

*Jasminder Singh & Associates*  
*Chartered Accountants*

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Date: 23.09.2016

To  
The State Project Director,  
Sarva Shiksha Abhiyaan Authority  
PSEB Building,  
Phase-8, Mohali,  
Punjab

**Sub: Submission of Statutory Audit Report & Financial Statements for F/Y 2015-16**

Respected Sir,

With reference to your memo no. SSAA/2016-17/FIN/20167509 dated 10.05.2016, we have been appointed as Statutory Auditors of Sarva Shiksha Abhiyaan, Punjab for the Financial Year 2015-16. We are submitting the Audit Report & Consolidated Financial Statements for the Financial Year 2015-16. Kindly find the same in order.

Assuring you of our Best Services & Cooperation always

With Warm Regards & Thanks

For Jasminder Singh and Associates  
Chartered Accountants

CA. Jasminder Singh  
Partner  
Firm Reg. No. 016192N



**Sarva Shiksha Abhiyan, Punjab**  
**Consolidated Statutory Audit Report**  
**of**  
**State Project Office, Punjab**  
**For the Financial Year 2015-16**

**AUDITORS**

*Jasinder Singh & Associates*

*Chartered Accountants*

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*The Mall, Ludhiana – 141001*

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**JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
3-D SURYA KIRAN COMPLEX  
92 THE MALL  
LUDHIANA 141001**

**MANAGEMENT LETTER**

**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

We have audited the consolidated financial statements of Sarva Shiksha Abhiyan, Punjab for the year ending 31<sup>st</sup> March 2016. Based on audit conducted by us and according to information and explanations furnished to us during the course of audit and considering the various observations in this regard, we hereby discuss core areas as follows:-

**A Preparation of Accounting records & its Supervision:-**

The Books have been maintained at Three Levels:

- State Project Office
- District Project Office
- BPEO and School level

Out of above three levels the maximum grants are utilized at BPEO & School Levels and Maintenance of Records are not proper at that level. Many discrepancies have been noted out in the Functioning at various Levels & respective Internal Control System which may follow as:

1. The Accrual Basis of Accounting is not being fully adhered to.
2. The Accounting staff is not having proper training in Tally software & not adequate knowledge for maintaining accounts manually.
3. There are no Review procedures found in place for review of accounts, maintained at below SPO level.
4. Respective Heads of Civil Grant, STR, Free Text Books do not maintain any records at district level to support respective expenditures at Block & School Level.
5. The Salary of the Teachers is disbursed by District Offices based on the Attendance Records maintained by Block Offices.
6. Balance as per bank statement as on 31-03-2016 is reconciled with books of accounts after passing entries for cheques issued and not presented/deposited but not realized. With regard to the receipts of grants at the Block level, no accountability was seen on the part of the BPO, or other concerned officials, on account of utilization for the same.
7. Accounting at school levels is done by school teachers having inadequate knowledge for the same. A general practice of referring bank statements for preparation of books of accounts is prevailing.
8. Books are maintained at some schools on cheque clearing date not according to cheque issued or bill generation date.





9. Civil Grant should be transferred to schools in two installments in 75:25 ratio as per SSA Rules & Regulations which is not done. 100% of the Grant is transferred in one Installment.
10. Books such as stock register is not maintained & updated regularly at school level.

**B Internal Control Systems:**

1. The internal control system is not adequate and commensurate with the size and nature of the activities of the SSA.
2. No expert review procedures were found for checking of technical aspects for optimal utilization of 'Construction Grants'.
3. The funds released to various BPEO's and schools are never audited in the context of proper accounting done by the concerned officials.
4. Furthermore civil works grants are utilized without any Supervisor Engineer's certificate for the completion of civil work. The Completion Certificate shown to us, was not verified by any technical expert for the construction work being carried out. Therefore, it cannot be assured whether the civil works are carried out as per specified layout or not and whether the grants have been utilized for construction work or not.
5. There is no mechanism at any level to ascertain the utilization of funds. As per the instructions from the Head Office cash withdrawals as well as holding of cash or cheques issued to persons other than head teacher or secretary is not allowed. But during our visit to different schools, it has been observed that cash withdrawals or holding of cash or cheques issued to persons other than head teacher or secretary was being done on a regular basis. Regarding this instructions have issued by the State Project Office which needs proper monitoring.
6. Advance is Paid to any official by cheque, such cheque is encashed by official then Payments for expenditures are made in Cash.

**C Monitoring of Utilization of Advances:-**

1. Advance Registers for disbursements of grants are not being maintained below SPO level. However details are available in Tally software.
2. Advances granted to BPEO's and Schools are not recorded in their respective books of accounts. Therefore, there is no verification process whereby; the SPO's or DPO's can know the actual balances lying with various BPEO's and Schools.
3. There are outstanding advances at each level, which needs to be settled. However, Periodic review of advances is being done at SPO level
4. At the end of the year, huge funds were lying unutilized at various levels without the knowledge of Component head incharge. As a result thereof, the Balance Sheet of the Authority shows bleak picture of huge unutilized funds which are detrimental to the release of Grants for the next year.
5. Utilization Certificates prepared & maintained at different levels are not matching with ledger in some cases. Entry relating to one ledger is posted in other ledger which causes the difference.





#### **D Existing Procurement Procedure & Scope of Improvement:-**

1. The SPOs, DPOs, BPEOs and Schools are not aware of the specified procedures of procurement such as open tender, limited tender, single tender or others.
2. In case of procurement of goods by the SPOs, BPEOs, Schools, the implementing agencies are not aware of the term & conditions of the procurement, quality standards and free period of service etc. Hence there is substandard quality of goods.
3. Expenditure for repair of goods is being incurred during the warranty period of these goods.
4. Procurements are made by SPOs on behalf of BPEOs and Schools but no proper accounting is done for the assets/items purchased and distributed to them.
5. Expenditure made by SPOs on behalf of DPOs, BPEOs and Schools is allocated without any supportive detail of the assets/items purchased and sent to them.
6. Performance Security in few cases has not been deposited by tenderers/ bidders in stipulated time.

#### **E. Books of Accounts and Method of Accounting:-**

1. The SPO's, DPO's, BPEO's are following cash system of accounting, which is not as per the Para 51 of '**Manual on Financial Management and Procurement**' which dictates the use of Mercantile System of Accounting.
2. As per Para 52 of '**Manual on Financial Management and Procurement**' specified Books of accounts are to be maintained, but the same are not being maintained by any level.
3. The SSA has not adopted master chart of accounts to ensure uniformity in reporting and accounting.

#### **Physical verification and Accounting of Fixed assets:-**

1. Physical verification of assets created out of Funds of SSA is not being done by, DPOs, BPEO's and Schools which is required as per Para 64 of '**Manual on Financial Management and Procurement**'. But during 2016-17 SSA Authority has taken necessary steps by issuing the letter no. SSA/FIN/2016-17/201611815 dated 11.08.2016.
2. Further the Fixed Assets Register is not being maintained at below District level.
3. There is no record of written off Fixed Assets or disposed off Fixed Assets for the Current Financial Year or Previous Financial at any level.

#### **G Adherence to Statutory Provisions:-**

1. It has been observed that TDS is not deducted properly. As per Section -192 of the Income Tax act, 1961 TDS should be deducted from salary on monthly basis and the same should be deposited by the 7<sup>th</sup> of next month. But at block level, it was noticed



that TDS is deducted & deposited on Quarterly/Yearly basis rather than on monthly basis.

2. TDS is deducted on Service Tax component which is not correct. As per **Circular no. 1/2014, dated 13-01-2014** TDS should not be deducted on service tax components comprised in the payments made to residents.
3. While making the payments related to **section 194 (C) of Income Tax Act, 1961** TDS is deducted at the rate of 2% in every case. While deducting the TDS status of receiver is not considered whether receiver is Individual or other than Individual.

#### **SUGGESTIONS:-**

##### **A Preparation of Accounting Records & its Supervision:-**

1. There should be a system for proper control with regard to the maintenance of accounts at School level. For this there should be proper delegation of a particular person for maintenance of accounts having adequate expertise and qualification in the maintenance of accounts under generally accepted system of accounting.
2. Sufficient measures should be taken to create awareness regarding the roles and responsibilities in implementation of any project.
3. All the accounting staff should be provided with training by the experienced and qualified team on a regular basis.
4. There should be a proper mechanism to identify the purchase of the assets out of project funds. There should be physical verification of assets on a regular basis.
5. There should be proper accounting, maintenance and, safe guarding of assets.
6. Assets register should be maintained on a timely basis.
7. Timely capitalization of assets created out of project funds is to be ensured.
8. Experienced staff should be recruited.

##### **B Internal Control Mechanisms:-**

1. Attendance system at BPO Level & School Level should be centralized via biometric devices so that there is no unauthorized salary disbursement.
2. Expert's Review should be taken for proper utilization of Civil Grants at School level.
3. Preparation of Annual Financial Statements, process of consolidation, documentation and verification of all supporting financial records should be carried on concurrent basis.
4. The personnel involved in the preparation and maintenance of Financial Statements, should be well equipped with the adequate work expertise with regard to their work profile.
5. The staff should be provided with proper training for the usage of computerized accounting packages, as well as, a review of the basic concepts and fundamentals so involved.
6. There is no power backup for Computers at SSA Head Office of Punjab which could result in loss of huge amount of data stored in the Computers at SSA Finance Wing.





7. There should be proper delegation of responsibilities to ensure its implementation at school levels.
8. Digital Signatures, Stamps or any other Official/ technical equipment should be available & be observed regularly.

**C Designing the Internal Control System and Internal Audit System:-**

1. Internal Control System should be such that it should be implemented by the BPEOs and Schools in such a way that it provides reasonable assurance regarding achievement of the objectives of the programme in an efficient manner.
2. Proper Internal Controls should be maintained in terms of reliability of financial & operational reporting and compliance of the same as per the norms of SSA.
3. End use of the project funds is required to be monitored.
4. Adequate control is to be exercised in accepting and analyzing the Utilization Certificates which are issued by project implementing officers for utilization of project funds.
5. The designing of the internal control system should be done by the team which has detailed knowledge & experience regarding the project in terms of operational, financial and administrative sectors. A separate team is required in this regard as the internal control relates to the supervision and monitoring of the project which is a continuous work and needs improvement with the change in the circumstances.
6. It will be in the interests of the authority, to necessitate regular co-ordination between the internal audit team and the accounting staff, so as to ensure, expeditious treatment of any discrepancies which may arise, during the general supervision of the working of the authority.

**FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REG. NO. 016192N**

**(CA. JASMINDER SINGH)  
PARTNER  
Mem No. 096895**

**PLACE: LUDHIANA  
DATED: 23.09.2016**





## AUDITORS' REPORT

### SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB

#### **Report on Financial Statements**

We have audited the consolidated financial statements of SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB which comprises of the Balance Sheet as at March 31, 2016, the Income & Expenditure Account and Receipts & Payment Account for the year then ended.

#### **Management's Responsibility**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India. Their responsibility also includes the design, implementation and maintenance of Internal Controls relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatements whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements whether due to fraud or error. An audit includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our Audit provides a reasonable basis for our opinion and the changes which have been affected in the consolidated Balance Sheet subject to changes in reconciliation of the Balance Sheets of other zones and according to the SSA.



