

সৰ্বশিক্ষা অভিযান, অসম
সকলোৰে পঢ়ো সকলোৰে আশ্বাস

AXOM SARBA SIKSHA ABHIYAN MISSION

Annual Audit Report

For the financial year-2015-16

**AUDITED STATEMENT OF CONSOLIDATED ACCOUNTS OF
AXOM SARBA SIKSHA ABHIYAN MISSION
FOR
THE YEAR ENDED ON 31ST MARCH 2016**

**BHUYAN & ASSOCIATES
CHARTERED ACCOUNTANTS
2-B, ALAKANANDA APARTMENTS
BEHIND RAJIV BHAWAN
TARUNNAGAR, G.S.ROAD
GUWAHATI -781005
PHONE:0361-2457561/62**

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AUDITORS' REPORT

To
The Mission Director,
Axom Sarba Siksha Abhijan Mission,
Kahilipara, Guwahati - 781 019, Assam.

We have audited the attached Balance Sheet as at 31st March 2016 and the annexed Income and Expenditure Account and Receipt and Payment Account for the year ended on that date of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examination on a test basis, evidences supporting the amounts and disclosures in the financial statements and, subject to our observations attached as per Annexure - 1, we report that:

- a) The Balance Sheet shows a true and fair view of the state of affairs of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam as at 31st March 2016;
- b) The Income and Expenditure Account shows a true and fair view of the excess of Income over Expenditure of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam for the year ended on 31st March 2016; and
- c) The Receipts and Payments Account shows a true and fair view of the financial transactions of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam for the year ended on 31st March 2016.

for **BHUYAN & ASSOCIATES**
Chartered Accountants
FRN : 319086E

(CA. Kaberi Bhuyan)
Partner
MN : 054844
Place : Guwahati
Date : 24-10-2016



**AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM**

ANNEXURE- XIX

Utilisation Certificate in respect of SSA/KGBV/NPEGEL for the financial year ended 2015-16

Sl.	Sanction & Date	General	Capital	GRAND Total
A	Opening balance as on 01.04.2015	(500,369,507.65)	2,618,430,416.24	2,118,060,908.59
	Total (A)	(500,369,507.65)	2,618,430,416.24	2,118,060,908.59
B	Grants-in-Aid from MHRD, GOI			
	PMA.162/2014/179 Dt- 30.05.2015		17,932,000.00	17,932,000.00
	PMA.162/2014/180 Dt- 30.05.2015		29,549,000.00	29,549,000.00
	PMA.162/2014/182 Dt- 30.05.2015		830,230,000.00	830,230,000.00
	PMA.162/2014/181 Dt- 30.05.2015		154,222,000.00	154,222,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015		18,840,000.00	18,840,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015		51,545,000.00	51,545,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015		95,442,000.00	95,442,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015		115,989,000.00	115,989,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015		509,918,000.00	509,918,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015	111,543,000.00		111,543,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015	188,316,000.00		188,316,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015	198,786,000.00		198,786,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015	498,562,000.00		498,562,000.00
	F.1-7/2015-EE.14 Dt-19.05-2015	1,121,079,000.00		1,121,079,000.00
	F.1-7/2015-EE.14 Dt-18.09.2015	138,092,000.00		138,092,000.00
	F.1-7/2015-EE.14 Dt-18.09.2015	292,354,200.00		292,354,200.00
	F.1-7/2015-EE.14 Dt-18.09.2015	2,858,127,500.00		2,858,127,500.00
	F.No. 1-7/2015-EE.14 dated 31/12/2015	234,357,000.00		234,357,000.00
	F.No. 1-7/2015-EE.14 dated 31/12/2015	2,401,829,000.00		2,401,829,000.00
	Fund In Transit:			-
	F.No. 1-7/2015-EE.14 Dated 28/03/2016	134,100,000.00		134,100,000.00
	F.No. 1-7/2015-EE.14 Dated 28/03/2016	401,584,000.00		401,584,000.00
	F.No. 1-7/2015-EE.14 Dated 31/03/2016	676,000,000.00		676,000,000.00
				-
	Total (B)	9,254,729,700.00	1,823,667,000.00	11,078,396,700.00
C	Grants-in-Aid from STATE GOVT (State Share)			
	PMA.208/2013/170 Dt- 30.06.2015	13,142,889.00		13,142,889.00
	PMA.208/2013/169 Dt- 30.06.2015	87,970,445.00		87,970,445.00
	PMA.208/2013/171 Dt- 30.06.2015	114,659,222.00		114,659,222.00
	PMA.208/2013/Pt-III/23 Dt- 17.07.2015	222,222,222.00		222,222,222.00
	PMA.208/2013/192 Dt- 26.11.2015	288,888,889.00		288,888,889.00
	PMA.208/2013/193 Dt- 26.11.2015	76,508,000.00		76,508,000.00
	PMA.208/2013/Pt.III/44 dated 29/02/2016	251,177,606.00		251,177,606.00
	PMA.208/2013/Pt.III/44 dated 29/02/2016	15,691,727.00		15,691,727.00
	PMA.208/2013/Pt.III/44 dated 29/02/2016	24,509,394.00		24,509,394.00
	PMA.208/2013/Pt.III/44 dated 29/02/2016	1,530,273.00		1,530,273.00
	Total (C)	1,096,300,667.00	-	1,096,300,667.00
D)	Miscellaneous Receipts			
	i) Bank Interest	75,040,301.56		75,040,301.56
	ii) Misc. Receipts	9,701,788.00		9,701,788.00
	iii) Reduction of Expenditure	30,001,774.00		30,001,774.00
	iv) Other Advance Adjustments /Fund Trnfers etc.	602,517,563.00		602,517,563.00
	v) Govt. deduction/SD & EM (Net)	60,252,376.40		60,252,376.40
	vi) Adjustment of UC Reconciliation relating to Prior year	215,047,175.00		215,047,175.00
	Total (D)	992,560,977.96	-	992,560,977.96
E	Grand Total : (A+B+C+D)	10,843,221,837.31	4,442,097,416.24	15,285,319,253.55
F	Expenditures (including Prior Period Exps.)	10,115,548,617.66	1,660,743,077.00	11,776,291,694.66
	Total (F)	10,115,548,617.66	1,660,743,077.00	11,776,291,694.66
G	Unspent balance =(E-F)	727,673,219.65	2,781,354,339.24	3,509,027,558.89



- 1 Certified that out of ₹ 1107,83,96,700.00 of grant-in-aid sanctioned during the year 2015-16 in favour of Axom Sarba Siksha Abhijan, by Ministry of Human Resource Development, Department of School Education and released vide letter Nos. as stated above and ₹ 109,63,00,667.00 received as State Share from State Government vide letter No. as stated above and ₹ 99,25,60,977.96 received as Bank interest and other receipts during the period 2015-16 and ₹ 211,80,60,908.59 on account of unspent balance of the previous year, (including advance balance of ₹ 207,88,86,020.60 on account of SSA/NPEGEL/KGBV), a sum of ₹ 1177,62,91,694.66 has been utilised for the purpose (including Prior Period expenditure of ₹ 126,24,99,909.00 SSA/NPEGEL/KGBV) and that the balance of ₹ 350,90,27,558.89 remaining unutilised at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2016-17.
- 2 It is also certified that out of the amount ₹ 350,90,27,558.89 shown as unutilised, accounts for an amount of ₹ 213,09,34,326.60 are yet to be received from the implementing units/agencies which has been allowed to be carried forward.
- 3 Certified that I have satisfied myself that the conditions on which the grant-in-aids was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised:-

- 1 Audited Statement of Accounts (Copy enclosed)
- 2 Utilisation Certificate of Previous Year.

For, AXOM SARBA SIKSHA ABHIJAN MISSION

Place: Guwahati
Date: 24-10-2016

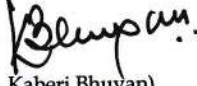

CHIEF ACCOUNTS OFFICER
Chief Accounts Office
Axom Sarva Siksha
Abhijan Mission


MISSION DIRECTOR
Mission Director
Axom Sarva Siksha
Abhijan Mission

AUDITORS' CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith, subject to our observations in the Audit Report.

Signed in terms of our report of even date.
for BHUYAN & ASSOCIATES
Chartered Accountants
FRN : 319086E


(CA. Kaberi Bhuyan)
Partner
MN : 054844
Place : Guwahati
Date: 24-10-2016



CONSOLIDATED ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2016

SOURCE & APPLICATION

(Rs. In Lacs)

Sources (Receipts)		SSA	KGBV	NPEGEL	TOTAL
1	Opening Balance (Annexure-F,F1 & F2)				-
	(i) Cash in Hand (As on 01.04.16)	1.11	0.33	0.00	1.44
	(ii) Cash at Bank	2,197.99	231.39	66.79	2,496.17
	(iii) Fund in Transit (Karbi Anglong)	4.61		-	4.61
	(iii) Fund in Transit (Goalpara)	40.00			40.00
	(iv) Advances outstanding	20,769.78	19.08	-	20,788.86
	Total : Opening Balance	23,013.49	250.81	66.79	23,331.08
	Source (Receipt)				-
2	Funds received from Government of India (Annexure-G)	110,783.97	-	-	110,783.97
3	Funds received from State Government (Annexure-G)	10,963.01	-	-	10,963.01
4	13th Finance Commission (Annexure-G)	-			-
5	Govt. of Assam (Reim. Of Gen. boys on FTB) (Annexure-G)	-	-	-	-
6	Interest	734.77	13.66	1.97	750.40
7	Others Receipts (Miscellaneous Receipts)	97.02	-	-	97.02
8	Security Deposit/EMD (Net)	121.59	-	-	121.59
9	Govt. Deduction (Net)	480.69	-	-	480.69
10	Others Fund Transfers (Net)	6,025.18	-	-	6,025.18
11	Reduction of Expenses	298.60	1.42		300.02
12	Advance Adjustment (Dist.)				-
	TOTAL Receipts	129,504.81	15.08	1.97	129,521.87
	TOTAL SOURCE	152,518.30	265.89	68.76	152,852.95
Application (Expenditure)		Approved AWP&B including spillover	Expenditure incurred		Savings/Excess
1	New Schools Opening	-	-	-	-
2	Residential Schools for specific category of children	98.50	60.17		38.33
3	Residential Hostel for specific category of children		-		-
4	Transport/Escort Facility	-	-		-
5	Special Training for mainstreaming of Out-of-School Children	9,050.06	4,146.73		4,903.33
6	Free Text Book	5,575.96	134.64		5,441.32
7	Provision of 2 sets of Uniform	17,727.23	-		17,727.23
8	Teaching Learning Equipment (TLE)		-		-
9	ENHANCING QUALITY New Teachers Salary	85,442.70	77,283.91		8,158.79
10	Training	3,913.75	865.22		3,048.53
11	Academic Support through Block Resource Center/URC	4,063.94	3,941.88		122.06
12	Academic Support through Cluster Resource Centers	751.52	141.01		610.51
13	Computer Aided Education in UPS under Innovation	256.02	259.78		(3.76)
14	Libraries in Schools		-		-
15	Annual Grants		-		-
16	School Grant	2,941.27	-		2,941.27
17	Research, Evaluation, Monitoring & Supervision	228.00	91.36		136.64
18	Maintenance Grant	3,282.95	-		3,282.95



Bhuyan

19	Interventions for CWSN	2,172.29	825.18		1,347.11
20	Innovation Head up to Rs. 50 lakh per district	433.00	113.20		319.80
21	SMC/PRI Training	1,003.63	405.06		598.57
22	Civil Works Construction	19,619.38	8,587.46		11,031.92
23	Learning Enhancement Prog.	73.60	10.11		63.49
24	Project Management Cost	4,601.50	3,843.36		758.14
25	Community Mobilisation Activities (up to 0.5%)	703.98	93.55		610.43
26	Community Training	-	-		-
27	Training of educational Administrator	-	-		-
28	SIEMAT		-		-
29	State Component	1,306.94	1,030.47		276.47
30	KGBV	4,969.45	3,304.85		1,664.60
31	NPEGEL		-		-
32	Prior year Expenditure				-
	SSA		12,549.54		
	KGBV		75.46		
	NPEGEL		-		
	TOTAL Expenditures	168,215.67	117,762.92		
	Closing Balance (Annexure- E)				
	(i) Cash in Hand (As on 31.03.16)	1.12	0.53	-	1.65
	(ii) Cash at Bank (As on 31.03.16)	1,188.23	321.71	71.63	1,581.57
	(iii) Advances outstanding	21,284.31	25.03	-	21,309.34
	(iv) Fund in transit	12,197.72			12,197.72
	Total : Closing Balance	34,671.38	347.26	71.63	35,090.28
	Total Application				

Signed in terms of our report of even date.
for **BHUYAN & ASSOCIATES**
Chartered Accountants
FRN : 319086E

K. Bhuyan
(CA. Kaberi Bhuyan)
Partner
MN : 054844
Place : Guwahati
Date: 24-10-2016



For, AXOM SARBA SIKSHA ABHIJAN MISSION

[Signature]
CHIEF ACCOUNTS OFFICER
Chief Accounts Officer
Axom Sarva Siksha
Abhijan Mission

[Signature]
MISSION DIRECTOR
Mission Director
Axom Sarva Siksha
Abhiyan Mission

AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

(ANNEXURE-XXI)

CONSOLIDATED BALANCE SHEET OF SSA, KGBV & NPEGL AS AT 31ST MARCH 2016

(Amount in ₹)

CAPITAL & LIABILITIES	SCH	CURRENT YEAR	PREVIOUS YEAR	ASSETS & PROPERTIES	SCH	CURRENT YEAR	PREVIOUS YEAR	
CAPITAL FUND:	A	Opening Balance B/F	6,169,171,228.37	<u>FIXED ASSETS:</u> Opening Balance	C	843,759,527.34	748,728,449.89	
Add/(Less): Surplus / (Deficit) for the year		3,536,619,975.07	6,169,171,228.37	Add: Purchases: a) Civil Works		143,140,503.00	83,934,691.00	
Add: Adjustments made at Dist. Level		222,237,500.90	(2,641,147,137.750)	b) Computer		481,187.00	155,318.00	
		3,758,857,475.97	3,528,024,090.62	c) Furniture		281,034.00	1,844,374.45	
Sub Total		(96,000.00)	8,595,884.45	d) Vehicle		27,000.00	365,147.00	
Closing Balance C/F		3,758,761,475.97	3,536,619,975.07	e) Equipment		68,689.00	2,647,547.00	
		3,758,761,475.97	3,536,619,975.07	f) Land & Building		-	6,084,000.00	
				Less: Sale/Scrap		987,757,940.34	843,759,527.34	
				Sub Total		987,757,940.34	843,759,527.34	
CURRENT LIABILITIES:	B			<u>CURRENT ASSETS:</u>	D			
Govt. Deduction		121,604,198.79	73,510,916.79	a) Fund t/f to other funds, SD, PP Exps.			17,201,698.00	466,798,006.00
Security Deposit/EMD		45,236,343.00	33,077,248.60					
Other Liabilities		588,385,179.50	457,476.50					
Sub Total		755,225,721.29	107,045,641.89	Sub Total		17,201,698.00	466,798,006.00	
C/F		4,513,987,197.26	3,643,665,616.96	C/F		1,004,959,638.34	1,310,557,533.34	



[Handwritten Signature]

B/F	4,513,987,197.26	3,643,665,616.96	B/F	1,004,959,638.34	1,310,557,533.34
			CLOSING BALANCES:		
			a) Cash at Bank	158,156,605.15	249,617,142.85
			b) Cash in Hand	164,747.17	143,920.17
			c) Fund in Transit	-	-
			Karbi Anglong	-	461,000.00
			SMO & Distrists A/c	1,219,771,880.00	4,000,000.00
			Sub Total	1,378,093,232.32	254,222,063.02
			UNADJUSTED ADVANCES:		
			a) SSA	2,128,430,948.60	2,076,977,565.60
			b) KGBV	2,503,378.00	1,908,455.00
			c) NPEGEL	-	-
			Sub Total	2,130,934,326.60	2,078,886,020.60
TOTAL	4,513,987,197.26	3,643,665,616.96	TOTAL	4,513,987,197.26	3,643,665,616.96

Notes to Accounts :- Refer Schedule K

Schedules A to J for part of the Balance Sheet and final accounts.

