

HARYANA SCHOOL SHIKSHA PARIYOJNA PARISHAD, PANCHKULA, HARYANA
SARVA SHIKSHA ABHIYAN
ACTIVITY WISE EXPENDITURE INCURRED UPTO 31.03.2017

S.No.	Name of Activity	AWP&B 2016-17	EXPENDITURE 2016-17			Ratio as per funds released by GOI	
			Expenses against Current Year Budget	Expenses against previous year Advance	Total Expenditure	Expenditure General Component	Expenditure SCS Component
Category - I							
1	Free Text Books (Bulk Printing)	3102.08	2851.28	1411.59	4262.87	3212.07	1050.80
2	Uniform	4882.47	4662.29	740.07	5402.36	4070.68	1331.68
3	KGBV	2611.71	587.32	336.55	923.87	696.13	227.73
4	Intervention for disabled children (CWSN)	749.55	612.74	277.13	889.88	670.52	219.35
5	School Grant	836.21	712.16	239.26	951.43	716.90	234.53
6.1	Management Cost - SPO Level	1053.06	659.71	0.00	659.71	497.09	162.62
6.2	Management Cost - DPO Level	2148.48	1904.02	226.50	2130.52	1605.35	525.17
		15383.56	11989.52	3231.11	15220.63	11468.74	3751.89
Category - II							
7	Special Training/ Intervention for out of school children	438.30	43.57	154.54	198.11	149.27	48.83
8	Teacher Training	284.48	116.76	350.67	467.42	352.20	115.22
9	Block Resource Coordinator	3616.36	2433.02	34.68	2467.70	1859.41	608.29
10	Cluster Resource Coordinator	1675.94	1296.58	116.94	1413.52	1065.09	348.43
11	LEP	1344.61	0.00	6.70	6.70	5.04	1.65
12	Innovation Fund for Computer Aided Learning (CAL) Programme	1050.00	0.00	171.32	171.32	129.09	42.23
13	Teacher Grant	325.28	0.00	28.49	28.49	21.47	7.02
14	Research & Evaluation Activities (REMS)	217.02	9.04	57.17	66.20	49.88	16.32
15	Innovative Activity	1050.00	209.34	639.36	848.70	639.50	209.21
16	Community Mobilization	346.16	72.06	23.14	95.20	71.74	23.47
17	SMC/PRI Training	262.10	141.51	112.50	254.01	191.40	62.61
18	TLE	0.00	0.00	43.82	43.82	33.02	10.80
21	Remedial Coaching	0.00	0.00	4.80	4.80	3.62	1.18
22	School Library	0.00	0.00	11.62	11.62	8.76	2.86
23	NPEGEL	0.00	0.00	68.83	68.83	51.86	16.97
	Sub Total	10610.25	4321.88	1824.57	6146.45	4631.35	1515.10
Category - III							
19	Teacher Salary	61274.86	61160.48	0.00	61160.48	46084.43	15076.06
20	Civil Works	17889.34	1154.27	685.91	1840.19	1386.58	453.61
21	Maintenance Grant	1080.35	907.13	350.89	1258.02	947.92	310.10



Sub Total	80244.55	63221.89	1036.80	64258.69	48418.92	15839.77
Grand Total	106238.36	79533.29	6092.48	85625.77	64519.02	21106.75

As per our Seperate Report of even Date Attached

For M/s Rajesh Mehra & Associates

Chartered Accountants

FRN 09725N



CA. Vinay Kumar

(Partner)

Place : Chandigarh

Date : 29-11-2017

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10/12/17

Accounts Officer

HSSPP, PANCHKULA

[Handwritten Signature]
10/11/17

Controller (Finance & Accounts)

HSSPP, PANCHKULA

[Handwritten Signature]

STATE PROJECT DIRECTOR

HSSPP, PANCHKULA

HARYANA SCHOOL SHIKSHA PARIYOJNA PARISHAD
SARVA SHIKSHA ABHIYAN : HARYANA
SARVA SHIKSHA ABHIYAN SUMMARY BUDGET ANALYSIS
(ENTIRE PROGRAMME FOR THE FINANCIAL YEAR 2016-17)

(Rs. In Lakhs)

Name of the State	Particulars	Opening Balance for the year	Released for the half year	Released for the financial year till date	Expenditure for the half year	Expenditure for the financial year till date
<u>Haryana</u>						
SSA	(a) Govt. of India (b) State Govt.	3953.36	13,800.48	32,000.88 18,641.86	8,244.94	84,633.86
NPEGEL	(a) Govt. of India (b) State Govt.	0.00	0.00	0.00 0.00	0.00	68.83
KGBV	(a) Govt. of India (b) State Govt.	0.00	0.00	0.00 0.00	231.04	923.87
TOTAL		3953.36	13,800.48	50,642.74	8,475.98	85,626.56

As per our Separate Report of even Date Attached

For M/s Rajesh Mehra & Associates

Chartered Accountants


FRN 09725N


CA. Vinay Kumar
(Partner)

