

AUDITOR'S REPORT

&

CONSOLIDATED STATEMENT OF ACCOUNTS OF

SARVA SHIKSHA ABHIYAN (*Including NPEGEL*)

Implemented by J.E.P.C., Ranchi (Jharkhand)

FOR THE YEAR ENDED 31ST MARCH, 2015

M/S N.K.D. & CO.

CHARTERED ACCOUNTANTS

2ND FLOOR, 'RADHA GOURI' GOUSHALA CHOWK,

NORTH MARKET ROAD, UPPER BAZAR,

RANCHI- 834008 (JHARKHAND)

PH: 0651-2216217, 093344-61579

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AUDITOR'S REPORT

To
State Project Director
Jharkhand Education Project Council
Ranchi, Jharkhand

- 1) We have audited the accompanied Consolidated Financial Statement of **"SARVA SHIKSHA ABHIYAN (Including NPEGEL)" implemented by JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI, JHARKHAND**, Which comprise the Consolidated Balance Sheet as at 31st March, 2015 together with Consolidated Income and Expenditure Account and Consolidated Receipts and Payments Account for the year ending on that date, and a summary of significant accounting policies and other explanatory information.
- 2) Management's Responsibility of Financial Statement
Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 3) Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- 4) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- 5) Subject to our observation in Annexure-"A", We report that
 - a) We have obtained all the Information and Explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.



- b) In our opinion, proper books of accounts as required by the law have been kept by the agency, so far as appears from our examination of those books.
- c) In our opinion, the Balance Sheet, Income & Expenditure and Receipt & Payment Account are in agreement with the books of accounts maintained by the agency.
- d) The Balance Sheet, Income & Expenditure and Receipt & Payment Account dealt with this report are in accordance with the Accounting Standard issued by the Institute of Chartered Accountants of India.

6) OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of Consolidated Balance Sheet, state of affairs of the of the SSA as at 31st March 2015.
- b) In case of Income and Expenditure Account for the year ending on that date.
- c) In case of Receipts and Payments Account for the year ending on that date.

PLACE: RANCHI
DATED: 08.01.2016



FOR N. K. D. & Co.
(Chartered Accountants)
FR No. 323664E

(CA UPENDRA KUMAR)

Partner
Mem. No-408720

SARVA SHIKSHA ABHIYAN
JHARKHAND EDUCATION PROJECT COUNCIL
RANCHI, JHARKHAND
F.Y.:2014-15

ANNEXURE-(A)-AUDITOR'S OBSERVATION

1) INTERNAL CONTROL

We are unable to comment on the adequacy of the internal control system as the internal audit of the district has not been done for the financial year 2014-15. In our opinion internal audit should be done on regular basis so the reliance on the control can be established.

2) ADJUSTMENT OF PROGRAMME ADVANCE

There is substantial adjustment of the civil advances during the year. There is still pending civil advances for more than three year in DLO west singhbhum, Godda, East Singhbhum, Chatra, Simdega, Garhwa, Dumka, Jamtara, Bokaro, Palamau, Gumla, Khunti. This requires proper follow up of the management to adjust the old advances.

3) STATUTORY COMPLIANCE

The DLO West singhbhum, East Singhbhum & Saraikela is not complying with the TDS provisions properly. The compliance of statutory provision should be done to avoid penalty & prosecution.

4) RECEIVABLE FROM STATE GOVERNMENT

There is substantial amount of state share which is to be received from the state government for uniform & Text book and there is substantial increase every year. This is due to state has not contributed the matching share of the grant. The effort should be made to get the grant from the state government.

5) OUTSTANDING LIABILITY FOR TEXT BOOK

The JEPC has not paid the printers of text books for more than three years. This required to be paid as per the agreement to avoid the penalty & prosecution.

6) COMPLIANCE OF PRVIOUS AUDITORS OBSERVATION

Previous auditor observation has been complied and send to MHRD Delhi vide letter AUD/01/23/2014-15/2259 dated 20/11/2015.



7) VEC AUDIT

Total no of VECs audited is 3,236/- during the year by the auditor of DLOs. The common observation is that the proper cash book is not being maintained by the VEC and other records like Ledger, Vouchers, Fixed assets register etc. is not being maintained by the properly. The basic training is required in VECs for keeping of books of Accounts and other records.

Date : 08.01.2016

Place : RANCHI

For N.K.D & Co.

(Chartered Accountants)

FR No. 323664E



Upendra Kumar
(CA. UPENDRA KUMAR)

(Partner)

Mem No. : 408720

SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI
CONSOLIDATED BALANCE SHEET AS ON 31.03.2015

Previous Year Rs.	LIABILITIES	SCH.	Current Year		Previous Year Rs.	ASSETS	SCH.	Current Year	
			Rs.	Rs.				Rs.	Rs.
	GENERAL FUND					Fixed Asset at Cost :-			
	A) Capital Exp. Out of Grants				13,93,38,98,483.63	Opening Balance :-		19,83,83,64,596.02	
30,16,37,816.21	Opening Balance (Fixed Assets)		30,10,42,481.87		(5,95,334.34)	Purchased during the year (Fixed Assets) :-	2.1	55,52,978.00	
13,63,20,60,647.42	Opening Balance (Civil Work)		19,53,73,22,114.15		-	Received From UNICEF	2.2	-	
(5,95,334.34)	Addition during the year (Fixed Assets)		55,52,978.00		5,90,52,61,466.73	Civil works construction during the year:-	2.3	2,96,17,24,008.29	22,80,56,41,582.31
5,90,52,61,466.73	Addition during the year (Civil Work)		2,96,17,24,008.29		19,83,83,64,596.02				
19,83,83,64,596.02	Closing Balance			22,80,56,41,582.31					
						Current Assets Loans and Advances :-			
17,70,13,96,139.72	i) Unspent Grant : (Opening)		8,69,80,86,736.29		3,62,552.20	Cash in Hands		4,02,734.70	
					1,62,24,800.00	Cheques in Hand / Transit		58,64,33,165.00	
	ii) Grant Received during the year :				1,44,93,83,891.68	Balance with Scheduled Banks	3	5,74,56,10,902.53	
3,58,62,27,732.24	From Govt. of India (SSA)		8,95,58,14,500.00		-	Accrued Bank Interest		-	
2,01,74,31,075.00	From State Govt. of Jharkhand (SSA)		5,33,02,37,000.00		-	State cheques in Hand		-	6,33,27,46,802.23
-	From Govt. of India (NPEGL)		-		68,936.47	Closing Stock in Stationary			91,649.64
-	From State Govt. of Jharkhand (NPEGL)		-						
-	From State Govt. 13th Finance Commission Award		3,69,00,00,000.00			Loans and Advances			
24,76,39,688.92	Interest from deployment of Fund		31,47,96,576.40		2,32,58,064.71	Adv. to Staff	4	1,98,19,076.71	
(39,95,350.50)	Others		8,18,069.00		1,75,11,12,894.76	Adv. for Programme Exp	5	2,99,19,68,834.64	
5,84,73,03,345.68	Total fund received during the year :-		16,29,16,66,136.40		6,42,61,36,624.88	Adv. for Civil works	6	3,57,89,11,731.93	6,59,06,90,643.18
8,94,83,65,608.88	Less : Grant Utilized for Revenue Expenditure		10,48,31,14,881.58						
(3,09,90,62,263.20)	iii) Excess of Income over Expenditure (CY)		5,80,85,51,453.84		69,459.00	Security Deposit			71,839.00
14,60,23,33,876.52	Total (I-III)		14,50,66,38,190.13						
(10,14,326.50)	Less : Grant utilized for capital expenditure (Fixed Assets)		55,74,578.00		-	Receivable from State Govt. 12th F.C. for NSB			-
5,90,52,61,466.73	Less : Grant utilized for capital expenditure (Civil works)		2,96,17,24,008.29		5,40,80,882.00	Receivable from State Govt. for APL Boys Uniform			5,77,54,129.00
8,69,80,86,736.29	B) Closing Balance of Unspent Grant			11,53,93,39,603.84	49,05,61,242.00	Receivable from State Govt. for General & OBC Boys Text-books			52,57,26,602.00
1,51,31,52,581.41	C) Current Liabilities & Provisions :	1		1,96,77,42,161.21					
	Significant Accounting policy & notes on accounts	28							
30,04,96,03,913.72	TOTAL :-			36,31,27,23,347.36	30,04,96,03,913.72	TOTAL :-			36,31,27,23,347.36

