

Paschim Banga Sarva Siksha Mission
Statutory Audit
2016-17
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The State Project Director,
Paschim Banga Sarva Siksha Mission,
Government of West Bengal,
Bikash Bhavan, 2nd Floor, Salt Lake City,
Kolkata - 700091

Dear Sir,

Re: Statutory Audit of Annual Financial Statements under Paschim Banga Sarva
Siksha Mission for the year 2016-17

Sub: Management Letter

We have audited the consolidated balance Sheet as at 31st March, 2017 of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake City, Kolkata - 91, along with Consolidated Income and Expenditure Account and Consolidated Receipts and Payments Account for the year ended on that date and report as under:

While compiling the Accounts, the accounts of the Individual District audited by us (Birbhum, Bankura, Purulia, Nadia, South 24 Paraganas, Jalpaiguri, Coochbehar and Alipurduar) as also accounts of the District audited by co-auditors viz. Messrs K K Channani & Associates, Chartered Accountants (Mursidabad, Burdwan and Dakshin Dinajpur), Messrs K N Jain & Co., Chartered Accountants (Hooghly, North 24 Pargana, Kolkata & Paschim Midnapore), Messrs SBA & Associates, Chartered Accountants (Purba Midnapore, Howrah & Uttar Dinajpur), Messrs Ghosal & Ghosal, Chartered Accountants (Malda, Siliguri & Darjeeling) have been incorporated.

While conducting the audit of the Project Financial Statement of SPO, DPOs we came through the following issues which need to be addressed by the society with utmost priority:

1. The Mission was allotted an annual budget of Rs. 4,688.50 Crore for the Financial Year 2016-17 out of which expenditure was incurred to the tune of Rs. 1,721.88 Crore, approximates 37% of expenditure of annual budget. Critical Surplus was observed under the intervention "Academic Support through Cluster Resource Centres", "School Grant" and New Teachers Salary wherein surplus of 79%, 77% and 33% is available as on 31st March 2017. Efforts should be made to increase the activities of the Project rapidly in order to optimum utilization of Budget allocation of the Project. It may be mentioned here that the Society has received Rs. 547.90 Crore (including receivable of Rs. 40.12 Crore) from State Government and Rs. 821.85 Crore (including receivable of Rs. 60.17 Crore) from Central Government.
2. The SPO along with the DPOs is keeping the fund of SSA, Specific Program Funds and other State Funds in a single Bank Account as such the Fund wise Bank Balance is not maintained. It is recommended to maintain separate Bank Account



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for SSA to ensure non-diversification of fund. As per the explanation provided by the management, the segregation of Bank Balances as on 31.03.2017 is as follows:

Name of the Fund	Amount (Rs.)
SSA Fund	3,47,09,08,092.34
Non-SSA Fund	1,82,02,61,589.09

3. The State Project Office disbursed fund in the Bank Account of KGBV at various districts. Rs. 15 Crore was lying idle in the Bank Account of DPOs, which is of no use under the present fund flow mechanism and as such the same is required to be refunded to SPO after settlement of loans obtained from other Fund of Rs. 16 Crore and adjustment of Loan to SSA fund amounting Rs. 64.34 Crore.
4. Fixed Assets procured by the SPO/ DPOs were not documented and verified by the competent authority. In spite of repeated recommendations by the Internal and the Statutory Auditor, the Fixed Assets Register was not maintained at the DPO.
5. The Society is hereby advised to close or freeze, immediately after the Audit, its Books of Accounts in Tally software or maintained physically and to maintain the authenticated hard copy of the ledgers for each Financial Year.
6. Reconciliation of difference of Rs. 78.46 Lac. of unspent balance in Books of WBBSE and PBSSM as on 31.03.2017 should be made and the unspent balance should be recovered.
7. Reconciliation of the difference of Rs. 1.21 Crore, of unspent fund balance as on 31.03.2017, between Books of WBBPE and PBSSM should be made and the unspent balance should be recovered.
8. Reconciliation of the difference of Rs. 197 Crore, of unspent fund balance as on 31.03.2017, between Books of PBRSSM and PBSSM should be made and the unspent balance should be recovered.
9. As compiled from District Financial Statement, it was evidenced that Rs. 7.06 Crores of Refund was received by the District Project Offices which could not be identified by the DPO with specific intervention and as such the same has been adjusted with General Fund.
10. During the Financial Year, Interest of Rs. 17.50 Crores was received by the DPO from CLRC and Schools. However, interest on average unspent advances works out to Rs. 47.23 Crores. Hence, a gap of Rs. 29.73 Crores was observed which is yet to be refunded back from CLRC and Schools. It was also noticed that refund of interest has been decreased by Rs. 1.79 Crore than the previous year. It is advised that State Project Office should oversee the refund of interest to the Project. Interest accrued on funds other than SSA has been considered as Income of the SSA Fund.
11. Expenditure under non-civil intervention to the of Rs. 27 Crore out of the expenditure recognized during the financial year is relating to the earlier year and as such the expenditure does not qualify the eligibility criteria of the Project expenditure for this financial year.

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12. Bank account of DPO Kolkata and Darjeeling was not reconciled since long years. Un-reconciled amount is Rs. 5.33 Crore and Rs. 14.76 lac respectively as on 31.03.2017.
13. Clause 111.2 of Procurement Procedure under Chapter IX of Financial Manual states that the award and administration of contracts rests with the Implementing Societies. However, it seems Procurement of suppliers, awarding of the contract as regards procurement of Text Book has been executed from the School Education Department and the Society is following the instruction of the SE Department. As such the documentary evidence with reference to agreement with the Text Book Corporation, justification of derivation of rate of supply, total number of books to be delivered in a session at a particular educational district, actual delivery quantity along with their date of supply etc. are not available to the Society. Therefore, we are not in a position to verify the payment of Rs. 118 Crore to Text Book Corporation with reference to the conditions stipulated in the Agreement.
14. Standardized accounting heads as prescribed in the financial manual are not being followed by most of the Districts. Standardized format of Balance Sheet, Income and Expenditure A/c, Receipts and Payments A/c have not been implemented at DPO level. As a result of which clubbing of certain expenditures, incomes, Assets, liabilities, advances etc. have been made, wherever necessary for the purpose of total consolidation of accounts. We suggest that SPO should issue standardized and uniform Final Accounts format as much as practicable to all districts for preparation of accounts.
15. It was noticed at almost all the Districts that under some CLRCs, the schools who are receiving the fund of Uniform Grant from VEC/WEC/CIRC are distributing the same among the students in cash form instead of distributing the uniforms. The fact frustrates the very purpose of the fund. It is recommended to issue strict guidelines to DPOs to monitor the same.
16. It was noticed during audit that upper primary schools receiving civil grants were incurring majority of the expenditure by withdrawing cash from Bank which leads to either unjust holding of cash or lacks the authenticity of payment. Society is hereby advised to restrict the payment of civil expenditure through cash in order to ensure transparency in end utilization.
17. At various Educational Districts and SPO, it was observed that various legal cases were pending with the vendor/parties/other beneficiaries which may result in future economic outflow to the Project, were not quantified (wherever possible) and provided as contingent liability in the form of Notes to the Financial Statement.
18. The maintenance of Utilization Certificates (UCs) Register by the Districts are not in order and as such the UCs received during the year under audit irrespective of the period of utilization has been taken into consideration for adjustment of civil and non-civil advances, after ascertaining that the said UCs were not taken into consideration earlier. Thus, UC of Rs. 140 Crore could not be checked by the Auditor though the same has been booked as expenditure in the Books of Accounts during current year.

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19. All the districts have taken into consideration, utilization certificates in respect of civil and non-civil advances till date of audit as per the instruction from the state office.
20. During our audit, it is observed that there is inadequate supervision in all level i.e. from State to CLRC. Huge sum lying as advances instead of adjustment with expenditure as per stipulated guidelines or refund. The accumulation of old advances is not monitored appropriately. Direction of refunding interest and other unused general fund, wherever required was not issued from most of the Districts
21. Procurement procedures have not been fully regularized/ implemented. Management is advised to regularize the issues pointed out in previous audit report(s).
22. During the course of our audit of accounts VECs, WECs, SMCs, SSK's and MSK'S, we have observed that most of them have been maintaining a common bank account in which funds other than SSM are also deposited, which result in problem of ascertaining the interest and balances of each SSM fund and reconciliation of the same.
23. Poor monitoring was observed in collection of utilization certificate against Civil and non-civil Advance. Utilisation certificate of Civil Advance of approx. 24% was collected against opening advance and disbursement during the year.
24. Details of liabilities of Rs. 3.89 Crore carried forwarded in the Books of Accounts of districts under SSA fund since earlier years could not be traced by the authority. Unadjusted balance of Sundry Debtors of Paschim Mindnapore of Rs.8,01,178/- was carried forwarded in the Books since last years.
25. Delay in deposit of EPF, P.Tax, TDS was observed in SPO, Malda, Coochbihar, Alipurduar, Uttar Dinajpur and Nadia. Further, violation of the Income Tax Act, 1961 has also been noticed in deducting TDS during audit at SPO.
26. Total amount of Rs. 7.51 Crore toward IEDC, IEDSS and IEC Fund were remained idle since long period at Districts.
27. Financial Statement of SPO is not showing the true picture of receipt as Bank interest earned during the year of Rs. 3.35 Crore, Rs. 3.89 Lac and Rs.1.48 Lac was not recognized in the Books of Accounts of SSA, DPEP and NPEGEL.
28. Advance amounting to Rs. 21,93,19,895/- to different Govt. Department disbursed by the State Project Office remained unadjusted for more than one year.
29. There is a practice of booking expenditure of non-civil interventions without receiving or part receiving of utilization certificate thereof in the district Project Offices.
30. It is observed that irregularities pointed out in the previous audit reports in respect of Civil Advances, Non-civil advances, Fixed Assets Register, Utilization Certificate of various civil and non-civil advances & Maintenance of other Registers such as stock register, cheque issue register, allotment register, attendance register, leave/ casual leave register, fund allotment/ received, etc. and journal, ledger trial balance/ books have not been regularized in the year 2016-17.

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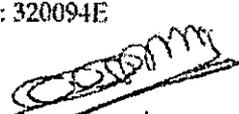


31. In the Books of DPEP of Purulia district, a difference in opening balance of Rs. 58.21 Lac has been carried forwarded since long period, which need to be reconciled at the earliest.
32. Unit wise and Intervention-wise details regarding advance against civil works of Rs. 2 Crore under DPEP fund was not available in Purulia district.
33. Unit wise and Intervention-wise details regarding advance against civil works of Rs. 1.13 Crore under KGBV was not available in Siliguri, Purulia and Malda district.
34. Details of Civil Work of Rs. 8.46 Crore under KGBV was not available at Siliguri, Purulia and Malda district.
35. Details of Civil Work of Rs. 4 Crore under NPEGEL was not available at Purulia and Siliguri district.
36. Unit wise and Intervention-wise details regarding advance against civil works of Rs. 1.36 Crore under NPEGEL was not available at Purulia, Malda and Siliguri district.
37. Unit wise and Intervention-wise details regarding advance against non-civil works of Rs. 1.26 Crore under NPEGEL was not available at Purulia, Malda and Siliguri district.

Considering the Physical Environment, accessibility, communication facilities and so many other hindrances, we are in opinion that the PBSSM has made a deep impact in the state of West Bengal and this has been achieved through the enormous hard work of the executives of the Unit. In spite of the achieved result, the executives of the PBSSM should devote more effort for achieving the results as envisaged in the objectives of the Scheme. We are sure that the executives of the PBSSM will do the needful in near future for resolving the deficiencies, mentioned in the above paragraphs.

Lastly, we convey our heartfelt thanks to the Hon'ble SPD, CF and all the executives related to the PBSSM for extending their cooperation for smooth completion of this assignment.

For Roy Ghosh & Associates
(Chartered Accountants)
FRN: 320094E


(CA Subrata Roy, Partner)
(M. No: 53959)
Wednesday, January 3, 2018
Kolkata

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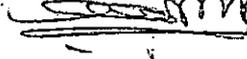
Paschim Banga Sarva-Shiksha Mission
Utilization Certificate in Respect of PBSSM, West Bengal
For the Financial Year 2016-17 for SSA (Grant-in-Aid Capital)

Particulars	SSA	Total
Opening Balance		
A Cash at Bank		
Grant-in-Aid Capital	7,24,56,36,429.00	7,24,56,36,429.00
B Adjusted Advance		
Grant-in-Aid Capital	6,52,75,72,271.00	6,52,75,72,271.00
C Fund-in-Transit		
Grant-in-Aid Capital	-	-
Opening Balance (1(a) + 1(b) + 1(c))	13,77,32,08,700.00	13,77,32,08,700.00
D Fund received from Government of India (MHRD)		
Fund-in-Transit (Government of India (MHRD))		
Col No. :13-3/2016-EE-3(b) Dated : 29th March' 2017 GoWB No. 02(Sanc)-SE(P&B)/SSA-01/2016 dated :30/03/2017	5,59,32,000.00	
Col No. :13-3/2016-EE-3(c) Dated : 29th March' 2017 GoWB No. 02(Sanc)-SE(P&B)/SSA-01/2016 dated :10/04/2017	6,74,76,000.00	
Col No. :13-3/2016-EE-3(d) Dated : 29th March' 2017 GoWB No. 02(Sanc)-SE(P&B)/SSA-01/2016 dated :10/04/2017	30,07,42,000.00	
Sub Total	42,41,50,000.00	42,41,50,000.00
E Fund received from State Government		
Fund-in-Transit (State Government)		
GoWB No.02(Sanc)-SE(P&B)/SSA-01/2016 dated: 10/04/2017	3,72,88,000.00	
GoWB No.02(Sanc)-SE(P&B)/SSA-01/2016 dated: 10/04/2017	4,49,84,000.00	
GoWB No.02(Sanc)-SE(P&B)/SSA-01/2016 dated: 10/04/2017	20,04,95,000.00	
Sub Total	28,27,67,000.00	28,27,67,000.00
G Bank Interest		
Grant-in-Aid Capital	-	-
H Miscellaneous Income		
Grant-in-Aid Capital	-	-
Sub Total (B + C + D + E)	70,69,17,000.00	70,69,17,000.00
Grand Total (A + F)	14,48,01,25,700.00	14,48,01,25,700.00
I Less: Expenditure / Advance		
H Actual Expenditure during 2016-17		
Grant-in-Aid Capital	1,92,01,44,074.00	1,92,01,44,074.00
J Outstanding Advance as on 31st March 2017		
Grant-in-Aid Capital	6,08,51,64,308.23	6,08,51,64,308.23
Total (H + I)	8,00,53,08,382.23	8,00,53,08,382.23
K Excess/Deficit of fund		
Grant-in-Aid Capital	5,76,79,00,317.77	5,76,79,00,317.77
L Fund - in - Transit as on 31st March 2017		
Grant-in-Aid Capital	70,69,17,000.00	70,69,17,000.00
M Unspent balance as on 31st March 2017		
Grant-in-Aid Capital	12,55,99,81,626.00	12,55,99,81,626.00


Controller of Finance
PBSSM


State Project Director
PBSSM

For **ROY GHOSH & ASSOCIATES**
(CHARTERED ACCOUNTANTS)



Partner





Certified that out of Rs. 70,69,17,000.00 (Rupees seventy crore sixty nine lakh seventeen thousand only) of Grant in Aid Capital sanctioned/received during the year 2016-17 in favor of PBSSM, West Bengal vide Ministry of Human Resource Development, department of school Education & Literacy, letter Nos. noted against each and Rs. Nil on account of Interest and miscellaneous income earned during the period 1.04.2016 to 31.03.2017 and Rs. 724,56,36,429.00 (Rupees Seven hundred twenty four crore fifty six lakh thirty six thousand four hundred and twenty nine only) on account of unspent balance and Rs. 652,75,72,271.00 (Rupees six hundred and fifty two crore Seventy five lakh seventy two thousand two hundred and seventy one only) as opening advance of the previous year, a sum of Rs. 192,01,44,074.00 (Rupees One hundred ninety two crore one lakh forty four thousand and seventy four only) of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs.1255,99,81,626.00 (Rupees One thousand two hundred fifty five crore ninety nine lakh eighty one thousand six hundred twenty six only) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2017-18.

Certified that we have satisfied our self that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and 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 statement of Accounts (Copy enclosed)
2. Utilization certificate
3. Progress Report
4. Audit Report & Management Letter

Note1: Utilization Certificate includes details of fund received as GOI share and STATE share as per G.O. Under capital head, excluding fund received from State Government on account of other than SSA activities.

