

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, 2016

M/S RAJESH SRIVASTAVA & CO.

CHARTERED ACCOUNTANTS

"KAMYANI" 143/2, BALIHAR ROAD,

MOHABALI,

RANCHI - 834003 (JHARKHAND)

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To,
The 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 2016 together with Consolidated Income and Expenditure Account and Consolidated Receipts and Payments Account of State Project Office, Ranchi and District Level Offices and Block Resource Centres (BRCs) audited by us and other Statutory Auditors 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 observations 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 and Expenditure Account and Receipts and Payment Account are in agreement with the books of accounts maintained by the Agency.
 - d) The Balance Sheet, Income and Expenditure Account and Receipts and Payment Account dealt with this report are in accordance with the Accounting Standards 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 above mentioned Project as at 31st March'2016.
- b) In the case of the Income and Expenditure Account of the excess of expenditure over income for the year ended on that date.
and
- c) In the case of the Receipts and Payment Account of the receipts and payments for the year ended on that date.

For RAJESH SRIVASTAVA & CO.
Chartered Accountants

Date:- 24/12/2016

Place:- Ranchi



(CA. Rajesh Srivastava)

(Partner)

M. No.:- 071792

ANNEXURE-A

Annexure to Auditors Report of Sarva Shiksha Abhiyan (including NPEGEL)

During the course of our audit and compilation of accounts of **SARVA SHIKSHA ABHIYAN** of various districts of Jharkhand Education Project Council, Ranchi for the year ended 31st March 2016 audited by us and other Independent Statutory Auditors, our salient observations and comments are as follows:-

1. ADJUSTMENT OF ADVANCES :-

- The Project is having an advance of **Rs. 876.52 crores** as on 31.03.2016 under the head 'Advance to Staff', 'Advance for Programme Exp.' and 'Advance for Civil Works'. In many cases, Advances are pending since many years and no Adjustment/ recovery have been made so far. Inspite of huge unadjusted old advances, fresh advances have been given by Ranchi, Dumka, Jamtara, Pakur, Chatra and Latehar districts during the year. Further, in case of Dumka, physical report shows Civil works as mostly completed, but advances are still unadjusted. Similarly, in Dumka district, advances against those programmes which have already been executed in previous year, are still continuing.

2. FIXED ASSETS: PHYSICAL VERIFICATION OF CASH AND FIXED ASSETS:-

- In Ramgarh, Ranchi and Khunti Districts, no physical verification of cash and Fixed Assets has been done.

3. BANK RECONCILIATION STATEMENT :-

- In Pakur and West Singhbhum, huge amount of stale cheques are pending in Bank Reconciliation statement.
- In Pakur, an amount of Rs. 6,41,912.50 was not credited in account by Bank.
- In Pakur, amount of Rs. 1,39,517.00 debited by Bank without any payment order or cheque on 28.06.2007.
- In Pakur, amount of Rs. 14,99,482.00 credited by Bank but same not accounted for in books.
- In Pakur, amount of Rs. 4,18,030.00 on 04.12.2007, Rs. 60,000.00 on 18.01.2008, Rs. 2,00,000.00 on 20.09.2008 and Rs. 69,700.00 on 12.01.2009 debited by Bank but not accounted in books.
- In Pakur (NPEGEL), Rs. 11,450.00 credited by Bank but not accounted for in Books of accounts.



- In Koderma BRCs, Bank Reconciliation statement is not prepared on monthly basis.
- In Ramgarh (Chitarpur BRC) and Ranchi (Khalari & Tamar BRCs), Bank Reconciliation statement not made available.
- In Ramgarh (DULMI BRC), In Khunti (DLO, Karra, Murhu, Arki BRCs), difference explained in Bank Reconciliation statement not adjusted in books.
- In Ramgarh DLO, Bank Reconciliation statement not made available for majority of bank accounts.

4. TAX DEDUCTED AT SOURCE:-

- In Bhagmara BRC of Dhanbad district, payment of Rs. 92850.00 has been made to M/s Dashmesh Caterors without deduction of TDS.
- In Dhanbad BRC of Dhanbad district, payment of Rs. 111610.00 has been made to M/s Sagar Centre without deduction of TDS.
- In Nirsha BRC of Dhanbad district, payment of Rs. 121422.00 has been made to M/s Deepak Caterors without deduction of TDS.
- In Purvi Tundi BRC of Dhanbad district, payment of Rs. 109140.00 has been made to M/s Ganesh Caterors without deduction of TDS.
- In Deoghar, TDS not deducted on Vehicle Hire Charges, Rent to Tent house and Job work on printing of books. Also, TDS not deducted on salary payment to Ms Ranjana Roy amounting to Rs. 304159.00.
- In Bokaro (Chas BRC), no TDS has been deducted on payment of Rs. 77,180.00 to M/s Ganpati Enterprises.
- In Bokaro (Peterwar BRC), no TDS has been deducted on payment of Rs. 52,360.00 to M/s Kumar Kaushel.
- In Khunti BRCs, TDS returns not filed on time.

5. NON MAINTENANCE OF RECORDS :-

- In Jamtara (Nala BRC), District and Hirzapur BRC of Pakur District, Ramgarh District, Khunti District (all BRCs), Ranchi (all BRCs), Fixed Assets Register are not maintained as per Financial Manual.
- In all BRCs of Dhanbad district and DLO, Palamu, Utilization Certificates were not produced.
- In all BRCs of Dhanbad district, payment of TA has been made to BEFO cum BRCC, but no details of journey undertaken by him are mentioned.
- In Ranchi, Chatra, West Singhbhum and Latehar, grants released for Civil work, School Maintenance Grant and Other grants, but Utilization Certificates not collected on regular basis.
- In all BRCs of Dhanbad district and Sahibganj district, Generator Log Books are not being maintained properly.



- In Pakur, West Singhbhum, Deoghar and Lohardaga, Advance Register is not being maintained as per Project Guidelines.
- In Ramgarh, Khunti, Salary register, Stock Register, Dispatch Register, Cheque Issue Register, Bill Register are not being maintained properly.
- In Hazaribagh DLO and BRCs, some vouchers were not matching with Bills attached with them.

6. NO ACTION TAKEN ON PREVIOUS YEAR's AUDIT OBJECTIONS:-

- In Kundihat BRC of Jamtara district, West Singhbhum and Ramgarh District, no compliance has been done against audit objections of previous year.

7. NON PAYMENT OF OUTSTANDING LIABILITIES:-

- In Pakur (DLO-Pakur), Ramgarh (Ramgarh, Patratu and Dulmi BRCs), Garhwa, Gumla and Palamu, several liabilities are continuing since previous year which are neither paid nor reversed.

8. INTERNAL CONTROL:-

- It is the policy of the Agency to get the internal audit done of 1/3rd of the Districts every year on rotational basis. In current year, internal audit of few of the districts are still under progress. In our opinion, internal audit should be done on regular and timely basis so the reliance on the control can be established.

In our opinion, strict and immediate compliance of above observations should be ensured at the level of State Project office. Further, the compliance of detailed observations raised by other statutory auditors should be complied by the concerned District Level Offices (DLOs) and Block Resource Centres (BRCs) to their immediate controlling offices.



