter Nos., noted against each and Rs.9404,33,03,304.00 (Nine thousand Four hundred four crores thirty three lacs three thousand three hundred four only) received as State share from the state Government and Rs.62,49,74,484.83 (Sixty two crore fourty nine lacs seventy four thousand four hundred eighty four rupees and eighty three paise only) on account of Interest and miscellaneous income earned during the period 01-04-2016 to 31-03-2017 and Rs.907,04,75,812.55 (Nine hundred Seven crore four lacs twenty five thousand eight hundred twelve and fifty five paise only) on account of unspent balance and Rs.140,57,50,297.96 (One hundred forty crore fifty seven lacs fifty thousand two hundred ninety seven and ninety six paise only) as opening advance of the previous year, a Sum of Rs.15104,38,14,899.23 (Fifteen thousand one hundred four crores thirty eight lacs fourteen thousand eight hundred ninety nine and twenty three paise only) has been utilized for the purpose for which it was sanctioned and amount of Rs.453,25,20,480.11 (Four hundred Fifty three crores twenty five lacs twenty thousand four hundred eighty and eleven paise only) remaining unutilized at the year end will be adjusted towards the Grant- in -Aid payable during the year 2017-18:

It is also certified that out of amount of Rs.15104,38,14,899.23. (Fifteen Thousand one hundred four crores thirty eight lacs fourteen thousand eight hundred ninety nine and twenty three paise only) shown as utilized, accounts for an amount of Rs.212,23,75,334.37 (Two hundred twelve crore twenty three lacs seventy five thousand three hundred thirty four and thirty seven paise only) are yet to be received from implementing units/agencies, as per details enclosed in schedule-"A-1" and "C" Which has been allowed to be carried forward.

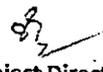
Certified that we have satisfied ourself that the conditions on which the Grant-In-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Checks exercised:-

- 1- Audited Statements of Accounts (Copy enclosed)
- 2- Utilization Certificates
- 3- Progress Report
- 4- Audit Report & Management Letter.

  
Finance Controller

  
Additional Project Director

  
State Project Director

Date:- 26.10.2017

Place: Lucknow

The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

Date:- 26.10.2017

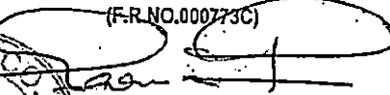
Place: Lucknow



AUDITOR'S CERTIFICATE

For D.S.Shukla & Co.  
(Chartered Accountants)  
(F.R.NO.000733C)



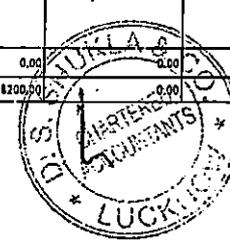
  
(CA.Gaurav Gupta)  
Partner  
Mem. No.405243

SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

UTILIZATION CERTIFICATE UNDER SARVA SHIKSHA ABHIYAN FOR THE YEAR ENDED ON 31ST MARCH 2017.

Name of the State-Uttar Pradesh

Sl.No.	Sanction Letter No & Date	Grant In Aid-General				Grant In Aid-Capital				Grand Total (Rs) (A+B)
		General Category	SCPSG (Minor Head-783)	SCPST (Minor Head-795)	Total (Rs) (A)	General Category	SCPSG (Minor Head-783)	SCPST (Minor Head-795)	Total (Rs) (B)	
(i)	RECEIPTS FROM GOVERNMENT OF INDIA									
1	F.9-9/2016-EE,14 dated-10/05/2016	0.00	0.00	89298750.00	89298750.00	0.00	0.00	0.00	0.00	89298750.00
2	F.9-9/2016-EE,14 dated-10/05/2016	0.00	3399386480.00	0.00	3399386480.00	0.00	0.00	0.00	0.00	3399386480.00
3	F.9-9/2016-EE,14 dated-10/05/2016	8578714450.00	0.00	0.00	8578714450.00	0.00	0.00	0.00	0.00	8578714450.00
4	F.9-9/2016-EE,14 dated-23/09/2016	17772500000.00	0.00	0.00	17772500000.00	0.00	0.00	0.00	0.00	17772500000.00
5	F.9-9/2016-EE,14 dated-23/09/2016	0.00	0.00	185000000.00	185000000.00	0.00	0.00	0.00	0.00	185000000.00
6	F.9-9/2016-EE,14 dated-23/09/2016	0.00	7042500000.00	0.00	7042500000.00	0.00	0.00	0.00	0.00	7042500000.00
7	F.9-9/2016-EE,14 dated-23/09/2016	6000000000.00	0.00	0.00	6000000000.00	0.00	0.00	0.00	0.00	6000000000.00
8	F.9-9/2016-EE,14 dated-02/01/2017	0.00	0.00	55323000.00	55323000.00	0.00	0.00	0.00	0.00	55323000.00
9	F.9-9/2016-EE,14 dated-02/01/2017	5314688000.00	0.00	0.00	5314688000.00	0.00	0.00	0.00	0.00	5314688000.00
10	F.9-9/2016-EE,14 dated-02/01/2017	0.00	2105989000.00	0.00	2105989000.00	0.00	0.00	0.00	0.00	2105989000.00
	TOTAL	3768592450.00	12547875480.00	329621750.00	50543399880.00	0.00	0.00	0.00	0.00	50543399880.00
	Less:-Transfer to the KGBV Project	1415799126.00	0.00	0.00	1415799126.00	0.00	0.00	0.00	0.00	1415799126.00
	TOTAL	3625013324.00	12547875480.00	329621750.00	49127600554.00	0.00	0.00	0.00	0.00	49127600554.00
	Less:-Refund to Government of India (dated-08.11.2016)	0.00	0.00	0.00	0.00	111568200.00			111568200.00	111568200.00
	Add:-Amount Short Received from GOI met out of GoU.P.	35184514610.40	0.00	0.00	35184514610.40	0.00	0.00	0.00	0.00	35184514610.40
	<b>SUB-TOTAL(A)</b>	<b>72434717934.40</b>	<b>12547875480.00</b>	<b>329621750.00</b>	<b>85312215164.40</b>	<b>-111568200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-111568200.00</b>	<b>85200646964.40</b>
(ii)	RECEIPTS FROM GOVERNMENT OF UTTAR PRADESH									
1	2004/79-S-2016-43/2000 TC dated-27.06.2016	1443760000.00			1443760000.00				0.00	1443760000.00
2	2006/79-S-2016-43/2000 TC dated-27.06.2016	7103603000.00			7103603000.00				0.00	7103603000.00
3	2003/79-S-2016-43/2000 TC dated-27.06.2016	643896000.00			643896000.00				0.00	643896000.00
4	2002/79-S-2016-243/2004 TC dated-27.06.2016	706503000.00			706503000.00				0.00	706503000.00
5	2001/79-S-2016-243/2004 TC dated-27.06.2016	1332827000.00			1332827000.00				0.00	1332827000.00
6	2003/79-S-2016-243/2004 TC dated-27.06.2016	226927653.20			226927653.20				0.00	226927653.20
7	2000/79-S-2016-243/2004 TC dated-27.06.2016	5932500.00			5932500.00				0.00	5932500.00
8	1978/79-S-2016-43/2000 TC dated-27.06.2016	152000000.00			152000000.00				0.00	152000000.00
9	1978/79-S-2016-43/2000 TC dated-27.06.2016	1401126666.80			1401126666.80				0.00	1401126666.80
10	2699/79-S-2016-243/2004 TC dated-24.10.2016	4816510500.00			4816510500.00				0.00	4816510500.00
11	2867/79-S-2016-43/2000 TC dated-02.11.2016	4844015850.00			4844015850.00				0.00	4844015850.00
12	3045/79-S-2016-43/2000 TC dated-02.11.2016	13142910000.00			13142910000.00				0.00	13142910000.00
13	3647/9-S-2017-43/2000 TC dated-13.02.2017	173172816.80			173172816.80				0.00	173172816.80
14	2591/79-S-2017-243/2004 TC dated-23.02.2017	9643500.00			9643500.00				0.00	9643500.00
15	2531/79-S-2017-243/2004 TC dated-23.02.2017	859485686.80			859485686.80				0.00	859485686.80
16	731/79-S-2017-43/2000 TC dated-31.03.2017	15895604136.80			15895604136.80				0.00	15895604136.80
17	749/79-S-2017-43/2000 TC dated-31.03.2017	4844015850.00			4844015850.00				0.00	4844015850.00
18	745/79-S-2017-4(Budget)/2002 TC dated-31.03.2017	1161369200.00			1161369200.00				0.00	1161369200.00
19	744/79-S-2017-4(Budget)/2002 TC dated-31.03.2017	69990800.00			69990800.00				0.00	69990800.00
20	750/79-S-2017-243/2004 TC dated-31.03.2017	3534028333.20			3534028333.20				0.00	3534028333.20
21	663/79-S-2017-243/2004 TC dated-31.03.2017	422996400.00			422996400.00				0.00	422996400.00
	Total (Rs)-	57818676193.60	0.00	0.00	57818676193.60	0.00	0.00	0.00	0.00	57818676193.60
	Less:-Transfer to the KGBV Project	943865084.00			943865084.00				0.00	943865084.00
	<b>SUB-TOTAL(B)</b>	<b>56874810109.60</b>	<b>0.00</b>	<b>0.00</b>	<b>56874810109.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56874810109.60</b>
	Add:-Grant Released Government of U.P. Difference amount of Part time Teacher Salary of KGBVs (GOUP Order No-2144/79-S-2016-398/4/2014 dated-28.07.2016)	40012500.00			40012500.00				0.00	40012500.00
	<b>SUB TOTAL (B+C)</b>	<b>56914822609.60</b>	<b>0.00</b>	<b>0.00</b>	<b>56914822609.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56914822609.60</b>
	<b>TOTAL(A+B+C)</b>	<b>129349540544.00</b>	<b>12547875480.00</b>	<b>329621750.00</b>	<b>14222703774.00</b>	<b>-111568200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-111568200.00</b>	<b>142115469574.00</b>



1. Certified that out of Rs.4901,60,32,354 (Rs.Four thousand Nine hundred one crores Sixty lacs Thirty two thousand Three hundred fifty four rupees only) of Grant in Aid sanctioned/received during the year 2016-17 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj, Lucknow-226007 Vide Ministry of Human Resource Development, Department of Elementary Education and Literacy Letter Nos., noted against each and, RS.9309,94,37,220.00 (Nine thousand Three hundred nine crores ninety four lacs thirty seven thousand two hundred twenty only) as State Share from the State Government and Rs.57,10,24,303.45 (Fifty seven crore Ten lacs twenty four thousand three hundred three and forty five paise only) on account of interest and miscellaneous income earned during the period 01-04-2016 to 31-03-2017 and Rs.825,11,65,233.81 (Eight hundred twenty five crores eleven lacs sixty five thousand two hundred thirty three and eighty one paise only) on account of unspent balance and Rs.134,28,99,219.90 (One hundred thirty four crore twenty eight lacs ninety nine thousand two hundred nineteen and ninety paise only) opening advance of the previous year, a Sum of Rs.14824,96,29,906.54 (Fourteen thousand eight hundred twenty four crores ninety six lacs twenty nine thousand nine hundred six and fifty four paise only) has been utilised for the purpose for which it was sanctioned and amount of Rs.403,09,28,424.62 (Four hundred three crores nine lacs twenty eight thousand four hundred twenty four and sixty two paise only) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2017-18.

2- It is also certified that out of amount of Rs.14824,96,29,906.54 (Fourteen thousand eight hundred twenty four crores ninety six lacs twenty nine thousand nine hundred six and fifty four paise only) shown as utilized accounts for an amount of Rs.203,12,77,325.43 (Two hundred three crore twelve lacs seventy seven thousand three hundred twenty five and forty three paise only) are yet to be received from implementing units/agencies, as per details enclosed in schedule-"A-1", Which has been allowed to be carried forward.

3- Certified that we have satisfied myself that the conditions on which the Grant-In-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised:

- 1- Audited Statements of Accounts (Copy enclosed)
- 2- Utilization Certificates
- 3- Progress Report
- 4- Audit Report & Management Letter.

Date:- 26.10.2017  
Place Lucknow

  
Finance Controller

  
Additional Project Director

  
State Project Director

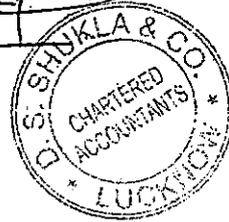
**AUDITOR'S CERTIFICATE**

The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

Date:- 26.10.2017  
Place Lucknow

  
For D.S. Shukla & Co.  
(Chartered Accountants)  
(F.R.NO.0051734)

(CA. Gaurav Gupta)  
Partner  
Mem. No.405243



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SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

**UTILIZATION CERTIFICATE IN RESPECT OF SARVA SHIKSHA ABHIYAN(SSA), UTTAR PRADESH FOR THE FINANCIAL YEAR 2016-17 FOR  
SSA, NPEGEL & KGBV (GRANT IN AID-CAPITAL)**

(Excluding Director Basic Shiksha Parishad)

Name of the State-Uttar Pradesh

Sl.No.	PARTICULARS	SSA	NPEGEL	KGBV	TOTAL
1	Opening Balance				
A	Cash at Bank				
a	Grant in Aid-Capital	1315998940.27	0.00	0.00	1,315,998,940.27
B	Fund in Transit				
a	Grant in Aid-Capital	38633134.93	0.00	0.00	38633134.93
C	Unadjusted Advances				
a	Grant in Aid-Capital	632827025.00	0.00	0.00	632827025.00
	Sub-Total(A) Opening Balance	1987459100.20	0.00	0.00	1987459100.20
2	Funds Transfer to Government of India (MHRD, GOI)				
a	Grant in Aid-Capital	-111568200.00	0	0	-111568200
3	Funds received from Government of Uttar Pradesh				
a	Grant in Aid-Capital	0	0		0
4	Bank Interest				
a	Grant in Aid-Capital	73040353.37	0	0	73040353.37
5	Miscellaneous Income				
a	Grant in Aid-Capital	19759906.05	0	0	19759906.05
	Sub-Total(B)	-18767940.58	0.00	0.00	-18767940.58
	Grand Total (A+B)	1968691159.62	0.00	0.00	1968691159.62
6	LESS AMOUNT				
A	Actual Expenditure during the year 2016-17				
a	Grant in Aid-Capital	510,631,344.00	0.00	0.00	510,631,344.00
B	Outstanding advance as on 31st March, 2017				
a	Grant in Aid-Capital	537,213,924.00	0.00	0.00	537,213,924.00
	TOTAL(A+B)	1,047,845,268.00	0.00	0.00	1,047,845,268.00
7	Excess/Deficit of Fund				
a	Grant in Aid-Capital	-2,756,029.00	0.00	0.00	-2,756,029.00
8	Unspent Balance as on 31 March, 2017.				
a	Grant in Aid-Capital	923,601,920.62	0.00	0.00	923,601,920.62

1. Certified that out of Rs.11,15,68,200.00 (Rs.Eleven crores Fifteen lacs sixty eight thousand two hundred rupees only) of Grant in Aid Capital Transfer/Refund during the year 2016-17 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj, Lucknow-226007 Vide Ministry of Human Resource Development, Department of Elementary Education and Literacy, New Delhi Letter Nos., noted against each and Rs.9,28,00,259.42 (Nine crore Twenty eight lacs two hundred fifty nine and forty two paise only) on account of Interest and miscellaneous income earned during the period 01-04-2016 to 31-03-2017 and Rs.135,46,32,075.20 (One hundred thirty five crore forty six lacs thirty two thousand seven hundred and twenty paise only) on account of unspent balance and Rs.63,28,27,025.00 (Rs.Sixty three crore twenty eight lacs twenty seven thousand twenty five rupees only) as opening advance of the previous year, a Sum of Rs.104,78,45,268.00 (Rs.One hundred four crore Seventy eight lacs forty five thousand two hundred sixty eight rupees only) of Grant in Aid Capital has been utilised for the purpose for which it was sanctioned and amount of Rs.92,36,01,920.62 (Ninety two crores thirty six lacs one thousand nine hundred twenty and sixty two paise only) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2017-18.

2- It is also certified that out of amount of Rs.104,78,45,268.00 (Rs.One hundred four crore Seventy eight lacs forty five thousand two hundred sixty eight rupees only) shown as utilized, accounts for an amount of Rs.53,72,13,924.00 (Rs.Fifty three crore seventy two lacs thirteen thousand nine hundred twenty four rupees only) of Grant in Aid Capital are yet to be received from implementing units/agencies, Which has been allowed to be carried forward.

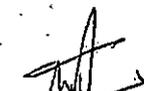


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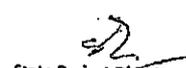
3- Certified that we have satisfied ourself that the conditions on which the Grant-In-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised:-

- 1- Audited Statements of Accounts (Copy enclosed)
- 2- Utilization Certificates
- 3- Progress Report
- 4- Audit Report & Management Letter.

  
Finance Controller

  
Additional Project Director

  
State Project Director

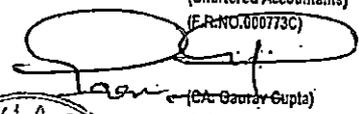
Date : 26.10.2017  
Place : Lucknow

The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

**AUDITOR'S CERTIFICATE**

Date : 26.10.2017  
Place : Lucknow

For D.S.Shukla & Co.  
(Chartered Accountants)  
(F.R.NO.000773C)



(C.A. Gaurav Gupta)  
Partner  
Mem. No. 405243



**SARVA SHIKSHA ABHIYAN (S.S.A.)**  
**U.P. EDUCATION FOR ALL PROJECT BOARD**  
**Vidya Bhawan, Nishatganj, Lucknow (U.P.)**

**UTILIZATION CERTIFICATE IN RESPECT OF SARVA SHIKSHA ABHIYAN(SSA),UTTAR PRADESH FOR THE FINANCIAL YEAR 2016-17**  
**FOR SSA,NPEGEL &KGBV (GRANT IN AID-GENERAL)**  
**(Excluding Director Basic Shiksha Parishad)**  
**Name of the State-Uttar Pradesh**

Sl.No.	PARTICULARS	SSA	NPEGEL	KGBV	TOTAL
1	Opening Balance				
A	Cash at Bank				
a	Grant In Aid General	6516001652.47	236853584.21	817470133.74	7,570,325,370.42
B	Fund in Transit				
a	Grant In Aid General	157628415.42	-13950493.49	2845.00	143680766.93
C	Unadjusted Advances				
a	Grant In Aid General	704909881.00	5162313.90	62851078.06	772923272.96
	Sub-Total(A) Opening Balance	7378539948.89	228065404.62	880324056.80	8486929410.31
2	Funds received from Government of India(MHRD,GOI)				
a	Grant In Aid General	49127600554.00	0	1415799126.00	50543399680.00
3	Funds received from Government of Uttar Pradesh				
a	Grant In Aid General	93099437220.00	0	943866084.00	94043303304.00
4	Bank Interest				
a	Grant In Aid General	434297431.48	9734915.55	40610300.97	484642648.00
5	Miscellaneous Income				
a	Grant In Aid General	22688450.73	11503246.27	13339880.41	47531577.41
	Sub-Total(B)	142684023656.21	21238161.82	2413615391.38	145118877209.41
	Grand Total (A+B)	150062563605.10	249303566.44	3293939448.18	153605806619.72
6	LESS AMOUNT				
A	Actual Expenditure during the year 2016-17				
a	Grant In Aid General	145,707,721,237.11	0.00	2,703,086,983.75	148,410,808,220.86
B	Outstanding advance as on 31st March,2017				
a	Grant In Aid General	1,488,951,317.53	5,112,083.90	91,098,008.94	1,585,161,410.37
	TOTAL(A+B)	147,196,672,554.64	5,112,083.90	2,794,184,992.69	149,995,969,631.23
7	Excess/Deficit of Fund				
a	Grant In Aid General	18,534,322.49	(15,778,293.49)	0.00	2,756,029.00
8	Unspent Balance as on 31 March,2017				
a	Grant In Aid General	2,847,356,727.97	259,969,776.03	499,754,455.49	3,607,080,959.49

1. Certified that out of Rs.5054,33,99,680.00. (Rs.Five thousand fifty four crores thirty three lacs thirty three lacs ninety nine thousand six hundred eighty rupees only ) of Grant In Aid General sanctioned/received during the year 2016-17 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj,Lucknow-226007 Vide Ministry of Human Resource Development , Department of Elementary Education and Literacy ,New Delhi Letter Nos., noted against each and Rs.9404,33,03,304.00 (Nine thousand Four hundred four crores thirty three lacs three thousand three hundred four only) Grant In Aid General received as State share from the state government . and Rs.53,21,74,225.41 (Fifty three crore twenty one lacs seventy four thousand two hundred twenty five and forty one paise only) on account of Interest and miscellaneous income earned during the period 01-04-2016 to 31-03-2017 and Rs.771,40,06,137.35 (Seven hundred seventy one crore forty lacs six thousand one hundred thirty seven and thirty five paise only) on account of unspent balance and Rs.77,29,23,272.93 (seventy seven crore twenty nine lacs twenty three thousand two hundred seventy two and ninety three paise only) as opening advance of the previous year, a Sum of Rs.14999,59,69,631.23 (Fourteen thousand nine hundred ninety nine crores fifty nine lacs sixty nine thousand six hundred thirty one and twenty three paise only) of Grant In Aid General has been utilised for the purpose for which it was sanctioned and amount of Rs.360,70,80,959.49 (Three hundred sixty crores seventy lacs eighty thousand nine hundred fifty nine and forty nine paise only) remaining unutilized at the year end will be adjusted towards the Grant-in -Aid payable during the year 2017-18.

2- It is also certified that out of amount of Rs.14999,59,69,631.23 (Fourteen thousand nine hundred ninety nine crores fifty nine lacs sixty nine thousand six hundred thirty one and twenty three paise only) shown as utilized ,accounts for an amount of Rs.158,51,61,410.37 (One hundred fifty eight crore fifty one lacs sixty one thousand four hundred ten and thirty seven paise only) of Grant In Aid General are yet to be received from implementing units/agencies,Which has been allowed to be carried forward.



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3- Certified that we have satisfied ourself that the conditions on which the Grant-In-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised:-

- 1- Audited Statements of Accounts (Copy enclosed)
- 2- Utilization Certificates
- 3- Progress Report
- 4- Audit Report & Management Letter.

  
Finance Controller

  
Additional Project Director

  
State Project Director

Date : 26.10.2017  
Place : Lucknow

The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

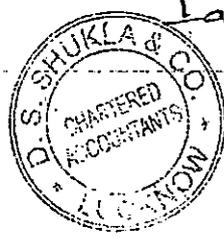
**AUDITOR'S CERTIFICATE**

Date : 26.10.2017  
Place : Lucknow

For D.S.Shukla & Co.  
(Chartered Accountants)  
(F.R.NO.000773C)

  
C.A. Gaurav Gupta

Partner  
Mem. No. 405243



SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'A-1'

STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST-MARCH-2017.

SL.NO.	NAME OF DISTRICTS	Figures In Rs.				TOTAL
		DPO (General)	DPO (Capital)	DIET	NPEGEL	
1	Agra	34210560.00	17630750.00	0.00	0.00	51841310.00
2	Aligarh	0.00	11314000.00	0.00	0.00	11314000.00
3	Allahabad	85313309.00	0.00	0.00	0.00	85313309.00
4	Ambedkarnagar	27418135.00	4444594.00	0.00	1889767.00	33752496.00
5	Auraiya	18723700.00	744000.00	385040.00	0.00	19852740.00
6	Azamgarh	1661500.00	1116000.00	0.00	2683726.50	5461626.50
7	Badaun	0.00	0.00	0.00	0.00	0.00
8	Baghpat	2864200.00	0.00	0.00	0.00	2864200.00
9	Baharalch	55751982.00	2604000.00	890200.00	0.00	59246182.00
10	Balija	41739800.00	0.00	0.00	0.00	41739800.00
11	Balrampur	22885100.00	2976000.00	0.00	0.00	25861100.00
12	Banda	19355300.00	1326000.00	0.00	0.00	20681300.00
13	Barabanki	35661900.00	0.00	0.00	0.00	35661900.00
14	Bareilly	34939000.00	0.00	0.00	0.00	34939000.00
15	Basti	34604243.00	697000.00	0.00	0.00	35301243.00
16	Bhadohi	18007500.00	53374696.00	241042.00	0.00	71623238.00
17	Bijnaur	13497981.00	5355000.00	1615040.00	0.00	20468021.00
18	Bulandshahar	21429362.00	0.00	1535960.00	0.00	22964722.00
19	Amethi	16271300.00	0.00	0.00	0.00	16271300.00
20	Chitrakut	11989500.00	6638200.00	0.00	0.00	18627700.00
21	Chandauli	26889300.00	0.00	0.00	0.00	26889300.00
22	Deoria	27002300.00	0.00	0.00	0.00	27002300.00
23	Eatha	18938107.00	0.00	0.00	0.00	18938107.00
24	Etawa	10804000.00	10352500.00	272318.00	0.00	21428818.00
25	Fatehabad	17364636.00	0.00	0.00	538590.40	17903226.40
26	Farukhabad	22345800.00	10102000.00	714243.00	0.00	33166043.00
27	Fatehpur	21766600.00	3720000.00	0.00	0.00	25486600.00
28	Firozabad	13583800.00	0.00	0.00	0.00	13583800.00
29	G. B. Nagar	7719900.00	0.00	165120.00	0.00	7885020.00
30	Ghaziabad	6800900.00	0.00	0.00	0.00	6800900.00
31	Ghazipur	29467900.00	350000.00	0.00	0.00	29817900.00
32	Gonda	56009915.00	2604000.00	0.00	0.00	58613915.00
33	Gorakhpur	0.00	410400.00	0.00	0.00	410400.00
34	Hameerapur	9928600.00	0.00	411600.00	0.00	10340200.00
35	Hardoi	11113742.00	2070000.00	0.00	0.00	13183742.00
36	J.P. Nagar	10681100.00	0.00	0.00	0.00	10681100.00
37	Jaleun	11651200.00	0.00	0.00	0.00	11651200.00
38	Jaunpur	21832069.00	0.00	0.00	0.00	21832069.00
39	Jhansi	0.00	2128000.00	956990.75	0.00	3084990.75
40	Kannauj	14816400.00	372000.00	365100.00	0.00	15553500.00
41	Kanpur Dehat	23292900.00	0.00	675733.00	0.00	23968633.00
42	Kanpur Nagar	16294300.00	0.00	877680.00	0.00	17171980.00
43	Kashganj	12497522.00	0.00	0.00	0.00	12497522.00
44	Kaushambi	0.00	0.00	0.00	0.00	0.00
45	Kushi Nagar	0.00	0.00	0.00	0.00	0.00
46	Lakhimpur Khiri	2393867.00	0.00	0.00	0.00	2393867.00
47	Lalit pur	3000000.00	0.00	0.00	0.00	3000000.00
48	Lucknow	22676878.00	0.00	0.00	0.00	22676878.00
49	Hathrash	0.00	0.00	0.00	0.00	0.00
50	Maharaj Ganj	27042289.00	0.00	0.00	0.00	27042289.00
51	Mahoba	7727995.00	0.00	409995.00	0.00	8137990.00
52	Mainpuri	6384400.00	0.00	0.00	0.00	6384400.00



53	Mathura	5567000.00	-0.00	0.00	0.00	5567000.00
54	Mau	21197755.00	0.00	0.00	0.00	21197755.00
55	Meerut	0.00	0.00	0.00	0.00	0.00
56	Mirzapur	1595424.00	34750460.00	773280.00	0.00	37119164.00
57	Moradabad	28758018.00	4104000.00	1109760.00	0.00	33971778.00
58	Muzaffarnagar	13483970.00	0.00	0.00	0.00	13483970.00
59	Pilibhit	19768432.00	0.00	0.00	0.00	19768432.00
60	Pratapgarh	29522440.00	0.00	467591.78	0.00	29990031.78
61	Raibareilly	6565075.00	285423430.00	6140500.00	0.00	298129005.00
62	Rampur	0.00	0.00	0.00	0.00	0.00
63	Saharanpur	265000.00	0.00	2148000.00	0.00	2413000.00
64	Sani Kabir Nagar	3499400.00	2592000.00	112000.00	0.00	6203400.00
65	Shahjahanpur	30952100.00	1025000.00	0.00	0.00	31977100.00
66	Shrawasti	22471700.00	1116000.00	0.00	0.00	23587700.00
67	Siddharthnagar	39001727.00	27692000.00	0.00	0.00	61693727.00
68	Sitapur	0.00	22924894.00	1290784.00	0.00	24215678.00
69	Sonbhadra	4836000.00	20088000.00	705600.00	0.00	25629600.00
70	Sultanpur	30246560.00	1889000.00	0.00	0.00	32135560.00
71	Unnao	85867343.00	280000.00	922800.00	0.00	87070143.00
72	Varanasi	29578000.00	0.00	0.00	0.00	29578000.00
73	Samli	5337900.00	0.00	225625.00	0.00	5563525.00
74	Hapur	0.00	0.00	0.00	0.00	0.00
75	Sambhal	21433105.00	0.00	0.00	0.00	21433105.00
SUB TOTAL (A)		1357303142.00	537213924.00	23411402.53	5112083.90	1923040552.43
Sl.No.	Name of the Institutions					
1	Director of Basic Education	2478234.00	0.00	0.00	0.00	2478234.00
2	Director Literacy & Alternative Education	377809.00	0.00	0.00	0.00	377809.00
3	FC,Basic Shiksha Parishad,UP Allahabad(Teachers Salary)	0.00	0.00	0.00	0.00	0.00
4	Director,SIEMAT Allahabad	6549607.00	0.00	0.00	0.00	6549607.00
5	Director,SCERT, U.P.,Lucknow	85154372.00	0.00	0.00	0.00	85154372.00
6	State Viklang Kalyan	1595782.00	0.00	0.00	0.00	1595782.00
7	U.P.Instrumentation Ltd.	7234520.00	0.00	0.00	0.00	7234520.00
8	Director Madhyamik Education	18176.00	0.00	0.00	0.00	18176.00
9	Loan to Rastriya Madhyamik Shiksha Abhiyan	13149.00	0.00	0.00	0.00	13149.00
10	ABL Programme A/C	-1829529.00	0.00	0.00	0.00	-1829529.00
11	Pathaya Pustak Adhikari,UP,Lucknow	72127.00	0.00	0.00	0.00	72127.00
12	Adhikshak Uchcha Shiksharat Dristhi Badhit Chhatrava	0.00	0.00	0.00	0.00	0.00
13	District Education Programme	-4407.00	0.00	0.00	0.00	-4407.00
14	Sachiv Basic Shiksha Parishad,U.P.,Allahabad	425916.00	0.00	0.00	0.00	425916.00
15	Unisel,Lucknow	-64513.00	0.00	0.00	0.00	-64513.00
SUB TOTAL (B)		102021243.00	0.00	0.00	0.00	102021243.00
TOTAL(A+B)		1459324835.00	537213924.00	23411402.53	5112083.90	2025061795.43

STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST MARCH 2017.