Signed in terms of our report of even date
for **BHUYAN & ASSOCIATES**

Chartered Accountants

FRN : 319086E



Bhuyan

(CA. Kaberi Bhuyan)

Partner

MN : 054844

Place : Guwahati

Date: 24-10-2016

For, **AXOM SARBA SIKSHA ABHIJAN MISSION**

John Doe

CHIEF ACCOUNTS OFFICER

Chief Accounts Officer
Axom Sarba Siksha
Abhijan Mission

John Doe

MISSION DIRECTOR

Mission Director
Axom Sarba Siksha
Abhijan Mission

AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM
(ANNEXURE-XXII)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2016

EXPENDITURES	SCH	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)	INCOMES	SCH	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Expenditure at District and sub-district level:	G			<u>Funds received from Govt. of India</u>	G		
Opening of New Schools		-		a) SSA		11,078,396,700.00	8,746,284,590.00
Residential Schools for specific category of children		6,016,545.00	6,495,799.00	<u>Funds received from State Govt.</u>	H	1,096,300,667.00	1,086,193,000.00
Residential Hostel for specific category of children		-	-	a) SSA Fund		-	250,000,000.00
Transport/Escort Facility		-	-	b) Reimbursement for Gen. Category Boys for FTB		-	590,000,000.00
Special Training for mainstreaming of Out-of-School Children		414,672,639.00	493,387,259.00	c) 13th Finance Commission		-	
Free Text Book		13,463,757.00	562,074,601.00	<u>INTEREST RECEIVED FROM BANKS:</u>	I		
Provision of 2 sets of Uniform		-	1,802,351,200.00	a) SSA Fund		73,476,620.56	119,411,469.75
Teaching Learning Equipment (TLE)		-	7,088,087,284.00	b) KGBV		1,366,267.00	1,401,993.00
New Teachers Salary		7,728,390,748.00	243,069,708.00	c) NPEGEL		197,414.00	246,491.00
Training		86,521,973.00	331,957,100.00	Misc. Receipts		9,701,788.00	5,089,934.50
Academic Support through Block Resource Centre/ URC		394,188,147.00		Reduction of Expenditure (District)		30,001,774.00	24,623,621.00
C/F		8,643,253,809.00	10,527,422,951.00	C/F		12,289,441,230.56	10,823,251,099.25



b/F	8,643,253,809.00	10,527,422,951.00	b/F	12,289,441,230.56	10,823,251,099.25
Academic Support through Cluster Resource Centers	14,100,878.00	26,151,278.00			
Computer Aided Education in UPS under Innovation	25,978,308.00	5,830,855.00	Advance Adjusted (District Leve)	3,439,772.00	-
Libraries in Schools	-	-	Other Grants	5,956,000.00	896,963.00
Teachers' Grant	-	-	Fund Receipts from TET A/c	67,500.00	1,636,080.00
School Grant	-	291,447,000.00	Fund received for MDM A/c	34,582,316.00	2,097,630.00
Research, Evaluation, Monitoring & Supervision	9,135,858.00	4,891,953.00	Unicef Fund Receipt	105,850.00	-
Maintenance Grant	-	325,296,000.00	Civil Grant 2014-15	43,385,750.00	451,047.00
Interventions for CWSN	82,518,131.00	134,842,504.00	Library Grant from SSSA(2012-13)	28,707,000.00	5,215,000.00
Innovation Head up to Rs. 50 lakh per district	11,319,736.00	-	Fund received from PSU for Swach Vidyalaya	21,723,880.00	36,774,000.00
SMC/PRI Training	36,830,870.00	52,556,930.00	Fund received from RMSA for Children Day Celebration	-	1,000,000.00
Civil Works Construction	858,745,590.00	527,161,450.00			
Learning Enhancement Prog.(LEP)(Upto 2%)	1,010,682.00	286,200.00			
Major Repairs for Primary School	-	-			
Major Repairs for Upper Primary School	-	-			
Others	-	-			
Project Management Cost	384,317,590.00	376,481,742.00			
Community Mobilisation Activities (up to 0.5%)	9,355,014.00	31,966,745.00			
Community Training	3,675,013.00	8,887,472.00			
Training of educational Administrator	-	60,000.00			
State Component	-	-			
NPEGEL	-	-			
KGBV	194,618,296.00	142,267,055.00			
C/F	10,274,859,775.00	12,455,550,135.00	C/F	12,427,409,298.56	10,871,321,819.25



B/F	10,274,859,775.00	12,455,550,135.00	B/F	12,427,409,298.56	10,871,321,819.25
Prior Years Expenditure					
SSA	1,254,953,876.00	823,923,018.00			
KGBV	176,033.00	-			
NPEGEL	-	-			
State Level: (SMO)					
SIEMAT					
Management Cost	100,579,306.66	92,274,704.00			
Research & Evaluation	1,628,291.00	5,393,566.00			
Expenditure by Advance adjustment at SMO On behalf of Dist (As per contra)		80,056,362.00			
Miscellaneous Payments :					
(a) Other Advances & Expenses					
CPF Rectification	-	89,398.00			
Others Payment against Other Grant	622,800.00	-			
Interest on late deposit of Income Tax	-	1,925.00			
Bank Charge	3,003.00	1,639.00			
UNICEF	87,267.00	451,047.00			
Miscellaneous payments	915,876.00	67,047.00			
TET Expenditure	67,500.00	1,353,212.00			
MDM Expenditure	28,959,196.00	1,527,404.00			
Legal Fees	-	7,500.00			
Repairs & Renovation Under PMGY Head	140,050.00	-			
Expenditure of RMSA fund for Children day Celebration	-	1,000,000.00			
Civil Grant 2014-15	52,189,500.00	5,215,000.00			
Library Grant from SSA (2012-13)	21,814,000.00	36,774,000.00			
Expenditure of PSU Fund of Swachh Bharat Vidyalaya	50,798,900.00				
C/F	11,787,795,373.66	13,503,685,957.00	C/F	12,427,409,298.56	10,871,321,819.25



B/F	11,787,795,373.66	13,503,685,957.00	B/F	12,427,409,298.56	10,871,321,819.25
Adjustment of District Fund					
Drinking water	-	675,000.00			
Sanitation facility	-	558,000.00			
DEEO Office	-	7,550,000.00			
Transferred to Cash book of GOA	417,376,424.00				
Share of General Category boys share of FTBs					
Surplus for the year of to Balance Sheet	222,237,500.90		Deficit for the year of to Balance Sheet	-	2,641,147,137.75
G. TOTAL	12,427,409,298.56	13,512,468,957.00	G. TOTAL	12,427,409,298.56	13,512,468,957.00

For, AXOM SARBA SIKSHA ABHIJAN MISSION

Signed in terms of our report of even date for BHUYAN & ASSOCIATES Chartered Accountants FRN : 319086E



Bhuyani
 (CA. Kaberi Bhuyan)
 Partner
 MN : 054844
 Place : Guwahati
 Date: 24-10-2016

Dr. Anu
 CHIEF ACCOUNTS OFFICER
 Chief Accounts Office
 Axom Sarba Siksha
 Abhijan Mission

[Signature]
 MISSION DIRECTOR
 Mission Director
 Axom Sarba Siksha
 Abhijan Mission

AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM
(ANNEXURE-XXIII)
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF SSA, KGYB & NEPEGEL FOR THE YEAR ENDED 31ST MARCH, 2016

RECEIPTS	SCH	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)	PAYMENTS	SCH	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Opening Balance B/F:							
a) Cash at Bank	F	249,617,142.85	4,429,084,805.00	Expenditure at District and Sub-district level:	I		
b) Cash in Hand		143,920.17	172,662.17	Opening of New Schools			
c) Unadjusted Advances		2,078,886,020.60	649,257,352.60	Capital Expenditure			
d) Fund in transit (Karbi Anglong)		461,000.00	461,000.00	Revenue Expenditure			
e) Fund in transit (Goalpara)		4,000,000.00	-	Residential Schools for specific category of children			
Sub Total				Capital Expenditure			175,500.00
Funds received from Govt. of India	G	2,333,108,083.62	5,078,975,819.77	Revenue Expenditure		6,016,545.00	6,495,799.00
a) SSA		11,078,396,700.00	8,746,284,590.00	Residential Hostel for specific category of children			
Sub Total				Capital Expenditure			
Funds received from Govt. of Assam	G	11,078,396,700.00	8,746,284,590.00	Revenue Expenditure			
a) SSA		1,096,300,667.00	1,086,193,000.00	Transport/Escort Facility			
b) Govt. of Assam (Reim. Of Gen. boys on FTB)		-	250,000,000.00	Capital Expenditure			
c) 13th Finance Commission		-	590,000,000.00	Revenue Expenditure			
Sub Total				Special Training for mainstreaming of Out-of-School Children			
Interest:	H	1,096,300,667.00	1,926,193,000.00	Capital Expenditure			
SSA		73,476,620.56	119,411,469.75	Revenue Expenditure			
KGBV		1,366,267.00	1,401,993.00	RETENTION			
NPEGEL		197,414.00	246,491.00	Free Text Book			
Miscellaneous Receipts (SSA)	H	9,701,788.00	4,608,284.50	Capital Expenditure			
Miscellaneous Receipts (NPEGL)	H	-	481,650.00	Revenue Expenditure		414,672,639.00	493,387,259.00
Reduction of Expenses (SSA)	H	29,859,542.00	24,607,037.00	Provision of 2 sets of Uniform			
Reduction of Expenses (KGBV)	H	142,232.00	16,584.00	C/F		434,152,941.00	1,062,133,159.00
Sub Total							
Advance Adjustments of General Boys Category Students		114,743,863.56	150,773,509.25				
		449,343,983.00	534,542,049.00				
Advance Adjusted (Dist. Level)		3,439,772.00	-				
Sub Total							
		452,783,755.00	534,542,049.00				
Sub Total							
		15,075,333,069.18	16,436,768,968.02				



B/F				B/F	
B-1	Govt deductions	15,075,333,069.18	16,436,768,968.02	Capital Expenditure	434,152,941.00
	Other Liabilities	885,589,446.00	837,281,993.00	Revenue Expenditure	-
B-2	Earnest Money/Security Deposit	-	23,134.00	Teaching Learning Equipment (TLE)	1,802,351,200.00
	Sub Total	31,882,404.00	51,438,720.60	Capital Expenditure	-
		917,471,850.00	888,743,847.60	Revenue Expenditure	-
	Others Fund			ENHANCING QUALITY	-
	Fund Receipts from TET A/c	67,500.00	1,636,080.00	New Teachers Salary	-
	Fund received for MDM A/c	34,606,957.00	2,097,630.00	Capital Expenditure	-
	Other Grants	87,000.00	896,963.00	Revenue Expenditure	7,088,087,284.00
	Unicef Fund Receipt	716,397.00	451,047.00	Training	-
	Civil Grant received 2014-15	49,254,750.00	5,215,000.00	Capital Expenditure	-
	Library Grant from SSSA(2012-13)	28,707,000.00	1,000,000.00	Revenue Expenditure	243,069,708.00
	Fund received from RMSA for Children Day Celebration	-			
	Fund received from PSU for Swachh Vidyalaya	21,723,880.00	36,774,000.00		
	Sub Total	135,163,484.00	48,070,720.00	Academic Support through Block Resource Centre/URC	-
	EdCIL A/c	1,647,000.00	386,125.00	Capital Expenditure	-
	UNICEF Fund Received from (Tinsukia)	233,452,536.00	97,580.00	Revenue Expenditure	331,957,100.00
	Committed Liability	3,342,719.00	-	Academic Support through Cluster Resource	-
	State Cheque Reserved A/C	1,450,000,000.00	-	Capital Expenditure	50,495.00
	Fund Transferred from MDM A/C	2,352,784.00	-	Revenue Expenditure	14,100,878.00
	NEUPA A/c	7,370,000.00	483,705.00	Computer Aided Education in UPS under Innovation	-
	Advance adjusted KGBV Contribution Committee	1,698,165,039.00		Capital Expenditure	25,978,308.00
	Sub Total	17,826,133,442.18	17,374,067,240.62	Revenue Expenditure	5,830,855.00
C/F				C/F	8,683,332,995.00
					10,559,631,079.00



B/F	17,826,133,442.18	17,374,067,240.62	B/F	8,683,332,995.00	10,559,631,079.00
Fund Receipts by Districts					
In Cash					
SSA	1,852,560,089.00	1,526,871,700.00	Libraries in Schools	-	-
KGBV	158,072,059.00	149,500,000.00	Capital Expenditure	-	-
			Revenue Expenditure	-	-
			ANNUAL GRANTS	-	-
In Kind			Teachers' Grant	-	-
SSA	9,500,266,929.00	12,450,616,710.00	Capital Expenditure	-	-
KGBV	184,331,656.00	76,602,125.00	Revenue Expenditure	-	-
Fund Received by KGBV from SSA A/c	-	227,000,000.00	School Grant	-	-
			Capital Expenditure	-	-
			Revenue Expenditure	-	291,447,000.00
Sub Total	11,695,230,733.00	14,430,590,535.00	Research, Evaluation, Monitoring & Supervision	-	-
			Capital Expenditure	-	-
			Revenue Expenditure	9,135,858.00	4,891,953.00
			Maintenance Grant	-	-
			Capital Expenditure	-	-
			Revenue Expenditure	-	325,296,000.00
			BRIDGING GENDER AND SOCIAL		
			CATEGORY GAPS		
			Interventions for CWSN		
			Capital Expenditure	-	-
			Revenue Expenditure	82,518,131.00	134,842,504.00
			Innovation Head up to Rs. 50 lakh per district		
			Capital Expenditure	-	-
			Revenue Expenditure	11,319,736.00	-
			SMC/PRI Training		
			Capital Expenditure	-	-
			Revenue Expenditure	-	-
			SCHOOL INFRASTRUCTURE		
			Civil Works Construction		
			Capital Expenditure	36,830,870.00	52,556,930.00
			Revenue Expenditure	858,745,590.00	-
C/F	29,521,364,175.18	31,804,657,775.62	C/F	9,681,883,180.00	527,161,450.00
					11,895,826,916.00



B/F	29,521,364,175.18	31,804,657,775.62	B/F	9,681,883,180.00	11,895,826,916.00
			LEARNING ENHANCEMENT PROG.		
			(LEP)(UPTO 2%)		
			Capital Expenditure		
			Revenue Expenditure	1,010,682.00	286,200.00
			Major Repairs for Primary School		
			Capital Expenditure	-	
			Revenue Expenditure	-	
			Major Repairs for Upper Primary School		
			Capital Expenditure	-	
			Revenue Expenditure	-	
			Others		
			Capital Expenditure	-	
			Revenue Expenditure	-	
			PROJECT MANAGEMENT COST		
			Management		
			Capital Expenditure	18,600.00	1,281,315.00
			Revenue Expenditure	384,317,590.00	376,481,742.00
			Community Mobilisation Activities (up to 0.5%)		
			Capital Expenditure	-	15,400.00
			Revenue Expenditure	9,355,014.00	31,966,745.00
			Community Training		
			Capital Expenditure		
			Revenue Expenditure	3,675,013.00	8,887,472.00
			Training of educational Administrator		
			Capital Expenditure		
			Revenue Expenditure		
			State Component		
			Capital Expenditure		
			Revenue Expenditure		
			NPEGEL		
			Capital Expenditure		
			Revenue Expenditure		
C/F	29,521,364,175.18	31,804,657,775.62	C/F	10,080,260,079.00	12,314,805,790.00



B/F	29,521,364,175.18	31,804,657,775.62	B/F	10,080,260,079.00	12,314,805,790.00
			KGBV Financial Provisions (provide separate costing sheets for different Models)		
			Non-recurring (one time grant)	135,866,503.00	83,934,691.00
			Recurring	194,618,296.00	142,267,055.00
			Sub Total	330,484,799.00	226,201,746.00
			Prior Years Expenditure (Year wise)		
			SSA	794,627,487.00	
			Capital Expenditure	460,326,389.00	823,923,018.00
			Revenue Expenditure		
			KGBV	7,370,000.00	
			Capital Expenditure	176,033.00	
			Revenue Expenditure		
			NPEGEL		
			Sub Total	1,262,499,909.00	823,923,018.00
			STATE LEVEL:		
			SIEMAT	100,579,306.66	92,274,704.00
			Management Cost	1,628,291.00	5,393,566.00
			Research & Evaluation	839,310.00	973,501.00
			Fixed Assets created during the year		80,056,362.00
			Expenditure on FTB for General Category boys		550,376,450.00
			Advance on FTB for General Category boys	103,046,907.66	729,074,583.00
			Sub Total		
			Miscellaneous Payments :		
			(a) Other Advances & Expenses	915,876.00	67,047.00
			Miscellaneous Payment		1,925.00
			Interest on late deposit of Income Tax		89,398.00
			CPF Rectification	67,500.00	1,353,212.00
			TET Expenditure	8,094,000.00	1,527,404.00
			Funds transfer to RMSA for swachh bharat	28,959,196.00	451,047.00
			MDM Expenditure	10,886,767.00	7,500.00
			UNICEF programmes	140,050.00	
			Legal Fees	21,814,000.00	5,215,000.00
			Repairs & Renovation Under PMGY Head	52,189,500.00	
			Library Grant from SSSA(2012-13)	123,066,889.00	8,712,533.00
			Civil Grant Released 2014-15	11,899,358,583.66	14,102,717,670.00
			Sub Total	123,066,889.00	8,712,533.00
C/F	29,521,364,175.18	31,804,657,775.62	C/F	11,899,358,583.66	14,102,717,670.00