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI
CONSOLIDATED BALANCE SHEET AS ON 31.03.2016

Previous Year Rs.	LINE ITEMS	G/L	Current Year		Previous Year Rs.	ASSETS	G/L	Current Year	
			Rs.	Rs.				Rs.	Rs.
GENERAL FUND									
90,10,42,45/-	A) Capital Exp. Out Of Grants				10,30,23,84,928.00	Current Balance -			
90,10,42,45/-	Opening Balance (Funds Available)		20,65,92,400.00		09,32,978.00	Funds available in the year (Initial Balance) -	21	20,65,92,400.00	
9,63,78,22/-	Opening Balance (Civil Works)		22,49,93,42,122.44			Received From U.N.I.C.E.F	22	-	
30,02,970.00	Addition during the year (Funds Available)		45,02,746.00		2,36,17,24,008.20	Civil works construction during the year -	23	81,08,59,770.73	28,98,82,88,701.70
2,87,17,24,008.20	Addition during the year (Civil Works)		50,05,37,770.73		23,80,56,41,089.21				
72,80,56,41,089.21	Closing Balance		20,65,92,400.00						
GRANT RECEIVED									
8,84,20,48,736.29	y Unspent Grant : (Opening)		17,55,92,32,802.84		4,10,714.40	Current Balance		9,77,798.29	
					79,04,93,165.00	Outgoings in Hand / Transf.		3,07,26,881.00	
	i) Grant received during the year -				6,74,39,14,000.00	Transferred to Subsidized Banks	3	8,46,37,10,502.52	
8,95,18,14,530.00	From Govt. of India (ESM)		5,13,12,92,360.00			+ Bank Acc. Bank Branch		-	
5,83,32,57,000.00	From State Govt. of Jharkhand (ESM)		4,46,83,14,265.00		91,043.64	Closing Stock in State Govt		5,41,28,54,233.62	
	From Govt. of India (NPEGEL)							1,74,729.64	
5,83,32,57,000.00	From State Govt. of Jharkhand (NPEGEL)								
5,83,32,57,000.00	From State Govt. (NPEGEL) Commission to Award								
31,42,46,79,40	Interest Income (A/c Accrued 1,41,400)		12,03,71,365.84		1,36,15,10,87	Adv. to Instl.	4	3,76,87,672.24	
8,78,75,40	Interest		3,14,08,10		2,48,19,10,814.54	Adv. to Disbursement - ap	5	4,16,17,27,240.00	
18,21,16,58,159.40	Total fund received during the year -		3,42,25,05,505.92		3,57,49,11,711.02	Adv. to Disbursement	5	4,16,17,27,240.00	8,72,52,35,308.62
19,42,37,14,691.50	Less : Cr. in Lst. Accts. for Rev. of Expenditure		10,31,67,07,144.12						
6,81,63,01,450.24	B) Excess of Income over Expenditure (D)		(79,88,01,636.23)		71,000.00	Security Deposit			
14,62,66,38,90.13	Total (B)		10,74,61,37,766.61						
52,74,773.00	Less : Cr. in Lst. Accts. for Rev. of Expenditure (D) Netted		47,07,145.07						
2,85,17,24,008.20	Less : Cr. in Lst. Accts. for Rev. of Expenditure (D) Netted		15,37,05,710.73		6,77,04,429.00	Receivable from State Govt for APL Days Uniform		1,09,16,024.00	
11,37,81,28,003.64	(D) Closing Balance in Unspent Grant		8,86,35,18,346.28		52,74,773.00	Receivable from State Govt for General & O.P.L. Days Text Books			
19,42,37,14,691.50	C) Current Liabilities & Provisions :	1	4,42,35,78,252.44						
	Significant Accounting Policy & Notes Annexure	20							
28,21,27,25,341.28	TOTAL :		37,17,92,78,201.02	36,21,27,22,247.34	10,180.12		37,97,56,78,521.02		

Amounts in Rupees above form integral parts of Balance Sheet

Dated at Ranchi on 24.12.2016. Dated at Ranchi

For RAJESH SRIVASTAVA & CO.

(Chartered Accountants)
(PR No. 012000C)

(CA. RAJESH SRIVASTAVA)
PARTNER

MEN. No. 374792

Dated: 24.12.2016
Place: Ranchi

State Project Director
JEPC, Ranchi

State Project Director



Finance & Accounts Officer
JEPG, Ranchi

Ad. Controller of Finance
JEPG, Ranchi

FINANCE & ACCOUNTS OFFICE

CONTROLLER OF FINANCE

SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

Schedule 1

CURRENT LIABILITIES

Prv. Year Amount Rs.		Particulars	Current Year Amount Rs.
15,15,229.00	1.01	Provision for Auditors Fee & Expenses	27,29,268.00
33,94,877.00	1.02	TDS/Royalty/EPF/Professional/Sales Tax etc.	96,91,105.40
33,27,737.00	1.03	Stale Cheques for Re-Issue / Re-validation	13,970.00
1,43,51,044.00	1.04	Security Money/Earnest Money	1,48,48,868.00
22,85,419.63	1.05	Inter Unit Transfer (others)	22,98,260.63
17,75,517.00	1.06	Loan From DPEP	17,75,517.00
-	1.07	Loan from UNICEF/UNICEF Aided Programme	-
9,73,17,240.00	1.08	Loan from KGBV Secondary / 12th FC Const.	5,06,32,272.00
78,10,06,054.00	1.09	NCERT & others supliers for free text books	71,85,80,893.00
54,712.00	1.10	Payable to IGNOU	54,712.00
-	1.11	Govt of Jharkhand for Text book	-
-	1.12	Govt of Jharkhand for APL Boys Uniform	8,42,04,736.00
22,05,13,974.00	1.13	12th Finance Comm.fund of GOJ for Civil-works	6,30,59,120.00
78,86,47,735.58	1.14	Outstanding liabilities	63,66,07,718.31
5,35,52,622.00	1.15	Advance from others agencies	2,83,90,80,116.10
1,96,77,42,161.21		TOTAL	4,42,38,76,552.44



SARVA SHIKSHA ABHIYAN

**OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

Schedule 2.1

FIXED ASSETS

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.15 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.16 Amount Rs.
2.1.1	Office Equipment	7,58,76,339.43	22,22,199.00	-	7,80,98,539.43
2.1.2	Vehicle/Motor Cycle	12,78,676.00	-	-	12,78,676.00
2.1.3	Office Furniture	11,00,99,333.75	(14,54,132.34)	-	10,41,15,201.41
2.1.4	Generator	3,01,20,227.00	3,16,620.00	-	3,91,35,817.00
2.1.5	Computer Hardware & Software	7,32,68,585.69	38,01,722.00	-	7,65,70,307.69
2.1.6	Library Books	52,393.00	-	-	52,393.00
2.1.7	Bedding (Residential Schools)	-	1,49,330.00	-	1,49,330.00
TOTAL		30,51,93,913.87	48,05,748.68	-	30,99,99,662.55

Schedule 2.2

FIXED ASSETS RECEIVED FROM UNICEF

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.15 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.16 Amount Rs.
2.2.1	Office Equipment	8,61,910.00	-	-	8,61,910.00
2.2.2	Vehicle/Motor Cycle	3,49,056.00	-	-	3,49,056.00
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		14,01,546.00	-	-	14,01,546.00