For Roy Ghosh & Associates
(Chartered Accountants)


(CA-Subrata Roy, Partner)

M. No: 053959

Wednesday, January 3, 2018

Place- Kolkata




(State Project Director, PBSSM)

State Project Director
PBSSM


(Controller of Finance, PBSSM)

Controller of Finance
PBSSM


Principal Secretary
School Education Department
Government of West Bengal

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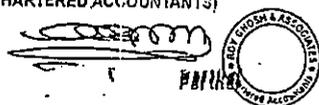
Paschim Banga Sarva Shiksha Mission
Utilization Certificate in Respect of PBSSM, West Bengal
For the Financial Year 2016-17 in respect of SSA, NPEGEL & KGBV (Grant-in-Aid General)

Sl. No.	Particulars	SSA (Rs.)	NPEGEL (Rs.)	KGBV (Rs.)	Total (Rs.)
	Opening Balance				
	Cash at Bank				
	Grant-in-Aid General				
	Fund in Transit	5,90,50,568.45	8,94,09,197.08	14,60,08,633.56	29,44,68,399.09
	Grant-in-Aid General				
	Unadjusted Advance	86,34,42,900.00	-	-	86,34,42,900.00
	Grant-in-Aid General				
	Sub Total Opening Unspent Balance (I(a)+1(b)+1(c))	5,85,01,92,992.00	37,30,560.11	30,45,33,192.00	6,15,84,56,744.11
	Fund received from Government of India (MHRD)				
	Grant-in-Aid General				
	Col No. :13-2/2016-EE-3(a) Dated : 10/05/2016, GoWB No. 39(Sanc)-SE(P&B)/SSA-01/2016 dated :02/06/2016	1,32,60,80,000.00	-	-	1,32,60,80,000.00
	Col No. :13-2/2016-EE-3(a) Dated : 10/05/2016, GoWB No. 39(Sanc)-SE(P&B)/SSA-01/2016 dated :02/06/2016	54,93,32,000.00	-	-	54,93,32,000.00
	Col No. :13-2/2016-EE-3(a) Dated : 10/05/2016, GoWB No. 39(Sanc)-SE(P&B)/SSA-01/2016 dated :02/06/2016	15,68,94,000.00	-	-	15,68,94,000.00
	Col No. :13-2/2016-EE-3(a) Dated : 27th October,2016 GoWB No. 711(Sanc)-SE(P&B)/SSA-01/2016 dated :23/11/2016	3,19,89,83,000.00	-	-	3,19,89,83,000.00
	Col No. :13-3/2016-EE-3(a) Dated : 27th October, 2016 GoWB No. 211(Sanc)-SE(P&B)/SSA-01/2016 dated :23/11/2016	9,23,00,000.00	-	-	9,23,00,000.00
	Col No. :13-3/2016-EE-3(a) Dated : 27th October, 2016 GoWB No. 211(Sanc)-SE(P&B)/SSA-01/2016 dated :23/11/2016	1,25,95,69,000.00	-	-	1,25,95,69,000.00
	Col No. :13-3/2016-EE-3(a) Dated : 27th October, 2016 GoWB No. 211(Sanc)-SE(P&B)/SSA-01/2016 dated :23/11/2016	35,25,55,000.00	-	-	35,25,55,000.00
	Col No. :13-3/2016-EE-3(a) Dated : 13th February,2017 GoWB No. 365(Sanc)-SE(P&B)/SSA-01/2016 dated :09/03/2017	37,16,74,000.00	-	-	37,16,74,000.00
	Col No. :13-3/2016-EE-3(a) Dated : 21st March, 2017 GoWB No. 413(Sanc)-SE(P&B)/SSA-01/2016 dated :30/03/2017	9,47,30,000.00	-	-	9,47,30,000.00
	Col No. :13-3/2016-EE-3(b) Dated : 21st March,2017 GoWB No. 413(Sanc)-SE(P&B)/SSA-01/2016 dated :30/03/2017	20,52,70,000.00	-	-	20,52,70,000.00
	Col No. :13-3/2016-EE-3(c) Dated : 21st March, 2017 GoWB No. 413(Sanc)-SE(P&B)/SSA-01/2016 dated :30/03/2017	94,00,000.00	-	-	94,00,000.00
	Total	7,61,67,87,000.00	-	-	7,61,67,87,000.00
2b	Fund-in-Transit from Government of India (MHRD)				
	Col No. :13-3/2016-EE-3(a) Dated : 29th March' 2017 GoWB No. 02(Sanc)-SE(P&B)/SSA-01/2016 dated :10/04/2017	17,75,97,000.00	-	-	17,75,97,000.00
B	Sub Total (2(a) + 2(b))	7,79,43,84,000.00	-	-	7,79,43,84,000.00
3a	Fund received from State Government				
	GoWB No. 39(Sanc)-SE(P&B)/SSA-01/2016 dated: 02/06/2016	88,40,53,000.00	-	-	88,40,53,000.00
	GoWB No. 39(Sanc)-SE(P&B)/SSA-01/2016 dated: 02/06/2017	36,62,22,000.00	-	-	36,62,22,000.00
	GoWB No.39(Sanc)-SE(P&B)/SSA-01/2016 dated: 02/06/2016	10,45,96,000.00	-	-	10,45,96,000.00
	GoWB No.211(Sanc)-SE(P&B)/SSA-01/2016 dated: 23/11/2016	2,13,26,55,000.00	-	-	2,13,26,55,000.00
	GoWB 211 (Sanc)-SE(P&B)/SSA-01/2016 dated: 23/11/2016	90,12,46,000.00	-	-	90,12,46,000.00
	GoWB No. 365 (Sanc)-SE(P&B)/SSA-01/2016 dated: 09/03/2017	23,50,37,000.00	-	-	23,50,37,000.00
	GoWB No.443(Sanc)-SE(P&B)/SSA-01/2016 dated: 30/03/2017	24,77,82,000.00	-	-	24,77,82,000.00
	GoWB No.443(Sanc)-SE(P&B)/SSA-01/2016 dated: 30/03/2017	20,00,00,000.00	-	-	20,00,00,000.00
	Total	62,66,000.00	-	-	62,66,000.00
	Total	5,07,78,57,000.00	-	-	5,07,78,57,000.00
3b	Fund in Transit from State Government				
	GoWB No.02(Sanc)-SE(P&B)/SSA-01/2016 dated: 10/04/2017	11,83,98,000.00	-	-	11,83,98,000.00
3c	Refund to State Government				
		(21,15,39,366.00)	-	-	(21,15,39,366.00)
C	Sub Total (3a+3b+3c)	4,98,47,15,634.00	-	-	4,98,47,15,634.00
D	Loan from SSA				
				24,73,51,500.00	24,73,51,500.00
E	Sub Total Receipts (B + C + D)			24,73,51,500.00	24,73,51,500.00
F	Bank Interest	12,77,90,99,634.00	-	24,73,51,500.00	13,02,64,51,134.00
G	Miscellaneous Receipts				
	Grant-in-Aid General	53,98,31,812.22	38,39,911.36	77,85,070.00	55,14,56,793.58
F	Sub Total (4 + 5)	53,98,31,812.22	38,39,911.36	77,85,070.00	55,14,56,793.58
G	Grand Total (A + E + F)	20,09,16,17,906.67	9,69,79,668.55	70,56,78,395.56	20,89,42,75,970.78
6	Less: Fund Utilised / Loan / Advanced				
H	Actual Expenditure during 2016-17				
	Grant-in-Aid General including fund utilized for NPEGEL & KGBV				
I	Loan to KGBV	15,10,84,71,131.81	-	19,95,07,447.33	15,30,79,78,579.74
J	Outstanding Advance as on 31st March 2017	24,73,51,500.00	-	-	24,73,51,500.00
K	Grant-in-Aid General	6,73,66,03,075.40	15,69,334.89	35,60,29,976.00	7,09,10,63,716.51
L	Total (H+I+J)	22,09,24,25,707.21	15,69,334.89	55,55,37,423.93	22,64,63,93,796.25
M	Excess/Deficit of fund				
	Grant-in-Aid General	-2,29,68,02,800.54	9,85,49,003.44	15,01,40,971.53	2,04,81,12,825.47
N	Fund-in-transit as on 31.03.2017				
	Grant-in-Aid General	29,59,95,000.00	-	-	29,59,95,000.00
	Unspent balance as on 31.03.2017				
	Grant-in-Aid General (J + L + M)	4,73,57,95,274.86	9,69,79,668.55	50,61,70,947.63	5,33,89,45,891.04

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Controller of Finance
PBSSM

State Project Director
PBSSM





PASHIM BANGA SARVA SIKSHA MISSION
UTILISATION CERTIFICATE
GRANT GENERAL
YEAR ENDING 31.03.2017

Certified that out of Rs. 1277,90,99,634.00 (Rupees One Thousand Two Hundred Seventy Seven Crore Ninety Lakh Ninety Nine Thousand Six Hundred and Thirty Four only) of Grant in Aid General sanctioned/ received during the year 2016-17 in favour of PBSSM, West Bengal vide Ministry of Human Resource Development, department of school Education & Literacy & Government of West Bengal, letter Nos., noted against each and a sum of Rs. 21,15,39,366.00 Rupees Twenty One Crore Fifteen Lakh Thirty Nine Thousand Three Hundred and Sixty Six only) has been refunded to the State Government and Rs. 55,14,56,793.58 (Rupees Fifty Five Crore Fourteen Lakh Fifty Six Thousand Seven Hundred Ninety Three and Fifty Eight Paise only) on account of Interest and miscellaneous income earned during the period 01.04.2016 to 31.03.2017 and Rs.731,63,68,043.20 (Rupees Seven Hundred Thirty One Crore Sixty Three Lakh Sixty Eight Thousand Forty Three and Twenty Paise only) on account of opening unspent balance of the previous year, a sum of Rs.1530,79,78,579.74 (Rupees One Thousand Five Hundred Thirty Crore Seventy Nine Lakh Seventy Eight Thousand Five Hundred Seventy Nine and Seventy Four Paise only) of Grant in Aid General has been utilized for the purpose for which it was sanctioned and an amount of Rs. 533,89,45,891.04 (Rupees Five Hundred Thirty Three Crore Eighty Nine Lakh Forty Five Thousand Eight Hundred Ninety One and Four Paise only) remaining unutilized at the year end will be adjusted towards the Grant-In-Aid payable during the year 2017-18.

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

Kinds of Checks Exercised

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

Note1: NPEGEL and KGBV have not been segregated into capital and general. The whole of capital and General fund of NPEGEL and KGBV has been taken in the above statement.

Note2: Utilization Certificate for SSA, NPEGEL & KGBV includes detail of fund received as GOI share and state share as per G.O. under general head excluding fund received from state Govt. on account of other than SSA activity.

For Roy Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)


(CA Subrata Roy, Partner)
M. No: 053959.

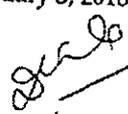
Place- Kolkata

Date: Wednesday, January 3, 2018




State Project Director, PBSSM
State Project Director
PBSSM


Controller of Finance, PBSSM


Principal Secretary
School Education Department
Government of West Bengal

avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101

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Paschim Banga Sarva Shiksha Mission
UTILIASATION CERTIFICATE (District Primary Education Programme)
FOR THE YEAR ENDED 31st MARCH, 2017

Utilization Certificate for the year 2016-17 in respect of Grant received from Government of India and State Government and other source under Sarva Shiksha Abhiyan (SSA).

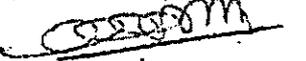
Sl. No	Letter No. and Date	Amount (In Rs)
1. (I)	Government of India, Ministry of HRD, Department of Education, New Delhi letter nos. as follow:-	Nil
	Total (A)	Nil
(II)	Government of West Bengal Sanction letter nos. as follows	Nil
	Total (B)	Nil
	Total Fund Received (A+B)	Nil
2.	Unspent Balance from Previous grant	8,04,94,701.69
3.	Bank Interest (Earned during the year)	33,41,508.00
4.	Miscellaneous Receipt (Includes fund received from District)	0.00
5.	Grand Total (2+3+4)	8,38,39,209.69
6.	Expenditure during 2016-17	632.50
7.	Differences in Unutilized Balance receipted in Last year	Nil
8.	Unutilized Balance to be c/f for 2017-18	8,38,38,577.19

Certified that Rs. Nil has been received during the year 2016-17 in favour of Paschim Banga Sarva Shiksha Mission for District Primary Education Program, and out of the unspent balance of the previous grant of Rs.8,04,94,701.69 (Rupees Eight Crores Four Lakh Ninety Four Thousand Seven Hundred One and Sixty Nine Paise only) and bank interest of Rs. 33,41,508.00 (Rupees Thirty Three Lakh Forty Four Thousand Five Hundred and Eight only) and other Miscellaneous Receipt of Rs. Nil, totaling Rs. 8,38,39,209.69 (Rupees Eight Crores Thirty Eight Lakh Thirty Nine Thousand Two Hundred Nine and Sixty Nine Paise only) a sum of Rs.632.50 (Rupees Six Hundred Thirty Two and Fifty Paise only) has been utilized during the year 2016-17 for the purpose of which it was sanctioned the balance amount of Rs.8,38,38,577.19 (Rupees Eight Crores Thirty Eight Lakh Thirty Eight Thousand Five Hundred Seventy Seven and Nineteen Paise only) will be adjusted towards the grant-in-aid payable during next year.

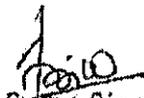
Certified that I have satisfied myself that the condition on which the grant-in-aid was sanctioned have been duly fulfilled / are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- Audited Statement of Accounts.
- Utilization of Certificates from file
- Progress Reports received from file

For Roy Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)


(CA Subrãla Roy, Partner)
Membership no- 053959
Wednesday, January 3, 2018
Place: Kolkata




State Project Director
PBSSM





IUFER 1
PASCHIM BANGA SARVA SHIKSHA MISSION
Summary Budget Analysis of SSA for the Financial Year Ended 31st March 2017

Rs. In Lakh

Scheme	AWP&B	Opening Balance	Release by Govt. of India	Release by State Govt.	Additional State contribution towards SSA	Expenditure	Estimated AWP & B for Next year FY
	1	2	3	4	5	6	7
SSA	4,65,691.81	73,046.87	82,185.33	52,674.83	-	1,70,251.00	5,12,260.99
KGBV	3,157.29	1,460.08	-	-	-	1937.28	3,473.02
Total	4,68,849.1	74,506.95	82,185.33	52,674.83	-	172188.28	5,15,734.01

Note 1: Calculation of expenditure of SSA

Expenditure from consolidated Income & Expenditure A/C	1,51,049.86
Advance against Civil work paid during the year less refund	14,783.06
Total Expenditure	1,65,832.92

For Roy Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)


(CA Subrata Roy, Partner)
(Membership No: 053959)
Wednesday, January 3, 2018

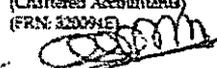



State Project Director
PESSM


Controller of Finance
PESSM

SARVA SHIKSHA ABHIYAN
Intervention for the year 2016-17
Activitywise Expenditure Statement for the year ended 31st March, 2017
Name of the State : WEST BENGAL

Actv. Code	Expenditure by Activity	Budget 16-17	Actual 16-17	Savings 16-17 (Budget - Actual)
11	ACCESS			
1	Opening of New Schools	-	-	-
2	Residential Schools for specific category of children	-	-	-
3	Residential Hostel for specific category of children	979.60	689.89	289.71
4	Transport/Escort Facility	-	-	-
5	Reimbursement of Fee against 25% admission under Section 12(1)(c) of RTE Act 2009 (Entry Level) subject to upper limit of 20% of AWP&B subject to guidelines issued by MHRD	-	-	-
6	Special Training for mainstreaming of Out-of-School Children	697.52	49.72	647.80
11A	RETENTION			
7	Free Text Book	11,668.02	11,713.14	(25.12)
8	Provision of 2 sets of Uniform	37,817.71	26,327.18	11,490.53
9	Teaching Learning Equipment (TLE)	273.90	46.52	227.38
11B	ENHANCING QUALITY			
10	New Teachers Salary	2,58,566.51	84,829.58	1,73,736.93
11	Training	4,778.79	710.52	4,068.27
12	Academic Support through Block Resource Centre/ URC	3,821.03	2,875.20	945.83
13	Academic Support through Cluster Resource Centres	3,467.15	2,682.48	784.67
14	Computer Aided Education in UPS under Innovation	1,008.60	310.58	698.02
15	Libraries in Schools	-	-	-
11C	ANNUAL GRANTS			
16	Teachers' Grant	1,643.13	627.32	1,217.82
17	School Grant	4,399.06	3,274.33	1,024.73
18	Research, Evaluation, Monitoring & Supervision	-	-	-
19	Maintenance Grant	6,103.33	4,477.09	1,626.24
11D	BRIDGING GENDER AND SOCIAL CATEGORY GAPS			
20	Interventions for CIVSN	4,518.50	3,202.53	1,315.97
21	Innovation Head up to Rs. 50 lakh per district	1,050.00	169.37	880.63
22	SMC/PI Training	-	-	-
11E	SCHOOL INFRASTRUCTURE			
23	Civil Works Construction	1,08,809.36	19,201.41	89,607.92
11F	PROJECT MANAGEMENT COST			
24	Management	10,601.13	8,949.58	2,051.55
24.02	Learning Enhancement Programme (LEP) only for Large Scale Integrated Programmes for Quality Improvement (up to 2%)	1,646.75	231.41	1,415.34
24.03	Community Mobilization activities & Media Documentation Activities (up to 0.5%)	1,235.00	118.03	966.97
	Total of SSA (District)	4,62,827.14	1,49,635.91	2,93,291.23
25	STATE COMPONENT			
25.01	Management & MIS	1,589.16	573.18	1,016.28
25.02	RENTS	1,215.21	41.91	1,173.30
	Sub Total	2,804.67	615.09	2,189.58
	SSA TOTAL	4,65,691.81	1,50,251.00	2,95,440.81
26	RGBV Financial Provisions (provide separate costing sheets for different Models)			
	Non-recurring	44.98	70.60	(31.62)
	Recurring	3,112.31	1,800.68	1,251.63
	Total Model - III (Recurring + Non Recurring)	3,157.29	1,937.28	1,220.01
	Grand Total - (SSA & RGBV)	4,68,849.10	1,72,188.28	2,96,660.81

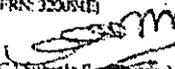
For Ray Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)

(Chartered Accountant Partner)
Membership No: 053959
Wednesday, 3rd January, 2018
Place: Kolkata



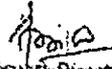
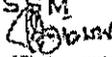

(State Project Director)
P. S. M.