**A. Attention is invited to the following:**

i) Whereby, it had been observed that TDS is not deducted properly. As per Section-192 of the Income tax Act, 1961 TDS should be deducted from salary on monthly basis and the same should be deposited by the 7<sup>th</sup> of next month. But at Block level, it was noticed that TDS is deducted & deposited on Quarterly basis rather than on monthly basis.

ii) At State Level/District Level Current Liabilities are not recorded properly on Accrual Basis rather these have been recorded on cash basis. Further, there are large bill amounts pending for last many years for which only part payments have been made and only those part payments have been recorded in Financial Statements, so other part of bills are still pending for payment. In this context we had taken necessary steps to book the same but relevant information has not been provided by the SSA, Punjab Officials.

iii) There is a previous year grant of Rs. 20,000/- which was not booked in previous year and same has been recorded in current Financial Year in Consolidated Balance Sheet.

iv) The Grant amounts of Rs. 5,92,593/- & 34,73,147/- are included in the financial statement which are related to Non SSA fund. Further amount of Rs. 44,59,167/- has been included in Financial Statements which is received from other sources.

v) During the procurement process some deviations are noted which are already mentioned in Annexure-I attached with Procurement Certificate.

vi) There are discrepancies found in cash book & ledgers in most of the blocks. Differences were also noticed while verifying the cash book. Details are attached with respective Balance Sheet.

vii) Bank Reconciliation Statements at school level has not been prepared in an appropriate manner.

viii) The loans and advances related to mentioned parties/persons were standing at SPO level from a long period & were not realized at the SPO levels in the financial years.

ix) Data Entry in the Tally Software is not done uniformly i.e. according to PAB for all the Ledger Heads at all the Levels of Sarva Shiksha Abiyan Authority, Punjab.

x) Estimation and Completion Certificate for the construction at SMC Level not obtained by the respective authorities.





**xi)** Civil Grant is not disbursed according to FMP Manual instructions i.e. Grant should be disbursed in 75:25 ratio.

**xii)** Depreciation on Fixed Assets not charged due to unavailability of initial balances of the same.

**xiii)** Quotations for purchases are not obtained through Post.

**xiv)** There is one school under Ludhiana-2 Block Office under Ludhiana District Office, the condition of the School is very poor. School is building less. Electricity Facility, Washroom & Drinking Water Facilities are not available in the School. Students are studying under the temporary tent. There is no fencing around the School. There were 106 students in 2014-15 session which has been decreased to 61 students for 2015-16 session. Further, this school's land is disputed as Case has been filed by "MITTAR SABHA" and this is pending in Hon'ble "Punjab & Haryana High Court" (CASE No. CR/2246 -2011). Last hearing was conducted on 18.02.2014.

**B.** The society has not maintained proper records to show full particulars including quantitative details of fixed assets and inventories.

**C.** Physical verification of fixed assets and inventories is not being carried out by the management during the last many years. But during 2016-17 SSA Authority has taken necessary steps by issuing the letter no. SSA/FIN/2016-17/201611815 dated 11.08.2016.

**D.** According to the information and explanations given to us and on the basis of overall examination of the accounts of the society, we are of the opinion that there is no internal control on the maintenance of the accounts of the society at head office and at district offices/blocks. Accounts of the society remain unreconciled at Schools & BPEOs, levels till the time of finalization of Balance Sheet. Moreover, the internal Audit System is also not adequate and commensurate with the size and nature of activities of the Society.

**E.** According to the overall examination of the accounts of the society, we are of the opinion that Para 66(i) of the 'Manual on Financial Management and Procurement' is not complied with because the same vigilance is not exercised in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of own money.

Further to our comments in Para 2 above, we report that:

- a) We have obtained all the information and explanations which to the best of our Knowledge and Belief where necessary for the purpose of our Audit;





- b) The Balance Sheet and Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the Books of Account maintained.
- c) The expenditure shown in the Income and Expenditure Account with respect to the Grants utilized at SPOs and at DPOs has been certified by the concerned officers at District offices and at State Project office.
- d) We have consolidated the financial statements as per the Terms of Reference (TOR) as provided in the Manual on Financial Management and Procurement. Further, we verify that the authority has, subject to our Audit report, carried out the financial management functions as per requirements laid down in the said manual.

Regarding the compliance of previous audit objections as per 'notes on accounts' in schedule 'IV' of the last year balance sheet, we report as under:-

**For F/Y 2009-10**

- (i) Para no. 1(a) & 3 dropped.

**For F/Y 2010-11**

- (i) Para no. 7(a)(1), (c), 7(c)(1) has been dropped.

**For F/Y 2011-12**

- (i) Para No. 6, 8, 17(D) has been dropped.  
(ii) Para no. 5 is still persisting.

**For F/Y 2012-13**

- (i) Para No. 6, 16(xii) has been dropped.  
(ii) Note no. 13 & (iii), 5 is still persisting.



**For F/Y 2013-14**

- (i) Para No. 1, 1(a), 2 (i), (ii), (iii), (iv), (v), 3(v), 4, 5, 6, 7 has been dropped.
- (ii) Para No. 3(i), (ii), (iii), (iv), (vi) are still persisting.

**For F/Y 2014-15**

- (i) Para No. 5(vii)c, e,g, h,l, j,m,q,r,s,u,w,x,y,ab, XIV, XV(a) has been dropped. Others are still pending.

**FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REG. NO. 016192N**



**CA JASMINDER SINGH  
PARTNER  
(MEM. NO. 096895)**

**PLACE: LUDHIANA  
DATE: 23.09.2016**

# SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB

(For Financial Year 2015-16)

## **Report on Significant Accounting Policies**

### **1. Basis of Accounting**

The term 'Basis of Accounting' refers to the timing of recognition of revenue, expenses, assets and liabilities in accounts.

The commonly prevailing basis of accounting is:

- a. Cash basis of Accounting; and
- b. Accrual basis of Accounting.

Under the cash basis of Accounting, transactions are recorded when the related cash receipts or cash payments take place. Thus, the revenue of educational Institutions, such as donations, grants, etc. is recognised when funds are actually received.

Accrual basis of accounting is the method of recording transactions by which revenue; expenses, assets and liabilities are reflected in the accounts in the period in which they accrue in respect of Cash Movement.

At SSA Authority, Punjab, Method of Accounting is varying from that on cash basis, accrual basis to a hybrid form of accounting i.e. a mix of both cash and accrual basis of accounting.

At SMC Level & Block Level Cash Basis of Accounting is followed. At District Level & State Level hybrid form of accounting i.e. a mix of both cash and accrual basis of accounting is followed by Society.

### **2. Fixed Assets & Method of Depreciation**

**As per Accounting Standard – 10 & 6**

1. Gross and Net Book values of Fixed Assets at the beginning and end of an accounting period should show additions, disposals, acquisitions and other movements;
2. Expenditure incurred on account of fixed assets in the course of construction or acquisition; and
3. Revalued amounts substituted for historical costs of fixed assets, the method adopted to compute the revalued amounts should be shown, then a ture of indices used, the year of any appraisal made, and whether an external valuer was involved, in case where fixed assets are stated at revalued amounts should also be shown.
4. Depreciation should also be provided on Fixed Assets on year to year basis on Written Down Value Basis or Straight Line Basis.

At SSA, Punjab, only additions are shown in the books of SSA at all levels of Society. Any Disposals, Revaluations are not recorded in books.





Further construction of Civil Structure at SMC Level, Block Level not booked under Fixed Assets. Expenditure related to this shown under "Civil Grants" in Income & Expenditure Account of the Society.

Depreciation has not been provided on Fixed Assets since the incorporation of the Society. This has led to huge inflated Value of Assets in Financial Statements.

### 3. Valuation of Inventories

#### As per Accounting Standard -2

Stock should be valued at Cost or Market price whichever is less.

At all levels of SSA, Punjab, only quantitative records of Inventories are maintained.



**JASMINDER SINGH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**3-D, SURYA KIRAN COMPLEX**  
**92, THE MALL**  
**LUDHIANA 141001**

State Project Director  
Sarva Shiksha Abhiyan Authority, Punjab

**Re: Certificate of Procurement Audit**

This is to certify that we have gone through the procurement procedure used for the state for SSA and based on the audit records of our zone for the year 2015-16 for the Sarva Shiksha Abhiyan Authority, Punjab and inputs from the Districts Audit Report, we are satisfied that procurement procedure prescribed in the manual on Financial Management and Procurement under SSA has been followed/or the following deviation were observed.

Sr. No.	Party/Head Details*	Deviations*	Amount Involved (declared as Mis- Procurement)
1.	Computers & Accessories	Agreement is made with three entities • Copier Plus, Documentation not properly done.	--
2.	Jai Offset Printers(Printing)	Performance Security was deposited after 7 days. Two Satisfactory Performance certificates of Similar work required of 2 projects belonging to Government and Semi-Government Projects were to be attached with tender documents by bidder, which were not attached.	43487.00

\*Other details are mentioned in Annexure-I Attached

**FOR JASMINDER SINGH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM REG. NO. 016192N**

**CA. JASMINDER SINGH**  
**PARTNER**  
**Mem. No. 096895**

**PLACE: LUDHIANA**  
**DATED: 23.09.2016**



## Annexure-I

### Part of Procurement Certificate

Department	Procurement		
Serial No.	Tender	Objections raised by Auditors	Remarks by Management
1.			
2.	Computer & Accessories	<p>(Agreement is made between three entities Copier Plus)</p> <p>Following Discrepancies were observed in this tender:</p> <ul style="list-style-type: none"> <li>• Certificate As Per Proforma-1 For Authorization &amp; Verification Of Authorized Signatory In Favour Of Person(S) Authorized To Sign The Bid And All Correspondence/ Documents Typed On Company's Letter Head, Stamped &amp; Signed By Proprietor/ Director Not Held.</li> <li>• PAN card copy not attached.</li> <li>• Audited Financial statements not attached.</li> <li>• Affidavit on non- judicial stamp paper of Rs. 10 not attached (Performa-II).</li> <li>• Declaration typed on company's Letter head stamped &amp; signed by Authorized signatory must be attached, which is not held and attached (Performa-III).</li> <li>• Copy of Sale tax Number and Copy of SSI registration not attached.</li> </ul> <p>(Above Discrepancies were observed in all three entities.)</p> <ul style="list-style-type: none"> <li>• Performance Security Rs. 30,000 is received from only one entity i.e. Copier Plus only, Performance security is yet not received from other two entities i.e. Luxmi Enterprises and Prakash Solution.</li> </ul>	
3.	UDise Survey	<ul style="list-style-type: none"> <li>• Advertisement was given on 23-09-2015 Via M/S tribune Trust For Rs. 9347 &amp; Advertisement on 23-09-2015 was also made through Dainik Bhaskar For Rs. 7552. Tender was to be opened on 14-10-2015 but could not be opened since digital signature of ASPD was not updated. Therefore tender could not be made. On 27-11-2015 advertisement was made again through M/S Tribune Trust for Rs. 2119, Hindustan Times for Rs. 2974&amp; through Dainik Bhaskar for Rs. 7552.</li> </ul>	





		<ul style="list-style-type: none"> <li>• Annexure A, B &amp; C not filled &amp; held.</li> <li>• From I &amp; II not filled.</li> <li>• Signature of Bidder with stamp not obtained on Tender Document.</li> </ul>	
4.	Jai Offset Printers(Printing)	<ul style="list-style-type: none"> <li>• Performance Security was deposited after 7 days.</li> <li>• Non- Judicial stamp of Rs. 10 is held without Notary.</li> <li>• 2 Satisfactory Performance certificate of Similar work required of 2 projects belonging to Government and Semi-Government Projects were to be attached with tender documents by bidder, which were not attached.</li> <li>• Bidder is required to attach 12 sheets of Legal sized paper in Performa 6 duly authenticated by distributor bearing the name of the mill, Gramm age and type of Paper &amp; Signed by the Bidder with the stamp, which is not attached.</li> </ul>	

**FOR JASMINDER SINGH & ASSOCIATES  
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**CA. JASMINDER SINGH  
PARTNER  
MEM. No. 096895**

**PLACE: LUDHIANA  
DATED: 23.09.2016**



**Punjab State SSA Authority**  
**Utilisation Certificate in respect of Sarva Shiksha Abhiyan(SSA), Punjab for Financial Year 2015-16**  
**for SSA & KGBV (Grant-in-Aid-General)**