Schedules referred above forms integral parts of Balance Sheet

Certified in terms of our separate Report of even date

For N. K. D. & Co.
(Chartered Accountants)
(FRN - 323664E)



(CA UPENDRA KUMAR)
PARTNER
Mem No. 408720

Dated: 08.01.2016
Place: Ranchi

Finance & Accounts Officer
JEPC, Ranchi

Adl. Controller of Finance
JEPC, Ranchi

State Project Director
JEPC, Ranchi

State Project Director

FINANCE & ACCOUNTS OFFICER CONTROLLER OF FINANCE

SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-15 and to be read in conjunction therewith

Schedule 1

CURRENT LIABILITIES

Prv. Year Amount Rs.		Particulars	Current Year Amount Rs.
29,65,472.00	1.01	Provision for Auditors Fee & Expenses	15,15,229.00
3,53,43,209.00	1.02	TDS/Royalty/EPF/Professional/Sales Tax etc.	33,94,877.00
1,97,05,757.00	1.03	Stale Cheques for Re-Issue / Re-validation	33,27,737.00
1,14,80,634.00	1.04	Security Money/Earnest Money	1,43,51,044.00
-	1.05	Inter Unit Transfer (others)	22,85,419.63
17,75,517.00	1.06	Loan From DPEP	17,75,517.00
-	1.07	Loan from UNICEF/UNICEF Aided Programme	-
2,73,82,906.00	1.08	Loan from KGBV Secondary / 12th FC Const.	9,73,17,240.00
75,70,68,972.00	1.09	NCERT & others suppliers for free text-books	78,10,06,054.00
54,712.00	1.10	Payable to IGNOU	54,712.00
-	1.11	Govt. of Jharkhand for Text-book	-
5,91,73,607.00	1.12	12th Finance Comm.fund of GOJ for Civil-works	22,05,13,974.00
57,71,34,993.41	1.13	Outstanding liabilities	78,86,47,735.58
2,10,66,802.00	1.14	Advance from others agencies	5,35,52,622.00
1,51,31,52,581.41		TOTAL	1,96,77,42,161.21



SARVA SHIKSHA ABHIYAN

OF

JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**Schedule forming part of Balance Sheet as on 31-03-15 and to be read in conjunction therewith****Schedule 2.1****FIXED ASSETS**

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.14 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.15 Amount Rs.
2.1.1	Office Equipment	7,37,38,991.21	21,37,348.22	-	7,58,76,339.43
2.1.2	Vehicle/Motor Cycle	12,76,975.00	-	-	12,76,975.00
2.1.3	Office Furniture	11,45,35,210.97	10,64,122.78	-	11,55,99,333.75
2.1.4	Generator	3,82,78,746.00	8,41,541.00	-	3,91,20,287.00
2.1.5	Computer Hardware & Software	7,17,58,619.69	15,09,966.00	-	7,32,68,585.69
2.1.6	Library Books	52,393.00	-	-	52,393.00
TOTAL		29,96,40,935.87	55,52,978.00	-	30,51,93,913.87

Schedule 2.2**FIXED ASSETS RECEIVED FROM UNICEF**

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.14 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.15 Amount Rs.
2.2.1	Office Equipment	6,61,910.00	-	-	6,61,910.00
2.2.2	Vehicle/Motor Cycle	3,49,038.00	-	-	3,49,038.00
2.2.3	Office Furniture	-	-	-	-
2.2.4	Generator	52,000.00	-	-	52,000.00
2.2.5	Computer Hardware & Software	3,38,598.00	-	-	3,38,598.00
TOTAL		14,01,646.00	-	-	14,01,646.00

Schedule 2.3**FIXED ASSETS CIVIL WORKS**

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.14 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.15 Amount Rs.
2.3.01	BRC Building	2,14,41,156.72	18,71,657.00	-	2,33,12,813.72
2.3.02	CRC Building	3,99,96,182.25	55,78,962.00	-	4,55,75,144.25
2.3.03	New School Building	2,17,50,76,068.48	22,70,76,912.19	-	2,40,21,52,980.67
2.3.04	UPS Building (3room ACR)	2,86,69,87,670.35	41,64,40,287.19	-	3,28,34,27,957.54
2.3.05	Additional Class Room	12,65,49,29,276.62	1,80,16,71,989.78	-	14,45,66,01,266.40
2.3.06	Toilet / Urinal	30,64,06,878.67	17,47,69,528.37	-	48,11,76,407.04
2.3.07	Separate Girls Toilet	17,04,33,886.06	5,63,87,302.00	-	22,68,21,188.06
2.3.08	Handpump	4,69,52,663.00	2,70,34,199.94	-	7,39,86,862.94
2.3.09	Electrification	4,15,000.00	1,50,000.00	-	5,65,000.00
2.3.10	Barrier Free Elements (Ramp with Handrails)	1,93,69,854.00	1,33,56,172.00	-	3,27,26,026.00
2.3.11	HM Room	28,34,09,423.50	7,11,57,282.00	-	35,45,66,705.50
2.3.12	Major Repair	2,10,44,144.00	70,89,636.00	-	2,81,33,780.00
2.3.13	Boundary Wall	85,67,29,854.50	15,43,88,022.14	-	1,01,11,17,876.64
2.3.14	Model Cluster Centre (NPEGEL)	7,41,30,056.00	47,52,057.68	-	7,88,82,113.68
TOTAL		19,53,73,22,114.15	2,96,17,24,008.29	-	22,49,90,46,122.44
GRAND TOTAL		19,83,83,64,596.02	2,96,72,76,986.29	-	22,80,56,41,582.31



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI
Schedule forming part of Balance Sheet as on 31-03-15 and to be read in conjunction therewith