(Out of Re-Certification of F.Y.2007-2008)

SL.NO.	NAME OF DISTRICTS	DPO(General)	DPO (Capital)	DIET	NPEGEL	TOTAL
1	AGRA	984000.00	0.00	0.00	0.00	984000.00
2	ALLAHABAD	439000.00	0.00	0.00	0.00	439000.00
3	AZAMGARH	290000.00	0.00	0.00	0.00	290000.00
4	CHANDAULI	436500.00	0.00	0.00	0.00	436500.00
5	ETAH	540000.00	0.00	0.00	0.00	540000.00
6	FIRJABAD	1180000.00	0.00	0.00	0.00	1180000.00
7	KUSHI NAGAR	315000.00	0.00	0.00	0.00	315000.00
8	MAINPURI	590000.00	0.00	0.00	0.00	590000.00
9	PRATAPGARH	680000.00	0.00	0.00	0.00	680000.00
10	SAHARANPUR	325280.00	0.00	0.00	0.00	325280.00
11	JALAUN	0.00	0.00	435750.00	0.00	435750.00
SUB TOTAL (C)		5779780.00	0.00	435750.00	0.00	6215530.00
S.S.A.ADVANCE(DPOs+DIETs)		2026165241.53				
N.P.E.G.E.L.ADVANCE		5112083.90				
TOTAL ADVANCE		2,031,277,325.43				

Finance Controller

Additional Project Director

State Project Director



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SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

NAME OF THE STATE-UTTAR PRADESH  
**CONSOLIDATED ANNUAL FINANCIAL STATEMENT OF SSA FOR THE YEAR ENDED 31ST MARCH 2017.**

Sl.No. Source of Fund		SSA	NPEGEL	KGBV	(Figure in Rs) TOTAL
Opening Balance					
1	Cash at Bank	7832000592.74	236853584.21	819307733.74	8888161910.69
2	Fund in Transit	196,261,550.35	-13950493.49	2,845.00	182313901.86
3	Unadjusted Advances	1,337,736,906.00	5162313.90	62,851,078.06	1405750297.96
<b>TOTAL (A)</b>		<b>9,365,999,049.09</b>	<b>228,065,404.62</b>	<b>882,161,656.80</b>	<b>10,476,226,110.51</b>
<b>Receipt from</b>					
4	Funds received from Government of India	49,016,032,354.00	0.00	1415799126.00	50,431,831,480.00
5	Funds received from Government of Uttar Pradesh	93,099,437,220.00	0.00	943866084.00	94,043,303,304.00
6	Bank Interest	507,337,784.85	9734915.55	40,610,300.97	557,683,001.37
7	Miscellaneous Income	42,448,356.78	11503246.27	13,339,880.41	67,291,483.46
<b>TOTAL Receipts(B)</b>		<b>142,665,255,715.63</b>	<b>21,238,161.82</b>	<b>241,361,5391.38</b>	<b>145,100,109,268.83</b>
<b>TOTAL FUND(A+B)</b>		<b>152,031,254,764.72</b>	<b>249,303,566.44</b>	<b>3,295,777,048.18</b>	<b>155,576,335,379.34</b>
<b>Application of Fund (Expenditure)</b>					
Sl.No.			Approved AWP& B Including Spill over	Expenditure Incurred	Savings/ Excess
8	Teachers Salary & Honorarium for Shiksha Mitra		163,051,509,000.00	130,050,359,431.00	33,001,149,569.00
9	PART TIME INSTRUCTORS SALARY		3,113,275,000.00	2,689,697,595.00	423,577,405.00
10	TEACHERS GRANT		321,413,000.00	216,090,950.00	105,322,050.00
11	ACADEMIC SUPPORT THROUGH BLOCK RESOURCE CENTRE/URC		653,853,000.00	419,617,583.00	234,235,417.00
12	ACADEMIC SUPPORT THROUGH CLUSTER RESOURCE CENTRE /N.P.R.C.		181,478,000.00	179,629,092.00	1,848,908.00
13	SPECIAL TRAINING FOR MAINSTREAMING OF OUT OF SCHOOL CHILDREN		50,367,000.00	11,728,228.00	38,638,772.00
14	FREE TEXT BOOK		2,296,279,000.00	1,575,693,474.99	720,585,525.01
15	INTERVENTION FOR CWSN (IED)		502,115,000.00	447,246,010.00	54,868,990.00
16	CIVIL WORKS		470,043,000.00	510,631,344.00	(40,588,344.00)
17	TEACHING LEARNING EQUIPMENT (TLE)		0.00	2,123,076.00	(2,123,076.00)
18	MAINTENANCE GRANT		1,197,015,000.00	1,189,183,714.01	7,831,285.99
19	SCHOOL GRANT		946,227,000.00	955,273,250.00	(9,046,250.00)
20	RESEARCH & EVALUATION		210,834,000.00	7,982,336.40	202,851,663.60
21	PROJECT MANAGEMENT COST		727,015,000.00	467,170,150.99	259,844,849.01
22	EMIS CELL		130,000,000.00	125,274,779.00	4,725,221.00
23	LEARNING ENHANCEMENT PROGRAM(LEP)		3,804,654,000.00	554,250,950.32	3,250,403,049.68
24	COMMUNITY MOBILIZATION ACTIVITIES		932,905,000.00	426,423,920.28	506,481,079.72
25	INNOVATION HEAD		375,000,000.00	235,718,534.71	139,281,465.29
26	SMC/PRI TRAINING		288,297,000.00	276,619,187.00	11,677,813.00
27	UNIFORMS		6,708,665,000.00	5,569,988,299.57	1,138,676,700.43
28	COMPUTER AIDED EDUCATION IN UPPER PRIMARY SCHOOLS UNDER INNOVATION		244,523,000.00	39,509,501.00	205,013,499.00
29	RTE/Reimbursement of Fee		12,150,000.00	0.00	12,150,000.00
30	TEACHERS TRAINING		146,022,000.00	80,823,639.21	65,198,360.79
31	State Component(SPO)		267,582,000.00	187,317,534.63	80,264,465.37
32	NPEGEL		0.00	0.00	0.00
33	KGBV		3,512,410,000.00	2,703,086,983.75	809,323,016.25
<b>TOTAL</b>			<b>190,143,631,000.00</b>	<b>148,921,439,564.86</b>	<b>41,222,191,435.14</b>
<b>Closing Balance</b>					
36	Excess/Deficit of fund	15,778,293.49	(15,778,293.49)	(0.00)	0.00
37	Cash at Bank	3,680,285,204.59	258,141,976.03	498,824,210.49	4,437,251,391.11
38	Fund in Transit	90,673,444.00	1,827,800.00	2,767,845.00	95,269,089.00
39	Unadjusted Advances	2,026,165,241.53	5,112,083.90	91,098,008.94	2,122,375,334.37
<b>TOTAL</b>		<b>5,812,902,183.61</b>	<b>249,303,566.44</b>	<b>592,690,064.43</b>	<b>6,654,895,814.48</b>

- 1) The above statement has been prepared on the basis of the Audited Financial Statements for the financial year 2016-17 and is subject to our Audit report issued thereon.
- 2) The expenditure (including advances) includes certain adjustment of opening advances, thus it exceeds the approved budget for the financial year 2016-17.

As per report of even date.

For D.S.Shukla & Co.

(Chartered Accountants)

(F.R.NO.000773C)

(CA.Gaurav Gupta)

Partner.

Mem. No.405243

Date:- 26.10.2017

Place: Lucknow

Finance Controller

A.P.D.

State Project Director

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**SARVA SHIKSHA ABHIYAN (S.S.A.)**  
**U.P. EDUCATION FOR ALL PROJECT BOARD.**  
**Vidya Bhawan, Nishatganj, Lucknow (U.P.)**

**STATEMENT OF EXPENDITURE AS ON 31ST MARCH 2017.**

SL.NO.	Name of Expenses	Amount (Rs)
1	Teachers Salary & Honorarium for Shiksha Mitra	130,050,359,431.00
2	PART TIME INSTRUCTERS SALARY	2,689,697,595.00
3	TEACHERS GRANT	216,090,950.00
4	ACADEMIC SUPPORT THROUGH BLOCK RESOURCE CENTRE/URC	419,617,583.00
5	ACADEMIC SUPPORT THROUGH CLUSTER RESOURCE CENTRE / N.P.R.C.	179,629,092.00
6	SPECIAL TRAINING FOR MAINSTREAMING OF OUT OF SCHOOL CHILDREN	11,728,228.00
7	FREE TEXT BOOK	1,575,693,474.99
8	INTERVENTION FOR CWSN (IED)	447,246,010.00
9	CIVIL WORKS	510,631,344.00
10	TEACHING LEARNING EQUIPMENT (TLE)	2,123,076.00
11	MAINTENANCE GRANT	1,189,183,714.01
12	SCHOOL GRANT	955,273,250.00
13	RESEARCH & EVALUATION	7,982,336.40
14	DPO MANAGEMENT	467,170,150.99
15	EMIS CELL	125,274,779.00
16	LEARNING ENHANCEMENT PROGRAM (LEP)	554,250,950.32
17	COMMUNITY MOBILIZATION ACTIVITIES	426,423,920.28
18	INNOVATIVE ACTIVITIES	235,718,534.71
19	SMC/PRI TRAINING	276,619,187.00
20	UNIFORMS	5,569,988,299.57
21	COMPUTER AIDED EDUCATION IN UPPER PRIMARY SCHOOLS	39,509,501.00
22	TEACHERS TRAINING	80,823,639.21
23	State Component (SPO)	187,317,534.63
24	NPEGEL	0.00
25	KGBV	2,703,086,983.75
	<b>Total (SSA, NPEGEL, KGBV)</b>	<b>148,921,439,564.86</b>

Finance Controller

A.E.D.

State Project Director



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SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Balance Sheet as on 31st March 2017.

Previous year	LIABILITIES	Schedule	Amount Current Year	Amount Current Year	Previous year	ASSETS	Schedule	Amount in Rs.	
								Amount Current Year	Amount Current Year
9,470,968,547.09	Capital Fund				64,568,187.00	<b>FIXED ASSETS</b>	A		66,639,436.00
187,664,093.62	Opening Balances		9,658,632,640.71		30,798,380.00	<b>LOANS &amp; ADVANCES</b>			
	Less:- Excess of Expenditure over Income		3,529,787,454.66	6,128,845,186.05	0.00	Advance to Institutions-SSA	B-1		102,021,243.00
						Advance to Institutions-NPEGEL	B-2		0.00
						<u>Advance to District Units</u>			
					641,517,882.00	SSA(General)	F	1,363,082,922.00	
					632,827,025.00	SSA(Capital)	F	537,213,924.00	
					5,162,313.90	NPEGEL	F	5,112,083.90	
					32,593,619.00	DIET	F	23,847,152.53	1,929,256,082.43
					196,261,550.35	<u>Fund In Transit</u>			
					(13,950,493.49)	SSA-DPO, DIET & AD(Basic)	D	90,673,444.00	
						NPEGEL-DPO	D	1,827,800.00	92,501,244.00
						<b>CLOSING BALANCES</b>			
						<u>Cash &amp; Bank</u>			
					2,336,198,739.63	Cash & Bank Balance at SSA-DPOs (Grant In Aid-General)	C	1,743,009,058.96	
					887,382,787.39	Cash & Bank Balance at SSA-DPOs (Grant for Creation of capital Assets)		753,393,458.74	
					223,244,333.23	Cash & Bank Balance at NPEGEL-DPOs		226,031,129.05	
					83,401,338.96	Cash & Bank Balance at SSA-DIETs		88,540,443.21	
					3,627,178.69	Cash & Bank Balance at SSA-A.D.(Basic)		3,143,263.04	
					4,092,774,395.19	Cash & Bank Balance at SSA-SPO (General)		921,990,518.76	
					428,616,152.68	Cash & Bank Balance at SSA-SPO (Grant for creation of capital Assets)		170,208,461.88	
					13,609,250.98	Cash & Bank Balance at NPEGEL-SPO		32,110,846.98	3,938,427,180.62
9,658,632,640.71	<b>Total</b>			6,128,845,186.05	9,658,632,640.71	<b>Total</b>			6,128,845,186.05

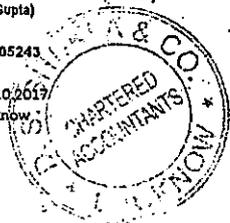
Significant accounting policies and notes on accounts as per Schedule 'I' Schedule A to I from Integral part of the Project Financial Statement

As Per report of even date.

For D.S. Shukla & Co.  
(Chartered Accountants)  
(F.R.NO.000773C)

(CA Gaurav Gupta)  
Partner  
Mem. No.405243

Date:- 26.10.2017  
Place: Lucknow



Finance Controller

Additional Project Director

State Project Director

SARVA SHIKSHA ABHIYAN (S.S.A.)  
 U.P. EDUCATION FOR ALL PROJECT BOARD  
 Vidya Bhawan, Nishatganj, Lucknow (U.P.)  
**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2017.**

Amount Previous year	EXPENDITURE	Schedule	Amount Current Year	Amount Current Year	Amount Previous year	INCOME	Schedule	Amount in Rs.	
								Amount Current Year	Amount Current Year
	<b>Expenditure</b>			146,216,281,332.11		<b>BY Receipt</b>			142,115,469,574.00
104,894,838.60	Expenses incurred by SPD-SSA	E-1	91,263,143.63		48,204,777,296.80	Government of India-SSA (Net of Capital Grant Refunded of Rs 100 crores)			
10,033,754.50	Expenses of AD (Basic)	E-2	9,236,307.00		0.00	Government of India-NPEGEL		49,016,032,354.00	
18,134,171,617.96	Expenses of DPO-SSA	E-1	16,970,050,482.27		74,221,430,531.20	Government of U.P.-SSA		0.00	
120,047,915.36	Expenses incurred by DIET-SSA	E-2	80,823,639.21		0.00	13th Finance Commission		93,099,437,220.00	
25,000.00	Expenses of DPO,NPEGEL-SSA	E-2	0.00		0.00	Government of U.P.-NPEGEL		0.00	
0.00	Expenses of Mahila Samakhya NPEGEL	B-2	0.00		0.00	Director Basic Shiksha Parishad		0.00	
104,457,445,426.00	Expenses at Various Institutions	B-1	129,064,907,760.00		447,615,366.17	Interest from Bank	G		517,072,700.40
187,654,093.62	Excess of Income over expenditure transfer to Balance Sheet			0.00	140,459,451.87	Miscellaneous Income	H		53,951,603.05
						Excess of Expenditure over Income transfer to Balance Sheet			3,529,787,454.66
<b>123,014,282,646.04</b>	<b>TOTAL</b>			<b>146,216,281,332.11</b>	<b>123,014,282,646.04</b>	<b>Total</b>			<b>146,216,281,332.11</b>

Significant Accounting Policies and Notes on Accounts as per Schedule "I"  
 Schedule A to I from Integral part of the Project Financial Statement

As Per report of even date.

For D.S.Shukla & Co.

(Chartered Accountants)

(F.R.NO.000773C)

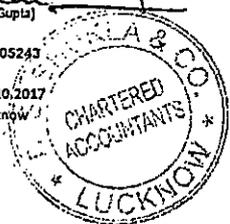
(CA.Gaurav Gupta)

Partner

Mem. No. 405243

Date:- 25.10.2017

Place: Lucknow



Finance Controller

Additional Project Director

State Project Director

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SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)  
RECEIPTS & PAYMENTS FOR THE YEAR ENDED ON 31ST MARCH 2017.

Amount Previous year	RECEIPTS	Schedule	Amount Current Year	Amount Current Year	Amount Previous year	PAYMENTS	Schedule	Amount Current Year	Amount Current Year
	<b>To Opening Balances</b>				2,499,027.00	<b>By Fixed Assets</b>	A		2,071,249.00
	<b>Cash &amp; Bank Balances</b>			8,068,854,176.95		<b>By Expenditures</b>			146,216,281,332.11
2,067,275,249.99	Cash & Bank Balance at SSA-DPOs (Grant In Aid-General)		2,336,193,739.63		104,894,838.60	Expenses Incurred by SPO-SSA	E-1	91,263,143.63	
734,802,888.05	Cash & Bank Balance at SSA-DPOs (Grant for Creation of capital Assets)		887,382,787.39		10,033,754.50	Expenses of AD (Basic)	E-2	9,236,307.00	
220,196,058.41	Cash & Bank balance at NPEGL-DPOs		223,244,333.23		18,134,171,617.96	Expenses of DPO-SSA	E-1	16,970,050,482.27	
70,706,445.53	Cash & Bank Balance at SSA-DIETs		83,401,338.96		120,047,915.36	Expenses Incurred by DIET-SSA	E-2	80,823,639.21	
4,936,524.46	Cash & Bank Balance at SSA-A.D. (Basic)		3,627,178.69		25,000.00	Expenses of DPO-NPEGL	E-2	0.00	
959,360,771.79	Cash & Bank Balance at SSA-SPO (General)		4,092,774,395.19		0.00	Expenses of Mahila Samakhya NPEGL	B-2	0.00	
1,554,748,873.88	Cash & Bank Balance at SSA-SPO (Grant for creation of capital Assets)		428,616,152.88		104,457,445,426.00	Expenses of Various Institutions	B-1	129,064,907,760.00	
5,344,970.98	Cash & Bank Balance at NPEGL-SPO		13,609,250.98						
	<b>Opening Advance to Districts Unit</b>			1,312,100,839.90		<b>By Advance</b>			
	<b>Advance to Districts Unit</b>					Advance to Institutions-SSA	B-1	102,021,243.00	
1,229,329,520.00	SSA (General)		641,517,882.00		30,798,380.00	Advance to Institutions-NPEGL	B-2	0.00	102,021,243.00
2,374,271,638.00	SSA (Capital)		632,827,025.00		0.00				
5,347,313.90	NPEGL		5,162,313.90						
47,121,310.00	DIET		32,593,619.00						
	<b>Advance to Institutions</b>			30,798,380.00		<b>By Advance to District Units</b>			
36,451,663.00	Advance to Institutions-SSA		30,798,380.00		641,517,882.00	SSA (General)	F	1,383,082,922.00	1,929,256,082.43
12,632,144.00	Advance to Institutions-NPEGL		0.00		632,827,025.00	SSA (Capital)	F	537,213,924.00	
					5,162,313.90	NPEGL	F	5,112,083.90	
					32,593,619.00	DIET	F	23,847,152.53	
	<b>Fund in Transit</b>			182,311,056.86		<b>By Fund in Transit</b>			
103,835,679.89	SSA-DPO, DIET & AD (Basic)		196,261,550.35		196,261,550.35	SSA-DPO, DIET & AD (Basic)	D	90,673,444.00	92,501,244.00
(17,542,664.79)	NPEGL-DPO		(13,950,493.49)		(13,950,493.49)	NPEGL-DPO	D	1,827,800.00	
	<b>To Grant Receipt</b>					<b>By Closing Balance As on 31-03-2017</b>			
	Government of India-SSA (Net of Capital Grant Refunded of Rs.11.1568200 crores)		49,016,032,354.00	142,115,469,574.00		Cash & Bank Balance at SSA-DPOs (Grant In Aid-General)	C	1,743,009,058.96	
48,204,777,296.80	Government of India-NPEGL		0.00		2,336,198,739.63	Cash & Bank Balance at SSA-DPOs (Grant for Creation of capital Assets)		753,393,458.74	
0.00	Government of U.P.-SSA		93,099,437,220.00		887,382,787.39	Cash & Bank Balance at NPEGL-DPOs		226,031,129.05	
74,221,430,531.20	Government of U.P.-NPEGL		0.00		223,244,333.23	Cash & Bank Balance at SSA-DIETs		88,540,443.21	
0.00					83,401,338.96	Cash & Bank Balance at SSA-A.D. (Basic)		3,143,263.04	
					3,627,178.69	Cash & Bank Balance at SSA-SPO (General)		921,990,518.76	
447,615,366.17	Interest Income	G		517,072,700.40	4,092,774,395.19	Cash & Bank Balance at SSA-SPO (Grant for creation of capital Assets)		170,208,461.88	
140,459,451.87	Miscellaneous Income	H		53,951,603.05	428,616,152.88	Cash & Bank Balance at NPEGL-SPO		32,110,846.98	3,938,427,180.62
					13,609,250.98				
2,423,182,033.13	<b>TOTAL</b>			152,280,558,331.16	132,423,182,033.13	<b>TOTAL</b>			152,280,558,331.16

Significant Accounting Policies and Notes on Accounts as per Schedule "I" Schedule A to I from Integral part of the Project Financial Statement

For D.S.Shukla & Co.  
(Chartered Accountants)  
(F.R.NO.000773C)

(CA. Gaury Gupta)  
Partner  
Mem. No. 405243

Date:- 26.10.2017  
Place: Lucknow



Finance Controller

Additional Project Director

State Project Director

SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2017.

Schedule 'A'

Figures in Rs.					
Sl.No.	Particulars	Opening Balance 01-04-2016	Purchased during the year	Disposed off During the year	Closing Balance as on 31-03-2017.
1	Furniture & Equipments	59,092,224.00	1845143.00	0	60937367.00
2	Vehicle	3391716	0.00	0	3391716.00
3	Computers and Printers	2084247	226106	0	2310353.00
	<b>TOTAL (Rs).</b>	<b>64568187.00</b>	<b>2071249.00</b>	<b>0.00</b>	<b>66639436.00</b>

STATEMENT SHOWING BALANCES OF ADVANCES TO INSTITUTIONS-SSA

Schedule 'B'

Figures in Rs.							
Sl.No.	Particulars	Opening Advances 01-04-2016	Amount Sent During the year	Amount Bank Interest	Expenditure During the year	Refund/Receipts from the office	Closing Advance as on 31-03-2017.
1	Director of Basic Education	519699	2200000.00	392206	533671.0	0	2478234.00
2	Director Literacy & Alternative Education	377809	0	0	0.0	0	377809.00
3	FC, Basic Shiksha Parishad, UP Allahabad (Teachers Salary)	0	128980160925.00	0	128980160925.00	0	0.00
4	Director, SIEMAT Allahabad	2354240	18297045.00	309252	14410930.0	0	6548607.00
5	Director, SCERT, U.P. Lucknow	19585151	124881849.00	2352802	61665430.0	0	85154372.00
6	State Viklang Kalyan	3595782	0.00	0	0.0	0	3595782.00
7	U.P. Instrumentation Ltd.	7234520	0.00	0	0.0	0	7234520.00
8	Director Madhyamik Education	18176	0.00	0	0.0	0	18176.00
9	Loan to Restriya Madhyamik Shiksha Abhiyan	13149	0.00	0	0.0	0	13149.00
10	ABL Programme A/C	-1829529	0.00	0	0.0	0	-1829529.00
11	Pathaya Pustak Adhikari, UP, Lucknow	542387	608016.00	15179	1093455.0	0	72127.00
12	Adhikshak Uchcha Shiksharat Drishid Badhit Chhatrava	0	6913349.00	0	6913349.0	0	0.00
13	District Education Programme	-4407	0.00	0	0.0	0	-4407.00
14	Sachiv Basic Shiksha Parishad, U.P., Allahabad	425916	0.00	0	0.0	0	425916.00
15	Uniser, Lucknow	-64513	0.00	0	0.0	0	-64513.00
	<b>TOTAL (Rs)</b>	<b>30,768,380.00</b>	<b>129,133,061,184.00</b>	<b>3,069,439.00</b>	<b>129,064,877,760.00</b>	<b>0</b>	<b>102,021,243.00</b>

STATEMENT SHOWING BALANCES OF ADVANCES TO INSTITUTIONS-NPEGEI

Schedule 'B-1'

Figures in Rs.							
Sl.No.	Particulars	Opening Advances 01-04-2016	Amount Sent During the year	Amount Interest	Expenditure During the year	Refund/ Receipts from the office	Closing Advance as on 31-03-2017
1	Mahila Samakhya	0.00	0.00	940215.2	0.00	940215.2	0.00
	<b>TOTAL (Rs)</b>		<b>0.00</b>	<b>940215.20</b>	<b>0.00</b>	<b>940215.20</b>	<b>0.00</b>

STATEMENT SHOWING ADVANCES TO STAFF

Schedule 'B-2'  
Figures in Rs.

Sl.No.	Particulars	Opening Advances 01-04-2016	Amount Given During the year	Adjustment During the year	Closing Advance as on 31-03-2017
1	Sri Rajiv Kumar	30000.00	0.00	30000	0.00
	<b>TOTAL (Rs)</b>	<b>30000.00</b>	<b>0.00</b>	<b>30000.00</b>	<b>0.00</b>

Finance Controller

A.P.D.