B/F	29,521,364,175.18	31,804,657,775.62	B/F	11,899,358,583.66	14,102,717,670.00
			Expenditure of PSU Fun of Swachh Bharat Vidyalaya	39,999,400.00	36,774,000.00
			Expenditure of RMSA fund for Children Day Celebration	622,800.00	1,000,000.00
			Others Pyament against Other Grant Transferred to Cash book of GOA Share of General Category boys share of FTBs	417,376,424.00	-
			<u>(b) Bank Charges</u>	3,003.00	1,589.00
			SSA	-	50.00
			NPEGEL	-	-
			<u>(c) Govt. Deduction</u>	837,496,164.00	845,389,505.00
			SSA/KGVB	19,723,309.60	51,517,065.00
			<u>(d) Earnest Money/Security Deposit</u>	-	-
			SSA/KGVB	24,135.00	4,291.00
			<u>(d) Others Liabilities</u>	-	-
			Sub Total	1,315,245,235.60	934,686,500.00
			<u>Advance /Paid/ Recovered (SMO)</u>	800,000.00	2,893,040.00
			EdCIL A/c	97,580.00	-
			TET A/c	1,604,484.00	51,360.00
			NUEPA A/c	1,100,000,000.00	610,587.00
			Fund Transferred to MDM A/C	-	-
			UNICEF programmes Receivabale	1,102,502,064.00	3,554,987.00
			Sub Total	-	-
			Closing Balances of Cash, Bank & Unadjusted Advances:	158,156,605.15	249,617,142.85
			a) Cash at Bank	164,747.17	143,920.17
			b) Cash in Hand	2,130,934,326.60	2,078,886,020.60
			c) Unadjusted Advances	-	-
			<u>Fund in Transit</u>	1,219,771,880.00	4,000,000.00
			SMO & Districts A/c	-	-
			Goalpara	-	461,000.00
			Karbi Anglong	3,509,027,558.92	2,333,108,083.62
			Sub Total	17,826,133,442.18	17,374,067,240.62
C/F	29,521,364,175.18	31,804,657,775.62	C/F	17,826,133,442.18	17,374,067,240.62



B/F	29,521,364,175.18	31,804,657,775.62	B/F	17,826,133,442.18	17,374,067,240.62
			Fund Released to Districts		
			In Cash		
			SSA	1,852,560,089.00	1,530,871,700.00
			KGBV	158,072,059.00	149,500,000.00
			NPEGEL	-	-
			In Kind		
			SSA	9,500,266,929.00	12,450,616,710.00
			KGBV	184,331,656.00	76,602,125.00
			Fund Released to KGBV by SMO	-	227,000,000.00
			Less: Refund by Goalpara District	11,695,230,733.00	14,434,590,535.00
			Sub Total	11,695,230,733.00	4,000,000.00
TOTAL	29,521,364,175.18	31,804,657,775.62	TOTAL	29,521,364,175.18	31,804,657,775.62

Signed in terms of our report of even date
for **BHUYAN & ASSOCIATES**

Chartered Accountants

FRN : 319086E



Bhuyani

(CA. Kaberi Bhuyan)

Partner

MN : 054844

Place : Guwahati

Date: 24-10-2016

For, AXOM SARBA SIKSHA ABHIJAN MISSION

[Signature]

CHIEF ACCOUNTS OFFICER

[Signature]

MISSION DIRECTOR

Chief Accounts Officer
Axom Sarva Siksha
Abhijan Mission

Mission Director
Axom Sarva Siksha
Abhijan Mission

AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE-A : CAPITAL FUND OF SSA, KGBV & NPEGEL PLAN

SL NO.		OPENING BALANCE 01/04/2015	DURING THE YEAR SURPLUS/(DEFICIT)	DURING THE YEAR CAPITAL ADJUSTMENT	CLOSING BALANCE 31/03/2016
A	STATE MISSION OFFICE				
	SSA	545,432,875.90	(2,598,796.66)	-	542,834,079.24
	KGBV	5,391,215.00			5,391,215.00
	NPEGEL	9,512,240.00			9,512,240.00
	Total (A)	560,336,330.90	(2,598,796.66)	-	557,737,534.24
B	DISTRICT OFFICE				
	1 Barpeta	57,218,194.92	51,270,126.00	-	108,488,320.92
	2 Baksa	42,742,423.00	104,978,696.00	-	147,721,119.00
	3 Bongaigaon	73,044,171.00	21,499,497.00	-	94,543,668.00
	4 Cachar	190,689,652.30	(25,518,558.00)	-	165,171,094.30
	5 Chirang	14,724,415.00	14,950,328.00	-	29,674,743.00
	6 Darrang	164,849,052.94	(37,708,320.00)	-	127,140,732.94
	7 Dhemaji	76,298,496.00	34,061,864.00	-	110,360,360.00
	8 Dhubri	401,003,915.80	(21,542,260.00)	-	379,461,655.80
	9 Dibrugarh	30,178,411.00	18,776,552.00	-	48,954,963.00
	10 Dima Hasao	69,841,181.00	(25,819,870.00)	-	44,021,311.00
	11 Goalpara	79,533,647.00	(4,466,141.00)	-	75,067,506.00
	12 Golaghat	65,965,086.00	(8,713,933.00)	-	57,251,153.00
	13 Hailakandi	130,931,714.26	100,778,756.00	(96,000.00)	231,614,470.26
	14 Jorhat	28,892,325.00	10,145,768.00	-	39,038,093.00
	15 Kamrup (M)	108,760,576.49	(34,436,630.00)	-	74,323,946.49
	16 Kamrup (R)	161,643,716.46	(98,679,125.00)	-	62,964,591.46
	17 Karbi Anglong	98,920,508.40	35,573,406.06	-	134,493,914.46
	18 Karimganj	117,321,748.00	23,235,347.00	-	140,557,095.00
	19 Kokrajhar	42,576,003.99	27,297,571.00	-	69,873,574.99
	20 Lakhimpur	128,499,106.41	(47,077,061.00)	-	81,422,045.41
	21 Morigaon	95,580,941.00	(11,738,711.00)	-	83,842,230.00
	22 Nagaon	331,772,638.00	199,956,214.00	-	531,728,852.00
	23 Nalbari	127,785,089.08	(16,442,187.00)	-	111,342,902.08
	24 Sibsagar	53,250,822.00	(8,977,486.00)	-	44,273,336.00
	25 Sonitpur	104,691,697.45	14,714,574.00	-	119,406,271.45
	26 Tinsukia	66,576,184.67	(13,318,988.50)	-	53,257,196.17
	27 Udalguri	112,991,927.00	(77,963,131.00)	-	35,028,796.00
	Total (B)	2,976,283,644.17	224,836,297.56	(96,000.00)	3,201,023,941.73
	GRAND TOTAL	3,536,619,975.07	222,237,500.90	(96,000.00)	3,758,761,475.97



AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE B : CURRENT LIABILITIES FOR THE YEAR 2015-16

		Govt Deduction	Security Deposit	Other Liability	Total
A	STATE MISSION OFFICE	116,213,769.00	41,863,918.00	587,927,197.00	746,004,884.00
	SUB TOTAL (A)	116,213,769.00	41,863,918.00	587,927,197.00	746,004,884.00
B	DISTRICT OFFICES				
1	Barpeta	261,618.00	(4,973.00)	24,840.00	281,485.00
2	Baksa	(195.00)	-	-	(195.00)
3	Bongaigaon	396,247.00	-	-	396,247.00
4	Cachar	34,486.00	15,000.00	-	49,486.00
5	Chirang	17,482.00	-	-	17,482.00
6	Darrang	334,387.00	56,821.00	-	391,208.00
7	Dhemaji	6,905.00	-	50,000.00	56,905.00
8	Dhubri	-	172,000.00	-	172,000.00
9	Dibrugarh	(186.00)	22,614.00	-	22,428.00
10	Dima Hasao	-	920,243.00	-	920,243.00
11	Goalpara	16,748.00	63,937.00	-	80,685.00
12	Golaghat	18,894.00	-	3,600.00	22,494.00
13	Hailakandi	(18,785.00)	148,000.00	-	129,215.00
14	Jorhat	4,759.00	130,305.00	-	135,064.00
15	Kamrup (Metro)	126,117.29	80,500.00	7,120.00	213,737.29
16	Kamrup (Rural)	28,411.00	-	-	28,411.00
17	Karbi Anglong	2,835,395.00	36,341.00	10,000.00	2,881,736.00
18	Karimganj	49,863.00	-	-	49,863.00
19	Kokrajhar	-	-	-	-
20	Lakhimpur	(89,630.50)	37,113.00	205,081.50	152,564.00
21	Morigaon	-	66,324.00	0.00	66,324.00
22	Nagaon	752,238.00	1,082,416.00	-	1,834,654.00
23	Nalbari	46,428.00	200,000.00	124,646.00	371,074.00
24	Sibsagar	46,587.00	120,000.00	21,665.00	188,252.00
25	Sonitpur	535,757.00	54,784.00	11,030.00	601,571.00
26	Tinsukia	-	171,000.00	-	171,000.00
27	Udalguri	(13,096.00)	-	-	(13,096.00)
	SUB TOTAL (B)	5,390,429.79	3,372,425.00	457,982.50	9,220,837.29
	GRAND TOTAL (A+B)	121,604,198.79	45,236,343.00	588,385,179.50	755,225,721.29



AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE B-1 : GOVT DEDUCTION OF SSA, KGBV & NPEGEL PLAN FOR THE YEAR 2015-16

SL NO.		OPENING BALANCE (CR) As per Prev Yr AR	OPENING BALANCE (CR) As per Dist. AR	DURING THE YEAR (CR)	DURING THE YEAR (DR)	Adjustment/Rectification	CLOSING BALANCE (CR)
A	STATE MISSION OFFICE						
	SSA	65,079,877.00	65,079,877.00	831,501,267.00	780,367,375.00		116,213,769.00
	Sub Total	65,079,877.00	65,079,877.00	831,501,267.00	780,367,375.00	-	116,213,769.00
B	DISTRICT OFFICES						
1	Barpeta	226,862.00	226,862.00	34,756.00	-		261,618.00
2	Baksa	1,665.00	1,665.00	1,568,499.00	1,570,359.00		(195.00)
3	Bongaigaon	208,354.00	208,354.00	1,806,301.00	1,618,408.00		396,247.00
4	Cachar	130,946.00	130,946.00	2,694,613.00	2,791,073.00		34,486.00
5	Chirang	62,776.00	62,776.00	942,807.00	988,101.00		17,482.00
6	Darrang	573,983.00	573,983.00	1,773,331.00	2,012,927.00		334,387.00
7	Dhemaji	16,548.00	16,548.00	1,455,971.00	1,465,614.00		6,905.00
8	Dhubri	-	-	2,781,573.00	2,781,573.00		-
9	Dibrugarh	112,708.00	112,708.00	2,157,530.00	2,270,424.00		(186.00)
10	Dima Hasao	-	-	2,013,198.00	2,013,198.00		-
11	Goalpara	28,751.00	28,751.00	2,106,072.00	2,118,075.00		16,748.00
12	Golaghat	10.00	10.00	1,981,509.00	1,962,625.00		18,894.00
13	Hailakandi	(18,785.00)	(18,785.00)	1,839,845.00	1,839,845.00	-	(18,785.00)
14	Jorhat	55,660.00	55,660.00	2,741,721.00	2,792,622.00		4,759.00
15	Kamrup (Metro)	130,669.29	130,669.29	956,050.00	960,602.00		126,117.29
16	Kamrup (Rural)	28,411.00	28,411.00	2,883,150.00	2,883,150.00		28,411.00
17	Karbi Anglong	5,479,355.00	5,479,355.00	3,900,268.00	6,544,228.00		2,835,395.00
18	Karimganj	264,991.00	264,991.00	2,059,774.00	2,274,902.00		49,863.00
19	Kokrajhar	-	-	2,085,254.00	2,085,254.00		-
20	Lakhimpur	(88,661.50)	(88,661.50)	1,916,647.00	1,917,616.00		(89,630.50)
21	Morigaon	8,344.00	8,344.00	2,691,953.00	2,700,297.00		-
22	Nagaon	842,709.00	842,709.00	(90,471.00)	-		752,238.00
23	Nalbari	79,118.00	79,118.00	1,520,552.00	1,553,242.00		46,428.00
24	Sibsagar	46,586.00	46,586.00	4,040,634.00	4,040,633.00		46,587.00
25	Sonitpur	253,136.00	253,136.00	2,665,236.00	2,382,615.00		535,757.00
26	Tinsukia	-	-	2,035,248.00	2,035,248.00		-
27	Udalguri	(13,096.00)	(13,096.00)	1,526,158.00	1,526,158.00		(13,096.00)
	Sub Total	8,431,039.79	8,431,039.79	54,088,179.00	57,128,789.00	-	5,390,429.79
	Grand Total	73,510,916.79	73,510,916.79	885,589,446.00	837,496,164.00	-	121,604,198.79



AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE B-2 : SECURITY DEPOSIT & EARNEST MONEY OF SSA, KGBV, NPEGEL FOR THE YEAR 2015-16

SL NO.		OPENING BALANCE (CR) As per Prev Yr AR	OPENING BALANCE (CR) As per Dist. AR	DURING THE YEAR (CR)	DURING THE YEAR (DR)	CLOSING BALANCE (CR)
A	STATE MISSION OFFICE	30,728,835.60	30,728,835.60	29,892,341.00	18,757,258.60	41,863,918.00
	SUB TOTAL	30,728,835.60	30,728,835.60	29,892,341.00	18,757,258.60	41,863,918.00
B	DISTRICT OFFICES					
1	Barpeta	(4,973.00)	(4,973.00)	-	-	(4,973.00)
2	Baksa	-	-	-	-	-
3	Bongaigaon	-	-	-	-	-
4	Cachar	15,000.00	15,000.00	-	-	15,000.00
5	Chirang	-	-	-	-	-
6	Darrang	56,821.00	56,821.00	-	-	56,821.00
7	Dhemaji	-	-	-	-	-
8	Dhubri	132,000.00	132,000.00	180,000.00	140,000.00	172,000.00
9	Dibrugarh	(7,386.00)	(7,386.00)	30,000.00	-	22,614.00
10	Dima Hasao	638,832.00	638,832.00	291,411.00	10,000.00	920,243.00
11	Goalpara	63,937.00	63,937.00	-	-	63,937.00
12	Golaghat	-	-	-	-	-
13	Hailakandi	140,000.00	140,000.00	55,100.00	47,100.00	148,000.00
14	Jorhat	137,805.00	137,805.00	5,000.00	12,500.00	130,305.00
15	Kamrup (Metro)	80,500.00	80,500.00	-	-	80,500.00
16	Kamrup (Rural)	-	-	-	-	-
17	Karbi Anglong	11,456.00	11,456.00	191,140.00	166,255.00	36,341.00
18	Karimganj	-	-	-	-	-
19	Kokrajhar	-	-	-	-	-
20	Lakhimpur	37,113.00	37,113.00	-	-	37,113.00
21	Morigaon	66,324.00	66,324.00	0.00	-	66,324.00
22	Nagaon	561,000.00	561,000.00	1,014,612.00	493,196.00	1,082,416.00
23	Nalbari	200,000.00	200,000.00	-	-	200,000.00
24	Sibsagar	-	-	120,000.00	-	120,000.00
25	Sonitpur	3,984.00	3,984.00	50,800.00	-	54,784.00
26	Tinsukia	216,000.00	216,000.00	52,000.00	97,000.00	171,000.00
27	Udalguri	-	-	-	-	-
	SUB TOTAL	2,348,413.00	2,348,413.00	1,990,063.00	966,051.00	3,372,425.00
	GRAND TOTAL	33,077,248.60	33,077,248.60	31,882,404.00	19,723,309.60	45,236,343.00



AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE C:

FIXED ASSETS FOR THE YEAR 2015-16 : SSA, KGBV, NPEGEL

SL.NO.	SMO/Dos	OPENING BALANCE AS ON 01/04/2015 (As Per District Audit Report)	ADDITIONS DURING THE YEAR							TOTAL	CLOSING BALANCE 31/03/2016
			COMPUTER & SERVER	FURNITURE	EQUIPMENT	VEHICLE/ OTHERS	Civil works/KGBV Building	Land & Building	Adjustment		
A	STATE MISSION OFFICE	47,883,511.00	481,187.00	262,434.00	68,689.00	27,000.00	7,370,000.00		8,209,310.00	56,092,821.00	
	Total A	47,883,511.00	481,187.00	262,434.00	68,689.00	27,000.00	7,370,000.00		8,209,310.00	56,092,821.00	
B	DISTRICT OFFICES										
1	Barpeta	48,126,683.88	-	-	-	25,347,216.00	-	-	25,347,216.00	73,473,899.88	
2	Baksa	6,955,571.00	-	-	-	70,000.00	-	-	70,000.00	7,025,571.00	
3	Bongaigaon	24,702,516.00	-	-	-	10,792,213.00	-	-	10,792,213.00	35,494,729.00	
4	Cachar	25,287,783.00	-	1,350.00	-	-	-	-	1,350.00	25,289,133.00	
5	Chirang	9,277,763.00	-	-	-	6,517,377.00	-	-	6,517,377.00	15,795,140.00	
6	Darrang	45,877,677.45	-	-	-	8,291,373.00	-	-	8,291,373.00	54,169,050.45	
7	Dhemaji	22,703,350.00	-	-	-	-	-	-	-	22,703,350.00	
8	Dhubri	55,749,413.80	-	-	-	-	-	-	-	55,749,413.80	
9	Dibrugarh	26,616,799.00	-	-	-	-	-	-	-	26,616,799.00	
10	Dima Hasao	27,103,378.00	-	-	-	757,024.00	-	-	757,024.00	27,860,402.00	
11	Goalpara	28,561,468.36	-	17,250.00	-	3,364,127.00	-	-	3,381,377.00	31,942,845.36	
12	Golaghat	19,956,801.00	-	-	-	7,404,742.00	-	-	7,404,742.00	27,361,543.00	
13	Hailakandi	20,409,325.80	-	-	-	-	-	-	-	20,409,325.80	
14	Jorhat	20,227,464.00	-	-	-	6,484,412.00	-	-	6,484,412.00	26,711,876.00	
15	Kamrup (Metro)	39,642,156.00	-	-	-	-	-	-	-	39,642,156.00	
16	Kamrup (Rural)	889,438.00	-	-	-	-	-	-	-	889,438.00	
17	Karbi Anglong	90,135,213.00	-	-	-	-	-	-	-	90,135,213.00	
18	Karimganj	24,464,519.00	-	-	-	-	-	-	-	24,464,519.00	
19	Kokrajhar	30,617,042.00	-	-	-	-	-	-	-	30,617,042.00	
20	Lakhimpur	26,165,471.00	-	-	-	-	-	-	-	26,165,471.00	
21	Morigaon	32,801,900.04	-	-	-	3,722,959.00	-	-	3,722,959.00	36,524,859.04	
22	Nagaon	30,210,602.96	-	-	-	-	-	-	-	30,210,602.96	
23	Nalbari	31,180,187.60	-	-	-	-	-	-	-	31,180,187.60	
24	Sibsagar	23,841,139.00	-	-	-	5,282,089.00	-	-	5,282,089.00	29,123,228.00	
25	Sonitpur	43,356,919.45	-	-	-	-	-	-	-	43,356,919.45	
26	Tinsukia	30,239,380.00	-	-	-	-	0.00	-	-	30,239,380.00	
27	Udalguri	10,776,054.00	-	-	-	-	-	-	-	10,776,054.00	
	Total B	795,876,016.34	-	18,600.00	-	5,156,466.00	-	-	5,156,466.00	801,030,082.34	
	TOTAL (A+B)	843,759,527.34	481,187.00	281,034.00	68,689.00	27,000.00	143,140,503.00	-	143,998,413.00	987,757,940.34	