(Controller of Finance)

West Bengal Sarva Shiksha Mission Consolidated Fund Flow Statement as on 31st March 2017			
SOURCES OF FUND	SSA & KGBV	NPEGL	TOTAL
Cash in Hand & Cash at Bank	1,00,849.40	691.09	1,01,540.49
Total Opening Balance	1,00,849.40	691.09	1,01,540.49
RECEIPT			
Fund received from Govt. of India			
General Grant	77,943.84	-	77,943.84
Capital Grant	4,241.50	-	4,241.50
Fund received from State Government			
General Grant	49,847.16	-	49,847.16
Capital Grant	2,827.67	-	2,827.67
State contribution towards SSA (Additional)	-	-	-
Fund received from Airport Authority	-	-	-
Fund received for Black Shoes	-	-	-
Fund received from Coal India Ltd.	-	-	-
Fund received for the salary of Lepcha Para Teacher	9.94	-	9.94
Fund received for Swachh Kosh	-	-	-
Fund received from UNICEF	16.66	-	16.66
Fund received from free text book	5,081.39	-	5,081.39
Fund received for library	356.22	-	356.22
Fund received for Uniform	8,316.59	-	8,316.59
INTEREST			
	5,476.17	38.40	5,514.57
OTHERS			
Misc Receipts	-	-	-
Net Inflow Receivable & Payable	-23,363.25	53.00	-23,310.25
TOTAL RECEIPT	2,26,603.29	983.49	2,27,586.78
APPLICATION OF FUND			
	Approved AWP&I (incl. spill over)	Expenditure Incurred	Savings
SSA GENERAL			
Residential Hostel for specific category of children	979.60	659.89	299.71
Special Training for mainstreaming of Out-of-School Children	497.32	49.72	447.60
Free Text Book	11,668.02	11,713.14	-45.12
Provision of 2 sets of Uniform	37,817.71	26,327.18	11,490.53
Teaching Learning Equipment (TLE)	273.90	46.52	227.38
New Teachers Salary	2,58,135.81	84,829.58	1,73,306.23
Teachers Training	4,778.79	210.52	4,568.27
Academic Support through Block Resource Centre/ CRC	3,821.08	2,675.20	1,145.88
Academic Support through Cluster Resource Centres	3,167.15	2,642.48	724.67
Computer Aided Education in UPS under Innovation	1,008.60	210.58	798.02
Teachers' Grant	1,845.13	827.32	1,017.81
School Grant	4,399.06	3,374.33	1,024.73
Research, Evaluation, Monitoring & Supervision			
Maintenance Grant	6,105.33	4,477.09	1,628.24
Interventions for CWSN	4,516.50	3,209.53	1,306.97
Innovation Head up to Rs. 50 lakh per district	1,050.00	189.37	860.63
SMC/PRI Training			
Management	10,601.11	8,549.58	2,051.53
Learning Enhancement Prog. (LEP)	1,646.75	231.41	1,415.34
Community Mobilization activities	1,065.00	118.03	946.97
State Component			
Management & MIS	1,589.46	573.18	1,016.28
REMS (incl Rs 50/- for REPA)	7,213.21	41.91	7,171.30
Civil Works			
Civil Works Construction	1,08,609.35	19,201.44	89,407.91
KGBV			
Non-recurring	44.98	76.60	-31.62
Recurring	3,112.31	1,860.68	1,251.63
NPEGL			
Total Expenditure	4,64,549.10	1,22,188.28	2,96,660.82
CLOSING BALANCE			
Cash in Hand & Cash at Bank	54,415.00	983.49	55,398.49

Mr Roy Ghosh & Associates
(Chartered Accountants)
(FIRN 32004E)

(CA Subrata Roy Ghosh)
Membership No: 053959
Wednesday, January 3, 2018




State of West Bengal
PBSSM

(Controller of Finance, PBSSM)



INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the consolidated Balance Sheet of Sarva Shiksha Abhiyan of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake, Kolkata -700091, West Bengal as at 31st March 2017 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

Management's Responsibility for the Standalone Financial Statements

The management of State Project Office and District Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office and District Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office/ District Project Office and for preventing and detecting 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 adequate internal financial controls, 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 standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's & DPO's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control

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system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO and DPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district - wise which are noted below:

STATE PROJECT OFFICE

- ❖ Fixed Assets and EMD Register is not properly maintained by the unit.
- ❖ Bill Register is not at all maintained.
- ❖ Rs. 3,34,29,919/- and Rs. 23,503/- has been credited to Savings Bank of India A/C No. SB- 10003524 and Flexi Fixed Deposit A/C no. 424920100100689 respectively as interest but the same was not considered in the Books of Accounts
- ❖ Total amount of Rs. 1,44,228/- is credited by Savings Bank of India A/C No. SB-10003524 since the financial year 2014-15 but the same were not considered in the Books of Accounts.
- ❖ The name of unit, as written as "Paschim Banga Prathamik Siksha" in the Savings account with Canara Bank, Lake Town Branch having Account Number - 2692101001980 has not yet been changed in the name of Paschim Banga Sarva Siksha Mission.
- ❖ From the Books of Account, we found that the unit has an account with State Bank of India having balance of Rs. 3,660/-. However, neither Bank statement for the period under audit nor has Bank confirmation certificate from Bank as on 31.03.2017 been provided to us.
- ❖ Other Liability of Rs. 2,76,613/- found in the Books of Accounts as on 01.04.2016 was not supported by Sub- ledger or other documents.
- ❖ A sum of Rs. 143,18,35,205/- was kept in the Bank Account as other fund, which is not related to Sarva Shiksha Mission
- ❖ In respect of payment of Rs. 118,16,86,203/- for text book, we could not verify the tender procedure, determination of L1 Party, Agreement with the supplier, details of quantity of text book ordered, procured, delivery made to the unit and available balance thereof etc.
- ❖ Total amount of Rs. 2,29,89,512/- were lying with the Society since long for different projects which were not in operation on the date of audit.
- ❖ Mismatch found between Tax deposit shown in TDS return and Books of Accounts
- ❖ TDS has not been deducted on Vehicle hiring bill during the Financial Year 2016-17
- ❖ Delay deposition of P. Tax has been observed



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- ❖ Advance disbursed before FY 2014-15 of Rs. 12,19,460.13 /- has remained unadjusted as on 31.03.2017.
- ❖ Advance amounting to Rs. 21,93,19,895/- to different Govt. Department disbursed remained unadjusted for more than one year as on 31/03/2017.

Observation on audit of fund disbursed to West Bengal Board of Secondary Education

- ❖ Reconciliation of the difference of Rs. 78,46,387/- of unspent fund balance as on 31.03.2017 between Books of WBBSE and PBSSM should be made and unspent balance should be recovered.
- ❖ Separate Bank account has not been maintained for the fund received from PBSSM.

Observation on audit of fund disbursed to West Bengal Board of Primary Education

- ❖ Reconciliation of the difference of Rs. 1,20,60,362/- of unspent fund balance as on 31.03.2017 between Books of WBBPE and PBSSM should be made and unspent balance should be recovered.
- ❖ Bank Interest for the Year 2016-17 of Rs. 1,08,33,289/- has not been refunded to PBSSM till date.

Observation on audit of fund disbursed to Paschim Banga Rajya Sishu Siksha Mission

- ❖ The balance of advance to "Paschim Banga Rajya Sishu Shiksha Mission" as on 31.03.2017 in the books of "Paschimi Banga Sarva Shiksha Mission" was Rs. Nil, but the same in the Books of Accounts of PBRSSM was Rs. 197,00,49,00.16/- . Reconciliation of the difference of Rs. 197,00,49,00.16/- should be made.
- ❖ We also found that during the year Rs. 416,30,96,992/- was released by the PBSSM but Rs. 416,57,97,543/- was received by PBRSSM. So difference of receipts of Rs. 27,00,551/- was found which need to be reconciled.
- ❖ Bank Balance confirmation certificate from Bank as on 31.03.2017 has not been obtained from Bank.
- ❖ On verification of Cash Book, we observed that an amount of Rs. 6,65,364/- spent for data entry cost for SDMIS related to PBSSM is paid from Andhra Bank not related to PBSSM on 11th January, 2017.
- ❖ Negative cash balance was observed during the month of July, October, March, 2017.

EDUCATIONAL DISTRICT

BIRBHUM

- ❖ UC prior to 2016-17 to the extent of Rs. 9,60,93,220/- though received during the current financial year, could not claim through Income & Expenditure Account.
- ❖ IEDC fund of Rs. 6,56,953/- and IEDSS fund of Rs. 12,64,448/- is lying with the unit idle since opening of the financial year 2016-17.

BANKURA

- ❖ Details of "Other Liability" of Rs. 10,00,000/-; carried forwarded from earlier years, remained unadjusted.





- ❖ IEC fund of Rs. 1,50,000/- is lying with the unit idle since opening of the financial year 2016-17.
- ❖ Purpose of receiving Rs. 11,17,10,092/- shown as General Fund from State Government remained unexplained
- ❖ An amount of Rs. 8,72,80,893.75 related to non civil grants of prior period nature has been treated as expenditure during the year 2016-17.

NADIA

- ❖ Non-civil UC of earlier years to the extent of Rs. 18,10,72,111/- has been booked in FY 2016-17.
- ❖ A cheque of Rs. 3,61,780/- received from CLRC related to Teachers Training was deposited into Bank on 02.08.16 but the same has not been credited in the Bank till the date of audit.
- ❖ Total amount of Rs. 21,36,909/- directly credited by Bank was not accounted for in the Books of Account.
- ❖ Total amount of Rs. 44,054/- directly debited by Bank since 2013 -14 was not accounted for in the Books of Account.
- ❖ IEDC fund of Rs. 43,65,110/- was lying with the unit idle since long as on date of audit.
- ❖ We have observed delay in deposit of TDS, delay in submission of e-TDS return and unavailability of few TDS deposit challans at the unit.
- ❖ During the year under audit, total refund of Rs. 37,71,501/- credited in the Bank. The same has been treated as refund from CLRC and adjusted with Capital Fund as non-identification of specific intervention.
- ❖ Details of Other Liability of Rs. 13,52,864/- carried forwarded from earlier years was unavailable with the unit on the date of audit.
- ❖ Loan to KGBV of Rs. 40,22,992/- was remained unadjusted since long period.

JALPAIGURI

- ❖ Direct credit and debit of Rs. 4,29,383/- and Rs. 47,332/- respectively during the financial year 2014-2017 has not been considered in the Books of Accounts.
- ❖ Expenditure has been booked for the whole amount of advance disbursement to each CLRC for the purpose of World Disable Day as well as for Hiring, Therapy Service, though UC received for less amount.
- ❖ UC of part completion (below 100%) of civil work has been accepted from the schools and capitalized during the year. Moreover, the unit could not submit the details of amount of utilization of Rs. 1,92,55,400/-.
- ❖ Total amount of Rs. 61,30,043.59 has been received as refund from CLRC against non-civil expenditures booked in earlier years which has been adjusted with Capital Account during 2016-17.
- ❖ Loan to KGBV of Rs. 1,13,13,541/- remained outstanding from previous years and yet to be refunded back to SSA. Moreover, the loan amount in the books of KGBV is standing Rs. 1,12,76,541/- i.e. having a difference of Rs. 37,000/-.



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SOUTH 24 PRGANAS

Nil

PURULIA

- ❖ Receipt of State fund and utilization has not been mentioned separately in the Balance Sheet.
- ❖ The unit has created a ledger of "Advance adjusted wrongly in earlier years" of Rs. 28,66,625/- in the Balance Sheet as on 31.03.2017 and increased the Capital Fund by the same amount. As per the management, the same may be recovered from the concerned CLRC.
- ❖ The difference of Rs. 6,86,202/- regarding Loan to KGBV between books of SSA and KGBV fund has not been reconciled.
- ❖ The difference of Rs. 19,30,638/- regarding fund from NPEGEL between books of SSA and NPEGEL has not been reconciled.
- ❖ IEDC fund of Rs. 18,88,425/- and UNICEF fund of Rs. 6,12,000/- is lying with the unit idle since long period.
- ❖ It was observed that expenditure under various interventions to the extent of Rs. 29,88,966/- could not claim through Income & Expenditure Account and as such the district has lost the claim of expenditure from MHRD to that extent.
- ❖ Due to non-identification of specific intervention of an amount of Rs. 16,39,673/- refunded by the CLRCs during the year, the same has been adjusted with Capital Fund in the Books of Account.
- ❖ Details of Other advance of Rs. 10,20,12,454/- have not been produced before us.
- ❖ Cheques for total amount of Rs. 22,80,572/- issued during the year 2014-17 has become stale and necessary reversal entry should be passed in the Books of Accounts.
- ❖ Since 2013-14, Bank has credited and debited directly Rs. 37,40,318.25 and Rs. 39,64,510.00 respectively but not considered in Books of Accounts.

COOCHBIHAR

- ❖ Total amount of State Cheque of Rs. 92,773/- as on 31.03.2017 was observed.
- ❖ Cheques total amount of Rs. 3,23,267.31 deposited by the unit during FY 2015-17 but the same has not been credited by the Bank.
- ❖ The unit has booked expenditure of Rs. 6,48,497/- without receiving UC against advance relating to Utkarsha Avijan, UDISE and EGRAN of earlier years.
- ❖ The unit has booked expenditure against "Advance Other than civil funds" pertaining to FY 2016-17 to the extent of Rs. 3,19,41,471/- without receiving UC from the concerned units.
- ❖ Delay in deposit of Profession Tax, TDS and Labour Cess has been observed.
- ❖ The unit could not collect interest earned by CLRC/Schools during the year under audit.
- ❖ IEDC fund of Rs. 28,13,451/- is lying with the unit idle since long period.
- ❖ Physical copy of UC and intervention-wise break up of civil grant capitalization of Rs. 19,63,000/- related to the year 2011-13 were not available with the unit.



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- ❖ The Auditor could not verify the amount of UC of Rs. 11,39,351/- adjusted against non-civil advance since the record maintained at DPO was not up-to-date.
- ❖ We could not verify the UC amount of Rs. 3,10,26,973/- against civil advance with the records maintained by the Civil Department of DPO.

KOLKATA

- ❖ No physical verification of assets and stock has been conducted during FY 2016-17 and the assets are not marked with identification mark.
- ❖ Bank account of DPO with Bank of India, Rash Behari Avenue Branch, Kolkata was not reconciled as on 31st March, 2017 having a difference of Rs. 5,32,51,361.18.
- ❖ The unit has liability of Rs. 1,66,06,019.94 towards 'Refund from the Schools' which was unidentified with respect to the particular schools and interventions.
- ❖ Total liability of Rs. 2,00,20,102.94 was appearing in the books since earlier years.
- ❖ Advance against Civil activities of Rs. 11,75,74,618/- was lying in the books of DPO as on 31st March, 2017 out of which substantial amount of advance was lying unadjusted for a long period.
- ❖ The unit has shown Rs. 65,330/-, Rs. 3,66,778/- and Rs. 31,368/- as receivables against Kanyashree Programme, from DI Secondary and from EDCIL (India Ltd.) respectively. These amounts are unadjusted from earlier years.
- ❖ Adverse budget variance has been observed in IED, Project management and Repairing (Civil grant) heads to the tune of Rs. 20,87,768/-, Rs. 84,99,258/- and Rs. 1,70,44,000/- respectively.

PASCHIM MEDINIPUR

- ❖ No physical verification of assets and stock conducted during FY 2016-17 and the assets are not marked with identification mark.
- ❖ Debtors of Rs. 8,01,178/- is pending to be adjusted since FY 2011-12 related to training on Accounting/Book Keeping from SPO.
- ❖ Liability of Rs. 3,27,130/- is pending to be settled since FY 2013-14.
- ❖ Advance against non-civil and civil activities to the tune of Rs. 13,76,700/- and Rs. 2,47,03,403/- respectively are pending to be adjusted since long period.
- ❖ The management was not in a position to give any status regarding Civil advance to SSK/MSK of Rs. 92,69,287/- pending at the end of financial year 2016-17.