M.No. 515746

Place : Chandigarh

Dated : 29.11.2017


 Accounts Officer
 HSSPP Panchkula


 Controller (Finance & Accounts)
 HSSPP Panchkula


 State Project Director
 HSSPP Panchkula

HARYANA SCHOOL SHIKSHA PARIYOJNA PARISHAD
SARVA SHIKSHA ABHIYAN : HARYANA
SARVA SHIKSHA ABHIYAN SUMMARY BUDGET ANALYSIS
(ENTIRE PROGRAMME FOR THE FINANCIAL YEAR 2016-17)

(Rs. In Lakhs)

Name of the State	AWP&B (including Spill Over)	Opening Balance as on 01.04.15 (Unspent Balance)	Released by GOI (Including external)	Released by State	Released Under 13th Finance Commission Award	Reported Expenditure	Estimated AWP&B for next F.Y.
<u>Haryana</u>							
SSA	1,03,626.65	3,953.36	32,000.88	18,641.86	-	84,633.86	-
NPEGEL	-	-	-	-	-	68.83	-
KGBV	2,611.71	-	-	-	-	923.87	-
TOTAL	1,06,238.36	3,953.36	32,000.88	18,641.86	-	85,626.56	
Cumm. Total as on 01.04.2016			3,39,880.82	2,02,655.44	22,900.00	5,88,905.08	
Cumm. Total as on 31.03.2017			3,71,881.70	2,21,297.30	22,900.00	6,74,531.64	

As per our Separate Report of even Date Attached
 For M/s Rajesh Mehra & Associates

Chartered Accountants

FRN 09725N



CA. Vinay Kumar
 (Partner)
 M.No.515746

Accounts Officer
 HSSPP Panchkula

Controller (Finance & Accounts)
 HSSPP Panchkula

State Project Director
 HSSPP Panchkula

Place : Chandigarh
 Dated : 29.11.2017

CONSOLIDATED ANNUAL FINANCIAL STATEMENT
STATE: HARYANA
YEAR ENDING: 31.03.17

(Rs. in lacs)

(a)		SSA		NPEGEL		KGBV		TOTAL	
Cash in Hand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash at Bank	1864.83	1864.83	1864.86	1864.86	0.00	0.00	0.00	0.00	1864.86
Funds recd from GOI	32000.88	32000.88	32000.88	32000.88	0.00	0.00	0.00	0.00	32000.88
Funds recd from State Govt.	18641.86	18641.86	18641.86	18641.86	0.00	0.00	0.00	0.00	18641.86
13th FC Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	804.14	804.14	804.14	804.14	3.12	10.13	817.39	175.22	0.00
Other	175.22	175.22	175.22	175.22	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from SSA to KGBV	-539.04	-539.04	-521.75	-521.75	1060.79	0.00	0.00	0.00	15166.68
Increase/Decrease in C.Liabilities	15166.68	15166.68	15166.68	15166.68	0.00	0.00	0.00	0.00	66802.03
SUB TOTAL	66249.74	66249.74	66249.74	66249.74	-518.63	1070.92	1070.92	66802.03	98452.43
TOTAL (a+b)	96801.41	96801.41	96801.41	96801.41	116.28	1534.75	1534.75	98452.43	98452.43
(C) APPLICATION (EXPENDITURE)									
Approved AWP&B including Spill Over Expenditure incurred	3102.08	4262.87	4882.47	2611.71	749.55	889.88	951.43	1053.06	2148.48
1 Free Text Books (Bulk Printing)	3102.08	4262.87	4882.47	2611.71	749.55	889.88	951.43	1053.06	2148.48
2 Uniform	4882.47	5402.36	923.87	923.87	889.88	951.43	1053.06	2148.48	2130.52
3 KGBV	2611.71	923.87	923.87	923.87	889.88	951.43	1053.06	2148.48	198.11
4 Intervention for disabled children (CWSN)	749.55	889.88	889.88	889.88	951.43	1053.06	2148.48	2130.52	438.30
5 School Grant	836.21	951.43	951.43	951.43	1053.06	2148.48	2130.52	438.30	467.42
6 Management Cost - SPO Level	1053.06	659.71	659.71	659.71	2467.70	2467.70	2467.70	2467.70	3616.36
7 Management Cost - DPO Level	2148.48	2130.52	2130.52	2130.52	2467.70	2467.70	2467.70	2467.70	1675.94
8 Special Training/ Intervention for Teacher Training	438.30	198.11	198.11	198.11	2467.70	2467.70	2467.70	2467.70	1344.61
9 Teacher Training	284.48	467.42	467.42	467.42	2467.70	2467.70	2467.70	2467.70	6.70
10 Block Resource Coordinator	3616.36	2467.70	2467.70	2467.70	1413.52	1413.52	1413.52	1413.52	1050.00
11 Cluster Resource Coordinator	1675.94	1413.52	1413.52	1413.52	171.32	171.32	171.32	171.32	1344.61
12 LBP	1344.61	6.70	6.70	6.70	171.32	171.32	171.32	171.32	1050.00
13 Innovation Fund for Computer Aided Teacher Grant	1050.00	171.32	171.32	171.32	28.49	28.49	28.49	28.49	1050.00
14 Teacher Grant	325.28	28.49	28.49	28.49	66.20	66.20	66.20	66.20	217.02
15 Research & Evaluation Activities	217.02	66.20	66.20	66.20	848.70	848.70	848.70	848.70	1050.00
16 Innovative Activity	1050.00	848.70	848.70	848.70	95.20	95.20	95.20	95.20	346.16
17 Community Mobilization	346.16	95.20	95.20	95.20					
18 SMC/PRI Training	262.10	254.01	254.01	254.01					
19 TLE	0.00	43.82	43.82	43.82					
20 Remedial Coaching	0.00	4.80	4.80	4.80					
21 School Library	0.00	11.62	11.62	11.62					
22 NPEGEL	0.00	68.83	68.83	68.83					
23 Teacher Salary	61274.86	61160.48	61160.48	61160.48					
24 Civil Works	17889.34	1840.19	1840.19	1840.19					
25 Maintenance Grant	1080.35	1258.02	1258.02	1258.02					
SUB TOTAL (c)	106238.36	85625.77	85625.77	85625.77	0.00	0.00	0.00	20612.59	20612.59
(d) Increase / Decrease in Fixed Assets		-	-	-					
Sub Total (d)		-	-	-					
(e) Closing Balance									
Cash in Hand	0.02	0.02	0.02	0.02					
Cash at Bank	3953.34	3953.34	3953.34	3953.34					
TOTAL	3953.34	3953.34	3953.34	3953.34	0.02	0.02	0.02	3953.34	3953.34