Schedule 2.3

FIXED ASSETS CIVIL WORKS

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.15 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.16 Amount Rs.
2.3.01	BRC Building	2,33,12,513.72	6,00,000.00	-	2,39,12,513.72
2.3.02	CRC Building	4,65,76,144.29	(57,803.00)	-	4,55,17,341.25
2.3.03	New School Building	2,40,21,52,350.57	27,60,63,770.41	-	2,67,72,06,753.95
2.3.04	UPS Building (3 room ACR)	3,28,34,27,957.54	7,83,81,475.00	-	3,36,18,19,432.54
2.3.05	Additions Class Room	14,45,00,01,266.40	34,73,49,586.53	-	14,80,39,50,852.93
2.3.06	Toilet Urine	46,11,76,407.34	5,20,73,106.51	-	53,37,49,510.55
2.3.07	Separate Girls Toilet	22,80,21,180.00	1,35,26,410.00	-	24,03,46,598.00
2.3.08	Hand pump	7,39,88,562.34	36,79,169.00	-	5,08,88,620.34
2.3.09	Electrification	5,85,000.00	50,000.00	-	6,15,000.00
2.3.10	Barrier Free Elements (Ramp with Handra's)	3,27,28,026.00	24,73,300.00	-	3,51,00,326.00
2.3.11	HIM Room	35,45,65,705.50	1,15,87,733.00	-	36,64,52,438.50
2.3.12	Major Repair	2,61,33,780.00	1,15,52,833.00	-	4,27,88,613.00
2.3.13	Boundary Wall	1,01,11,17,370.64	2,19,53,202.16	-	1,03,30,71,078.82
2.3.14	Moje Cluster Centre (NPECEL)	7,95,82,113.62	4,94,019.00	-	7,93,78,132.62
TOTAL		22,49,90,46,122.44	85,58,35,770.73	-	23,35,48,81,893.17
GRAND TOTAL		22,80,56,41,682.31	86,05,41,619.39	-	23,66,62,03,101.70



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

Schedule-3

BALANCE WITH SCHEDULED BANKS

Sl. No.	Particulars	Current Year (Amount in Rs.)		
		SSA	NPEGEL	TOTAL
1	CHITRA	18,79,29,067.48	17,46,102.92	18,95,75,170.38
2	DUMKA	9,84,13,098.67	2,07,396.03	9,86,56,194.60
3	JAMTARA	8,21,47,403.56	26,24,742.00	8,47,71,845.56
4	PAST SINGH BILIM	7,78,38,760.41	18,75,514.73	7,97,17,375.14
5	HAZARIBAGH	16,10,55,503.17	55,04,606.38	16,75,60,409.55
6	RAMGARH	8,42,72,223.25	6,81,402.00	8,49,53,825.25
7	KODARMA	7,26,12,576.07	16,19,829.71	8,42,32,576.78
8	RANCHI	11,65,41,390.22	17,82,770.00	11,83,04,163.22
9	KHUNTI	3,44,07,106.69	4,39,571.00	3,48,45,677.98
10	WES. SINDEHUM	12,50,19,565.36	3,49,457.00	12,63,68,822.36
11	SARAIKELA-KHARSawan	14,50,46,833.82	36,35,837.71	14,68,84,276.53
12	DEOGHAR	18,55,75,512.58	58,00,026.61	19,24,76,000.19
13	GIRIDIH	11,64,80,620.60	2,47,08,173.42	14,31,88,797.02
14	SAHAROGANJ	14,53,77,932.69	75,97,642.71	15,29,75,575.50
15	PAKUR	3,82,70,877.65	66,64,000.50	4,48,31,880.15
16	GARIWA	4,38,18,853.05	80,08,118.75	5,18,22,955.80
17	GUMLA	4,13,78,665.22	68,31,143.50	4,81,80,808.73
18	PALAMU	17,32,75,003.16	1,02,00,231.00	18,35,64,324.15
19	LATEHAR	4,77,88,323.05	10,37,290.57	4,88,25,610.92
20	SIMDEGA	3,69,24,212.20	7,03,327.00	3,66,27,539.20
21	DIHNARAD	12,00,21,553.15	49,71,353.00	12,49,92,889.15
22	BOKARO	15,44,41,762.83	1,02,48,795.50	17,46,80,648.45
23	GODDA	14,54,64,013.50	32,34,480.50	14,86,98,498.80
24	LOHARDAGA	5,65,61,978.55	10,20,798.00	6,66,72,707.60
25	STATE PROJECT OFFICE	2,03,90,10,907.91	17,22,252.00	2,84,07,33,159.91
	TOTAL	5,34,56,57,668.08	11,74,72,874.84	5,46,31,30,542.92
	5,74,59,10,902.53	5,62,26,43,590.35	12,32,67,312.18	



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

**Schedule 4
ADVANCES TO STAFF**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
1,74,82,338.71	4.1	General Adv. to Staff	2,13,76,887.71
1,7,25,305.50	4.2	T.A. Adv. to Staff	17,80,816.50
6,07,026.00	4.3	General Adv. to Staff (NPEGEL)	5,41,376.00
1,98,19,078.71		TOTAL	2,35,97,882.21

**Schedule 5
ADVANCE FOR PROGRAMME EXPENDITURE**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
3,47,543.00	5.01	Advance to NCFRT / JCERT	3,65,566.00
24,78,324.00	5.02	Advance to BHU for Training	26,95,734.00
1,56,52,368.32	5.03	Advance to BHU for Training/Programme	1,62,59,139.32
5,42,35,110.32	5.04	Advance to CRC for Training/Programme	10,23,42,826.32
1,7,20,430.00	5.05	Advance to CRC for CRC Grant	1,33,36,369.00
2,92,300.00	5.06	Advance to Teacher for Teacher training	1,38,300.00
1,75,41,225.00	5.07	Advance to IGNOU	1,15,41,325.00
6,52,27,595.84	5.08	Advance to NGOs for SSA	7,14,39,856.84
1,50,000.00	5.09	Advance to BDOs for Wt / Writing	1,50,000.00
2,01,581.50	5.10	Advance to Residential School	1,71,581.50
1,50,200.00	5.11	Advance to Camp School/Bridge Course	-
	5.12	Advance to Others Programme	-
	5.13	Advance to DSC Office for Teacher's Vacancy	5,37,094.00
	5.14	Advance to DSC Office for Teacher's Training	21,34,807.00
23,74,503.00	5.15	Advance to NBT/CBT/JCERT	23,74,403.00
	5.16	Advance to CRC for TLE (NPEGEL)	-
63,47,089.00	5.17	Advance to CRC for Training / Programme (NPEGEL)	62,38,326.00
2,86,000.00	5.18	Advance to Maia Sanrit	2,38,000.00
3,34,02,104.44	5.19	Advance for programme (NPEGEL)	2,81,32,857.26
1,84,006.00	5.20	Advance to NGO for NPEGEL	6,526.00
	5.21	Advance to CRC	-
2,92,86,913.00	5.22	Advance for ICD	2,82,89,230.00
11,22,340.00	5.23	Advance for Radio Programme	11,22,340.00
34,44,084.00	5.24	Advance for Innovative Scheme	52,15,412.00
30,21,572.00	5.25	Advance to DIET for Training	31,21,572.00
18,26,316.00	5.26	Advance to VEC for Remedial Teachers	18,22,616.00
2,45,55,83,385.04	5.27	Advance to VEC for Training / Grants	2,59,35,72,655.00
82,671.00	5.28	Adv to Dist. Science Centre	82,671.00
2,12,77,067.60	5.29	Others	2,96,85,274.60
	5.30	Advance to BRCC	-
	5.31	Advance to RMSA Programme	-
9,95,77,446.00	5.32	Advance to KGBV for Secondary Education	3,13,80,440.00
1,79,85,047.00	5.33	Advance to KGBV for 12th F.C. Construction of Building	2,17,87,027.00
	5.34	Advance to CRC for Training (NPEGEL)	14,50,000.00
98,06,970.00	5.35	Advance to KGBV for SSA Programme	36,21,626.00
	5.36	Advance to DPEP	-
44,39,253.42	5.37	Advance to UNICEF / UNICFF Award Programme	51,51,52,43
1,75,40,259.00	5.38	Advance to Mantri Samakhya Kancha (MSK)	1,75,40,239.00
96,877.00	5.39	Advance to BRP&CRP for Training	86,877.00
1,09,10,552.00	5.40	Advance to VEC for Bridge Course (NRRC/RRG)	15,08,04,466.64
	5.41	Reimbursable from GOI for Text-books (CRC & General)	93,64,33,526.00
1,86,55,853.00	5.42	Advance to Printers for Printing of Free Text-book's	24,36,81,798.00
	5.43	Reimbursable from State Govt. for NSH under 12 + 2	-
5,20,100.00	5.44	Advance to BRC for Intervention	-
2,98,19,59,834.54		TOTAL :-	4,06,81,57,290.68