DARJEELING

- ❖ Difference in opening balance of Bank Account for Rs. 14,76,812/- still unadjusted in Bank Reconciliation Statements prepared by the unit.
- ❖ Defalcated amount of Rs. 5,14,50,000/- was included in Civil Advance since financial year 2004-05.
- ❖ Physical verification of assets has not been conducted during FY 2016-17 as well as Fixed Asset Register is not maintained properly.
- ❖ No physical verification of stock has conducted during FY 2016-17 as well as stock Register is not maintained properly.



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- ❖ Balance of Rs. 3,57,435/- is lying in the inoperative Darjeeling District Co-Operative Bank Ltd. since FY 2004-05.
- ❖ Opening balance of Sundry Creditors of Rs. 11,65,271/- includes a wrong adjustment of Rs. 11,27,250/- of FY 2015-16. Moreover, no details of Sundry Creditors closing balance of Rs. 38,021/- is available to the unit.
- ❖ No details of Earnest Money Deposit of Rs. 5,53,174/- is made available to audit.
- ❖ Delay in deposition of EPF to the tune of Rs. 21,78,435/- has been observed.

SILIGURI

- ❖ No physical verification of assets & stock has been conducted during FY 2016-17 as well as Fixed Asset Register & Stock Register is not maintained properly.
- ❖ As per BRS, cheques total amount of Rs. 1,85,519/- have been deposited in the Bank during the FY 2008-2017 but the same was not credited by the Bank. Further, the management could not provide the details of the same cheques.
- ❖ Stale Cheques amounting to Rs. 54,723/- has not been reversed by the unit.
- ❖ No details of capitalization of civil grant of Rs. 3,20,09,279/- is made available to audit.

MALDA

- ❖ Ledger Book, Stock Register and journal Register is not properly maintained.
- ❖ Fixed Assets Register is not updated and physical verification has not been conducted.
- ❖ There is no system of physical verification of stock and the same has not been conducted during the year.
- ❖ Bill Register is not maintained.
- ❖ Procurement procedure has not followed for hired vehicles
- ❖ No details have been provided for the Closing Balance of Rs. 24,01,80,012/- under the head Advance against Civil Works.
- ❖ No utilization certificate has been collected from different CLRC for opening balance of non civil advance of Rs. 32,50,08,346/-
- ❖ Details list of Rs. 40,43,829/- which is lying as outstanding liability as per last account has not been made available to audit.
- ❖ Unsettled CLRC Balance of Rs. 1,01,64,709/- was shown in the Balance Sheet since last year for which no detail has been produced to audit.

PURBA MEDNIPORE

Audit Report received to be checked 23.12.17

MURSHIDABAD

- ❖ Fixed Assets acquired before 31.03.2010 were not recorded in the Fixed Assets Register maintained by the unit.
- ❖ Unutilized Capital grant of Rs. 65,61,410.51 has been refunded by CLRC.
- ❖ No UC Register was maintained by the DFO.





- ❖ Shortage of Cash of Rs. 15,000/- found in the Cash Book maintained by "Parashpur Primary School" under "Jalangi" CLRC.

BARDHAMAN

- ❖ No tender was floated for purchase of Desktop, UPS etc. From Advanced Computer System and Axiom to the tune of Rs. 19,73,807/-.
- ❖ Fixed Assets Register do not contain Asset Identification Code.

DAKSHIN DINAJPUR

- ❖ Intervention-wise break-up is not available with the unit against refund from CLRC/Schools of Rs. 3,13,04,584.63.
- ❖ Fund utilization register for the civil grant is not maintained by the unit.

UTTAR DINAJPUR

- ❖ An amount of Rs. 25,202/- received in the Bank A/c on 05.11.2015 has been treated as Suspense Account in the Books of Account.
- ❖ Delay in deposit of TDS has been observed.
- ❖ Fixed Assets Register is not complete in respect of location and code against fixed asset.

HOWRAH

- ❖ No physical verification of assets has been conducted during FY 2016-17
- ❖ The unit has no transaction with Bank account with UCO Bank, PBGB, Axis Bank since long period.
- ❖ Caution money of Rs. 5,000/- and Rs. 31,673/- incurred from program under UNICEF is lying unadjusted since long period.
- ❖ Advance of Rs. 15,000/- given to ADM (G) is lying unadjusted since FY 2010-11.

Common Observations of District Project Offices

- ❖ Bank balance confirmation from Bank as on the closing date of financial statement has not been obtained by the management.
- ❖ The District has maintained books of accounts under mercantile system while CLRCs are maintaining books under cash accounting system. The difference in accounting methods made accounting system ineffective for end-to-end consolidation. The utilization figure as submitted by CLRC has no reflection in the books of CLRC.
- ❖ Ledger books are not maintaining systematically and competent authority does not authenticate these.
- ❖ Fixed Assets & stock register has not been properly maintained, the assets are also not marked and physical verification of assets has also not been conducted periodically.
- ❖ Financial transaction after 31.03.16 considered in the financial statement as on 31.03.2016.



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- ❖ Poor monitoring over collection of utilization certificate against civil and non-advance has been observed.

Common Observations of CLRC/VEC/WEC/SMC/SSK/MSK

- ❖ Intervention wise balance of fund not maintained
- ❖ Summarized Utilization Statement as prepared by CLRC is not correct at various instances. Under certain cases, it was found that as per UC submitted by VEC, WEC, SMC etc., they have partially utilized the fund though the CLRC submitted full utilization of the said intervention. Thus, in totality expenditure were not thoroughly booked on the basis of vouchers, supporting etc. For expenditure incurred for various training programme, no feedback report of the participant is available.
- ❖ The competent authority did not authenticate supporting documents with regard to debit and credit vouchers.
- ❖ CLRC purchased various assets out of the contingency fund but not entered the same in the Fixed Assets Register.
- ❖ In most of the cases, double column cash book was not prepared. Only single column cash book was maintained. More importantly, a practice of preparation of cash book from pass book was seen which is required to be restricted with immediate effect.
- ❖ Huge amount of civil grant remain unutilized.
- ❖ VEC/WECs consisting of more than one schools generally failed to produce supporting of all schools under them.
- ❖ In some cases, fund for mid day meal has been included in the Bank of SSM.
- ❖ Cumulative Bank Interest has not been refunded back to CLRC/DPO and utilization of the same for incurring expenditure of contingency, capital and other expenditure have been observed.
- ❖ Separate cash book for SSM project has not been maintained.
- ❖ Summarized UC Statement not prepared by majority of the SSK and MSK.
- ❖ In some cases, common bank account has been maintained for the entire fund along with MSK & SSK.
- ❖ At various instances, the propriety of the expenditure could not be established for expenditures made out of contingency fund
- ❖ Tendering procedures have not been followed properly
- ❖ Certificates of Utilization were not maintained properly. The Jr. Engineer of SSM certified copies are without resolution and without copies of expenditure Memos/bills.
- ❖ Most of expenses are paid in cash or bearer cheque
- ❖ Diversification of fund has been observed

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and

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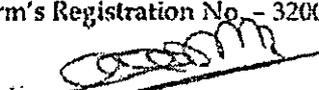
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- the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2017, and its excess of expenditure over income for the year ended on that date.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm's Registration No. - 320094E


(CA Subrata Roy, Partner)
Membership No - 053959
Kolkata
Wednesday, January 3, 2018



SARVA SHIKSHA ABHIYAN (SSA)
State - WEST BENGAL

Consolidated Balance Sheet As On 31st March, 2017

SOURCES OF FUNDS	2016-17		2015-16		APPLICATION OF FUNDS	2016-17		2015-16	
	AMOUNT (RS)	AMOUNT (RS)	AMOUNT (RS)	AMOUNT (RS)		AMOUNT (RS)	AMOUNT (RS)	AMOUNT (RS)	AMOUNT (RS)
Capital Funds					Fixed Assets:				
Opening Balance	2,48,95,45,17,173.14		1,94,36,88,92,104.14		Computer				
Add: Fund received from GOI	8,21,85,32,920.00		8,46,79,40,900.00		Opening Balance	1,97,25,683.00		1,87,13,437.00	
Add: Fund received from State Govt.	5,47,90,21,947.00		6,11,76,84,169.00		Addition during the year	4,53,035.00		10,12,246.00	
Less: Refund to State Govt.	21,15,39,366.00								
		2,22,44,05,32,674.14		2,08,96,45,17,173.14	Furniture		2,01,78,718.00		1,97,25,683.00
General Fund - Districts					Opening Balance	5,31,39,857.19		5,28,02,614.19	
Opening Balance	1,00,49,25,14,948.48		92,14,84,83,356.58		Addition during the year	2,20,993.00		3,57,243.00	
Add: Fund received from GOI							5,33,70,850.19		5,31,39,857.19
Add: Other Grant from State Govt. recd by DPO	6,000.00		1,09,22,441.50		Equipment				
Add: Amount received from SPO	11,54,45,68,175.00		12,58,29,50,721.00		Opening Balance	4,89,22,932.78		4,80,10,233.78	
Add: Refund received during the year	74,14,564.00		11,39,28,882.51		Addition during the year	40,88,820.00		9,12,699.00	
Add: Direct Payment by SPO	5,60,92,05,043.00		5,17,90,53,391.00				5,30,11,752.78		4,89,22,932.78
Add: Adjustment on Account	1,36,95,790.50		15,38,16,834.38		Other Assets				
Add: Refund from CLRC (Specifically mentioned)	5,75,45,758.75		6,48,75,150.97		Opening Balance	1,89,74,848.00		1,89,59,618.00	
Add: Transfer from other funds	9,48,08,727.00				Addition during the year			15,200.00	
Less: Transfer to KGBV							1,89,74,848.00		1,89,74,848.00
Less: Adjustment on KGBV					Civil Works				
Less: Adjustment on General Fund	25,43,87,505.00		24,05,35,306.00		Opening Balance	67,55,42,68,984.83		62,85,49,14,838.04	
Less: Adjustment on Account	37,97,26,673.00		2,10,19,197.40		Add: Capitalised during the year	1,92,01,44,074.00		4,69,93,54,116.79	
Less: Excess of Expenditure over Income	14,56,51,54,107.53		9,84,39,70,526.06		Add: Adjustment	3,32,54,143.00			
Less: Transfer to Other Fund	1,22,85,200.00				Less: Adjustment/ Refund				
Less: Refund to SPO/ Others	11,41,26,877.00		1,61,34,600.00						
		1,02,49,41,68,641.75		1,00,13,20,14,948.48	Advances against Civil Works		69,50,76,67,201.83		67,55,42,68,984.83
General Fund - State					Opening Balance	6,52,70,02,271.68		9,75,74,78,260.87	
Swach Bharat Kosh	36,05,00,000.00		36,05,00,000.00		Add: Paid during the year	1,56,96,39,069.00		1,66,59,66,587.00	
State contribution towards SSA (Additional)					Add: Direct payment by SPO				
Less: Utilized/Transferred to Other Bank A/C	36,05,00,000.00		4,00,00,000.00		Less: Adjustment/Refund	9,13,52,948.45		19,65,87,804.00	
							1,92,01,44,074.00		4,69,93,54,116.79
TRDC/IEDSS FUND:					Advance paid to KGBV				
Opening Balance	7,48,58,021.00		8,82,44,955.00		As per last account	87,54,48,284.00		64,57,65,229.00	
Add: Amount received from SPO			1,00,000.00		Add: Paid during the year	24,73,51,500.00		24,59,58,500.00	
Add: Refund received during the year	1,04,227.00		3,76,000.00		Less: Adjustment/Refund	41,84,175.00		1,57,75,445.00	
Add: Adjustment on Account	43,48,406.00				State Govt. Fund Advance				
Add: Bank Interest	1,91,078.00				Opening Balance	83,69,41,715.50		33,93,61,907.44	
Less: Bank Charges			1,85,551.00		Add: Paid during the year	50,61,63,171.00		1,60,93,40,441.00	
Less: Adjustment on Account	43,48,405.00		9,74,728.00		Add: Capitalised	4,62,29,019.00		6,77,98,136.00	
Less: Utilized during the year	43,54,946.00		1,30,73,757.00		Add: Adjustment	1,61,98,342.00		1,84,56,608.44	
		7,07,98,380.00		7,48,58,021.00	Less: Utilized/ Refund	45,18,46,189.25		1,38,11,02,180.50	
IEC FUND:							95,38,68,058.25		83,69,41,715.50
Opening Balance	2,02,052.00		2,01,001.00		Other Advances & Deposits				
Add: Bank Interest	1,007.00		1,051.00		Opening Balance	5,85,01,92,992.15		5,53,22,90,472.99	
		2,03,059.00		2,02,052.00	Add: Adjustment for earlier year	6,70,74,825.00		4,22,73,50,551.25	
State Govt. Fund:					Add: Paid during the year	12,78,74,64,572.50		9,80,91,14,669.00	
Opening Balance	1,85,44,87,411.48		90,03,82,506.00		Add: Receivable/ Adjustment	1,17,39,65,767.00		93,804.00	
Add: Fund received during the year	73,37,82,984.00		1,94,97,26,357.00		Add: Capitalised				
Add: Refund	29,43,209.00		1,61,88,599.00		Less: Adjustment	76,57,21,196.25		73,97,50,320.50	
Less: Refund to State	3,01,79,037.00		9,60,66,622.00		Less: Refund	9,17,13,047.25		8,90,78,797.50	
Less: utilised during the year	70,84,14,122.00		91,57,43,628.52		Less: Utilised/ Disbursed/ District head exp.	12,28,46,60,537.75		12,86,98,27,387.00	
		1,85,23,20,615.48		1,85,44,87,411.48	Funds Disbursed to Districts		6,71,66,04,075.40		5,85,01,92,992.15
OTHER FUNDS:					Opening Balance	2,23,13,16,66,998.00		2,04,70,54,79,494.00	
Opening Balance	3,29,72,82,869.50		1,32,63,89,143.35		Add: Disbursed during the year	16,98,17,43,842.00		18,42,61,87,504.00	
Add: Fund received	1,39,01,72,065.00		4,03,75,35,579.00		Less: Adjustment	36,05,00,000.00			
Add: Fund received from Authorities/Refund	8,75,06,171.00		43,65,813.00		Bank Interest Receivable/ Other Receivable		2,39,75,29,10,840.00		2,33,13,16,66,998.00
Add: Interest					Balance as per last year	82,12,924.00		49,40,355.00	
Add: Bal. deemed transf. To receivable A/c					Add: Adjustment for earlier year	17,15,090.00		29,54,120.00	
Add: Transferred to Capital Fund	36,05,00,000.00		1,32,63,89,143.35		Less: Received during the year	13,26,747.00		3,26,720.00	
Less: Adjusted/ Refund	37,23,90,283.00		4,03,75,35,579.00		Add: Accrued/ Paid during the year	36,03,495.00		6,45,169.00	
Less: Utilized/ Disbursed	2,76,02,70,647.00		2,02,70,75,869.00		Balance of SPO/Districts:		1,22,04,762.00		82,12,924.00
		2,00,28,00,175.50		3,29,72,82,869.50	SSA Funds				
Other Liabilities					Cash at Bank	5,47,00,08,092.34		7,30,45,53,756.00	
Opening Balance	17,46,98,959.23		66,68,91,981.48		Cash in Hand	1,89,424.89		1,33,241.99	
Add: Provision during the year	71,55,81,004.57		14,36,59,949.52		Other Funds				
Add: Received/ Addition during the year	6,39,41,566.90		4,93,98,754.95		Cash at Bank	1,82,02,61,589.09		2,63,42,14,116.00	
Less: Adjustment/ Written Off/ Refund	1,12,50,597.00		5,57,76,614.22						
Less: Paid during the year/ Released	21,70,63,453.57		62,94,78,112.50						
		72,59,07,480.13		17,46,98,959.23	Unsettled CLRC Balances				
		1,02,41,927.00		1,38,84,656.75					
Suspense A/C									
Districts Zilla Parishad	25,202.00		25,202.00						
	69,49,145.00		15,27,341.00						
Total		3,49,60,39,47,130.00		3,14,66,39,98,634.58	Total		3,29,13,59,106.52		3,14,66,39,98,634.58

For Itoy Ghosh & Associates
Chartered Accountants
FRN:320094E
CA Subrata Roy, FCA
Partner
M.No. 053959
Place: Kolkata
Wednesday, 3rd January, 2018