SOURCE & APPLICATION

Draft in Transit			4038.09		
Closing Advances		47.46	4,166.54		
SUB TOTAL (e)		621.23	12157.99		
Total					98452.44

As per our Separate Report of even Date Attached

For M/s Rajesh Mehra & Associates

Chartered Accountants

FRN 09725N



CA. Vinay Kumar

(Part

M.No.515746

Place : Chandigarh

Dated : 29.11.2017

PANCHKULA

Accounts Officer

Controller (Finance & Accounts)

HSSPP, PANCHKULA

HSSPP, PANCHKULA

State Project Director

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Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Haryana for the Financial year 2016-17 for SSA, NPEGEL & KGBV (Grant-in-Aid General)

Name of State: Haryana

		(Fig in lacs)			
S.No.	Sanction No. & Date	SSA	NPEGEL	KGBV	Total
Opening Balance as on 01.04.2016					
	Unspent Balance of Previous Year	-21813.12	514.97	67.16	-21230.99
	Grant receivable-funds in transit (GOI Release)	7684.89	0.00	0.00	7684.89
	Grant receivable-funds in transit (State share on above)	5123.26	0.00	0.00	5123.26
	Advance Outstanding of Previous Year	14965.43	119.94	396.66	15482.03
	Sub Total A	5960.46	634.91	463.82	7059.19
Grant in Aid (General) received from GOI (MHRD) 2016-17					
	F.20-2/2016-EE.8(II) dated 12.05.2016	2041.09	0.00	0.00	2041.09
	F.20-2/2016-EE.8(I) dated 12.05.2016	6239.20	0.00	0.00	6239.20
	F.20-2/2016-EE.8(II) dated 29.07.2016	2568.43	0.00	0.00	2568.43
	F.20-2/2016-EE.8(I) dated 29.07.2016	7851.16	0.00	0.00	7851.16
	F.20-2/2016-EE.8(I) dated 20.03.2017	2500.00	0.00	0.00	2500.00
	F.20-2/2016-EE.8(I) dated 20.03.2017	4500.00	0.00	0.00	4500.00
	F.20-2/2016-EE.8(I) dated 29.03.2017	2262.91	0.00	0.00	2262.91
	F.20-2/2016-EE.8(I) dated 29.03.2017	4038.09	0.00	0.00	4038.09
	Sub Total B	32000.88	0.00	0.00	32000.88
Grant in Aid (General) received from State (HARYANA) 2016-17					
	21/5-2008 PE (2) dated 22.06.2016	5520.19	0.00	0.00	5520.19
	21/5-2008 PE (2) dated 20.10.2016	6946.39	0.00	0.00	6946.39
	21/5-2008 PE (2) dated 30.03.2017	4666.67	0.00	0.00	4666.67
	21/5-2008 PE (2) dated 31.03.2017	1508.61	0.00	0.00	1508.61
	Sub Total C	18641.86	0.00	0.00	18641.86
Other Receipt					
	Bank Interest	804.14	3.12	10.13	817.39
	Other Receipt	175.22	0.00	0.00	175.22
	Sub Total E	979.36	3.12	10.13	992.61
	Total Funds Available (A+B+C+D+E)	57582.56	638.03	473.95	58694.54
	Funds transferred from SSA to KGBV/NEPGEI	-539.04	-521.74	1060.78	0.00
	Net funds available	57043.52	116.29	1534.73	58694.54
	1. Actual Expenditure during the year 2016-17	82792.88	68.83	913.51	83775.22
	2. Increase in Liability	15166.68	0.00	0.00	15166.68
	Total funds Utilized (F)	67626.20	68.83	913.51	68608.54
	Balance as on 31.03.2016 (E-F)	-10582.68	47.46	621.22	-9914.00
	Advance Outstanding as on 31.03.2017	2285.00	47.46	621.22	2953.68