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-18 and to be read in conjunction therewith

Schedule- 6

ADVANCE FOR CIVIL WORKS

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
91,39,247.00	6.01	Adv. To HRGC for construction of HRG	82,80,280.00
1,18,01,019.25	6.02	Adv. To VFC for Construction of CRC	1,18,83,084.25
1,6,00,77,782.55	6.03	Adv. To VEC for ACR	2,82,78,43,986.17
50,42,68,754.75	6.04	Adv. To VEC for New School building	46,68,70,680.25
5,03,53,237.05	6.05	Adv. To VEC for Drinking Water	5,26,54,929.05
21,7 71,124.97	6.06	Adv. To VEC for Toilet	17,49,50,537.45
10,13,953.05	6.07	Adv. To EGS Building	15,08,553.05
12,02 21,217.45	6.08	Adv. To VEC for Upper Primary Building (Item ACR)	55,95,74,652.45
25,24,126.05	6.09	Adv. To VEC for Building less Schoo	3,77,421.05
6,13,216.05	6.10	Adv. To BDC/PHEC (ACR, CRC, Toilet, BRC & CRC)	6,13,216.05
10,59,825.05	6.11	Advance to VEC for Destabilization	9,29,655.05
2,49,74,869.05	6.12	Advance to VEC for Ramp (ED)	3,20,16,339.05
19,80,62,681.05	6.13	Advance to VFC for HM Room	14,79,13,429.05
21,98,21,545.25	6.14	Advance to VFC for Boundary Wall	18,92,21,030.05
3,41,71,059.55	6.15	Advance to VEC for Major Repaire	5,13,35,012.55
5,25,13,024.15	6.16	Other (NPEGF, CRC/ACR)	5,11,86,045.65
3,57,88,11,731.95		Total :-	4,68,53,78,335.95



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT, RANCHI
Consolidated Income and Expenditure Account for the year ending 31.03.2016

Amount Previous Year	EXPENDITURE	Schedule	Amount Current Year	Amount Previous Year	INCOME	Schedule	Amount Current Year
	Expenditure at District & Sub-district level				Funds recd. from Govt. of India:		
7,76,62,16,711.23	Teacher Salary	7	6,47,62,17,525.58	6,85,58,14,500.00	(a) SSA		5,13,12,52,396.00
11,02,95,277.27	Block Resource Centre	8	11,43,56,004.53	-	(b) NPEGCL		
33,39,98,749.00	Cluster Resource Centre	9	33,15,97,110.00	5,33,02,37,000.00	Funds recd. from State Govt. :		4,45,93,14,294.00
	Civil Work	10			(a) SSA		-
15,28,16,834.00	Interventions for out of school children	11	5,63,73,349.50		(b) NPEGCL		
35,00,80,875.00	Free Text Book	12	56,54,21,516.30		Funds recd. from State Govt.		
1,38,77,900.00	Innovative Activities	13	1,57,86,072.00	3,46,00,000.00	13th Finance Commission Award		-
5,38,88,114.00	Interventions for Disabled Children	14	8,57,13,294.50				
79,36,160.00	Interventions for girls children (NPEGCL)	15	38,07,404.10		Interest:		
21,38,30,672.63	Maintenance Grant	16	27,57,54,475.00	30,75,35,047.02	(a) SSA		21,86,12,938.29
43,85,31,034.47	Management and MIS	17	47,04,57,612.07	72,50,629.38	(b) NPEGCL		50,12,984.03
34,20,057.00	Research & Evaluation	18	52,28,943.56		Others:		
34,66,56,176.23	School Grant	19	32,14,73,382.00	8,13,059.00	(a) Miscellaneous Receipt		3,14,738.00
3,95,55,625.02	Teacher Grant	20	23,34,512.00		(b) UNICEF In Kind		
1,67,30,424.02	TLE	21	7,93,000.00				
14,15,58,021.82	Teacher Training	22	4,85,33,422.00				
4,62,23,782.02	Community Training	23	4,11,61,939.00		Excess of Expenditure over Income		79,32,01,838.23
12,12,44,150.12	School Uniform	24	1,40,81,91,254.00				
	Infrastructure for Library Books	25	-				
	SIEMAT	26	-				
52,67,733.00	Residential School (Model 1)	27	1,11,63,086.53				
5,80,85,51,453.84	Excess of Income over Expenditure		-				
16,28,16,86,135.40	Total		10,61,67,07,144.15	16,29,16,56,135.40	Total		10,61,67,07,144.15

In terms of our separate report of even date

Finance & Accounts Officer
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICE JEPC

Ad. Controller of Finance
JEPC, Ranchi

State Project Director
JEPC, Ranchi

State Project Director

For RAJESH SRIVASTAVA & CO.

(Chartered Accountants)
(FR No. 012000C)

(CA. RAJESH SRIVASTAVA)

Partner
MEM. NO.-074792

Dated: 24.12.2016



SARVA SHIKSHA ABHIYAN

Of

JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Income & Expenditure as on 31-03-16 and to be read in conjunction
therewith

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

TEACHER SALARY		
7,75,32,15,714.23	(a) Para Teachers Salary	6,47,82,17,526.58
7,76,02,16,714.23	Total	6,47,82,17,526.58

Schedule: - 8

BLOCK RESOURCE CENTRE		
5,80,62,264.00	(a) Salary of BRPs	5,23,45,664.00
1,36,33,257.00	(b) Salary of RPs (CWSN)	2,08,52,573.00
1,56,58,799.20	(c) Salary of Data Entry Operator	1,57,10,823.00
	(d) Furniture Grant	1,71,993.00
37,37,625.11	(e) Contingency Grant	31,73,326.11
46,00,771.90	(f) Workshop , Meeting	43,46,222.42
8,54,943.00	(g) TLM	9,02,353.00
15,29,621.00	(h) Maintenance Grant	1,62,633.00
11,02,95,277.27	Total	11,46,58,004.53

Schedule: - 9

CLUSTER RESOURCE CENTRE		
29,30,22,939.00	(a) Salary of RP	31,08,08,108.00
10,51,424.00	(b) Furniture Grant	10,500.00
1,37,86,606.00	(c) Contingency	1,18,06,317.00
22,05,155.00	(d) Workshop , Meeting	88,91,490.00
5,43,053.00	(e) TLM	34,500.00
1,13,121.00	(f) Replacement of Furniture / TLE etc	-
17,72,468.00	(g) Maintenance Grant	2,73,000.00
33,38,88,749.00	Total	33,18,97,110.00

Schedule: - 10

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

Schedule: - 11

Special Training for mainstreaming of OoSC		
-	(a) TLM Grant to EGS Teachers	-
-	(b) EGS Development Grant	-
-	(c) EGS Supervisor	-
-	(d) Hon. for EGS Teachers	-
-	(e) Training For EGS Teachers	-
-	(f) Free Text Books of EGS Children	-
-	(g) Drop in Centre / Seasonal / postal	14,26,889.00
14,73,500.00	(h) Innovative Scheme	15,63,080.00
-	(i) Macusa / Matlab	-
8,71,365.00	(j) Remedial Teaching	2,02,500.00
15,04,77,774.00	(k) Residential / Non-Residential Centre	5,21,05,990.00
15,26,10,824.00	Total	5,93,23,389.50