Schedule-3

BALANCE WITH SCHEDULED BANKS

Previous Year (Amount in Rs.)			Sl. No.	Particulars	Current Year (Amount in Rs.)		
TOTAL	SSA	NPEGEL			SSA	NPEGEL	TOTAL
76,45,240.80	59,66,590.88	16,78,649.92	1	CHATRA	15,81,95,006.88	17,46,102.92	15,99,41,109.80
18,28,913.60	17,30,339.54	98,574.06	2	DUMKA	9,09,52,679.17	1,65,254.06	9,11,17,933.23
86,45,733.61	63,44,907.51	23,00,826.10	3	JAMTARA	16,65,09,715.56	25,32,771.10	16,90,42,486.66
61,20,386.74	54,73,599.46	6,46,787.28	4	EAST SINGHBHUM	3,87,69,843.86	17,97,262.94	4,05,67,106.80
2,58,71,485.21	1,72,38,792.33	86,32,692.88	5	HAZARIBAGH	15,28,23,486.67	60,73,521.38	15,88,97,008.05
47,55,417.94	41,80,359.94	5,75,058.00	6	RAMGARH	4,19,89,278.82	6,46,290.00	4,26,35,568.82
2,97,95,789.08	2,59,68,373.34	38,27,415.74	7	KODARMA	12,71,27,967.00	52,83,110.71	13,24,11,077.71
4,41,96,428.73	3,52,96,038.73	89,00,390.00	8	RANCHI	14,63,16,486.54	97,13,092.00	15,60,29,578.54
89,56,454.82	85,94,110.82	3,62,344.00	9	KHUNTI	5,06,26,118.57	4,39,571.00	5,10,65,689.57
2,53,19,073.91	2,49,96,659.91	3,22,414.00	10	WEST SINGHBHUM	9,67,89,180.22	3,49,467.00	9,71,38,647.22
9,77,92,596.04	9,40,31,229.33	37,61,366.71	11	SARAIKELA-KHARSAWAN	20,36,88,844.87	73,29,406.71	21,10,18,251.58
4,19,19,731.72	4,11,37,512.22	7,82,219.50	12	DEOGHAR	24,05,22,264.58	58,73,073.61	24,63,95,338.19
1,35,74,075.47	65,68,039.80	70,06,035.67	13	GIRIDIH	27,16,83,625.01	2,26,86,752.42	29,43,70,377.43
3,77,25,392.59	3,15,61,872.88	61,63,519.71	14	SAHEBGANJ	13,19,35,944.07	75,37,873.71	13,94,73,817.78
1,02,91,108.70	71,44,191.85	31,46,916.85	15	PAKUR	8,93,48,761.86	61,14,162.50	9,54,62,924.36
8,09,45,512.70	7,34,62,687.95	74,82,824.75	16	GARHWA	22,44,77,631.10	79,74,118.75	23,24,51,749.85
2,70,48,856.38	2,08,98,502.88	61,50,353.50	17	GUMLA	6,81,12,665.59	58,21,718.50	7,39,34,384.09
5,59,23,613.33	5,55,66,847.33	3,56,766.00	18	PALAMU	28,01,45,611.73	99,60,347.00	29,01,05,958.73
1,42,79,740.43	1,32,84,546.56	9,95,193.87	19	LATEHAR	10,64,91,556.06	10,37,290.87	10,75,28,846.93
1,23,50,984.27	1,17,30,030.27	6,20,954.00	20	SIMDEGA	5,30,78,585.90	6,80,974.00	5,37,59,559.90
53,71,517.54	22,12,502.54	31,59,015.00	21	DHANBAD	24,48,43,306.98	46,63,189.00	24,95,06,495.98
3,20,55,781.67	2,24,17,416.17	96,38,365.50	22	BOKARO	7,41,58,751.58	92,91,122.50	8,34,49,874.08
1,40,30,539.14	1,22,55,422.64	17,75,116.50	23	GODDA	24,55,10,120.43	28,38,624.50	24,83,48,744.93
86,15,401.35	76,55,552.35	9,59,849.00	24	LOHARDAGA	6,19,43,597.39	9,89,963.00	6,29,33,560.39
83,43,24,115.91	83,26,01,863.91	17,22,252.00	25	STATE PROJECT OFFICE, RANCHI	2,25,66,02,559.91	17,22,252.00	2,25,83,24,811.91
1,44,93,83,891.68	1,36,83,17,991.14	8,10,65,900.54		TOTAL	5,62,26,43,590.35	12,32,67,312.18	5,74,59,10,902.53

**SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

Schedule forming part of Balance Sheet as on 31-03-15 and to be read in conjunction therewith

**Schedule 4
ADVANCES TO STAFF**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
2,04,94,422.71	4.1	General Adv. to Staff	1,74,83,038.71
18,81,716.00	4.2	T.A. Adv. to Staff	17,29,009.00
8,81,916.00	4.3	General Adv. to Staff (NPEGEL)	6,07,029.00
2,32,58,054.71		TOTAL	1,98,19,076.71

**Schedule- 5
ADVANCE FOR PROGRAMME EXPENDITURE**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
4,09,456.00	5.01	Advance to NCERT / JCERT	3,47,543.00
26,34,246.00	5.02	Advance to BEEO for Training	24,78,324.00
12,86,36,796.25	5.03	Advance to BRC for Training/Programme	1,56,52,668.32
14,40,61,814.50	5.04	Advance to CRC for Training/Programme	5,42,35,110.34
1,62,47,126.00	5.05	Advance to CRC for CRC Grant	1,16,20,430.00
4,16,000.00	5.06	Advance to Teacher for Teacher Training	2,92,000.00
1,16,91,806.00	5.07	Advance to IGNOU	1,15,41,326.00
9,00,97,086.00	5.08	Advance to NGO's for SSA	6,32,27,593.84
1,50,000.00	5.09	Advance to BDOs for Wall Writing	1,50,000.00
1,01,681.00	5.10	Advance to Residential School	2,01,681.00
8,92,852.00	5.11	Advance to Camp School/Bridge Course	1,50,000.00
44,22,984.37	5.12	Advance to Others Programme	-
3,16,950.00	5.13	Advance to VEC/SMC for Computer Education	-
-	5.14	Advance for TLE	-
34,00,140.00	5.15	Advance to NBT/CBT/JCERT	26,74,503.00
-	5.16	Advance to CRC for TLE (NPEGEL)	-
80,13,839.00	5.17	Advance to CRC for Training / Programme (NPEGEL)	63,47,089.00
2,88,000.00	5.18	Advance to Mata Samiti	2,88,000.00
4,94,30,707.44	5.19	Advance for programme (NPEGEL)	3,34,02,104.44
58,29,652.00	5.20	Advance to NGO for NPEGEL	1,84,028.00
-	5.21	Advance to CRCC	-
3,12,32,950.00	5.22	Advance for IED	2,92,86,913.00
11,22,540.00	5.23	Advance for Radio Programme	11,22,540.00
31,27,034.00	5.24	Advance for Innovative Scheme	34,44,094.00
30,21,572.00	5.25	Advance to DIET for Training	30,21,572.00
24,18,366.00	5.26	Advance to VEC for Remedial Teachers	19,26,316.00
93,34,89,818.60	5.27	Advance to VEC for Training / Grants	2,45,55,63,383.34
2,07,571.00	5.28	Adv to Distt. Science Centre	82,571.00
2,21,33,370.80	5.29	Others	2,12,77,067.80
-	5.30	Advance to BRCC	-
-	5.31	Advance to CRC for Furniture	-
2,57,96,192.00	5.32	Advance to KGBV for Secondary Education	9,55,77,445.00
1,79,04,881.00	5.33	Advance to KGBV for 12th F.C. Construction of Building	1,78,85,547.00
-	5.34	Advance to CRC for Training (NPEGEL)	-
90,58,257.00	5.35	Advance to KGBV for SSA Programme	96,06,970.00
-	5.36	Advance to DPEP	-
45,99,771.46	5.37	Advance to UNICEF / UNICEF Aided Programme	44,99,253.46
1,76,40,269.00	5.38	Advance to Mahila Samakhya Kendra (MSK)	1,76,40,269.00
85,677.00	5.39	Advance to BRP&CRP for Training	66,877.00
19,38,29,525.34	5.40	Advance to VEC for Bridge Course (NRBC/RBC)	10,90,10,552.00
-	5.41	Receivable from GOJ for Text-books (OBC & General)	-
1,86,05,963.00	5.42	Advance to Printers for Printing of Free Text-books	1,86,05,963.00
-	5.43	Receivable from State Govt. for NSB under 12 F.C.	-
-	5.44	Advance to BRC for Intervention	5,30,100.00
1,75,11,12,894.76		TOTAL :-	2,99,19,59,834.54



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-15 and to be read in conjunction therewith

Schedule- 6
ADVANCE FOR CIVIL WORKS

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
1,22,39,375.00	6.01	Adv. to BRCC for construction of BRC	91,99,247.00
1,54,09,459.25	6.02	Adv. to VEC for Construction of CRC	1,16,05,919.25
3,53,58,88,343.85	6.03	Adv. To VEC for ACR	1,76,00,27,782.55
74,75,96,238.71	6.04	Adv. To VEC for New School building	50,42,68,764.75
7,78,24,360.00	6.05	Adv. To VEC for Drinking Water	6,03,53,207.06
60,24,90,133.34	6.06	Adv. To VEC for Toilet	31,71,71,124.97
10,13,993.00	6.07	Adv. To EGS Building	10,13,993.00
57,00,07,114.00	6.08	Adv. To VEC for Upper Primary Building (3room ACR)	42,02,61,217.46
45,20,519.00	6.09	Adv. To VEC for Buildingless School	26,04,136.00
8,13,216.00	6.1	Adv. To BDO/PHED (ACR, DW, Toilet, BRC & CRC)	8,13,216.00
12,34,825.00	6.11	Advance to VEC for Electrification	10,59,865.00
4,63,14,735.00	6.12	Advance to VEC for Ramp (IED)	2,49,74,899.00
30,33,34,456.00	6.13	Advance to VEC for HM Room	15,90,52,691.00
41,12,98,641.10	6.14	Advance to VEC for Boundary Wall	21,98,21,545.26
3,77,51,628.50	6.15	Advance to VEC for Major Repaire	3,41,71,099.50
5,83,99,587.13	6.16	Other (NPEGEL CRC/ACR)	5,25,13,024.13
6,42,61,36,624.88		Total :-	3,57,89,11,731.93



**SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT, RANCHI**
Consolidated Income and Expenditure Account for the year ending 31.03.2015

Amount Previous Year	EXPENDITURE	Schedule	Amount Current Year	Amount Previous Year	INCOME	Schedule	Amount Current Year
	Expenditure at District & Sub-district level			3,58,62,27,732.24	Funds recd. from Govt. of India:		6,95,58,14,500.00
5,12,68,67,835.91	Teacher Salary	7	7,76,62,16,714.23	-	(a) SSA		-
11,39,48,082.43	Block Resource Centre	8	11,02,95,277.27		(b) NPEGEL		
35,74,81,466.00	Cluster Resource Centre	9	33,39,98,749.00	2,01,74,31,075.00	Funds recd. from State Govt. :		5,33,02,37,000.00
-	Civil Work	10	-	-	(a) SSA		-
18,04,97,457.45	Interventions for out of school children	11	15,26,18,634.00		(b) NPEGEL		
71,99,93,944.50	Free Text Book	12	65,93,80,875.00		Funds recd. from State Govt.		
89,98,434.00	Innovative Activities	13	1,39,77,905.00	-	13th Finance Commission Award		3,69,00,00,000.00
10,06,63,522.00	Interventions for Disabled Children	14	5,35,88,714.00				
2,93,75,119.35	Interventions for girls children (NPEGEL)	15	79,36,185.06		Interest:		
29,30,14,034.87	Maintenance Grant	16	21,39,99,672.63	24,21,48,653.08	(a) SSA		30,75,35,947.02
39,04,11,248.47	Management and MIS	17	43,85,31,034.47	54,91,235.84	(b) NPEGEL		72,60,629.38
10,10,299.00	Research & Evaluation	18	84,80,067.00		Others:		
35,35,75,293.79	School Grant	19	34,66,86,178.20	(39,95,350.50)	(a) Miscellaneous Receipt		8,18,059.00
4,01,80,226.00	Teacher Grant	20	3,93,85,625.00		(b) UNICEF in Kind		-
84,67,614.00	TLE	21	1,67,30,404.00				
5,03,15,805.00	Teacher Training	22	14,15,58,001.60				
5,48,87,236.89	Community & Mobilization	23	4,92,23,782.00	3,09,90,62,263.20	Excess of Expenditure over Income		-
1,10,94,10,990.90	School Uniform	24	12,12,44,150.10				
-	Infrastructure for Library Books	25	-				
-	SIEMAT	26	-				
72,66,998.30	Residential School (Model-1)	27	92,62,733.00				
-	Excess of Income over Expenditure		5,80,85,51,453.84				
8,94,63,65,608.86	Total		16,29,16,66,135.40	8,94,63,65,608.86	Total		16,29,16,66,135.40

In terms of our separate report of even date


Finance & Accounts Officer
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER


Adl. Controller of Finance
JEPC, Ranchi
CONTROLLER OF FINANCE


State Project Director
JEPC, Ranchi
State Project Director

For N. K. D. & Co.
(Chartered Accountants)
(FRN.- 323664E)

UPENDRA KUMAR
Partner
Mem No. 408720
Dated: 08.01.2015

SARVA SHIKSHA ABHIYAN

Of

JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Income & Expenditure as on 31-03-15 and to be read in conjunction therewith

Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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Schedule: - 7

	TEACHER SALARY	
5,12,68,67,835.91	(a) Para Teachers Salary	7,76,62,16,714.23
5,12,68,67,835.91	Total	7,76,62,16,714.23

Schedule: - 8

	BLOCK RESOURCE CENTRE	
6,16,61,960.07	(a) Salary of BRPs	5,80,62,254.00
2,30,11,965.00	(b) Salary of RPs (CWSN)	1,96,33,257.00
1,01,92,756.00	(c) Salary of Data Entry Operator	1,58,66,799.20
71,879.00	(d) Furniture Grant	-
1,28,30,302.36	(e) Contingency Grant	97,34,625.11
44,27,263.00	(f) Workshop , Meeting	48,03,771.96
16,63,418.00	(g) TLM	6,64,949.00
88,539.00	(h) Maintenance Grant	15,29,621.00
11,39,48,082.43	Total	11,02,95,277.27

Schedule: - 9

	CLUSTER RESOURCE CENTRE	
30,44,85,274.00	(a) Salary of RP	29,90,22,938.00
23,97,131.00	(b) Furniture Grant	10,51,424.00
2,21,66,161.00	(c) Contingency	1,92,86,606.00
2,15,34,329.00	(d) Workshop , Meeting	1,22,05,139.00
34,68,917.00	(e) TLM	5,43,053.00
-	(f) Replacement of Furniture / TLE etc.	1,13,121.00
34,29,654.00	(g) Maintenance Grant	17,76,468.00
35,74,81,466.00	Total	33,39,98,749.00

Schedule: - 10

	CIVIL WORKS	
-	(a) Const. of BRC	-
-	(b) Const. of CRC	-
-	(c) Const. of ACR	-
-	(d) Const. of NSB	-
-	(e) Const. of Toilet	-
-	(f) Const. of Handpump	-
-	(g) Electricity	-
-	(h) Others	-
-	Total	-

Schedule: - 11

	Special Training for mainstreaming of OoSC	
41,855.00	(a) TLM Grant to EGS Teachers	-
-	(b) EGS Development Grant	-
-	(c) EGS Supervision	-
-	(d) Hon. For EGS Teachers	-
-	(e) Training For EGS Teachers	-
-	(f) Free Text Books of EGS Children	-
-	(g) Drop in Centre	-
66,53,766.00	(h) Innovative Scheme	14,76,500.00
-	(i) Madarsa / Maqtab	-
9,27,656.00	(j) Remedial Teaching	6,71,360.00
17,28,74,180.45	(k) Residential / Non-Residential Centre	15,04,70,774.00
18,04,97,457.45	Total	15,26,18,634.00



Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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Schedule: - 12

	FREE TEXT BOOK	
71,99,93,944.50	(a) Free text-books for focus group children	65,93,80,875.00
71,99,93,944.50	Total	65,93,80,875.00

Schedule: - 13

	INNOVATIVE ACTIVITIES	
10,95,104.00	(a) Computer Education	16,97,075.00
51,27,517.00	(b) Education of Girls	23,87,824.00
17,34,796.00	(c) Education of SC/ ST	58,89,107.00
3,79,824.00	(d) ECCE	24,59,935.00
-	(e) Urban Deprived Children	6,000.00
3,04,553.00	(f) Minority	15,18,158.00
3,56,640.00	(g) Others (Child Festival etc.)	19,806.00
89,98,434.00	Total	1,39,77,905.00

Schedule: - 14

	IED	
10,06,63,522.00	(a) IED	5,35,88,714.00
10,06,63,522.00	Total	5,35,88,714.00

Schedule: - 15

	NPEGEL	
17,56,480.00	(a) TLE (Equipment & Furniture Grant)	12,96,258.00
1,80,46,601.35	(b) Recurring grant for activities of Girls education	87,15,038.06
48,46,368.00	(c) Awards to school teachers	(1,75,744.00)
32,85,057.00	(d) Evaluation, remedial teaching, bridge course	(6,22,441.00)
(2,05,147.00)	(e) Learning through open school	-
1,87,916.00	(f) Teaching training	(13,83,896.00)
(3,01,700.00)	(g) Opening/running of child care centre	(7,17,800.00)
17,59,544.00	(h) Management Cost	8,24,750.00
-	(i) Additional Incentives	-
-	(j) Civil works CRC, ACR etc.	-
2,93,75,119.35	Total	79,36,165.06