Grant receivable- funds in transit (GOI Release)	4038.09		4038.09
Unspent Balance as on 31.03.2017	-16905.77	0.00	-16905.77

1. Certified that out of Rs.32000.88 lacs of Grant in Aid General sanctioned/received during the year 2016-17 in favour of SPD SSA, Haryana vide Ministry of Human Resource Development, department of School Education & Literacy, letter Nos., noted against each, Rs.18641.86 lacs received from Govt. of Haryana and Rs. 992.61 on account of Interest and Other income earned during the period 01.04.2016 to 31.03.2017 and Rs.(21230.99) lacs on account of unspent balance and Rs.15482.03 lacs as opening advance of the previous year, a sum of Rs. 83775.22 lacs of Grant in Aid General has been utilized for the purpose for which it was sanctioned and amount of Rs. (9914.00) lacs remains closing balance as on 31.03.2017 which includes (Rs. 2953.68 lacs as advance outstanding and Rs. (16905.77) lacs as unspent balance and Rs.4038.09 lacs as Grant receivable from State against GOI release which will be adjusted towards the Grant-in- aid payable during the year 2017-18.

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

1. Audited statements of Accounts
 2. Utilization Certificate
 3. Progress report (i.e. Activity Wise Expenditure Statement)
 4. Audit Report & Management Letter
- As per our Seperate Report of even Date Attached
For M/s Rajesh Mehra & Associates Chartered Accountants

Rajesh Mehra

 Chartered Accountants

CA. Vihay Kumar
 (Partner)
 Place
 Dated : 29.11.2017
 M.No. 515746

[Signature]
 Accounts Officer
 HSSPP Panchkula

[Signature]
 Controller (Finance & Accounts)
 HSSPP Panchkula

[Signature]
 State Project Director
 HSSPP Panchkula

[Signature]
 (Dr. K.K. Khandelwal)
 ACS (SE)

Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Haryana for the Financial year 2016-17 for SSA, NPEGEL & KGBV

(Grant-in-Aid Capital)
Name of State: Haryana

(Fig in lacs)

S.No.	Sanction No. & Date	SSA	NPEGEL	KGBV	Total
	Opening Balance				
	Unspent Balance of Previous Year	23,677.95	-	-	23,677.95
	Advance Outstanding of Previous Year	913.26	-	-	913.26
	Sub Total A	24,591.21	-	-	24,591.21
	Grant in Aid (General) received from GOI (MHRD)				
		0.00	-	-	0.00
		0.00	-	-	0.00
	Sub Total B	-	-	-	-
	Grant in Aid (General) received from State (HARYANA)				
		0.00	-	-	0.00
	Sub Total C	-	-	-	-
	Other Receipt				
	Bank Interest	-	-	-	-
	Other Receipt	-	-	-	-
	Sub Total D	-	-	-	-
	Transfer from SSA to KGBV (E)	(10.35)	-	10.35	-
	Total Funds Available (A+B+C+D+E)	24,580.86	-	10.35	24,591.21
	Less: Actual Expenditure during the year 2016-17	1,840.19	-	10.35	1,850.54
	Balance as on 31.03.2016	22,740.67	-	(0.00)	22,740.67
	- Advance Outstanding as on 31.03.2017	1,881.54	-	-	1,881.54
	- Unspent Balance as on 31.03.2017	20,859.13	-	-	20,859.13

1. Certified that out of Rs.NIL of Grant in Aid Capital sanctioned/received during the year 2016-17 in favour SPD SSA, Haryana vide Ministry of Human Resource Development, department of School Education & Literacy, letter Nos., noted against each, Rs.NIL received from Govt. of Haryana and Rs. NIL on account of Interest and miscellaneous income earned during the year 2016-17 and Rs.23677.95 lacs on account of unspent balance and Rs.913.26 lacs as opening advance of the previous year, a sum of 1850.54 lacs of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs.20859.13 lacs remains unspent at the end of the year and Rs.1881.54 lacs remains outstanding as advance at the year end will be adjusted towards the Grant-in-Aid payable during the year 2017-18
2. Certified that we have satisfied ourself that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and the we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

1. Audited statements of Accounts
2. Utilization Certificate
3. Progress report (i.e. Activity Wise Expenditure Statement)
4. Audit Report & Management Letter

As per our Separate Report of even Date Attached

For M/s Rajesh Mehra & Associates
Chartered Accountant
CA. Vinay Kumar
(Partner)
Place : Chandigarh
Dated : 29.11.2017
M.No. 515746