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

FREE TEXT BOOK		
65,83,80,875.00	(a) Free text-books for focus group children	56,54,21,615.00
65,83,80,875.00	Total	56,54,21,615.00

Schedule: - 13

INNOVATIVE ACTIVITIES		
13,37,075.00	(a) Computer Education	26,52,038.00
23,87,674.00	(b) Education of Girls	60,54,072.00
58,59,107.00	(c) Education of SC/ ST	39,47,983.00
24,59,935.00	(d) ECOF	2,62,790.00
6,00X.00	(e) Urban Deprived Children	3,67,767.00
15,13,153.00	(f) Minority	9,12,902.00
19,803.00	(g) Others (Child Festivals etc.)	4,32,452.00
1,38,77,905.00	Total	1,57,96,072.00

Schedule: - 14

IED		
5,35,88,714.00	(a) IED	8,57,13,254.50
5,35,88,714.00	Total	8,57,13,254.50

Schedule: - 15

NPEGEL		
12,96,253.00	(a) TLC (Equipment & Furniture Grant)	(31,000.00)
87,15,038.06	(b) Recurring grant for activities of Girls education	31,43,37.00
11,75,744.00	(c) Awards to school teachers	(15,000.00)
(3,22,411.00)	(d) Evaluation, remedial teaching, bridge course	2,00,406.00
	(e) Learning through open school	-
(13,93,886.00)	(f) Teaching training	3,57,501.10
(7,17,620.00)	(g) Opening/running of child care centre	11,77,411.30
8,24,750.00	(h) Management Cost	2,30,188.50
	(i) Additional Incentives	
	(j) Civil works CRC, ACR etc.	
79,36,165.00	Total	38,07,404.10

Schedule: - 16

SCHOOL MAINTENANCE GRANT		
21,39,98,672.63	(a) Repairs & Maintenance Grant	27,57,94,475.00
21,39,98,672.63	Total	27,57,94,475.00



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

MANAGEMENT COST		
71,87,528.63	(a) Printing & Stationary	77,54,540.00
84,70,121.00	(b) Repairs & Maintenance of Vehicle/General	81,85,044.83
1,08,49,456.00	(c) Hiring of Vehicle	1,01,24,857.00
2,25,75,315.32	(d) Operating Expenses/Gen. Exp.	84,57,840.00
33,04,944.00	(e) TA & Conveyance	27,26,326.00
74,26,429.60	(f) Meets Activities	1,33,00,867.00
22,29,829.00	(g) Office Uptown & Maintenance	25,89,612.00
2,17,137.00	(h) Postage & Stamp	2,09,342.00
50,32,52,056.62	(i) Salaries to Staff (including Home DRG/RM etc.)	54,37,23,624.04
27,82,378.00	(j) Honorarium to Consultant /Others	4,11,835.00
1,40,842.00	(k) News Paper & Magazine	3,92,832.00
30,75,958.00	(l) Meeting Management	37,19,809.00
17,62,712.00	(m) Repair & Maintenance of Equipment	20,22,312.00
36,31,086.00	(n) Telephone & Fax	27,18,477.54
36,41,973.00	(o) Miscellaneous Exp.	47,80,862.00
11,94,538.00	(p) Office Rent	1,65,282.00
19,75,524.82	(q) Electricity Charges	9,87,208.06
73,360.00	(r) Insurance	24,221.00
3,12,417.36	(s) Bank Charges	5,27,127.43
1,05,69,233.54	(t) MIS/DIISE	51,29,222.17
	(u) EFFIGPFO C	-
77,23,262.20	(v) Equipment Drive (School, Chale Abnijan)	-
21,51,483.20	(w) Seminar/workshop	55,25,532.00
68,300.00	(x) Prior Period Expenses	-
7,73,477.00	(y) Audit Fee & Expenses	29,23,558.00
1,53,01,560.00	(z) Community Mobilization (MGT)	2,97,32,346.00
2,13,52,874.50	(aa) Learning Enhancement Programme	1,97,34,281.38
43,85,31,034.47	Total	47,04,97,812.97

Schedule: - 18

RESEARCH & EVALUATION		
34,80,067.00	(a) Research & Evaluation	52,28,913.95
84,80,067.00	Total	52,28,943.98

Schedule: - 19

SCHOOL GRANT		
31,56,83,178.20	(s) School Grant	30,14,73,352.00
34,66,86,178.20	Total	30,14,73,352.00

Schedule: - 20

TEACHER GRANT		
3,93,85,826.00	(s) Teacher Grant	23,34,512.00
3,93,85,826.00	Total	23,34,512.00

Schedule: - 21

TLE		
1,67,30,104.00	(s) TLE Grant	7,90,000.00
1,67,30,404.00	Total	7,90,000.00



Previous Year Amount RS.	Particulars	Current Year Amount Rs.
Schedule: - 22		
	TEACHER TRAINING	
2,48,08,607.60	(a) Refresher In-service Teachers' Training - 10 days	3,76,23,293.00
2,77,43,165.00	(b) 1 day monthly cluster level meetings for 10 months for all teachers at CRC, over -10 days	1,05,09,761.00
6,89,48,228.00	(c) Inductor Training for Newly Recruitd Teachers- 30 days	
-	(d) Others	4,00,388.00
14,15,58,001.60	Total	4,85,33,402.00
Schedule: - 23		
	COMMUNITY TRAINING	
4,82,23,782.00	(a) Training to VDC Members	4,11,61,938.50
4,82,23,782.00	Total	4,11,61,938.50
Schedule: - 24		
	SCHOOL UNIFORM	
12,12,44,150.10	(a) School Uniform	1,80,91,91,254.00
12,12,44,150.10	Total	1,80,91,91,254.00
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	
55,97,740.00	(b) Maintenance Per Child	73,27,502.00
3,51,350.00	(c) Slipend Per Child	4,67,100.00
25,420.00	(d) Course Book/Stationery & Other Educational Material	39,183.00
-	(e) Examination & Evaluation	
22,22,777.00	(f) Salaries / Honorarium	20,60,166.00
3,383.00	(g) Vocational Training & Special Skill Training	-
2,53,427.00	(h) Electricity & Water Charges	3,51,930.00
1,93,430.00	(i) Medical Care & Contingencies	2,37,348.00
3,60,369.00	(j) Maintenance	3,69,603.00
1,63,181.00	(k) Miscellaneous	2,41,176.53
-	(l) Preparatory Camp	
28,943.00	(m) P. A. & Cultural Function & Celebration	
-	(n) Provision for Rent	
52,395.00	(o) Capacity Building	64,130.00
92,62,733.00	Total	1,11,03,066.53
10,48,31,14,681.56	GRAND TOTAL	10,81,67,07,144.15

3



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT, RANCHI
Consolidated Receipt and Payments Account for the year ending 31.03.2016