Schedule: - 16

	SCHOOL MAINTENANCE GRANT	
29,30,14,034.87	(a) Repairs & Maintenance Grant	21,39,99,672.63
29,30,14,034.87	Total	21,39,99,672.63



Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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Schedule: - 17

	MANAGEMENT COST	
98,06,016.03	(a) Printing & Stationary	71,87,528.83
68,53,700.00	(b) Repairs & Maintenance of Vehicle/Generator	64,70,121.00
1,11,25,165.00	(c) Hiring of Vehicle	1,08,49,455.00
89,93,442.18	(d) Operating Expenses(Gen. Exp.)	2,25,75,315.30
20,05,423.00	(e) TA & Conveyance	33,04,944.00
1,06,24,733.40	(f) Media Activities	74,25,429.60
24,04,873.00	(g) Office Upkeep & Maintenance	22,29,829.00
2,07,229.00	(h) Postage & Stamp	2,17,137.00
27,03,40,484.03	(i) Salaries to Staff (including Hon.to DRG/RP etc.)	30,32,52,086.52
4,54,295.00	(j) Honorarium to Consultant /Others	27,62,378.00
2,59,466.00	(k) News Paper & Magazine	1,40,842.00
39,94,052.00	(l) Meeting Management	30,75,958.00
19,30,369.00	(m) Repairs Maintenance of Equipment	17,52,712.00
29,29,173.00	(n) Telephone & Fax	30,31,095.00
17,84,770.00	(o) Miscellaneous Exp.	36,40,973.00
12,00,252.00	(p) Office Rent	11,94,538.00
17,58,932.34	(q) Electricity Charges	19,75,524.82
1,91,847.00	(r) Insurance	79,360.00
3,74,651.92	(s) Bank Charges	3,12,417.36
1,27,06,431.57	(t) MIS/DISE	1,05,88,233.54
-	(u) EPF/GPF/GIC	-
58,158.00	(v) Enrollment Drive (School Chale Abhiyan)	77,26,262.00
72,55,498.00	(w) Seminar/Workshop	21,51,483.00
-	(x) Prior Period Expenses	59,000.00
9,17,441.00	(y) Audit Fee & Expenses	7,73,477.00
26,25,678.00	(z) Community Mobilization (MGT)	1,38,01,960.00
2,96,09,168.00	(aa) Learning Enhancement Programme	2,19,52,974.50
39,04,11,248.47	Total	43,85,31,034.47

Schedule: - 18

	RESEARCH & EVALUATION	
10,10,299.00	(a) Research & Evaluation	84,80,067.00
10,10,299.00	Total	84,80,067.00

Schedule: - 19

	SCHOOL GRANT	
35,35,75,293.79	(a) School Grant	34,66,86,178.20
35,35,75,293.79	Total	34,66,86,178.20

Schedule: - 20

	TEACHER GRANT	
4,01,80,226.00	(a) Teacher Grant	3,93,85,625.00
4,01,80,226.00	Total	3,93,85,625.00

Schedule: - 21

	TLE	
84,67,614.00	(a) TLE Grant	1,67,30,404.00
84,67,614.00	Total	1,67,30,404.00



Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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Schedule: - 22

	TEACHER TRAINING	
4,27,59,735.50	(a) Refresher In-service Teachers' Training - 10 days	2,48,66,607.60
60,13,451.50	(b) 1 day monthly cluster level meetings for 10 months for all teachers at CRC level -10 days	2,77,43,168.00
-	(c) Induction Training for Newly Recruited Teachers- 30 days	8,89,48,226.00
15,42,618.00	(d) Others	-
5,03,15,805.00	Total	14,15,58,001.60

Schedule: - 23

	COMMUNITY TRAINING	
5,48,87,236.89	(a) Training to VEC Members	4,92,23,782.00
5,48,87,236.89	Total	4,92,23,782.00

Schedule: - 24

	SCHOOL UNIFORM	
1,10,94,10,990.90	(a) School Uniform	12,12,44,150.10
1,10,94,10,990.90	Total	12,12,44,150.10

Schedule: - 25

	INFRASTRUCTURE FOR LIBRARY BOOKS	
-	(a) Library Books for Schools	-
-	Total	-

Schedule: - 26

	SIEMAT	
-	(a) SIEMAT	-
-	Total	-

Schedule: - 27

	RESIDENTIAL SCHOOL (MODEL-1)	
-	(a) Non-Recurring Expenditure	-
48,30,142.30	(b) Maintenance Per Child	55,97,740.00
1,93,250.00	(c) Stipend Per Child	3,51,350.00
1,89,801.00	(d) Course Book/Stationery & Other Educational Material	26,429.00
-	(e) Examination / Evaluation	-
12,02,036.00	(f) Salaries / Honorarium	22,22,777.00
-	(g) Vocational Training & Special Skill Training	3,383.00
1,23,100.00	(h) Electricity & Water Charges	2,53,427.00
1,61,435.00	(i) Medical Care & Contingencies	1,93,439.00
1,24,716.00	(j) Mainenance	3,69,369.00
82,227.00	(k) Miscellaneous	1,63,181.00
15,000.00	(l) Preparatory Camp	-
18,150.00	(m) PTA / Cultural Function & Celebration	28,943.00
2,96,000.00	(n) Provision for Rent	-
31,141.00	(o) Capacity Building	52,695.00
72,66,998.30	Total	92,62,733.00

8,94,63,65,608.86	GRAND TOTAL	10,48,31,14,681.56
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SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT, RANCHI
Consolidated Receipt and Payments Account for the year ending 31.03.2015

Amount Previous Year	RECEIPTS	Amount Current Year	Amount Previous Year	PAYMENTS	Amount Current Year
	Opening Balance			Amount paid to districts and sub-district level	
2,73,49,72,027.54	(a) Cash at Bank	1,44,93,83,891.68		Expenditure at District and sub-district level	
98,79,214.00	(b) Cheque in Hand	1,62,24,800.00	5,12,68,87,835.91	Teacher Salary	7,76,62,16,714.23
4,80,261.41	(c) Cash in Hand	3,62,552.20	11,39,48,082.43	Block Resource Centre	11,02,95,277.27
-	(d) Stores & stock	-	35,74,81,466.00	Cluster Resource Centre	33,39,98,749.00
			18,04,97,457.45	Interventions for out of school children	15,26,18,634.00
	Funds received from GOI		71,99,93,944.50	Free Text Book	59,71,40,875.00
3,58,62,27,732.24	(a) SSA	6,95,58,14,500.00	-	Innovative Activities	1,39,77,905.00
-	(b) NPEGL	-	10,06,63,522.00	Interventions for Disabled Children	46,34,714.00
	Funds received from State Govt.		-	Interventions for girls children (NPEGL)	-
2,01,74,31,075.00	(a) SSA	5,33,02,37,000.00	19,30,14,034.12	Maintenance Grant	21,39,99,672.63
-	(b) NPEGL	-	39,04,11,248.47	Management and MIS	43,85,31,034.02
			10,10,299.00	Research & Evaluation	84,80,067.00
-	Funds received from State Govt. 13th F.C. Award	3,69,00,00,000.00	20,35,75,293.79	School Grant	34,66,86,178.20
			-	Teacher Grant	-
	Interest		84,67,614.00	TLE	-
24,21,48,653.08	(a) SSA	30,76,35,947.02	5,03,15,805.00	Teacher Training	14,15,58,001.60
54,91,235.84	(b) NPEGL	72,80,629.38	5,48,87,236.89	Community & Mobilization	4,92,23,782.00
10,00,00,000.00	Funds received from State Govt. for Text-books	-	-	School Uniform	12,12,44,150.10
85,40,932.50	Capital Expenditure Reduced	-	-	Infrastructure for Library Books	-
-	Funds received from State Govt. for KGBV Const.	20,79,35,000.00	-	SIEMAT	-
13,70,036.50	Miscellaneous receipts	8,18,059.00	72,66,998.30	Residential School (Model-1)	92,62,733.00
			79,45,598.16	Capital Expenditure (Office Equipment, Furniture etc.)	55,74,578.00
16,62,86,592.76	Loan recovered from KGBV	-	-	Advances outstanding	
-	Security Money	19,10,000.00	-	Staff Advance	-
-	Fund receipt from NCERT for National Achievement	2,00,000.00	-	Programme Advance	74,20,24,390.00
36,27,339.07	Staff Advances Recovered	34,38,978.00	23,40,82,698.71	Civil Work Advance	11,44,99,100.00
57,32,507.00	Programme Advance	-	27,07,75,699.00	Payment of T.B for OBC/Gen boys against State Gov.	-
72,65,36,908.13	Civil Work Advance	-	-	Miscellaneous Payment	
			11,61,83,150.46	Payment of Liabilities	46,01,63,974.00
			-	Advance to KGBV	-
			53,65,387.00	Miscellaneous receipt reduced	-
				Closing Balance	
			1,44,93,83,891.68	(a) Cash at Bank	5,74,59,10,902.53
			1,62,24,800.00	(b) Cheque in hand	58,64,33,165.00
			3,62,552.20	(c) Cash in Hand	4,02,734.70
9,60,87,24,615.07	Total	17,97,11,21,357.28	9,60,87,24,615.07	Total	17,96,28,77,331.28