AXOM SARBA SIKSHA MISSION
KAHILIPARA, GUWAHATI

SCHEDULE D : CURRENT ASSETS FOR THE YEAR 2015-16

		Fund Transfer	Loans & Advances	Advance Outstandings	Other Current Assets	Total
A	STATE MISSION OFFICE					
	SSA			-	14,274,110.00	14,274,110.00
	KGVB	-	-	-	-	-
	NPEGEL	-	-	-	-	-
	TOTAL (A)	-	-	-	14,274,110.00	14,274,110.00
B	DISTRICT OFFICES					
1	Barpeta				13,293.00	13,293.00
2	Baksa				-	-
3	Bongaigaon				-	-
4	Cachar	40.00			-	40.00
5	Chirang				-	-
6	Darrang			473,410.00		473,410.00
7	Dhemaji				11,300.00	11,300.00
8	Dhubri					-
9	Dibrugarh			176,516.00		176,516.00
10	Dima Hasao					-
11	Goalpara			195,456.00		195,456.00
12	Golaghat					-
13	Hailakandi					-
14	Jorhat					-
15	Kamrup (Metro)					-
16	Kamrup (R)					-
17	Karbi Anglong					-
18	Karimganj					-
19	Kokrajhar			660,641.00		660,641.00
20	Lakhimpur					-
21	Morigaon	0.00		648,645.00		648,645.00
22	Nagaon	-		145,995.00	1,428.00	147,423.00
23	Nalbari					-
24	Sibsagar				4,000.00	4,000.00
25	Sonitpur	562,605.00				562,605.00
26	Tinsukia	0.00	0.00	34,259.00	0.00	34,259.00
27	Udalguri					-
	TOTAL (B)	562,645.00	0.00	2,334,922.00	30,021.00	2,927,588.00
	TOTAL (A+B)	562,645.00	0.00	2,334,922.00	14,304,131.00	17,201,698.00
	PREVIOUS YEAR	11,435,193.00	433,509,582.00	11,618,362.00	112,186.00	456,675,323.00



AXOM SARBA SIKSHA MISSION
KAHILIPARA, GUWAHATI

SCHEDULE E : CLOSING BALANCES FOR THE YEAR 2015-16 SSA PLAN

SL NO.		BANK	CASH	UNADJUSTED ADVANCES	FUND IN TRANSIT	TOTAL
A	STATE MISSION OFFICE	32,790,026.24	52.00	10,582,261.00	1,211,754,580.00	43,372,339.24
	SUB TOTAL	32,790,026.24	52.00	10,582,261.00	1,211,754,580.00	43,372,339.24
B	DISTRICT OFFICES					
1	Barpeta	907,000.54	3,718.00	33,230,344.00		34,141,062.54
2	Baksa	2,018,170.00	122.00	138,437,040.00		140,455,332.00
3	Bongaigaon	6,641,650.00	4,110.00	52,268,497.00	172,300.00	58,914,257.00
4	Cachar	3,253,919.30	3,949.00	136,053,309.00		139,311,177.30
5	Chirang	599,973.00	-	12,971,350.00		13,571,323.00
6	Darrang	4,462,259.99	668.00	67,680,751.00	209,000.00	72,143,678.99
7	Dhemaji	2,708,009.00	-	84,345,005.00		87,053,014.00
8	Dhubri	6,752,050.00	-	314,885,082.00		321,637,132.00
9	Dibrugarh	2,840,002.00	-	18,048,068.00		20,888,070.00
10	Dima Hasao	3,729,946.00	-	10,744,103.00		14,474,049.00
11	Goalpara	918,790.64	-	37,807,805.00		38,726,595.64
12	Golaghat	3,833,575.00	2,459.00	33,480,812.00		37,316,846.00
13	Hailakandi	1,538,958.46	64.00	202,761,814.00		204,300,836.46
14	Jorhat	2,174,275.00	788.00	16,770,630.00		18,945,693.00
15	Kamrup (M)	11,470,610.87	12,536.31	22,929,115.60		34,412,262.78
16	Kamrup (R)	3,819,673.00	-	56,692,642.00		60,512,315.00
17	Karbi Anglong	756,495.46	49,953.00	45,211,484.00		46,017,932.46
18	Karimganj	973,185.00	431.00	109,617,065.00		110,590,681.00
19	Kokrajhar	1,803,467.99	7,245.00	28,306,320.00	7,636,000.00	30,117,032.99
20	Lakhimpur	578,216.00	3,115.00	54,458,071.00		55,039,402.00
21	Morigaon	3,789,982.00	743.00	43,306,518.00		47,097,243.00
22	Nagaon	8,307,382.00	6,850.00	470,697,613.00		479,011,845.00
23	Nalbari	1,582,945.62	7,942.86	72,890,324.00		74,481,212.48
24	Sibsagar	3,350,491.00	4,937.00	16,351,483.00		19,706,911.00
25	Sonitpur	3,575,517.00	-	45,121,678.00		48,697,195.00
26	Tinsukia	2,081,555.25	2,484.00	20,892,855.00		22,976,894.25
27	Udalguri	1,565,265.00	-	16,282,459.00		17,847,724.00
28	Refund of Advance by sub District level (SMCs) directly to SMO	-	-	(44,393,550.00)		(44,393,550.00)
	SUB TOTAL	86,033,365.12	112,115.17	2,117,848,687.60	8,017,300.00	2,203,994,167.89
	GRAND TOTAL (A)	118,823,391.36	112,167.17	2,128,430,948.60	1,219,771,880.00	2,247,366,507.13



AXOM SARBA SIKSHA MISSION
KAHILIPARA, GUWAHATI

SCHEDULE E-1:

CLOSING BALANCES FOR THE YEAR 2015-16

KGBV

SL NO.		BANK	CASH	UNADJUSTED ADVANCES		TOTAL
A	STATE MISSION OFFICE	16,114,538.00	-	4,715.00		16,119,253.00
	SUB TOTAL	16,114,538.00	-	4,715.00		16,119,253.00
B	DISTRICT OFFICES					
1	Barpeta	554,298.50	700.00	586,552.00		1,141,550.50
2	Baksa	148,101.00	-	-		148,101.00
3	Bongaigaon	303,099.00	530.00	55,000.00		358,629.00
4	Cachar	620,230.00	-	-		620,230.00
5	Chirang	325,762.00	-	-		325,762.00
6	Darrang	506,541.50	-	10,260.00		516,801.50
7	Dhemaji	64,820.00	-	574,781.00		639,601.00
8	Dhubri	2,247,110.00	-	-		2,247,110.00
9	Dibrugarh	518,536.00	-	-		518,536.00
10	Dima Hasao	-	-	-		-
11	Goalpara	121,339.00	750.00	120,590.00		242,679.00
12	Golaghat	-	-	-		-
13	Hailakandi	549,111.00	-	-		549,111.00
14	Jorhat	-	-	-		-
15	Kamrup (M)	-	-	483,265.00		483,265.00
16	Kamrup (R)	1,591,249.46	-	-		1,591,249.46
17	Karbi Anglong	1,043,228.00	50,530.00	-		1,093,758.00
18	Karimganj	1,772,124.00	-	56,675.00		1,828,799.00
19	Kokrajhar	842,859.00	-	-		842,859.00
20	Lakhimpur	369,680.41	-	56.00		369,736.41
21	Morigaon	60,750.00	-	-		60,750.00
22	Nagaon	1,208,375.00	-	-		1,208,375.00
23	Nalbari	147,656.00	-	257,000.00		404,656.00
24	Sibsagar	841,384.00	70.00	65,210.00		906,664.00
25	Sonitpur	806,620.00	-	289,274.00		1,095,894.00
26	Tinsukia	177,662.92	-	-		177,662.92
27	Udalguri	1,235,456.00	-	-		1,235,456.00
	SUB TOTAL	16,055,992.79	52,580.00	2,498,663.00	-	18,607,235.79
	GRAND TOTAL (A+B)	32,170,530.79	52,580.00	2,503,378.00	-	34,726,488.79



AXOM SARBA SIKSHA MISSION
KAHILIPARA, GUWAHATI

SCHEDULE E-2:

CLOSING BALANCES FOR THE YEAR 2015-16

NPEGEL

SL NO.		BANK	CASH	UNADJUSTED ADVANCES		TOTAL
A	STATE MISSION OFFICE	6,522,865.00	-	-		6,522,865.00
	SUB TOTAL	6,522,865.00	-	-		6,522,865.00
B	DISTRICT OFFICES					
1	Barpeta	-	-	-		-
2	Baksa	91,920.00	-	-		91,920.00
3	Bongaigaon	-	-	-		-
4	Cachar	-	-	-		-
5	Chirang	-	-	-		-
6	Darrang	20,000.00	-	-		20,000.00
7	Dhemaji	10,000.00	-	-		10,000.00
8	Dhubri	-	-	-		-
9	Dibrugarh	20,446.00	-	-		20,446.00
10	Dima Hasao	-	-	-		-
11	Goalpara	-	-	-		-
12	Golaghat	-	-	-		-
13	Hailakandi	-	-	-		-
14	Jorhat	-	-	-		-
15	Kamrup	-	-	-		-
16	Karbi Anglong	128,747.00	-	-		128,747.00
17	Karimganj	-	-	-		-
18	Kokrajhar	-	-	-		-
19	Lakhimpur	-	-	-		-
20	Morigaon	-	-	-		-
21	Nagaon	-	-	-		-
22	Nalbari	365,831.00	-	-		365,831.00
23	Sibsagar	2,874.00	-	-		2,874.00
24	Sonitpur	-	-	-		-
25	Tinsukia	-	-	-		-
26	Udalguri	-	-	-		-
	SUB TOTAL	639,818.00	-	-	-	639,818.00
	GRAND TOTAL (C)	7,162,683.00	-	-	-	7,162,683.00
	GRAND TOTAL (A+B+C)	158,156,605.15	164,747.17	2,130,934,326.60	1,219,771,880.00	2,289,255,678.92



AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI

SCHEDULE F: OPENING BALANCES FOR THE YEAR 2015-16 **SSA PLAN**

SL NO.		BANK	CASH	UNADJUSTED ADVANCES	TOTAL
1	STATE MISSION OFFICE	121,449,142.50	830.00	10,274,896.00	131,724,868.50
	Total	121,449,142.50	830.00	10,274,896.00	131,724,868.50
1	Barpeta	1,119,738.54	4,996.00	6,761,670.00	7,886,404.54
2	Baksa	1,241,964.00	6,403.00	34,120,000.00	35,368,367.00
3	Bongaigaon	3,373,165.00	-	45,110,824.00	48,483,989.00
4	Cachar	3,403,700.30	2,148.00	160,527,939.00	163,933,787.30
5	Chirang	5,412,441.00	-	-	5,412,441.00
6	Darrang	6,399,252.99	688.00	112,452,181.00	118,852,121.99
7	Dhemaji	4,390,415.00	-	48,569,950.00	52,960,365.00
8	Dhubri	1,754,561.00	-	342,076,173.00	343,830,734.00
9	Dibrugarh	6,743.00	-	3,463,789.00	3,470,532.00
10	Dima Hasao	3,999,346.00	-	33,095,673.00	37,095,019.00
11	Goalpara	2,219,783.64	-	47,979,976.00	50,199,759.64
12	Golaghat	2,766,969.00	1,643.00	43,243,283.00	46,011,895.00
13	Hailakandi	3,817,583.46	-	106,715,164.00	110,532,747.46
14	Jorhat	3,176,712.00	19,767.00	5,661,847.00	8,858,326.00
15	Kamrup (M)	9,723,520.87	14,742.31	59,115,181.60	68,853,444.78
16	Kamrup (R)	2,417,809.00	-	155,864,700.00	158,282,509.00
17	Karbi Anglong	8,257,626.40	29,542.00	5,074,179.00	13,361,347.40
18	Karimganj	290,981.00	454.00	92,760,736.00	93,052,171.00
19	Kokrajhar	1,225,723.99	15,296.00	8,893,321.00	10,134,340.99
20	Lakhimpur	2,486,400.00	1,908.00	99,184,327.00	101,672,635.00
21	Morigaon	5,117,983.00	4,271.00	56,462,209.00	61,584,463.00
22	Nagaon	1,518,482.00	-	300,572,130.00	302,090,612.00
23	Nalbari	3,887,940.62	3,755.86	92,509,175.00	96,400,871.48
24	Sibsagar	2,966,090.00	3,780.00	25,981,964.00	28,951,834.00
25	Sonitpur	2,100,096.00	-	58,235,545.00	60,335,641.00
26	Tinsukia	8,670,636.75	490.00	27,671,933.00	36,343,059.75
27	Udalguri	6,604,530.00	-	94,598,800.00	101,203,330.00
	Total	98,350,194.56	109,884.17	2,066,702,669.60	2,165,162,748.33
	G. Total (A)	219,799,337.06	110,714.17	2,076,977,565.60	2,296,887,616.83



**AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI**

SCHEDULE F-1 :

OPENING BALANCES FOR THE YEAR 2015-16

KGBV

SL NO.		BANK	CASH	UNADJUSTED ADVANCES	TOTAL
	STATE MISSION OFFICE	2,970,853.00	31,651.00	4,715.00	3,007,219.00
	Total	2,970,853.00	31,651.00	4,715.00	3,007,219.00
1	Barpeta	1,063,661.50	500.00	349,740.00	1,413,901.50
2	Baksa	335,919.00	-	-	335,919.00
3	Bongaigaon	39,615.00	405.00	26,000.00	66,020.00
4	Cachar	1,003,441.00	-	-	1,003,441.00
5	Chirang	96,987.00	-	-	96,987.00
6	Darrang	246,387.50	-	10,260.00	256,647.50
7	Dhemaji	403,753.00	-	276,276.00	680,029.00
8	Dhubri	1,555,768.00	-	-	1,555,768.00
9	Dibrugarh	2,798.00	-	-	2,798.00
10	Dima Hasao	6,268,603.00	-	-	6,268,603.00
11	Goalpara	453,036.00	-	240,750.00	693,786.00
12	Golaghat	-	-	-	-
13	Hailakandi	110,856.00	-	-	110,856.00
14	Jorhat	-	-	-	-
15	Kamrup (M)	-	-	483,265.00	483,265.00
16	Kamrup (R)	2,500,180.46	-	-	2,500,180.46
16	Karbi Anglong	339,521.00	530.00	-	340,051.00
17	Karimganj	70,049.00	-	-	70,049.00
18	Kokrajhar	1,079,105.00	-	84,875.00	1,163,980.00
19	Lakhimpur	671,233.41	-	143,300.00	814,533.41
20	Morigaon	620,601.00	-	-	620,601.00
21	Nagaon	727,709.00	-	-	727,709.00
22	Nalbari	469,539.00	-	-	469,539.00
23	Sibsagar	519,156.00	70.00	-	519,226.00
24	Sonitpur	415,408.00	-	289,274.00	704,682.00
25	Tinsukia	175,485.92	-	-	175,485.92
26	Udalguri	999,397.00	50.00	-	999,447.00
	Total	20,168,209.79	1,555.00	1,903,740.00	22,073,504.79
	G. Total (B)	23,139,062.79	33,206.00	1,908,455.00	25,080,723.79



**AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI**

SCHEDULE F-2 :