Amount Previous Year	RECEIPTS	Amount Current Year	Amount Previous Year	PAYMENTS	Amount Current Year
	Opening Balance			Amount paid to districts and sub-district level	
1,44,93,63,861.66	(a) Cash at Bank	5,74,59,10,902.53		Expenditure at District and sub-district level	
1,62,24,800.00	(b) Cheque in Hand	56,64,33,165.00	7,78,82,16,714.23	Teacher Salary	6,47,82,17,000.00
3,82,552.20	(c) Cash in Hand	4,02,734.70	11,02,55,277.27	Block Resource Centre	10,21,29,004.00
-	(d) Stores & stock		33,39,68,719.00	Cluster Resource Centre	30,70,44,112.00
			15,28,18,634.00	Interventions for out of school children	5,52,98,180.00
			59,71,40,875.00	Free Text Book	56,54,21,616.00
6,95,58,14,500.00	Funds received from GOI	5,13,12,52,399.00	1,39,77,905.00	Innovative Activities	1,57,16,072.00
-	(a) SSA		46,34,714.00	Interventions for Disabled Children	8,57,12,264.00
	(b) NPECEL			Interventions for girls children (NPECEL)	-
5,35,02,37,000.00	Funds received from State Govt.	4,43,83,14,286.00	21,39,59,672.63	Maintenance Grant	24,76,18,168.00
-	(a) SSA		43,85,21,034.02	Management and MIS	4,21,85,172.00
	(b) NPECEL		81,60,057.00	Research & Evaluation	52,16,856.00
3,69,00,00,000.00	Funds received from State Govt. 13th F.C. Award		31,66,66,178.20	School Grant	27,77,26,600.00
			-	Teacher Grant	
	Interest		-	Lic.	
30,75,36,844.02	(a) SSA	21,56,12,958.23	14,15,51,001.60	Teacher Training	4,65,33,402.00
72,60,829.34	(c) NPECEL	50,10,954.63	4,82,23,782.00	Community & Mobilization	4,1,181,939.50
			12,12,44,163.10	School Uniform	15,24,70,799.20
8,18,059.00	Miscellaneous receipts	3,14,738.00	-	Infrastructure for Library Books	
	Special Grant Received from Govt of Jharkhand for :		92,62,733.00	Residential School (Model 1)	1,1,63,066.53
	Bench Desk for Govt. Schools	1,77,52,88,000.00	56,74,579.00	Capital Expenditure (Other Equipment, Furniture etc.)	47,85,148.00
	School Kits	3,11,17,62,755.00		Advances outstanding	
	25% admission in P.V. Schools RTE	5,00,00,000.00		Ram Advance	38,76,500.00
	School Uniform for APL Boys	17,89,00,000.00	74,20,24,300.00	Programme Advance	11,95,02,100.00
	Jharkhand Balika Awesya Vidyalaya	28,33,50,000.00	11,44,98,100.00	Civil Work Advance	16,23,02,500.00
	KGBV Strengthening	4,20,68,200.00		Miscellaneous Payment	
20,79,35,000.00	KGBV Constructors		45,84,08,002.00	Payment of Liabilities	15,84,51,000.00
				Advance to KGBV for State Implementing programme	17,50,50,000.00
				Advance release to DSE Office of School Kits fund	3,59,17,60,000.00
				Adv. release to schools of Uniform for APL Boys fund	9,46,95,265.00
19,10,000.00	Security Money			Miscellaneous receipt/reduced	-
2,00,000.00	Fund deposit from NCERT for National Achievement			Closing Balance	
34,38,978.00	Staff Advances Recovered		5,74,59,10,902.53	(a) Cash at Bank	5,46,31,30,542.00
			56,64,33,165.00	(b) Cheque in hand	3,01,55,591.00
			4,02,734.70	(c) Cash in Hand	3,67,799.70
17,97,11,21,357.28	Total	21,59,76,30,552.15	17,97,11,21,357.28	Total	21,59,76,30,552.15

Finance & Accounts Officer
JEPG, Ranchi

FINANCE & ACCOUNTS OFFICE

CONTROLLER OF FINANCE

Ad. Controller of Finance
JEPG, Ranchi

State Project Director
JEPG, Ranchi

State Project Director

Dated: 24.12.2016
Place: Ranchi



(CA. RAJESH SRIVASTAVA)
Partner
MEM. NO. 474792

For RAJESH SRIVASTAVA & CO.

(Chartered Accountants)
(FR No. 012000C)

(CA. RAJESH SRIVASTAVA)

Partner

MEM. NO. 474792

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

Schedule 2B of Significant Accounting Policies and Notes on Accounts forming part of the financial statements for the year ended 31st March, 2016

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 their 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 also includes amounts refunded by Sub-district level implementing Agencies e.g., CRC's VLC's etc in respect of unspent funds.

g) Expenditure Incurred by the Implementing Agencies:

Expenditure incurred by CRC's & VLC 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 VLCs 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 an 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

Adt Controller of Finance
JEPC, Ranchi

CONTROLLER OF FINANCE

State Project Director
JEPC, Ranchi

State Project Director



SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual "upto date Receipt"
For the Half Year / Financial year ending on 31.03.2016

(Rs. In lakhs)

Sl. No.	Name of Programme	AWP&B 2015-16	Opening Balance as on 01.04.15	Releases by GOI	Releases by States	Audited Expenditure	AWP&B for next year.
1	SSA	155036.03	40650.96	51312.52	44655.14	114773.28	145865.44
2	KGBV	9294.26	-1372.71	4660.79	3033.56	3530.46	10953.91
	JHARKHAND	164930.29	42278.25	55863.31	47717.00	121303.72	166659.35

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

S. No. 10
Shrikhand Education Project Council, Ranchi

CONTROLLER OF FINANCE
~~AUDITOR'S CERTIFICATE~~

Signature with rubber-stamp
State Project Director
State Project Director

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.

FOR RAJESH SRIVASTAVA & CO.

Chartered Accountants
(FR/No. 0120000)

Place: RANCHI

Date: 24.12.2016

(CA. RAJESH SRIVASTAVA)
Partner



SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual "upto date Receipt"
For the Half Year / Financial year ending on 31.03.2016

(Rs. in Lakhs)

Sl. No.	Name of Programme	Opening Balance as on 01.04.15	Releases	Reported Expenditure (as per QPR)
	1	2	3	4
1	SSA	43650.96	55995.37	128662.41
2	KGBV	-1372.71	7584.54	6927.89
	JHARKHAND	42278.25	103580.31	135590.30

Jharkhand Education Project Council, Ranchi

CONTROLLER OF FINANCE
AUDITOR'S CERTIFICATE

Signature with rubber-stamp
 State Project Director

State Project Director

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.

FOR RAJESH SRIVASTAVA & CO.
 Chartered Accountants
 (FR No. 01/20000)

(CA RAJESH SRIVASTAVA)
 Partner

Place: **RANCHI**

Date: **24.12.2016**



Cr-3882-IN-Elementary Education Project

Name of the State / U T JHARKHAND

Activity wise Expenditure Statement of SSA for the year ended on 31.03.2016

(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	48042.92	47280.98	751.54	Provisional expenditure reversed
2	New Upper Primary School: Teachers Salary	17783.98	17481.15	302.83	do -----
3	Block Resource Centre	1432.95	1146.58	286.37	UC Not received till Audit
4	Cluster Resource Centre	2626.84	3215.87	512.03	do -----
5	Civil Work	19370.28	7520.58	11849.70	do -----
6	Toilet, Drinking Water	720.52	1329.76	609.24	Previous years advance adjusted
7	Interventions for Out of School Children	1456.41	563.23	903.18	UC Not received till Audit
8	Furniture & Books	5363.33	5353.47	-10.16	do -----
9	Innovative Activities	399.69	167.65	241.74	UC Not received till Audit
10	Interventions for Disabled Children	713.04	857.13	-144.09	Previous years advance adjusted
11	Intervention for Girls Children (WEEGEL)	0.00	33.07	-33.07	do -----
12	Maintenance Grants	2757.17	2757.94	-0.77	do -----
13	Management & MIS	3775.66	3980.40	-204.74	do -----
14	Research & Evaluation	48.80	47.34	1.46	UC Not received till Audit
15	School Grants	3016.15	3014.78	1.37	do -----
16	Teacher Grants	0.00	23.55	23.55	Previous years advance adjusted
17	TLE	0.00	7.93	7.93	do -----
18	Teacher Training	528.97	485.33	42.64	UC Not received till Audit
19	SWD/PHL training	657.32	411.62	145.70	do -----
20	Community Mobilisation & LEP	537.17	448.07	89.10	do -----
21	School Uniforms	18162.05	16091.91	73.74	do -----
22	School Libraries	0.00	0.00	0.00	do -----
23	Residents' Service	116.03	111.83	4.20	UC Not received till Audit
24	SIEMAT	0.00	0.00	0.00	do -----
25	Nano Component	243.90	320.34	-76.44	Previous years advance adjusted
26	Kasturba Gandhi Balika Vidyalaya	6927.89	1620.48	5317.41	Provisional expenditure reversed
27	National Component	0.00	0.00	0.00	do -----
TOTAL		135580.29	121303.72	14206.58	

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

By Jharkhand Education Project Council, Ranchi

Signature with rubber stamp
State Project Director

CONTROLLER OF EXCISE

AUDITOR'S CERTIFICATE

State Project Director

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.