State Project Director



SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'C'

DETAILS OF CASH & BANK BALANCES AT AD(BASIC), DPO, DIET, NPEGEL AS ON 31ST MARCH 2017.

SL.NO.	NAME OF DISTRICTS	AD (BASIC)	DPO (General)	DPO (Capital)	DIET	NPEGEL	TOTAL
1	Agra	73961.00	26,780,187.19	12,692,569.00	715720.00	705725.00	40968152.19
2	Aligarh	95030.92	17995279.00	6688585.00	326644.00	52822820.00	77928358.92
3	Allahabad	585804.00	32,767,796.53	4,956,786.05	2555039.00	3521.00	40868946.58
4	Ambedkarnagar	0	11099973.00	44855713.92	463334.00	7621180.50	64040201.42
5	Auraiya	0	18,821,137.00	634,490.00	1123244.00	0.00	20578871
6	Azamgarh	137459.00	41,953,575.82	3,158,704.00	793157.00	621099.00	46663994.82
7	Badaun	0	26,719,024.25	104,390.00	1200799.74	332982.00	28357195.99
8	Baghpat	0	23,934,090.92	79,818.00	249183.04	1899227.00	26162318.96
9	Baharaich	0	36350936.00	99699.00	1649862.00	260779.00	38361276
10	Ballia	0	18,088,750.26	185,021.00	105402.00	9344045.52	27723218.78
11	Balrampur	0	16,953,317.74	2,641,942.02	742527.99	372807.02	20710594.77
12	Banda	0	22730157.00	4913160.00	1573331.00	106300.00	29322948
13	Barabanki	0	22730157.00	4913160.00	1573331.00	106300.00	29322948
14	Bareilly	231954.00	24,531,911.50	1,829,491.44	682271.00	1309201.75	28584840.69
15	Basti	0	38,965,739.00	2,069,949.57	82562.20	0.00	41860950.77
16	Bhadohi	0	19,370,114.82	5029167.00	320,955.17	38183.00	24758419.99
17	Bijnaur	0	14,760,077.64	8,612,700.00	392108.99	24160.39	23789047.02
18	Bulandshahar	0	42,838,053.00	1,885,416.00	1,177,433.02	4441010.00	50341912.02
19	Amethi	0	16308098.75	35396434.84	1211274.00	34693.99	52950501.58
20	Chitrakoot	0	6,376,594.00	20,921,795.00	1008676.00	294551.00	28601616
21	Chandauli	0	15,906,089.77	910,530.00	426823.00	2674741.00	19918183.77
22	Deoria	0	27,088,165.26	4,588,248.00	131702.06	979609.00	32787724.32
23	Faitha	0	22,778,164.00	1,934,553.00	1640941.00	395.00	26354053
24	Etawa	0	9,967,296.00	330,765.00	322929.00	376763.00	10997753
25	Faizabad	151983.74	29,182,895.25	8,054,057.75	1038771.00	2969028.10	41396735.84
26	Farukhabad	0	22,956,647.72	4,044,504.00	530314.00	857.70	27532323.42
27	Fatehpur	0	19,134,759.00	186,164.00	254276.99	4407007.30	23982207.29
28	Firozabad	0	16,833,329.00	10,506,268.54	2303828.00	5510775.50	35154201.04
29	G.B.Nagar (Noida)	0	20,029,637.58	12,008,105.98	2,186,703.00	13654.00	34238100.56
30	Ghaziabad	0	29,642,228.69	237,972.95	1,183,533.00	778.00	31064512.64
31	Ghazipur	0	19,304,065.00	13,587,840.00	2126654.00	446060.00	35464619
32	Gonda	0	51396029.73	17213336.00	3190072.50	22099162.00	93898600.23
33	Gorakhpur	136392.00	28,026,840.48	21,416,806.00	7450056.00	263880.00	57293974.48
34	Hamirpur	0	11,558,952.00	7,950,945.00	404515.00	882125.00	20796537
35	Hardoi	0	50342463.00	956340.00	714973.92	261384.00	52275160.92
36	AMROHA	0	15,320,571.00	927,189.00	177,222.99	1588074.32	18013057.31
37	Jalaun	0	12,692,115.70	41,866,424.30	913829.00	5901172.00	61373541
38	Jaunpur	0	22,832,069.00	152,987.00	482957.00	6273017.84	29741030.84
39	Jhansi	230890.99	11,936,695.00	1,948,503.00	885065.00	10493.94	15011647.93
40	Kannauj	0	21,410,516.00	6,272,376.00	1693413.00	0.00	29376305
41	Kanpur Dehat	0	14,368,708.52	16,938.50	1382561.00	6262181.00	22030389.02
42	Kanpur Nagar	307179.89	21,272,142.56	388,267.50	3756126.99	1498322.00	27222038.94
43	Kashganj	0	11,724,664.00	514,510.00	2579657.00	6293307.00	21112138
44	Kaushambi	0	15,833,134.25	13,210,387.50	155,452.07	664860.00	29863833.82
45	Kushi Nagar	0	15,371,068.82	906,990.00	552415.00	0.00	16830473.82
46	Lakhimpur Khiri	0	38306504.00	147488.00	1213055.65	37700.00	39704747.65
47	Lalit pur	0	17,174,663.00	80,276.00	452,792.00	241584.00	17949315
48	Lucknow	583862.50	21060712.00	23443550.00	934702.54	7795233.58	53818050.62
49	Hathrash	0	11,324,157.52	3,301,305.00	206454.27	9651.00	14841567.79
50	Maharaj Ganj	0	22,966,160.28	57,510.00	1243885.00	365460.00	24633015.28
51	Maheba	0	13,611,887.63	3,027,402.45	491042.00	3170054.35	20300386.43
52	Mainpuri	0	18,200,697.50	3,060,964.99	103556.09	49126.00	21414344.58



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53	Mathura	0	19,868,091.00	12,521,828.31	618514.66	165075.88	33173509.85
54	Mau	0	16,127,156.00	9,171,564.99	475469.69	45426.99	25819617.67
55	Meerut	88102.00	19,244,925.00	7,318.00	930,304.00	1573837.00	22244485
56	Mirzapur	0	49,829,312.00	1,043,179.00	1,014,561.84	102430.00	51989482.84
57	Moradabad	166839.00	14,656,565.00	19,697,239.00	816,877.00	369418.69	35706938.69
58	Muzaffarnagar	0	34,265,264.70	23,550,187.00	119183.00	680857.00	58615491.7
59	Pilibhit	0	12,593,758.90	490,989.00	289918.69	8008.00	13682674.59
60	Pratapgarh	0	62,438,631.50	25,816,024.00	9,866,466.22	-1615815.00	96505306.72
61	Raibareilly	0.00	60,861,235.00	37,524,812.50	693662.17	3281494.00	102361203.7
62	Rampur	0	15,848,919.00	12,732,080.00	917,503.01	255556.84	32054058.85
63	Saharanpur	86112.00	13,993,730.52	4,332,674.00	1,694,700.51	7974409.94	28081626.97
64	Sant Kabir Nagar	0	46,089,149.40	52,875,966.00	689841.84	1510101.00	101165058.2
65	Shahjahanpur	0	24,069,198.50	17,198,726.00	1424302.00	242293.25	42934519.75
66	Shrawasti	0	16718800.00	41942.07	247432.00	62961.07	17071135.14
67	Siddharthnagar	0	19,284,295.00	454,240.00	2448388.92	21896.00	22208819.92
68	Sitapur	0	24536303.55	14545849.00	822340.00	1744341.28	41648833.83
69	Sonbhadra	0	28,931,578.00	217,447.00	1,504,038.00	1649576.00	32302639
70	Sultanpur	0	14851001.26	110835891.00	865611.00	19631441.70	146183945
71	Unnao	0	36071329.73	26532462.00	1612190.87	22796620.00	87012602.6
72	Varanasi	267682.00	17,509,367.00	217,839.00	413238.00	1747.00	18409873
73	Sarni	0	9,689,098.00	559,888.70	102401.00	1388557.27	11739944.97
74	Hapur	0	21,458,383.00	4,969,999.60	337104.00	370924.00	27136410.6
75	Sambhal	0	7,276,762.62	8,540,944.27	1141319.57	50523.34	17009549.8
	Difference in Opening Balance (Pratapgarh)	0	-18326156.00	0	0	-265644.00	-18591800
	Total(Rs)	3143263.04	1743009058.96	753393458.74	88540443.21	226031129.05	2814117353.00
		0.00	0.00	0.00	0.00	-265644.00	

**SUMMARY OF CLOSING BALANCE AS ON 31ST MARCH-2017.**

<b>Cash &amp; Bank Balance SSA-SPO</b>		
Canara Bank,Lucknow Main,A/C No-6543 (Capital Account)	85,913,441.88	170,208,461.88
Bank of Baroda,Narhi,A/C No-18403 (Capital Account)	84,295,020.00	
<b>Cash &amp; Bank Balance NPEGEL-SPO</b>		
Canara Bank,Lucknow Main A/C No- 0363101022825	253466153.86	921990518.76
IOB,Lucknow Main,A/C No-020701000049052	202055.50	
Bank of Baroda,Narhi,A/C No-087001000166693	314726680.40	
IOB,Rajbhawan,Lucknow,A/C No-192201000010001	422933.00	
Allahabad Bank,Hazratganj,A/C No-50257868143	353172698.00	
<b>Cash &amp; Bank Balance at SSA-DPOs (General)</b>		
Canara Bank,Lucknow Main ,A/C No- 0363101028088	32110846.98	
<b>Cash &amp; Bank Balance at SSA-DPOs( capital Assets)</b>		
Cash & Bank Balance at NPEGEL-DPOs		1743009058.96
Cash & Bank Balance at SSA-DIETs		753393458.74
Cash & Bank Balance at SSA-A.D.(Basic)		226031129.05
		88540443.21
		3143263.04
<b>TOTAL</b>		<b>3,938,427,180.62</b>

*[Signature]*  
Finance Controller

*[Signature]*  
Additional Project Director

*[Signature]*  
State Project Director



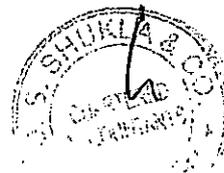
SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'D'

STATEMENT SHOWING FUNDS IN TRANSIT-SSA- AD BASIC,DPO,DIET,NPEGEL AS ON 31ST-MARCH-2017.

SL.NO.	Name of Districts	Date of remittance	Amounts (Rs)	Remark
1	DPO NPEGEL Sonbhadra	12/11/2008	640000.00	
2	DPO NPEGEL Sonbhadra	17-01-2009	997800.00	
3	DPO NPEGEL Ghazipur	28-12-2010	190000.00	
	Total NPEGEL (A)		1827800.00	
1	SSA DIET Ambedkarnagar	01-0-2003	19425.00	
2	SSA DIET Ambedkarnagar	12/06/2003	22000.00	
3	SSA DIET Badaun	16-07-2003	153615.00	
4	SSA DIET Ballia	02/07/2004	420000.00	
5	SSA DIET Jhansi	07/03/2008	41000.00	
6	SSA DIET Mahrajganj	31-03-2004	150000.00	
7	SSA DIET Pilibhit	30-08-2007	33300.00	
8	SSA DIET Pilibhit	09/07/2007	98000.00	
9	SSA DIET Rampur	07/07/2006	61500.00	
10	SSA DPO & DIET Kanpur Dehat	Up to 31-03-2008	2619573.00	
11	SSA DPO Ambedkarnagar	14-01-2003	1500000.00	
12	SSA DPO Ambedkarnagar	17-07-2007	125000.00	
13	SSA DPO Baghat	22-11-2004	1289500.00	
14	SSA DPO Baghat	10/07/2004	11550.00	
15	SSA DPO Baghat	22-06-2004	412720.00	
16	SSA DPO Baghat	08/09/2005	306800.00	
17	SSA DPO Baghat	13-10-2006	188000.00	
18	SSA DPO Bijnour	22-05-2004	25200.00	
19	SSA DPO Fatehpur	22-01-2008	209500.00	
20	SSA DPO Gorakhpur	21-06-2005	867850.00	
21	SSA DPO Jalaun	26-09-2003	16200.00	
22	SSA DPO Jalaun	10/01/2003	37800.00	
23	SSA DPO Jalaun	24-10-2003	4974000.00	
24	SSA DPO Jalaun	12/06/2003	15200.00	
25	SSA DPO Rai-Bareilly	Up to 31-03-2008	2397944.00	
26	SSA DPO Rampur	19-12-2006	156880.00	(604950.00-448070.00)
27	SSA DPO Sonbhadra	22-01-2008	82000.00	
28	SSA DPO Balrampur	29-07-2009	100000.00	Out of Rs.787000.00
29	SSA DPO Mirzapur	02/10/2011	7200.00	
30	Santkabir Nagar	11.12.2012	28000.00	DPO (SPO BRS)
31	DIET-G.B.Nagar	22.08.2013	24000.00	
32	DIET-Bijnor	08.06.2015	257292.00	Refund to SPO on 08.06.2015 (SPO BRS)
33	SSA-Rampur	22.08.2014	193543.00	Refund to SPO on 22.08.2014 (SPO BRS)
34	DIET-Ghazipur	29.08.2013	100900.00	Sent by SPO Not Received at DIET (SPO-BRS)
35	DPO-Balrampur	12.03.2014	2487000.00	Refund to SPO-Capital
36	DPO-Raibareilly	30.10.2013	1474200.00	Sent by SPO Not Received at DPO
37	DIET-Hapur	16.01.2015	18000.00	RTGS Return (SPO-BRS)
38	DIET-Balrampur		18000.00	RTGS Not Transferred (SPO BRS)
39	RTGS From DIET	08.06.2015	2478166.00	RTGS Amount Credited on dated-08.06.2015 (SPO BRS)
40	DIET-Mathura		64900.00	RTGS Not Transferred (SPO BRS)
41	SSA DPO-Hardoi (Capital)	31-03-2017	3977000.00	SPO Sent dated-31.03.2017 but DPO not Received as on 31.03.2017
42	SSA DPO-Santkabir Nagar (General)	31-03-2017	3228066.00	SPO Sent But DPO Not Received
43	SSA DPO-Meerut (General)	31-03-2017	11098200.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017
44	SSA DPO-Jalaun (General)	31-03-2017	100000.00	SPO Transfer dated-02.11.2016 but SPO not Received as on 31.03.2017
45	SSA DPO-Hapur (General)	31-03-2017	7841998.00	SPO Transfer dated-31.03.2017 Rs.6763998 and dated-11.08.2016 Rs.1078000 but DPO not Received as on 31.03.2017
46	SSA DPO-Bijnor (General)	31-03-2017	7893125.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017
47	SSA DPO-Shamli (General)	31-03-2017	976964.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017 (Rs.1339874-362910)

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48	SSA DPO-Hathras (General)	31-03-2017	37400.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017 (Cheque No.067769 Pindics and Lindics Programme)
49	SSA-DIET-Kanpur Dehat	08/03/2016	991200.00	SPO Sent dated-03.08.2016 But DIET Not Received as on 31.03.2017
50	SSA-DPO-Sonbhadra (General)	31-03-2017	30617003.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017
51	SSA-DPO-General (Muzzafarnagar)	31-03-2017	37090.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017 (Cheque No.067769 Pindics and Lindics Programme)
52	SSA-DPO-General (Firozabad)	31-03-2017	51960.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017 (Cheque No.067769 Pindics and Lindics Programme)
53	SSA-DPO-General (Kasghanj)	31-03-2017	30940.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017 (Cheque No.067769 Pindics and Lindics Programme)
50	SSA-DPO-General (Saharanpur)	10/04/2016	177500.00	SPO Sent dated-04.10.2016 but DPO Not Received.
54	SSA-DPO-General (Mirzapur)	31-03-2017	52900.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017 (Cheque No.067769 Pindics and Lindics Programme)
55	SSA-DPO-General (Bhadohi)	31-03-2017	34600.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017 (Cheque No.067769 Pindics and Lindics Programme)
56	SSA-DPO-General (Auraiya)	31-03-2017	42340.00	SPO Sent dated-31.03.2017 But DPO Not Received as on 31.03.2017 (Cheque No.067769 Pindics and Lindics Programme)
Total SSA (B)			90673444.00	
TOTAL SSA+NPEGEL (A+B)			92501244.00	

Finance Controller

Additional Project Director

State Project Director



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SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

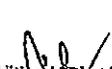
Schedule 'E-1'

STATEMENT OF EXPENDITURE AS ON 31ST MARCH 2017.

SL.NO.	Name of Expenses	Amount (Rs)
A	SPO-SSA Expenses	
1	Capacity Building	
2	Audit Fee	2686217.00
3	Consultancy Advocate Fee	48361.00
4	Contingency	3248328.00
5	Security/House Keeping	10583763.00
6	Stationery	2863955.00
7	TA/DA	377834.00
8	AMC of Computer Hardware/Software	1725722.00
9	Computer Consumables	18196.00
10	System Upgradation & Networking	523050.00
11	Web Based Application Software	46920.00
12	Hiring of Vehicle	207368.00
13	POL & Vehicle Maintenance	6061543.00
14	Media & Publicity	4217992.00
15	Maintenance of Equipment/Furnishing	4455327.00
16	Hiring of Manpower	641681.00
17	Strengthening & Furnishing of Office	568416.00
18	Salary to Staff	102810.00
19	Internet Expenses	49754772.00
20	Telephone Exp/Fax	119310.63
	SUB TOTAL (SPO-SSA Expenses)	3012578.00
		91263143.63

B	DPO-SSA Expenses	
1	TEACHERS SALARY	1,070,198,505.00
2	PART TIME INSTRUCTORS SALARY	2,689,697,595.00
3	TEACHERS GRANT	216,090,950.00
4	ACADEMIC SUPPORT THROUGH BLOCK RESOURCE CENTRE/URC	419,617,583.00
5	ACADEMIC SUPPORT THROUGH CLUSTER RESOURCE CENTRE / N.P.R.C.	179,629,092.00
6	SPECIAL TRAINING FOR MAINSTREAMING OF OUT OF SCHOOL CHILDREN	11,728,228.00
7	FREE TEXT BOOK	1,575,693,474.99
8	INTERVENTION FOR CWSN (IED)	447,246,010.00
9	CIVIL WORKS	510,631,344.00
10	TEACHING LEARNING EQUIPMENT (TLE)	2,123,076.00
11	MAINTENANCE GRANT	1,189,183,714.01
12	SCHOOL GRANT	955,273,250.00
13	RESEARCH & EVALUATION	7,982,336.40
14	DPO MANAGEMENT	467,170,150.99
15	EMIS CELL	125,274,779.00
16	LEARNING ENHANCEMENT PROGRAM(LEP)	554,250,950.32
17	COMMUNITY MOBILIZATION ACTIVITIES	426,423,920.28
18	INNOVATIVE ACTIVITIES	235,718,534.71
19	SMC/PRI TRAINING	276,619,187.00
20	UNIFORMS	5,569,988,299.57
21	COMPUTER AIDED EDUCATION IN UPPER PRIMARY SCHOOLS UNDER INNOVATION	39,509,501.00
	SUB TOTAL (DPO-SSA Expenses)	16,970,050,482.27

  
Finance Controller

  
Additional Project Director

  
State Project Director



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SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'E-2'

STATEMENT OF EXPENDITURE AS ON 31ST MARCH 2017.

Sl. No.	Name of Expenses	Figures In Rs. Amount (Rs)
<b>C</b>	<b>DPO-NPEGEL Expenses</b>	
	<b>RECURRING COST</b>	
1	a.Maintenance of Schools	
2	b.Life skill camp per block	0.00
3	c.Vocational Training, Transportation Charges etc.	0.00
4	d.Award to best School / Teacher / TLM for Bridge Course	0.00
5	e.Bridge courses (Instructor 1500x3 Months) Per block	0.00
6	<b>ADDITIONAL INCENTIVES (SCHOOL BAG, STATIONARY, WORKBOOK, ESCORTS IN DIFFICULT AREAS etc.)</b>	
	a.Primary	0.00
	b.Upper Primary	0.00
7	Community Mobilization & Management Cost	0.00
	<b>SUB TOTAL (DPO-NPEGEL Expenses)</b>	<b>0.00</b>
<b>D</b>	<b>DIET-SSA Expenses</b>	
	<b>TEACHERS TRAINING</b>	
	<b>(A) Training of Teachers</b>	
	1.Refresher In-service Teachers' Training at BRC level	
	a.Class I & II (Continuous and Comprehensive Evaluation and early reading) 4 days NR	63495163.21
	b.Class III to V (Early Reading and Numeracy Skills) 4 days NR	30400.00
	c.Class VI to VIII (Maths) 4 days NR	3154490.00
	<b>(B) Follow up meeting at CRC level @Rs.100/- per head per day</b>	
	a.Class I & II-4 days	4213202.00
	b.Class VI to VIII (Maths) 4 days NR	434444.00
	<b>(C) Training of Untrained teachers</b>	
	1.Training of untrained teachers to acquire professional qualifications over a two year period (Year-I)	5424798.00
	2.Training of untrained teachers to acquire professional qualifications over a two year period (Year-II)	141752.00
	<b>(D) Training of Resource Persons</b>	
	Training for Resource persons & Master Trainers (This may include BRC's, BRPS, CRC'S, DIET facilities and any other persons designed as resource persons)	276954.00
	a.Class I & II-4 days	1051075.00
	b.Class VI to VIII 4 days	39405.00
	<b>(E) NUEPA School Leadership Programme</b>	
	a.RPs Training	1178794.00
	b.Head Teacher Training	111172.00
	<b>(F) Research , Evaluation, Monitoring &amp; Supervision (REMS)</b>	
	(G) Teachers/Other Training (Only Advance)	262022.00
	<b>SUB TOTAL (DIET-SSA Expenses)</b>	<b>80823639.21</b>
<b>E</b>	<b>AD Basic-SSA Expenses</b>	
	Travelling Expenses (TA)	209784.00
	POL & Maintenance	1282014.00
	Telephone/ Fax	147968.00
	Contingencies (office expenses)	1297803.00
	Salary	6276294.00
	Research & Evaluation (REMS)	22444.00
	<b>SUB TOTAL (AD BASIC-SSA Expenses)</b>	<b>9236307.00</b>

Finance Controller

Additional Project Director

State Project Director



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SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

Schedule 'F'

STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST-MARCH-2017.

SL.NO.	NAME OF DISTRICTS	Figures in Rs.				TOTAL
		DPO (General)	DPO (Capital)	DIET	NPEGL	
1	Agra	34210560.00	17630750.00	0.00	0.00	51841310.00
2	Aligarh	0.00	11314000.00	0.00	0.00	11314000.00
3	Allahabad	85313309.00	0.00	0.00	0.00	85313309.00
4	Ambedkarnagar	27418135.00	4444594.00	0.00	1889767.00	33752496.00
5	Auraiya	18723700.00	744000.00	385040.00	0.00	19852740.00
6	Azamgarh	1661900.00	1116000.00	0.00	2683726.50	5461626.50
7	Badaun	0.00	0.00	0.00	0.00	0.00
8	Baghpat	2864200.00	0.00	0.00	0.00	2864200.00
9	Baharaich	55751982.00	2604000.00	890200.00	0.00	59246182.00
10	Ballia	41739800.00	0.00	0.00	0.00	41739800.00
11	Balrampur	22886100.00	2976000.00	0.00	0.00	25862100.00
12	Banda	19355300.00	1326000.00	0.00	0.00	20681300.00
13	Barabanki	35661900.00	0.00	0.00	0.00	35661900.00
14	Bareilly	34939000.00	0.00	0.00	0.00	34939000.00
15	Basti	34604243.00	697000.00	0.00	0.00	35301243.00
16	Bhadohi	18007500.00	53374696.00	241042.00	0.00	71623238.00
17	Bijnaur	13497981.00	5355000.00	1615040.00	0.00	20468021.00
18	Bulandshahar	21429362.00	0.00	1535360.00	0.00	22964722.00
19	Amethi	16271300.00	0.00	0.00	0.00	16271300.00
20	Chitrakoot	11989500.00	6638200.00	0.00	0.00	18627700.00
21	Chandauli	26889300.00	0.00	0.00	0.00	26889300.00
22	Deoria	27002300.00	0.00	0.00	0.00	27002300.00
23	Eatha	18938107.00	0.00	0.00	0.00	18938107.00
24	Etawa	10804000.00	10352500.00	272318.00	0.00	21428818.00
25	Faizabad	17364636.00	0.00	0.00	538590.40	17903226.40
26	Farukhabad	22349800.00	10102000.00	714243.00	0.00	33166043.00
27	Fatehpur	21766600.00	3720000.00	0.00	0.00	25486600.00
28	Firozabad	13583800.00	0.00	0.00	0.00	13583800.00
29	G.B.Nagar	7719900.00	0.00	165120.00	0.00	7885020.00
30	Ghazifabad	6800900.00	0.00	0.00	0.00	6800900.00
31	Ghazipur	29467900.00	350000.00	0.00	0.00	29817900.00
32	Gonda	56009915.00	2604000.00	0.00	0.00	58613915.00
33	Gorakhpur	0.00	410400.00	0.00	0.00	410400.00
34	Hamirpur	9928600.00	0.00	411600.00	0.00	10340200.00
35	Hardoi	11113742.00	2070000.00	0.00	0.00	13183742.00
36	AMROHA	10681100.00	0.00	0.00	0.00	10681100.00
37	Jalaun	11651200.00	0.00	0.00	0.00	11651200.00
38	Jaunpur	22832069.00	0.00	0.00	0.00	22832069.00
39	Jhansi	0.00	2128000.00	956990.75	0.00	3084990.75
40	Kannauj	14816400.00	372000.00	365100.00	0.00	15553500.00
41	Kanpur Dehat	23292900.00	0.00	675733.00	0.00	23968633.00
42	Kanpur Nagar	16294300.00	0.00	877680.00	0.00	17171980.00
43	Kashganj	12497522.00	0.00	0.00	0.00	12497522.00
44	Kaushambi	0.00	0.00	0.00	0.00	0.00
45	Kushi Nagar	0.00	0.00	0.00	0.00	0.00



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46	Lakhimpur-Khiri	2393867.00	0.00	0.00	0.00	2393867.00
47	Lalitpur	3000000.00	0.00	0.00	0.00	3000000.00
48	Lucknow	22676878.00	0.00	0.00	0.00	22676878.00
49	Hathrash	0.00	0.00	0.00	0.00	0.00
50	Maharaj Ganj	27042289.00	0.00	0.00	0.00	27042289.00
51	Mahoba	7727995.00	0.00	409995.00	0.00	8137990.00
52	Mainpuri	6384400.00	0.00	0.00	0.00	6384400.00
53	Mathura	5567000.00	0.00	0.00	0.00	5567000.00
54	Mau	21197755.00	0.00	0.00	0.00	21197755.00
55	Meerut	0.00	0.00	0.00	0.00	0.00
56	Mirzapur	1595424.00	34750460.00	773280.00	0.00	37119164.00
57	Moradabad	28758018.00	4104000.00	1109760.00	0.00	33971778.00
58	Muzaffarnagar	13483970.00	0.00	0.00	0.00	13483970.00
59	Pilibhit	19768432.00	0.00	0.00	0.00	19768432.00
60	Pratapgarh	29522440.00	0.00	467591.78	0.00	29990031.78
61	Raibareilly	6565075.00	285423430.00	6140500.00	0.00	298129005.00
62	Rampur	0.00	0.00	0.00	0.00	0.00
63	Saharanpur	265000.00	0.00	2148000.00	0.00	2413000.00
64	Sant Kabir Nagar	3499400.00	2592000.00	112000.00	0.00	6203400.00
65	Shahjahanpur	30952100.00	1025000.00	0.00	0.00	31977100.00
66	Shrawasti	22471700.00	1116000.00	0.00	0.00	23587700.00
67	Siddharthnagar	39001727.00	22692000.00	0.00	0.00	61693727.00
68	Sitapur	0.00	22924894.00	1290784.00	0.00	24215678.00
69	Sonbhadra	4836000.00	20088000.00	705600.00	0.00	25629600.00
70	Sultanpur	30246560.00	1889000.00	0.00	0.00	32135560.00
71	Unnao	85867343.00	280000.00	922800.00	0.00	87070143.00
72	Varanasi	29578000.00	0.00	0.00	0.00	29578000.00
73	Samli	5337900.00	0.00	225625.00	0.00	5563525.00
74	Hapur	0.00	0.00	0.00	0.00	0.00
75	Sambhal	21433106.00	0.00	0.00	0.00	21433106.00
SUB TOTAL (A)		1357303142.00	537213924.00	23411402.53	5112083.90	1923040552.43
				0.00	0.00	

**STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST MARCH-2017.**  
(Out of Re-Certification of F.Y.2007-2008)

SL.NO.	NAME OF DISTRICTS	DPO(General)	DPO (Capital)	DIET	NPEGEL	TOTAL
1	AGRA	984000.00	0.00	0.00	0.00	984000.00
2	ALLAHABAD	439000.00	0.00	0.00	0.00	439000.00
3	AZAMGARH	290000.00	0.00	0.00	0.00	290000.00
4	CHANDAULI	436500.00	0.00	0.00	0.00	436500.00
5	ETAH	540000.00	0.00	0.00	0.00	540000.00
6	FIROJABAD	1180000.00	0.00	0.00	0.00	1180000.00
7	KUSHI NAGAR	315000.00	0.00	0.00	0.00	315000.00
8	MAINPURI	590000.00	0.00	0.00	0.00	590000.00
9	PRATAPGARH	680000.00	0.00	0.00	0.00	680000.00
10	SAHARANPUR	325280.00	0.00	0.00	0.00	325280.00
11	JALAUN	0.00	0.00	435750.00	0.00	435750.00
SUB TOTAL (B)		5779780.00	0.00	435750.00	0.00	6215530.00
TOTAL (A+B)		1363082922.00	537213924.00	23847152.53	5112083.90	1929256082.43

Finance Controller

Additional Project Director

State Project Director



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SARVA SHIKSHA ABHIYAN (S.S.A.)  
U.P. EDUCATION FOR ALL PROJECT BOARD  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)

F.Y-2016-17.