OPENING BALANCES FOR THE YEAR 2015-16

NPEGEL

SL. NO.		BANK	CASH	UNADJUSTED ADVANCES	TOTAL
	STATE MISSION OFFICE	6,269,574.00	-	-	6,269,574.00
	Total	6,269,574.00	-	-	6,269,574.00
1	Barpeta	-	0.00	-	0.00
2	Baksa	84,231.00	-	-	84,231.00
3	Bongaigaon	-	-	-	-
4	Cachar	-	-	-	-
5	Chirang	-	-	-	-
6	Darrang	20,000.00	-	-	20,000.00
7	Dhemaji	10,000.00	-	-	10,000.00
8	Dhubri	-	-	-	-
9	Dibrugarh	17,088.00	-	-	17,088.00
10	Dima Hasao	13,013.00	-	-	13,013.00
11	Goalpara	-	-	-	-
12	Golaghat	-	-	-	-
13	Hailakandi	-	-	-	-
14	Jorhat	-	-	-	-
15	Kamrup	-	-	-	-
16	Karbi Anglong	123,708.00	-	-	123,708.00
17	Karimganj	-	-	-	-
18	Kokrajhar	-	-	-	-
19	Lakhimpur	-	-	-	-
20	Morigaon	-	-	-	-
21	Nagaon	-	-	-	-
22	Nalbari	138,255.00	-	-	138,255.00
23	Sibsagar	2,874.00	-	-	2,874.00
24	Sonitpur	-	-	-	-
25	Tinsukia	-	-	-	-
26	Udalguri	-	-	-	-
	Total	409,169.00	0.00	-	409,169.00
	G. Total (C)	6,678,743.00	0.00	-	6,678,743.00
		-	-	-	
	GRAND TOTAL (A+B+C)	249,617,142.85	143,920.17	2,078,886,020.60	2,328,647,083.62



AXOM SARBA SIKSHA ABHIJAN MISSION

Kahilipara, Guwahati-781019

SCHEDULE -G : GRANT IN AID DURING THE YEAR 2015-16

(Figures ₹)

SL NO.	Date	SANCTION LETTER NO. & DATE	GOVT. OF INDIA	GOVT. OF ASSAM (State Share)	TOTAL
1	06/05/2015	PMA.162/2014/179 Dt- 30.05.2015	17,932,000.00	-	17,932,000.00
2	06/05/2015	PMA.162/2014/180 Dt- 30.05.2015	29,549,000.00	-	29,549,000.00
3	06/05/2015	PMA.162/2014/182 Dt- 30.05.2015	830,230,000.00	-	830,230,000.00
4	06/05/2015	PMA.162/2014/181 Dt- 30.05.2015	154,222,000.00	-	154,222,000.00
5	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	18,840,000.00	-	18,840,000.00
6	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	51,545,000.00	-	51,545,000.00
7	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	95,442,000.00	-	95,442,000.00
8	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	115,989,000.00	-	115,989,000.00
9	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	509,918,000.00	-	509,918,000.00
10	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	111,543,000.00	-	111,543,000.00
11	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	188,316,000.00	-	188,316,000.00
12	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	198,786,000.00	-	198,786,000.00
13	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	498,562,000.00	-	498,562,000.00
14	06/05/2015	F.1-7/2015-EE.14 Dt-19.05-2015	1,121,079,000.00	-	1,121,079,000.00
15	08/14/2015	PMA.208/2013/170 Dt- 30.06.2015	-	13,142,889.00	13,142,889.00
16	08/14/2015	PMA.208/2013/169 Dt- 30.06.2015	-	87,970,445.00	87,970,445.00
17	08/14/2015	PMA.208/2013/171 Dt- 30.06.2015	-	114,659,222.00	114,659,222.00
18	08/20/2015	PMA.208/2013/Pt-III/23 Dt- 17.07.2015	-	222,222,222.00	222,222,222.00
19	13-10-15	F.1-7/2015-EE.14 Dt-18.09.2015	138,092,000.00	-	138,092,000.00
20	15-10-15	F.1-7/2015-EE.14 Dt-18.09.2015	292,354,200.00	-	292,354,200.00
21	15-10-15	F.1-7/2015-EE.14 Dt-18.09.2015	2,858,127,500.00	-	
22	19-12-15	PMA.208/2013/192 Dt- 26.11.2015	-	288,888,889.00	288,888,889.00
23	31-12-15	PMA.208/2013/193 Dt- 26.11.2015	-	76,508,000.00	76,508,000.00
24	01/22/2016	F.No. 1-7/2015-EE.14 dated 31/12/2015	234,357,000.00	-	234,357,000.00
25	01/22/2016	F.No. 1-7/2015-EE.14 dated 31/12/2015	2,401,829,000.00	-	2,401,829,000.00
26	03/29/2016	PMA.208/2013/Pt.III/44 dated	-	251,177,606.00	251,177,606.00
27	03/29/2016	PMA.208/2013/Pt.III/44 dated	-	15,691,727.00	15,691,727.00
28	03/29/2016	PMA.208/2013/Pt.III/44 dated	-	24,509,394.00	24,509,394.00
29	03/29/2016	PMA.208/2013/Pt.III/44 dated	-	1,530,273.00	1,530,273.00
		Not Available	-	-	-
		Fund In Transit:			
30	03/31/2016	F.No. 1-7/2015-EE.14 Dated 28/03/2016	134,100,000.00	-	134,100,000.00
31	03/31/2016	F.No. 1-7/2015-EE.14 Dated 28/03/2016	401,584,000.00	-	401,584,000.00
32	03/31/2016	F.No. 1-7/2015-EE.14 Dated 31/03/2016	676,000,000.00	-	676,000,000.00
TOTAL			11,078,396,700.00	1,096,300,667.00	9,316,569,867.00



AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE H: INTEREST, OTHER RECEIPTS AND REDUCTION OF EXPENDITURES

SSA PLAN

Sl. No.	Particulars	Bank Interest	Misc. receipts	Reduction of Expenditure
	STATE MISSION OFFICE	64,263,540.00	6,889,300.00	823,061.00
		64,263,540.00	6,889,300.00	823,061.00
1	Barpeta	208,875.00	31,051.00	1,295,083.00
2	Baksa	-	70,290.00	177,215.00
3	Bongaigaon	249,293.00	4,600.00	1,065,053.00
4	Cachar	486,310.00	2,750.00	811,312.00
5	Chirang	259,491.00	572,588.00	42,800.00
6	Darrang	385,942.00	10,000.00	-
7	Dhemaji	60,600.00	942,410.00	-
8	Dhubri	272,495.00	414,600.00	570,825.00
9	Dibrugarh	229,889.00	1,700.00	1,875,678.00
10	Dima Hasao	4,037.00	-	219,000.00
11	Goalpara	656,796.00	8,170.00	911,591.00
12	Golaghat	260,432.00	-	2,271,209.00
13	Hailakandi	525,277.00	5,880.00	2,167,700.00
14	Jorhat	350,824.00	-	1,619,225.00
15	Kamrup (Metro)	145,142.00	-	-
16	Kamrup (Rural)	249,643.00	2,000.00	627,414.00
17	Karbi Anglong	1,979,517.06	-	1,575,352.00
18	Karimganj	287,950.00	3,900.00	493,101.00
19	Kokrajhar	214,740.00	-	210,780.00
20	Lakhimpur	157,836.00	1,950.00	1,489,608.00
21	Morigaon	275,061.00	4,800.00	1,519,788.00
22	Nagaon	449,534.00	45,000.00	2,563,767.00
23	Nalbari	196,595.00	-	545,643.00
24	Sibsagar	521,157.00	-	2,050,904.00
25	Sonitpur	199,069.00	26,000.00	718,677.00
26	Tinsukia	340,455.50	350.00	2,579,268.00
27	Udalguri	246,120.00	664,449.00	1,635,488.00
	Total (A)	73,476,620.56	9,701,788.00	29,859,542.00



SCHEDULE H: INTEREST, OTHER RECEIPTS AND REDUCTION OF EXPENDITURES
KGBV PLAN

		Bank Interest	Misc. receipts	Reduction of Expenditure
	STATE MISSION OFFICE	253,291.00		-
		253,291.00	-	-
1	Barpeta	57,094.00		
2	Baksa	23,390.00		
3	Bongaigaon	10,083.00		
4	Cachar	75,515.00		
5	Chirang	13,390.00		
6	Darrang	28,313.00		
7	Dhemaji	-		
8	Dhubri	106,707.00		
9	Dibrugarh	14,867.00		
10	Dima Hasao	251,279.00		
11	Goalpara	47,180.00		
12	Golaghat	-		
13	Hailakandi	24,118.00		
14	Jorhat	-		
15	Kamrup (Metro)	-		
16	Kamrup (Rural)	18,371.00		
17	Karbi Anglong	103,268.00		
18	Karimganj	17,933.00		
19	Kokrajhar	47,969.00		139,023.00
20	Lakhimpur	23,791.00		
21	Morigaon	25,696.00		
22	Nagaon	33,502.00		
23	Nalbari	36,188.00		
24	Sibsagar	33,343.00		
25	Sonitpur	47,570.00		3,209.00
26	Tinsukia	26,662.00		
27	Udalguri	46,747.00		
	Total (B)	1,366,267.00	-	142,232.00



SCHEDULE H : INTEREST, OTHER RECEIPTS AND REDUCTION OF EXPENDITURES

NPEGEL PLAN

		Bank Interest	Misc. receipts	Reduction of Expenditure
	STATE MISSION OFFICE	171,821.00		
		171,821.00	-	-
1	Barpeta	-		
2	Baksa	7,795.00		
3	Bongaigaon	-		
4	Cachar	-		
5	Chirang	-		
6	Darrang	-		
7	Dhemaji	-		
8	Dhubri	-		
9	Dibrugarh	3,358.00		
10	Dima Hasao	-		
11	Goalpara	-		
12	Golaghat	-		
13	Hailakandi	-		
14	Jorhat	-		
15	Kamrup	-		
16	Karbi Anglong	5,039.00		
17	Karimganj	-		
18	Kokrajhar	-		
19	Lakhimpur	-		
20	Morigaon	-		
21	Nagaon	-		
22	Nalbari	9,401.00		
23	Sibsagar	-		
24	Sonitpur	-		
25	Tinsukia	-		
26	Udalguri	-		
	Total (C)	197,414.00	-	-
	TOTAL (A+B+C)	75,040,301.56	9,701,788.00	30,001,774.00



SCHEDULE 'T' OF ACTIVITYWISE EXPENDITURES FOR THE YEAR 2015-16

As per Receipts and Payments A/c

Sl NO.	Particulars	State Office	Barpeta	Baksa	Bongaigaon	Cachar	Chirang	Darrang	Dhemaji	Dhubri	Dibrugarh	Dima Haso
		1	2	3	4	5	6	7	8	9	10	
1	Opening of New Schools	-	-	-	-	-	-	-	-	-	-	-
2	Residential Schools for specific category of children	-	-	-	2,638,889.00	-	-	-	-	-	-	-
3	Residential Hostel for specific category of children	-	-	-	-	-	-	-	-	-	-	-
4	Transport/Escort Facility	-	-	-	-	-	-	-	-	-	-	-
5	Special Training for mainstreaming of Out-of-School Children	20,007,474.00	7,214,138.00	8,061,639.00	13,486,984.00	10,329,698.00	18,277,553.00	6,495,285.00	27,633,183.00	13,298,195.00	5,593,521.00	
6	Free Text Book	669,557.00	444,661.00	328,426.00	658,241.00	308,541.00	370,541.00	440,021.00	824,581.00	497,601.00	257,511.00	
7	Provision of 2 sets of Uniform	-	-	-	-	-	-	-	-	-	-	-
8	Teaching Learning Equipment (TLE)	45,373,356.00	115,544,824.00	189,597,130.00	540,432,741.00	90,248,921.00	453,935,374.00	257,595,404.00	477,234,370.00	130,682,553.00	59,763,956.00	
9	New Teachers Salary	4,297,809.00	2,214,192.00	1,661,166.00	4,382,767.00	2,468,012.00	1,993,914.00	2,193,377.00	4,477,779.00	3,290,216.00	2,205,537.00	
10	Training	19,207,200.00	36,123,162.00	10,442,551.00	16,790,295.00	3,070,859.00	10,336,860.00	9,815,113.00	20,152,761.00	14,679,294.00	10,579,520.00	
11	Academic Support through Block Resource Centre/ URC	691,051.00	763,784.00	222,566.00	523,015.00	263,772.00	246,129.00	732,706.00	589,090.00	230,480.00	253,907.00	
12	Academic Support through Cluster Resource Centers	2,077,520.00	1,204,660.00	149,992.00	1,651,396.00	300,540.00	601,580.00	300,540.00	2,517,320.00	-	349,040.00	
13	Computer Aided Education in UPS under Innovation	-	-	-	-	-	-	-	-	-	-	-
14	Libraries in Schools	-	-	-	-	-	-	-	-	-	-	-
15	Teachers Grant	-	-	-	-	-	-	-	-	-	-	-
16	School Grant	373,621.00	311,250.00	362,840.00	585,225.00	385,202.00	267,802.00	441,569.00	701,255.00	286,169.00	217,646.00	
17	Research, Evaluation, Monitoring & Maintenance Grant	-	-	-	-	-	-	-	-	-	-	-
18	Interventions for CWSN	5,141,602.00	1,695,401.00	2,378,207.00	3,094,405.00	959,640.00	1,796,508.00	2,555,016.00	6,361,474.00	1,770,203.00	1,332,465.00	
19	Innovation Head up to Rs. 30 lakh per	381,500.00	498,684.00	374,000.00	374,000.00	749,000.00	374,000.00	479,000.00	484,690.00	374,660.00	374,000.00	
20	SMC/PTI Training	2,219,866.00	2,330,130.00	928,479.00	2,135,692.00	1,023,935.00	1,025,294.00	1,361,862.00	-	1,866,910.00	816,277.00	
21	Civil Works Construction	118,495,250.00	-	16,074,750.00	4,402,000.00	33,055,000.00	28,071,750.00	-	-	37,885,500.00	40,214,900.00	
22	LEP(UPTO 2%LEP/UPTO 2%)	122,477.00	-	69,317.00	14,357.00	13,224.00	-	68,082.00	83,752.00	-	-	
23	Project Management Cost	17,924,673.00	9,799,419.00	13,674,420.00	19,731,902.00	9,227,319.00	15,887,584.00	12,737,500.00	18,689,278.00	13,242,825.00	7,406,836.00	
24	Community Mobilisation Activities (up to 0.5%)	556,089.00	-	119,999.00	431,715.00	559,980.00	245,305.00	549,540.00	484,660.00	579,422.00	-	
25	Community Training	-	-	-	-	-	-	-	1,671,023.00	-	-	
26	Training of educational Administrator	-	-	-	-	-	-	-	-	-	-	
27		-	-	-	-	-	-	-	-	-	-	
28	NPECEL	-	-	-	-	-	-	-	-	-	-	
29	KCBV	37,972,190.00	5,143,790.00	12,846,162.00	12,298,777.00	8,656,842.00	15,105,882.00	4,824,778.00	49,559,840.00	5,307,232.00	8,216,586.00	
30	Prior Period Expenditure	-	-	-	-	-	-	-	-	-	-	
	SSA	-	-	-	-	-	-	-	-	-	-	
	Revenue Expenditure	5,113,556.00	-	258,660.00	97,557,530.00	-	1,900,000.00	1,461,745.00	258,702,200.00	2,460,000.00	1,651,000.00	
	Capital Expenditure	-	2,320,000.00	44,223,350.00	-	-	75,628,200.00	18,892,400.00	-	125,000.00	29,778,850.00	
	KBV	-	-	-	-	-	-	-	-	-	-	
	Revenue Expenditure	130,033.00	-	26,000.00	-	-	-	-	-	-	-	
	Capital Expenditure	-	-	-	-	-	-	-	-	-	-	
	State Level: (SMO)	-	-	-	-	-	-	-	-	-	-	
31	SIEMAT	-	-	-	-	-	-	-	-	-	-	
32	Management Cost	100,579,506.66	-	-	-	-	-	-	-	-	-	
33	Research & Evaluation	1,628,291.00	-	-	-	-	-	-	-	-	-	
34	Fixed Assets	839,310.00	-	-	-	-	-	-	-	-	-	
35	Expenditure incurred by SMO against General Category boys share of FTBs	-	-	-	-	-	-	-	-	-	-	
	TOTAL	115,530,463.66	695,814,018.00	185,602,095.00	301,799,654.00	720,815,931.00	161,620,485.00	624,077,500.00	320,945,938.00	870,151,586.00	226,162,012.00	168,967,552.00