FOR RAJESH SRIVASTAVA & CO

Chartered Accountants
(FR No. 0150005)

(CA. RAJESH SRIVASTAVA)

Partner
MEM. No.-074792

Place: RANCHI

Date: 24.12.2016

Consolidated Annual Financial Statement

State: JHARKHAND

Year Ending: 31st March, 2016

SOURCE & APPLICATION

	SSA	KGBV	TOTAL
	(Rupees in lakhs)		
Opening Balance			
a) Cash in hand	4.03	9.71	13.73
b) Cash at Bank & Cheque in hand	14,856.09	9,410.78	24,266.85
Total	14,860.11	9,420.48	24,080.60
a) Source (Receipt)			
b) Fund received from Government of India	51,312.32	4,550.79	55,863.31
c) Fund received from State Government	24,683.14	3,033.86	27,717.00
c) Interest (including miscellaneous receipts)	2,233.39	208.48	2,447.68
e) Others (Special grants from State Govt. & other sources)	56,815.75	4,050.90	60,866.68
TOTAL Receipts	1,69,710.95	21,264.52	1,90,975.46
Application (Expenditure)	AWP&Budget incl. exp. incur.	Expenditure incurred	Savings / Excess
a) Teacher Salary	70,930.55	64,782.18	6,148.18
b) Block Resource Centre	1,911.35	1,148.58	767.77
c) Cluster Resource Centre	3,981.53	3,315.97	665.66
d) Civil Work	35,204.42	8,550.38	26,653.57
e) Interventions for Out of School Children	3,086.36	553.23	2,533.12
f) Free text-books	6,853.54	5,633.47	1,220.07
g) Innovative Activities & Computer Education	878.72	167.95	720.77
h) Interventions for Disabled Children	1,891.79	857.13	1,034.64
i) Intervention for Girls Children (NPEGEL)			38.07
j) Maintenance Grants	2,880.05	2,757.94	122.11
k) Management & MIS	3,732.62	4,428.46	(695.84)
l) Research & Evaluation	70.65	47.34	23.31
m) School Grants	3,045.68	3,014.78	30.90
n) Teacher Grants		23.35	(23.35)
o) TLE		7.90	(7.90)
p) Teacher Training	1,097.30	485.33	611.98
q) SMC/PRIs Training	723.13	411.62	311.51
r) School Uniforms	18,359.78	18,091.91	268.87
s) School Libraries			-
t) Residential Schools	202.00	111.63	90.37
u) SEMAT			-
v) State Component	799.67	330.04	469.63
w) Kasturba Gandhi Balika Vidyalaya	9,294.26	6,530.46	2,763.80
x) Others (Outstanding advances & Miscellaneous Payment)			-
TOTAL	1,64,930.30	1,21,303.72	43,626.58
Closing Balance			
a) Cash in hand	3.68	12.50	10.18
b) Cash at Bank & Cheque in hand	54,034.01	14,721.56	69,665.57
Total	54,937.69	14,734.06	69,671.75

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.

FOR RAJESH SRIVASTAVA & CO.

Chartered Accountants
(FIR No. D12050C)

(CA. RAJESH SRIVASTAVA)

Partner

MEM. No.-074792

Place: RANCHI
Date: 24.12.2016



PROCUREMENT AUDIT

"This is to certify that we have gone through the procurement procedure used for the State for SSA and based on the audit of the records for the year 2015-16 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 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 : RanchiDate : 24.12.2016**For RAJESH SRIVASTAVA & CO.**

(Chartered Accountants)

(CA. RAJESH SRIVASTAVA)

Partner

Mem No. 074792



RAJESH SRIVASTAVA & Co.

Chartered Accountants

FRN: 012000C

'Kamayani', H.No.145/2,
Balihar Road,(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105, (M) 94311-14505
Email: rajeshfca91@gmail.com

AUDIT OF VEC's

"This is to certify that for the financial year 2015-16 audit of 7,019
VEC's/SMC's conducted/undertaken by independent statutory auditors.

Place : Ranchi

Date : 24.12.2016

For RAJESH SRIVASTAVA & CO.
(Chartered Accountants)

(CA. RAJESH SRIVASTAVA)
Partner
Mem No. 074792



RAJESH SRIVASTAVA & Co.

Chartered Accountants

FRN: 012000C

'Kamayani', II, No. 143/2,

Balihar Road, (Opp. Deen Public School)

Morabadi, Ranchi-834008

Ph: 0651-2552105, (M) 94311-14505

Email: rajeshfca91@gmail.com

SETTLEMENT OF PREVIOUS AUDIT OBJECTIONS

We have gone through the compliance of audit objections. All the objections raised upto the financial year 2014-15 have since been complied with except Jamtara (Kundhit BRC), West Singhbhum and Ramgarh districs.

For RAJESH SRIVASTAVA & CO.
(Chartered Accountants)

Place : Ranchi

Date : 24.12.2016

(CA. RAJESH SRIVASTAVA)
Partner
Mem No. 074792



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

Name of the State: JHARKHAND

Sl. No.	Particulars	SSA	KGBV	Total
1.	Opening Balance:			
A.	Unspent balance of previous year			
-	Grant-in-Aid Capital	5,73,85,75,749.05	8,31,96,121.46	5,14,64,85,121.59
B.	Unadjusted Advances			
-	Grant-in-Aid Capital	5,17,85,11,731.83	15,11,31,723.8	3,73,45,13,455.11
	Sub Total (A) Opening Balance	5,73,85,84,974.85	7,49,41,601.72	6,03,45,26,576.70
2.	Funds received from Government of India (MHRD)			
-	Grant-in-Aid Capital - II No 15-G/2015-LI-11 Dated 11.05.2015	62,75,58,000.00		62,75,58,000.00
3.	Funds received from State Government			
-	Grant-in-Aid Capital - Jayanti Scheme (8500/-) 1,00,00,000.00 Mr. Anil Kumar Singh 78,99,000.00	1,06,47,00,000.00	16,70,00,000.00	1,07,17,30,000.00
4.	Bank Interest			
-	Grant-in-Aid Capital			
5.	Miscellaneous Income			
-	Grant-in-Aid Capital			
	Sub Total (B)	2,49,22,58,000.00	10,30,60,000.00	2,59,92,58,000.00
	Grand Total (A+B)	8,29,18,42,974.85	18,19,41,601.72	9,47,37,63,576.70
b.	Less Amount:			
A.	Actual Expenditure during the year 2015-16			
-	Grant-in-Aid Capital	85,58,35,770.75	61,5,600.00	85,15,67,370.75
B.	Outstanding advance as on 31st March, 2016			
a.	Grant-in-Aid Capital	4,58,93,78,830.95	17,35,80,131.15	4,05,69,48,161.45
	Total (A+B)	5,54,12,14,106.72	18,17,02,030.40	5,72,29,16,131.10
7.	Excess/Deficit of Fund			
8.	Grant-in-Aid Capital			
9.	Unspent Balance as on 31st March, 2016			
-	Grant-in-Aid Capital	3,75,06,28,858.26	2,58,507.29	3,75,06,08,765.52