Interest Income

Schedule 'G'

Sl No	Particulars	Amount(Rs)
1	Interest received SPO-SSA (Grant in Aid-General)	231,995,535.00
2	Interest received SPO-SSA(Grant in Aid for Creation of Capital Assets)	35,879,979.00
3	Interest received SPO-NPEGEL	965594.00
4	Interest received (Institutions-SSA)	4009654.20
5	Interest received -DPO Level	230,734,230.57
6	Interest received -DIET-Level	4547438.73
7	Interest received -NPEGEL-Level	8769321.55
8	Interest received -AD Basic	170947.35
	<b>Total(Rs)</b>	<b>517072700.40</b>

Miscellaneous Income

Schedule 'H'

Sl No	Particulars	Amount(Rs)
1	SPO-Level (SSA)	258,510.00
2	Field Level-DPO	39,300,064.52
3	Field Level-DIET	2889782.26
4	Field Level-NPEGEL	11165462.27
5	SPO-Level (NPEGEL)	337784.00
	<b>Total(Rs)</b>	<b>53,951,603.05</b>

  
Finance Controller

  
Additional Project Director

  
State Project Director



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Sarve Shiksha Abhiyan (S.S.A.)  
 U.P. Education for All Project Board  
 Vidya Bhawan, Nishatganj, Lucknow  
 Bank Reconciliation Statement of SSA General Grant as on 31.03.2017  
 Allahabad Bank Hazratganj Lucknow SB 50257868143

Balance as per Cash Book as on 31.03.2017

353172696.00

Add: 1 Cheque issued but not presented for payment up to 31.03.2017

Ch. No.	Dated	Amount		
67767	31.03.2017	8690.00		
67768	31.03.2017	60770.00		
67769	31.03.2017	4058970.00		
67770	31.03.2017	18582.00		
67771	31.03.2017	37450.00		
67772	31.03.2017	44483.00		
67773	31.03.2017	47740.00		
67774	31.03.2017	23330.00		
67775	31.03.2017	41327.00		
67776	31.03.2017	2073190.00		
67777	31.03.2017	40399.00		
67778	31.03.2017	202860.00		
67779	31.03.2017	44014.00		
67780	31.03.2017	650000.00		
65081	31.03.2017	23524.00		
65082	31.03.2017	23660.00		
65083	31.03.2017	16704.00		
65084	31.03.2017	28175.00		
65085	31.03.2017	1555900.00		
65086	31.03.2017	197424574.00		
65087	31.03.2017	500000000.00		
65088	31.03.2017	12828.00		
65089	31.03.2017	95901.00		
65090	31.03.2017	19190.00		
65091	31.03.2017	30159.00		
65092	31.03.2017	8402.00		
65093	31.03.2017	4148.00		
65094	31.03.2017	1210.00		
65095	31.03.2017	1120.00		
65096	31.03.2017	47946.00		
65097	31.03.2017	13543.00		
65098	31.03.2017	65999.00		
65099	31.03.2017	282000.00		
65100	31.03.2017	100038.00		
69121	31.03.2017	225594.00		
69122	31.03.2017	66547.00		
69123	31.03.2017	40000.00		
69124	31.03.2017	33859.00		
69125	31.03.2017	54553.00		
		<u>TOTAL</u>	707527379.00	707527379.00

Less: 1 Cheque deposited in bank but not cleared by bank upto 31.03.2017

31.03.2017	24108750.00		
31.03.2017	900000000.00	924108750.00	
2 Bank Charges on dated 23.02.2015		70.00	
3 Bank Charges on dated 04.03.2015		350.00	
4 Bank Charges on dated 24.06.2016 stop payment		77.00	
5 Bank Charges on dated 27.06.2016		102.00	
6 Bank Charges on dated 25.07.2016		80.00	
7 Bank Charges on dated 24.11.2016		80.00	

Balance as per Bank Statement as on 31.03.2017

924109509.00  
 136590566.00  
 136590566.00  
 0.00

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Sarve Shiksha Abhiyan (S.S.A.)  
U.P. Education for All Project Board  
Vidya Bhawan, Nishatganj, Lucknow  
Bank Reconciliation Statement of SSA General Grant as on 31.03.2017  
Bank of Baroda Narhi Lucknow SB 08700100016693

Balance as per Cash Book as on 31.03.2017

314726680.40

Add: 1 Cheque issued but not presented for payment up to 31.03.2017

Ch. No.	Dated	Amount		
742134	27.06.2014	899.00		
742468	09.09.2014	6200.00		
840644	30.10.2014	200.00		
840647	30.10.2014	1705.00		
742790	19.11.2014	7317.00		
742902	11.12.2014	310.00		
742912	11.12.2014	1346.00		
743175	28.01.2015	5000.00		
743909	05.05.2015	500.00		
134	04.09.2015	1170.00		
661	31.03.2017	157719700.00		
662	31.03.2017	500000000.00		
Letter	31.03.2017	2756029.00		
663	31.03.2017	230002.00		
664	31.03.2017	112981.00	660843359.00	660843359.00
2 RTGS return from DIET PanchSheel Nagar Hapur on dated 16.01.2015		18000.00		
3 Diff. of ch. no. 742841 dt. 21.11.2014 issued Rs. 589/- but passed by Bank Rs. 489/-		100.00		
4 RTGS return of Ms. Anurathi on dated 23.02.2015		1500.00		
5 Amount credited by Bank on dated 12.05.2015 CMS-NE Rs. 1200.00		1200.00		
6 Cheque Rs. 800.00 deposited in bank but credited by bank Rs. 825.00		25.00		
7 Amt. not trf. to DIET's from ch. No. 000575 amt. Rs. 72016200.00 dated 03.08.2016		991200.00		
8 Amt. not trf. to Neelam a/c from ch. No. 000616 amt. Rs. 34783.00 dated 26.08.2016		1500.00		
9 Amt. not trf. to Sumod a/c from ch. No. 000637 amt. Rs. 26494.00 dated 27.09.2016		400.00		
10 Amt. not trf. to Neelam a/c from ch. No. 000637 amt. Rs. 26494.00 dated 27.09.2016		1500.00	1015425.00	
			<b>TOTAL</b>	<b>976585464.40</b>

Less: 1 Cheque deposited but not cleared by bank upto 31.03.2017

31.03.2017	432932042.00		
31.03.2017	348714217.00	781646259.00	
2 Bank charges charged by Bank on m/o November 2016			
RTGS Charges	64.00	64.00	
Bank charges charged by Bank on m/o January 2017			
RTGS Charges	64.00	64.00	
2 Bank charges charged by Bank on m/o March 2017			
Statement Charges	345.00	345.00	781646732.00

Balance as per Bank Statement as on 31.03.2017

194938732.40

194938732.40

0.00

Ok

109



Sarve Shiksha Abhiyan (S.S.A.)  
 U.P. Education for All Project Board  
 Vidya Bhawan, Nishatganj, Lucknow  
 Bank Reconciliation Statement of SSA General Grant as on 31.03.2017  
 IOB Raj Bhawan SB 192201000010001

Balance as per Cash Book as on 31.03.2017

Add: 1 Cheque issued but not presented for payment upto 31.10.2017

Cheque No. 644851 dated 03.01.2013	93288.00
Cheque No. 645345 dated 06.02.2013	94656.00
Cheque No. 646888 dated 21.02.2013	5000.00
Cheque No. 946973 dated 04.03.2013	13400.00
Cheque No. 946981 dated 04.03.2013	91112.00
Cheque No. 648154 dated 21.03.2013	350.00
Cheque No. 649425 dated 09.04.2013	92309.00
Cheque No. 825561 dated 21.01.2014	28577.00
Cheque No. 826817 dated 17.02.2014	13941.00
Cheque No. 826819 dated 17.02.2014	29092.00
Cheque No. 827569 dated 12.03.2014	93.00

422933.00

TOTAL

461818.00

884751.00

Less: 1 Bank Charges

Balance as per Bank Statement as on 31.03.2017

6050.00

878701.00



110

Sarve Shiksha Abhiyan (S.S.A.)  
U.P. Education for All Project Board  
Vidya Bhawan, Nishatganj, Lucknow  
Bank Reconciliation Statement of SSA General Grant as on 31.03.2017  
IOB Lko Main SB 020701000049052

Balance as per Cash Book as on 31.03.2017

202055.50

Balance as per Bank Statement as on 31.03.2017

202055.50



(111)

**Sarve Shiksha Abhiyan (S.S.A.)**  
**U.P. Education for All Project Board**  
**Vidya Bhawan, Nishatganj, Lucknow**  
**Bank Reconciliation Statement of SSA General Grant as on 31.03.2017**  
**Canara Bank Lucknow Main SB 0363101022825**

Balance as per Cash Book as on 31.03.2017

253466153.86

Add: 1 Cheque issued but not presented for payment up to 31.03.2017

Sr. No.	Cheque No.	Dated	Particulars	Amount	
1	780447	01.10.2012		86693.00	
2	789112	01.11.2012		95018.00	
3	790850	01.12.2012		91688.00	273399.00
4	401818	12.05.2016	Ram Bilas Yadav	24.00	
5	550273	24.06.2016	Tata Tele Services	1566.00	
6	787564	04.08.2016	Manas Motors	42248.00	
7	792417	27.10.2016	SBI J Bhawan Lko (NPS Bhura Singh)	9482.00	
8	792447	08.11.2016	SBI J Bhawan Lko (NPS)	7585.00	
9	794415	30.11.2016	Avinash Verma	500.00	
10	794428	01.12.2016	SBI J Bhawan Lko (NPS Bhura Singh)	9482.00	
11	796726	02.01.2017	SBI J Bhawan Lko (NPS Bhura Singh)	9482.00	
12	979032	06.02.2017	SBI J Bhawan Lko (NPS Bhura Singh)	11260.00	
13	142442	02.03.2017	SBI GBB Lko for GPF & GIS	172575.00	
14	142443	02.03.2017	SBI J Bhawan Lko (NPS M. J. Tiwari)	15422.00	
15	142444	02.03.2017	SBI J Bhawan Lko (NPS O. P. Tripathi)	15422.00	
16	142445	02.03.2017	SBI J Bhawan Lko (NPS Bhura Singh)	11260.00	
17	142446	02.03.2017	SBI J Bhawan Lko (NPS Shikha Shukla)	13076.00	
18	782630	16.03.2017	Pawar Offset Printers	4739.00	
19	782633	16.03.2017	Paradise Infrastructure Company	19975.00	
20	782646	20.03.2017	Chief Postmaster GPO Lucknow	1851.00	
21	782648	20.03.2017	SBI J Bhawan Lko (NPS M. J. Tiwari)	61302.00	
22	782650	21.03.2017	Docket Care Systems	19500.00	
23	782657	22.03.2017	Ishrat Ali	345.00	
24	782659	22.03.2017	V. R. Incorporation	13543.00	
25	782662	22.03.2017	GC New Vyanjan	11490.00	
26	782663	22.03.2017	NPS Technologies	8565.00	
27	782672	24.03.2017	Shobhit Kumar Advocate	7000.00	
28	782676	28.03.2017	Lari General Order Suppliers	15092.00	
29	782678	28.03.2017	Data Support Services	10557.00	
30	782680	28.03.2017	BSNL Lko.	6811.00	
31	782682	28.03.2017	NPS Technologies	19412.00	
32	782683	30.03.2017	GC New Vyanjan	39270.00	
33	782684	30.03.2017	Canara Bank Hzt. Lko. For Medical	42770.00	
34	782685	30.03.2017	Interads Advertising Pvt. Ltd.	282812.00	
35	782688	31.03.2017	Uptron Powertronics Limited	5249.00	
36	782689	31.03.2017	Uptron Powertronics Limited	7828.00	
37	782690	31.03.2017	UPPSKNL	1405986.00	
38	782691	31.03.2017	Canara Bank Hzt. Lko. For H/G Honorarium	30000.00	
39	782696	31.03.2017	CDFA Lucknow	136400.00	
40	782697	31.03.2017	Samthar Service Station	184499.00	
41	782698	31.03.2017	Lari General Order Suppliers	4373.00	
42	782699	31.03.2017	Sarojanand Jha	9600.00	
43	781851	31.03.2017	Canara Bank Hzt. Lko. For Release Uniform	1418989260.00	
44	781852	31.03.2017	Canara Bank Hzt. Lko. For Release KGBV	13848390.00	
45	781853	31.03.2017	Canara Bank Hzt. Lko. For Release FTB	324313890.00	1759819894.00

2 RTGS not transfered to DIET Balrampur

18000.00

3 RTGS return on dated 11.12.2012

28000.00

4 RTGS not transfered on dated 07.10.2013

90000.00

5 RTGS not transfered on dated 21.10.2013

48000.00

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6 RTGS not transfered to DIET Mathura  
 7 RTGS not transfered to DIET Ghazipur  
 8 RTGS from DIET amount credited on dated 08.06.2015  
 9 RTGS from SSA amount credited on dated 09.06.2015  
 10 NEFT from SSA amount credited on dated 09.07.2015  
 11 Amt. not trf. to M/s S.V. Distributers from ch. No. 348913 amt. Rs. 44591.00 dated 21.03.16  
 12 Amt: not trf..to Mr. Om Prakash from ch. No. 550244 amt. Rs. 48050.00 dated 16.06.16

Less: 1 Cheque no. 162230 dated 17.05.2012 deposited but not credited by Bank  
 Cheque no. 000000 dated 31.03.2017 deposited but not credited by Bank  
 Cheque no. 065087 dated 31.03.2017 deposited but not credited by Bank  
 Cheque no. 000662 dated 31.03.2017 deposited but not credited by Bank  
 2 Excess amount transfer against Ch. no. 348994 dated 31.03.2016  
 3 Bank Charges on dated 27.01.2017  
 3 Extra amount dabited on dated 27.01.2017

Balance as per Bank Statement as on 31.03.2017

64900.00	
100300.00	
2478166.00	
257292.00	
20305.00	
22542.00	
9610.00	1763230408.00
<b>TOTAL</b>	<b>2016696561.86</b>
12712.00	
900000000.00	
500000000.00	
500000000.00	
1000.00	
207.00	
0.00	1900013919.00
	116682642.86
	116682642.86
	0.00



**U.P. Education for All Project Board**  
**Vidya Bhawan, Nishatganj, Lucknow**  
**Bank Reconciliation Statement of SSA Capital Grant as on 31.03.2017**  
**Bank of Baroda Narhi Lucknow SB 08700100018403**

Balance as per Cash Book as on 31.03.2017			84295020.00
Add: 1 Ch. No. 058 dt. 24.07.15 issued but not presented for payment upto 31.03.17		14800.00	14800.00
		<b>TOTAL</b>	<b>84309820.00</b>
Less: 1 Bank charges charged by Bank on m/o April, May & June 2015			
	RTGS	0.00	
	NEFT	28.00	
	L.F. Charges	0.00	
	Ch. Bk. Chg.	0.00	
		28.00	28.00
Less: Cheque deposited but not cleared by bank			2756029.00
Balance as per Bank Statement as on 31.03.2017			<b>81553763.00</b>



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Sarve Shiksha Abhiyan (S.S.A.)  
U.P. Education for All Project Board  
Vidya Bhawan, Nishatganj, Lucknow  
Bank Reconciliation Statement of SSA Capital Grant as on 31.03.2017  
Canara Bank Lucknow Main SB 0363101556543

Balance as per Cash Book as on 31.03.2017

Add: 1 RTGS return from SSA Rampur on dated 22.08.2014

2 Ch. No. 060647 dated 31.03.2017 issued but not presented for payment upto 31.03.2017

193543.00

85913441.88

193543.00

3977000.00

TOTAL

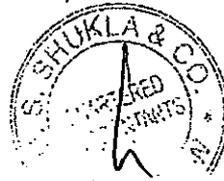
90083984.88

90083984.88

90083984.88

0.00

Balance as per Bank Statement as on 31.03.2017



Sarve Shiksha Abhiyan (S.S.A.)  
U.P. Education for All Project Board  
Vidya Bhawan, Nishatganj, Lucknow  
Bank Reconciliation Statement of NPEGEL as on 31.03.2017  
Canara Bank Lucknow Main SB 0363101028088

Balance as per Cash Book as on 31.03.2017

Balance as per Bank Statement as on 31.03.2017

	32110846.98
TOTAL	32110846.98
	32110846.98
	32110846.98
	0.00



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**SARVA SHIKSHA ABHIYAN**  
**IMPLEMENTED BY THE U.P EDUCATIONAL FOR ALL PROJECT BOARD**  
**F.Y. 2016-17**

(Schedule-"I" of significant Accounting Policies and Notes on Accounts forming part of the project Financial Statements for the year ended on 31<sup>st</sup> March 2017)

**1. Significant Accounting Policies**

**a) Basis of Accounting**

For implementation of the project, SPO has received grants from Government of India and Government of Uttar Pradesh in the ratio of 60:40. The Central Government releases its portion of the funds to the State Government where after the state government disburses the grants to the society after adding its portion of the grant. In case of provisions in the State Budget, the money is drawn by the DDO of the project by submitting the bills to the Treasury. The amounts drawn from the Treasury is also deposited in the bank account of SPO for expenditure at their level or transferred to the DPO for utilization of funds on approved scheme and for making disbursement to others units for implementation of the Project tasks.

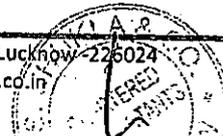
Since the basic objective of the project is to meet out social responsibility of the government in regards to universality of literacy and education as per directive principles enshrined in the Constitution of India, as such, no profit and loss account is prepared for the project. Since the implementation of the project is carried out under the control of State Government through SPO which is managed mainly by the officers of the government, spirit of government accounting system and financial control affects its overall accounts functioning to some extent in view of above, though the accounts are prepared on the basis of double entry system, commercial accounting procedure are not strictly adhered. The project accounts are prepared on historical cost convention following cash system of accounting as against the prescribed method of Mercantile System of Accounting as per the Manual on Financial Management and Procurement issued by Department of Elementary Education and Literacy Ministry of Human Resource Development Govt. of India in 2010. Income/Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid.

**b) FIXED ASSETS**

Fixed assets purchased for SPO and DPOs are stated at their cost of acquisition. However, as per past practice, Fixed Assets acquired/created at field level for smooth operations of the project activities have been treated as Expenditure at the time of release of payments and after obtaining statement of expenditures/utilization certificate.

**c) PROJECT CIVIL WORKS**

Project civil works i.e. Construction of Schools, Additional Classrooms, Boundary Wall, Toilets etc. are charged to the Income & Expenditure as expenditure.



**d) DEPRECIATION**

No depreciation is charged on fixed assets.

**e) INTEREST EARNED ON BANK ACCOUNTS**

Interest earned on balances in bank accounts is treated as income and utilized for the purpose of the project.

**f) MISCELLANEOUS INCOME**

Miscellaneous income shown in the Income and expenditure Accounts includes some amount of tender Fees, Security amount and amount refunded by BRCs/CRCs/SMC's to SPO, Lucknow totaling to Rs.5,39,51,603.05 which have been accounted for as Miscellaneous Income.

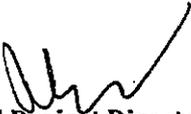
**g) Expenditure Incurred by the Implementing Agencies:-**

- i. Amounts paid to Block Resource Centers, Cluster Resource Centers and Village Education Committees are treated as Expenditure on receipt of utilization certificates from district offices.
- ii. As amount paid to Basic Shiksha Parishad Allahabad towards teacher salary is in form of reimbursement; it is being treated as expenditure at the time of release.
- iii. Expenditure Incurred by Director of Basic Education, Director SIEMAT Allahabad, SCERT Lucknow, Pathya Pustak Adhikari, Rajya Vigyan Sasthan Allahabad, State Institute of Education Allahabad (SIE) and other institutions have been accounted for on the basis of Statement of Expenditure (SOE's)/utilization certificate submitted by the respective department.

**2. NOTES ON ACCOUNTS**

- a) The SARVA SHIKSHA ABHIYAN is being implemented in the State of Uttar Pradesh by the U.P.EDUCATION FOR ALL PROJECT BOARD, which is a Society, Registered under the Society Registration Act, 1860.
- b) Previous year's figures have been given while preparing the Annual Accounts for the Current year. Further, previous year's figures have been rearranged and regrouped wherever necessary to make them comparable with the current year's figures.

  
Finance Controller

  
Additional Project Director

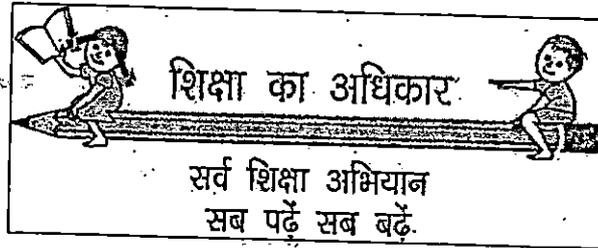
  
State Project Director

Date: 26.10.2017  
Place: Lucknow



**U.P. EDUCATION FOR ALL PROJECT  
BOARD**  
(उत्तर प्रदेश सभी के लिए शिक्षा परियोजना परिषद्)

**STATE PROJECT OFFICE**  
Vidya Bhawan, Nishatganj, Lucknow (U.P.)



**PROJECT FINANCIAL STATEMENTS  
OF  
KASTURBA GANDHI AWASIYA BALIKA VIDYALYA  
(KGBV)**

**F.Y. 2016-17**

**(INCLUDING AUDITORS' REPORT & MANAGEMENT LETTER)**

**LEAD AUDITORS**

**D. S. SHUKLA & CO.  
CHARTERED ACCOUNTANTS**

**: Head office :**

G.F.-2, Ekta Apartment, 125 Chandralok, Aliganj Lucknow - 226024  
- (Tel) : (0522) 4236996 (E): dsshuklaca@yahoo.co.in

**INDEPENDENT AUDITORS' REPORT**

To  
The State Project Director  
Sarva Siksha Abhiyan  
(U.P. Education for All Project Board)  
Vidya Bhawan, Nishat Ganj  
Lucknow

We have audited the accompanying consolidated financial statements of KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA implemented by the Uttar Pradesh Education For All Board (hereinafter referred to as "The KGBVs") comprising of Consolidated Balance Sheet as at 31<sup>st</sup> March 2017, the consolidated Income and Expenditure and the consolidated Receipt & Payment Account for the year then ended, annexed hereto, and a summary of significant accounting policies and other explanatory information.

These financial statements incorporate the account of 746 KGBVs running in State of U.P., out of which 148 KGBVs have audited by us as Lead Auditors and rest 598 KGBVs have been audited by other five Auditor Firms as appointed by the Project administration. The List of Auditor Firms including us is as under-

**SL.NO. Name of Auditors**

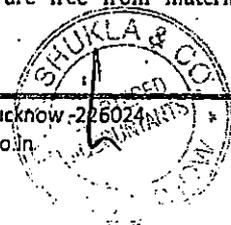
1. M/s. D.S. Shukla & Co. (Chartered Accountants)
2. M/s Singh Agarwal & Associates (Chartered Accountants)
3. M/s Rajeev Nandan & Co. (Chartered Accountants)
4. M/s Hem Sandeep & Co., (Chartered Accountants)
5. M/s Sanjay Kalyani & Co. (Chartered Accountants)
6. M/s BNPSY & Associates (Chartered Accountants)

**Management Responsibility for the Consolidated Financial Statement**

Management is responsible for the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated financial position, consolidated financial performance of the "The KGBVs" in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. This responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the KGBVs and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these 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 consolidated financial statements are free from material misstatement.



**D.S.SHUKLA & CO.**  
**CHARTERED ACCOUNTANTS**

Lucknow  
Gorakhpur

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's 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 auditor considers internal control relevant to the KGBVs', preparation of the financial statements that give 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 KGBVs have in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by those charged with governance, as well as evaluating the overall presentation of the consolidated financial statements.

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

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial statements, subject to 'Others Matters' mentioned in para below, give a true and fair view in conformity with the accounting principles generally accepted in India of the consolidated state of affairs of the "The KGBVs" as at March 31, 2017 and the consolidated Excess of Expenditure over income for the year ended on that date and the consolidated Receipts/Payments for the year ended on that date.

**Other Matters**

1. Other matters comprising of detailed audit comments vide Annexure 'A', procurement audit report, management letter and Utilization certificate, notes on accounts forming integral part of accounts is attached to this Report. Our opinion is not qualified in respect of this matter.
2. The auditors of the following districts- Sonbhadra, Farukhabad, Kannaj, Hamirpur have issued qualified opinion on the accounts of the KGBVs running in aforesaid Districts. Complete details of such qualifications and observations may be referred to in separate District Audit Reports submitted to the State Project office by the district auditors.

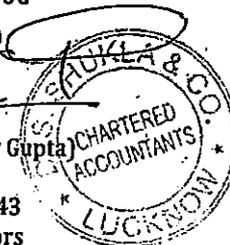
**Report On Other Legal And Regulatory Requirements**

There is no requirement of reporting on 'Other Legal and Regulatory Requirements' in the case of "The KGBVs".