SCHEDULE 'T' OF ACTIVITYWISE EXPENDITURE
As per Receipts and Payments A/c

Sl. NO.	Particulars	11	12	13	14	15	16	17	18	19	20	21
Sl. NO.	Particulars	Goalpara	Golaghat	Hailakandi	Jorhat	Kamrup (M)	Kamrup @	Karbi Anglong	Karimganj	Kokrajhar	Lakkimpur	Morigaon
1	Opening of New Schools	-	-	-	-	-	-	-	-	-	-	-
2	Residential Schools for specific category of children	-	-	-	-	3,377,656.00	-	-	-	-	-	-
3	Residential Hostel for specific category of children	-	-	-	-	-	-	-	-	-	-	-
4	Transport/Escent Facility	-	-	-	-	-	-	-	-	-	-	-
5	Special Training for mainstreaming of Out-of-School Children	15,873,108.00	12,585,741.00	7,032,613.00	6,818,644.00	17,842,478.00	9,816,357.00	30,203,437.00	12,856,055.00	24,003,358.00	17,381,247.00	18,516,205.00
6	Free Text Book	443,151.00	452,944.00	389,321.00	570,138.00	210,921.00	623,301.00	579,991.00	633,511.00	428,321.00	583,431.00	434,741.00
7	Provision of 2 sets of Uniform	-	-	-	-	-	-	-	-	-	-	-
8	Teaching Learning Equipment (TLE)	-	-	-	-	-	-	-	-	-	-	-
9	New Teachers Salary	418,586,955.00	188,920,536.00	124,905,173.00	186,190,041.00	31,076,623.00	182,415,303.00	334,941,618.00	328,565,205.00	233,419,846.00	273,976,491.00	407,934,289.00
10	Training	2,820,739.00	3,259,342.00	2,796,877.00	4,333,203.00	1,017,485.00	3,394,438.00	4,043,464.00	2,926,333.00	3,027,282.00	4,229,185.00	2,721,767.00
11	Academic Support through Block Resource Centre/ JRC	11,774,346.00	12,858,237.00	9,535,558.00	17,650,378.00	4,865,736.00	22,635,690.00	22,028,385.00	13,678,813.00	11,703,607.00	13,164,633.00	10,371,600.00
12	Academic Support through Cluster Resource Centers	455,069.00	504,270.00	261,670.00	473,460.00	214,461.00	1,223,409.00	573,239.00	543,817.00	1,187,609.00	912,531.00	389,359.00
13	Computer Aided Education in UPS under Innovation	1,043,220.00	1,054,140.00	150,020.00	1,053,300.00	451,060.00	1,204,660.00	1,052,700.00	1,054,140.00	-	2,258,420.00	601,580.00
14	Libraries in Schools	-	-	-	-	-	-	-	-	-	-	-
15	Teachers Grant	-	-	-	-	-	-	-	-	-	-	-
16	School Grant	-	-	-	-	-	-	-	-	-	-	-
17	Research, Evaluation, Monitoring & Maintenance Grant	360,049.00	248,453.00	237,735.00	319,417.00	112,567.00	266,329.00	336,326.00	512,480.00	338,225.00	334,956.00	251,284.00
18	Interventions for CWSN	2,995,894.00	2,570,205.00	1,260,596.00	3,006,281.00	1,590,286.00	4,082,692.00	4,218,741.00	4,124,779.00	3,893,302.00	2,946,289.00	3,689,649.00
19	Innovation Head up to Rs. 50 lakh per SMC/PRI Training	374,000.00	389,004.00	470,000.00	985,710.00	414,000.00	382,360.00	374,000.00	500,170.00	734,782.00	438,750.00	470,900.00
20	SMC/PRI Training	1,483,193.00	1,598,174.00	148,305.00	1,642,374.00	433,171.00	2,139,013.00	933,380.00	1,361,703.00	1,584,446.00	-	1,456,661.00
21	Civil Works Construction	17,170,250.00	-	-	64,217,500.00	3,450,000.00	63,167,000.00	60,075,000.00	19,036,250.00	77,453,250.00	12,115,250.00	34,815,450.00
22	LEP/PTO 2% (LEP/UPTO 2%)	-	26,424.00	13,224.00	82,764.00	-	13,224.00	13,224.00	13,224.00	13,224.00	13,224.00	72,818.00
23	Project Management Cost	19,382,670.00	12,873,462.00	9,945,181.00	15,686,736.00	6,348,905.00	16,133,642.00	20,919,853.00	16,840,611.00	16,556,328.00	13,205,766.00	15,259,573.00
24	Community Mobilisation Activities (up to 0.5%)	-	314,167.00	245,610.00	540,948.00	-	457,581.00	515,534.00	393,590.00	264,732.00	1,035,657.00	281,940.00
25	Community Training	-	-	-	-	-	-	-	-	-	2,003,990.00	-
26	Training of educational Administrator	-	-	-	-	-	-	-	-	-	-	-
27	NPGEEL	-	-	-	-	-	-	-	-	-	-	-
28	KGBV	11,635,988.00	-	8,796,305.00	-	-	6,024,802.00	11,476,891.00	5,454,649.00	26,449,944.00	2,233,194.00	5,639,125.00
29	Prize Period Expenditure	-	-	-	-	-	-	-	-	-	-	-
30	SSA	-	-	-	-	-	-	-	-	-	-	-
31	Revenue Expenditure	3,292,127.00	2,100,000.00	2,060,000.00	2,738,616.00	4,149,800.00	-	5,150,690.00	34,067,123.00	3,383,420.00	3,701,792.00	1,981,000.00
32	Capital Expenditure	43,646,250.00	38,923,300.00	1,449,000.00	2,432,900.00	53,978,000.00	124,311,700.00	-	-	3,687,350.00	73,310,499.00	54,193,600.00
33	KGBV	-	-	-	-	-	-	-	-	-	-	-
34	Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-
35	Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
36	State Level (SMO)	-	-	-	-	-	-	-	-	-	-	-
37	Management Cost	-	-	-	-	-	-	-	-	-	-	-
38	Research & Evaluation	-	-	-	-	-	-	-	-	-	-	-
39	Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
40	Expenditure incurred by SMO against General Category boys share of FTBs	-	-	-	-	-	-	-	-	-	-	-
41	TOTAL	551,337,009.00	278,678,399.00	169,697,188.00	308,152,410.00	129,532,949.00	438,301,521.00	497,456,673.00	442,562,453.00	408,129,006.00	423,785,305.00	559,681,321.00



AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

SCHEDULE 'T' OF ACTIVITYWISE EXPENDITURE
As per Receipts and Payments A/c

Sl. NO.	Particulars	Nagaon 22	Nalbart 23	Sibsagar 24	Sonitpur 25	Tinsukia 26	Udalguri 27	Total
1	Opening of New Schools	-	-	-	-	-	-	-
2	Residential Schools for specific category of children	-	-	-	-	-	-	6,016,545.00
3	Residential Hostel for specific category of children	-	-	-	-	-	-	-
4	Transport/Escort Facility	-	-	-	-	-	-	-
5	Special Training for mainstreaming of Out-of-School Children	50,677,927.00	9,342,195.00	7,986,151.00	18,956,295.00	13,566,052.00	10,817,106.00	414,672,639.00
6	Free Text Book	960,735.00	319,121.00	600,796.00	671,021.00	380,431.00	382,201.00	13,463,757.00
7	Provision of 2 sets of Uniform	-	-	-	-	-	-	-
8	Touching Learning Equipment (TLE)	-	-	-	-	-	-	-
9	New Teachers Salary	997,056,279.00	73,892,377.00	95,635,712.00	647,743,742.00	258,753,211.00	175,028,718.00	7,728,390,748.00
10	Training	5,612,082.00	2,193,300.00	5,399,412.00	4,894,612.00	2,086,810.00	2,760,873.00	86,521,973.00
11	Academic Support through Block Resource Centre/ URC	25,870,528.00	11,054,237.00	17,793,428.00	18,421,806.00	11,825,671.00	7,761,679.00	394,188,147.00
12	Academic Support through Cluster Resource Centers	769,571.00	411,345.00	467,805.00	794,300.00	347,738.00	54,725.00	14,100,878.00
13	Computer Aided Education in UPS under Innovation	2,860,500.00	451,060.00	1,656,380.00	747,180.00	300,700.00	886,660.00	25,978,308.00
14	Librarians in Schools	-	-	-	-	-	-	-
15	Teachers Grant	-	-	-	-	-	-	-
16	School Grant	-	-	-	-	-	-	-
17	Research, Evaluation, Monitoring & Maintenance Grant	644,658.00	138,711.00	338,264.00	402,224.00	171,489.00	185,332.00	9,135,858.00
18	Interventions for CWSN	6,162,197.00	2,348,970.00	2,553,830.00	4,491,622.00	2,375,325.00	3,112,552.00	82,518,131.00
19	Innovation Head up to Rs. 50 lakh per	410,000.00	374,000.00	374,000.00	382,270.00	374,000.00	372,256.00	11,319,726.00
20	SMC/PRI Training	2,915,482.00	1,141,426.00	1,990,166.00	2,118,400.00	1,221,761.00	1,454,770.00	56,830,870.00
21	Civil Works Construction	-	26,823,750.00	78,838,300.00	45,351,000.00	14,084,750.00	63,748,490.00	888,745,590.00
22	LEP(UPTO 2%)/LEP(UPTO 2%)	71,795.00	68,082.00	80,461.00	13,224.00	49,598.00	13,657.00	1,010,682.00
23	Project Management Cost	19,312,038.00	9,250,000.00	10,727,126.00	19,041,254.00	13,501,848.00	10,813,441.00	384,336,190.00
24	Community Mobilisation Activities	-	-	-	-	-	-	-
25	Community Training (up to 0.5%)	432,645.00	154,671.00	480,965.00	102,495.00	344,221.00	264,548.00	9,355,014.00
26	Community Training	-	-	-	-	-	-	3,673,013.00
27	Training of educational Administrator	-	-	-	-	-	-	-
28	NPECEL	-	-	-	-	-	-	-
29	KGBV	29,762,284.00	7,793,537.00	2,150,355.00	35,939,146.00	6,835,335.00	10,421,165.00	330,484,799.00
30	Prior Period Expenditure	-	-	-	-	-	-	-
	SSA	-	-	-	-	-	-	-
	Revenue Expenditure	5,020,000.00	1,962,000.00	2,980,000.00	3,582,380.00	1,980,000.00	1,920,000.00	460,326,389.00
	Capital Expenditure	-	46,918,550.00	22,486,500.00	43,381,400.00	24,301,838.00	92,678,800.00	794,627,387.00
	KGBV	-	-	-	-	-	-	-
	Revenue Expenditure	-	-	-	-	-	-	176,033.00
	Capital Expenditure	-	-	-	-	-	-	7,370,000.00
	State Level (SMO)	-	-	-	-	-	-	-
31	SIEMAT	-	-	-	-	-	-	-
32	Management Cost	-	-	-	-	-	-	100,579,306.66
33	Research & Evaluation	-	-	-	-	-	-	1,628,291.00
34	Fixed Assets	-	-	-	-	-	-	839,510.00
35	Expenditure incurred by SMO against General Category boys share of FTBs	-	-	-	-	-	-	-
	TOTAL	1,148,238,721.00	194,577,332.00	282,449,851.00	847,144,371.00	352,560,778.00	382,698,973.00	11,776,291,694.66



AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM

**SCHEDULE-J :STATEMENT OF FUND RELEASED TO DISTRICTS AND DISTRICT RECEIPTS
SSA PLAN**

SL NO.	DISTRICT	FUND RELEASED		RECEIVED IN CASH		FUND RELEASED		FUND RELEASED		RECEIVED IN KIND	
		BY SMO IN CASH	BY DISTRICTS	BY SMO IN KIND	BY SMO AS ADVANCE	Total	BY SMO IN KIND	BY DISTRICTS			
1	Barpeta	103,901,314.00	103,901,314.00	460,821,572.00	109,121,090.00	569,942,662.00	569,942,662.00	569,942,662.00			
2	Baska	58,998,583.00	58,998,583.00	144,703,249.00	81,572,290.00	226,275,539.00	226,275,539.00	226,275,539.00			
3	Bongaigaon	52,843,670.00	52,843,670.00	193,815,086.00	51,154,090.00	244,969,176.00	244,969,176.00	244,969,176.00			
4	Cachar	73,498,522.00	73,498,522.00	546,990,964.00	61,603,499.00	608,594,463.00	608,594,463.00	608,594,463.00			
5	Chirang	27,678,529.00	27,678,529.00	92,088,681.00	40,525,730.00	132,614,411.00	132,614,411.00	132,614,411.00			
6	Darrang	56,050,878.00	56,050,878.00	457,125,931.00	48,938,520.00	506,064,451.00	506,064,451.00	506,064,451.00			
7	Dhemaji	42,480,072.00	42,480,072.00	264,172,165.00	42,452,879.00	306,625,044.00	306,625,044.00	306,625,044.00			
8	Dhubri	142,805,390.00	142,805,390.00	489,605,089.00	163,768,359.00	653,373,448.00	653,373,448.00	653,373,448.00			
9	Dibrugarh	63,362,682.00	63,362,682.00	130,594,021.00	42,163,279.00	172,757,300.00	172,757,300.00	172,757,300.00			
10	Dima Hasao	67,363,352.00	67,363,352.00	63,063,935.00	5,422,379.00	68,486,314.00	68,486,314.00	68,486,314.00			
11	Goalpara	63,037,690.00	63,037,690.00	429,241,478.00	34,366,899.00	463,608,377.00	463,608,377.00	463,608,377.00			
12	Golaghat	54,020,555.00	54,020,555.00	193,526,116.00	31,236,829.00	224,762,945.00	224,762,945.00	224,762,945.00			
13	Hailakandi	46,208,411.00	46,208,411.00	128,562,154.00	75,040,050.00	203,602,204.00	203,602,204.00	203,602,204.00			
14	Jorhat	77,815,287.00	77,815,287.00	185,599,543.00	52,863,299.00	238,462,842.00	238,462,842.00	238,462,842.00			
15	Kamrup (Rural)	76,122,818.00	76,122,818.00	187,685,922.00	69,908,212.00	257,594,134.00	257,594,134.00	257,594,134.00			
16	Kamrup (Metro)	37,938,686.00	37,938,686.00	34,455,572.00	22,633,569.00	57,089,141.00	57,089,141.00	57,089,141.00			
17	Karbi Anglong	153,774,100.00	153,774,100.00	340,053,393.00	23,301,210.00	363,354,603.00	363,354,603.00	363,354,603.00			
18	Karimganj	63,695,375.00	63,695,375.00	333,201,129.00	57,308,130.00	390,509,259.00	390,509,259.00	390,509,259.00			
19	Kokrajhar	80,920,779.00	80,920,779.00	239,885,234.00	75,516,179.00	315,401,413.00	315,401,413.00	315,401,413.00			
20	Lakhimpur	53,642,905.00	53,642,905.00	284,325,225.00	35,159,079.00	319,484,304.00	319,484,304.00	319,484,304.00			
21	Morigaon	52,893,721.00	52,893,721.00	422,642,468.00	55,301,359.00	477,943,827.00	477,943,827.00	477,943,827.00			
22	Nagaon	122,350,400.00	122,350,400.00	1,017,425,275.00	152,270,665.00	1,169,695,940.00	1,169,695,940.00	1,169,695,940.00			
23	Nalbari	45,706,685.00	45,706,685.00	75,530,091.00	42,975,699.00	118,505,790.00	118,505,790.00	118,505,790.00			
24	Sibsagar	73,655,041.00	73,655,041.00	98,008,059.00	66,214,549.00	164,222,608.00	164,222,608.00	164,222,608.00			
25	Sonitpur	78,410,240.00	78,410,240.00	657,605,560.00	62,272,729.00	719,878,289.00	719,878,289.00	719,878,289.00			
26	Tinsukia	41,098,943.00	41,098,943.00	266,400,001.00	21,825,260.00	288,225,261.00	288,225,261.00	288,225,261.00			
27	Udalguri	42,285,461.00	42,285,461.00	182,177,735.00	56,045,449.00	238,223,184.00	238,223,184.00	238,223,184.00			
	Total(A)	1,852,560,089.00	1,852,560,089.00	7,919,305,648.00	1,580,961,281.00	9,500,266,929.00	9,500,266,929.00	9,500,266,929.00			



KGBV PLAN

SL NO.	DISTRICT	FUND RELEASED		RECEIVED IN CASH		FUND RELEASED		RECEIVED IN KIND	
		BY SMO IN CASH	BY DISTRICTS	BY SMO IN KIND	BY SMO AS ADVANCE	BY SMO IN KIND	BY DISTRICTS	Total	BY DISTRICTS
1	Barpeta	15,132,872.00	15,132,872.00	23,085,194.00		23,085,194.00		23,085,194.00	23,085,194.00
2	Baska	4,929,000.00	4,929,000.00	5,350.00		5,350.00		5,350.00	5,350.00
3	Bongaigaon	2,877,238.00	2,877,238.00	10,487,825.00		10,487,825.00		10,487,825.00	10,487,825.00
4	Cachar	1,406,500.00	1,406,500.00	10,430,651.00		10,430,651.00		10,430,651.00	10,430,651.00
5	Chirang	2,349,500.00	2,349,500.00	6,522,727.00		6,522,727.00		6,522,727.00	6,522,727.00
6	Darrang	7,241,500.00	7,241,500.00	8,296,723.00		8,296,723.00		8,296,723.00	8,296,723.00
7	Dhemaji	4,779,000.00	4,779,000.00	5,350.00		5,350.00		5,350.00	5,350.00
8	Dhubri	19,917,000.00	19,917,000.00	31,063,475.00		31,063,475.00		31,063,475.00	31,063,475.00
9	Dibrugarh	5,049,000.00	5,049,000.00	762,374.00		762,374.00		762,374.00	762,374.00
10	Dima Hasao	3,449,000.00	3,449,000.00	5,350.00		5,350.00		5,350.00	5,350.00
11	Goalpara	4,760,180.00	4,760,180.00	6,617,062.00		6,617,062.00		6,617,062.00	6,617,062.00
12	Golaghat	-	-	6,585,762.00		6,585,762.00		6,585,762.00	6,585,762.00
13	Hailakandi	-	-	-		-		-	-
14	Jorhat	-	-	-		-		-	-
15	Kamrup (Rural)	5,097,500.00	5,097,500.00	-		-		-	-
16	Kamrup (M)	-	-	-		-		-	-
17	Karbi Anglong	12,207,500.00	12,207,500.00	10,700.00		10,700.00		10,700.00	10,700.00
18	Karimgarj	3,415,702.00	3,415,702.00	3,728,309.00		3,728,309.00		3,728,309.00	3,728,309.00
19	Kokrajhar	22,524,066.00	22,524,066.00	15,897,807.00		15,897,807.00		15,897,807.00	15,897,807.00
20	Lakhimpur	1,902,500.00	1,902,500.00	5,350.00		5,350.00		5,350.00	5,350.00
21	Morigaon	1,972,500.00	1,972,500.00	3,305,366.00		3,305,366.00		3,305,366.00	3,305,366.00
22	Nagaon	8,450,851.00	8,450,851.00	21,473,786.00		21,473,786.00		21,473,786.00	21,473,786.00
23	Nalbari	2,565,500.00	2,565,500.00	5,287,439.00		5,287,439.00		5,287,439.00	5,287,439.00
24	Sibsagar	2,499,500.00	2,499,500.00	5,350.00		5,350.00		5,350.00	5,350.00
25	Sonitpur	9,979,000.00	9,979,000.00	26,300,579.00		26,300,579.00		26,300,579.00	26,300,579.00
26	Tinsukia	6,805,500.00	6,805,500.00	5,350.00		5,350.00		5,350.00	5,350.00
27	Udalguri	6,166,650.00	6,166,650.00	4,443,777.00		4,443,777.00		4,443,777.00	4,443,777.00
Total(B)		158,072,059.00	158,072,059.00	184,331,656.00		184,331,656.00		184,331,656.00	184,331,656.00