Panchkula
Accounts Officer
(19/11/17)

Panchkula
Controller (Finance & Accounts)
HSSPP Panchkula

Panchkula
State Project Director
HSSPP Panchkula

(Dr. K.K. Khandelwal)
ACS (SE)



RAJESH MEHRA & ASSOCIATES

CHARTERED ACCOUNTANTS

SCO 37-38, 3rd Floor, SECTOR 17 C, CHANDIGARH

160017

E-MAIL; rajeshmehra@yahoo.com,

Office Phone : 0172-5073721

CA. Rajesh Mehra : 09814199977

CA. Vivek Gupta : 09914910477

CA. Vinay Kumar : 09646405166

CA. Dinesh Jain : 09872047485

CA. Puneet Garg : 09816035100

AUDITOR'S REPORT

Dated -29-11-2017

To

The State Project Director

Sarva Shiksha Abhiyan Mission

Head Quarter, Panchkula

Haryana

Ref : Statutory Audit of Sarva Shiksha Abhiyan (SSA)- 2016-17

1. We have audited the attached Balance sheet of **Sarva Shiksha Abhiyan, Haryana** as at 31st March 2017 also the Income and Expenditure Account and Receipt & Payment for the year ended on that date annexed hereto. These Financial statements including Significant Accounting Policies and Notes to Accounts are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with generally accepted Auditing standards in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. The scope of audit includes examining on random and test basis (*1/3^d schools including who have received grant of more than Rs. 1.00 lac, 21 District Offices and 119 Educational Blocks, are taken for audit*), of evidences supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles followed and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.



3. Sarva Shiksha Abhiyan (SSA), a flagship programme of Government of India (GOI) is implemented in the State with the objective of universal access and retention, bridging of gender and social category gaps in education and enhancement of learning levels of children in the 6 to 14 age group. The programme is implemented in the State by "Haryana School Shiksha Periyojna Parishad" Society registered under Societies Registration Act, 1860.
4. Further subject to our comments referred in "Management Letter" we report that:
- i. We have obtained all the information and explanations to the best of our knowledge and belief, which were necessary for the purpose of our audit.
 - ii. In our opinion, proper books of accounts, as required by the law, have been kept by the State and District Offices, so far as appears from our examination of those books.
 - iii. The Balance Sheet, the statement of Income & Expenditure Account and Receipts & Payment Account dealt with in this report are in agreement with the books of accounts.
 - iv. The financial Statement annexed is the Financial Statements of the State and the District Offices.
 - v. In our opinion and to the best of our Information and according to the explanations given to us, the following said accounts read together with the notes to account as contained in Schedule give the information in the manner so required and give a true and fair view:
 1. In the case of consolidated Balance sheet of the state of affairs of Sarva Shiksha Abhiyan as at 31st March 2017.
 2. In the case of consolidated Income & Expenditure Account of the access of expenditure over income for the year ended on that date.
 3. In the case of consolidated Receipt and Payment Account of the receipt and payments during the year ended on that date.

For M/s Rajesh Mehra & Associates
Chartered Accountants
FRN 09725N

CA Vinay Kumar
(Partner)
M No 515746
Date: 30-11-2017
Place: Chandigarh



SARVA SHIKSHA ABHIYAN: HARYANA

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE
YEAR ENDED 31st MARCH, 2017**

A. SIGNIFICANT ACCOUNTING POLICIES:

1. The accounts and thereon the financial statements, of the Society, have been prepared on the basis of going concern concept under the Historical Cost Convention, to comply in all material aspects with applicable Accounting Principles and Accounting Standard as issued by ICAI.
2. Figure pertaining to previous year have been regrouped and rearranged wherever necessary to bring them in conformity with the current year figures.
3. The Books of Accounts have been drawn in accordance with manual issued by the Ministry of Human Resource Development, Department of School Education and Literacy, therefore Accounting Standard-6 and 12 namely "Depreciation Accounting" and "Accounting for Government grants" have not been followed.
4. Books of Accounts are maintained following cash basis of accounting and as per the generally accepted principals of accounting as amended by the guideline issued by Executive Committee from time to time.
5. Grant received have been accounted for on actual receipt basis however expenses are accounted as and when Utilization Certificate (UC) are received from the Schools by the District Office (DPC).
6. Opening Balance of Unspent Grant has been shown in the Receipt & Payment account in the form of Cash In hand, Bank Balance, opening advance against Capital and general expenditure.
7. Capital cost in terms of construction of class rooms/ Toilets and other assets have been, capitalized in terms of the guidelines issued by the Executive Committee as amended from time to time.
8. Expenses are made up-to the extent grant received as per the guidelines and grant of one activity can not be utilized for other activity.
9. Income/ grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid. The grant received, bank interest, tender fees forfeited etc. are taken as income.
10. The cost of project civil work i.e. construction of schools, additional class room etc. are charged to the income and expenditure as expenditure.