Sr. No.	Receipt From	Sanction Letter No.	Date	Total Grant Sanctioned	Released By State	Released By	Total Received	
					Govt	State Govt		
			DD/MM/YYYY		SSA	KGBV		
1(a)	Government of India (Grant-in-aid General)	F.14-3/2015-EE.3(a)	11.05.2015	54,14,92,000.00	54,14,92,000.00		54,14,92,000.00	
		F.14-3/2015-EE.3(b)	11.05.2015	32,57,98,000.00	32,57,98,000.00		32,57,98,000.00	
		F.14-3/2015-EE.3(c)	11.05.2015	3,47,000.00	3,47,000.00		3,47,000.00	
		F.14-3/2015-EE.3(a)	28.09.2015	42,49,60,000.00	42,49,60,000.00		42,49,60,000.00	
		F.14-3/2015-EE.3(b)	28.09.2015	25,56,84,000.00	25,56,84,000.00		25,56,84,000.00	
		F.14-3/2015-EE.3(c)	28.09.2015	2,72,000.00	2,72,000.00		2,72,000.00	
		F.14-3/2015-EE.3(a)	29.12.2015	55,69,01,000	55,69,01,000.00		55,69,01,000.00	
		F.14-3/2015-EE.3(b)	29.12.2015	33,50,69,000	33,50,69,000.00		33,50,69,000.00	
		F.14-3/2015-EE.3(c)	29.12.2015	3,57,000	3,57,000.00		3,57,000.00	
		F.14-3/2015-EE.3(a)	18.03.2016	1,82,000	-		-	
		<b>Total1(a)</b>			<b>2,44,10,62,000.00</b>	<b>2,44,08,80,000.00</b>		<b>2,44,08,80,000.00</b>
1(b)	Government of Punjab (Grant-in-aid General)	02/10/2014- 2F77(SF77)/510898/01	16.06.2015	54,14,92,000.00	49,19,69,095.00	4,95,22,905.00	54,14,92,000.00	
		02/10/2014- 2F77(SF77)/510898/01	16.06.2015	32,61,45,000.00	32,61,45,000.00		32,61,45,000.00	
		2/10/2014-2F77/626476/1	17.11.2015	42,49,60,000.00	42,49,60,000.00		42,49,60,000.00	
		2/10/2014-2F77/626476/1	17.11.2015	25,59,56,000.00	25,59,56,000.00		25,59,56,000.00	
		02/10/2014- 2F77(SF77)/675584/01	24.02.2016	3,41,44,000.00	3,41,44,000.00		3,41,44,000.00	
		02/10/2014- 2F77(SF77)/675584/01	24.02.2016	4,45,57,000.00	4,45,57,000.00		4,45,57,000.00	
		02/10/2014- 2F77(SF77)/524365/01	01.07.2015	31,04,04,000.00	31,04,04,000.00		31,04,04,000.00	
		02/10/2014- 2F77(SF77)/524365/01	01.07.2015	18,66,40,000.00	18,66,40,000.00		18,66,40,000.00	
		<b>Total2(a)</b>			<b>2,12,42,98,000.00</b>	<b>2,07,47,75,095.00</b>	<b>4,95,22,905.00</b>	<b>2,12,42,98,000.00</b>
		<b>Total2(a)</b>			<b>4,56,53,60,000.00</b>	<b>4,51,56,55,095.00</b>	<b>4,95,22,905.00</b>	<b>4,56,51,78,000.00</b>

Sr. No.	Particulars	SSA General	KGBV General	Total
1	Opening balance			
A.	Cash at Bank(In. Cash in Hand)			
a.	Grant-in-Aid-General			
B.	Fund in Transit	56,00,73,109.00	48,50,823.14	56,49,23,932.14
a.	Grant-in-Aid-General			
C.	Unadjusted Advances			
a.	Grant-in-Aid-General	33,53,49,274.00	82,24,484.97	34,35,73,758.97
	<b>Sub Total(A) Opening Balance</b>	<b>89,54,22,383.00</b>	<b>1,30,75,308.11</b>	<b>90,84,97,691.11</b>
2	Funds received from Govt. of India			
a.	Grant-in-Aid-General	2,44,08,80,000.00		2,44,08,80,000.00
B.	Backlog	800.00		800.00
c.	Grant-in-Aid-General (Not Received)	1,82,000.00		1,82,000.00
3	Funds received from State Govt.			
a.	Grant-in-Aid-General Received)	1,57,77,31,095.00	4,95,22,905.00	1,62,72,54,000.00
4	Backlog	49,70,44,000.00		49,70,44,000.00
5	Other Receipts	56,61,528.00		56,61,528.00
6	Bank Interest			
a.	Grant-in-Aid-General	4,42,54,781.57	6,58,272.44	4,49,13,054.01
7A	Miscellaneous income			
a.	Grant-in-Aid-General	2,74,16,099.43		2,74,16,099.43
7B	Increase/Decrease in Current Liabilities			
a.	Grant-in-Aid-General	1,71,17,46,570.35		1,71,17,46,570.35
	<b>Sub Total (B)</b>	<b>6,30,49,16,874.35</b>	<b>5,01,81,177.44</b>	<b>6,35,50,98,051.79</b>
	<b>Grand Total (A+B)</b>	<b>7,20,03,39,257.35</b>	<b>6,32,56,485.55</b>	<b>7,26,35,95,742.90</b>
8	Less Amount			
A.	Actual Expenditure during the year 15-16			
a.	Grant-in-Aid-General	6,90,65,98,008.52	4,69,81,663.66	6,95,35,79,672.18
B.	Outstanding Advances as on 31-03-2016			
a.	Grant-in-Aid-General	14,41,76,240.79	1,07,30,707.75	15,49,06,948.54
	<b>Total (A+B)</b>	<b>7,05,07,74,249.31</b>	<b>5,77,12,371.41</b>	<b>7,10,84,86,620.72</b>
9	Excess/Deficit of Fund			
a.	Grant-in-Aid-General			
10	Unspent Balance a on 31-03-2016			
a.	Grant-in-Aid-General	14,95,65,008.04	55,44,114.14	15,51,09,122.18

1 Certified that out of the total amount of Rs.7,26,35,95,742.90 (Rupees Seven hundred twenty six crores Thirty five lakhs Ninety Five thousand Seven hundred forty two & Ninety Paise only), Rs. 2,44,10,62,000 (Rupees Two hundred forty four crores ten lakhs sixty two thousand only) Grant-in-aid General sanctioned by Government of India & Grant-in-aid General Rs. 2,12,42,98,000 ( Two hundred twelve crores forty two lakhs ninety eight thousands only) sanctioned by Government of Punjab. Out of sanctioned Grant-in-aid General Rs. 2,44,08,80,000 (Two hundred forty four crores eight lakhs eighty thousands only) received from Government of India & Rs. 2,07,47,75,095 (Two hundred seven crores forty seven lakhs seventy five thousand ninty five rupees only) received from Government of Punjab. From Unspent Balance of Previous Year of Rs. 56,49,23,932.14 (Fifty Six Crores forty nine lakhs Twenty three thousand nine hundred thirty two and fourteen Paise only) & Outstanding Advances of previous year of Rs. 34,35,73,758.97 ( Rupees Thirty four crores Thirty five lakhs Seventy Three thousand Seven hundred Fifty Eight & Ninety seven Paise Only) & received grants, only Rs. 6,95,35,79,672.18 ( Rupees Six hundred ninety five crores thirty five lakhs seventy nine thousands six hundred seventy two & eighteen paise only ) has been utilised during the Financial Year 2015-16 and Rs. 31,00,16,070.72 (Thirty one crores sixteen thousands seventy & seventy two Paise only ) remains unutilised at the end of the Financial Year 2015-16.







**Punjab State SSA Authority**  
**Utilisation Certificate in respect of Sarva Shiksha Abhiyan(SSA), Punjab for Financial Year 2015-16**  
**for SSA & KGBV (Grant-in-Aid-Capital)**

Sr. No.	Receipt From	Sanction Letter No.	Date DD/MM/YYYY	Total Grant Sanctioned	Released By State Govt		Total
					SSA	KGBV	
1	Government of India (Grant-in-aid Capital)	F.14-3/2015-EE.3(d)	11.05.2015	9,02,69,000.00	9,02,69,000.00		9,02,69,000.00
		F.14-3/2015-EE.3(e)	11.05.2015	5,43,12,000.00			
		F.14-3/2015-EE.3(f)	11.05.2015	58,000.00			
		F.14-3/2015-EE.3(d)	29.12.2015	8,51,85,000.00			
		F.14-3/2015-EE.3(e)	29.12.2015	5,12,54,000.00			
		F.14-3/2015-EE.3(f)	29.12.2015	54,000.00			
		F.14-3/2015-EE.3(b)	18.03.2016	17,48,13,000.00			
		F.14-3/2015-EE.3(c)	18.03.2016	10,33,47,000.00			
		F.14-3/2015-EE.3(d)	18.03.2016	28,000.00			
		<b>Total1(a)</b>		<b>55,93,20,000.00</b>	<b>9,02,69,000.00</b>		<b>9,02,69,000.00</b>
2	Government of Punjab (Grant-in-aid Capital)	02/10/2014- 2017(5017)/510898/01	16.06.2015	5,43,70,000.00	5,34,70,000.00	9,00,000.00	5,43,70,000.00
		02/10/2014- 2017(5017)/510898/01	16.06.2015	9,02,69,000.00	9,02,69,000.00		9,02,69,000.00
		02/10/2014- 2017(5017)/524348/01	01.07.2015	1,35,54,000.00	1,35,54,000.00		1,35,54,000.00
		02/10/2014- 2017(5017)/524348/01	01.07.2015	81,58,000.00	81,58,000.00		81,58,000.00
3	Received from PIDB		31.03.2016	2,56,25,000.00	2,56,25,000.00		2,56,25,000.00
		<b>Total2(a)</b>		<b>19,19,76,000.00</b>	<b>19,10,76,000.00</b>	<b>9,00,000.00</b>	<b>19,19,76,000.00</b>
		<b>Total2(a)</b>		<b>75,12,96,000.00</b>	<b>28,13,45,000.00</b>	<b>9,00,000.00</b>	<b>28,22,45,000.00</b>

Sr. No.	Particulars	SSA		KGBV	Total
1	<b>Opening balance</b>				
A.	Cash at Bank(in. Cash in Hand)				
a.	Grant-in-Aid-Capital				
B.	Fund in Transit( Not recd.)	1,04,08,88,636.00			1,04,08,88,636.00
a.	Grant-in-Aid-Capital				
C.	Unadjusted Advances				
a.	Grant-in-Aid-Capital				
	<b>Sub Total(A) Opening Balance</b>	<b>33,20,67,540.00</b>			
2	<b>Funds received from Govt. of India</b>	<b>1,37,29,56,176.00</b>		10,65,874.50	33,31,33,414.50
a.	Grant-in-Aid-Capital			10,65,874.50	1,37,40,22,050.50
b.	Grant-in-Aid-Capital( Not Recd.)	9,02,69,000.00			
3	<b>Funds received from State Govt.</b>	46,90,51,000.00			9,02,69,000.00
a.	Grant-in-Aid-Capital				46,90,51,000.00
	Back Log	16,93,64,000.00			
4	<b>Received other than SSA</b>	1,69,90,000.00		9,00,000.00	17,02,64,000.00
6	<b>Bank Interest</b>				1,69,90,000.00
a.	Grant-in-Aid-Capital				
7A	<b>Miscellaneous Income</b>				
a.	Grant-in-Aid-Capital				
7B	<b>Increase/Decrease in Current Liabilities</b>				
a.	Grant-in-Aid-Capital				
	<b>Sub Total (B)</b>				
	<b>Grand Total (A+B)</b>	<b>74,56,74,000.00</b>		<b>9,00,000.00</b>	<b>74,65,74,000.00</b>
8	<b>Less Amount</b>	<b>2,11,86,30,176.00</b>		<b>19,65,874.50</b>	<b>2,12,05,96,050.50</b>
A.	Actual Expenditure during the year 15-16				
a.	Grant-in-Aid-Capital				
B.	Outstanding Advances as on 31-03-2016	99,45,43,651.43			
a.	Grant-in-Aid-Capital			11,42,065.00	99,56,85,716.43
	<b>Total (A+B)</b>	<b>48,17,69,321.53</b>			
9	<b>Excess/Deficit of Fund</b>	<b>1,47,63,12,972.96</b>		<b>7,48,809.50</b>	<b>48,25,18,131.03</b>
a.	Grant-in-Aid-Capital			<b>18,90,874.50</b>	<b>1,47,82,03,847.46</b>
10	<b>Unspent Balance a on 31-03-2015</b>				
a.	Grant-in-Aid-Capital				
		64,23,17,203.04		75,000.00	64,23,92,203.04