Finance & Accounts Officer
JEPC, Ranchi

Adl. Controller of Finance
JEPC, Ranchi

State Project Director
JEPC, Ranchi



For N. K. D. & Co.
Chartered Accountants
(FRN.- 323664E)

(CA UPENDRA KUMAR)
Partner
Mem No. 408720

Dated: 08.01.2016
Place: Ranchi

FINANCE & ACCOUNTS OFFICER

CONTROLLER OF FINANCE

State Project Director

SARVA SHIKSHA ABHIYAN
(IMPLEMENTED BY THE JHARKHAND EDUCATION PROJECT COUNCIL)

Schedule 28 of Significant Accounting Policies and Notes on Accounts forming part of the financial statements for the year ended 31st March, 2015

Significant Accounting Policies

a) Basis of Accounting:

The project accounts are prepared on historical cost convention and mercantile basis of accounting except in few cases of expenditure. Income/Grant are accounted for when they are actually received.

b) Fixed assets

Fixed assets purchased for SPO, DPO and BRC's operation are stated at there cost of acquisition. However, as per past practice, fixed assets acquired/created at field level for smooth operation of the project activities have been treated as Expenditure at the time of release of payments.

c) Project Civil Works:

Project Civil Works i.e., Construction of schools, Additional Classrooms, Toilet, Boundary wall etc. is capitalized in view of guidelines of GOI and release of grants for creation of capital assets.

d) Depreciation:

No depreciation is charged on fixed assets and civil works which is capitalized.

e) Interest earned on Bank Accounts:

Interest earned on balances of bank accounts is treated as Income & utilized for the purpose of the project at all level.

f) Miscellaneous Income:

Miscellaneous Receipts shown in the Income & Expenditure Accounts includes amounts refunded by Sub-district level implementing Agencies e.g., CRC's VEC's etc in respect of unspent funds.

g) Expenditure Incurred by the Implementing Agencies:

Expenditure incurred by CRC's & VEC funded by the Sarva Shiksha Abhiyan are accounted on receipt of Utilisation Certificates approved by their Office in charge.

h) Audit coverage:

Audited accounts include the accounts of SPO, DPOs and BRCs on the basis of audit of its books of accounts while accounts of CRCs and VECs are based on utilization certificates.



Notes on Accounts

- a) SARVA SHIKSHA ABHIYAN is being implemented in the state of Jharkhand by the Jharkhand Education Project Council, Ranchi which is a society, registered under the Societies Registration Act 1860.
- b) The method of accounting prescribed by the Manual On Financial Management and Procurement is as follows:
"Complete accounts in respect of the monetary transaction of the State Implementation Society in the Headquarters Office as well as in the Subordinate Offices shall be maintained in the same manner as required in a State Government Office. The "double entry method based on mercantile system" of accounting shall also be followed under SSA. SPO, DPOs and BRCs are following Double entry accounting system on mercantile basis;
- c) The project has adopted the Manual on Financial Management and Procurement issued by the Department of elementary Education and Literacy Ministry of Human Resources Development, Government of India.
- d) Funds in transit, Advances to Institutions and Balances with few Bank accounts are subject to confirmations/reconciliations and subsequent adjustments if any.
- e) Figures of previous year in Balance Sheet, Income & Expenditure Account Receipt & Payment Account and their schedules has been regrouped, reclassified, rearranged & adjusted wherever necessary.
- f) Funds received from other Government Agencies were treated as on Account received for executing work on behalf of Agencies providing funds and treated as liabilities.
- g) Grants received under SSA appropriated for KGBV as per need.



Finance & Accounts Officer
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER



Adl. Controller of Finance
JEPC, Ranchi

CONTROLLER OF FINANCE



State Project Director
JEPC, Ranchi

State Project Director



PROCUREMENT AUDIT

"This is to certify that we have gone through the procurement procedure used for the State for SSA / NPEGEL and based on the audit of the records for the year 2014-15 for the Jharkhand Education Project Council, Ranchi and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA / NPEGEL has been followed (except observation given in Annexure-I of our audit report) or the following deviations were observed.

Sl. No.	Details	Deviations	Amount involved (declared as mis-procurement)
←		NIL	→

Place : Ranchi

Date : 08.01.2016

For N. K. D. & CO
(Chartered Accountants)
(FRN.- 323664E)



Upendra Kumar
CA UPENDRA KUMAR
Partner
Mem No. 408720

N. K. D. & Co.

(Chartered Accountants)

2ND FLOOR, "RADHA GOURI"
GOUSHALA CHOWK,
NORTH MARKET ROAD,
UPPER BAZAR, RANCHI-834001
JHARKHAND
☎: 0651-2216217, 9334461579 (M)
email- nkandco@rediffmail.com

AUDIT OF VEC's

"This is to certify that for the financial year 2014-15 audit of 3,236
VEC's/SMC's conducted/undertaken by independent statutory auditors.

For N. K. D. & CO

(Chartered Accountants)

(FRN.- 323664E)

Place : Ranchi

Date : 08.01.2016



UPENDRA KUMAR

Partner

Mem No. 408720

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual "upto date Receipt"
For the Half Year / Financial year ending on 31.03.2015

(Rs. in lakhs)


Sl. No.	Name of Programme	AWP&B 2014-15	Opening Balance as on 01.04.14	Releases by GOI	Releases by States	13th Finance Commission Award	Audited Expenditure	AWP&B for next year.
1	SSA	184787.17	-471.12	69558.15	53302.37	36900.00	134504.13	155636.03
2	KGBV	9007.33	1540.40	6217.03	3347.63	0.00	7187.80	9294.26
	JHARKHAND	193794.50	1069.27	75775.18	56650.00	36900.00	141691.93	164930.29

Note: Expenditure includes under the both head of Capital and Revenue *per Jharkhand Education Project Council, Ranchi*


CONTROLLER OF FINANCE

AUDITOR'S CERTIFICATE

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


 Signature with rubber-stamp
 State Project Director

State Project Director

Place: **RANCHI**

Date: **08.01.2016**

For N. K. D. & Co.
 Chartered Accountants
 (FRN - 323664E)




 (CA UPENDRA KUMAR)
 Partner

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual "upto date Receipt"
For the Half Year / Financial year ending on 31.03.2015

(Rs. in lakhs)

Sl. No.	Name of Programme	Opening Balance as on 01.04.14	Releases	Reported Expenditure (as per QPR)
	1	2	3	4
1	SSA	-471.12	159760.52	125100.30
2	KGBV	1540.40	9564.66	5729.73
	JHARKHAND	1069.27	169325.18	130830.03

for Jharkhand Education Project Council, Ranchi

CONTROLLER OF FINANCE**AUDITOR'S CERTIFICATE**

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

Signature with rubber-stamp
 State Project Director

State Project Director

For N. K. D. & Co.
 Chartered Accountants
 (FRN - 323664E)