Date: 26.10.2017  
Place: Lucknow

For D.S. Shukla & Co.  
Chartered Accountants  
FRN- 000773C

(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Allganj, Lucknow -226024  
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in

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AUDITORS' REPORT

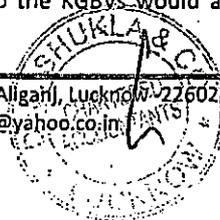
KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA (KGBV)  
IMPLEMENTED BY THE UTTAR PRADESH EDUCATION FOR ALL PROJECT BOARD

ANNEXURE-"A"

(Referred to in para 4 – 'Other Matters' of the Auditors Report on the account of the Kasturba Gandhi  
Awasiya Balika Vidyalaya for the year ended on 31<sup>st</sup> March, 2017)

AUDIT OBSERVATIONS

- 1) Under Kasturba Gandhi Awasiya Vidyalayas (KGBVs) programme, it has been observed that the programme is being implemented uninterruptedly except certain procedural laxities. It may be mentioned that for each Vidyalaya, grant for building construction, boring hand pump and for boundary wall has been sanctioned in earlier years. For the same, DPOs should either enter into contract/ agreement or at-least include all the important terms and conditions, time limit for construction, penalties for delay and deficiency in construction while placing order to the construction agencies. Also statement of expenditure (SOE) should be obtained at given intervals and finally, utilization certificate and technical certificate in regards to quality and construction as per the specification should also be obtained. No proper documentation, right from issuing order for construction to the agency delivering them the cheques and thereafter in obtaining statement of expenditure and physical progress report and finally utilization certificate and technical certificate have been adequately obtained.
- 2) Under the programme, amounts are transferred by SPO to the bank account of KGBV which are operated jointly by BSA/AAO . The amounts received in the accounts of KGBV are thereafter expended for meeting out different types of recurring expenses and contingencies of KGBV. As per State Government rules, payment up to Rs. 2000/- only can be made in cash and rest of the payments to suppliers and parties are to be made only by cheques. However, it has been observed that BSA/AAO have sometimes violated this provision and have made cash payment for more than Rs. 2000/-.
- 3) Under the programme, students at KGBV are given the facility of fooding free of cost. The cost is borne by the SPO by transferring funds to DPOs. DPOs have been instructed to provide funds to KGBVs for purchasing essential merchandise and grocery items on de-centralized basis. However, DPOs invite tender for different merchandise and grocery items and fix the rates and nominate the supplier from whom, the KGBVs have to take supply at the rates prescribed by DPOs. It has been observed that such prescribed rates are generally higher than the market rates and the same goods are available at the village/block level at cheaper rates. Therefore, it is suggested that rates prescribed by the DPOs should be treated as only indicative and it should be left at KGBV to purchase the same at lower rates, if available, from any vendor in their village/block. The decision given to the KGBVs would also ensure



**D.S.SHUKLA & CO.**  
**CHARTERED ACCOUNTANTS**

Lucknow  
Gorakhpur

timely supply of required material and unnecessary storage of the same leading to their deterioration. Suitable instructions need to be issued urgently.

- 4) The financial statements are subject to the approval of Executive Committee of the project.
- 5) Fund in Transit-KGBV:-  
The remittance in transit which is under reconciliation amounts to Rs. 27,67,845.00 (net). This needs to be identified and reconciled on priority basis.

Date: 26.10.2017  
Place: Lucknow

For D.S. Shukla & Co.  
Chartered Accountants  
FRN- 000773C

  
(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



**D.S.SHUKLA & CO.**  
CHARTERED ACCOUNTANTS

Lucknow  
Gorakhpur

To,  
The State Project Director,  
Kasturba Gandhi Awasiya Balika Vidyalayas (KGBVs)  
Uttar Pradesh Education for All Project Board  
Vidya Bhawan, Nishatganj,  
Lucknow, Uttar Pradesh

Sub: Procurement under Kasturba Gandhi Awasiya Balika Vidyalayas (KGBVs)

Sir,

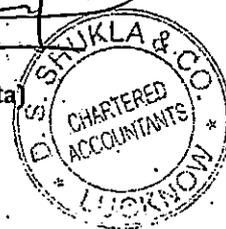
We have conducted the audit of Balance sheet, Income & Expenditure Account and Receipt and Payment Account for the financial year 2016-17 of Kasturba Gandhi Awasiya Balika Vidyalayas (KGBVs), implemented by Uttar Pradesh Education for all Project Board. These financial statements incorporate the accounts of 746 KGBVs' and the accounts maintained at State Project Office (SPO), Lucknow. State Project Office and 148 KGBVs' have been audited by us whereas remaining 598 KGBVs' have been audited by 5 other appointed auditor firms.

Based on audit records made available to us and subject to our and other district auditors' audit reports, we have verified on a test basis, that goods, works and the services financed have been procured in accordance with relevant provision of the procurement procedure prescribed for the purpose. A statement regarding verification of procurement procedure is attached.

Thanking you,

For D.S. Shukla & Co.  
Chartered Accountants  
FRN-000773C

(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



Date: 26.10.2017  
Place: Lucknow

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024  
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in

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**D.S.SHUKLA & CO.**  
CHARTERED ACCOUNTANTS

Lucknow  
Gorakhpur

To,  
The State Project Director,  
Kasturaba Gandhi Awasiya Balika Vidyalayas (KGBVs)  
Uttar Pradesh Education for All Project Board  
Vidya Bhawan, Nishatganj,  
Lucknow, Uttar Pradesh

**SUB: Procurement under Kasturaba Gandhi Awasiya Balika Vidyalayas (KGBVs)**

Sir,

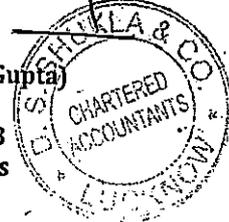
After going through the procurement procedure adopted by the SPO/KGBVs and on the basis of our audit of other relevant records for the financial year 2016-17 of KGBVs, and input from the District Audit Reports, this is to certify that subject to our remarks in our and other district auditors' audit reports, we have satisfied ourselves with the compliance of procurement procedures prescribed in the Manual on Financial Management and Procurement under KGBVs:

Thanking you,

For D.S. Shukla & Co.,  
Chartered Accountants  
FRN-000773C



(CA. Gaurav Gupta)  
Partner  
M.No. 405243  
Lead Auditors



Date: 26.10.2017  
Place: Lucknow

Head Office: GF-2, Ekta Apartment, 125- Chandralok Colony, Aliganj, Lucknow -226024  
Phone & Fax : 0522-4101734 , Email : dsshuklaca@yahoo.co.in

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**KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)**  
**U.P. EDUCATION FOR ALL PROJECT BOARD**  
 Vidya Bhawan, Nishatganj, Lucknow (U.P.)

**UTILIZATION CERTIFICATE UNDER KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT (KGBV)**  
**FOR THE YEAR ENDED ON 31ST MARCH 2017,**  
 Name of the State-Uttar Pradesh

Sl.No.	Sanction Letter No & Date	Grant in Aid-General				Grant in Aid-Capital				Grand Total (Rs) (A+B)
		General Category	SCPSC (Minor Head-789)	SCPST (Minor Head-796)	Total(Rs) (A)	General Category	SCPSC(M Inor Head-789)	SCPST(M Inor Head-796)	Total(Rs) (B)	
<b>RECEIPTS FROM GOVERNMENT OF INDIA</b>										
1	Transfer from SSA GOI Grant	1415799126.00			1415799126.00				0.00	1415799126.00
					0.00				0.00	0.00
	<b>SUB-TOTAL(A)</b>	1415799126.00	0.00	0.00	1415799126.00	0.00	0.00	0.00	0.00	1415799126.00
<b>RECEIPTS FROM GOVERNMENT OF UTTAR PRADESH</b>										
1	Transfer from SSA U.P. Grant	943866084.00	0.00	0.00	943866084.00	0.00	0.00	0.00	0.00	943866084.00
					0.00				0.00	0.00
	<b>SUB-TOTAL(B)</b>	943866084.00	0.00	0.00	943866084.00	0.00	0.00	0.00	0.00	943866084.00
	<b>TOTAL(A+B)</b>	2359665210.00	0.00	0.00	2359665210.00	0.00	0.00	0.00	0.00	2359665210.00

1. Certified that out of Rs.141,57,99,126.00 (Rs. One hundred Forty one crores Fifty Seven lacs Ninty nine thousand One hundred Twenty six ) of Grant in Aid sanctioned/received during the year 2016-17 in favour of U.P. Education for All Project Board, Vidya Bhawan, Nishatganj, Lucknow-226007 Vide Ministry of Human Resource Development, Department of Elemenatory Education and Literacy Letter Nos., noted against each and Rs.94,38,66,084.00 (Rs. Ninty Four crores Thirty eight lacs sixty six thousand eighty four ) as State Share from the State Government and Rs.5,39,50,181.38 (Five crores thirty nine lacs fifty thousand one hundred eighty one and paisa thirty eight only) on account of Interest and miscellaneous income earned during the period 01-04-2016 to 31-03-2017 and Rs.81,93,10,578.74 (Eighty one crores ninty three lacs ten thousand five hundred seventy eight and seventy four paisa only) on account of unspent balance and Rs.6,28,51,078.06 (Six crores Twenty eight lacs Fifty one thousand Seventy eight and six paisa only on account of opening advance of previous year and, a Sum of Rs.279,41,84,992.69 (Two hundred Seventy nine Crore Fourty one Lacs eighty four thousand nine hundred ninty two and sixty nine paisa only) has been utilized for the purpose for which it was sanctioned and amount of Rs.50,15,92,055.49 (Fifty crores Fifteen lacs ninty two thousand fifty five and forty nine paisa only) remaining unutilized at the year end will be adjusted towards the Grant-in -Aid payable during the year 2017-18.

2- It is also certified that out of amount of Rs.279,41,84,992.69 (Two hundred Seventy nine Crore Fourty one Lacs eighty four thousand nine hundred ninty two and sixty nine paisa only) shown as utilized, accounts for an amount of Rs.9,10,98,008.94 (Nine crores Ten lacs ninty eight thousand eight and ninty four paisa only) are yet to be received from implementing units/agencies, as per details enclosed in schedule- "C-2", Which has been allowed to be carried forward.

3- Certified that we have satisfied ourself that the conditions on which the Grant-In-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised:-

- 1- Audited Statements of Accounts (Copy enclosed)
- 2- Utilization Certificates
- 3- Progress Report
- 4- Audit Report & Management Letter.

Date : 26.10.2017

Place : Lucknow

*[Signature]*  
Finance Controller

*[Signature]*  
Additional Project Director

*[Signature]*  
State Project Director

**AUDITOR'S CERTIFICATE**

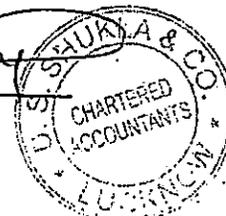
The above statements are verified on the basis of audit of books of accounts and records produced before us by the project and its subsidiary office.

Date : 26.10.2017

Place : Lucknow

For D.S.Shukla & Co.  
(Chartered Accountants)  
(F.R.NO.000773C)

*[Signature]*  
(CA. Gaurav Gupta)  
Partner  
Mem. No. 405243



**KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)**  
**U.P.Education For All Project Board**  
 Vidya Bhawan; Nishatganj, Lucknow-Uttar Pradesh

**Balance Sheet**  
 as at 31st March 2017.

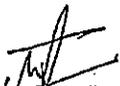
Previous Year	Liabilities	Sch. No	Current Year Amount(Rs)	Current Year Amount(Rs)	Previous Year	Assets	Sch. No	Current Year Amount(Rs)	Current Year Amount(Rs)
4812680216.25	<u>Grant/Fund Account</u> Opening Balance		4,520,594,609.22	4,252,480,432.85	3638432952.42	<u>Fixed Assets</u>	A		3,659,790,368.42
292085607.03	Less:- Excess of Expenditure over Income transferred from Income and Expenditure A/C		268,114,176.37		62851078.06	Advances at KGBVS'	C-2		91,098,008.94
						<u>Cash &amp; Bank Balances at Field Level</u>			498,824,210.49
					806788764.24	Cash and Bank Balances at SPO, Lucknow	B	485,798,178.99	
					11977054.50	Canara Bank, Hazratganj, Lucknow		12454818.50	
					541915.00	Bank of Baroda, Narhi, Lucknow, A/C No-16851		571213.00	
					2845.00	Money In Transit	C-3		2,767,845.00
4520594609.22	<b>Total</b>			<b>4,252,480,432.85</b>	4520594609.22	<b>Total</b>			<b>4,252,480,432.85</b>

Significant Accounting Policies and Notes on Accounts as per Schedule-'D' Schedule 'A' to 'D' form Integral part of the Project Financial Statements

0.00

As per separate Report of even date

For D.S.Shukla & Co  
 Chartered Accountants  
 (F.R.NO 000773C)

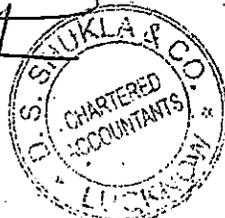
  
 (Finance Controller)

  
 (P.D.)

  
 (State Project Director)

(CA. Gaurav Gupta)  
 Partner  
 Mem. No. 405243

Date: 26.10.2017  
 Place: Lucknow



KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)

U.P. Education For All Project Board  
Vidya Bhawan, Nishatganj, Lucknow-Uttar Pradesh

Income and Expenditure Account  
for the year ended on 31st March 2017.

Previous Year	Expenditures	Sch. No	Current Year Amount(Rs)	Current Year Amount(Rs)	Previous Year	Income	Sch. No	Current Year Amount(Rs)	Current Year Amount(Rs)
8029504.00	To Expenditure Non Recurring Expenditures	C-1	14,138,241.00	2,681,729,567.75	1,338,654,703.20	By Fund Receipts		1,415,799,126.00	2,359,665,210.00
2579343634.77	Recurring Expenditures	C-1	2,667,591,326.75		892,436,468.80	From Government of India			
					1,352,142.00	By Interest Income			
					47,678,407.24	Interest Received from Bank-SPO		507,062.00	40610300.97
					15,165,810.50	Interest Received from Bank-Field Level		40,103,238.97	
					292,085,607.03	By Miscellaneous Income			13,339,880.41
						By Excess of Expenditure over Income transferred to Balance sheet			268,114,176.37
2587373138.77	Total			2,681,729,567.75	2587373138.77	Total			2,681,729,567.75

Significant Accounting Policies and Notes on Accounts as per Schedule-'D'  
Schedule 'A' to 'D' form integral part of the Project Financial Statements

As per separate Report of even date

For D.S.Shukla & Co  
Chartered Accountants  
(F.R.NO 000773C)

(CA. Gaurav Gupta)  
Partner  
Mem. No. 405243  
Date: 26.10.2017  
Place: Lucknow



*[Signature]*  
(Finance Controller)

*[Signature]*  
(A.P.D.)

*[Signature]*  
(State Project Director)

**KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)**  
 U.P. Education For All Project Board  
 Vidya Bhawan, Nihatganj, Lucknow-Uttar Pradesh

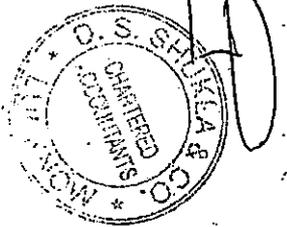
**Receipt and Payment Account**  
 for the year ended on 31st March 2017.

Previous Year	Receipt	Sch. No	Current Year Amount (Rs)	Current Year Amount (Rs)	Previous Year	Payment	Sch. No	Current Year Amount (Rs)	Current Year Amount (Rs)
1,106,793,218.97	Opening Cash and Bank Balances at Field Level		806,788,764.24	819,307,733.74	41702874.00	Procurement of Fixed Assets	A		21,357,416.00
26046824.50	at SPO Level		541915.00		8029504.00	Non Recurring Expenditures	C-1		14,138,241.00
33810.00	Canara Bank, Hazratganj, Lucknow		11977054.50		2579343634.77	Recurring Expenditures	C-1		2,667,591,326.75
66,420,628.76	IOB, Lucknow Main			62,851,078.06	62851078.06	Advances at KGBV	C-2		91,098,008.94
16,656,655.60	Opening Advances at KGBV			2,845.00					
	Fund In Transit								
1338654703.20	Fund Receipts			2,359,665,210.00	806788764.24	Closing Cash and Bank Balances at Field Level	B		485,798,178.59
892436468.80	From Government of India		1415799126.00		11977054.50	Canara Bank, Hazratganj, Lucknow, A/C No-27801			13,026,031.50
	From Government of Uttar Pradesh		943866084.00		541915.00	Bank of Baroda, Nari, Lucknow, A/C No-16851			571213.00
1,352,142.00	Interest Received from Bank SPO		507,062.00	40,610,300.97	2845.00	Money In Transit	C-3		2,767,845.00
47,678,407.24	Interest Received from Bank Field Level		40,103,238.97						
15165810.50	Miscellaneous Income			13339880.41					
3511237669.57	<b>Total</b>		<b>3,295,777,048.18</b>	<b>3,295,777,048.18</b>	<b>3511237669.57</b>	<b>Total</b>		<b>3,295,777,048.18</b>	<b>3,295,777,048.18</b>

Significant Accounting Policies and Notes on Accounts as per Schedule 'D' Schedule 'A' to 'D' Form Integral part of the Project Financial Statements

As per separate Report of even date

For D.S. Shukla & Co.  
 Chartered Accountants  
 (F.R.N.O 000733)



(CA. Gaurav Gupta)  
 Partner  
 Mem. No. 405243  
 Date: 26.10.2017  
 Place: Lucknow

(Finance Controller)

(A.A.P)

(State Project Director)

**KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)**  
 U.P.Education For All Project Board  
 Vidya Bhawan, Nishatganj,Lucknow-Uttar Pradesh

**Schedule-A**

Details of Fixed Asset as on 31st March 2017.

(Figures in Rs)

Sl No	Particulars	Opening Balance	Addition During the Year	Total
1	School Building	3334000294.90	15,862,467.00	3349862761.90
2	Electricity/Water Charges	8821302.00	39,448.00	8860750.00
3	Boundary Wall	72237964.00	813,763.00	73051727.00
4	Boring/Handpump	34891285.90	859,850.00	35751135.90
5	Furniture & Fixtures	188482105.62	3,781,888.00	192263993.62
	<b>Total(Rs)</b>	<b>3638432952.42</b>	<b>21357416.00</b>	<b>3659790368.42</b>

For D.S.Shukla & Co  
 Chartered Accountants  
 (F.R.NO-000773C)

(CA. Gaurav Gupta)  
 Partner  
 Mem. No. 405243

Date: 26.10.2017  
 Place: Lucknow



(Finance Controller)

(A.P.O)

(State Project Director)

**Details of Cash & Bank Balances at Field Level (KGBV)**

**As on 31st March 2017**

**Schedule-B2**

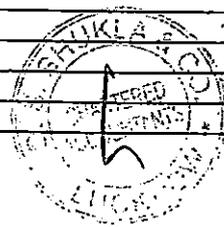
Sl. No.	District	KGBV	Bank Balance as on 31/03/2017
1	Agra	FATEHABAD	370804.00
2	Agra	FATEHPUR SIKRI	1735005.00
3	Agra	JAGNER	719337.00
4	Agra	PINAHAT	1008815.00
5	Agra	SHAMSHABAD	1198537.00
6	Agra	ACCHNERA	1165994.00
7	Agra	AKOLA	567257.00
8	Agra	BAH	1073846.00
9	Agra	BAROLI AHEER	954511.00
10	Agra	BICHPURI	-559614.00
11	Agra	KHANDOLI	365209.00
12	Agra	KHERAGARH	396233.00
13	Agra	SAIYAN	412383.00
<b>Total</b>			<b>10527545.00</b>
14	Aligarh	ALIGARH MUNI. CORP.	95419.21
15	Aligarh	ATRAULI	326155.28
16	Aligarh	BIJAULI	455205.00
17	Aligarh	GANGIRI	207672.00
18	Aligarh	AKRABAD	541933.18
19	Aligarh	CHANDAU	514889.21
20	Aligarh	DHANIPUR	290056.06
21	Aligarh	GONDA	691032.66
22	Aligarh	IGLAS	222224.94
23	Aligarh	JAWAN	108641.25
24	Aligarh	KHAIR	838927.75
25	Aligarh	LODHA	675072.96
26	Aligarh	TAPPAL	397407.93
<b>Total</b>			<b>5364637.43</b>
27	Allahabad	DHANUPUR	434740.00
28	Allahabad	KAUDIHARI	491068.00
29	Allahabad	KORAON	1900550.00
30	Allahabad	KOUNDHIARA	910064.76
31	Allahabad	SHANKAR GARH	683325.48
32	Allahabad	BAHADURPUR	1250121.09
33	Allahabad	BAHARIYA	1130438.00
34	Allahabad	CHAKA	1058958.74
35	Allahabad	HANDIA	1325361.00
36	Allahabad	HOLAGARH	1099899.58
37	Allahabad	JASARA	683988.09
38	Allahabad	KARCHHANA	979683.13
39	Allahabad	MANDA	2095904.09
40	Allahabad	MAUAIMA	969893.00
41	Allahabad	MEJA	2113551.59
42	Allahabad	PHOOLPUR	1207101.61
43	Allahabad	PRATAP PUR	1555534.00
44	Allahabad	SAIDABAD	1307849.00
45	Allahabad	SORAM	1156887.00
46	Allahabad	URUWA	1271894.59
<b>Total</b>			<b>23626812.75</b>
47	Ambedkar Nagar	AKBARPUR	687703.00

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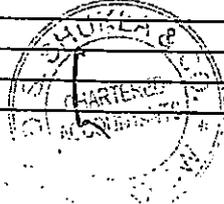
48	Ambedkar Nagar	BHIYAON	857963.00
49	Ambedkar Nagar	KATEHARI	495674.00
50	Ambedkar Nagar	BHEETI	997588.70
51	Ambedkar Nagar	JAHANGIRGANJ	1059357.00
52	Ambedkar Nagar	JALALPUR	685256.00
53	Ambedkar Nagar	RAMNAGAR	1104737.00
54	Ambedkar Nagar	TANDA	566584.00
Total			<b>6454862.70</b>
55	Azamgarh	HARRAIYA	267390.50
56	Azamgarh	MAHARAJ GANJ	146346.00
57	Azamgarh	MARTIN GANJ	162142.57
58	Azamgarh	MOHAMMADPUR	160934.00
59	Azamgarh	PALHANA	608702.00
60	Azamgarh	SATHIYAN	355032.00
61	Azamgarh	AHIRAULA	666529.00
62	Azamgarh	ATRAULIYA	824455.00
63	Azamgarh	AZMATGARH	467621.00
64	Azamgarh	BILARIYAGANJ	622866.00
65	Azamgarh	FOOLPOOR	1392866.00
66	Azamgarh	JAHANAGANJ	685895.00
67	Azamgarh	KOILSA	788687.84
68	Azamgarh	LALGANJ	762309.99
69	Azamgarh	MEHNAGER	1756989.00
70	Azamgarh	PALAHNI	834131.07
71	Azamgarh	PAWAE	1317616.24
72	Azamgarh	RANI KI SARAI	983604.00
73	Azamgarh	TAHBERPUR	894300.00
74	Azamgarh	TARWA	661767.00
75	Azamgarh	THEKMA	1328438.00
Total			<b>15688622.21</b>
76	Badaun	AASAF PUR	710043.20
77	Badaun	AMBIYA PUR	682639.00
78	Badaun	BADAUN MUN BOARD	386975.00
79	Badaun	BISOULI	755088.20
80	Badaun	DATA GANJ	772507.20
81	Badaun	DEHGANVA	936522.60
82	Badaun	ESLAM NAGAR	786606.20
83	Badaun	JAGAT	1108702.20
84	Badaun	KADARCHOCK	462018.00
85	Badaun	MIANOO	432282.20
86	Badaun	SAHASWAN MUN BOARD	880568.20
87	Badaun	SAHSWAN	802477.00
88	Badaun	SALAR PUR	621162.20
89	Badaun	SUMRAIR	460617.20
90	Badaun	UJHANI	710627.00
91	Badaun	UJHANI MUN BOARD	536532.00
92	Badaun	USANWA	452795.20
93	Badaun	VAZIR GANJ	810217.20
Total			<b>12308379.80</b>
94	Baghpat	BAROUT Muni Bd	532261.00
95	Baghpat	CHHAPROLI	636665.70
Total			<b>1168926.70</b>
96	Bahraich	BALHA	679262.54
97	Bahraich	CHITTAURA	541700
98	Bahraich	FAKHAR PUR	1159062
99	Bahraich	FOREST VILLAGES	519267
100	Bahraich	HUJUR PUR	759733
101	Bahraich	JARWAL	529440
102	Bahraich	KAISER GANJ	597760

(131)



103	Bahraich	MAHSI	453242
104	Bahraich	MIHIN PURVA	564312
105	Bahraich	NAWAB GANJ	810479
106	Bahraich	PAYAGPUR	629785
107	Bahraich	RISIA	608011
108	Bahraich	SHIV PUR	524963.68
109	Bahraich	TAJWA PUR	553297
110	Bahraich	VISHESHWAR GANJ	709886
Total			<b>9640220.22</b>
111	Balia	BANSDEEH	291460.00
112	Balia	MANIAR	492143.00
113	Balia	MURLI CHHAPRA	820252.00
114	Balia	RASARA	87848.00
115	Balia	REVATI	465495.00
116	Balia	BAIRIA	413656.00
117	Balia	BELAHARI	920700.00
118	Balia	BERUARBARI	380760.00
119	Balia	CHILKAHAR	53585.77
120	Balia	DUBAHAR	458032.00
121	Balia	GARWAR	118822.00
122	Balia	NAGARA	245092.50
123	Balia	NAVANAGAR	184542.50
124	Balia	PANDAH	535148.00
125	Balia	SEAR	193642.00
126	Balia	SOHAWN	95381.00
Total			<b>5756559.77</b>
127	Balrampur	BALRAMPUR	3270985.14
128	Balrampur	BALRAMPUR(MUN.Bd.)	1116216.18
129	Balrampur	FOREST VILLAGES	302190.00
130	Balrampur	GAINDAS BUZURG	666861.00
131	Balrampur	GAINSRI	501504.00
132	Balrampur	HARAIYA SATGHARWA	496667.00
133	Balrampur	PACHPERWA	155213.00
134	Balrampur	REHRA BAZAR	804654.00
135	Balrampur	SHRIDUTTGANJ	1001907.66
136	Balrampur	TULSIPUR	333128.00
137	Balrampur	UTRAULA	157162.00
Total			<b>8806487.98</b>
138	Banda	BABERU	144014.77
139	Banda	BISANDA	1083378.75
140	Banda	KAMASIN	1075685.15
141	Banda	NARAINI	531508.84
142	Banda	BADOKHAR KHURD	603474.84
143	Banda	JASPURA	1000367.84
144	Banda	MAHUWA	881864.69
145	Banda	TINDWARI	769005.09
Total			<b>6089299.97</b>
146	Barabanki	DARIYA BAD	155259
147	Barabanki	FATEH PUR	151892
148	Barabanki	HAIIDAR GARH	347474.68
149	Barabanki	MASALI	401647.18
150	Barabanki	NINDURA	883321.25
151	Barabanki	PURE DALAI	24407
152	Barabanki	RAM NAGAR	171342
153	Barabanki	SIRALI GAUSPUR	307736
154	Barabanki	SURAT GANJ	123020
155	Barabanki	BANI KODAR	129203
156	Barabanki	BANKI	308182.34
157	Barabanki	DEWA	399505