NPEGEL PLAN

SL NO.	DISTRICT	FUND RELEASED BY SMO IN CASH	RECEIVED IN CASH BY DISTRICTS	FUND RELEASED BY SMO IN KIND	RECEIVED IN KIND BY DISTRICTS
1	Barpeta	-	-	-	-
2	Baska	-	-	-	-
3	Bongaigaon	-	-	-	-
4	Cachar	-	-	-	-
5	Chirang	-	-	-	-
6	Darrang	-	-	-	-
7	Dhemaji	-	-	-	-
8	Dhubri	-	-	-	-
9	Dibrugarh	-	-	-	-
10	Dima Hasao	-	-	-	-
11	Goalpara	-	-	-	-
12	Golaghat	-	-	-	-
13	Hailakandi	-	-	-	-
14	Jorhat	-	-	-	-
15	Kamrup (Rural)	-	-	-	-
16	Kamrup (M)	-	-	-	-
17	Karbi Anglong	-	-	-	-
18	Karimganj	-	-	-	-
19	Kokrajhar	-	-	-	-
20	Lakhimpur	-	-	-	-
21	Morigaon	-	-	-	-
22	Nagaon	-	-	-	-
23	Nalbari	-	-	-	-
24	Sibsagar	-	-	-	-
25	Sonitpur	-	-	-	-
26	Tinsukia	-	-	-	-
27	Udalguri	-	-	-	-
	Total (C)	-	-	-	-

Total (A+B+C)	2,010,632,148.00	2,010,632,148.00	8,103,637,304.00	9,684,598,585.00
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SCHEDULE - K: Notes on Accounts:

1. Capital Expenditure of Civil Works Construction of SMCs are reflected in Income & Expenditure Account due to the reason that assets on which such expenditure are incurred, are not owned by the District. Therefore no Assets as such are created in the Balance Sheet against this Capital Expenditure. Although it is capital in nature, but due to the above reason cited, it has been directly expensed out in the revenue account.
2. Reimbursement of fund against general boys share on Free Text Book from Govt. of Assam has been separated from the books of account of SSA as per guidelines of MHRD. Accordingly necessary adjustment entry has been passed in the Income & Expenditure account.
3. **Utilization Certificate:**
Opening balances of Utilization Certificate are regrouped as General Head & Capital Head based on previous year unspent balances as per utilization certificate. Corresponding to earlier year report such unspent amounts were further classified as General Category, SC Category and ST Category.

for **BHUYAN & ASSOCIATES**
Chartered Accountants
FRN : 319086E



(CA. Kaberi Bhuyan)
Partner
MN : 054844
Place : Guwahati
Date : 24-10-2016




AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM
Summary Budget Analysis (Entire Program)
Frequency : Bi-annual/ Annual upto date of Receipt
For the Half Year/ Financial year ending on 31ST MARCH 2016

AWP&B 2015-16

IUFR-I
(Figures in lac)

SL No.	Name of State	AWP&B	Opening Balance	Releases by GOI	Releases by GOA (State share)	Expenditure	Estimated AWP&B for next FY 2016-17
		1	2	3	4	6	8
1	Assam	168,215.67	23,331.08	110,783.97	10,963.01	117,762.92	167,692.16
Total		168,215.67	23,331.08	110,783.97	10,963.01	117,762.92	167,692.16

Signed in terms of our report of even date.
for **BHUYAN & ASSOCIATES**
Chartered Accountants
FRN : 319086E


(CA. Kaberi Bhuyan)
Partner
MN : 054844
Place : Guwahati
Date: 24-10-2016



For, AXOM SARBA SIKSHA ABHIJAN MISSION


CHIEF ACCOUNTS OFFICER

Chief Accounts Officer
Axom Sarva Siksha
Abhijan Mission


MISSION DIRECTOR

Mission Director
Axom Sarva Siksha
Abhiyan Mission

AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019, ASSAM
Summary Budget Analysis (Entire Program)
Frequency : Bi-annual/ Annual upto date of Receipt
For the Half Year/ Financial year ending on 31ST MARCH 2016


IUFR-II
(Figures in lac)

Expenditure Report
AWP&B 2015-16

Name of State	Opening balance for the year	Releases for the financial year till date 31-03-2016	Expenditure for the financial year till 31.03.2016
Assam	23,331.08	121,746.97	117,762.92
TOTAL	23,331.08	121,746.97	117,762.92

Signed in terms of our report of even date
for **BHUYAN & ASSOCIATES**
Chartered Accountants
FRN : 319086E

For, AXOM SARBA SIKSHA ABHIJAN MISSION


(CA. Kaberi Bhuyan)
Partner
MN : 054844
Place : Guwahati
Date: 24-10-2016




CHIEF ACCOUNTS OFFICER

Chief Accounts Office:
Axom Sarva Siksha
Abhijan Mission


MISSION DIRECTOR

Mission Director
Axom Sarva Siksha
Abhijan Mission

AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI- 781019, ASSAM

Summary Budget Analysis (Entire Program)

Frequency : Bi-annual/ Annual 'upto date of Receipt'

For the Half Year/ Financial year ending on 31ST MARCH 2016

(Rs. in Lakhs)

SL No	Expenditure by activity	Half year ended (Current reporting period)	Financial Year till date
1	Opening of New Schools		-
2	Residential Schools for specific category of children	26.74	60.17
3	Residential Hostel for specific category of children		-
4	Transport/ Escort Facility		-
5	Special Training for mainstreaming of Out-of-School Children	1717.15	4,146.73
6	Free Text Book	0.12	134.64
7	Provision of 2 sets of Uniform		-
8	Teaching Learning Equipment (TLE)		-
9	ENHANCING QUALITY New Teachers Salary	30873.42	77,283.91
10	Teachers Training	250.07	865.22
11	Academic Support through Block Resource Centre/ URC	1436.78	3,941.88
12	Academic Support through Cluster Resource Centers	69.77	141.01
13	Computer Aided Education in UPS under Innovation		259.78
14	Libraries in Schools		-
15	ANNUAL GRANTS		-
16	School Grant		-
17	Research, Evaluation, Monitoring & Supervision	2.58	91.36
18	Maintenance Grant		-
19	Interventions for CWSN	244.41	825.18
20	Innovation Head up to Rs. 50 lakh per district	5.65	113.20
21	SMC/PRI Training	28.05	405.06
22	Civil Works Construction	16031.89	8,587.46
23	LEARNING ENHANCEMENT PROG.		10.11
24	PROJECT MANAGEMENT COST	1702.5	3,843.36

25	Community Mobilisation Activities (up to 0.5%)	65.46	93.55
26	Community Training		-
27	Training of educational Administrator		-
28	SIEMAT		-
29	State Component	278.26	1,030.47
30	KGBV	673.5	3,304.85
31	NPEGEL		-
32	Prior year Expenditure		
	SSA		12,549.54
	KGBV		75.46
	NPEGEL		-
31	TOTAL	53,406.35	117,762.92

Signed in terms of our report of even date
for **BHUYAN & ASSOCIATES**

For, AXOM SARBA SIKSHA ABHIJAN MISSION

Chartered Accountants

FRN : 319086E


(CA. Kaberi Bhuyan)

Partner

MN : 054844

Place : Guwahati

Date: 24-10-2016





CHIEF ACCOUNTS OFFICER



MISSION DIRECTOR

Chief Accounts Officer,
Axom Sarva Siksha
Abhijan Mission

Mission Director
Axom Sarva Siksha
Abhijan Mission

MANAGEMENT LETTER

We have compiled the attached Balance Sheet as at 31st March 2016, the annexed Income and Expenditure Account and the Receipts & Payment Account for the year ended on that date of State Mission Office & Consolidated District Mission offices of the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, Assam, based on the audited statements of the State Mission Office and Districts, we submit herewith the management letter forming part of the Audit Report

1. Give comments and observations on the accounting Records, Systems and controls that were examined during the course of audit.

We have examined the Cash Book, General Ledger, Journal Register, Stock Book, Cheque Issue Register, and Fund Received Register in order, but Fund receipts Register and Fixed Assets Register are not upto-date. However Activity-wise District Expenditure and District Advance General ledger balances are considered in the Receipt and Payment Account, on the basis of statement certified by the Management as per AWP&B. It is suggested that proper subsidiary ledgers are to be maintained for District-wise and Activity-wise expenditures by the State Mission office. Therefore, considering the size of transactions involved, the SMO should introduce computerized accounting system, for easy access of data and efficient MIS.

2. Identify specific deficiencies and areas of weakness in system and controls and make recommendation for their improvement.

A) Existing system of manual accounting should be replaced with computer based accounting for smooth & efficient functioning of the activities of the SSA Assam. It was observed that, while expenditure accounts are debited in the activity accounts, the bifurcation of districts are not done on a regular basis, with the result that, this is taken up only at the year end only. As a result, the district expenditures are not correctly reflected in the quarterly report. It is suggested that District expenditures should be recorded at the time of disbursement in the Activity wise Ledger as well as District wise subsidiary ledgers to have proper records, for proper audit and control.

B) On verification of Bank Reconciliation Statements of the State Mission Office, we observed that a lot of un-cleared amounts are outstanding from 31-03-2015, as evident from the Bank Reconciliation statements. Most of these relate to Civil Construction Fund and other SMC Grants. Necessary steps should be taken for proper reflection of Bank balance in the books of account.



C) Similarly, a lot of Advances are lying unadjusted in the District Accounts for long. Special effort should be taken to adjust these advances in the District accounts, as reflected in the consolidated District Accounts.

3. Report on the degree of compliance of each of the financial covenants on the financial agreement, legal financial obligations and commitments and give comments, if any, on the internal & external matters affecting such compliance.

Statutory dues of central and State Govt. like Income tax, Service tax & VAT etc. should be properly deducted /collected wherever applicable as per status.

4. Communicate matters that have come to attention during the audit, which might have a significant impact on the implementation of the project.

As per the checks conducted and as per the information provided, no such matters were noticed except as reported in Annexure-A, which could have a significant impact on the implementation of the project.

5. Bring to the managements' attention any other matters that auditors consider pertinent.

a) Maintenance of Books of Accounts should be done under computerized system with proper customized software.

b) Other matters have been mentioned in detail in Annexure-A attached with the Auditors' Report.

for **BHUYAN & ASSOCIATES**

Chartered Accountants

FRN : 319086E

K. Bhuyan

(CA. Kaberi Bhuyan)

Partner

MN : 054844

Place : Guwahati

Date : 24-10-2016



**AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI-781019**

Review note on Procurement Procedure

This is to certify that we have gone through the procurement procedure for goods, work and services followed by the Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati, and based on the audit of the records for the year 2015-16, we are satisfied that the procurement procedure prescribed in the manual on Financial Management and Procurement under SSA has been followed, except and otherwise if mentioned in the Auditors Report attached herewith.

Sl. No.	Details	Deviations	Amount involved (Declared as Mis -Procurement)
-----NIL-----			

for **BHUYAN & ASSOCIATES**
Chartered Accountants
FRN : 319086E

Kaberi Bhuyan

(CA. Kaberi Bhuyan)

Partner

MN : 054844

Place : Guwahati

Date : 24-10-2016



Annexure-A

AXOM SARBA SIKSH ABHIJAN MISSION KAHILIPARA, GUWAHATI, ASSAM

CONSOLIDATED OBSERVATIONS OF THE STATE MISSION OFFICE FORMING A PART OF THE AUDIT REPORT FOR THE YEAR 2015-16

1. DEFICIENCIES IN BOOKS MAINTENANCE:

Books of accounts like Cash Book, General Ledger, Advance Ledgers, and Journal Register are maintained by the State Mission Office. Fund Receipts Register and Fixed Assets Register are not upto-date. However, Activity-wise District Expenditure and District Advance General ledger balances are considered in the Receipts and Payments Account on the basis of statement certified by the Management as per AWP&B. It is suggested that proper subsidiary ledgers are to be maintained for District-wise and Activity-wise expenditures by the State Mission office. Therefore, considering the size of transactions involved, the SMO should introduce computerized accounting system, for easy access of data and efficient MIS.

2. ERROR OF OMISSION, BANK TRANSACTION, BANK RECONCILIATION:

In general, all the transactions were properly recorded in the books of accounts maintained by the State Mission office. Though Bank accounts were reconciled on monthly basis, we observed that necessary actions were not taken on the pending outstanding transactions of Bank Reconciliation Statements. Therefore, the very purpose of Reconciliation is defeated due to lack of action on the reconciliation differences. We observed that a lot of un-cleared amounts are outstanding for a long time, as evident from the Bank Reconciliation statements. As for example, the transactions are carried over from 31-03-2014 in the Bank reconciliation statement, which are yet to be adjusted as at 31-03-2016. This needs immediate reconciliation. This was reported in the last year's Audit Report too, but no corrective action was noticed. Examples are given below:



A) Following amounts were credited by the bank but not recorded in the cash book as per Bank Reconciliation Statement

<u>Bank</u>	<u>Amount</u>	<u>Remarks</u>
1) State Bank of India A/c No. 10821415714	12,09,827/-	Includes an amount of ₹ 9,78,226/- carried over from 16/07/15.
2) AGV Bank, A/c No. 7296010002160	3,72,580/-	Detailed List not available.
Total	<u>15,82,407/-</u>	

B) Following amounts were debited by the bank but not recorded in the Cash book as per Bank Reconciliation Statement

<u>Bank</u>	<u>Amount</u>	<u>Remarks</u>
1) Canara Bank A/c No. 1861101008010	33,79,514/-	Carried over from 31/03/15.
2) AGV Bank A/c No. 7296010002160	2,57,63,600/-	Details in List-B of Bank Reconciliation Statement of 2015-16.
Total	<u>2,91,43,114/-</u>	

C) Following amounts were credited in the SSA books but not cleared from Bank and standing as un-reconciled in the Bank Reconciliation Statement. For this reason, books balances are understated. It should be looked into and necessary action taken:-

<u>Bank</u>	<u>Amount</u>	<u>Remarks</u>
1) State Bank of India A/c No. 10821415714	1,25,79,200/-	Carried over from 31/01/2015.
2) AGV Bank A/c No. 7296010002160	1,68,74,327/-	Fund Released to SMC as Uniform & Boys Toilets Grant.
3) Punjab National Bank A/c No. 1907000101289190	1,38,17,200/-	Fund Released to SMC as Uniform Grant in 2014-15
4) Punjab National Bank A/c No. 1907000101289190	3,38,000/-	Fund Released to SMC as School Grant 2014-15



5) Axis Bank A/c No. 1907000101289190	81,20,800/-	Fund Released to SMC as Uniform Grant
6) Axis Bank A/c No. 1907000101289190	93,66,500/-	Fund Released to SMC as School Grant

Total 6,10,96,027/-

D) Following amounts were debited in the SSA Books but not yet credited by Bank and standing as un-reconciled in the Bank reconciliation Statement. For this reason, Books balances are understated. It should be looked into and necessary action taken on priority basis:-

Bank	Amount	Remarks
1) State Bank of India A/c No. 10821415714	17,72,88,465/-	Carried over from 31/03/2015
2) AGV Bank A/c No. 7296010002160	1,29,95,000/-	List not available.
Total	<u>19,02,83,465/-</u>	

3. WRONG BOOKING OF EXPENDITURE / EXPENDITURE NOT SUPPORTED BY U/Cs, OUTSTANDING ADVANCES:

A) An amount of ₹ 4,43,93,550/- (Schedule -E of Balance Sheet) was Advance refunded by Sub-District level (SMCs) directly to SMO; however there exist pending adjustment in district accounts for such refund. This pending adjustment is to be immediately taken into accounts for proper reflection of district unadjusted advances.