(Signature)
Controller of Finance, PBSSM

Controller of Finance.
PBSSM

SARVA SHIKSHA ABHIYAN (SSA)
State- WEST BENGAL

Consolidated Income & Expenditure Account for the Year ended 31st March 2017

EXPENDITURE	2016-17	2015-16	INCOME	2016-17	2015-16
	AMOUNT (RS)	AMOUNT (RS)		AMOUNT (RS)	AMOUNT (RS)
Residential Hostel - Recurring	6,89,89,337.00	6,43,28,923.79	Interest Received	31,80,31,612.22	31,12,71,218.06
Special Training for mainstreaming Out of School Children	29,77,402.00	69,26,112.00	Additional Grant from State Government for SSA		4,01,00,00,000.00
Free Test Book	1,17,13,14,523.00	1,18,00,39,363.00	Miscellaneous Receipts		
Uniform Grant	2,63,27,17,517.00	2,63,21,20,372.00	Excess of Expenditure over Income	14,56,51,54,106.98	9,84,90,70,575.06
Teaching Learning Equipments	46,52,003.00				
Teachers Salary	8,48,29,57,910.00	7,77,15,90,711.00			
Training	2,10,52,229.00	18,94,13,491.00			
Academic Support through Block Resource Centre (BRC/LIRC)	38,75,19,709.00	25,71,14,293.24			
Academic Support through CRC	26,82,48,030.25	24,32,84,780.56			
Computer Aided Education in UPS	2,40,58,418.00	35,23,457.00			
Teachers Grant	6,27,41,500.00				
School Grant	13,74,31,404.00	44,63,38,251.00			
Research, Evaluation, Monitoring & Supervision		19,40,868.00			
Maintenance Grant	44,77,09,392.00	36,16,76,665.00			
Intervention for QWSN / Inclusive Education	12,42,53,449.00	32,53,53,029.00			
Innovation	1,89,36,890.00	4,53,72,398.00			
Project Management Cost					
Project Management & MIE	35,49,58,137.91	68,06,79,103.01			
Training of Educational Administrator					
School Mapping & Social Mapping					
Learning Enhancement Programme (LEP)	2,34,41,087.00	11,39,963.00			
Community Mobilisation etc.	1,18,00,718.00	38,34,241.00			
State Component - Project Management					
Management & MIE	5,74,18,091.57	5,50,49,588.00			
RENS	41,91,260.00	49,54,800.00			
Bank Charges	29,721.87	17,179.32			
Total	15,10,49,83,919.20	14,17,52,41,743.02	Total	15,10,49,83,919.20	14,17,52,41,743.02

For Roy Ghosh & Associates
Chartered Accountants
FRN:320074H

CA Subrata Roy, FCA
Partner
M.No. 053959
Place: Kolkata
Wednesday, 3rd January, 2018

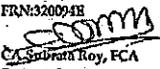


(Signature)
State Project Director
POSSM
(Signature)
Controller of Finance (POSSM)

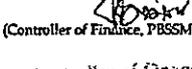
Controller of Finance
POSSM

ABHIYAN (SSA)
WEST BENGAL
SARVA SHIKSHA
Account for the Year ended 31st March 2017

RECEIPT	2016-17		2015-16		Funds Disbursed to District under SSA	2016-17	2015-16
	AMOUNT (RS)	AMOUNT (RS)	AMOUNT (RS)	AMOUNT (RS)		AMOUNT (RS)	AMOUNT (RS)
Opening Balance			6,591.39		Residential Hostel	19,46,250.00	49,21,388.00
Cash-in-hand	1,33,241.39		24,66,79.25		Teachers Salary	4,84,90,04,900.00	4,57,36,41,910.00
Cash-at-Bank	9,93,87,97,902.06		5,51,29.2		Circle Resource Centre/BRC	27,67,01,004.00	22,24,95,060.24
13th F.C. Commission Grant					Cluster Resource Centre/CRC	27,74,46,373.00	26,45,78,429.31
Fund received from Government of India	8,48,02,28,820.00		10,52,03,92,472.00		Teachers Training	2,02,61,612.00	3,48,25,301.00
Fund received from Government of WB	5,94,61,61,908.00		10,11,76,94,169.00		Special Training	48,45,060.00	66,42,669.00
IEDSS	8,900.00		10,94,600.00		Teachers Grant	11,41,92,900.00	23,44,779.00
Other State Fund received by DPO	77,66,99,377.00		2,13,86,20,608.00		Maintenance Grant	41,72,34,080.00	44,85,17,668.00
Other Fund Received	16,40,74,790.00		2,66,41,15,290.00		School Grant	34,97,93,500.00	32,90,57,509.00
Fund received from SPO for SSA	11,97,05,99,707.00		12,63,58,29,917.00		Uniform Grant	2,90,04,43,516.00	3,62,61,08,500.50
Advance Refund Non Civil	8,42,00,618.50		15,54,54,183.00		Research and Evaluation	16,19,31,300.00	19,57,737.00
Advance Refund Civil	5,44,09,225.20		18,37,03,573.00		Community Mobilisation Training	1,21,70,511.00	1,01,12,474.00
Advance refund - State Government	2,10,86,318.25		2,35,89,283.00		Project Management	1,08,66,34,012.51	74,22,61,215.51
Other Refund	39,99,842.00		5,27,489.00		Book Rack		49,74,338.00
Fund received as repayment of Loan from KGBV	41,84,175.00		1,57,75,445.00		Free Text Book (including Transportation of FTB)	31,72,33,002.00	89,65,03,882.00
Fund received as repayment of Loan from DPEP					Teaching & Learning Equipment	2,87,83,500.00	
Interest received	37,03,23,754.32		23,70,21,373.20		Intervention of CWSN	35,74,48,877.00	30,32,34,183.20
Other receipts	30,48,729.00		2,20,03,384.66		Innovative Activities/CAL	4,12,70,826.00	1,65,98,839.00
Fund received from Zilla Parishad	1,02,48,000.00		1,48,55,500.00		Girls education		9,51,000.00
Miscellaneous receipt	20,200.00		94,480.00		Non-Civil Advances Paid		23,36,25,189.00
Project Management	29,14,831.43		6,34,187.00		Civil Advances Paid		1,62,31,32,004.00
TDS, PTAX, GSU, GPF, GOVT LFEE, MBL	13,51,47,697.57		6,19,22,148.00		New Building for Dilapidated School		
Earnest Money and Security Deposit	14,23,886.90		5,01,792.00		Primary School (new)	8,17,85,800.00	
IEDSS Refund	55,327.00		31,200.00		Upper Primary School (new)	12,93,79,030.00	
RMSA	3,20,991.00		3,03,000.00		ACR	89,64,70,269.00	
DPEP Refund					Boys Toilet	11,71,31,355.00	
NPEGEL Refund	9,441.00				Girls Toilet	8,58,07,018.00	
KGBV Refund	8,61,500.00				Drinking Water Facility	48,25,396.00	
Unknown Fund/General fund/Other Advances Refund of earlier years	7,06,16,362.18		8,14,09,944.42		Ramp with handrail (P+UP)	24,74,850.00	
Interest refunded by CLRC & schools	17,49,67,337.47		19,28,75,639.77		Major Repairs for Primary School	7,37,65,592.00	
					Major Repairs for Upper Primary School	2,32,09,455.00	
					Major Repairs/Renovation for CLRC Building	5,41,48,722.00	
					Refurbishing unused old buildings - 50 Capacity	83,66,000.00	
					ACR - SSK & MSK		
					SSA Fund Refund to SPO	57,79,000.00	2,35,70,000.00
					Payment for RMSA	42,54,910.00	1,34,23,089.00
					IEDSS	1,12,80,902.00	6,99,50,528.00
					Payment from Z.P. Fund	1,90,54,153.00	69,15,500.00
					Other Advances	30,82,19,310.00	4,61,05,59,414.00
					State Govt. Fund - Civil	9,17,24,903.00	85,83,86,590.00
					State Govt. Fund - Non-Civil	75,05,90,336.00	87,61,79,084.00
					State Govt. Fund - Refund - Civil		49,22,600.00
					State Govt. Fund - Refund - Non-Civil		
					Professional Tax & Others Tax/ Management	23,57,62,334.57	9,63,76,970.00
					Bank Charge	29,251.87	14,806.42
					Refund of Security Deposit/ Earnest Money/ Others	21,96,21,138.00	21,68,196.50
					Sundry Creditors/ Outstanding Liabilities paid	8,60,06,039.00	26,40,89,357.50
					Expenses for other fund	93,05,606.00	6,64,36,976.50
					Fund Disbursed to District		
					SSA	11,41,93,19,400.00	12,38,59,30,959.00
					KGBV	24,77,63,500.00	24,59,58,500.00
					Other Funds	6,82,20,41,332.00	1,77,70,20,912.00
					Assets Purchased		
					Furniture	98,067.00	1,72,441.00
					Equipment	8,09,916.00	8,30,010.00
					Computer Accessories	3,18,312.00	7,75,996.00
					Closing Balance		
					Cash-in-Hand	1,89,424.89	1,33,241.39
					Cash-at-Bank	5,29,11,69,681.43	9,93,87,97,901.62
Total	38,21,50,42,882.27	44,58,20,97,148.69			Total	38,21,50,42,882.27	44,58,20,97,148.69

For Roy Ghosh & Associates
Chartered Accountants
FRN:320094R

Subrata Roy, FCA
Partner
M.No. 053859
Place: Kolkata
Wednesday, 3rd January, 2016




(Controller of Finance, PBSSM)
PBSSM

(Controller of Finance, PBSSM)

Controller of Finance
PBSSM

Number	1011170	24074577	24074580	1011171	24074581	24074582	1011172	24074583	24074584	1011173	24074585	24074586	1011174	24074587	24074588	1011175	24074589	24074590	1011176	24074591	24074592	1011177	24074593	24074594	1011178	24074595	24074596	1011179	24074597	24074598	1011180	24074599	24074600	1011181	24074601	24074602	1011182	24074603	24074604	1011183	24074605	24074606	1011184	24074607	24074608	1011185	24074609	24074610	1011186	24074611	24074612	1011187	24074613	24074614	1011188	24074615	24074616	1011189	24074617	24074618	1011190	24074619	24074620	1011191	24074621	24074622	1011192	24074623	24074624	1011193	24074625	24074626	1011194	24074627	24074628	1011195	24074629	24074630	1011196	24074631	24074632	1011197	24074633	24074634	1011198	24074635	24074636	1011199	24074637	24074638	1011200	24074639	24074640	1011201	24074641	24074642	1011202	24074643	24074644	1011203	24074645	24074646	1011204	24074647	24074648	1011205	24074649	24074650	1011206	24074651	24074652	1011207	24074653	24074654	1011208	24074655	24074656	1011209	24074657	24074658	1011210	24074659	24074660	1011211	24074661	24074662	1011212	24074663	24074664	1011213	24074665	24074666	1011214	24074667	24074668	1011215	24074669	24074670	1011216	24074671	24074672	1011217	24074673	24074674	1011218	24074675	24074676	1011219	24074677	24074678	1011220	24074679	24074680	1011221	24074681	24074682	1011222	24074683	24074684	1011223	24074685	24074686	1011224	24074687	24074688	1011225	24074689	24074690	1011226	24074691	24074692	1011227	24074693	24074694	1011228	24074695	24074696	1011229	24074697	24074698	1011230	24074699	24074700	1011231	24074701	24074702	1011232	24074703	24074704	1011233	24074705	24074706	1011234	24074707	24074708	1011235	24074709	24074710	1011236	24074711	24074712	1011237	24074713	24074714	1011238	24074715	24074716	1011239	24074717	24074718	1011240	24074719	24074720	1011241	24074721	24074722	1011242	24074723	24074724	1011243	24074725	24074726	1011244	24074727	24074728	1011245	24074729	24074730	1011246	24074731	24074732	1011247	24074733	24074734	1011248	24074735	24074736	1011249	24074737	24074738	1011250	24074739	24074740	1011251	24074741	24074742	1011252	24074743	24074744	1011253	24074745	24074746	1011254	24074747	24074748	1011255	24074749	24074750	1011256	24074751	24074752	1011257	24074753	24074754	1011258	24074755	24074756	1011259	24074757	24074758	1011260	24074759	24074760	1011261	24074761	24074762	1011262	24074763	24074764	1011263	24074765	24074766	1011264	24074767	24074768	1011265	24074769	24074770	1011266	24074771	24074772	1011267	24074773	24074774	1011268	24074775	24074776	1011269	24074777	24074778	1011270	24074779	24074780	1011271	24074781	24074782	1011272	24074783	24074784	1011273	24074785	24074786	1011274	24074787	24074788	1011275	24074789	24074790	1011276	24074791	24074792	1011277	24074793	24074794	1011278	24074795	24074796	1011279	24074797	24074798	1011280	24074799	24074800	1011281	24074801	24074802	1011282	24074803	24074804	1011283	24074805	24074806	1011284	24074807	24074808	1011285	24074809	24074810	1011286	24074811	24074812	1011287	24074813	24074814	1011288	24074815	24074816	1011289	24074817	24074818	1011290	24074819	24074820	1011291	24074821	24074822	1011292	24074823	24074824	1011293	24074825	24074826	1011294	24074827	24074828	1011295	24074829	24074830	1011296	24074831	24074832	1011297	24074833	24074834	1011298	24074835	24074836	1011299	24074837	24074838	1011300	24074839	24074840	1011301	24074841	24074842	1011302	24074843	24074844	1011303	24074845	24074846	1011304	24074847	24074848	1011305	24074849	24074850	1011306	24074851	24074852	1011307	24074853	24074854	1011308	24074855	24074856	1011309	24074857	24074858	1011310	24074859	24074860	1011311	24074861	24074862	1011312	24074863	24074864	1011313	24074865	24074866	1011314	24074867	24074868	1011315	24074869	24074870	1011316	24074871	24074872	1011317	24074873	24074874	1011318	24074875	24074876	1011319	24074877	24074878	1011320	24074879	24074880	1011321	24074881	24074882	1011322	24074883	24074884	1011323	24074885	24074886	1011324	24074887	24074888	1011325	24074889	24074890	1011326	24074891	24074892	1011327	24074893	24074894	1011328	24074895	24074896	1011329	24074897	24074898	1011330	24074899	24074900	1011331	24074901	24074902	1011332	24074903	24074904	1011333	24074905	24074906	1011334	24074907	24074908	1011335	24074909	24074910	1011336	24074911	24074912	1011337	24074913	24074914	1011338	24074915	24074916	1011339	24074917	24074918	1011340	24074919	24074920	1011341	24074921	24074922	1011342	24074923	24074924	1011343	24074925	24074926	1011344	24074927	24074928	1011345	24074929	24074930	1011346	24074931	24074932	1011347	24074933	24074934	1011348	24074935	24074936	1011349	24074937	24074938	1011350	24074939	24074940	1011351	24074941	24074942	1011352	24074943	24074944	1011353	24074945	24074946	1011354	24074947	24074948	1011355	24074949	24074950	1011356	24074951	24074952	1011357	24074953	24074954	1011358	24074955	24074956	1011359	24074957	24074958	1011360	24074959	24074960	1011361	24074961	24074962	1011362	24074963	24074964	1011363	24074965	24074966	1011364	24074967	24074968	1011365	24074969	24074970	1011366	24074971	24074972	1011367	24074973	24074974	1011368	24074975	24074976	1011369	24074977	24074978	1011370	24074979	24074980	1011371	24074981	24074982	1011372	24074983	24074984	1011373	24074985	24074986	1011374	24074987	24074988	1011375	24074989	24074990	1011376	24074991	24074992	1011377	24074993	24074994	1011378	24074995	24074996	1011379	24074997	24074998	1011380	24074999	24075000	1011381	24075001	24075002	1011382	24075003	24075004	1011383	24075005	24075006	1011384	24075007	24075008	1011385	24075009	24075010	1011386	24075011	24075012	1011387	24075013	24075014	1011388	24075015	24075016	1011389	24075017	24075018	1011390	24075019	24075020	1011391	24075021	24075022	1011392	24075023	24075024	1011393	24075025	24075026	1011394	24075027	24075028	1011395	24075029	24075030	1011396	24075031	24075032	1011397	24075033	24075034	1011398	24075035	24075036	1011399	24075037	24075038	1011400	24075039	24075040	1011401	24075041	24075042	1011402	24075043	24075044	1011403	24075045	24075046	1011404	24075047	24075048	1011405	24075049	24075050	1011406	24075051	24075052	1011407	24075053	24075054	1011408	24075055	24075056	1011409	24075057	24075058	1011410	24075059	24075060	1011411	24075061	24075062	1011412	24075063	24075064	1011413	24075065	24075066	1011414	24075067	24075068	1011415	24075069	24075070	1011416	24075071	24075072	1011417	24075073	24075074	1011418	24075075	24075076	1011419	24075077	24075078	1011420	24075079	24075080	1011421	24075081	24075082	1011422	24075083	24075084	1011423	24075085	24075086	1011424	24075087	24075088	1011425	24075089	24075090	1011426	24075091	24075092	1011427	24075093	24075094	1011428	24075095	24075096	1011429	24075097	24075098	1011430	24075099	24075100	1011431	24075101	24075102	1011432	24075103	24075104	1011433	24075105	24075106	1011434	24075107	24075108	1011435	24075109	24075110	1011436	24075111	24075112	1011437	24075113	24075114	1011438	24075115	24075116	1011439	24075117	24075118	1011440	24075119	24075120	1011441	24075121	24075122	1011442	24075123	24075124	1011443	24075125	24075126	1011444	24075127	24075128	1011445	24075129	24075130	1011446	24075131	24075132	1011447	24075133	24075134	1011448	24075135	24075136	1011449	24075137	24075138	1011450	24075139	24075140	1011451	24075141	24075142	1011452	24075143	24075144	1011453	24075145	24075146	1011454	24075147	24075148	1011455	24075149	24075150	1011456	24075151	24075152	1011457	24075153	24075154	1011458	24075155	24075156	1011459	24075157	24075158	1011460	24075159	24075160	1011461	24075161	24075162	1011462	24075163	24075164	1011463	24075165	24075166	1011464	24075167	24075168	1011465	24075169	24075170	1011466	24075171	24075172	1011467	24075173	24075174	1011468	24075175	24075176	1011469	24075177	24075178	
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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the consolidated Balance Sheet of Kasturba Gandhi Balika Vidyalaya of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake, Kolkata -700091, West Bengal as at 31st March 2017 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

Management's Responsibility for the Standalone Financial Statements

The management of State Project Office and District Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office and District Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office/ District Project Office and for preventing and detecting 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 adequate internal financial controls, 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 standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's & DPO's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control



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burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi



system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO and DPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district - wise which are noted below:

BANKURA

An amount of Rs. 8,00,000.00 as 'Advance against Civil Works' is pending to be adjusted since long which were disbursed to Indpur KGBV and Amarkanan KGBV.