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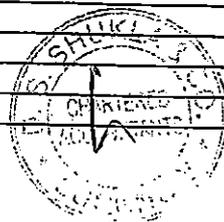
158	Barabanki	HARAKH	414718
159	Barabanki	SIDDHAOR	215211.13
160	Barabanki	TRIVEDI GANJ	833065.16
<b>Total</b>			<b>4865983.74</b>
161	Bareilly	AALAMPUR JAFRABAD	458944.33
162	Bareilly	BAHERI	437216.40
163	Bareilly	BAHERI MUN. BD.	1007360.84
164	Bareilly	BAREILLY MUN.CORP	303314.80
165	Bareilly	BHADPURA	816449.84
166	Bareilly	BHOJIPURA	370359.25
167	Bareilly	BHUTA	277119.18
168	Bareilly	FARIDPUR	409227.40
169	Bareilly	FARIDPUR MUN BOARD	469439.40
170	Bareilly	FATEHGANJ	943847.99
171	Bareilly	KYARA	586503.15
172	Bareilly	MAJHGAWAN	517386.49
173	Bareilly	MIRGANJ	398456.30
174	Bareilly	NAWABGANJ	788200.15
175	Bareilly	RAMNAGAR	877148.49
176	Bareilly	RICHHA	398928.83
177	Bareilly	SHERGARH	646241.49
178	Bareilly	VITHARI CHAINPUR	998759.99
<b>Total</b>			<b>10704904.32</b>
179	Basti	KUDRAHA	1081638
180	Basti	PARSHURAMPUR	813912
181	Basti	RAMNAGAR	2033815
182	Basti	RUDHOLI	930803
183	Basti	SAUNGHAT	1561086
184	Basti	BAHADURPUR	1489538
185	Basti	BANKATI	1873250
186	Basti	BASTI SADAR	1201335
187	Basti	GAUR	1086557
188	Basti	HARRIYA	847662
189	Basti	KAPTANGANJ	1255394
190	Basti	SALTOVA GOPALPUR	1290875
191	Basti	VIKRAMJOT	1504317
<b>Total</b>			<b>16970182.00</b>
192	Bhadohi	AURAI	526964
193	Bhadohi	DEEGH	856818
194	Bhadohi	BHADOHI	908462.5
195	Bhadohi	GYANPUR	487030.5
196	Bhadohi	SURIYAVAN	295327.5
<b>Total</b>			<b>3074602.50</b>
197	Sambhal (B.Nagar)	ASMOLI	52331.00
198	Sambhal (B.Nagar)	BANIYAKHERA	75693.00
199	Sambhal (B.Nagar)	CHANDAUSI MUN BOARD	183691.59
200	Sambhal (B.Nagar)	PAWANSA	120629.00
201	Sambhal (B.Nagar)	SAMBHAL	213573.00
202	Sambhal (B.Nagar)	SAMBHAL MUN BOARD	127188.00
203	Sambhal (B.Nagar)	GUNNOOR	165981.00
204	Sambhal (B.Nagar)	JUNAVAI	266443.00

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205	Sambhal (B.Nagar)	RAJ PURA	289421.00
206	Sambhal (B.Nagar)	BEHJOI	38849.39
<b>Total</b>			<b>1533799.98</b>
207	Bijnor	BURHANPUR(SEOHARA)	2283786.00
208	Bijnor	CHANDPUR MUN BOARD	2698042.00
209	Bijnor	FOREST VILLAGES	2651719.00
210	Bijnor	HALDOUR(KHARI-JHALU)	2211899.00
211	Bijnor	JALILPUR	1001267.00
212	Bijnor	KIRATPUR	1838626.00
213	Bijnor	KIRATPUR (MUNICIPAL BOARD)	3730232.00
214	Bijnor	KOTWALI	603535.00
215	Bijnor	MOHD.PUR DEVMAL	1688088.00
216	Bijnor	NAGINA MUN. BOARD	722241.00
217	Bijnor	NAJIBABAD	995779.00
218	Bijnor	NAJIBABAD MUN BOARD	1094349.00
219	Bijnor	NOORPUR	1347824.00
220	Bijnor	SHERKOT (MUNICIPAL BOARD)	1591018.00
<b>Total</b>			<b>24458405.00</b>
221	Buland Shahar	BULANDSHAHR MUN BOARD	613325.00
222	Buland Shahar	BULANDSHAHR	321159.00
223	Buland Shahar	DEBAI	688912.00
224	Buland Shahar	GULAOTI	311583.00
225	Buland Shahar	JAHANGIRABAD MUN BOARD	1150155.00
226	Buland Shahar	KHURJA MUN BOARD	509612.00
227	Buland Shahar	LAKHAWATI	449415.00
228	Buland Shahar	SIKANDRABAD	517177.00
229	Buland Shahar	SIKANDRABAD MUN BOARD	371374.00
230	Buland Shahar	UCHAGAON	697518.00
231	Buland Shahar	ANOOPSHAHAR	490947.00
232	Buland Shahar	ARNIA	1037281.00
233	Buland Shahar	DANPUR	422944.00
234	Buland Shahar	PAHASU	320605.00
235	Buland Shahar	SHIKARPUR	391707.00
236	Buland Shahar	SYANA	468982.00
<b>Total</b>			<b>8762696.00</b>
237	Chandauli	CHAKIYA	766699.86
238	Chandauli	FOREST VILLAGES	1258890.00
239	Chandauli	NAWGRAH	799131.00
240	Chandauli	NIYAMATABAD	692274.31
241	Chandauli	SHAHABGANJ	427876.76
242	Chandauli	BARAHANI	1325183.00
243	Chandauli	CHANDAULI	116033.72
244	Chandauli	DHANAPUR	455272.75
245	Chandauli	SAKALDIHA	667407.00
<b>Total</b>			<b>6508768.40</b>
246	AMETHI	BAHADURPUR	520182.00
247	AMETHI	SINGHPUR	609442.20
248	AMETHI	TILOI	876073.69
249	AMETHI	GAURIGANJ	510654.00
250	AMETHI	JAGDISHPUR	475101.50
251	AMETHI	JAMO	901419.00
252	AMETHI	MUSAFHIR KHANA	663647.70
253	AMETHI	SHAHGARH	663315.46
254	AMETHI	SHUKUL BAZAR	584964.75
255	AMETHI	AMETHI	562575.39
256	AMETHI	BHADAR	440859.00
257	AMETHI	BHETUA	776766.00

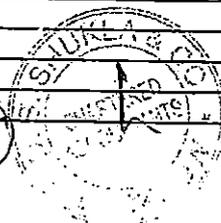
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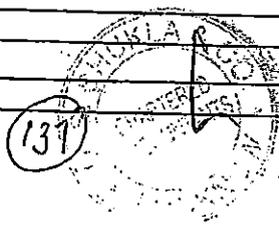
258	AMETHI	SANGRAMPUR	559347.07
Total			<b>8144347.76</b>
259	Chitrakoot	CHITRAKOOT	797942.12
260	Chitrakoot	MANIKPUR	39829.75
261	Chitrakoot	Shivrampur	168404.22
262	Chitrakoot	PAHADI	61394.74
Total			<b>1067570.83</b>
263	Deoria	BANAKATA	233759.00
264	Deoria	GAURI BAZAR	138833.49
265	Deoria	PATTHRDEVA	282518.32
266	Deoria	RAMPUR KARKHANA	648867.00
267	Deoria	BAITALPUR	952064.46
268	Deoria	BARAHAJ	723635.00
269	Deoria	BHATNI	535469.75
270	Deoria	BHATPAR RANI	652443.57
271	Deoria	BHLUANI	680509.57
272	Deoria	DEORIA SADAR	758701.00
273	Deoria	DESAHI DEORIA	961728.00
274	Deoria	LAR	825209.00
275	Deoria	RUDRAPUR	645756.00
Total			<b>8039494.16</b>
276	Etah	SAKEET	657047
277	Etah	ALIGANJ	577916
278	Etah	AWAGARH	1054510
279	Etah	JAITHARA	715270
280	Etah	JALESARA	713476
281	Etah	MARHARA	812202
282	Etah	NIDHAULI KALA	539649
283	Etah	SHEETAL PUR	772755
Total			<b>5842825.00</b>
284	Etawah	ETAWAH MUN BOARD	96411.97
285	Etawah	TAKHA	48707.18
Total			<b>145119.15</b>
286	Faizabad	AMANIGANJ	928005.03
287	Faizabad	HARINTANGANJ	1236259.63
288	Faizabad	MAWAI	496423.50
289	Faizabad	MILKIPUR	910401.28
290	Faizabad	RUDAULI	482857.18
291	Faizabad	BIKAPUR	1117528.66
292	Faizabad	MAYA	562380.00
293	Faizabad	PURA	713761.66
294	Faizabad	SOHAWAL	722146.43
295	Faizabad	TARUN	642519.72
Total			<b>7812283.09</b>
296	Farrukhabad	KAIM GANJ	583423.00
297	Farrukhabad	RAJE PUR	7204.00
298	Farrukhabad	SHAMSABAD	533042.00
299	Farrukhabad	KAMALGANJ	1049033.02
300	Farrukhabad	NAWABGANJ	1261673.00
Total			<b>3434375.02</b>
301	Fatehpur	AIRAYAN	183908.00
302	Fatehpur	DHATA	463460.00
303	Fatehpur	VIJAIPUR	456851.00
304	Fatehpur	ASHOTHAR	640799.00
305	Fatehpur	BAHUA	869562.67
306	Fatehpur	BHITAURA	639267.67
307	Fatehpur	HASAWA	528286.00
308	Fatehpur	HATHGAOM	607685.00



309	Fatehpur	MALAWAN	707328.67
310	Fatehpur	TELIYANI	810666.00
<b>Total</b>			<b>5907814.01</b>
311	Firozabad	EKA	726064.00
312	Firozabad	FIROZABAD MUN BOARD	698017.00
313	Firozabad	NARKHI	689621.00
<b>Total</b>			<b>2113702.00</b>
314	Gautam Budha Nagar	DADRI(MB)	1008943.87
315	Gautam Budha Nagar	DANKAUR	593580.07
316	Gautam Budha Nagar	JEWAR	1202953.40
<b>Total</b>			<b>2805477.34</b>
317	Ghaziabad	LONI (NAGAR PALIKA)	372598.00
318	Ghaziabad	MURADNAGAR MUN BOARD	503391.00
319	Ghaziabad	RAZAPUR	455303.00
<b>Total</b>			<b>1331292.00</b>
320	Ghazipur	BARACHAWAR	771159
321	Ghazipur	GHAZIPUR SADAR	723278
322	Ghazipur	MARDAH	840848
323	Ghazipur	SAIDPUR	462710
324	Ghazipur	BHAWARCOL	1161614
325	Ghazipur	BIRNO	919777
326	Ghazipur	DEOKALI	814804
327	Ghazipur	KASIMABAD	886596
328	Ghazipur	MANIHARI	1102061
329	Ghazipur	MOHAMDABAD	782895
330	Ghazipur	REOTIPUR	834033
331	Ghazipur	SADAT	1414056
332	Ghazipur	ZAKHANIA	606653
333	Ghazipur	ZAMANIA	1040318
<b>Total</b>			<b>12360802.00</b>
334	Gonda	BABHANJOT	319390.00
335	Gonda	BELSAR	447981.00
336	Gonda	CORONELGANJ	413453.00
337	Gonda	MANKAPUR	388218.00
338	Gonda	HALDHARMAU	372894.00
339	Gonda	INTIYATHOK	404063.00
340	Gonda	JHANJHRI	180153.00
341	Gonda	KATRA BAZAR	372239.00
342	Gonda	MANKAPUR (Forest Village)	459365.00
343	Gonda	MUJEHNA	300003.00
344	Gonda	NAWAB GANJ	348604.00
345	Gonda	PANDRI KRIPAL	294325.00
346	Gonda	PARASPUR	427904.00
347	Gonda	RUPAIDEEH	303207.00
348	Gonda	TARABGANJ	463921.00
349	Gonda	WAZIRGANJ	271160.00
350	Gonda	CHHAPIA	205419.00
<b>Total</b>			<b>5972299.00</b>
351	Gorakhpur	BAHATH	620288.86
352	Gorakhpur	BRAHMAPUR	739302.00
353	Gorakhpur	CAMPIARGANJ	633851.00
354	Gorakhpur	CHARGANWA	387043.00
355	Gorakhpur	FOREST VILLAGES	496287.00
356	Gorakhpur	KHORABAR	314363.00
357	Gorakhpur	PIPRAICH	892195.13



358	Gorakhpur	BAANSGAON	725465.00
359	Gorakhpur	BADHALGANJ	622443.00
360	Gorakhpur	BELGHAT	396846.00
361	Gorakhpur	GAGAHA	1001564.00
362	Gorakhpur	GOLA	936077.00
363	Gorakhpur	JANGAL KAUDIA	344940.00
364	Gorakhpur	KAUDIRAM	447151.44
365	Gorakhpur	KHAJNI	498152.00
366	Gorakhpur	PAALI	442737.00
367	Gorakhpur	PIPRAULI	576606.00
368	Gorakhpur	SAHJANWA	374550.00
369	Gorakhpur	SARDARNAGAR	396562.00
370	Gorakhpur	URUWA	1093206.00
Total			<b>11939629.43</b>
371	Hamirpur	MAUDHA	293299
372	Hamirpur	RATH	831704
373	Hamirpur	SARILA	991551.2
374	Hamirpur	GOHAND	1476387
375	Hamirpur	KURARA	602078
376	Hamirpur	MUSKARA	800307
377	Hamirpur	SUMERPUR	888740
Total			<b>5884066.20</b>
378	Hapur	DHAULANA	258981.00
379	Hapur	GARH MUKTESWAR	253862.00
380	Hapur	HAPUR	270082.00
381	Hapur	HAPUR MUN BOARD	101466.00
382	Hapur	PILKHUWA MUN BOARD	18377.00
Total			<b>902768.00</b>
383	Hardoi	AHIRORI	374974.00
384	Hardoi	BEHANDAR	820786.00
385	Hardoi	BHARAWAN	549316.84
386	Hardoi	KOTHAWAN	377591.00
387	Hardoi	SANDILA	549265.00
388	Hardoi	SHAHABAD MUN BOARD	820186.64
389	Hardoi	TONDARPUR	553709.00
390	Hardoi	BABAN	447358.00
391	Hardoi	BHARKHANI	950047.00
392	Hardoi	BILGRAM	587113.34
393	Hardoi	HARIYAWAN	962378.00
394	Hardoi	HARPALPUR	521719.00
395	Hardoi	KACHOUNA	980397.00
396	Hardoi	MADHOGANJ	418884.34
397	Hardoi	MALLAWA	644279.84
398	Hardoi	PIHANI	775659.00
399	Hardoi	SANDI	460096.00
400	Hardoi	SHAHABAD	751555.00
401	Hardoi	SURSA	557859.00
402	Hardoi	TANDIYAWA	626665.84
Total			<b>12729839.84</b>
403	Jalaun	JALAUN MUN BOARD	1003617.92
404	Jalaun	KADAURA	330487.00
405	Jalaun	KONCH	461263.00
406	Jalaun	KONCH MUN BOARD	432908.00
407	Jalaun	MAHEVA	186356.00
408	Jalaun	DAKOR	457743.00
409	Jalaun	NADIGAWN	764811.00
410	Jalaun	RAMPURA	597255.00
Total			<b>4234440.92</b>
411	Jaunpur	BADLA PUR	290884.00

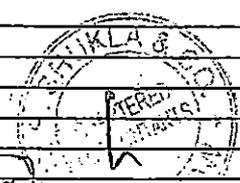


412	Jaunpur	DHARMAPUR	473403.00
413	Jaunpur	KARANJAKALA	286392.87
414	Jaunpur	MACHLI SHAHAR	713051.14
415	Jaunpur	RAM PUR	504336.00
416	Jaunpur	SUJAN GUNJ	243243.00
417	Jaunpur	BUKSHA	454612.00
418	Jaunpur	BURSATHI	566882.00
419	Jaunpur	DOBHI	1191589.00
420	Jaunpur	JALALPUR	490531.00
421	Jaunpur	KERAKAT	131574.00
422	Jaunpur	KHUTHAN	412459.00
423	Jaunpur	MADIYAHUN	363842.00
424	Jaunpur	MAHARAJ GUNJ	649797.00
425	Jaunpur	MUFTI GUNJ	350994.00
426	Jaunpur	MUGRA BADSHAH PUR	408575.00
427	Jaunpur	RAM NAGAR	440769.00
428	Jaunpur	SHAH GUNJ	676600.00
429	Jaunpur	SUITHA KALA	755630.00
<b>Total</b>			<b>9405164.01</b>
430	Jhansi	BABINA	458179.00
431	Jhansi	BANGRA	375743.00
432	Jhansi	BARAGAON	545396.00
433	Jhansi	FOREST VILLAGES	914918.53
434	Jhansi	MAURANIPUR	546132.46
435	Jhansi	BAMORE	1193893.00
436	Jhansi	CHIRGAON	1149437.00
437	Jhansi	GURSARAIN	804835.67
438	Jhansi	MOTH	1262008.74
<b>Total</b>			<b>7250543.40</b>
439	AMROHA	AMROHA CITY	421044.99
440	AMROHA	AMROHA	382864.00
441	AMROHA	DHANORA	724800.00
442	AMROHA	GAJRAULA	606208.99
443	AMROHA	GANGESHWARI	567018.17
444	AMROHA	HASANPUR	372155.99
445	AMROHA	HASANPUR MUN BOARD	425739.99
446	AMROHA	JOYA	215002.17
<b>Total</b>			<b>3714834.30</b>
447	Kannauj	CHHIBRAMAU MUN BOARD	583904.00
448	Kannauj	JALALABAD	75973.00
449	Kannauj	KANNAUJ	569935.00
450	Kannauj	KANNAUJ MUN BOARD	472841.00
451	Kannauj	TALAGRAM	289658.00
<b>Total</b>			<b>1992311.00</b>
452	Kanpur Dehat	AMARAUDHA	281798.00
<b>Total</b>			<b>281798.00</b>
453	Kasganj	AMAPUR	652281.00
454	Kasganj	GANJ DUNDWARA	804425.74
455	Kasganj	KASGANJ	409200.00
456	Kasganj	KASGANJ MUN BOARD	527209.51
457	Kasganj	SAHAVAR	863560.00
458	Kasganj	SORON	787094.00
459	Kasganj	PATIALI	923792.18
460	Kasganj	SIDHPURA	781771.00
<b>Total</b>			<b>5749333.43</b>
461	Kaushambi	KADA	84460.80
462	Kaushambi	KUSHAMBI	165803.00
463	Kaushambi	MANJHANPUR	114811.07
464	Kaushambi	MURATGANJ	93619.00

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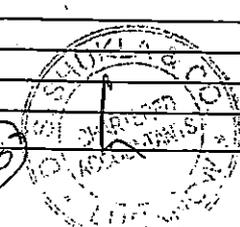


465	Kaushambi	SIRATU	79237.07
466	Kaushambi	CHAYAL	315371.62
467	Kaushambi	NEWADA	36876.19
468	Kaushambi	SARSAWAN	86939.62
Total			<b>977118.37</b>
469	Kushi Nagar	DUDHI	1122583.42
470	Kushi Nagar	KHADDA	482461.00
471	Kushi Nagar	MOTICHAK	918982.00
472	Kushi Nagar	NAURANGIYA	943702.51
473	Kushi Nagar	RAMKOLA	505263.50
474	Kushi Nagar	SEORAH	661317.87
475	Kushi Nagar	VISHUNPURA	344188.23
476	Kushi Nagar	FAZIL NAGAR	728609.00
477	Kushi Nagar	HATA	508784.00
478	Kushi Nagar	KAPTANGANJ	291192.14
479	Kushi Nagar	KASIA	893715.00
480	Kushi Nagar	PADARAUNA	473688.41
481	Kushi Nagar	SUKRAULI	416430.05
482	Kushi Nagar	TAMKUHI	690973.02
Total			<b>8981890.15</b>
483	Lakhimpur Khiri	BANKEGANJ	77250.00
484	Lakhimpur Khiri	BIJUA	368029.86
485	Lakhimpur Khiri	DHAURAHARA	279949.35
486	Lakhimpur Khiri	FOREST VILLAGES	114367.28
487	Lakhimpur Khiri	ISA NAGAR	140247.00
488	Lakhimpur Khiri	KUMBHI-GOLA	215343.79
489	Lakhimpur Khiri	LAKHIMPUR	226983.00
490	Lakhimpur Khiri	NAKAHA	290541.40
491	Lakhimpur Khiri	NIGHASAN	566627.58
492	Lakhimpur Khiri	PHOOL BEHAR	50352.00
493	Lakhimpur Khiri	RAMIYA BEHAR	160414.00
494	Lakhimpur Khiri	BEHJAM	226555.00
495	Lakhimpur Khiri	MITAULI	210881.00
496	Lakhimpur Khiri	MOHAMMADI	247988.00
497	Lakhimpur Khiri	PALIYA	188990.07
498	Lakhimpur Khiri	PASGAWAN	205919.00
Total			<b>3570438.33</b>
499	Lalitpur	BAR	770353
500	Lalitpur	BIRDHA	404246
501	Lalitpur	JAKHORA	849469
502	Lalitpur	MADAWRA	887906
503	Lalitpur	TALBEHAT	848563
504	Lalitpur	MAHRONI	1005377
Total			<b>4765914.00</b>
505	Lucknow	KAKORI	611558.00
506	Lucknow	MAAL	349560.00
507	Lucknow	MALIHABAD	189790.50
508	Lucknow	BAKSHI KA TALAB	210485.00
509	Lucknow	CHINHAT	286994.00
510	Lucknow	GOSHAI GANJ	380574.00
511	Lucknow	MOHAN LAL GANJ	703154.00
512	Lucknow	SAROJNI NAGAR	719803.00
Total			<b>3451918.50</b>
513	HATHRAS	HASAYAN	491984.00
514	HATHRAS	HATHRAS	1101599.00
515	HATHRAS	N.P. SIKANDRARAO	427052.00
516	HATHRAS	SAHPAU	959518.20
517	HATHRAS	MURSAN	335778.00
518	HATHRAS	SADABAD	1065055.50



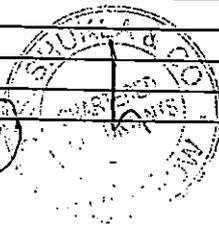
<b>Total</b>			<b>4380986.70</b>
519	Maharajganj	BRIJMAN GANJ	887303.00
520	Maharajganj	DHANI	629398.80
521	Maharajganj	FOREST VILLAGES	522611.00
522	Maharajganj	GHUGHLI	603185.27
523	Maharajganj	LAKSHMIPUR	488139.00
524	Maharajganj	SADAR	362865.76
525	Maharajganj	MITHOURA	961969.55
526	Maharajganj	NICHOUL	905039.87
527	Maharajganj	NOUTANWA	663880.20
528	Maharajganj	PANIYARA	536132.00
529	Maharajganj	PARTAWAL	859345.00
530	Maharajganj	PHARENDA	678316.00
531	Maharajganj	SISWA	680517.42
<b>Total</b>			<b>8778702.87</b>
532	Mahoba	CHARKHARI	852581
533	Mahoba	JAIPUR	243050
534	Mahoba	KABRAI	535821
535	Mahoba	PANWARI	564394
<b>Total</b>			<b>2195846.00</b>
536	Mainpuri	GHIROR	700704.41
537	Mainpuri	KARHAL	991363.58
538	Mainpuri	SULTANGANJ	310485.44
<b>Total</b>			<b>2002553.43</b>
539	Mathura	CHAUMUHAN	982245.00
540	Mathura	CHHATA	2383008.81
541	Mathura	NANDGAON	6685570.00
542	Mathura	NOHJHEEL	2237562.21
543	Mathura	BALDEO	693130.00
544	Mathura	FARAH	948521.00
545	Mathura	GOVERDHAN	517131.03
546	Mathura	MANT	626124.00
547	Mathura	MATHURA	730633.13
548	Mathura	RAYA	713800.00
<b>Total</b>			<b>16517725.18</b>
549	Mau	KOPAGANG	76262.15
550	Mau	MOHAMMADABAD	391135.00
551	Mau	RATANPURA	485891.00
552	Mau	BARHRAOU	1079757.50
553	Mau	RANIPUR	573053.00
<b>Total</b>			<b>2606098.65</b>
554	Meerut	KHARKHODA	859427.00
555	Meerut	MAWANA MUN BOARD	498821.36
556	Meerut	MEERUT MUN BOARD	556802.00
557	Meerut	PAIKSHIT GARH	573890.00
558	Meerut	SARURPUR	373666.00
<b>Total</b>			<b>2862606.36</b>
559	Mirzapur	HALIA	1185351
560	Mirzapur	LAL GANG	1394597
561	Mirzapur	MERIHAN	1536989
562	Mirzapur	NAGAR	1397252.6
563	Mirzapur	PAHARI	1385233
564	Mirzapur	CHHANBAY	791072
565	Mirzapur	JAMAL PUR	688965
566	Mirzapur	KONE	1314296
567	Mirzapur	MAJHAWA	1829112
568	Mirzapur	RAJGARH	803599
<b>Total</b>			<b>12326466.60</b>

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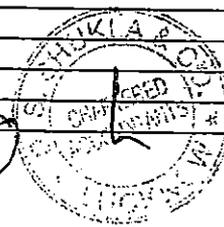
569	Moradabad	BHAGATPUR TANDA	242147.99
570	Moradabad	BILARI	309003.07
571	Moradabad	CHAJLET	236988.62
572	Moradabad	DILARI	336955.01
573	Moradabad	DINGARPUR	244088.00
574	Moradabad	MORADABAD	118051.00
575	Moradabad	MORADABAD MUN BOARD	307259.97
576	Moradabad	MUNDAPANDAY	134756.99
577	Moradabad	THAKUR DUWARA	157453.97
Total			<b>2086704.62</b>
578	Muzaffar Nagar	BUDHANA	640254
579	Muzaffar Nagar	CHARTHAWAL	485299.61
580	Muzaffar Nagar	JANSATH	485558
581	Muzaffar Nagar	KHATAULI MUN BOARD	722738.55
582	Muzaffar Nagar	MORNA	335887.09
583	Muzaffar Nagar	MUZAFFAR NAGAR MUN BD	328527
584	Muzaffar Nagar	PURKAJI	320616.07
585	Muzaffar Nagar	SHAHPUR	357044.02
Total			<b>3675924.34</b>
586	Pilibhit	AMARIA	808072.48
587	Pilibhit	BISALPUR	492796.72
588	Pilibhit	BISALPUR MUN BOARD	474031.61
589	Pilibhit	MARORI	446786.00
590	Pilibhit	PILIBHIT MUN BOARD	613685.00
591	Pilibhit	PURANPUR	577833.64
592	Pilibhit	BARKHERA	566666.66
593	Pilibhit	BILSANDA	926798.14
594	Pilibhit	LALORIKHERA	627621.00
Total			<b>5534291.25</b>
595	Pratapgarh	BIHAR	1092049.52
596	Pratapgarh	KALAKANKER	195115.17
597	Pratapgarh	MANGRAURA	827332.66
598	Pratapgarh	RAMPUR-SANGRAMGARH	760611.61
599	Pratapgarh	SANGIPUR	60546.00
600	Pratapgarh	AASPUR-DEOSARA	1443918.20
601	Pratapgarh	BABAGANJ	1736508.62
602	Pratapgarh	GAURA	1173092.00
603	Pratapgarh	KUNDA	1,996,657.22
604	Pratapgarh	LALGANJ	2859889.76
605	Pratapgarh	LAXMANPUR	1351740.00
606	Pratapgarh	MANDHATA	1,766,883.00
607	Pratapgarh	PATTI	1979566.13
608	Pratapgarh	SADWA-CHANDRIKA	2353252.60
609	Pratapgarh	SHIVGARH	2028022.66
Total			<b>21625185.15</b>
610	Rai Bareilly	CHHATOH	530543.00
611	Rai Bareilly	DEEH	633645.00
612	Rai Bareilly	SALON	669073.00
613	Rai Bareilly	ROHANIYA	597247.00
614	Rai Bareilly	AMAWAN	459071.00
615	Rai Bareilly	BACHHRAWAN	1372897.00
616	Rai Bareilly	DALMAU	394037.00
617	Rai Bareilly	HARCHANDPUR	66899.50
618	Rai Bareilly	JAGATPUR	303358.00
619	Rai Bareilly	KHIRON	831865.00
620	Rai Bareilly	MAHRAJGANJ	56525.00
621	Rai Bareilly	RAHI	659753.00
622	Rai Bareilly	SATAON	391457.00