1 Certified that out of the total amount of Rs.2,12,05,96,050.50 (Rupees Two Hundred Twelve Crores Five lakhs Ninety Six Thousand Fifty & Fifty Paise Only) , Rs.55,93,20,000.00 (Fifty Five Crores Ninety Three Lakhs & Twenty Thousand) Grant-in-aid Capital sanctioned by Government of India & Grant-in-aid Capital Rs. 19,19,76,000.00 (Rupees Nineteen Crores Nineteen Lakhs Seventy Six Thousand only) sanctioned by Government of Punjab. Out of sanctioned Grant-in-aid General Rs. 9,02,69,000 (Nine Crores Two Lakhs & Sixty Nine Thousand Only) & Rs. 19,19,76,000 (Rupees Nineteen Crores Nineteen Lakhs Seventy Six Thousand only) received from Government of Punjab. From Unspent Balance of Previous Year of Rs.1,04,08,88,636.00 (Rupees One Hundred Four Crores Eight Lakhs Eighty eight Thousands Six Hundred Thirty Six only) & Outstanding Advances of previous year of Rs. 33,31,33,414.50 ( Rupees Thirty three crores Thirty One Lakhs Thirty Three Thousand Four Hundred Fourteen & Fifty Paise only) & received grants, only Rs. 99,56,85,716.43 (Rupees Ninety Nine Crores Fifty Six Lakhs Eighty Five Thousand Seven Hundred Sixteen & Fourty Three Paise) has been utilised during the Financial Year 2015-16 and Rs. 1,12,49,10,334.07 (One Hundred Twelve Crores Forty Nine Lakhs Ten Thousand Three Hundred Thirty Four & Seven Paise) remains utilised at the end of the Financial Year 2015-16.



- 2 It is also Certified that out of the total amount of Rs.1,12,49,10,334.07 (One Hundred Twelve Crores Forty Nine Lakhs Ten Thousand Three Hundred Thirty Four & Seven Paise ) remains unutilised at end of the year shown as unutilised,accounts for an amount of Rs.46,90,51,000.00 (Rupees Forty Six Lakhs Ninety Lakhs Fifty One Thousand only ) & Rs. 1,55,19,900 (One crore Fifty five lakhs nineteen Thousand nine Hundred) from last year are yet to be received from implementing agencies/units,which has been allowed to be carried forward. Rs. 1,69,90,000 (Rupees One Crore Sixty Nine Lakhs Ninety Thousand ) has not been booked in last year's UC, as same is excess received from the receivable amount booked in last year UC. This leaves an unspent balance of Rs. 64,23,92,203.04 ( Rupees Sixty four Crores twenty three Lakhs Ninety two Thousand Two Hundred three & four Paise only ) which will be adjusted towards the grants-in-payable during the next year 2016-17.
- 3 Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned,have been duly 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
- 3) Notes on Accounts
- 4) Audit Report & Management Letter

Dated: 23.09.2016

  
**State Project Director**  
(PRADEEP AGARWAL)  
**State Project Director**  
**Samva Shiksha Abhiyan Authority**  
**Punjab**

Auditor's Certificate

- We have verified that 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 notes below:
- i) As there are no separate Banks Accounts for Grant-in-Aid-General ,therefore Opening and Closing Balances have been taken in capital and General as per the classification made by SSA, Punjab.
  - ii) Bank Interest received during the year has been taken in Grant-in-Aid-General.
  - iii) Funds of Grant-in-Aid-General amounting to Rs. 1,79,60,696.04(Rupees One Crore Seventy Nine Lakhs Sixty Thousand Six hundred ninety Six and Four Paise Only) have been used for Grant-in-Aid-Capital.

Place: Ludhiana  
Dated: 23.09.2016

For Jasinder Singh & Associates  
Chartered Accountants

(CA. Jasinder Singh)  
Partner



**SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB  
SUMMARY BUDGET ANALYSIS (ENTIRE PROGRAM)  
FOR THE YEAR ENDED ON 31-03-2016**

Name of the State	AWP & B	Opening Balance	Release by GOI	Release by State	Audited Expenditure	AWP & B For Next F. Y.
Punjab-SSA	97689.40	3274.73645	30003.82000	26031.87095	79011.4165994	105141.94
KGBV	784.50	48.50823	0.00000	504.22905	481.2372866	782.25
<b>Total</b>	<b>98473.90</b>	<b>3323.24468</b>	<b>30003.82000</b>	<b>26536.10000</b>	<b>79492.6538860</b>	<b>105924.19</b>

(Rs. in Lacs)

**Cum Total since Beginning**

345192.425	177579.80100	535163.265666
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AWP & B: Denotes Annual Program Outlay  
Release: Denotes all releases to the SIS

**FOR JASMINDER SINGH & AASOCIATES  
CHARTERED ACCOUNTANTS  
FIRM NO. 016192N**

**CA JASMINDER SINGH  
(PARTNER)**

**PLACE: LUDHIANA**

**DATE: 23.09.2016**



*(Signature)*  
**(PRADEEP AGRAWAL)**  
**STATE PROJECT DIRECTOR**  
Sarva Shiksha Abhiyan Authority  
Punjab

*(Signature)*  
**Additional State Project Director**  
**STATE PROJECT DIRECTOR**  
Punjab,



**SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB  
EXPENDITURE REPORT SUMMARY (ENTIRE PROGRAM)  
FOR THE YEAR ENDED ON 31-03-2016**

Name of the State	Opening Balance	Release FOR THE 2 <sup>ND</sup> Half Year	Release for the Financial Year till Date	Expenditure for the 2 <sup>ND</sup> Half Year	Expenditure for the Financial Year till Date
Punjab-SSA	3274.73645	-----	55531.47	-----	79011.41660
KGBV	48.50823	-----	504.23	-----	481.23729
<b>Total</b>	<b>3323.24468</b>	-----	<b>56035.70</b>	-----	<b>79492.65389</b>

(Rs. in Lacs)

FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM NO. 016192N

*[Signature]*  
CA JASMINDER SINGH  
(PARTNER)  
PLACE: LUDHIANA  
DATE: 23.09.2016



*[Signature]*  
(PRADEEP AGRAWAL)  
STATE PROJECT DIRECTOR  
Sarva Shiksha Abhiyan Authority  
Punjab

*[Signature]*  
(GURJIT SINGH)  
Additional State Project Director  
Sarva Shiksha Abhiyan Authority  
Punjab,

**SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB**  
**Activity- Wise Expenditure Statement of SSA**  
**For The Year Ended 31-03-2016**

Sr. No.	Expenditure by Activity	Amount ( Rs.In Lacs)
1	Residential Hostel for specific category of children	94.455540
2	Special Training for mainstreaming of Out-of-School Children	149.128320
3	Free Text Books & Libraries in Schools	1,505.417510
4	Provision of 2 sets of Uniform	6,172.338030
5	Teaching Learning Equipment (TLE)	11.870000
6	New Teachers Salary	44,094.089790
7	Training	329.275080
8	Academic Support through Block Resource Centre/ URC	6,258.066250
9	Academic Support through Cluster Resource Centres	4,012.186930
10	Computer Aided Education in UPS under Innovation	0.00000
11	School Grant & Teachers' Grant	619.277380
12	Research, Evaluation, Monitoring & Supervision	148.729960
13	Maintenance Grant	936.435690
14	Interventions for CWSN	1,329.990240
15	Innovation Head up to Rs. 50 lakh per district	418.655670
16	SMC/PRI Training	228.956080
17	Civil Works Construction	9,924.653320
18	PROJECT MANAGEMENT COST	2,771.838610
19	Community Mobilization Activities (Upto 5%)	6.052190
	<b>Total</b>	<b>79,011.41659</b>
	<b>KGBV</b>	<b>481.23729</b>
	<b>Grand Total SSA</b>	<b>79,492.65388</b>

FOR JASMINDER SINGH & AASOCIATES  
 CHARTERED ACCOUNTANTS  
 FIRM NO. 016192N

CA. JASMINDER SINGH  
 (PARTNER)



PLACE: LUDHIANA  
 DATE: 23.09.2016

(PRADEEP AGRAWAL)  
 STATE PROJECT DIRECTOR  
 Sarva Shiksha Abhiyan Authority  
 Punjab

(GURJIT SINGH)  
 ADDITIONAL STATE PROJECT DIRECTOR  
 Sarva Shiksha Abhiyan Authority  
 Punjab.



SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB  
CONSOLIDATED ANNUAL FINANCIAL STATEMENT AS ON 31ST MARCH 2016

Annexure-XVIII  
State- Punjab  
(Rs. In Lakhs)

Sources & Application

Sr.No.	Sources	SSA	KGBV	AMOUNT
	<b>OPENING BALANCE</b>			
1	CASH IN HAND	0.011910	-	0.011910
2	CASH AT BANK	3,274.724530	48.508231	3,323.232761
3	UNUTILIZED FUND	6,597.866260	77.532525	6,675.398785
	<b>TOTAL(A)</b>	<b>9,872.602700</b>	<b>126.040756</b>	<b>9,998.643456</b>
	<b>SOURCES (RECEIPT)</b>			
1	Fund Received from Govt. of India	34,470.600000	-	34,470.600000
2	Fund Received from State Govt.	26,031.870950	504.229050	26,536.100000
3	Grant received from other than SSA	40.657400	-	40.657400
4	Interest & Other Receipts	648.944653	36.073390	685.018043
	<b>TOTAL(B)</b>	<b>61,192.073003</b>	<b>540.302440</b>	<b>61,732.375443</b>
	<b>TOTAL(A+B)</b>	<b>71,064.675703</b>	<b>666.343197</b>	<b>71,731.018900</b>
Sr.No.	Applications ( Expenditure)	Approved AWP & B Including Spill Over	Expenditure Incurred	Savings
1	Residential Hostel for specific category of children	162.250000	94.455540	67.794460
2	Special Training for mainstreaming of Out-of-School Children	172.335000	149.128320	23.2066800
3	Free Text Books & Libraries in Schools	1,513.905000	1,505.417510	8.4874900
4	Provision of 2 sets of Uniform	6,585.848000	6,172.338030	413.5099700
5	Teaching Learning Equipment (TLE)	12.100000	11.870000	0.2300000
6	New Teachers Salary	46,819.104000	44,094.089790	2725.0142100
7	Training	540.030000	329.275080	210.7549200
8	Academic Support through Block Resource Centre/ URC	6,473.732000	6,258.066250	215.6657500
9	Academic Support through Cluster Resource Centres	5,425.580000	4,012.186930	1413.3930700
10	Computer Aided Education in UPS under Innovation	266.000000	-	266.0000000
11	School Grant & Teachers' Grant	1,141.470000	619.277380	522.1926200
12	Research, Evaluation, Monitoring & Supervision	204.787000	148.729960	56.0570400
13	Maintenance Grant	1,447.275000	936.435690	510.8393100
14	Interventions for CWSN	1,712.080000	1,329.990240	382.0897600
15	Innovation Head up to Rs. 50 lakh per district	440.000000	418.655670	21.3443300
16	SMC/PRI Training	350.892000	228.956080	121.9359200
17	Civil Works Construction	20,794.563500	9,924.653320	10869.9101800
18	PROJECT MANAGEMENT COST	3,199.949200	2,771.838610	428.1105900
19	Community Mobilization Activities (Upto 5%)	427.500000	6.052190	421.4478100
	<b>Total SSA</b>	<b>97,689.400700</b>	<b>79,011.416590</b>	<b>18,677.984110</b>
20	KGBV	784.500000	481.237290	303.262710
	<b>Grand Total</b>	<b>98,473.900700</b>	<b>79,492.653880</b>	<b>18,981.246820</b>
1	CASH IN HAND	-	-	-
2	CASH AT BANK	3,071.282941	56.191141	3,127.474082
3	UNUTILIZED ADVANCES	6,183.153753	103.523393	6,286.677146
	<b>Total</b>	<b>9,254.436694</b>	<b>159.714534</b>	<b>9,414.151228</b>