SILIGURI

- ❖ No details of Rs. 43,50,000/- pertaining to advance against civil work, which is pending to be adjusted since long period, is provided to audit.
- ❖ No details have been produced to us for Rs. 61,92,467/- under the head Civil Work.

PURULIA

- ❖ As per Books of Accounts, "Loan from SSA" is Rs. 7,90,31,568/- but as per the Books of Account of SSA, the same is shown as Rs. 7,97,17,770/-. So, difference of Rs. 6,86,202/- need to be reconciled. Further, as per books of SSA, an amount of Rs. 1,30,000/- has been disbursed to KGBV Account during the year under audit. However, the same has not been credited in account of KGBV.
- ❖ Details of Civil work capitalized of Rs. 3,23,93,227/- was not provided to audit.
- ❖ Unit wise details regarding advance against civil works of Rs. 75,000/- was not produced before audit.
- ❖ As per authenticated Balance Sheet as on 31.03.2017, an amount of Rs. 12,69,37,344/- was the balance of "Advance for recurring expenditure". However, the unit could submit the details of Rs. 4,34,05,216/- out of the above total amount. Thus, the unit could not provide the details of Rs. 8,35,32,128/- as balance in "Advance for recurring expenditure"

MALDA

- ❖ Amount of Rs. 68,67,842.00 has been shown in head of Advance against Civil Works lying unadjusted for long for which no details has been provided to audit.
- ❖ No details have been produced for Civil Work (as per last A/c) of Rs. 4,60,37,447.00 for verification of audit.





In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and
- the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2016, and its excess of expenditure over income for the year ended on that date.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm's Registration No. - 320094E

(CA Subrata Roy, Partner)
Membership No - 053959
Kolkata,

Wednesday, January 3, 2018



PASCHIM BANGA SARVA SHIKSHA MISSION
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal
Consolidated Balance Sheet as at 31st March, 2017

Source of Fund	2016-17		2015-16	Application of Fund	2016-17		2015-16
	Amount Rs	Amount Rs	Amount Rs		Amount Rs	Amount Rs	Amount Rs
Capital Fund				Fixed Assets		25,50,788.00	25,50,788.00
Opening Balance	1,72,13,65,682.56		1,16,93,61,193.54	Advance against Civil Works			
Add: Fund received from GOI	-		-	Opening Balance	4,45,57,507.00		6,28,96,331.00
Add: Fund received from state govt	-		-	Add: Adjustment during the year	37,500.00		4,50,000.00
Add: Amount received from SPO	21,74,16,500.00		24,59,58,500.00	Add: Paid during the year	37,500.00		89,75,000.00
				Less: Adjustment			78,33,824.00
Add: Adjustment on account	-		8,66,604.00	Less: Transferred to Civil Work	76,60,000.00		4,45,37,507.00
Add: Refund Received	-		-	Advances other than Civil			
Less: Refund	-		-	Opening Balance	25,99,95,685.00		20,91,98,318.00
Less: Adjustment on Account	16,60,268.00		15,84,160.00	Add: During the year	24,75,01,000.00		25,41,61,459.00
Less: Excess of Expenditure over Income	17,82,82,931.93		19,29,33,254.98	Less: Expenditure Booked / Utilized / Refund	18,84,19,216.00		20,35,62,818.00
		1,28,83,42,179.63	1,22,13,09,182.56	Less: Capitalized during the Year			1,01,270.00
Loan from other funds		15,18,07,007.00	15,59,91,182.00	Loan to SSA		31,90,77,469.00	25,99,95,685.00
						64,33,78,196.00	64,33,78,196.00
				Civil Works			
				Opening Balance	27,95,60,573.00		26,97,26,751.00
				Add: Capitalised during the year	76,60,000.00		98,33,824.00
				Less: Adjustment during the year			
						28,72,20,575.00	27,95,60,575.00
				Non Civil Works			
				As per Last accounts	13,28,680.00		11,81,365.00
				Add: Capitalised during the year			2,13,770.00
				Less: Adjustment during the year			60,455.00
						13,28,680.00	13,28,680.00
				Cash at Bank	15,01,40,971.63	15,01,40,971.63	14,60,08,633.56
				Cash in hand			
Total		1,44,06,49,186.63	1,37,73,60,064.56	Total		1,44,06,49,186.63	1,37,73,60,064.56

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Regs. No - 3280512

(CA Subrata Roy, Partner)
Membership No - 05909
Wednesday, 3rd January, 2016
Place: Kolkata



State Project Director
PBSSM

 (Controller of Finance, PBSSM)
Controller of Finance
PBSSM

PASCHIM BANGA SARVA SHIKSHA MISSION
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal
Consolidated Income & Expenditure Account for the year Ended 31st March, 2017

Expenditure	2016-17	2015-16	Income	2016-17	2015-16
	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
Recurring Expenses	18,60,68,004.93	19,88,69,111.98	Interest from bank	77,85,070.00	59,35,857.00
Non Recurring Expenses	-	-	Other Receipt	-	-
Other Expenses	-	-	Excess of Expenditure over Income	17,82,82,934.93	19,29,33,254.98
Utilisation Received	-	-			
Total	18,60,68,004.93	19,88,69,111.98	Total	18,60,68,004.93	19,88,69,111.98

For Roy Ghosh & Associates
 (Chartered Accountants)
 Firm Regn. No - 320091E

(CA Indreti Roy, Partner)
 Membership No - 058959
 Wednesday, 3rd January, 2018
 Place: Kolkata



[Signature]
 (State Project Director, PBSSM)

[Signature]
 (Controller of Finance, PBSSM)

PASCHIM BANGA SARVA SHIKSHA MISSION
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal
Consolidated Receipt & Payment for the year Ended 31st March, 2017

Receipt	2016-17	2015-16	Payment	2016-17	2015-16
	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
Opening Balance :					
Cash At Bank	14,60,08,633.56	15,27,22,675.51	Recurring Expenses	3,06,056.93	969.98
Cash in Hand	-	-	Non Recurring Expenses	-	-
Fund from SFO	-	-	Civil Advances Paid	-	-
Fund from Govt of India	-	-	Other Advances Paid	-	1,31,451.00
Fund from Govt of W.B.	-	-	Capital fund	-	-
Interest from Bank	77,85,070.00	59,75,857.00	Funds disbursed to districts	-	-
Advanced received from SSA	-	-	Repayment of Loan from SSA	41,84,173.00	1,57,73,445.00
Refund of unutilised balances	8,97,500.00	32,00,000.00	Tax Deducted at Source	-	-
Transfer from other funds	-	-	Other Expenses	-	-
Less from Other Fund	-	-	Closing Balance :		
Received from D.P.O	-	-	Cash at Bank	15,01,40,971.63	14,60,08,633.56
Other Receipts	-	17,930.00	Cash in Hand	-	-
Total	15,46,31,203.56	16,19,16,482.51	Total	15,46,31,203.56	16,19,16,482.51

For Roy Ghosh & Associates
 (Chartered Accountants)
 Firm Regn. No - 32094E

(CA Subrata Roy, Partner)
 M.No 063959
 Wednesday, 3rd January, 2018
 Place: Kolkata



[Signature]
 State Project Director, PBSSM
 State Project Director

PBSSM

[Signature]
 (Controller of Finance, PBSSM)

Controller of Finance
 PBSSM

PASCHIM BANGA SARVA SHIKSHA MISSION
Kasrta Gandhi Balika Vidyalaya, West Bengal
District wise Consolidated Balance Sheet as at 31st March, 2017

	Bankura	Birbhum	Coochbehar	Dakshin Dinajpur	Jalpaiguri	Kalaida	Malshibhad	Nadia	Paschim Medinipur	Purulia	Siliguri	South 24 Pgs	Uttar Dinajpur	State Project office	Total	2015-16
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs	Amount Rs
A Sources of Fund																
A1 Capital Fund																
11 Opening Balance	6,47,98,012.17	2,57,63,522.42	85,89,294.00	1,55,78,883.00	1,99,04,683.30	5,98,98,667.00	6,78,58,966.00	1,10,25,579.00	1,02,65,818.00	21,74,72,840.00	47,89,377.00	2,14,32,505.00	4,90,24,946.47	64,28,34,699.00	1,22,18,69,882.54	1,16,97,61,95.54
12 Add: Fund Received from GOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Add: Fund Received from State Govt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Add: Directly received from S/O	3,57,06,000.00	1,13,56,000.00	49,05,500.00	33,79,000.00	1,94,76,000.00	2,99,48,000.00	2,59,95,500.00	52,41,000.00	64,72,000.00	6,09,05,000.00	64,92,000.00	1,29,94,000.00	2,85,91,500.00	-	21,74,16,500.00	21,59,58,500.00
15 Add: Civil Advances previously booked as Advance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Add: Facets of Income over Expenditure	-	-	-	44,728.00	13,691.00	-	-	-	-	-	-	-	-	-	-	-
17 Add: Adjusted on account	-	-	-	-	-	-	-	-	-	-	-	-	-	59,543.10	1,17,762.00	1,47,494.00
18 Add: Refund received during the year disbursement made in earlier year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,66,604.00
19 Less: Refund to GOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110 Less: Refund to SSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111 Less: Fund to District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112 Less: Refund to State Project Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113 Less: Allowed on Account	-	-	16,21,016.00	-	-	-	-	-	39252.00	-	-	-	-	-	-	-
114 Less: Excess of Expenditure over Income	3,08,67,413.00	82,18,548.00	6,77,908.00	-	-	2,29,62,098.00	2,58,23,699.00	28,11,380.00	61,71,358.00	4,82,47,005.00	62,92,371.00	1,16,13,099.00	2,26,61,119.00	-	16,60,266.00	35,41,160.00
115 Closing Balance	7,04,36,629.17	2,85,77,774.62	1,31,95,842.00	1,85,41,811.00	2,99,04,574.50	8,69,59,569.00	7,01,28,787.00	1,14,59,019.00	1,05,14,788.00	23,51,33,579.00	50,23,806.00	2,29,25,546.00	5,29,85,326.54	64,48,94,032.00	1,28,88,10,179.63	1,22,13,68,482.56
A2 Loans from other Funds																
21 Opening Balance	-	-	-	34,74,300.00	1,12,78,541.00	1,61,79,559.00	-	40,22,977.00	41,84,175.00	7,90,31,568.00	1,14,67,047.00	-	2,60,54,000.00	1,000.00	15,59,91,182.00	17,20,45,704.00
22 Add: Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Less: Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Closing Balance	-	-	-	34,74,300.00	1,12,78,541.00	1,61,79,559.00	-	40,22,977.00	41,84,175.00	7,90,31,568.00	1,14,67,047.00	-	2,60,54,000.00	1,000.00	15,59,91,182.00	17,20,45,704.00
A3 Current Liabilities																
31 Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Add: Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 Less: Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7,04,36,629.17	2,85,77,774.62	1,31,95,842.00	2,24,16,111.00	5,06,20,915.90	8,34,38,128.00	7,01,28,787.00	1,54,81,011.00	1,05,46,788.00	31,41,67,343.00	1,64,90,638.00	2,29,25,546.00	7,90,39,326.54	64,48,95,032.00	1,44,06,49,186.63	1,57,74,60,054.56
B Application of Funds																
B1 Fixed Assets																
11 Opening Balance	-	-	-	-	-	-	-	-	-	-	-	15,00,000.00	12,50,788.00	-	25,50,788.00	23,50,788.00
12 Furniture	-	-	-	-	-	-	-	-	-	-	-	-	12,50,788.00	-	12,50,788.00	12,50,788.00
13 Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Computer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Other Assets	-	-	-	-	-	-	-	-	-	-	-	15,00,000.00	-	15,00,000.00	15,00,000.00	
16 Add: Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Computer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111 Closing Balance	-	-	-	-	-	-	-	-	-	-	-	13,60,000.00	12,50,788.00	-	25,50,788.00	25,50,788.00
112 Furniture	-	-	-	-	-	-	-	-	-	-	-	-	12,50,788.00	-	12,50,788.00	12,50,788.00
113 Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114 Computer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102 Advances against Civil Works	8,00,000.00	10,24,625.00	-	3,71,653.10	-	68,67,412.00	81,10,000.00	17,519.00	-	2,31,26,723.00	43,30,000.00	-	6,69,267.00	-	4,45,57,307.00	6,28,96,331.00
21 Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

State Project Director
PBSSM

Controller of Finance
PBSSM



FASCHINI BANILA SARVA SHIKSHA MISSION
Kachhva Ganeshi Balika Vidyalyaya, West Sengal

District wise Consolidated Income & Expenditure account for the year ended 31st March 2017

INCOME	Bankura	Birbhum	Coochbehar	Dakshin Dinajpur	Jalpaiguri	Maldah	Northchikabud	Medinipur	Faschim Medinipur	Purulia	Shibpur	South 24 Pgs	Uttar Dinajpur	West Paschim office	Total	2014-15
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs								
Interest From Bank	721,511.00	1,31,793.00	856,224.00	44,722.00	11,091.00	9,644.00	1,42,798.00	1,61,820.00	1,75,371.00	41,418.00	1,42,373.00	40,750.00	4,28,179.00	59,341.00	77,53,041.00	59,25,837.00
Other Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Expenditure over Income	3,01,67,113.00	82,16,549.00	6,77,009.00	-	-	2,38,47,078.00	2,38,25,977.00	29,11,580.00	62,71,820.00	4,30,42,966.00	62,37,571.00	1,16,13,071.00	2,36,11,199.00	-	17,24,11,696.00	19,30,78,748.00
Total	3,01,67,113.00	82,16,549.00	6,77,009.00	44,722.00	11,091.00	2,38,47,078.00	2,38,25,977.00	29,11,580.00	62,71,820.00	4,30,42,966.00	62,37,571.00	1,16,13,071.00	2,36,11,199.00	-	17,24,11,696.00	19,30,78,748.00
Expenditure	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs								
Revenue Expense	1,07,68,924.00	8,47,341.00	16,36,133.00	-	-	2,28,96,922.00	2,39,38,437.00	26,71,032.00	6,67,129.00	4,73,82,733.00	64,35,644.00	1,71,21,799.00	2,31,18,594.00	59,341.00	18,61,83,766.00	19,41,10,623.00
Non Recurring Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilisation Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Income over Expenditure	-	-	-	-	44,722.00	11,091.00	-	-	-	-	-	-	-	-	-	-
Total	1,07,68,924.00	8,47,341.00	16,36,133.00	-	44,722.00	2,28,96,922.00	2,39,38,437.00	26,71,032.00	6,67,129.00	4,73,82,733.00	64,35,644.00	1,71,21,799.00	2,31,18,594.00	59,341.00	18,61,83,766.00	19,41,10,623.00

Asst
State Project Director
PBSSM

Asst
Controller of Finance
PBSSM



PASCHIM BANGA SARVA SHIKSHA MISSION
Kasturba Gandhi Balika Vidyalaya, West Bengal

District wise Consolidated Receipt & Payment account for the year ended 31st March' 2017