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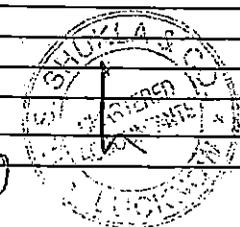
623	Rai Bareilly	SHIVGARH	1000081.00
624	Rai Bareilly	UNCHA HAR	545139.00
625	Rai Bareilly	DEENSHAHGAURA	743013.00
Total			<b>9254603.50</b>
626	Rampur	BILASPUR	758130.05
627	Rampur	CHAMRAUVA	447369.90
628	Rampur	MILAK	705241.30
629	Rampur	RAMPUR MUN BOARD	374041.05
630	Rampur	SAID NAGAR	497780.30
631	Rampur	SHAHBAD	528232.94
632	Rampur	SUAR	623729.84
Total			<b>3934525.38</b>
633	Saharanpur	DEOBAND MUN BOARD	739579.95
634	Saharanpur	FOREST VILLAGES	651571.67
635	Saharanpur	GANGO H	463398.03
636	Saharanpur	GANGO H MUN BOARD	727891.00
637	Saharanpur	MUJAFFARABAD	266221.71
638	Saharanpur	NAKUR	654082.00
639	Saharanpur	PUNWARKA	450544.67
640	Saharanpur	SADHOULI KADIM	437546.00
641	Saharanpur	SAHARANPUR MUN BOARD	466499.67
Total			<b>4857334.70</b>
642	Sant Kabir Nagar	BAGHAULI	852390.45
643	Sant Kabir Nagar	HASERBAJAR	922023.77
644	Sant Kabir Nagar	KHALILABAD	721401.60
645	Sant Kabir Nagar	MEHNDAVAL	1244154.72
646	Sant Kabir Nagar	SEMARINYAVA	1026075.75
647	Sant Kabir Nagar	SATHA	968284.00
648	Sant Kabir Nagar	NATHNAGAR	741234.00
Total			<b>6475564.29</b>
649	Samali	KAIRANA MUN BOARD	410100
650	Samali	KANDHLA	144610.66
651	Samali	OON	425489
652	Samali	BANAT (SHAMLI MUN BOARD)	243266
Total			<b>1223465.66</b>
653	Shahjahanpur	DADRAUL	47512.15
654	Shahjahanpur	JAITIPUR	170260.62
655	Shahjahanpur	JALALABAD	170979.52
656	Shahjahanpur	KALAN	331759.94
657	Shahjahanpur	KHUTAR	28683.81
658	Shahjahanpur	MIRJAPUR	775599.55
659	Shahjahanpur	NIGOHI	255863.00
660	Shahjahanpur	SHAJAHANPUR MUN BOARD	165595.74
661	Shahjahanpur	SINDHAULI	59675.00
662	Shahjahanpur	TILHAR MUN BOARD	291937.00
663	Shahjahanpur	BANDA	486601.00
664	Shahjahanpur	BHAWALKHERA	221593.00
665	Shahjahanpur	KANTH	591063.28
666	Shahjahanpur	KATRA KHUDAGANJ	579618.85
667	Shahjahanpur	PUWAYA	301771.00
668	Shahjahanpur	TILHAR	536737.00
Total			<b>5015250.46</b>
669	Siddharth Nagar	BANSI	33367.00
670	Siddharth Nagar	BARHANI	592916.79
671	Siddharth Nagar	BHANVAPUR	475294.00
672	Siddharth Nagar	BIRDPUR	35939.00
673	Siddharth Nagar	DUMARIYAGANJ	652511.00
674	Siddharth Nagar	ITAVA	71132.00

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675	Siddharth Nagar	JOGIYA	161762.00
676	Siddharth Nagar	KHESARAHA	1774971.00
677	Siddharth Nagar	KHUNIYANV	310868.00
678	Siddharth Nagar	MITHAVAL	361096.00
679	Siddharth Nagar	NAUGARH	740583.00
680	Siddharth Nagar	SOHARATGARH	651575.07
681	Siddharth Nagar	USAKA BAZAR	114699.50
Total			<b>5976714.36</b>
682	Sitapur	BEHTA	278062.00
683	Sitapur	BISWAN	488417.27
684	Sitapur	LAHARPUR MUN BOARD	223634.00
685	Sitapur	LAHERPUR	785521.00
686	Sitapur	MAHMOODABAD	220813.00
687	Sitapur	MISRIKH	600091.22
688	Sitapur	PARSENDI	824700.00
689	Sitapur	RAMPURMATHURA	465763.00
690	Sitapur	REUSA	988472.00
691	Sitapur	SAKARAN	747167.00
692	Sitapur	SIDHAULI	317405.00
693	Sitapur	ALIYA	385296.00
694	Sitapur	GONDLAMAU	817125.00
695	Sitapur	HARGAON	806527.00
696	Sitapur	KASMANDA	679068.00
697	Sitapur	KHAIRABAD	630205.00
698	Sitapur	MACHHAREHTA	1096153.00
699	Sitapur	MAHOLI	910090.00
700	Sitapur	PAHALA	624478.00
701	Sitapur	PISAWAN	798804.00
Total			<b>12687791.49</b>
702	Sonbhadra	BABHNI	203045.00
703	Sonbhadra	CHATRA	1322744.00
704	Sonbhadra	CHOPAN	231798.00
705	Sonbhadra	DUDHI	1811635.00
706	Sonbhadra	FOREST VILLAGES	217781.00
707	Sonbhadra	GHORAWAL	219433.00
708	Sonbhadra	MYOURPUR	1966533.00
709	Sonbhadra	NAGWA	250989.00
710	Sonbhadra	ROBERTSGANJ	1889986.00
Total			<b>8113944.00</b>
711	Srawasti	GILAULA	324377.00
712	Srawasti	HARIHARPUR RANI	4214.00
713	Srawasti	IKAUNA	962696.96
714	Srawasti	JAMUNHA	420036.00
715	Srawasti	SIRSIYA	202521.47
Total			<b>1913845.43</b>
716	Sultanpur	BALDIRAI	804382.46
717	Sultanpur	DUBEYPUR	2173741.71
718	Sultanpur	JAISINGHPUR	609053.74
719	Sultanpur	KURWAR	747030.07
720	Sultanpur	AKHANDNAGAR	344889.84
721	Sultanpur	BHADAIYAN	339961.50
722	Sultanpur	DHANPATGANJ	602674.84
723	Sultanpur	DOSTPUR	338508.51
724	Sultanpur	KADIPUR	645264.84
725	Sultanpur	KUREBHAR	538777.19
726	Sultanpur	LAMBHUA	228825.69
727	Sultanpur	PRATAP PUR KAMAICHA	321140.41
Total			<b>7694250.80</b>
728	Unnao	AURAS	476830.56

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729	Unnao	BAGARMAU	570304.59
730	Unnao	HILOULI	419937.98
731	Unnao	ASHOHA	377192.26
732	Unnao	BICHHIYA	332309.00
733	Unnao	FATEHPUR 84	427902.00
734	Unnao	GANGMURADABAD	217100.50
735	Unnao	HASANGANJ	744635.24
736	Unnao	MIYAGANJ	354250.70
737	Unnao	NAVABGANJ	334712.78
738	Unnao	PURWA	463868.00
739	Unnao	SAFIPUR	512711.20
740	Unnao	SIKANDERPUR SAROSI	611653.75
Total			<b>5843408.56</b>
741	Varanasi	ARAJILINES	10692.00
742	Varanasi	CHIRAIGAON	359479.00
743	Varanasi	SEWAPURI	550492.40
744	Varanasi	VARANASI MUN CORP (SHIVPUR NAGAR)	83342.00
745	Varanasi	CHOLAPUR	24678.00
746	Varanasi	PINDRA	258229.00
Total			<b>1286912.40</b>
Opening Difference (Pratapgarh)			<b>-6193628.90</b>
Grand Total(Rs)			<b>485798178.99</b>



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**KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)**  
**U.P.Education For All Project Board**  
**Vidya Bhawan, Nishatganj, Lucknow-Uttar Pradesh**

**Details of Expenditures (KGBV)**  
**as on 31st March 2017.**

**Schedule-C1**

Sl.No.	Particulars	AMOUNT (Rs.)
	<b>(i) Non Recurring-Creation of Capital Assets(Civil Works)</b>	
1	(a) Construction of Building / Civil Work	15901915.00
2	(b) Boundry Wall	813763.00
3	(c) Boring/ Handpump	859850.00
4	(d) Electricity/Water Charges	0.00
5	(e) Furniture & Equipment	0.00
	<b>Total(A)-</b>	<b>17575528.00</b>
6	<b>(ii) Non Recurring-General</b>	
7	(f) Teaching & Learning Material & Equipments including Library Books	0.00
	(g) Bedding	11688241.00
	<b>Total(B)-</b>	<b>11688241.00</b>
	<b>Sub Total(Rs) (A+B)</b>	<b>29263769.00</b>
	<b>(ii) Recurring-General</b>	
8	(a) Maintenance per Girl students	1095448231.43
9	(b) Stipend for Girl Students	71305608.50
10	(c) Supplementary TLM ,Stationary & Other Educational Material	72328960.97
11	(d) Salaries	1134836795.53
12	(e) Specific Skill Training	39618003.50
13	(f) Electricity / Water charges	62530401.18
14	(g) Medical Care / Contingencies	76407384.05
15	(h) Maintenance	47165772.74
16	(i) Miscellaneous	48509483.56
17	(j) Preparatory Camps	7837352.26
18	(k) PTAs / School Functions	10227863.37
19	(l) Building Rent	1038174.00
20	(m) Capacity Building	0.00
21	(n) Physical/Self Defence training	6569183.66
	<b>Sub Total(Rs) (C)</b>	<b>2673823214.75</b>
	<b>Grand Total(Rs) (A+B+C)</b>	<b>2703086983.75</b>

  
 (Finance Controller)

  
 (A.P.D)

  
 (State Project Director)

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**Details of Advances at Field Level (KGBV)**

**As on 31st March 2017.**

**Schedule-C-2**

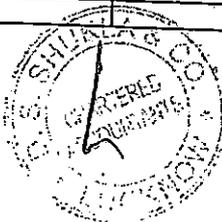
Sl. No.	District	KGBV	Advances as on 31/03/2017
1	Agra	FATEHABAD	
2	Agra	FATEHPUR SIKRI	938031.83
3	Agra	JAGNER	0
4	Agra	PINAHAT	4336924
5	Agra	SHAMSHABAD	5631
6	Agra	ACCHNERA	0
7	Agra	AKOLA	0
8	Agra	BAH	0
9	Agra	BAROLI AHEER	0
10	Agra	BICHPURI	0
11	Agra	KHANDOLI	0
12	Agra	KHERAGARH	0
13	Agra	SAIYAN	0
Total			0
14	Aligarh	ALIGARH MUNI. CORP.	5280586.83
15	Aligarh	ATRAULI	0
16	Aligarh	BIJAULI	0
17	Aligarh	GANGIRI	912308.78
18	Aligarh	AKRABAD	20000
19	Aligarh	CHANDAUS	0
20	Aligarh	DHANIPUR	0
21	Aligarh	GONDA	0
22	Aligarh	IGLAS	0
23	Aligarh	JAWAN	0
24	Aligarh	KHAIR	0
25	Aligarh	LODHA	0
26	Aligarh	TAPPAL	0
Total			0
27	Allahabad	DHANUPUR	932308.78
28	Allahabad	KAUDIHARI	0
29	Allahabad	KORAON	0
30	Allahabad	KOUNDHIARA	0
31	Allahabad	SHANKAR GARH	16200
32	Allahabad	BAHADURPUR	81387
33	Allahabad	BAHARIYA	0
34	Allahabad	CHAKA	0
35	Allahabad	HANDIA	0
36	Allahabad	HOLAGARH	0
37	Allahabad	JASARA	0
38	Allahabad	KARCHHANA	0
39	Allahabad	MANDA	0
40	Allahabad	MAUAIMA	0
41	Allahabad	MEJA	0
42	Allahabad	PHOOLPUR	0
43	Allahabad	PRATAP PUR	0
44	Allahabad	SAIDABAD	0
45	Allahabad	SORAM	0
46	Allahabad	URUWA	0
Total			0
47	Ambedkar Nagar	AKBARPUR	97587
48	Ambedkar Nagar	BHIYAON	0
49	Ambedkar Nagar	KATEHARI	0
50	Ambedkar Nagar	BHEETI	0

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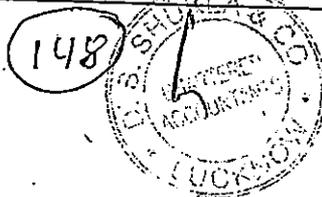


51	Ambedkar Nagar	JAHANGIRGANJ	0
52	Ambedkar Nagar	JALALPUR	0
53	Ambedkar Nagar	RAMNAGAR	0
54	Ambedkar Nagar	TANDA	0
Total			0
55	Azamgarh	HARRAIYA	0
56	Azamgarh	MAHARAJ GANJ	0
57	Azamgarh	MARTIN GANJ	0
58	Azamgarh	MOHAMMADPUR	0
59	Azamgarh	PALHANA	0
60	Azamgarh	SATHIYAN	0
61	Azamgarh	AHIRAULA	0
62	Azamgarh	ATRAULIYA	0
63	Azamgarh	AZMATGARH	0
64	Azamgarh	BILARIYAGANJ	0
65	Azamgarh	FOOLPOOR	0
66	Azamgarh	JAHANAGANJ	0
67	Azamgarh	KOILSA	0
68	Azamgarh	LALGANJ	0
69	Azamgarh	MEHNAGER	0
70	Azamgarh	PALAHNI	0
71	Azamgarh	PAWAE	0
72	Azamgarh	RANI KI SARAI	0
73	Azamgarh	TAHBERPUR	0
74	Azamgarh	TARWA	0
75	Azamgarh	THEKMA	0
Total			0
76	Badaun	AASAF PUR	0
77	Badaun	AMBIYA PUR	0
78	Badaun	BADAUN MUN BOARD	0
79	Badaun	BISOLI	0
80	Badaun	DATA GANJ	0
81	Badaun	DEHGANVA	0
82	Badaun	ESLAM NAGAR	0
83	Badaun	JAGAT	0
84	Badaun	KADARCHOCK	0
85	Badaun	MIANOO	0
86	Badaun	SAHASWAN MUN BOARD	0
87	Badaun	SAHSWAN	0
88	Badaun	SALAR PUR	0
89	Badaun	SUMRAIR	0
90	Badaun	UJHANI	0
91	Badaun	UJHANI MUN BOARD	0
92	Badaun	USANWA	0
93	Badaun	VAZIR GANJ	0
Total			0
94	Baghpat	BAROUT Muni Bd	0
95	Baghpat	CHHAPROLI	0
Total			0
96	Bahraich	BALHA	0
97	Bahraich	CHITTAURA	0
98	Bahraich	FAKHAR PUR	0
99	Bahraich	FOREST VILLAGES	0
100	Bahraich	HUJUR PUR	0
101	Bahraich	JARWAL	0
102	Bahraich	KAISER GANJ	0
103	Bahraich	MAHSI	0
104	Bahraich	MIHIN PURVA	0
105	Bahraich	NAWAB GANJ	0
106	Bahraich	PAYAGPUR	0
107	Bahraich	RISIA	0

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108	Bahraich	SHIV PUR	0
109	Bahraich	TAJWA PUR	0
110	Bahraich	VISHESHWAR GANJ	0
Total			350311
111	Balia	BANSDEEH	350311
112	Balia	MANIAR	0
113	Balia	MURLI CHHAPRA	0
114	Balia	RASARA	0
115	Balia	REVATI	0
116	Balia	BAIRIA	0
117	Balia	BELAHARI	0
118	Balia	BERUARBARI	0
119	Balia	CHILKAHAR	0
120	Balia	DUBAHAR	0
121	Balia	GARWAR	0
122	Balia	NAGARA	0
123	Balia	NAVANAGAR	0
124	Balia	PANDAH	0
125	Balia	SEAR	0
126	Balia	SOHAWN	0
Total			0
127	Balrampur	BALRAMPUR	0
128	Balrampur	BALRAMPUR(MUN.Bd.)	0
129	Balrampur	FOREST VILLAGES	0
130	Balrampur	GAINDAS BUZURG	0
131	Balrampur	GAINSRI	0
132	Balrampur	HARAIYA SATGHARWA	0
133	Balrampur	PACHPERWA	0
134	Balrampur	REHRA BAZAR	0
135	Balrampur	SHRIDUTTGANJ	0
136	Balrampur	TULSIPUR	3177
137	Balrampur	UTRAULA	0
Total			0
138	Banda	BABERU	3177
139	Banda	BISANDA	15617.99
140	Banda	KAMASIN	0
141	Banda	NARAINI	0
142	Banda	BADOKHAR KHURD	0
143	Banda	JASPURA	0
144	Banda	MAHUWA	0
145	Banda	TINDWARI	0
Total			0
146	Barabanki	DARIYA BAD	15617.99
147	Barabanki	FATEH PUR	0
148	Barabanki	HAI DAR GARH	0
149	Barabanki	MASALI	0
150	Barabanki	NINDURA	0
151	Barabanki	PURE DALAI	0
152	Barabanki	RAM NAGAR	0
153	Barabanki	SIRALI GAUSPUR	0
154	Barabanki	SURAT GANJ	0
155	Barabanki	BANI KODAR	0
156	Barabanki	BANKI	0
157	Barabanki	DEWA	0
158	Barabanki	HARAKH	0
159	Barabanki	SIDHHAOR	0
160	Barabanki	TRIVEDI GANJ	0
Total			0
161	Bareilly	AALAMPUR JAFRABAD	0
162	Bareilly	BAHERI	0
163	Bareilly	BAHERI MUN. BD.	0



164	Bareilly	BAREILLY MUN.CORP	0
165	Bareilly	BHADPURA	0
166	Bareilly	BHOJIPURA	0
167	Bareilly	BHUTA	0
168	Bareilly	FARIDPUR	0
169	Bareilly	FARIDPUR MUN BOARD	0
170	Bareilly	FATEHGANJ	0
171	Bareilly	KYARA	0
172	Bareilly	MAJHGAWAN	0
173	Bareilly	MIRGANJ	0
174	Bareilly	NAWABGANJ	0
175	Bareilly	RAMNAGAR	0
176	Bareilly	RICHHA	0
177	Bareilly	SHERGARH	0
178	Bareilly	VITHARI CHAINPUR	0
Total			0
179	Basti	KUDRAHA	0
180	Basti	PARSHURAMPUR	0
181	Basti	RAMNAGAR	0
182	Basti	RUDHOLI	0
183	Basti	SAUNGHAT	0
184	Basti	BAHADURPUR	0
185	Basti	BANKATI	0
186	Basti	BASTI SADAR	0
187	Basti	GAUR	0
188	Basti	HARRIYA	0
189	Basti	KAPTANGANJ	0
190	Basti	SALTOVA GOPALPUR	0
191	Basti	VIKRAMJOT	0
Total			0
192	Bhadohi	AURAI	0
193	Bhadohi	DEEGH	0
194	Bhadohi	BHADOH	0
195	Bhadohi	GYANPUR	3124500
196	Bhadohi	SURIYAVAN	3124500
Total			9373500
197	Sambhal (B.Nagar)	ASMOLI	0
198	Sambhal (B.Nagar)	BANIYAKHERA	0
199	Sambhal (B.Nagar)	CHANDAUSI MUN BOARD	0
200	Sambhal (B.Nagar)	PAWANSA	0
201	Sambhal (B.Nagar)	SAMBHAL	0
202	Sambhal (B.Nagar)	SAMBHAL MUN BOARD	0
203	Sambhal (B.Nagar)	GUNNOOR	0
204	Sambhal (B.Nagar)	JUNAVAI	0
205	Sambhal (B.Nagar)	RAJ PURA	0
206	Sambhal (B.Nagar)	BEHJOI	0
Total			0
207	Bijnor	BURHANPUR(SEOHARA)	0
208	Bijnor	CHANDPUR MUN BOARD	0
209	Bijnor	FOREST VILLAGES	0
210	Bijnor	HALDOUR(KHARI-JHALU)	0

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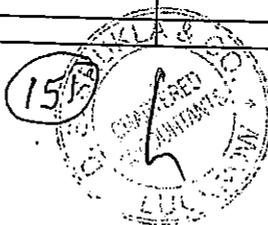
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ACCOUNTANTS

211	Bijnor	JALILPUR	0
212	Bijnor	KIRATPUR	0
213	Bijnor	KIRATPUR (MUNICIPAL BOARD)	0
214	Bijnor	KOTWALI	0
215	Bijnor	MOHD.PUR DEVMAL	0
216	Bijnor	NAGINA MUN.BOARD	0
217	Bijnor	NAJIBABAD	0
218	Bijnor	NAJIBABAD MUN BOARD	0
219	Bijnor	NOORPUR	0
220	Bijnor	SHERKOT (MUNICIPAL BOARD)	0
Total			0
221	Buland Shahr	BULANDSHAHR MUN BOARD	0
222	Buland Shahr	BULANDSHAHR	0
223	Buland Shahr	DEBAI	0
224	Buland Shahr	GULAOTI	0
225	Buland Shahr	JAHANGIRABAD MUN BOARD	0
226	Buland Shahr	KHURJA MUN BOARD	0
227	Buland Shahr	LAKHAWATI	0
228	Buland Shahr	SIKANDRABAD	0
229	Buland Shahr	SIKANDRABAD MUN BOARD	0
230	Buland Shahr	UCHAGAON	0
231	Buland Shahr	ANOOPSHAHR	0
232	Buland Shahr	ARNIA	0
233	Buland Shahr	DANPUR	0
234	Buland Shahr	PAHASU	0
235	Buland Shahr	SHIKARPUR	0
236	Buland Shahr	SYANA	0
Total			0
237	Chandauli	CHAKIYA	1878200
238	Chandauli	FOREST VILLAGES	4782231
239	Chandauli	NAWGRAH	4996321
240	Chandauli	NIYAMATABAD	1861100
241	Chandauli	SHAHABGANJ	4000665
242	Chandauli	BARAHANI	767800
243	Chandauli	CHANDAULI	1392700
244	Chandauli	DHANAPUR	911800
245	Chandauli	SAKALDIHA	767800
Total			21358617
246	AMETHI	BAHADURPUR	0
247	AMETHI	SINGHPUR	0
248	AMETHI	TILOI	0
249	AMETHI	GAURIGANJ	0
250	AMETHI	JAGDISHPUR	0
251	AMETHI	JAMO	0
252	AMETHI	MUSAFHIR KHANA	0
253	AMETHI	SHAHGARH	0
254	AMETHI	SHUKUL BAZAR	0
255	AMETHI	AMETHI	0
256	AMETHI	BHADAR	0
257	AMETHI	BHETUA	0
258	AMETHI	SANGRAMPUR	0
Total			0
259	Chitrakoot	CHITRAKOOT	0
260	Chitrakoot	MANIKPUR	0
261	Chitrakoot	Shivrampur	0
262	Chitrakoot	PAHADI	0
Total			0
263	Deoria	BANAKATA	0
264	Deoria	GAURI BAZAR	0
265	Deoria	PATTHRDEVA	0
266	Deoria	RAMPUR KARKHANA	0

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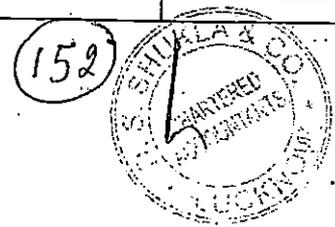
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 10, BANGALORE ROAD,  
 CALCUTTA.

267	Deoria	BAITALPUR	0
268	Deoria	BARAHAJ	0
269	Deoria	BHATNI	0
270	Deoria	BHATPAR RANI	0
271	Deoria	BHLUANI	0
272	Deoria	DEORIA SADAR	0
273	Deoria	DESAHI DEORIA	0
274	Deoria	LAR	0
275	Deoria	RUDRAPUR	0
Total			0
276	Etah	SAKEET	0
277	Etah	ALIGANJ	0
278	Etah	AWAGARH	0
279	Etah	JAITHARA	0
280	Etah	JALESARA	0
281	Etah	MARHARA	0
282	Etah	NIDHAULI KALA	0
283	Etah	SHEETAL PUR	0
Total			0
284	Etawah	ETAWAH MUN BOARD	0
285	Etawah	TAKHA	0
Total			0
286	Faizabad	AMANIGANJ	0
287	Faizabad	HARINTANGANJ	0
288	Faizabad	MAWAI	0
289	Faizabad	MILKIPUR	0
290	Faizabad	RUDAULI	0
291	Faizabad	BIKAPUR	0
292	Faizabad	MAYA	0
293	Faizabad	PURA	0
294	Faizabad	SOHAWAL	0
295	Faizabad	TARUN	0
Total			0
296	Farrukhabad	KAIM GANJ	0
297	Farrukhabad	RAJE PUR	0
298	Farrukhabad	SHAMSABAD	0
299	Farrukhabad	KAMALGANJ	147883
300	Farrukhabad	NAWABGANJ	0
Total			28729
301	Fatehpur	AIRAYAN	176612
302	Fatehpur	DHATA	0
303	Fatehpur	VIJAIPUR	0
304	Fatehpur	ASHOTHAR	0
305	Fatehpur	BAHUA	0
306	Fatehpur	BHITAURA	0
307	Fatehpur	HASAWA	0
308	Fatehpur	HATHGAOM	0
309	Fatehpur	MALAWAN	0
310	Fatehpur	TELIYANI	0
Total			0
311	Firozabad	EKA	0
312	Firozabad	FIROZABAD MUN BOARD	0
313	Firozabad	NARKHI	0
Total			0
314	Gautam Budha Nagar	DADRI(MB)	0
315	Gautam Budha Nagar	DANKAUR	0
316	Gautam Budha Nagar	JEWAR	0
Total			0



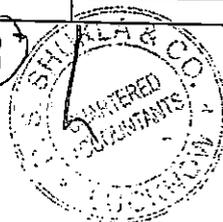
374		
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317	Ghaziabad	LONI (NAGAR PALIKA)	0
318	Ghaziabad	MURADNAGAR MUN BOARD	0
319	Ghaziabad	RAZAPUR	0
Total			0
320	Ghaziipur	BARACHAWAR	0
321	Ghaziipur	GHAZIPUR SADAR	0
322	Ghaziipur	MARDAH	0
323	Ghaziipur	SAIDPUR	0
324	Ghaziipur	BHAWARCOL	0
325	Ghaziipur	BIRNO	0
326	Ghaziipur	DEOKALI	0
327	Ghaziipur	KASIMABAD	0
328	Ghaziipur	MANIHARI	0
329	Ghaziipur	MOHAMDABAD	0
330	Ghaziipur	REOTIPUR	0
331	Ghaziipur	SADAT	0
332	Ghaziipur	ZAKHANIA	0
333	Ghaziipur	ZAMANIA	0
Total			0
334	Gonda	BABHANJOT	0
335	Gonda	BELSAR	0
336	Gonda	COLONELGANJ	0
337	Gonda	MAHESHPUR	0
338	Gonda	HALDHARMAU	0
339	Gonda	ITITYATHOK	0
340	Gonda	JHANJIHRI	0
341	Gonda	KATRA BAZAR	0
342	Gonda	MANKAPUR	0
343	Gonda	MUJEHNA	0
344	Gonda	NAWAB GANJ	0
345	Gonda	PANDRI KRIPAL	0
346	Gonda	PARASPUR	0
347	Gonda	RUPAIDEEH	0
348	Gonda	TARABGANJ	0
349	Gonda	WAZIRGANJ	0
350	Gonda	CHAPIA	0
Total			0
351	Gorakhpur	BAHTHAT	74959
352	Gorakhpur	BRAHMAPUR	0
353	Gorakhpur	CAMPIARGANJ	0
354	Gorakhpur	CHARGANWA	537994
355	Gorakhpur	FOREST VILLAGES	0
356	Gorakhpur	KHORABAR	0
357	Gorakhpur	PIPRAICH	0
358	Gorakhpur	BAANSGAON	0
359	Gorakhpur	BADHALGANJ	0
360	Gorakhpur	BELGHAT	0
361	Gorakhpur	GAGAHA	0
362	Gorakhpur	GOLA	0
363	Gorakhpur	JANGAL KAUDIA	0
364	Gorakhpur	KAUDIRAM	0
365	Gorakhpur	KHAJNI	0
366	Gorakhpur	PAALI	0
367	Gorakhpur	PIPRAULI	0
368	Gorakhpur	SAHJANWA	0
369	Gorakhpur	SARDARNAGAR	0
370	Gorakhpur	URUWA	0
Total			612953
371	Hamirpur	MAUDHA	0
372	Hamirpur	RATH	0
373	Hamirpur	SARILA	0