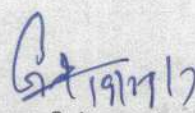


11. Inventories of Consumables and other Distributable are not valued as on 31st March 2017. Cost of these items are treated as Expenditure and accounted on cash basis during the year.
12. The Utilization of Funds received as grant in aid have been accounted as expenditure on the basis of utilization certificate received from blocks/districts.

NOTES TO ACCOUNTS

1. Grants- received from the Government of India and State Government were not accounted as per AS-12, 'Accounting for Government Grants" issued by the Institute of Chartered Accountant of India. For accounting of these grants guidelines issued by Ministry of Human Resources Development as amended by Executive Committee from time to time are followed.
2. As per AS-6- "Depreciation Accounting" depreciation is allocated so as to charge a fair proportion of the depreciable amount in each accounting period during the expected useful life of the asset but the same is not being followed while preparing these Financial Statements by SSA. It was explained that fixed assets are accounted for as per the guidelines issued by HRD.
3. We have audited 4450 school management committee (SMC)/ schools, 21 Districts offices and 119 blocks including Head Office during our audit.
4. Funds have been used for the purpose for which they were provided.
5. The expenditure has been booked by Districts as per budget allocation approved by the PAB and the expenditure has also been incurred against the advances of the previous year as per the UC received in the current year.


Accounts Officer


Controller Finance & Account


State Project Director

Sarva Shiksha Abhiyan
State Project Office
Shiksha Sadan

Place: Panchkula
Dated: 29-11-2017





RAJESH MEHRA & ASSOCIATES

CHARTERED ACCOUNTANTS

SCO 37-38, 3rd Floor, SECTOR 17 C, CHANDIGARH

160017

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CA. Rajesh Mehra : 09814199977

CA. Vivek Gupta : 09914910477

CA. Vinay Kumar : 09646405166

CA. Dinesh Jain : 09872047485

CA. Puneet Garg : 09816035100

To

The State Project Director

Haryana School Shiksha Pariyojna Parishad Panchkula

Subject : Management Letter

As required by Para No. 101.5 & Annex-XVI of manual on Financial Management and Procurement issued by Department of Elementary Education and Literacy, Ministry of Human Resource Development, Government of India, Management letter for the Financial Year 2016-17 is being provided along with our Observations and recommendations for improvement of overall accounting system based on random and test check based audit. It also contains our suggestions regarding measures to be adopted for more efficient controls.

The audit exercise covered the accounts of Head office, Panchkula, District/BRCs/CRCs and SMCs as per attached financial statements.

1. **System of Accounting:** Mission is regularly following Cash basis of Accounting at district and sub district level which is duly disclosed in accounting policy over a number of years. However MHRD guidelines prescribed mercantile system of accounting. Financial statements have been prepared on the basis of opening balances as per the previous year's audited financial statements and current year transactions. The same are subject to the books of accounts maintained at Head Office, District, BRC/CRC offices and Schools.
2. As per the Guidelines of SSA, separate bank accounts are maintained for separate schemes. However, no separate bank A/c for "Director Elementary Education" was maintained by the schools. As a result, the grant for School Bags from Director Elementary Education was received in the bank account



maintained for SSA. This leads to ambiguity while utilizing the same. This will further leads to ambiguity while reconciling the cash book and pass book balances of SSA.

3. In Isolated cases of the schools audited, cash book/Vouchers were not properly maintained. Various types of irregularity were observed while verification of cash books/Vouchers of different schools such as:
- ✓ The bank balance depicting in cash book were not in conformity with the balance as per pass book.
 - ✓ No reconciliation statement of cash book and pass book was prepared by the concerned schools.
 - ✓ Some schools were maintaining cash books for each grant (hereinafter known as "grant wise" cash book), due to which it was not possible to verify closing balance of bank balance with the pass book under SSA schemes.
 - ✓ Some schools were maintaining cash book in fund registers.
 - ✓ Few schools did not provide complete documents or provide Partial document for verification i.e. bills / documents provided for lesser amount than the actual expenditure booked in books of accounts.
 - ✓ While auditing, instances were found where bills and quotations were not signed by either SMC member or head teacher/principal and quotations and vouchers were not properly maintained. *We observe that all the members other than head master in committee formed by most of the schools were unaducated.* As discussed with teachers, they said that there is no provision of minimum qualification to be eligible for SMC members.

We would like to suggest that authority should make relevant provision in respect of above observation.

List of Schools is attached in **Annexure -I**

4. The society is not filing Income Tax Returns, as management has explained that in other states, any no societies which are registered for the purpose of implementing SSA Project, filed income tax return. Last year, a suggestion was also given by auditor on this matter by quoting,
- "We suggest that management should take necessary legal opinion regarding the compliance of The Income Tax Act, 1961".
5. As required in Haryana registration and regulation of Society Act, 2012 which came into effect from 28.3.2012 that every existing society should



apply to the district registrar for obtaining a new registration number. If the society fails to move an application for new number with in prescribed time, the registration may be cancelled.