A	Receipt	Bankura	Birbhum	Coochbehar	Dakshin Dinajpur	Jalpaiguri	Malda	Murshidabad	Nadua	Paschim Medinipur	Purulia	Siliguri	South 24 Pgs	Uttar Dinajpur	State Project office	Total	2015-16	
		Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
A1	Opening Balance:																	
1.1	Cash At Bank	17,00,320.17	27,85,930.62	8,86,200.00	14,69,361.00	2,69,090.30	2,50,391.00	27,81,075.00	31,87,687.00	61,48,360.00	8,15,69,169.00	53,27,588.00	1,14,82,897.00	1,07,89,061.47	14,57,493.00	14,60,08,633.56	15,27,22,679.54	
1.2	Cash in Hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A2	Fund from SPO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A3	Fund from Govt of India	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A4	Fund from Govt of W.B.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A5	Interest from Bank	7,01,511.00	1,41,793.00	9,58,229.00	44,728.00	13,691.00	9,884.00	1,12,788.00	1,61,820.00	1,75,271.00	41,40,810.00	7,98,275.00	6,08,750.00	4,58,179.00	59,343.00	77,85,070.00	59,75,857.00	
A6	Advanced received from SSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A7	Refund of unutilised balances	-	-	-	-	-	37,500.00	-	-	-	-	-	-	-	8,00,000.00	-	8,37,500.00	
A8	Transfer from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A9	Loan from Other Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A10	Received from D.E.O	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A11	Miscellaneous receipt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A12	Other Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	1,83,04,831.17	29,28,723.62	18,44,429.00	15,14,089.00	2,82,781.30	2,97,775.00	28,93,863.00	33,49,507.00	63,23,631.00	8,57,09,999.00	55,25,861.00	1,20,91,647.00	1,20,47,230.47	15,16,836.00	15,46,31,203.56	16,19,16,482.54	
B	Payment	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs	Amount Rs	
B1	Recurring Expenses	84,500.00	-	65,000.00	-	-	75,000.00	81,460.00	28.00	-	-	-	-	68.93	-	3,06,056.93	969.93	
B2	Non Recurring Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B3	Civil Advances Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B4	Other Advances Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,31,434.00	
B5	Capital fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B6	Funds disbursed to districts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B7	Repayment of Loan from SSA	-	-	-	-	-	-	-	-	41,84,175.00	-	-	-	-	-	41,84,175.00	1,57,75,445.00	
B8	Tax Deducted at Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B9	Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B10	Closing Balance:																	
10.1	Cash at Bank	1,82,20,331.17	29,28,723.62	17,79,429.00	15,14,089.00	2,82,781.30	2,22,775.00	28,12,408.00	33,49,479.00	21,39,456.00	8,57,09,999.00	55,25,861.00	1,20,91,647.00	1,20,47,161.54	15,16,836.00	15,01,40,971.63	14,60,08,633.56	
10.2	Cash in Hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	1,83,04,831.17	29,28,723.62	18,44,429.00	15,14,089.00	2,82,781.30	2,97,775.00	28,93,863.00	33,49,507.00	63,23,631.00	8,57,09,999.00	55,25,861.00	1,20,91,647.00	1,20,47,230.47	15,16,836.00	15,46,31,203.56	16,19,16,482.54	

State Project Director
PBSSM

Controller of Finance
PBSSM





INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the consolidated Balance Sheet of National Programme for Education for Girls of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake, Kolkata - 700091, West Bengal as at 31st March 2017 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

Management's Responsibility for the Standalone Financial Statements

The management of State Project Office and District Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office and District Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office/ District Project Office and for preventing and detecting 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 adequate internal financial controls, 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 standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the SPO's & DPO's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control



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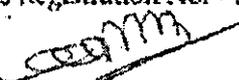


- ❖ No details have been produce to audit under the head of Civil Work of Rs. 45,26,753.00
- ❖ No details have been produce to audit under the head of Civil Work of Rs. 21,56,56,443.00

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and
- the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2016, and its excess of income over expenditure for the year ended on that date.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm's Registration No. - 320094E


(CA Subrata Roy, Partner)
Membership No - 053959
Kolkata,



Wednesday, January 3, 2018

PASCHIM BANGA SARVA SHIKSHA MISSION
National Programme for Education of Girls at Elementary Level
[NPEGL (I), West Bengal]
Consolidated Balance Sheet as at 31st March, 2017

Liabilities	2016-17		2015-16	Assets	2016-17		2015-16
	Amount Rs.	Amount Rs.	Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.
Capital Fund:				Fixed Assets			
Opening Balance	25,92,60,876.08		25,47,37,641.01	Furniture			
Add: Fund received from GOI	-		-	Opening Balance	-		-
Add: Fund received from State Govt.	-		1,08,509.00	Add: Addition during the year	-		-
Add: Amount received from SFC	-		6,06,769.00	Equipment			
Add: Adjustment on Account	9,441.00		-	Opening Balance	-		-
Add: Other fund	-		-	Add: Addition during the year	-		-
Add: Refund from CTJC	9,61,888.00		36,83,857.07	Computer			
Add: Excess of Income over Expenditure	18,99,624.46		75,900.00	Opening Balance	-		-
Less: Adjustment on Account	-		-	Add: Addition during the year	-		-
Less: Excess of Expenditure over Income	-		-				
Less: Fund refund to District	-		-				
Less: Refund to SGA	-		-				
		26,40,71,829.44	25,92,60,876.08	Other Assets			
Loans from other funds:				Opening Balance	-		-
Opening Balance	2,77,586.00		2,01,686.00	Add: Addition during the year	-		-
Add: Received during the year	-		75,900.00	Advances against civil works			
Less: Repaid during the year	-		-	Opening Balance	90,90,000.00		4,16,10,000.00
		2,77,586.00	2,77,586.00	Add: During the year	-		53,90,000.00
Other Liabilities:				Less: Adjustment during the year	-		3,84,10,000.00
Opening Balance	2,88,247.00		2,88,247.00	Less: Capitalised during the year	-		-
Add: provided during the year	-		-				
Less: paid during the year	-		-	Advances other than civil		90,90,000.00	90,90,000.00
		2,88,247.00	2,88,247.00	Opening Balance	1,72,40,331.00		1,81,97,475.00
				Add: During the year	9,441.00		-
				Less: Adjustment during the year	63,38,294.00		9,57,144.00
				Less: Capitalised during the year	-		-
				Civil work		1,29,11,475.00	1,72,40,331.00
				Opening Balance	14,40,87,181.00		11,75,47,181.00
				Add: Capitalised during the year	-		3,84,10,000.00
				Less: Adjustment during the year	-		53,90,000.00
						14,40,87,181.00	14,40,87,181.00
				Cash at Bank	9,63,49,803.44		6,94,69,197.08
				Cash in hand	-		-
TOTAL		26,40,71,829.44	25,92,60,876.08	TOTAL		26,40,71,829.44	25,92,60,876.08

For Boy Ghosh & Associates
(Chartered Accountants)
Firm Regn No - 13007H

(CA Subrata Das, FCA, Partner)



[Signature]

(State Project Director, PEGSM)

[Signature]

PASCHIMBANGA SARVA SHIKSHA MISSION
National Programme for Education of Children of Elementary Level
Consolidated Receipts and Payment Account for the year ended 31st March, 2017

Receipts	2016-17	2015-16	Payments	2016-17	2015-16
	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
Opening Balance			Remuneration of Cluster Co-Ordinator		
Cash at Bank	8,94,09,197.68	8,38,52,918.01	Maintenance and other Grants		
Cash in Hand			Student Evaluation, Remedial Teaching		
Fund from SVO		4,16,949.00	Alternative Schooling		
Fund from govt of India			Award to best School		
Fund from West Bengal			Child care centre		
Interest from Bank	36,03,265.56	36,03,951.07	Recurring Expenses		
Refund of unutilised Balances	17,67,307.00	8,23,704.00	Teachers Learning Equipment		
Other Fund		6,09,798.00	Community Mobilisation		
Loan received from SSA	35,60,321.00		Training		
Misc. Receipt			Bank Charges	287.00	104.00
Capital Fund			Part Time Instructor		
Civil work Refund			Payment of Liabilities		
			Other Advance Paid		
			Funds disbursed to district		
			Repayment of Loan to SSA		
			School Readiness Programme		
			Closing Balance:		
			Cash at Bank	8,85,49,003.44	8,94,09,197.08
			Cash in hand		
TOTAL	9,85,49,590.44	8,94,09,501.08	TOTAL	9,85,49,590.44	8,94,09,501.08

For Ray Ghosh & Associates
 Chartered Accountants
 Firm Regn. No. 320082

CS Ray P. A. Ghosh
 Member Regn. No. 059759
 Wednesday, 3rd January, 2018



State Project Director
 PBSSM

(Controller of Finance, PBSSM)

Controller of Finance
 PBSSM

PASCHIM BANGA SARVA SHIKSHA MISSION
National Programme for Education of Girls at Elementary Level
District wise Balance Sheet as at 31st March, 2017

Liabilities	Bankura Amount Rs.	Birbhum Amount Rs.	Coochbehar Amount Rs.	Jalpaiguri Amount Rs.	Malda Amount Rs.	North 24 PGS Amount Rs.	Paschim Medinipur Amount Rs.	Purulia Amount Rs.	Siliguri Amount Rs.	South 24 PGS Amount Rs.	Uttar Dinajpur Amount Rs.	State Project Office Amount Rs.	TOTAL Amount Rs.
Sources of Fund													
Capital Fund:													
Opening Balance	3,57,47,069.00	43,95,185.00	43,92,593.00	2,54,68,149.90	85,04,508.00	5,49,907.00	1,15,47,634.96	8,02,22,961.00	62,39,658.00	1,68,00,838.00	5,09,64,962.69	1,44,27,389.53	25,92,60,876.08
Add: Fund received from GOI	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Fund received from State Govt.	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Amount received from SPO	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Adjustment on Account	-	-	-	-	-	-	9,441.00	-	-	-	-	-	9,441.00
Add: Other fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Refund from CLRC	2,23,013.00	1,65,968.00	58,140.00	5,14,767.00	-	-	-	-	-	-	-	-	9,61,888.00
Add: Excess of Income over Expenditure	4,29,308.00	5,801.00	22,567.00	3,31,593.36	1,31,741.00	30,663.00	54,145.00	12,37,913.00	27,654.00	1,90,409.00	9,45,024.00	4,32,806.00	38,39,624.36
Less: Adjustment on Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Excess of Expenditure over Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Fund refund to District	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Refund to SSA	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	3,63,99,410.00	45,66,954.00	44,73,300.00	2,63,14,510.26	86,36,249.00	5,80,570.00	1,16,11,220.96	8,14,60,874.00	62,87,312.00	1,69,91,247.00	5,19,09,986.69	1,48,60,195.53	26,40,71,829.44
Loans from other funds													
Opening Balance	-	-	-	-	2,01,686.00	-	-	-	-	-	75,900.00	-	2,77,586.00
Add: Received during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Repaid during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	2,01,686.00	-	-	-	-	-	75,900.00	-	2,77,586.00
Other Liabilities													
Opening Balance	-	-	4,247.00	-	-	-	-	-	2,84,000.00	-	-	-	2,88,247.00
Add: provided during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: paid during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	4,247.00	-	-	-	-	-	2,84,000.00	-	-	-	2,88,247.00
TOTAL	3,63,99,410.00	45,66,954.00	44,77,547.00	2,63,14,510.26	88,37,935.00	5,80,570.00	1,16,11,220.96	8,14,60,874.00	65,51,312.00	1,69,91,247.00	5,19,85,886.69	1,48,60,195.53	26,46,37,662.44
Application of Fund													
Fixed Assets													
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-	-	-	-	-

State Project Director
PBSSM

Controller of Finance
PBSSM



Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances against civil works	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Opening Balance	-	-	-	-	-	-	58,90,000.00	32,00,000.00	-	-	-	-	-	90,90,000.00
Add: During the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Capitalised during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	58,90,000.00	32,00,000.00	-	-	-	-	-	90,90,000.00
Advances other than civil	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Opening Balance	-	-	6,714.00	-	9,37,000.00	-	36,21,521.00	1,15,37,496.00	9,80,600.00	-	-	1,57,000.00	1,72,40,331.00	-
Add: During the year	-	-	-	-	-	-	9,441.00	-	-	-	-	-	9,441.00	-
Less: Adjustment during the year	-	-	-	-	7,68,773.00	-	35,69,521.00	-	-	-	-	-	43,38,294.00	-
Less: Capitalised during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	6,714.00	-	1,68,227.00	-	61,441.00	1,15,37,496.00	9,80,600.00	-	-	1,57,000.00	1,29,11,478.00	-
Civil work	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Opening Balances	2,52,23,729.00	42,55,000.00	38,55,000.00	1,76,00,000.00	45,26,793.00	-	78,00,000.00	3,84,10,000.00	16,00,000.00	1,30,50,000.00	2,77,66,699.00	-	14,40,87,181.00	-
Add: Capitalised during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	2,52,23,729.00	42,55,000.00	38,55,000.00	1,76,00,000.00	45,26,793.00	-	78,00,000.00	3,84,10,000.00	16,00,000.00	1,30,50,000.00	2,77,66,699.00	-	14,40,87,181.00	-
Cash at Bank	1,11,75,681.00	3,11,964.00	6,15,833.00	87,14,510.26	41,42,955.00	5,80,570.00	37,49,779.96	2,56,23,378.00	7,70,712.00	39,41,247.00	2,42,19,187.69	1,47,03,195.53	9,85,49,003.44	-
Cash in hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,63,99,410.00	45,66,964.00	44,77,547.00	2,63,14,510.26	88,37,935.00	5,80,570.00	1,16,11,220.96	8,14,60,874.00	65,51,312.00	1,69,91,247.00	5,19,85,886.69	1,48,60,196.53	26,46,37,662.44	-

10/10
State Project Director
PSSM

10/10
Controller of Finance
PSSM



PASCHIM BANGA SARVA SHIKSHA MISSION
National Programme for Education of Girls at Elementary Level
District wise Income and Expenditure Account for the year ended 31st March, 2017

Income	Bankura	Bishnupur	Coochbehar	Jalpaiguri	Malda	North 24 PGS	Paschim Medinipur	Parala	Siliguri	South 24 PGS	Uttar Dinajpur	State Project Office	TOTAL	2015-16
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
Income from Bank	4,29,308.00	5,801.00	22,567.00	3,31,593.36	1,32,028.00	30,663.00	54,145.00	12,37,913.00	27,634.00	1,90,409.00	9,45,024.00	4,32,806.00	38,39,911.36	36,83,961.07
Misc. Receipt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Expenditure over Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,29,308.00	5,801.00	22,567.00	3,31,593.36	1,32,028.00	30,663.00	54,145.00	12,37,913.00	27,634.00	1,90,409.00	9,45,024.00	4,32,806.00	38,39,911.36	36,83,961.07
Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Award to Best School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recurring Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Mobilisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	287.00	-	-	-	-	-	-	-	287.00	101.00
Donation to Clusters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Income over Expenditure	4,29,308.00	5,801.00	22,567.00	3,31,593.36	1,31,741.00	30,663.00	54,145.00	12,37,913.00	27,634.00	1,90,409.00	9,45,024.00	4,32,806.00	38,39,624.36	36,83,860.07
Total	4,29,308.00	5,801.00	22,567.00	3,31,593.36	1,32,028.00	30,663.00	54,145.00	12,37,913.00	27,634.00	1,90,409.00	9,45,024.00	4,32,806.00	38,39,911.36	36,83,961.07

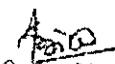
(Signature)
 State Project Director
 PBSSM

(Signature)
 Controller of Finance
 PBSSM



PANCHIMBANGA SARVA SHIKSHA MISSION
National Programme for Education of Girls at Elementary Level
District wise Receipt & Payment Account for the year ended 31st March, 2017

Receipt	Bankura	Purbiya	Coachbeher	Jalpaiguri	Malda	North 24 P.S.	Paschim Medinipur	Parola	Siliguri	South 24 P.S.	Uttar Dinajpur	State Project Office	TOTAL	2015-16
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	
Opening Balance:														
Cash at Bank	109,35,800.00	1,40,185.00	5,35,136.00	78,64,119.90	32,42,443.00	5,49,907.00	2,26,113.96	2,48,85,165.00	7,37,058.00	17,50,538.00	7,32,74,164.69	1,42,70,529.55	891,05,197.06	8,18,32,918.01
Cash in hand	-	-	-	-	-	-	-	-	-	-	-	-	-	4,24,918.00
Fund from NYD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund from Govt of India	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund from West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest from Bank	4,29,208.00	3,401.00	22,567.00	3,31,593.30	1,31,093.00	80,661.00	17,496.00	12,37,913.00	27,634.00	1,90,459.00	9,43,021.00	4,32,806.00	28,03,265.36	36,63,861.07
Refund of contributed Balances	2,23,013.00	2,65,868.00	58,140.00	3,10,767.00	2,64,773.00	-	36,446.00	-	-	-	-	-	17,67,307.00	8,28,704.00
Other Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	8,65,769.00
Refund of Loan given to SSA	-	-	-	-	-	-	55,19,571.00	-	-	-	-	-	55,19,571.00	-
Misc. Receipt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Civil work Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,11,73,651.00	3,11,951.00	6,15,833.00	87,14,310.26	41,11,242.00	5,80,570.00	37,49,779.96	2,56,23,378.00	7,70,712.00	39,41,247.00	7,42,19,167.69	1,47,03,173.55	9,83,49,250.41	8,94,09,301.08
Payments														
Restoration of Cluster Co-Ordinate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Evaluation, Remedial Teaching	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alternative Schooling	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Award to best School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Child care centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recurring Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teachers Learning Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Mobilisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	287.00	-	-	-	-	-	-	-	287.00	104.00
Part Time Instructor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments of Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Advance Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Funds disbursed to district	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Loan to SSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Readiness Programme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance:														
Cash at Bank	1,11,75,681.00	3,11,954.00	6,15,833.00	87,14,510.26	41,42,342.00	5,80,570.00	37,49,779.96	2,56,23,378.00	7,70,712.00	39,41,247.00	7,42,19,167.69	1,47,03,173.55	9,85,49,602.41	8,94,09,197.08
Cash in hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,11,75,681.00	3,11,954.00	6,15,833.00	87,14,510.26	41,42,342.00	5,80,570.00	37,49,779.96	2,56,23,378.00	7,70,712.00	39,41,247.00	7,42,19,167.69	1,47,03,173.55	9,85,49,602.41	8,94,09,301.08


 State Project Director
 PBSSM


 Controller of Finance
 PBSSM





INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the consolidated Balance Sheet of District Primary Education Programme of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake, Kolkata - 700 091, West Bengal as at 31st March 2017 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

Management's Responsibility for the Standalone Financial Statements

The management of State Project Office and District Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office and District Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office/ District Project Office and for preventing and detecting 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 adequate internal financial controls, 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 standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's & DPO's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control



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system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO and DPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district - wise which are noted below:

STATE PROJECT OFFICE

Rs. 3,88,969/- has been credited by Canara Bank having Account no. 2692101004701 on 06.02.2015 but the same was not recognized in the Books of Account.