B) Following Funds transferred/advances are outstanding as on 31-03-2016 since long in the State Mission Office. Necessary action should be taken for adjustment or recovery. This was also reported in the Audit Report of 2014-15.

i) UNICEF A/c ₹ 44,34,100/-

C) Outstanding advances as on 31-03-2016 is ₹ 1,05,82,261/-. We observed that advances amounting to ₹ 70,21,573/-were lying unadjusted under the Activity Maintenance/Extension of unit of SMO from the Financial Year 2013-14.



4) INTERNAL AUDIT /INTERNAL CONTROL SYSTEM:

In our opinion and according to the information and explanation given to us, there are scopes of much improvement in internal control procedures commensurate with size of the Mission office and nature of its operation, like computerized accounting system, Fund Receipts Register, and Fixed Assets Register are to be maintain and be updated on regularly basis and for this purpose, fixed assets should be tagged with fixed asset identification code. There should be constant follow up on un-reconciled amount of the monthly bank reconciliation statement, etc. In this regard, the mission office has engaged external auditors for the purpose of conducting concurrent audit of State Mission Office on quarterly basis. Appropriate actions need to be taken for relevant matters that are reported in Annexure-A, for proper internal audit and control. Similarly the concurrent auditor's report is to be looked into and appropriate steps are to be taken, otherwise the basic motive of appointing concurrent auditor will be defeated.

5) FINANCIAL, IRREGULARITIES, MISAPPROPRIATION/DIVERSION OF FUND:

Procurement by SMO under Centralised Procurement for Districts / Blocks:

The procurement of goods and service for District under centralized basis is one of the most important functions of the state Mission office. We observed that respective expenditures are transferred to District level on the basis of allocation statement prepared as per AWP & B by the SMO. (Please refer to Note 1 above)

for **BHUYAN & ASSOCIATES**

Chartered Accountants

FRN: 319086E



(CA. Kaberi Bhuyan)

Partner

MN: 054844

Place: Guwahati

Date : 24-10-2016

6. ACCOUNTING PRINCIPLES AND RULES:

The accounting principles and rules followed by the Mission on preparation of financial statements are as follows:

- i) The financial statements are prepared in historical cost conventions under cash system. Hence expenditures under activities may contain prior period expenditures, and liabilities at year end have not been recognized.
- ii) Depreciation of fixed assets has not been provided for as per guidelines of MHRD in FMP.
- iii) Grants released for SMCs (Capital as well as Recurring), Teachers and others are accounted for as expenditure under the program as soon as the same are released.
- iv) Materials purchased under various heads other than fixed assets are charged directly on Income and Expenditure Account and no closing stock of materials at year end have been accounted for.
- v) Civil Works grants released to SMCs are treated as advances and has been charged to the concerned Activity-head in the Income and Expenditure Account on receipts of utilisation certificate from the SMCs.
- vi) Apportionment of expenditure on behalf of Districts and Sub-Districts has been made by SMO on basis of allocation in AWB & P.
- vii) The expenditures made by SSA, Assam under the Head Project Management and Civil Works are as per PAB allocation.

for **BHUYAN & ASSOCIATES**

Chartered Accountants

FRN : 319086E



(CA. Kaberi Bhuyan)

Partner

MN : 054844

Place : Guwahati

Date : 24-10-2016

Annexure-A

AXOM SARBA SIKSH ABHIJAN MISSION KAHILIPARA, GUWAHATI, ASSAM

GIST OF OBSERVATIONS RAISED BY THE DISTRICT AUDITORS FORMING PART OF THE AUDIT REPORT FOR THE YEAR 2015-16

1. BARPETA

(a) Delay payment

Delay in payment of TDS, VAT TDS, and Professional Tax were observed.

(b) Default in payment procedure

During the course of audit, it was noticed that in some cases though acquisitions were made from a particular concern, however payments were released not in the name of the concern/store/shop, rather in the individual name of some person, purporting to be the owner of the concern/store/shop. One of such case was that for regular acquisitions from Abhinandan Hotel & Restaurant, payments were released in the name of "Kalpana Das"

(c) Other issues relating to Bank

Some SMCs have returned the Excess amount of Uniform grant to DMO by cheques. Some of the cheques have cleared but many of them remained uncleared due to some reason or the other. The DMO has returned few of such cheques to the SMCs and have advised the SMCs to transfer the amount to the DMO's account through bank transfer. However as at 31.03.2016 the entire amount for which the cheques have been returned have not been transferred by the SMCs. Such unpaid amount should be traced and should be credited at the earliest.

2. BAKSA

- (a) We observed that SMC was paid as advance to M/S P.B. Construction during the year 2013-14 ₹ 1,20,000 to ₹ 2,70,000.00 for ACR/ HMR, but Material are not yet received by the SMC till date of SMC visit. List of pending SMC are not provided at the time of audit by the District Mission Office.



3. CACHAR

(a) Statutory Compliances

- (i) The Value Added Tax is not deducted as per the Schedule of Assam Value Added Tax, 2003. The Tax is deducted at the flat rate of 5% on all the items irrespective of the nature of items. On the other hand neither return of tax is filed nor the certificate in Form 29 issued to the party
- (ii) It is observed that there has been delay in furnishing the quarterly TDS return as required under Section 200 (3) of the Income Tax Act'1961, which attracts a late filing fees of Rs. 200/- per day for defaults/ delay in furnishing such return under section 234 E of the Income Tax Act' 1961. Further there has been delay in receipt of challans from the Bank. It is suggested to obtain the acknowledgement from Bank on the date of deposit of such challans.
- (iii) TDS @ 1% only is deducted, whereas applicable rate of TDS is 10% for Rent payments to Jabarut Alam Choudhury.

4. DHEMAJI

- (a) Expenses amounting to ₹ 2,64,172,165.00 incurred by SMO on behalf of District and also Advances amounting to ₹ 42,452,879.00 paid by SMO on behalf of District, are not verified as the details are not available at the District.

5. DIBRUGARH

(a) Wrong accounting head.

- i) Honorarium of ₹ 14,00,000/- paid to EV/AEV for the months of October'15, November'15, part of March'16 and half of the expenditure of Lahoal Block has been booked under the activity head 6.03.b.1.a and ₹ 43,75,000/- for rest of the months including expenditure incurred by the Blocks during the year 2015 - 2016 has been booked under different activity head 6.04.b.1.a.
- ii) Honorarium of ₹ 2,25,000/- paid to TRPs for the months April to June'15 has been booked under activity 24.01.1.a whereas ₹ 6,75,000/- being honorarium for the months July'15 to March'16 booked under 12.01.a.
- iii) Honorarium of ₹ 3,15,000/- paid to DQMs for the months April to September'15 has been booked under activity 6.03.b.1.c whereas ₹ 3,15,000/- being honorarium for the months October'15 to March'16 booked under 6.04.b.1.c.



(b) Statutory Compliances

It came to notice that there has been an outstanding demand of ₹ 3,21,460/- against TDS defaults of the District office for earlier years which needs to be resolved . Details of such defaults are as below:

Financial Year	Processed Demand (in ₹)
Prior Years	60,160/-
2012 - 2013	1,81,520/-
2013 - 2014	49,830/-
2014 - 2015	29,950/-

6. DIMA HASAO

(a) Discrepancies regarding Bank Accounts.

District Mission Office has maintained Three Bank Accounts

- i) State Bank of India CA A/c No. 11315095203 since 2001
- ii) Apex Bank of India CA A/c No. 381042010003367
- iii) Langpi Dehangi Rural Bank SB A/c No. 2601900236

Out of 3 Nos. Bank Account 2 Nos. Bank a/c are current account. Bank won't give interest on current account. As per SSA guideline, all account should be savings. But under the present there was a huge loss of Bank Interest to the exchequer.

7. GOALPARA

(a) Internal Audit/Internal Control System:

Internal Audit/Internal Control System at the DMO appears to be not satisfactory. Books of accounts maintained are incomplete, inadequate and erroneous. Balancing of GLB is done provisionally and is also incomplete. GLB balances are not in agreement with the balances in the Receipt and Payment Account. Advance Ledger/Register is not maintained at the DMO. Vouchers are not properly scrutinized before passing for payment. Old and time barred items in the Bank Reconciliation are not treated/reversed in the books of accounts. Govt. Due and Deduction Accounts are not properly maintained so much so that even opening balances in some of its accounts differ from what was included in previous year's audited statement of accounts. Procurement procedures followed at the DMO is defective. DMO is covered under Concurrent Audit, but concurrent audit report in respect of any of the Quarters could be produced to us for our necessary noting.



8. KARIMGANJ

(a) **Deficiencies in Maintenance of Books of Account**

Fixed Asset Register was not maintained and updated in a proper way. Further, physical verification of the same has not been carried out since last 2 years.

9. KOKRAJHAR

(a) Expenditure by the State Mission Office on behalf of the District that Expenditure incurred by the State Mission Office which has been shown by the DMO as "Fund Received from SMO in kind" and the DMO have incorporated such expenditure in their Accounts on the basis of the Schedule provided by the SMO without any supporting documents. We could not verify such expenditure incurred by SMO on behalf of DMO. As explained to us the records etc. are maintained by the SMO.

10. NAGAON

(a) **Fixed Assets and Stock Verification**

- i) We are not in position to verify all items of fixed assets as it is burdensome to verify the same as no any reference no. is provided both in fixed assets register and fixed assets itself.
- ii) No proper stock register has been maintained for purchase of stationery items at Programmes Held. So we were not in a position to verify the same. It has been suggested that proper modification has to be done in attendance sheet to verify the actual consumption of stationery items at Programmes Held.

for **BHUYAN & ASSOCIATES**

Chartered Accountants

FRN: 319086E



(CA. Kaberi Bhuyan)

Partner

MN: 054844

Place: Guwahati

Date : 24-10-2016



**ANNEXURE-1 : OBSERVATIONS TO THE AUDIT REPORT OF
AXOM SARBA SIKSHA ABHIJAN MISSION (CONSOLIDATED ACCOUNTS)
FOR THE YEAR 2015-16**

The following are our observations on various matters relating to the accounts and financial statements (Consolidated Accounts) for the financial year 2015-16 of the **Axom Sarba Sikhsa Abhijan Mission**, forming part of the Audit Report.

1. Consolidation of Accounts of SMO and Districts:

The consolidations of accounts of the SMO and District Offices have been done from the Audited Final Accounts for the year 2015-16. Consolidation of accounts is being done in excel program and opening balances are being brought forward from previous years audited Balance Sheet etc. The accounts of 27 Districts and State Mission Office are incorporate in the consolidated accounts of the Mission.

2. Statutory Audit Report of SMO:

The observations in statutory audit report of State Mission Office for the year under audit conducted by us is appended to the State Mission Office Accounts and should be considered while considering the Consolidated Accounts for the year ended 31.03.2016.

3. Statutory Audit Reports of Districts:

While considering the Consolidated Accounts of the Axom Sarba Siksha Abhijan Mission, the observations made by the Statutory Auditors in the District Offices for the year under audit 2015-16 should also be considered, since these are not audited by us, but we have considered the District Audit Reports, and significant audit observations are mentioned as consolidated observations of the relevant districts.

4. During the course of our audit, the difference of ₹ 21,50,47,175/- in opening balance of Utilization Certificate as reported in last year report, has been reconciled and accordingly adjusted in the current year's Utilization Certificate .

5. Summary Report of Compliance of audit observations in the Statutory Audit Reports of earlier years up to 2014-15:

The SMO had entrusted Statutory Auditors of Districts Offices to look into compliance of audit observations in the Statutory Audit Reports of earlier years and accordingly prepared summary report of the same. As per the summary report, out of 145 Nos. of audit observations outstanding against all the Districts, 66 Nos. have been dropped and the balances 79 Nos. are outstanding up to the year 2014-15. The summary report is attached herewith as per Annexure 2.



6. **Summary Report of SMCs covered under Statutory Audit during the year 2015-16 :**
The Mission Office has prepared a summary report of SMC audits covered under Statutory Audit for the year 2015-16, which is attached as **Annexure 3** herewith. As per the report, out of 4050 Nos. of SMCs targeted to be covered, audit of 3979 Nos. of SMCs have been achieved at School Level. The common observations in SMC Audits are attached herewith as **Annexure 3**.

for **BHUYAN & ASSOCIATES**
Chartered Accountants
FRN : 319086E

Kaberi Bhuyan

(CA. Kaberi Bhuyan)
Partner
MN : 054844
Place : Guwahati
Date : 24-10-2016




Annexure-2


Axom Sarba Siksha Abhijan Mission
Kahilipara, Guwahati-19, Assam
Summary Report of Audit compliance of previous year's Auditors Report
for the Financial Year 2014-15

SL No	District	Nos. of audit observations outstanding till end of FY 2013-14	Nos of audit observations outstanding till FY 2014-15	Total Nos. of observations outstanding for the FY 2013-14 & 2014-15	Nos. of observations dropped by the Auditors in 2015-16	Nos. of Audit observation outstanding as at end of FY 2015-16
1	Barpeta	0	7	7	7	0
2	Baksa	0	3	3	1	2
3	Bongaigaon	1	3	4	1	3
4	Cachar	2	6	8	3	5
5	Chirang	0	0	0	0	0
6	Darrang	1	0	1	0	1
7	Dhemaji	0	3	3	1	2
8	Dhubri	0	1	1	0	1
9	Dibrugarh	1	2	3	1	2
10	Dima Hasao	1	5	6	3	3
11	Goalpara	4	0	4	0	4
12	Golaghat	3	3	6	2	4
13	Hailakandi	3	1	4	4	0
14	Jorhat	0	4	4	3	1
15	Kamrup (Metro)	0	4	4	1	3
16	Kamrup (Rural)	4	0	4	3	1
17	Karbi Anglong	4	15	19	0	19
18	Karimganj	2	2	4	2	2
19	Kokrajhar	1	8	9	8	1
20	Lakhimpur	0	4	4	2	2
21	Morigaon	1	4	5	3	2
22	Nagaon	6	2	8	5	3
23	Nalbari	2	4	6	0	6
24	Sivasagar	3	5	8	1	7
25	Sonitpur	1	4	5	5	0
26	Tinsukia	2	0	2	1	1
27	Udalguri	1	4	5	5	0
28	SMO	5	3	8	4	4
Total		48	97	145	66	79


Note : Details of compliance of Previous Years Audit Observations may please be referred to in the concerned District Audit Report and State Mission Office for the Financial Year 2015-16


Chief Accounts Officer
SSA, Assam

Chief Accounts Officer
Axom Sarba Siksha
Abhijan Mission


Mission Director
SSA, Assam

Mission Director
Axom Sarba Siksha
Abhijan Mission


Lead Auditor
SSA, Assam



Annexure-3

Axom Sarba Siksha Abhijan Mission
Kahilipara, Guwahati, Assam

Summary Report of Audit of SMCs for the period 2008-09 to 2015-16
during the Audit of Financial Year 2015-16

SI No	Districts	Physical Target	Target Achieved	Balance of SMCs not covered under Audit during FY 2015-16
1	Barpeta	150	150	0
2	Baksa	150	150	0
3	Bongaigaon	150	150	0
4	Cachar	150	148	2
5	Chirang	150	150	0
6	Darrang	150	149	1
7	Dhemaji	150	150	0
8	Dhubri	150	149	1
9	Dibrugarh	150	150	0
10	Dima Hasao	150	106	44
11	Goalpara	150	148	2
12	Golaghat	150	150	0
13	Hailakandi	150	150	0
14	Jorhat	150	148	2
15	Kamrup (M)	150	150	0
16	Kamrup (R)	150	150	0
17	Karbi-Anglong	150	150	0
18	Karimganj	150	149	1
19	Kokrajhar	150	150	0
20	Lakhimpur	150	149	1
21	Morigaon	150	150	0
22	Nagaon	150	143	7
23	Nalbari	150	150	0
24	Sivasagar	150	147	3
25	Sonitpur	150	150	0
26	Tinsukia	150	148	2
27	Udalguri	150	145	5
	District Total	4050	3979	71



Chief Accounts Officer
SSA, Assam

Chief Accounts Office
Axom Sarba Siksha
Abhijan Mission



Mission Director
SSA, Assam

Mission Director
Axom Sarba Siksha
Abhijan Mission



Lead Auditor
SSA, Assam



Annexure- 4

**Common observations on SMC Audit covered under Statutory Audit
for the year 2015-16**

**AXOM SARBA SIKSHA ABHIJAN MISSION
KAHILIPARA, GUWAHATI, ASSAM**

1. It was found that some of the major payments are made either through cash or self cheques in various schools as reported in our SMC Audit Report. We suggest that the payment should be made vide account payee cheques to the suppliers.
2. Many of the SMCs are not maintaining any Stock Register. Some of the SMCs are maintaining only a record of its stocks. As such, the stocks procured at a SMC are not verifiable with the corresponding entries in Stock Book.
3. Except for a few negligible SMCs, most of the SMCs are not maintaining any Register of Civil Works at school.

for BHUYAN & ASSOCIATES
Chartered Accountants
FRN : 319086E

Bhuyan



(CA. Kaberi Bhuyan)
Partner
MN : 054844
Place : Guwahati
Date : 24-10-2016