As HPSPP is not yet reregister itself, we suggest authority must take immediate action on this, inspite of the fact (As said by management) that no notice is received by HPSSP till date from registrar of society for re-registration.

For M/s Rajesh Mehra & Associates
Chartered Accountants
FRN 09725N

CA Vinay Kumar
(Partner)
M No 515746
Date: 30-11-2017
Place: Chandigarh



(Project Letterhead)

Management Assertion Letter

To

Date: 30-11-2017

For M/s Rajesh Mehra & Associates
Chartered Accountants

This assertion letter is provided in connection with your audit of the financial statements of the Sarva Shiksha Abhiyan (SSA) (A Project) for the financial year ended 2016-17. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Projects expenditures are eligible for the financing under the Loan/Credit agreement.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the project financial statements.
- We have made available to you all books of accounts and supporting documentation relating to the project.
- The project has complied with the conditions of all relevant legal agreements, including the Financing Agreement, the Project Agreement, the Project Appraisal Document, the Minutes of Negotiations, and the Borrower's Project Implementation Plan.

(Senior Executive Officer)

(Senior Financial Officer)



TO WHOM IT MAY CONCERN

Certified that the Undersigned have conducted the Procurement Audit alongwith Audit of Annual Accounts of SSA including KGBV for the Financial Year 2016-17 keeping in view the Procurement Procedures laid down in the "Manual on Financial Management and Procurement for SSA".

For M/s Rajesh Mehra & Associates
Chartered Accountants
FRN 09725N

CA Vinay Kumar
(Partner)
M No 515746
Date: 30-11-2017
Place: Chandigarh



Annexure-1

Cash Book not maintained properly some school

Name of the District	School Name
Ambala	GHS Akalgarh, GPS Shahjadpur
Kaithal	GHS Sangroli, GSSS Seon Majra, GMS Jagdishpur, GPS Dohar
Panipat	GHS Israna ,GSSS Ahar GSSS Shiv Nagar
Narnaul	GSSS Sehlong,GSSS Beri,GPS Nimbi, GHS Pali garh
Kurukshetra	GSSS Ishak, GSSS Durala
Palwal	GHS Seoll
Rewari	GPS Harjinder,GSSS Pali

Quotation Not Proper (It Includes quotation Without date & name of school, unsigned and blank quotations)

Name of the District	School Name
Ambala	HS Kaserla Khurd
Panipat	School Name-GSSS Dahar,GSSS Naultha,GSSS Sanoli Kalan GSSS Bapoli,GSSS Asan Kalan

Voucher (It Includes Voucher not Provided and Voucher not Sign)

Name of the District	School Name
Kaithal	Sangroli GPS Chhot
Panipat	GSS Israna
Kurukshetra	GSSS Dhurala
Palwal	GPS Khaika, GPS jarjabad,GHS Seoll
Rewari	GSSS Pali
Yamunanagar	GMS Panjeton GMS Mehmoodpur



HARYANA SCHOOL SHIKSHA PARIYOJNA PARISHAD, PANCHKULA, HARYANA
SARVA SHIKSHA ABHIYAN : HARYANA
BALANCE SHEET AS AT 31st MARCH 2017

LIABILITIES	Schedule	31.03.2017	31.03.2016	ASSETS	Schedule	31.03.2017	31.03.2016
SSA FUND				FIXED ASSETS			
Opening Balance		(51,22,03,570.79)	1,82,79,79,536.53	CURRENT ASSETS			
Add : Excess of Income over Expenditure		(3,39,90,41,366.37)	(2,34,01,83,107.32)	A. Provisional for Doubtful Debts	BS-2	24,14,844.00	24,14,844.00
Closing Balance		(3,91,12,44,937.16)	(51,22,03,570.79)	B. LOANS & ADVANCES	BS-3		
CURRENT LIABILITIES	BS-1			Advance against Recurring Expenditure		29,29,53,909.94	1,54,57,87,959.30
Security Received		31,30,029.00	35,69,404.00	Advance against Capital Expenditure		18,81,53,565.00	9,13,26,244.27
Swachh Bharat Kosh		42,17,600.00	42,17,600.00	Grant Receivables		40,38,09,316.00	1,28,08,15,000.00
Other Current Liabilities		1,22,00,698.55	74,88,945.00	Other Advances			
Expenses Payable		1,19,53,721.00	1,56,20,375.00	C. CASH AND BANK BALANCES			
Teacher Salary Payable - 2015-16		3,67,45,10,400.00	3,67,45,10,400.00	Cash in Hand (SSA)		1,606.00	
Teacher Salary Payable - 2016-17		1,51,60,62,340.00	0.00	Cash at Bank (SSA)		39,53,34,359.23	18,64,83,382.02
Sub Total Liability		5,22,20,74,788.55	3,70,54,06,724.00	Cash at Bank (NPEGL)			5,14,97,262.40
				Cash at Bank (KGBV)			67,16,210.00
TOTAL (RS.)		1310829851.39	6,89,86,09,877.21	TOTAL (RS.)		1310829851.39	3,19,32,03,153.21