Notes on Accounts: As per Schedule "V"

  
**JASMINDEER SINGH**  
 Additional State Project Director  
 Sarva Shiksha Abhiyan Authority  
 Punjab,

  
**JASMINDEER SINGH**  
 State Project Director  
 Sarva Shiksha Abhiyan Authority  
 Punjab

AS PER OUR REPORT OF EVEN DATE  
FOR JASMINDEER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM NO. 016192N

PLACE: LUDHIANA  
DATE: 23.09.2016

(CA. JASMINDEER SINGH)  
 PARTNER  




**CONSOLIDATED BALANCE SHEET AS ON 31st MARCH 2016**

S.No.	LIABILITIES	Amount(Rs.)
1	<b>CAPITAL FUND</b>	
	Opening Balance as on 01-04-2015	1,09,08,28,505.39
	<b>ADD: Grants Received from Govt. of India</b>	
	- Grant-in-Aid Capital	9,02,69,000.00
	- Grant-in-Aid General	2,44,08,80,000.00
	Grants Received from State Govt.	
	- Grant-in-Aid Capital	16,93,64,000.00
	- Grant-in-Aid General	1,57,77,31,095.00
	Grant from 13th Finance Commission	-
	<b>Backlog</b>	
	Grants Received From Government of India	
	- Grant-in-Aid Capital	63,52,69,000.00
	- Grant-in-Aid General	28,06,42,000.00
	Grants Received From State Government	
	- Grant-in-Aid Capital	35,90,48,000.00
	- Grant-in-Aid General	49,70,44,000.00
	<b>ADD: Grants Received from SPO for the F.Y.2015-16</b>	6,06,38,15,078.00
	Expenses allocated By SPO	
	Previous Year Advance not booked by Gurdaspur	20,000.00
	Non SSA Grant from Districts	5,92,593.00
	Non SSA Grant IED	34,73,147.00
	Grant Recd back from DO	
	Loan From PEDB	
	Receipts from other Souces	44,59,167.00
	<b>LESS: Grants Utilized During the Year</b>	6,90,57,90,815.94
	Grant Disbursed to DO	6,06,38,15,078.00
	Grants Return to SPO	
	Bank Interest Return	-
	Advance Return to SPO(Jhanki Exp)	-
	Funds transferred to other sources	28,83,379.00
	Expenses Allocated to Dist	
	<b>Closing Balance as on 31-03-2016</b>	24,09,46,314.16
2	<b>Current Liabilities</b>	
	(As Per Schedule "I")	1,75,84,06,776.00
		1,99,93,53,090.16
Sr.No.	<b>ASSETS</b>	
1	<b>FIXED ASSETS</b>	15,23,40,369.76
	(As Per Schedule "II")	-
2	<b>CASH &amp; BANK BALANCES</b>	
	Cash In Hand	
	<b>Cash At Bank</b>	
	Balance at SPO Level	11,53,44,571.59
	Balance at District Level	19,17,83,722.49
	(As per Schedule-VI)	30,71,28,294.08
3	<b>GRANT RECEIVABLE FROM SPO BY DISTRICT OFFICES</b>	92,15,68,034.00
	(As Per Schedule "III")	-
4	<b>ADVANCES UNUTILISIED AT THE END OF F.Y.2015-16</b>	61,83,15,375.32
	(As Per Schedule "IV")	
5	<b>GRANT RECEIVED FROM MOHALI IN NON SSA ACCOUNT</b>	1,017.00
		1,99,93,53,090.16

Notes on Accounts: As per Schedule "V"

*(Signature)*  
**Additional State Project Director**  
 (GURJIT SINGH)  
 ADDITIONAL STATE PROJECT DIRECTOR  
 Punjab,  
 Sarva Shiksha Abhiyan Authority

*(Signature)*  
 (PRADHEP AGARWAL)  
 STATE PROJECT DIRECTOR  
 Sarva Shiksha Abhiyan Authority  
 Punjab

AS PER OUR REPORT OF EVEN DATE  
 FOR JASMINDER SINGH & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FIRM NO. 016192N

*(Signature)*  
 (CA. JASMINDER SINGH)  
 PARTNER  
 LUDHIANA

PLACE: LUDHIANA  
 DATE: 23.09.2016

**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016**

Sr.no	PARTICULARS	TOTAL
	Opening Cash In Hand	1,191.00
	Opening Cash at Banks	32,74,72,454.57
	<b>Total Opening Balances</b>	<b>32,74,73,645.57</b>
	INTEREST FROM BLOCKS	-
	Grants Received From GOI : - Grant-in-Aid General	9,02,69,000.00
	Grant in-Aid Capital	2,44,08,80,000.00
	Grants Received From State Government:- Grant-in-Aid General	16,93,64,000.00
	Grant-in-Aid Capital	1,57,77,31,095.00
	<b>Backlog</b>	-
	Grants Received From Government of India	-
	- Grant-in-Aid Capital	63,52,69,000.00
	- Grant-in-Aid General	28,06,42,000.00
	Grants Received From State Government	-
	- Grant-in-Aid Capital	35,90,48,000.00
	- Grant-in-Aid General	49,70,44,000.00
	Grants Received From 13th Finance Commission	-
	Loan From PEDB	-
	Grant Received other than SSA	5,92,593.00
	Unutilized Grants Received back from Districts	28,06,24,748.92
	Recruitment Income	19,57,251.00
	EMD	14,73,000.00
	Loans & Advances Received back (Net)	-
	Grants Received From SPO	6,06,38,15,078.00
	Grants Received From RMSA	40,000.00
	Advance received from SPO	12,28,200.00
	Previous Grant Received not booked in 2014-15 Gurdaspur	-
	Grants Received From GISTC	2,80,590.00
	UnUtilised Advances Received Back (2005-06)	-
	UnUtilised Advances Received Back (2006-07)	-
	UnUtilised Advances Received Back (2007-08)	-
	UnUtilised Advances Received Back (2008-09)	756.00
	UnUtilised Advances Received Back (2009-10)	12,501.00
	UnUtilised Advances Received Back (2010-11)	-
	UnUtilised Advances Received Back (2011-12)	487.00
	UnUtilised Advances Received Back (2012-13)	19,16,810.75
	UnUtilised Advances Received Back (2013-14)	43,99,827.55
	UnUtilised Advances Received Back (2014-15)	1,80,55,311.71
	UnUtilised Advances Received Back (2015-16)	14,45,05,175.08
	Grants Received from other Districts	30,000.00
		2015-16
		2014-15
		2013-14
	UnUtilised Advances Received Back from Diet	42,31,606.00
	Unutilised Advances Received back from below district level	10,000.00
	Unutilised Advances Received back from below district level (Bank Interest)	95,31,647.89
	Bank Interest	2,86,45,039.41
	Interest from RSTC	-
	Stale Cheque Reversed	50,000.00
	Miscellaneous Receipt	87,000.00
	Amount reimbursed by NCERT	-
	Non SSA Funds(EDE 10 Provision of Salary of Inclusive Education Volunteers (IEV))	34,73,147.00
	Misc. Income	2,28,33,743.00
	Performance Security	4,994.00
	Tender Fees	31,200.00
	Grants Received from Other Districts	-
	<b>Total Receipts</b>	<b>12,63,80,97,802.31</b>
	<b>Total Funds Available</b>	<b>12,96,55,71,447.88</b>
		<b>Total</b>
Sr. No.	PARTICULARS	
	Grant Disbursed to District Offices	6,06,38,15,078.00



**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016**

Sr.no	PARTICULARS		TOTAL
	Advance to KGBV		4,09,929.00
	Funds-in-Transit		
	<b>Sub Total</b>		<b>6,06,42,25,007.00</b>
<b>I</b>	<b>ACCESS</b>		
	<b>SSA</b>		
<b>1.00</b>	<b>Opening of New Schools</b>		
1.01	Upgradation of EGS to Primary School		
1.02	New Primary School		
1.03	Upgradation of PS to UPS		
1.04	Composite Schools		
1.05	Residential schools for specific category of children		
1.06	Residential Hostel		
1.07	Integration of Class V with primary schools		
1.08	Integration of Class VIII with upper primary schools		
	<b>Total</b>		
<b>2.00</b>	<b>Residential Schools for specific category of children</b>		
	<b>Non-recurring (one time grant)</b>		
2.01	Furniture / Equipment (including kitchen equipment)		
2.02	TLM and equipment including library books		
2.03	Bedding		
	<b>Sub Total</b>		
	<b>Recurring</b>		
2.04	Maintenance per child per month @ Rs. 900/-		
2.05	Stipend per child per month @ Rs.50/-		
2.06	Supplementary TLM, Stationery and other educational material		
2.07	Examination Fee		
2.08	Salaries		
2.09	Vocational training / specific skill training		
2.10	Electricity / water charges		
2.11	Medical care/contingencies @ Rs.750/- per child		
2.12	Maintenance		
2.13	Miscellaneous		
2.14	Preparatory camps		
2.15	P.T.A / school functions		
2.16	Provision of Rent		
2.17	Capacity Building		
	<b>Sub Total</b>		
	<b>Total</b>		
<b>3.00</b>	<b>Residential Hostel for specific category of children</b>		
	<b>Non-recurring (one time grant)</b>		
3.a	Civil Works Cost		
3.01	Furniture / Equipment (including kitchen equipment)		
3.02	TLM and equipment including library books	2011-12	
3.03	Bedding		
	<b>Sub Total</b>		
	<b>Recurring</b>		
3.04	Maintenance per child per month @ Rs. 1500/-	2015-16	61,69,703.00
3.05	Stipend per child per month @ Rs.100/-	2015-16	4,40,251.00
3.06	Supplementary TLM, Stationery and other educational material @ Rs. 1000/- p.a		
3.07	Examination Fee		
3.08	Salaries	2015-16	38,03,783.00
3.09	Life skill training		
3.10	Electricity / water charges per Girl @ Rs. 1000 P.a	2015-16	4,44,240.00
3.11	Medical care/contingencies @ Rs.1250/- per child p.a	2015-16	3,31,271.00
3.12	Maintenance @ Rs. 750 per Child p.a	2015-16	3,38,670.00
3.13	Miscellaneous @ Rs. 750 per Child p.a	2015-16	3,34,733.00
3.14	Preparatory camps		
3.15	P.T.A / school functions		
3.16	Provision of Rent		
3.17	Capacity Building @ Rs. 500 per Child p.a	2015-16	2,34,800.00
	<b>Sub Total</b>		<b>1,20,97,451.00</b>
	<b>Total</b>		<b>1,20,97,451.00</b>
<b>4.00</b>	<b>Transport/Escort Facility</b>		
4.01	Children in remote habitations		
4.02	Urban deprived children/children without adult protection		
	<b>Sub Total</b>		
<b>5.00</b>	<b>Special Training for mainstreaming of Out-of-School Children</b>		





RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

Sr.no	PARTICULARS		TOTAL
5.01	<b>Residential (Fresh)</b>		
	(a) 12 months	2015-16	-
		2014-15	21,38,971.49
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>21,38,971.49</b>
5.02	<b>Residential (Continuing from previous year)</b>		
	(a) 12 months	2015-16	-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>-</b>
5.03	<b>Non-Residential (Fresh)</b>		
	(a) 12 months	2015-16	1,30,74,600.00
		2014-15	1,24,875.00
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>1,31,99,475.00</b>
5.04	<b>Non-Residential (Continuing from previous year)</b>		
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>-</b>
5.05	<b>Seasonal Hostel</b>		
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>-</b>
	<b>Total</b>		<b>1,53,38,446.49</b>
<b>II</b>	<b>RETENTION</b>		
6.00	<b>Free Text Book</b>		
6.01	Free Text Book (P)	2015-16	-
6.02	Braille Books (P)		16,21,312.00
6.03	Large print books (P)		-
6.04	Free Text Book (UP)	2015-16	-
6.05	Braille Books (UP)		36,66,687.00
6.06	Large print books (UP)		-
	<b>Sub Total</b>		<b>52,87,999.00</b>
7.00	<b>Provision of 2 sets of Uniform</b>		
7.01	All Girls	2015-16	-
7.02	SC Boys	2015-16	34,12,94,000.00
7.03	ST Boys		24,27,98,600.00
7.04	BPL Boys	2015-16	-
	<b>Sub Total</b>		<b>5,53,72,800.00</b>
8.00	<b>Teaching Learning Equipment (TLE)</b>		
8.01	New Primary	2015-16	-
8.02	New Upper Primary	2015-16	4,40,000.00
8.03	Integration of Class V		7,50,000.00
8.04	Integration of Class VIII		-
	<b>Sub Total</b>		<b>11,90,000.00</b>
<b>III</b>	<b>ENHANCING QUALITY</b>		
9.00	<b>New Teachers Salary</b>		
9.01	Primary Teachers (Regular)		-
9.02	Primary Teachers (Contract)		-
9.03	Subject specific Upper Primary Teachers (Regular)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-
9.04	Subject specific Upper Primary Teachers (Contract)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-



**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016**

Sr.no	PARTICULARS		TOTAL
9.05	UP teachers for integration of Class VIII		-
	<b>Sub Total</b>		-
	<b>Additional Teachers against PTR</b>		-
9.06	New Additional Teachers - PS (Regular)		-
9.07	New Additional Teachers - PS (Contract)		-
9.08	Head Teacher for Primary (if the number of children exceeds 150 in a school)		-
9.09	Subject specific New Additional Teachers-UPS (Regular)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-
9.10	Subject specific New Additional Teachers - UPS (Contract)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-
9.11	Head Teacher for Upper Primary (if the number of children exceeds 100 in a school)		-
9.12	Part Time Instructors (if the number of children exceeds 100 in a school)		-
	(a) Art Education		-
	(b) Health and Physical Education		-
	(c) Work Education		-
	<b>Sub Total</b>		-
	<b>Total</b>		-
	<b>Teachers Salary (Recurring-sanctioned earlier)</b>		-
	<b>Primary teachers</b>		-
9.13	Primary Teachers ( Regular)-Existing		-
9.14	Primary Teachers (Contract)-Existing	2015-16	42,11,38,373.00
		2014-15	22,57,845.00
9.15	Primary Teachers (Vacant)		-
9.16	Head Teacher for Primary		-
	<b>Additional teachers</b>		-
9.17	Additional Teachers - PS (Regular)		-
9.18	Additional Teachers - PS (Contract)		-
9.19	Additional Teachers - PS (Vacant)		-
9.20	Others		-
	<b>Upper Primary teachers</b>		-
9.21	UP Teachers (Regular)-Existing		-
9.22	UP Teachers (Contract)-Existing		-
9.23	UP Teachers (Vacant)		-
9.24	Head Teacher for Upper Primary		-
9.25	Subject specific Upper Primary Teachers (Regular)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-
9.26	Subject specific Upper Primary Teachers (Contract)		-
	(a) Science and Mathematics	2015-16	73,94,47,250.00
		2014-15	79,61,363.00
	(b) Social Studies	2015-16	83,14,17,862.00
		2014-15	28,79,631.00
	(c) Languages	2015-16	92,52,34,392.00
		2014-15	22,98,815.00
9.27	Additional Teachers - UPS (Regular)		-
9.28	Additional Teachers - UPS (Contract)		-
9.29	Additional Teachers - UPS (Vacant)		-
9.30	Subject specific Additional Teachers-UPS (Regular)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-
9.31	Subject specific Additional Teachers - UPS (Contract)		-
	(a) Science and Mathematics		-
	(b) Social Studies		-
	(c) Languages		-
9.32	Part Time Instructors		-
	(a) Art Education		-
	(b) Health and Physical Education		-
	(c) Work Education		-
9.33	Others		-



RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

Sr.no	PARTICULARS		TOTAL
		Sub Total	2,93,26,35,531.00
		Total	2,93,26,35,531.00
		Total (New+Recurring)	2,93,26,35,531.00
10.00	<b>Training</b>		
	(a) Teachers		
10.01	Refresher In-service Teachers' Training at BRC level and above - 5 or 10 days	2015-16	1,20,02,446.00
10.02	One day monthly cluster level meetings for 10 months for Pry. teachers at CRC level -2 or 10 days	2015-16	1,72,46,423.00
10.03	Induction Training for Newly Recruited Teachers- 30 days		-
10.04	One day monthly cluster level meetings for 10 months for Upper Pry. teachers at CRC level -2 or 10 days	2015-16	-
	(b) Head Teachers		
10.05	Refresher residential in-service for 10 days at BRC level and above	2015-16	-
	(c) Resource Persons		
10.06	Refresher Residential Training for all Resource Persons, Master Trainers, BRC & CRC faculty and Coordinators for 10 days	2015-16	-
		Sub Total	2,92,48,869.00
11.00	<b>Academic Support through Block Resource Centre/ URC</b>		
11.01	<b>Salary of Faculty and Staff</b>		
	(a) 6 RPs at BRC for subject specific training	2015-16	28,02,31,061.00
		2014-15	6,87,103.00
	(b) 2 RPs for CWSN	2015-16	6,13,27,932.00
		2014-15	17,44,427.00
	(c) 1 MIS Coordinator	2015-16	3,67,79,315.00
		2014-15	3,50,655.00
	(d) 1 Datra Entry Operator	2015-16	3,86,82,548.00
		2014-15	1,38,460.00
	(e) 1 Accountant-cum-support staff for every 50 schools	2015-16	10,48,98,120.00
		2014-15	16,45,012.00
11.02	Furniture Grant	2015-16	2,00,000.00
		2014-15	-
11.03	Replacement of furniture (Once in 5 years)		-
11.04	Contingency Grant		-
11.05	Meeting, TA	2015-16	17,83,416.00
11.06	TLM Grant	2015-16	10,71,863.00
11.07	Maintenance Grant	2012-13	-
		2012-13	-
		Sub Total	52,95,39,912.00
12.00	<b>Academic Support through Cluster Resource Centres</b>		
12.01	Salary of Cluster Coordinator	2015-16	25,79,15,092.00
		2014-15	2,28,02,306.00
12.02	Furniture Grant		-
12.03	Replacement of furniture (once in 5 years)		-
12.04	Contingency Grant	2014-15	-
12.05	Meeting, TA	2015-16	37,07,805.00
		2015-16	32,21,574.00
12.06	TLM Grant	2014-15	2,40,000.00
12.07	Maintenance Grant		-
		2014-15	-
		Sub Total	28,78,86,777.00
13.00	<b>Computer Aided Education in UPS under Innovation</b>		
13.01	Computer Aided Education in upper primary schools		-
		Sub Total	-
14.00	<b>Libraries in Schools</b>		
	(a) Primary	2013-14	-
	(b) Upper Primary	2013-14	-
		Sub Total	-
IV	<b>ANNUAL GRANTS</b>		
15.00	<b>Teachers' Grant</b>		
15.01	Primary	2014-15	500.00
15.02	Upper Primary	2014-15	52,500.00
		2013-14	-
		2012-13	-
		Sub Total	53,000.00
16.00	<b>School Grant</b>		
16.01	Primary	2015-16	3,29,87,040.50
16.02	Upper Primary	2015-16	2,31,49,000.00
		Sub Total	5,61,36,040.50





RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

Sr.no	PARTICULARS		TOTAL
17.00	Research, Evaluation, Monitoring & Supervision		-
17.01	REMS activities	2015-16	19,61,948.00
17.02	Monitoring & Supervision	2015-16	33,94,159.00
		2014-15	1,78,539.00
	<b>Sub Total</b>		<b>55,34,646.00</b>
18.00	Maintenance Grant		-
18.01	Maintenance Grant ( PS & UPS)<3	2015-16	7,23,30,000.00
	Maintenance Grant ( PS & UPS)>3	2015-16	23,88,750.00
	<b>Sub Total</b>		<b>7,47,18,750.00</b>
V	<b>BRIDGING GENDER AND SOCIAL CATEGORY GAPS</b>		-
19.00	Interventions for CWSN		-
19.01	Provision for Inclusive Education	2015-16	6,36,16,482.00
		2014-15	36,80,461.00
	<b>Sub Total</b>		<b>6,72,96,943.00</b>
20.00	Innovation Head up to Rs. 50 lakh per district		-
20.01	Girls Education	2015-16	1,59,98,782.37
		2014-15	-
20.02	ECCE	2013-14	-
20.03	Intervention for SC / ST children	2015-16	-
		2015-16	55,49,508.14
		2014-15	-
20.04	Intervention for Minority Community children	2013-14	-
20.05	Intervention for Urban Deprived children	2015-16	55,36,677.43
		2015-16	55,49,507.14
	<b>Sub Total</b>		<b>3,26,34,475.08</b>
21.00	SMC/PRI Training		-
21.01	Residential (3 days)	2014-15	1,057.00
		2013-14	-
21.02	Non-residential (2 or 3 days)	2012-13	-
		2015-16	2,20,12,316.33
21.03	Local Authority Members (3 days residential)	2014-15	-
	<b>Sub Total</b>		<b>2,20,13,373.33</b>
V	<b>SCHOOL INFRASTRUCTURE</b>		-
22.00	Civil Works Construction		-
22.01	BRC /URC		-
22.02	CRC		-
22.03	New Primary School (Rural)		-
22.04	New Primary School (Urban)		-
22.05	New Upper Primary (Rural)	2014-15	-
		2013-14	-
		2014-15	16,50,000.00
		2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
22.06	New Upper Primary (Urban)	2009-10	-
		2014-15	44,38,800.00
22.07	ACR in lieu of upgraded Upper Primary School		-
22.08	Additional class rooms for adding Class VIII	2014-15	-
22.09	Building Less (Pry)		-
22.10	Building Less (UP)		-
22.11	Dilapidated Building (Pry)		-
22.12	Dilapidated Building (UP)	2010-11	-
22.13	Additional Class Room (Rural)	2014-15	-
		2015-16	84,60,99,800.00
		2014-15	-
22.14	Additional Class Room (Urban)	2013-14	-
		2015-16	20,49,83,800.00
		2014-15	-
22.15	Additional Class Room (Hill Area)	2013-14	-
22.16	Toilet/Urinals (for urban areas only)	2014-15	-
22.17	Toilet units for girls and CWSN	2015-16	34,54,000.00
		2014-15	-
		2013-14	-
		2012-13	-
22.18	CWSN friendly toilets	2015-16	3,54,450.00
		2014-15	11,54,000.00



RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

Sr.no	PARTICULARS		TOTAL
	Special Boys Toilet	2013-14	-
		2015-16	4,26,59,950.00
	Seprate Girls Toilet	2014-15	5,92,000.00
		2015-16	2,19,57,850.00
		2014-15	18,11,000.00
		2013-14	-
		2012-13	-
		2010-11	-
22.19	Drinking Water Facility (for urban area only)	2014-15	1,18,450.00
22.20	Boundary Wall	2014-15	-
		2013-14	3,93,300.00
		2012-13	-
		2011-12	-
22.21	Electrification		-
22.22	Office-cum-store-cum-Head Teacher's room (Primary)	2014-15	-
22.23	Office-cum-store-cum-Head Teacher's room (Upper Primary)	2014-15	-
22.24	Augumentation of training facility in BRC (one time)		-
22.25	Child friendly Elements		-
22.26	Ramps with Handrails	2014-15	-
		2013-14	-
		2012-13	-
22.27	Handrails in existing ramps		-
22.28	Whole School Development		-
22.29	Retro-fitting and repairs		-
22.30	<b>Residential Schools/hostels for specific category of children</b>		-
	(a) Construction of Building including boundary wall, Water and sanitation facilities, electric installation		-
	(b) Construction of residential hostel		-
	(c) Refurbishing unused old buildings		-
22.31	Construction of Hostel in existing Govt UPS		-
22.32	Furniture for Govt. UPS (per child)		-
22.33	Major Repairs for Primary School	2015-16	2,03,83,000.00
		2014-15	-
22.34	Major Repairs for Upper Primary School	2015-16	1,19,73,990.00
		2014-15	-
22.35	Others		-
	<b>Sub Total</b>		<b>1,16,20,24,390.00</b>
<b>VI</b>	<b>PROJECT MANAGEMENT COST</b>		
23.00	<b>Management</b>		
23.01	Management up to 3.5%		
	(a) Project Management and MIS	2015-16	18,11,72,028.83
		2014-15	16,48,530.00
		2013-14	-
	Management and MIS-Capital Expenditure		-
	(b) Training of Educational Administrators		-
	(c) School Mapping and Social Mapping		-
	<b>Sub Total</b>		<b>18,28,20,558.83</b>
23.02	Learning Enhancement Prog. (LEP) (up to 2%)	2014-15	47,118.00
		2013-14	-
23.02(a)	LEP SPO Quiz Contest Exp.		-
	Research And Evaluation		-
23.03	Community Mobilization activities (up to 0.5%)	2015-16	2,87,993.00
		2015-16	-
24.00	<b>STATE COMPONENT</b>		
24.01	Management & MIS		-
24.02	REMS	2014-15	-
	<b>Sub Total</b>		<b>8,61,100.00</b>
	Interest		<b>11,96,211.00</b>
	<b>STATE SSA TOTAL</b>		<b>5,65,167.00</b>
25.00	Library Grant		
	Primary		
	Upper Primary	2014-15	-
		2014-15	-
26.00	NPEGEL		



RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

Sr.no	PARTICULARS		TOTAL
26.01	No. of EBBs		
26.02	No. of Urban Slums		
26.03	No. of covered clusters		
26.04	No. of clusters in urban slums		
26.05	<b>Civil Works (Non Recurring)</b>		
	(a) Const. of addl. Classrooms including toilets, drinking water, electrification (only for spill over)		
	(b) Skill Building Activities (in lieu of ACR)		
26.06	<b>TLE Non-recurring</b>		
	One time grant of TLE, Library, Sports, Vocational training etc.		
	<b>Sub Total</b>		
	<b>Recurring Cost</b>		
26.07	Flashing the message of women empowerment to society by organizing Annual functions, Marital Art/ Karate training for 3 months and exposure visits.		
26.08	Award to best School/teacher		
26.09	Seminar on Adolescent & Health & Hygiene issues & empowerment & mobilization programme for girls.		
26.10	Child Care Centres for 2 centres		
	<b>Sub total</b>		
26.11	Additional Incentives (Stationery, workbook, escorts in difficult areas etc.)		
	(a) Primary		
	(b) Upper Primary		
	<b>Sub Total</b>		
26.12	Community Mobilisation & Management Cost (upto 6%)		
	EMD Returned ( Net)		
	<b>GRANTS RETURNED TO SPO</b>		29,37,30,682.32
	Advance return to SPO		70,372.00
	Interest return to spo		60,06,898.50
	Payments on behalf of districts		23,38,53,264.75
	Funds transfer to other Sources		28,72,989.00
	Unspent received back		-
	Loan & Advances (Net)		-
	<b>Grants Transferred to other Districts</b>		-
	Others Grant Transfer to Blocks		-
	<b>Total NPEGEL</b>		12,65,84,43,153.80
	<b>Total Payments</b>		
	Closing Cash in Hand		30,71,28,294.08
	Closing Cash at Banks		30,71,28,294.08
	<b>Total Closing Balances</b>		30,71,28,294.08
	<b>Total</b>		12,96,55,71,447.88

Notes on Accounts: As per Schedule "V"

  
 (GURNIT SINGH)  
 Additional State Project Director  
 State Shiksha Abhiyan Authority  
 Punjab,

  
 (PRADEEP AGARWAL)  
 STATE PROJECT DIRECTOR  
 State Project  
 Shiksha Abhiyan Authority  
 Punjab  
 AS PER OUR REPORT OF EVEN DATE  
 FOR JASMINDER SINGH & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FIRM R.NO. 016192N

PLACE: LUDHIANA  
 DATE: 23.09.2016

(CA. JASMINDER SINGH)  
 PARTNER  




**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016**

Sr.No	PARTICULARS		TOTAL
	GRANTS UTILIZED (Net)		6,90,57,90,815.94
	GRANT RECEIVABLE		92,15,68,034.00
	BANK INTEREST		2,81,63,728.41
	INTEREST FROM SMCs & BLOCKS		87,10,687.87
	INTEREST FROM SMCs		25,12,794.65
	INTEREST FROM BLOCKS		38,64,219.54
	INTEREST FROM DIET & GISTC		5,19,136.00
	INTEREST FROM DIET		4,84,204.10
	INTEREST FROM GISTC		-
	INTEREST FROM RSTC		-
	INTEREST FROM DEO (SE)		-
	INTEREST FROM IISERVICE CENTRE		11.00
	GRANTS RECEIVED FROM OTHER DISTRICT		-
	MISCELLANEOUS RECEIPT		2,54,27,648.43
	TENDER FEES		31,200.00
	RECRUITMENT INCOME		19,57,251.00
	<b>TOTAL</b>		<b>7,89,90,29,730.94</b>
Sr.No	PARTICULARS	Grant Financial Year	
	<b>Recurring</b>		-
3.04	Maintenance per child per month @ Rs. 1500/-	2015-16	45,16,725.00
3.05	Stipend per child per month @ Rs.100/-	2015-16 2014-15	3,98,451.00
3.06	Supplementary TLM, Stationery and other educational material	2015-16	-
3.07	Examination Fee	2015-16	-
3.08	Salaries	2015-16 2014-15	34,20,494.00
3.09	Life skill training	2015-16	-
3.10	Electricity / water charges per Girl @ Rs.1000/- p.a.	2015-16	3,86,830.00
3.11	Medical care/contingencies @ Rs.1250/- per child p.a.	2015-16	96,621.00
3.12	Maintenance @ Rs. 750/- per child p.a.	2015-16	2,50,908.00
3.13	Miscellaneous @ Rs. 750/- per child p.a.	2015-16 2014-15	2,60,225.00
3.14	Preparatory camps	2015-16	-
3.15	P.T.A / school functions	2015-16	-
3.16	Provision of Rent	2015-16	-
3.17	Capacity Building @ Rs. 500/- per child p.a.	2015-16	1,15,300.00
	<b>Sub Total</b>		<b>94,45,554.00</b>
	<b>Total</b>		<b>94,45,554.00</b>
4	<b>Transport/Escort Facility</b>		-
4.01	Children in remote habitations		-
4.02	Urban deprived children/children without adult protection		-
	<b>Sub Total</b>		-
5	<b>Special Training for mainstreaming of Out-of-School Children</b>		-
5.01	<b>Residential (Fresh)</b>		-
	(a) 12 months	2015-16 2014-15	7,85,289.47

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016

Sr.No	PARTICULARS		TOTAL
		2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>7,85,289.47</b>
5.02	<b>Residential (Continuing from previous year)</b>		-
	(a) 12 months	2015-16	-
		2014-15	-
	(b) 9 months	2015-16	-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		-
5.03	<b>Non-Residential (Fresh)</b>		-
	(a) 12 months	2015-16	1,27,51,356.00
		2014-15	13,15,236.00
		2013-14	52,951.00
		2012-13	-
	(b) 9 months	2014-15	8,000.00
	(c) 6 months	214-15	-
		2012-13	-
		2011-12	-
	(d) 3 months		-
	<b>Sub Total</b>		<b>1,41,27,543.00</b>
5.04	<b>Non-Residential (Continuing from previous year)</b>		-
	(a) 12 months	2015-16	-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		-
5.05	<b>Seasonal Hostel</b>		-
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		-
	<b>Total</b>		<b>1,49,12,832.47</b>
<b>II</b>	<b>RETENTION</b>		
<b>6</b>	<b>Free Text Book</b>		
6.01	Free Text Book (P)	2015-16	-
6.02	Braille Books (P)		7,27,13,532.00
6.03	Large print books (P)		-
6.04	Free Text Book (UP)	2015-16	-
6.05	Braille Books (UP)		7,77,22,503.00
6.06	Large print books (UP)		-
	<b>Sub Total</b>		<b>15,04,36,035.00</b>
<b>7</b>	<b>Provision of 2 sets of Uniform</b>		
7.01	All Girls	2015-16	32,69,71,854.00
		2014-15	4,13,752.00
		2013-14	87,800.00
		2012-13	-
7.02	SC Boys	2015-16	23,77,46,206.00
		2014-15	2,62,901.00
		2013-14	66,800.00
		2012-13	400.00
7.03	ST Boys	2013-14	-
7.04	BPL Boys	2015-16	5,09,41,791.00
		2014-15	7,42,299.00
		2013-14	-
	<b>Sub Total</b>		<b>61,72,33,803.00</b>
<b>8</b>	<b>Teaching Learning Equipment (TLE)</b>		
8.01	New Primary	2015-16	4,40,000.00
		2014-15	-

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016**

Sr.No	PARTICULARS		TOTAL
8.02	New Upper Primary	2013-14 2015-16 2014-15 2013-14 2012-13 2011-12 2009-10 2012-13	- 7,47,000.00 - - - - - -
8.03	Integration of Class V		-
8.04	Integration of Class VIII Remedial Teaching		- -
<b>Sub Total</b>			<b>11,87,000.00</b>
<b>III</b>	<b>ENHANCING QUALITY</b>		
<b>9</b>	<b>New Teachers Salary</b>		
	<b>Teachers Salary (Recurring-sanctioned earlier)</b>		
	<b>Primary teachers</b>		
9.13	Primary Teachers ( Regular)-Existing		-
9.14	Primary Teachers (Contract)-Existing	2015-16	1,06,54,52,020.00
	Primary Teachers (Contract)-Existing Payable	2014-15 2015-16 2014-15 2013-14 2012-13 2014-15	81,44,826.00 2,76,76,034.00 - - -
9.15	Primary Teachers (Vacant)	2013-14	-
9.16	Head Teacher for Primary	2014-15	-
9.24	Head Teacher for Upper Primary	2013-14 2014-15 2013-14	- - -
9.25	Subject specific Upper Primary Teachers (Regular)		
	(a) Science and Mathematics	2014-15 2013-14	- -
	(b) Social Studies	2014-15	-
	(c) Languages	2014-15	-
9.26	Subject specific Upper Primary Teachers (Contract)		
	(a) Science and Mathematics	2015-16 2014-15 2015-16 2014-15	1,17,59,63,662.00 1,88,53,724.00 4,48,30,500.00 84,96,91,650.00
	Science and Mathematics payable	2014-15 2015-16 2014-15	45,79,217.00 4,52,68,350.00 -
	(b) Social Studies	2015-16 2014-15	84,96,91,650.00 45,79,217.00
	Social Studies Payable	2015-16 2014-15	4,52,68,350.00 -
	(c) Languages	2015-16 2014-15	1,07,26,65,906.00 42,39,450.50
	Languages Payable	2015-16 2014-15	2,58,07,269.00 -
	Upper Primary Teachers Salaries Payable	2014-15 2015-16	6,62,36,370.00 -
<b>Sub Total</b>			<b>4,40,94,08,978.50</b>
<b>Total</b>			<b>4,40,94,08,978.50</b>
<b>Total (New+Recurring)</b>			<b>4,40,94,08,978.50</b>
<b>10</b>	<b>Training</b>		
	<b>(a) Teachers</b>		
10.01	Refresher In-service Teachers' Training at BRC level and above - 5 days & 10 days	2015-16 2014-15 2013-14 2012-13	- 1,17,73,416.00 8,32,014.00 3,27,047.97 4,96,255.39
10.02	One day monthly cluster level meetings for 10 months for Pry. teachers at CRC level -2 days & 10 days	2015-16 2014-15	1,75,64,173.00 15,07,683.64
10.04	One day monthly cluster level meetings for 10 months for upper Pry. teachers at CRC level -2 days Training to untrained teachers to acquire professional qualifications over a two year period	2015-16 2014-15 2013-14	- - 3,93,318.00
	<b>(c) Resource Persons</b>		