1. Certified that out of ₹ 8,29,18,42,974.85 [₹ Two hundred and Eighty nine crores, ninety two lakhs and fifty eight thousand only] or Grant-in-Aid Capital sanctioned/released during the year 2015-16 in favor of State Project Director, Jharkhand Education Project Council, Ranchi, Jharkhand under Ministry of Human Resource Development, Department of School Education & Literacy, letter No. dated approx. each are ₹ 85,15,67,370.75 [₹ Three hundred and fifteen crores, four lakhs eighty three thousand one hundred twenty one and fifty nine paisa only], on account of interest and miscellaneous income earned during the period 31.04.2015 to 31.03.2016 and ₹ 3,75,06,28,858.26 [₹ Three hundred and twenty three crores, eight lakhs, sixty-eight thousand four hundred thirty-five and fifty-two paisa only] as opening balance of the previous year, a sum of ₹ 85,58,35,770.75 [₹ Fifty-eight crores, nine lakhs, six hundred seventy and seventeen paisa only] shown as utilized, amount for an amount of ₹ 18,17,02,030.40 [₹ Four hundred and eighty-six crore, eleven lakhs, forty-eight thousand, four hundred seventy and forty-two paisa only] of Grant-in-Aid Capital has been utilized for the purpose for which it was sanctioned and amount of ₹ 5,72,29,16,131.10 [₹ Three hundred and twenty-nine crore, sixteen lakhs, one hundred thirty-one paisa only] of Grant-in-Aid Capital has been utilized for the purpose for which it was sanctioned and remaining unutilized at the year end will be utilized towards the Grant-in-Aid payable during the year 2016-17.

2. It is also certified that out of amount of ₹ 85,15,67,370.75 [₹ Fifty-eight crores, nine lakhs, six hundred seventy and seventeen paisa only] shown as utilized, amount for an amount of ₹ 18,17,02,030.40 [₹ Four hundred and eighty-six crore, eleven lakhs, forty-eight thousand, four hundred seventy and forty-two paisa only] of Grant-in-Aid Capital are yet to be received/used 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 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 made are:

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

* Jharkhand Education Project Council, Ranchi

Signature with rubber stamp

SPD

State Project Director

Dated : 25.02.2016

CONTROLLER OF FINANCE
AUDITORS' CERTIFICATE

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

For RAJESH SRIVASTAVA & CO.

Chartered Accountants
(FBB/No. 022000)

ICAI, MALLSITS AVAS (AV4)

Partner
MCA No. 074782



Place : RANCHI

Date : 26.02.2016

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

Name of the State: **JHARKHAND**

S. No.	Particulars	SSA	KGBV	Total
3.	Opening Balance			
A.	Unspent balance of previous year			
8.	Grant-in-Aid General	1,14,44,25,000.00	15,70,80,800.00	1,30,15,14,800.00
B.	Unadjusted Advances			
9.	Grant-in-Aid General	5,50,53,31,581.25	60,98,70,144.34	4,20,12,13,735.03
	Sub Total [A+B] Opening Balance	4,73,97,54,681.50	55,27,58,340.31	5,29,25,52,982.41
7.	Funds received from Government of India (MHRD)			
a.	Grant-in-Aid General IF.No.13 G/2015 EE 11 Dated 11.05.2015, G. 11.2011 & 18.03.2015	4,50,36,04,500.00	43,51,73,001.00	4,95,87,73,500.00
3.	Funds received from State Government			
a.	Grant-in-Aid General G/R.P. 10 / 16-17, 144, 200, 000/- P. 1500/- 1500/- 1500/- 1500/-	2,80,12,14,250.00	10,63,85,734.00	2,80,00,00,000.00
4.	Bank Interest			
a.	Grant-in-Aid General	22,37,21,000.00	1,58,51,420.42	24,94,55,821.24
5.	Miscellaneous Income			
a.	Grant-in-Aid General	3,4,758.00	16,17,521.35	16,22,359.35
	Sub Total [B]	7,33,12,47,306.82	57,23,13,376.75	8,00,35,60,682.67
	Grand Total [A+B]	12,07,10,01,047.42	1,22,51,11,717.66	13,29,61,13,663.08
B.	Loss Amount			
A.	Actual Expenditure during the year 2015-16			
A.	Grant-in-Aid General	1,62,11,56,292.15	56,86,15,874.35	11,26,84,04,095.51
B.	Outstanding advance as on 31st March, 2016			
A.	Grant-in-Aid General	4,13,32,45,135.00	15,1,16,473.00	4,28,15,54,614.00
	Total [A+B]	14,75,17,38,428.22	80,80,20,282.35	15,55,97,68,710.57
7.	Excess/Deficit of Fund			
5.	Grant-in-Aid General			-
8.	Unspent Balance as on 31st March, 2016			
C.	Grant-in-Aid General	(1,68,07,55,480.30)	41,70,61,485.31	(2,26,36,55,095.56)

1. Certified that out of ₹ 13,29,61,13,663.08 (₹ Thirteen lakh sixty-one thousand one hundred and thirty-three rupees only) of Gross-in-Aid General sum received during the year 2015-16, in favor of State Project Director, Jharkhand Education Project Council, Ranchi, Jharkhand and Ministry of Human Resource Development, Department of School Education & Literacy, other A/c, noted against each and ₹ 1,47,07,682.67 (₹ Twenty-four lakh, forty-seven aksh, eighteen aksh, eighteen thousand, six hundred and eighty-two rupees only) on account of interest and miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and ₹ 1,06,73,42,756.82 (₹ one hundred and eight crore, seventy-three lakhs, forty-two thousand, two hundred and forty-six rupees only) on account of unspent balance and ₹ 4,20,53,13,735.03 lakhs (₹ Four hundred and twenty crore, five two lakhs, ten thousand, seven hundred, two thousand and nine rupees only) or ₹ 1,62,11,56,292.15 (₹ One hundred and twenty-two crore, eightty-five lakhs, one thousand, ninety-six and fifty-one paisa only) of Grant-in-Aid General has been utilized for the purpose for which it was sanctioned and amount of ₹ 14,75,17,38,428.22 (₹ Four hundred and twenty-two crore, fifteen lakhs, forty-eight rupees only) is unutilized at the year end will be utilized towards the Grant-in-Aid payable during the year 2016-17.

2. It is also certified that apart from amount of ₹ 11,26,84,04,095.51 (₹ Eleven hundred and twenty-six crore, eighty-four lakhs, four thousand, ninety-six and fifty-one paisa only) shown as utilized, amount of ₹ 15,1,16,473.00 (₹ one hundred and sixteen crore, thirteen lakhs, forty thousand, six hundred and six paisa only) of Grant-in-Aid General are yet to be received/adjusted from Implementing 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:

Check of disbursement:

1. Audit Report & Audited Statement of Accounts/Copy enclosed;
2. Utilization Certificate;
3. Progress Reports.

Dated: 24.12.2016

MENT & SURESH UPADHYAYA
AUDITORS' CERTIFICATE

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 RAJESH SRIVASTAVA & CO.

Chartered Accountants
(JANUARY 2003)

I.C.A. RAJESH SRIVASTAVA
Partner
MEM No.-C74792



Page : 1/4

Dated: 24.12.2016