Place: **RANCHI**Date: **08.01.2016**

(CA UPENDRA KUMAR)
 Partner

Cr-3882-IN-Elementary Education Project

Name of the State / U.T. **JHARKHAND**

Activity wise Expenditure Statement of SSA for the year ended on 31.03.2015

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Expenditure as per QPR	Expenditure as per audited accounts	Differences	Reasons for Differences
1	New Primary School: Teacher Salary	57720.92	58135.92	-415.00	Provision made after reported exp.
2	New Upper Primary School: Teachers Salary	19157.37	19526.25	-368.88	----- do -----
3	Block Resource Centre	1269.00	1102.95	166.05	UC Not received till Audit.
4	Cluster Resource Centre	2946.37	3339.99	-393.62	Previous years advance adjusted
5	Civil Work	7850.29	26987.81	-19137.52	----- do -----
6	Toilet, Drinking Water	192.23	2581.91	-2389.68	----- do -----
7	Interventions for Out of School Children	734.22	1526.19	-791.97	----- do -----
8	Free text-books	6544.61	6593.81	-49.20	----- do -----
9	Innovative Activities	102.10	139.78	-37.68	----- do -----
10	Interventions for Disabled Children	378.97	535.89	-156.92	----- do -----
11	Intervention for Girls Children (NPEGEL)	0.00	126.88	-126.88	----- do -----
12	Maintenance Grants	2775.95	2140.00	635.95	UC Not received till Audit.
13	Management & MIS	3446.48	3975.15	-528.67	Previous years advance adjusted
14	Research & Evaluation	20.69	84.80	-64.11	----- do -----
15	School Grants	3013.25	3466.86	-453.61	----- do -----
16	Teacher Grants	30.44	393.86	-363.42	----- do -----
17	TLE	0.00	167.30	-167.30	----- do -----
18	Teacher Training	258.08	1415.58	-1157.50	----- do -----
19	SMC/PRI Training	388.86	492.24	-103.38	----- do -----
20	Community Mobilisation	377.72	138.02	239.70	UC Not received till Audit.
21	School Uniforms	17515.56	1212.44	16303.12	----- do -----
22	School Libraries	0.00	0.00	0.00	
23	Residential Schools	85.22	92.63	-7.41	Previous years advance adjusted
24	SIEMAT	0.00	0.00	0.00	
25	State Component	291.97	327.89	-35.92	Previous years advance adjusted
26	Kasturba Gandhi Balika Vidyalya	5729.73	7187.80	-1458.07	Previous years advance adjusted
27	National Component	0.00	0.00	0.00	
TOTAL		130830.03	141691.93	-10861.90	

Note: Expenditure includes under the both head of Capital and Revenue

CONTROLLER OF FINANCE**AUDITOR'S CERTIFICATE**

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

Signature with rubber-stamp
State Project Director
State Project Director

Place: **RANCHI**Date: **08.01.2016**

For N. K. D. & Co.
Chartered Accountants
(FRN- 323664E)



CA UPENDRA KUMAR
Partner
Mem No. 408720

Consolidated Annual Financial Statement

State: **JHARKHAND**Year Ending: **31st March, 2015****SOURCE & APPLICATION**

(Rupees in lakhs)

	SSA	KGBV	TOTAL
Opening Balance			
a) Cash in hand	3.63	13.01	16.63
b) Cash at Bank & Cheque in hand	14,656.09	9,410.78	24,066.86
Total	14,659.71	9,423.78	24,083.50
Source (Receipt)			
b) Fund received from Government of India	69,558.15	6,217.03	75,775.18
c) Fund received from State Government	53,302.37	3,347.63	56,650.00
d) Fund received from State Govt. 13th F.C. Award	36,900.00	-	36,900.00
e) Interest	3,147.97	142.03	3,290.00
f) Others (Misc. receipts & Liab. Increase / decrease)	8.18	0.03	8.21
TOTAL Receipts	1,77,576.37	19,130.51	1,96,706.88
Application (Expenditure)	AWP&Budget Incl. spillover	Expenditure incurred	Savings / Excess
a) Teacher Salary	76,878.29	77,662.17	(783.88)
b) Block Resource Centre	1,269.00	1,102.95	166.05
c) Cluster Resource Centre	2,946.37	3,339.99	(393.62)
d) Civil Work	8,042.52	29,569.72	(21,527.20)
e) Interventions for Out of School Children	734.22	1,526.19	(791.97)
f) Free text-books	6,544.61	6,593.81	(49.20)
g) Innovative Activities	102.10	139.78	(37.68)
h) Interventions for Disabled Children	378.97	535.89	(156.92)
i) Intervention for Girls Children (NPEGEL)	-	126.88	(126.88)
j) Maintenance Grants	2,775.95	2,140.00	635.95
k) Management & MIS	3,824.20	4,113.17	(288.97)
l) Research & Evaluation	58.20	84.80	(26.60)
m) School Grants	3,013.25	3,466.86	(453.61)
n) Teacher Grants	30.44	393.86	(363.42)
o) TLE	-	167.30	(167.30)
p) Teacher Training	258.08	1,415.58	(1,157.50)
q) SMC/PRI Training	388.86	492.24	(103.38)
r) School Uniforms	17,515.56	1,212.44	16,303.12
s) School Libraries	-	-	-
t) Residential Schools	85.22	92.63	(7.41)
u) SIEMAT	-	-	-
v) State Component	254.46	327.89	(73.43)
w) Kasturba Gandhi Balika Vidyalya	5,729.73	7,187.80	(1,458.07)
x) Others (Outstanding advances & Miscellaneous Payment)	-	30,934.35	(30,934.35)
TOTAL	1,30,830.03	1,72,626.28	(41,796.25)
Closing Balance			
a) Cash in hand	4.03	9.71	13.73
b) Cash at Bank & Cheque in hand	14,656.09	9,410.78	24,066.86
Total	14,660.11	9,420.48	24,080.60

For Jharkhand Education Project Council, Ranchi

CONTROLLER OF FINANCE**AUDITOR'S CERTIFICATE**

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

Signature with rubber-stamp
State Project Director
State Project Director

For N. K. D. & Co.
Chartered Accountants
(FRN - 323664E)



(CA UPENDRA KUMAR)
Partner
Mem No. 408720

Place: **RANCHI**
Date: **08.01.2016**

SETTLEMENT OF PREVIOUS AUDIT OBJECTIONS

We have gone through the compliance of audit objections. All the objections raised upto the financial year 2013-14 have since been complied with.

Place : Ranchi

Date : 08.01.2016

For N. K. D. & CO

(Chartered Accountants)
(FRN.- 323664E)



UPENDRA KUMAR
Partner
Mem No. 408720

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Jharkhand for the
Financial Year 2014-15 for SSA, NPEGL & KGBV (Grant-in-Aid Capital)
(Excluding 13th Finance Commission Award)**

Name of the State: **JHARKHAND**

Sl. No	Particulars	SSA	NPEGL	KGBV	Total
1.	Opening balance				
A.	Unspent balance of previous year				
a.	Grant-in-Aid Capital	472641069.52	8597288.87	13772021.54	495010379.93
B.	Unadjusted Advances				
a.	Grant-in-Aid Capital	6367737057.75	58399587.13	187593819.46	6613730444.34
	Sub Total (A) Opening Balance	6840378107.27	66996875.00	201365841.00	7108740824.27
2.	Funds received from Government of India (MHRD)				
a.	Grant-in-Aid Capital (F.No.15-4/2014-EE-11 Dated 23.05.2014)	588034000.00	0.00	0.00	588034000.00
3.	Funds received from State Government				
a.	Grant-in-Aid Capital (S/स.वि.वि. 02/1478, 1849, 70, 171 एच 720 R. 29.07.14, 15.09.14, 15.01.15, 12.03.15 एच 310315)	2265900000.00	0.00	0.00	2265900000.00
4.	Bank interest				
a.	Grant-in-Aid Capital	0.00	0.00	0.00	0.00
5.	Miscellaneous Income				
a.	Grant-in-Aid Capital	0.00	0.00	0.00	0.00
	Sub Total (B)	2853934000.00	0.00	0.00	2853934000.00
	Grand Total (A+B)	9694312107.27	66996875.00	201365841.00	9962674824.27
6.	Less Amount				
A.	Actual Expenditure during the year 2014-15				
a.	Grant-in-Aid Capital	2956971950.61	4752057.68	126424239.28	3088148247.57
B.	Outstanding advance as on 31st March, 2015				
a.	Grant-in-Aid Capital	3526398707.80	52513024.13	155131723.18	3734043455.11
	Total (A+B)	6483370658.41	57265081.81	281555962.46	6822191702.68
7.	Excess/Deficit of Fund				
a.	Grant-in-Aid Capital	0.00	0.00	0.00	0.00
8.	Unspent Balance as on 31st March, 2015				
a.	Grant-in-Aid Capital	3210941448.86	9731794.19	-80190121.46	3140483121.59