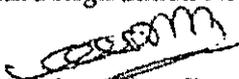
PURULIA

- ❖ The sum of Rs. 58,21,770/- shown as "Difference in Opening Balance" since long period, which need to be reconciled at the earliest.
- ❖ Unit wise details regarding advance against civil works of Rs. 2,00,17,485/- was not produced before audit.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and
- the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2017, and its excess of income over expenditure for the year ended on that date.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm's Registration No. - 320094E


(CA Subrata Roy, Partner)
Membership No - 053959
Kolkata
Wednesday, January 3, 2017



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PASCHIM BANGA SARVA SHIKSHA MISSION DISTRICT PRIMARY EDUCATION PROGRAMME FUND Consolidated Balance Sheet as at 31st March, 2017							
Source Of Fund	2016-17		2015-16	Application Of Fund	2016-17		2015-16
	Amount Rs	Amount Rs	Amount Rs		Amount Rs	Amount Rs	Amount Rs
Capital Fund:				Application Of Fund			
Opening Balance	5,12,27,43,716.54		5,41,88,32,806.54	Fixed Assets:			
Add: Received From SPO	-		-	Furniture	1,18,09,660.00		1,18,09,660.00
Add: Refunds received	-		5,000.00	Equipment	1,12,15,511.25		1,12,15,511.25
Add: Received From UNICEF	-		-	Computer	41,37,888.00		41,37,888.00
Add: Refund From CLRC	-		-	Other Assets	1,02,46,974.00		1,02,46,974.00
Add: Interest earned	-		-			3,74,10,033.25	3,74,10,033.25
Add: Excess of Income Over Expenditure	33,44,508.00		39,05,910.00	Advance against Civil work			
Add: Other Fund	12,10,788.66		-	Opening Balance	2,07,96,045.70		2,07,96,045.70
Less: Fund From GOI	-		-	Add: Advance given to Ratus CLRC	-		-
Less: Refund to State Project Office	-		-	Less: Adjustment During the year	-		-
Less: Excess of Expenditure Over income	632.50		-	Less: Capitalised During the year	-		-
Less: Adjustment	20,72,700.38		-			2,07,96,045.70	2,07,96,045.70
		5,42,52,25,680.32	5,42,27,43,716.54	Advances other than civil		1,43,58,000.89	1,52,19,912.61
Advance received from SSA		58,21,770.00	58,21,770.00	Placement of Fund		3,76,85,58,753.90	3,76,85,58,753.90
Loans from other funds		60,53,560.00	60,53,560.00	Civil Works			
Other Liabilities (As per Last A/c)	5,14,355.00		5,14,355.00	Opening Balances	1,51,26,53,954.39		1,51,26,53,954.39
Add: Adjustments	-		-	Less: Adjustment During the year	-		-
Less: Adjustments	-		-	Less: Capitalised During the year	-		-
		5,14,355.00	5,14,355.00			1,51,26,53,954.39	1,51,26,53,954.39
				Cash at Bank	8,38,38,577.07	8,38,38,577.07	8,04,92,636.69
				Cash In Hand	0.12	0.12	2,065.00
TOTAL		5,43,76,15,365.32	5,43,51,33,401.54	TOTAL		5,43,76,15,365.32	5,43,51,33,401.54

For Roy Ghosh & Associates
(Chartered Accountants)
FRN: 320094E

(CA Subrata Roy FCA, Partner)
M.No.053959
Wednesday, 3rd January, 2018
Place: Kolkata



Pratik
(State Project Director, PBSSM)
PBSSM

Chaitanya
(Controller of Finance, PBSSM)
Controller of Finance
PBSSM

**PASHIM BANGA SARVA SHIKSHA MISSION
DISTRICT PRIMARY EDUCATION PROGRAMME FUND
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

EXPENDITURE	2016-17	2015-16	INCOME	2016-17	2015-16
	Amount Rs	Amount Rs		Amount Rs	Amount Rs
Recurring Expense	632.50	8,713.00	Interest From Bank	33,44,508.00	39,14,643.00
Non Recurring Expense	-	-	Misc. Receipts	-	-
Excess of Income Over Expenditure	33,44,508.00	39,05,910.00	Excess of Expenditure over Income	632.50	-
TOTAL	33,45,140.50	39,14,643.00	TOTAL	33,45,140.50	39,14,643.00

For Roy Ghosh & Associates
(Chartered Accountants)
FRN: 320094E

(Signature)
(CA) Subrata Roy FCA, Partner
M.No: 053959
Wednesday, 3rd January, 2018
Place: Kolkata



(Signature)
State Project Director, PBSSM
PBSSM

(Signature)
(Controller of Finance, PBSSM)
Controller of Finance
PBSSM

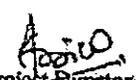
**PASHIM BANGA SARVA SHIKSHA MISSION
DISTRICT PRIMARY EDUCATION PROGRAMME FUND
CONSOLIDATED RECEIPTS AND PAYMENT FOR THE YEAR ENDED 31.03.2017**

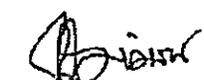
RECEIPTS	2016-17	2015-16	PAYMENT	2016-17	2015-16
	Amount Rs	Amount Rs		Amount Rs	Amount Rs
Opening Balance:			Recurring expenses	632.50	8,733.00
Cash at Bank	8,04,92,636.69	7,65,81,726.57	Non Recuring Expenses	-	-
Cash in Hand	2,065.00	2,065.12	Govt of India	-	-
Interest Received	33,44,508.00	39,14,643.00	Amount Refunded to SPO	-	-
Miscellaneous receipt	-	5,000.00	Refund to PBSSM	-	-
Fund recvd from District	-	-	Closing Balance	-	-
			Cash at Bank	8,38,38,577.07	8,04,92,636.69
			Cash in Hand (as certified)	0.12	2,065.00
TOTAL	8,38,39,209.69	8,05,03,434.69	TOTAL	8,38,39,209.69	8,05,03,434.69

For Roy Ghosh & Associates
(Chartered Accountants)
FRN: 320094E


(CA Subrata Roy ICA, Partner)
M.No:053959
Wednesday, 3rd January, 2018
Place: Kolkata




(State Project Director, PBSSM)


(Controller of Finance, PBSSM)
Controller of Finance
PBSSM

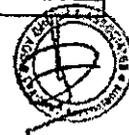
**PASHIM BANGA SARVA SHIKSHA MISSION
DISTRICT PRIMARY EDUCATION PROGRAMME FUND**

District Wise Consolidated Balance Sheet as at 31st March, 2017

Partikulan	Chosh Debit	Talukshin Credit	Imporport	Alakshin	Agre Salabhal	Parokha	South 24 PGN	Ujar Distripter	State Project Office	Total
	Amount Rs	Amount Rs								
Source of Fund:										
Capital Fund										
Opening Balance	17,06,73,224.00	22,50,17,870.00	22,50,97,951.25	21,81,55,914.00	17,79,97,252.75	20,07,05,521.17	17,48,48,766.50	17,62,07,317.04	1,84,66,03,156.83	5,42,27,41,716.54
Add: Received From SFC										
Add: Refunds received										
Add: Received From UNICEF										
Add: Defund From CLRC										
Add: Interest earned										
Add: Excess of Income Over Expenditure		497.10	10,512.00		3.00		27,312.00	19,692.00	32,89,807.00	33,41,504.00
Add: Funds to District										
Add: Other Fund										
Less: Fund From GOI								12,10,783.66		12,10,783.66
Less: Refund to State Project Office										
Less: Excess of Expenditure Over Income										
Less: Adjustment							632.50			632.50
Closing Balance	17,06,73,224.00	22,50,17,870.00	22,94,08,472.25	21,81,55,914.00	17,79,97,252.75	20,07,04,988.67	17,47,99,108.50	17,53,02,099.32	1,84,99,66,815.83	5,42,52,25,680.32
Difference in Opening Balance										
Advance received from SSA										
Opening Balance							58,21,770.00			58,21,770.00
Add: Received during the year										
Less: Refund during the year										
Closing Balance							58,21,770.00			58,21,770.00
Loans from other funds										
Opening Balance								62,500.00	59,66,200.00	60,53,500.00
Add: Loan Received										
Less: Loan repaid										
Closing Balance								62,500.00	59,66,200.00	60,53,500.00
Other Liabilities (As per Last A/c)								5,14,355.00		5,14,355.00
Opening Balance										
Add: Liabilities provided / adjusted										
Less: Liabilities paid / adjusted										
Closing Balance										
TOTAL	17,06,73,224.00	22,50,17,870.00	22,94,08,472.25	21,81,55,914.00	17,79,97,252.75	20,07,04,988.67	17,47,99,108.50	17,53,02,099.32	1,84,99,66,815.83	5,42,52,25,680.32
Application Of Fund										
Fixed Assets:										
Furniture		24,41,250.00		34,99,471.00	6,21,005.00		52,63,177.00	9,81,252.00		1,18,09,662.00
Equipment		89,08,623.00			7,13,071.25					1,12,15,511.25
Computer	41,57,853.00									41,57,853.00
Other Assets							6,84,104.00		95,62,870.00	1,02,46,974.00
Advance - Civil work										
Opening Balance	1,81,136.00	3,71,266.61				2,00,17,483.60		2,76,968.09		2,07,96,045.70
Add: Advance given during the year										
Less: Adjustment During the year										
Less: Capitalised During the year										
Closing Balance	1,81,136.00	3,71,266.61				2,00,17,483.60		2,76,968.09		2,07,96,045.70
Advances other than civil work										
Opening Balance		43,03,000.00	82,40,181.21				10,21,750.00	15,94,226.80	1,54,265.00	1,52,19,912.61
Add: Adjustment with Capital Fund										
Less: Adjustment During the year								12,10,783.66		12,10,783.66
Less: Capitalised During the year							76,990.00	19,97,740.34		20,72,730.34
Closing Balance		43,03,000.00	82,40,181.21				9,44,760.00	7,96,486.46	1,24,285.00	1,45,58,000.69
Placement of fund									17,68,53,741.00	17,68,53,741.00
Loan to SSA										
Opening Balance										
Add: Provided during the year										
Less: Refunded to SFC										
Closing Balance										
Civil Works										
Opening Balance	16,61,55,000.00	21,29,34,168.39	22,09,51,122.10	21,26,26,419.00	17,66,36,127.50	18,04,85,145.00	16,83,41,195.50	17,16,10,811.00		1,31,26,53,641.39
Add: Capitalised during the year										
Less: Adjustment During the year										
Closing Balance	16,61,55,000.00	21,29,34,168.39	22,09,51,122.10	21,26,26,419.00	17,66,36,127.50	18,04,85,145.00	16,83,41,195.50	17,16,10,811.00		1,31,26,53,641.39
Other Advances Outstanding										

[Signature]
State Project Director
PBSSM

[Signature]
Controller of Finance
PBSSM



Opening Balance	-	-	-	-	-	-	-	-	-	-
Add: Advances given during the year	-	-	-	-	-	-	-	-	-	-
Less: Adjustments During the year	-	-	-	-	-	-	-	-	-	-
Less: Capitalized During the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-
Cash at Bank	-	21,582.00	2,17,289.00	-	52.00	49,39,928.67	5,68,531.00	4,06,779.55	7,76,86,856.81	8,30,38,577.07
Cash in Hand	-	-	-	-	-	-	-	-	412	0.12
TOTAL	17,06,74,224.00	22,80,17,870.00	22,91,46,571.25	21,81,55,911.00	17,79,97,235.75	20,15,39,468.67	17,53,13,665.50	17,55,89,459.33	3,68,50,11,045.83	5,43,76,19,343.32

[Signature]
 State Project Director
 PBSSM

[Signature]
 Controller of Finance
 PBSSM



PASHIM BANGA SARVA SHIKSHA MISSION
-DISTRICT PRIMARY EDUCATION PROGRAMME FUND
INCOME & EXPENDITURE ACCOUNT for the year ended 31st March, 2017

Particulars	Cooch Behar	Dakshin Dinajpur	Jalpaiguri	Malda	Murshidabad	Purulia	South 24 PGS	Uttar Dinajpur	State Project Office	Total
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
A1 INCOME										
1.1 Interest From Bank	-	992.00	10,518.00	-	3.00	-	27,312.00	19,694.00	32,85,989.00	33,44,508.00
1.2 Misc. Receipt	-	-	-	-	-	-	-	-	-	-
A2 Excess of Expenditure Over Income	-	-	-	-	-	632.50	-	-	-	632.50
TOTAL	-	992.00	10,518.00	-	3.00	632.50	27,312.00	19,694.00	32,85,989.00	33,45,140.50
B1 EXPENDITURE										
1.1 Recurring Expense	-	-	-	-	-	632.50	-	-	-	632.50
1.2 Non Recurring Expense	-	-	-	-	-	-	-	-	-	-
B2 Excess of Income Over Expenditure	-	992.00	10,518.00	-	3.00	-	27,312.00	19,694.00	32,85,989.00	33,44,508.00
TOTAL	-	992.00	10,518.00	-	3.00	632.50	27,312.00	19,694.00	32,85,989.00	33,45,140.50

[Signature]
 Date

[Signature]
 Officer in Charge
 P.E.S.M.



**PASCHIM BANGA SARVA SHIKSHA MISSION
DISTRICT PRIMARY EDUCATION PROGRAMME FUND**

District Wise Consolidated Receipts and Payment for the year ended 31st March, 2017										
	Coochbehar	Dakshin Dinajpur	Jalpaiguri	Naldia	Murshidabad	Purulia	South 24 PGS	Uttar Dinajpur	State Project Office	Total
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
A RECEIPT										
A1 Opening Balance:										
1.1 Cash at Bank	-	19,505.00	2,06,751.04	-	49.00	49,40,559.17	5,38,019.00	3,87,085.55	7,44,00,667.93	8,04,92,636.69
1.2 Cash in Hand	-	2,065.00	-	-	-	-	-	-	-	2,065.00
1.3 Interest Received	-	992.00	10,518.00	-	3.00	-	-	-	-	10,518.00
1.4 Miscellaneous receipt	-	-	-	-	-	-	27,312.00	19,691.00	32,85,989.00	33,44,508.00
Fund to District	-	-	-	-	-	-	-	-	-	-
TOTAL	-	22,562.00	2,17,269.04	-	52.00	49,40,559.17	5,65,331.00	4,06,779.55	7,76,86,656.93	8,38,39,209.69
B1 PAYMENT										
1.2 Recurring expenses	-	-	-	-	-	-	-	-	-	-
1.3 Non Recuring Expenses	-	-	-	-	-	632.50	-	-	-	632.50
1.4 Refund to Govt of India	-	-	-	-	-	-	-	-	-	-
1.5 Amount Refunded to SPO	-	-	-	-	-	-	-	-	-	-
1.6 Refund to PBSSM	-	-	-	-	-	-	-	-	-	-
B2 Closing Balance										
2.1 Cash at Bank	-	22,562.00	2,17,269.04	-	52.00	49,39,926.67	5,65,331.00	4,06,779.55	7,76,86,656.81	8,38,38,577.07
2.2 Cash in Hand	-	-	-	-	-	-	-	-	-	-
TOTAL	-	22,562.00	2,17,269.04	-	52.00	49,40,559.17	5,65,331.00	4,06,779.55	7,76,86,656.93	8,38,39,209.69

(Signature)
State Project Director
PBSSM

(Signature)
Controller of Finance
PBSSM