Notes to Accounts as per Annexure 'A' is intergral part of Financial Statements

As per our Seperate Report of even Date Attached
 For M/s Rajesh Mehra & Associates
 Chartered Accountants

FRN 09725N

CA. Vinay Kumar
 (Partner)

Place : Chandigarh
 Date : 29-11-2017



[Signature]
 Accounts Officer
 HSSPP, PANCHKULA

[Signature]
 Controller (Finance & Accounts)
 HSSPP, PANCHKULA

[Signature]
 STATE PROJECT DIRECTOR
 HSSPP, PANCHKULA

Haryana School Shiksha Pariyojna Parishad, Panchkula, Haryana
Sarv Shiksha Abhiyan (SSA), Haryana

Consolidated Income and Expenditure Account for the year ended 31.03.2017

EXPENDITURE	Schedule-RP	31.03.2017	31.03.2016	INCOME	Schedule-RP	31.03.2017	31.03.2016
CAPITAL HEAD :							
Civil Works- SSA	1	18,40,18,563.71	27,96,38,172.28	FUNDS RECEIVED FROM :			
Civil Works- KGBV	2	10,35,414.00	-	Govt. of India		3,20,00,88,040.00	3,45,01,21,000.00
Sub Total Non- Recurring		18,50,53,977.71	27,96,38,172.28	State Govt.		1,86,41,86,116.00	2,30,00,80,667.00
GENERAL HEAD :				OTHER INCOME :			
Teachers Salary	3	6,11,60,48,450.00	5,55,77,10,230.00	Interest Received		8,04,14,468.30	6,78,83,300.05
Maintenance & Repair Grant	4	12,58,02,030.00	12,00,99,178.00	-SSA		3,11,512.70	19,64,598.00
School Grant	5	9,51,42,581.00	9,50,88,352.00	-NPEGEL		10,13,345.00	3,52,789.00
Teacher Grant	6	28,49,022.00	31,69,932.00	-KGBV			
Free Text Book	7	42,62,86,845.46	38,63,48,191.46	Other Receipts- SSA		1,75,21,829.40	36353270.76
Management Cost-DPO	8	21,26,85,077.04	19,01,36,666.05				
State Component	9	6,59,71,244.00	6,13,03,449.00	EXCESS OF EXP OVER INCOME			
Teacher Learning Equipment	10	43,82,132.00	2,03,69,631.00				
Teachers Training	11	4,67,42,462.29	1,83,75,773.00				
Community training	12	2,54,01,255.32	1,33,82,067.28				
Integrated Education for Disabled Children	13	8,89,87,562.20	7,20,78,352.00				
Innovative Activity	14	10,20,02,384.31	5,03,98,864.84				
Uniform	15	54,02,35,593.23	58,99,75,740.00				
Special Training for out of School Children	16	1,98,10,710.20	46,17,136.00				
Research Evaluation & Monitoring	17	66,20,418.00	1,65,10,860.00				
BRC	18	24,67,69,764.75	21,50,18,830.89				
CRC	19	14,13,52,073.00	13,40,71,863.00				
Community Mobilization	20	95,20,276.08	39,07,799.00				
LEP	21	6,69,532.00	1,65,76,255.00				
Remedial Coaching	22	4,80,008.00	2,16,200.00				
School Library	23	11,61,915.00	20,17,712.00				
IEC	24	3,67,414.00	1,91,540.00				
KGBV	25	9,13,51,169.18	7,37,27,983.58				
NPEGEL	26	68,82,781.00	97,07,953.75				
Sub Total Recurring		8,37,75,22,700.06	7,65,50,00,559.85				
Total for SSA		8,46,33,07,313.59	7,85,12,02,794.80				
KGBV		9,23,86,583.18	7,37,27,983.58				
NPEGEL		68,82,781.00	97,07,953.75				
Total Expenditure		8,56,25,76,677.77	7,93,46,38,732.13				



Adjustment of amount wrongly shown in Misc. Income in the previous year						
Director Elementary Education- 2012-13			10,00,00,000.00			
Director Elementary Education- 2013-14			10,00,00,000.00			
NSQF Scheme- 2013-14			6,23,00,000.00			
Total adjustment			26,23,00,000.00			
TOTAL (RS.)		8,56,25,76,677.77	8,19,69,38,732.13	TOTAL (RS.)	8,56,25,76,677.77	8,19,69,38,732.13

Notes to Accounts as per Annexure 'A' is

As per our Seperate Report of even Date Attached

For M/s Rajesh Mehra & Associates

Chartered Accountants

FRN 09725N

CA. Vina Kumar

(Partner)

Place : Chandigarh

M.No.515746

Date :29th NOVEMBER 2017



[Signature]
Accounts Officer,
19/11/17
HSSPP, PANCHKULA

[Signature]
Controller (Finance & Accounts)
HSSPP, PANCHKULA

[Signature]
STATE PROJECT DIRECTOR
HSSPP, PANCHKULA