1. Certified that out of ₹ 2,85,39,34,000.00 (₹ Two hundred and eighty five crore, thirty-nine lakhs and thirty four thousand only) of Grant-in-Aid Capital sanctioned/received during the year 2014-15 in favor of State Project Director, Jharkhand Education Project Council, Ranchi, Jharkhand vide Ministry of Human Resource Development, Department of School Education & Literacy, letter Nos., noted against each and ₹ Nil (₹ Nil only) on account of interest and miscellaneous income earned during the period 01.04.2014 to 31.03.2015 and ₹ 49,50,10,379.93 (₹ Forty-nine crore, fifty lakhs ten thousand three hundred seventy-nine and ninety-three paise only) on account of unspent balance and ₹ 6,61,37,30,444.34 (₹ Six hundred and sixty-one crore, thirty-seven lakhs, thirty thousand four hundred forty-four and thirty-four paise only) as opening advance of the previous year, a sum of ₹ 3,08,81,48,247.57 (₹ Three hundred and eight crore, eighty-one lakhs, forty-eight thousand, two hundred forty-seven and fifty-seven paise only) of Grant-in-Aid Capital has been utilized for the purpose for which it was sanctioned and amount of ₹ 3,14,04,83,121.59 (₹ Three hundred and fourteen crore, four lakhs, eighty-three thousand one hundred twenty-one and fifty-nine paise only) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2015-16.

2. It is also certified that out of amount of ₹ 3,08,81,48,247.57 (₹ Three hundred and eight crore, eighty-one lakhs, forty-eight thousand, two hundred forty-seven and fifty-seven paise only) shown as utilized, account for an amount of ₹ 3,73,40,43,455.11 (₹ Three hundred and seventy-three crore, forty lakhs, forty-three thousand, four hundred fifty-five and eleven paise only) of Grant-in-Aid Capital are yet to be received/adjusted from implementing units/agencies, which has been allowed to be carried forward.

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

Kinds of checks exercised

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



CONTROLLER OF FINANCE
AUDITORS' CERTIFICATE
State Project Director
 Signature with rubber stamp
 SPD

Dated :

We have verified the above statements with the books of accounts and records produced before us for our verification and found that the same have been drawn in accordance therewith.

For N. K. D. & Co.
Chartered Accountants
(FRN - 323664E)


(CA UPENDRA KUMAR)
Partner

Mem No. 408720



Place : RANCHI

Dated :

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Jharkhand for the
Financial Year 2014-15 for SSA, NPEGEL & KGBV (Grant-in-Aid General)
(Excluding 13th Finance Commission Award)**

Name of the State: **JHARKHAND**

Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1.	Opening Balance				
A.	Unspent balance of previous year				
a.	Grant-in-Aid General	-552787961.42	24437214.61	140267795.94	-388082950.87
B.	Unadjusted Advances				
a.	Grant-in-Aid General	2255788314.03	63274198.44	34214068.55	2353276581.02
	Sub Total (A) Opening Balance	1703000352.61	87711413.05	174481864.49	1965193630.15
2.	Funds received from Government of India (MHRD)				
a.	Grant-in-Aid General (F.No.15-4/2014-EE-11 Dated 23.05.2014, 19.09.2014 & 31.12.2014)	6367780500.00	0.00	621703000.00	6989483500.00
3.	Funds received from State Government				
a.	Grant-in-Aid General (B/SL/SLP/12/1478/1848/2008/70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000)	3064337000.00	0.00	334763000.00	3399100000.00
4.	Bank Interest				
a.	Grant-in-Aid General	307535947.02	7260629.38	14203063.32	328999639.72
5.	Miscellaneous Income				
a.	Grant-in-Aid General	818059.00	0.00	3130.00	821189.00
	Sub Total (B)	9740471506.02	7260629.38	970672193.32	10718404328.72
	Grand Total (A+B)	11443471858.63	94972042.43	1145154057.81	12683597958.87
6.	Less Amount				
A.	Actual Expenditure during the year 2014-15				
a.	Grant-in-Aid General	6790753094.50	7936165.06	592355716.90	7391044976.46
B.	Outstanding advance as on 31st March, 2015				
a.	Grant-in-Aid General	3554791330.81	40540250.44	609879144.84	4205210726.09
	Total (A+B)	10345544425.31	48476415.50	1202234861.74	11596255702.55
7.	Excess/Deficit of Fund				
a.	Grant-in-Aid General	0.00	0.00	0.00	0.00
B.	Unspent Balance as on 31st March, 2015				
a.	Grant-in-Aid General	1097927433.32	46495626.93	-57080603.93	1087342256.32

1. Certified that out of ₹ 10,38,85,83,500.00 (₹ One thousand and thirty-eight crore eighty-five lakhs eighty-three thousand and five hundred only) of Grant-in-Aid General sanctioned/received during the year 2014-15 in favor of State Project Director, Jharkhand Education Project Council, Ranchi, Jharkhand vide Ministry of Human Resource Development, Department of School Education & Literacy, letter Nos., noted against each and ₹ 32,98,20,828.72 (₹ Thirty-two crore, ninety-eight lakhs, twenty thousand, eight hundred twenty-eight and seventy-two paise only) on account of interest and miscellaneous income earned during the period 01.04.2014 to 31.03.2015 and ₹ (-) 38,80,82,950.87 (Minus balance of ₹ Thirty-eight crore, eighty lakhs, eighty-two thousand, nine hundred fifty and eighty-seven paise only) on account of unspent balance and ₹ 2,35,32,76,581.02 lakhs (₹ Two hundred and thirty-five crore, thirty-two lakhs, seventy-six thousand, five hundred, eighty-one and two paise only) as opening advance of the previous year, a sum of ₹ 7,39,10,44,976.46 (₹ Seven hundred and thirty-nine crore, ten lakhs, forty-four thousand, nine hundred seventy-six and forty-six paise only) of Grant-in-Aid General has been utilized for the purpose for which it was sanctioned and amount of ₹ 1,08,73,42,256.32 (₹ One hundred and eight crore, seventy-three lakhs, fourty-two thousand, two hundred, fifty-six and thirty-two paise only) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2015-16.

2. It is also certified that out of amount of ₹ 7,39,10,44,976.46 (₹ Seven hundred and thirty-nine crore, ten lakhs, forty-four thousand, nine hundred seventy-six and forty-six paise only) shown as utilized, account for an amount of ₹ 4,20,52,10,726.09 (₹ Four hundred and twenty crore, fifty-two lakhs, ten thousand, seven hundred twenty-six and nine paise only) of Grant-in-Aid General are yet to be received/adjusted from implementing units/agencies. Which has been allowed to be carried forward.

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

Kinds of checks exercised

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


State Project Director
 Signature with rubber-stamp
 SPD


CONTROLLER OF FINANCE
 AUDITORS' CERTIFICATE

Dated :

We have verified the above statements with the books of accounts and records produced before us for our verification and found that the same have been drawn in accordance therewith.

Place : RANCHI

Dated :

For N. K. D. & Co.
 Chartered Accountants
 (FRN- 323664E)


(CA UPENDRA KUMAR)
 Partner
 Mem No. 408720