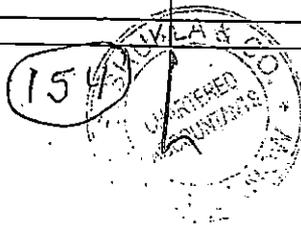


374	Hamirpur	GOHAND	0
375	Hamirpur	KURARA	0
376	Hamirpur	MUSKARA	0
377	Hamirpur	SUMERPUR	0
Total			0
378	Hapur	DHAULANA	0
379	Hapur	GARH MUKTESWAR	0
380	Hapur	HAPUR	0
381	Hapur	HAPUR MUN BOARD	0
382	Hapur	PILKHUWA MUN BOARD	0
Total			0
383	Hardoi	AHIRORI	0
384	Hardoi	BEHANDAR	0
385	Hardoi	BHARAWAN	0
386	Hardoi	KOTHAWAN	0
387	Hardoi	SANDILA	0
388	Hardoi	SHAHABAD MUN BOARD	0
389	Hardoi	TONDARPUR	0
390	Hardoi	BABAN	0
391	Hardoi	BHARKHANI	0
392	Hardoi	BILGRAM	0
393	Hardoi	HARIYAWAN	0
394	Hardoi	HARPALPUR	0
395	Hardoi	KACHOUNA	0
396	Hardoi	MADHOGANJ	0
397	Hardoi	MALLAWA	0
398	Hardoi	PIHANI	0
399	Hardoi	SANDI	0
400	Hardoi	SHAHABAD	0
401	Hardoi	SURSA	0
402	Hardoi	TANDIYAWA	0
Total			0
403	Jalaun	JALAUN MUN BOARD	634338
404	Jalaun	KADAURA	0
405	Jalaun	KONCH	0
406	Jalaun	KONCH MUN BOARD	0
407	Jalaun	MAHEVA	0
408	Jalaun	DAKOR	0
409	Jalaun	NADIGAWN	0
410	Jalaun	RAMPURA	0
Total			634338.00
411	Jaunpur	BADLA PUR	0
412	Jaunpur	DHARMAPUR	35655
413	Jaunpur	KARANJAKALA	210504
414	Jaunpur	MACHLI SHAHAR	194021
415	Jaunpur	RAM PUR	0
416	Jaunpur	SUJAN GUNJ	0
417	Jaunpur	BUKSHA	0
418	Jaunpur	BURSATHI	0
419	Jaunpur	DOBHI	0
420	Jaunpur	JALALPUR	0
421	Jaunpur	KERAKAT	0
422	Jaunpur	KHUTHAN	10004
423	Jaunpur	MADIYAHUN	10586
424	Jaunpur	MAHARAJ GUNJ	0
425	Jaunpur	MUFTI GUNJ	0
426	Jaunpur	MUGRA BADSHAH PUR	0
427	Jaunpur	RAM NAGAR	0
428	Jaunpur	SHAH GUNJ	0
429	Jaunpur	SUITHA KALA	0
Total			460770

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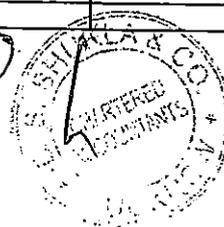


430	Jhansi	BABINA	0
431	Jhansi	BANGRA	0
432	Jhansi	BARAGAON	0
433	Jhansi	FOREST VILLAGES	0
434	Jhansi	MAURANIPUR	0
435	Jhansi	BAMORE	0
436	Jhansi	CHIRGAON	0
437	Jhansi	GURSARAIN	0
438	Jhansi	MOTH	0
Total			0
439	AMROHA	AMROHA	0
440	AMROHA	AMROHA MUN BOARD	0
441	AMROHA	DHANORA	0
442	AMROHA	GAJRAULA	0
443	AMROHA	GANGESHWARI	0
444	AMROHA	HASANPUR	0
445	AMROHA	HASANPUR MUN BOARD	0
446	AMROHA	JOYA	0
Total			0
447	Kannauj	CHHIBRAMAU MUN BOARD	0
448	Kannauj	JALALABAD	0
449	Kannauj	KANNAUJ	0
450	Kannauj	KANNAUJ MUN BOARD	0
451	Kannauj	TALAGRAM	0
Total			0
452	Kanpur Dehat	AMARAUDHA	0
Total			0
453	Kasganj	AMAPUR	0
454	Kasganj	GANJ DUNDWARA	0
455	Kasganj	KASGANJ	0
456	Kasganj	KASGANJ MUN BOARD	0
457	Kasganj	SAHAVAR	0
458	Kasganj	SORON	0
459	Kasganj	PATIYALI	0
460	Kasganj	SIDHPURA	0
Total			0
461	Kaushambi	KADA	0
462	Kaushambi	KUSHAMBI	0
463	Kaushambi	MANJHANPUR	0
464	Kaushambi	MURATGANJ	0
465	Kaushambi	SIRATU	0
466	Kaushambi	CHAYAL	0
467	Kaushambi	NEWADA	0
468	Kaushambi	SARSAWAN	0
Total			0
469	Kushi Nagar	DUDHI	0
470	Kushi Nagar	KHADDA	0
471	Kushi Nagar	MOTICHAK	0
472	Kushi Nagar	NAURANGIYA	0
473	Kushi Nagar	RAMKOLA	0
474	Kushi Nagar	SEORAH	0
475	Kushi Nagar	VISHUNPURA	0
476	Kushi Nagar	FAZIL NAGAR	0
477	Kushi Nagar	HATA	0
478	Kushi Nagar	KAPTANGANJ	0
479	Kushi Nagar	KASIA	0
480	Kushi Nagar	PADARAUNA	0
481	Kushi Nagar	SUKRAULI	0
482	Kushi Nagar	TAMKUHI	0
Total			0
483	Lakhimpur Khiri	BANKEGANJ	0



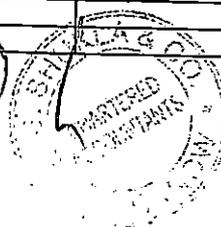
484	Lakhimpur Khiri	BIJUA	0
485	Lakhimpur Khiri	DHAURAHARA	0
486	Lakhimpur Khiri	FOREST VILLAGES	0
487	Lakhimpur Khiri	ISA NAGAR	0
488	Lakhimpur Khiri	KUMBHI-GOLA	0
489	Lakhimpur Khiri	LAKHIMPUR	0
490	Lakhimpur Khiri	NAKAHA	0
491	Lakhimpur Khiri	NIGHASAN	0
492	Lakhimpur Khiri	PHOOL BEHAR	0
493	Lakhimpur Khiri	RAMIYA BEHAR	0
494	Lakhimpur Khiri	BEHJAM	0
495	Lakhimpur Khiri	MITAULI	0
496	Lakhimpur Khiri	MOHAMMADI	0
497	Lakhimpur Khiri	PALIYA	0
498	Lakhimpur Khiri	PASGAWAN	0
Total			0
499	Lalitpur	BAR	0
500	Lalitpur	BIRDHA	0
501	Lalitpur	JAKHORA	0
502	Lalitpur	MADAWRA	0
503	Lalitpur	TALBEHAT	0
504	Lalitpur	MAHRONI	0
Total			0
505	Lucknow	KAKORI	0
506	Lucknow	MAAL	0
507	Lucknow	MALIHABAD	0
508	Lucknow	BAKSHI KA TALAB	0
509	Lucknow	CHINHAT	0
510	Lucknow	GOSHAI GANJ	0
511	Lucknow	MOHAN LAL GANJ	0
512	Lucknow	SAROJNI NAGAR	0
Total			0
513	HATHRAS	HASAYAN	0
514	HATHRAS	HATHRAS	0
515	HATHRAS	N.P. SIKANDRARAO	0
516	HATHRAS	SAHPAU	0
517	HATHRAS	MURSAN	0
518	HATHRAS	SADABAD	0
Total			0
519	Maharajganj	BRIJMAN GANJ	0
520	Maharajganj	DHANI	0
521	Maharajganj	FOREST VILLAGES	0
522	Maharajganj	GHUGHLI	0
523	Maharajganj	LAKSHMIPUR	0
524	Maharajganj	SADAR	0
525	Maharajganj	MITHOURA	0
526	Maharajganj	NICHOUL	0
527	Maharajganj	NOUTANWA	0
528	Maharajganj	PANIYARA	0
529	Maharajganj	PARTAWAL	0
530	Maharajganj	PHARENDA	0
531	Maharajganj	SISWA	0
Total			0
532	Mahoba	CHARKHARI	0
533	Mahoba	JAITPUR	0
534	Mahoba	KABRAI	0
535	Mahoba	PANWARI	0
Total			0
536	Mainpuri	GHIROR	0
537	Mainpuri	KARHAL	0
538	Mainpuri	SULTANGANJ	0

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Total			
539	Mathura	CHAUMUHAN	0
540	Mathura	CHHATA	0
541	Mathura	NANDGAON	0
542	Mathura	NOHJHEEL	0
543	Mathura	BALDEO	0
544	Mathura	FARAH	0
545	Mathura	GOVERDHAN	0
546	Mathura	MANT	0
547	Mathura	MATHURA	0
548	Mathura	RAYA	0
Total			
549	Mau	KOPAGANG	0
550	Mau	MOHAMMADABAD	0
551	Mau	RATANPURA	0
552	Mau	BARHRAOU	0
553	Mau	RANIPUR	0
Total			
554	Meerut	KHARKHODA	0
555	Meerut	MAWANA MUN BOARD	0
556	Meerut	MEERUT MUN BOARD	0
557	Meerut	PARIKSHIT GARH	0
558	Meerut	SARURPUR	0
Total			
559	Mirzapur	HALIA	0
560	Mirzapur	LAL GANG	0
561	Mirzapur	MERIHAN	0
562	Mirzapur	NAGAR	0
563	Mirzapur	PAHARI	0
564	Mirzapur	CHHANBAY	5336200
565	Mirzapur	JAMAL PUR	5336200
566	Mirzapur	KONE	5336200
567	Mirzapur	MAJHAWA	5336200
568	Mirzapur	RAJGARH	5336200
Total			26681000
569	Moradabad	BHAGATPUR TANDA	0
570	Moradabad	BILARI	0
571	Moradabad	CHAJLET	0
572	Moradabad	DILARI	0
573	Moradabad	DINGARPUR	0
574	Moradabad	MORADABAD	0
575	Moradabad	MORADABAD MUN BOARD	199790.44
576	Moradabad	MUNDAPANDAY	0
577	Moradabad	THAKUR DUWARA	0
Total			199790.44
578	Muzaffar Nagar	BUDHANA	0
579	Muzaffar Nagar	CHARTHAWAL	0
580	Muzaffar Nagar	JANSATH	0
581	Muzaffar Nagar	KHATAULI MUN BOARD	0
582	Muzaffar Nagar	MORNA	0
583	Muzaffar Nagar	MUZAFFAR NAGAR MUN BD	0
584	Muzaffar Nagar	PURKAJI	12875
585	Muzaffar Nagar	SHAHPUR	0
Total			12875
586	Pilibhit	AMARIA	0
587	Pilibhit	BISALPUR	0
588	Pilibhit	BISALPUR MUN BOARD	0
589	Pilibhit	MARORI	0
590	Pilibhit	PILIBHIT MUN BOARD	0
591	Pilibhit	PURANPUR	0
592	Pilibhit	BARKHERA	0

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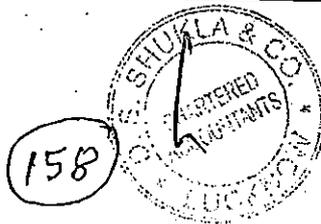


593	Pilibhit	BILSANDA	
594	Pilibhit	LALORIKHERA	0
Total			0
595	Pratapgarh	BIHAR	0
596	Pratapgarh	KALAKANKER	0
597	Pratapgarh	MANGRAURA	0
598	Pratapgarh	RAMPUR-SANGRAMGARH	0
599	Pratapgarh	SANGIPUR	0
600	Pratapgarh	AASPUR-DEOSARA	0
601	Pratapgarh	BABAGANJ	0
602	Pratapgarh	GAURA	0
603	Pratapgarh	KUNDA	0
604	Pratapgarh	LALGANJ	0
605	Pratapgarh	LAXMANPUR	0
606	Pratapgarh	MANDHATA	0
607	Pratapgarh	PATTI	0
608	Pratapgarh	SADWA-CHANDRIKA	0
609	Pratapgarh	SHIVGARH	0
Total			0
610	Rai Bareilly	CHHATOH	0
611	Rai Bareilly	DEEH	0
612	Rai Bareilly	SALON	10000
613	Rai Bareilly	ROHANIYA	0
614	Rai Bareilly	AMAWAN	0
615	Rai Bareilly	BACHHRAWAN	0
616	Rai Bareilly	DALMAU	0
617	Rai Bareilly	HARCHANDPUR	10000
618	Rai Bareilly	JAGATPUR	0
619	Rai Bareilly	KHIRON	0
620	Rai Bareilly	MAHRAJGANJ	0
621	Rai Bareilly	RAHI	0
622	Rai Bareilly	SATAON	0
623	Rai Bareilly	SHIVGARH	0
624	Rai Bareilly	UNCHAHR	0
625	Rai Bareilly	DEENSHAHGAURA	0
Total			0
626	Rampur	BILASPUR	20000
627	Rampur	CHAMRAUVA	25000
628	Rampur	MILAK	0
629	Rampur	RAMPUR MUN BOARD	0
630	Rampur	SAID NAGAR	0
631	Rampur	SHAHBAD	25000
632	Rampur	SUAR	0
Total			25000
633	Saharanpur	DEOBAND MUN BOARD	75000
634	Saharanpur	FOREST VILLAGES	0
635	Saharanpur	GANGOH	2559
636	Saharanpur	GANGOH MUN BOARD	0
637	Saharanpur	MUJAFFARABAD	0
638	Saharanpur	NAKUR	0
639	Saharanpur	PUNWARKA	0
640	Saharanpur	SADHOULI KADIM	0
641	Saharanpur	SAHARANPUR MUN BOARD	0
Total			0
642	Sant Kabir Nagar	BAGHAULI	2559
643	Sant Kabir Nagar	HASERBAJAR	0
644	Sant Kabir Nagar	KHALILABAD	0
645	Sant Kabir Nagar	MEHNDAVAL	0
646	Sant Kabir Nagar	SEMARINYAVA	0
647	Sant Kabir Nagar	SATHA	0
648	Sant Kabir Nagar	NATHNAGAR	0

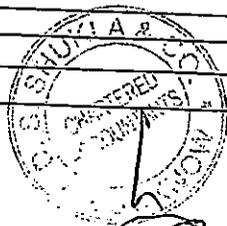
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Total			0
649	Samali	KAIRANA MUN BOARD	0
650	Samali	KANDHLA	0
651	Samali	OON	0
652	Samali	BANAT (SHAMLI MUN BOARD)	0
Total			30368
653	Shahjahanpur	DADRAUL	30368
654	Shahjahanpur	JAITIPUR	0
655	Shahjahanpur	JALALABAD	0
656	Shahjahanpur	KALAN	0
657	Shahjahanpur	KHUTAR	0
658	Shahjahanpur	MIRJAPUR	0
659	Shahjahanpur	NIGOHI	0
660	Shahjahanpur	SHAJAHANPUR MUN BOARD	210985
661	Shahjahanpur	SINDHAULI	0
662	Shahjahanpur	TILHAR MUN BOARD	0
663	Shahjahanpur	BANDA	0
664	Shahjahanpur	BHAWALKHERA	0
665	Shahjahanpur	KANTH	0
666	Shahjahanpur	KATRA KHUDAGANJ	0
667	Shahjahanpur	PUWAYA	0
668	Shahjahanpur	TILHAR	0
Total			210985
669	Siddharth Nagar	BANSI	0
670	Siddharth Nagar	BARHANI	0
671	Siddharth Nagar	BHANVAPUR	0
672	Siddharth Nagar	BIRDPUR	0
673	Siddharth Nagar	DUMARIYAGANJ	0
674	Siddharth Nagar	ITAVA	9098
675	Siddharth Nagar	JOGIYA	0
676	Siddharth Nagar	KHESARAHA	0
677	Siddharth Nagar	KHUNIYANV	0
678	Siddharth Nagar	MITHAVAL	0
679	Siddharth Nagar	NAUGARH	0
680	Siddharth Nagar	SOHARATGARH	0
681	Siddharth Nagar	USAKA BAZAR	0
Total			9098
682	Sitapur	BEHTA	752963
683	Sitapur	BISWAN	0
684	Sitapur	LAHARPUR MUN BOARD	305326
685	Sitapur	LAHERPUR	0
686	Sitapur	MAHMOODABAD	88201
687	Sitapur	MISRIKH	0
688	Sitapur	PARSENDI	0
689	Sitapur	RAMPURMATHURA	0
690	Sitapur	REUSA	0
691	Sitapur	SAKARAN	0
692	Sitapur	SIDHAULI	32775
693	Sitapur	ALIYA	0
694	Sitapur	GONDLAMAU	0
695	Sitapur	HARGAON	0
696	Sitapur	KASMANDA	0



697	Sitapur	KHAIRABAD	
698	Sitapur	MACHHAREHTA	0
699	Sitapur	MAHOLI	0
700	Sitapur	PAHALA	0
701	Sitapur	PISAWAN	0
Total			0
702	Sonbhadra	BABHNI	1179265
703	Sonbhadra	CHATRA	4054800
704	Sonbhadra	CHOPAN	0
705	Sonbhadra	DUDHI	4029494
706	Sonbhadra	FOREST VILLAGES	0
707	Sonbhadra	GHORAWAL	4042629
708	Sonbhadra	MYOURPUR	4042763
709	Sonbhadra	NAGWA	0
710	Sonbhadra	ROBERTSGANJ	4029764
Total			0
711	Srawasti	GILAULA	20199450
712	Srawasti	HARIHARPUR RANI	0
713	Srawasti	IKAUNA	0
714	Srawasti	JAMUNHA	10000
715	Srawasti	SIRSIYA	0
Total			0
716	Sultanpur	BALDIRAI	10000
717	Sultanpur	DUBEYPUR	505000
718	Sultanpur	JAISINGHPUR	0
719	Sultanpur	KURWAR	1491000
720	Sultanpur	AKHANDNAGAR	1519900
721	Sultanpur	BHADAIYAN	0
722	Sultanpur	DHANPATGANJ	0
723	Sultanpur	DOSTPUR	62665
724	Sultanpur	KADIPUR	0
725	Sultanpur	KUREBHAR	0
726	Sultanpur	LAMBHUA	0
727	Sultanpur	PRATAP PUR KAMAICHA	0
Total			0
728	Unnao	AURAS	3578565
729	Unnao	BAGARMAU	0
730	Unnao	HILOLI	0
731	Unnao	ASHOHA	0
732	Unnao	BICHHIYA	0
733	Unnao	FATEHPUR 84	0
734	Unnao	GANGMURADABAD	0
735	Unnao	HASANGANJ	0
736	Unnao	MIYAGANJ	0
737	Unnao	NAVABGANJ	0
738	Unnao	PURWA	0
739	Unnao	SAFIPUR	0
740	Unnao	SIKANDERPUR SAROSI	0
Total			0
741	Varanasi	ARAJILINES	0
742	Varanasi	CHIRAI GAON	-407325.10
743	Varanasi	SEWAPURI	0
744	Varanasi	VARANASI MUN CORP	0
745	Varanasi	CHOLAPUR	0
746	Varanasi	PINDRA	0
Total			0
Grand Total(Rs)			-407325.10
			91,098,008.94



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**KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA PROJECT(KGBV)**

U.P.Education For All Project Board

Vidya Bhawan, Nishatganj, Lucknow-Uttar Pradesh

Details of Money/Fund in Transit  
as on 31st March 2017.

Annexure-C3

Sl No	District	Name of KGBV	Date	Amount(Rs)	Remarks
1	Maharajganj	Dhani	31/03/2013	85	
2	Maharajganj	Ghugli	31/03/2013	22	
3	Maharajganj	Mithoura	31/03/2013	800	
4	Maharajganj	Nichloul	31/03/2013	19	
5	Maharajganj	Paniyara	31/03/2013	941	
6	Maharajganj	Partawal	31/03/2013	402	
7	J.P.Nagar	Hasanpur Gramin	06.11.2012	105800	out of Rs 468800/- Rs 363000/-received at KGBV
8	J.P.Nagar	Hasanpur Gramin	21.02.2013	-2444	Refund not recorded at KGBV
9	Saharanpur	Muzaffarabad	27.06.2012	19700	Fund not received at KGBV
10	Saharanpur	Muzaffarabad	21.02.2013	-430	Refund not recorded at KGBV
11	Saharanpur	Devband Nagar	27.06.2012	2400	Fund not received at KGBV
12	Saharanpur	Devband Nagar	30.03.2013	-41	Refund not recorded at KGBV
13	Hardoi	KGBV-Bharkhani	30.03.2013	1371	
14	Hardoi	KGBV-Shahabad	30.03.2013	1822	
15	Hardoi	KGBV-Sandila	30.03.2013	1099	
16	Hardoi	KGBV-Sandi	30.03.2013	3196	
17	Hathras	KGBV-Mursan	31.01.2013	-46022	
18	Hathras	KGBV-Hathrash	31.01.2013	-18160	
19	Hathras	KGBV-Sikandara	31.01.2013	-12548	
20	Hathras	KGBV-Saifau	31.01.2013	-1630	
21	Hathras	KGBV-Sadabad	31.01.2013	-26064	
22	Hathras	KGBV-Hasayan	31.01.2013	-27473	
23	Hapur	KGBV-Dhaulana	31.03.2017	502400	SPO Transfer on dated-31.03.2017 but KGBV not received as on 31.03.2017
24	Hapur	KGBV-Garh Mukteshwar	31.03.2017	701800	SPO Transfer on dated-31.03.2017 but KGBV not received as on 31.03.2017
25	Hapur	KGBV-Hapur	31.03.2017	364200	SPO Transfer on dated-31.03.2017 but KGBV not received as on 31.03.2017
26	Hapur	KGBV-Hapur Nagar	31.03.2017	579800	SPO Transfer on dated-31.03.2017 but KGBV not received as on 31.03.2017
27	Hapur	KGBV-Pilkhua MB	31.03.2017	616800	SPO Transfer on dated-31.03.2017 but KGBV not received as on 31.03.2017
<b>Total(Rs)</b>				<b>2767845.00</b>	

(Finance Controller)

(A.P.D)

(State Project Director)



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**KASTURBA GANDHI AWASIYA BALIKA VIDYALAYA**  
**IMPLEMENTED BY THE U.P EDUCATIONAL FOR ALL PROJECT BOARD,**  
**LUCKNOW**  
**SCHEDULE-D**

(Significant Accounting Policies and Notes on Accounts forming part of the project  
Financial Statements for the year ended 31<sup>st</sup> March 2017)

**1. Significant Accounting Policies**

**a) Basis of Accounting**

For implementation of the project, SPO has received grants from Government of India and Government of Uttar Pradesh in the ratio of 60:40. The Central Government releases its portion of the funds to the State Government where after the state government disburses the grants to the society after adding its portion of the grant. In case of provisions in the State Budget, the money is drawn by the DDO of the project by submitting the bills to the Treasury. The amounts drawn from the Treasury are also deposited in the bank account of SPO for expenditure at their level or transferred to the KGBVs for utilization of funds on approved scheme and for making disbursement to others units for implementation of the Project tasks.

Since the basic objective of the project is to meet out social responsibility of the government in regards to universality of literacy and education as per directive principles enshrined in the Constitution of India, as such, no profit and loss account is prepared for the project. Since the implementation of the project is carried out under the control of State Government through SPO which is managed mainly by the officers of the government, spirit of government accounting system and financial control affects its overall accounts functioning to some extent. In view of above, though the accounts are prepared on the basis of double entry system, commercial accounting procedure have not been strictly adhered.

The project accounts have been prepared on historical cost convention following cash system of accounting as against the Mercantile System of Accounting as per the Manual on Financial Management and Procurement issued by Department of Elementary Education and Literacy Ministry of Human Resource Development Govt. of India 2010. Income/Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid/ incurred.



**b) FIXED ASSETS**

Fixed assets purchased are stated at their cost of acquisition and form part of the Assets as shown in Balance Sheet.

**c) SCHOOL BUILDINGS**

Payments made to construction agencies for the construction of School buildings are capitalized at the time of payments. Physical progress and Statement of Expenditures (SOE) are being obtained from construction agencies.

**d) DEPRECIATION**

No depreciation is charged on fixed assets.

**e) INTEREST EARNED ON BANK ACCOUNTS**

Interest earned on balances in bank accounts is treated as income and utilized for the purpose of the project.

**f) MISCELLANEOUS INCOME**

Miscellaneous income shown in the Income and Expenditure Account includes some amount of tender Fees, Security amount, cheque returned etc.

**2. NOTES ON ACCOUNTS**

1. The Kasturba Gandhi Awasiya Balika Vidyalaya (KGBVs) is being implemented in the State of Uttar Pradesh by the U.P. EDUCATION FOR ALL PROJECT BOARD under SSA, which is a Society, Registered under the Societies Registration Act, 1860.
2. The Non-recurring expenditure like construction of Building, Boundary wall, Boring Hand Pump, Power Installation and fittings etc. have been met by respective District Project Offices and recurring expenditure on 33 KGBVs are incurred under the over all supervision and control of Mahila Samakhya U.P. ( A Government NGO).
3. The total funds received for KGBVs project during the year amounting to Rs.235,96,65,210.00 has been met by Government of India and Government of U.P in the ratio of 60:40 respectively.

  
Finance Controller

  
Additional Project Director

  
State Project Director

Date: 26.10.2017  
Place: Lucknow



**Sarve Shiksha Abhiyan (S.S.A.)**  
**U.P. Education for All Project Board**  
**Vidya Bhawan, Nishatganj, Lucknow**  
**Bank Reconciliation Statement of KGBV as on 31.03.2017**  
**Bank of Baroda Narhi Lucknow SB 08700100016851**

Balance as per Cash Book as on 31.03.2017		571213.00
Add: 1 Amount credited by Bank but not by us on dated 26.03.2015	2304500.00	
2 Excess amount credited by Bank of NEFT charges reversed on dated 30.03.2015	300.00	2304800.00
	<b>TOTAL</b>	<b>2876013.00</b>
Less: 1 Amount debited by Bank but not by us on dated 25.02.2015	2192300.00	
2 Amount debited by Bank but not by us on dated 13.03.2015	37500.00	2229800.00
Balance as per Bank Statement as on 31.03.2017		646213.00
		646213.00
		0.00



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Sarve Shiksha Abhiyan (S.S.A.)  
U.P. Education for All Project Board  
Vidya Bhawan, Nishatganj, Lucknow  
Bank Reconciliation Statement of KGBV as on 31.03.2017  
Canara Bank Lucknow Main SB 0363101027801

Balance as per Cash Book as on 31.03.2017

Add: 1 RTGS not transfered by Bank to 01 KGBV  
2 RTGS return on dated 27.06.2012

Less: 1 Excess RTGS

Balance as per Bank Statement as on 31.03.2017

	12454818.50
75000.00	
90800.00	165800.00
TOTAL	12620618.50
409050.00	409050.00
	12211568.50
	12211568.50
	0.00



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