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016

Sr.No	PARTICULARS		TOTAL
10.06	Refresher Residential Training for all Resource Persons, Master Trainers, BRC & CRC faculty and Coordinators for 10 days	2015-16 2014-15 2013-14	33,600.00 - -
<b>Sub Total</b>			<b>3,29,27,508.00</b>
<b>11</b>	<b>Academic Support through Block Resource Centre/ URC</b>		
11.01	<b>Salary of Faculty and Staff</b>		-
	(a) 6 RPs at BRC for subject specific training	2015-16 2014-15 2013-14 2012-13	31,72,80,967.00 62,13,632.00 - -
	(b) 2 RPs for CWSN	2015-16 2014-15	7,06,19,675.00 12,03,533.00
	2 RPs for CWSN Payable	2015-16 2014-15	24,54,156.00 -
	(c) 1 MIS Coordinator	2015-16 2014-15	4,04,34,230.00 26,05,694.00
	1 MIS Coordinator Payable	2015-16 2014-15 2013-14	18,29,274.00 - -
	(d) 1 Datra Entry Operator	2015-16 2014-15	4,39,79,464.50 18,15,728.50
	1 Datra Entry Operator Payable	2015-16 2014-15	18,60,352.00 -
	(e) 1 Accountant-cum-support staff for every 50 schools	2015-16 2014-15	11,64,76,951.00 76,64,080.00
	1 Accountant-cum-support staff for every 50 schools Payable	2015-16 2014-15	60,28,159.00 -
11.02	Furniture Grant	2015-16 2014-15 2011-12	2,00,000.00 - 8,663.00
11.03	Replacement of furniture (Once in 5 years)	2014-15 2013-14 2012-13	25,627.00 - -
11.04	Contingency Grant	2011-12 2015-16 2014-15	31,530.00 27,91,680.18 7,99,044.97
11.05	Meeting, TA	2013-14 2015-16 2014-15 2013-14 2012-13 2011-12	- 9,61,652.00 4,68,798.00 - - -
11.06	TLM Grant	2015-16 2014-15 2013-14 2012-13 2011-12	44,594.00 - - - -
11.07	Maintenance Grant	2015-16 2014-15 2013-14 2012-13 2011-12	1,881.00 - 1.00 7,258.00 -
<b>Sub Total</b>			<b>62,58,06,625.15</b>
<b>12</b>	<b>Academic Support through Cluster Resource Centres</b>		
12.01	Salary of Cluster Coordinator	2015-16 2014-15	33,35,19,973.00 1,35,61,221.00
	Salary of Cluster Coordinator Payable	2015-16 2014-15 2013-14	4,24,72,538.00 - -

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016

Sr.No	PARTICULARS		TOTAL
12.02	Furniture Grant	2013-14	-
		2011-12	-
12.03	Replacement of furniture (once in 5 years)	2014-15	2,146.00
		2013-14	-
		2012-13	20,270.00
12.04	Contingency Grant	2015-16	43,89,948.88
		2014-15	16,81,856.70
		2013-14	1,344.00
		2012-13	-
		2011-12	-
12.05	Meeting, TA	2015-16	38,93,070.54
		2014-15	16,57,504.00
		2013-14	-
		2012-13	-
		2011-12	-
12.06	TLM Grant	2010-11	5,000.00
		2014-15	3,000.00
		2013-14	-
		2012-13	2,245.00
		2011-12	-
12.07	Maintenance Grant	2013-14	7,800.50
		2012-13	775.75
		2011-12	-
	<b>Sub Total</b>		<b>40,12,18,693.37</b>
<b>13</b>	<b>Computer Aided Education in UPS under Innovation</b>		
13.01	Computer Aided Education in upper primary schools	2013-14	-
		2014-15	-
	<b>Sub Total</b>		<b>-</b>
<b>14</b>	<b>Libraries in Schools</b>		
(a)	Primary	2014-15	-
		2013-14	-
		2012-13	46,001.00
(b)	Upper Primary	2014-15	10,000.00
		2013-14	-
		2012-13	49,715.00
	<b>Sub Total</b>		<b>1,05,716.00</b>
<b>IV</b>	<b>ANNUAL GRANTS</b>		
<b>15</b>	<b>Teachers' Grant</b>		
15.01	Primary	2015-16	34,907.00
		2014-15	33,000.00
		2013-14	-
		2012-13	10,972.50
		2011-12	-
		2010-11	-
		2009-10	-
15.02	Upper Primary	2015-16	93,191.00
		2014-15	3,17,500.00
		2013-14	2,990.00
		2012-13	14,563.00
	<b>Sub Total</b>		<b>5,07,123.50</b>
<b>16</b>	<b>School Grant</b>		
16.01	Primary	2015-16	3,23,15,493.56
		2014-15	37,47,101.03
		2013-14	6,940.00
		2012-13	-
		2011-12	2.00
16.02	Upper Primary	2015-16	2,25,45,036.78
		2014-15	28,06,040.78
		2013-14	-
		2012-13	-
	<b>Sub Total</b>		<b>6,14,20,614.15</b>
<b>17</b>	<b>Research, Evaluation, Monitoring &amp; Supervision</b>		
17.01	REMS activities	2015-16	1,13,75,613.00

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016

Sr.No	PARTICULARS		TOTAL
		2014-15	2,47,304.00
		2013-14	-
		2012-13	-
17.02	Monitoring & supervision	2015-16	31,56,913.06
		2014-15	93,166.00
		2013-14	-
		2012-13	-
		<b>Sub Total</b>	<b>1,48,72,996.06</b>
<b>18</b>	<b>Maintenance Grant</b>		
18.01	Maintenance Grant ( PS & UPS)<3	2015-16	7,87,51,979.31
		2014-15	1,41,93,227.95
		2013-14	8,486.00
		2012-13	13,255.00
		2011-12	16.00
			-
	Maintenance Grant ( PS & UPS)>3	2014-15	6,76,605.00
		2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
		<b>Sub Total</b>	<b>9,36,43,569.26</b>
<b>V</b>	<b>BRIDGING GENDER AND SOCIAL CATEGORY GAPS</b>		
<b>19</b>	<b>Interventions for CWSN</b>		
19.01	Provision for Inclusive Education	2015-16	11,83,17,626.70
		2014-15	1,15,38,778.00
	Provision for Inclusive Education Payable	2015-16	24,03,384.00
		2014-15	-
		2013-14	-
		2012-13	-
		2011-12	7,39,235.00
			-
		<b>Sub Total</b>	<b>13,29,99,023.70</b>
<b>20</b>	<b>Innovation Head up to Rs. 50 lakh per district</b>		
20.01	Girls Education	2015-16	1,77,88,872.07
		2014-15	-
		2013-14	-
		2012-13	11,000.00
20.03	Intervention for SC / ST children	2015-16	79,42,485.94
20.04	Intervention for Minority Community children	2015-16	80,13,488.17
			-
20.05	Intervention for Urban Deprived children	2015-16	81,09,720.80
			-
		<b>Sub Total</b>	<b>4,18,65,566.98</b>
<b>21</b>	<b>SMC/PRI Training</b>		
21.01	Residential (3 days)	2015-16	11,295.00
		2011-12	973.00
21.02	Non-residential ( 3days)	2015-16	2,16,07,923.99
		2014-15	12,56,218.42
		2013-14	19,198.00
		2012-13	-
			-
21.03	Local Authority Members (3 days residential)	2013-14	-
		2012-13	-
		<b>Sub Total</b>	<b>2,28,95,608.41</b>
<b>VI</b>	<b>SCHOOL INFRASTRUCTURE</b>		
<b>22</b>	<b>Civil Works Construction</b>		



**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016**

Sr.No	PARTICULARS		TOTAL
22.01	BRC /URC	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	2,798.00
		2002-03	-
22.02	New Primary School CRC	2013-14	-
		2013-14	-
22.03	New Primary School (Rural)	2014-15	11,24,330.00
		2013-14	15,22,715.00
		2012-13	-
		2011-12	-
22.04	New Primary School (Urban)	2010-11	-
		2014-15	-
		2013-14	13,047.00
		2012-13	-
		2011-12	-
22.05	New Upper Primary (Rural)	2010-11	-
		2015-16	-
		2014-15	-
22.06	New Upper Primary (Urban)	2013-14	1,50,505.00
		2014-15	-
		2015-16	-
22.07	ACR in lieu of upgraded Upper Primary School	2014-15	-
		2015-16	5,02,435.00
		2014-15	-
22.08	Additional class rooms for adding Class VIII		-
22.09	Building Less (Pry)		-
22.10	Building Less (UP)		-
22.11	Dilapidated Building (Pry)	2012-13	-
			-
22.12	Dilapidated Building (Pry)	2012-13	-
22.13	Additional Class Room (Rural)	2015-16	57,66,62,957.16
		2014-15	17,61,97,705.77
		2013-14	-
		2012-13	-
		2011-12	-
22.14	Additional Class Room (Urban)	2010-11	-
		2015-16	10,89,27,143.00
		2014-15	1,46,85,501.00
		2013-14	-
		2012-13	-
22.15	Additional Class Room (P) Additional Class Room (UP)	2010-11	-
		2009-10	-
22.16	Toilet Urinals(for urban areas only)	2015-16	14,19,000.00
		2014-15	16,18,865.00
		2013-14	-
22.17	Toilet units for girls and CWSN	2014-15	1,43,878.00
		2013-14	-
		2012-13	5,428.00
22.18	CWSN friendly toilets	2015-16	3,42,896.00
		2014-15	11,08,737.00
		2013-14	14,65,190.60
		2012-13	2,51,939.00
		2015-16	3,72,89,598.00
22.19	Boys Toilet	2014-15	78,50,864.00
		2013-14	-
		2009-10	63.00
		2014-15	-
		2013-14	-
22.20	Drinking Water Facility (for urban area only)	2012-13	-
		2010-11	-
		2015-16	36,48,820.55
		2015-16	-



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016

Sr.No	PARTICULARS		TOTAL
		2014-15	8,797.00
		2013-14	3,29,246.00
		2012-13	60,88,463.12
		2011-12	342.00
22.21	Electrification	2010-11	-
22.22	Office-cum-store-cum-Head Teacher's room (Primary)	2013-14	5,004.00
		2012-13	9,948.00
		2011-12	-
22.23	Office-cum-store-cum-Head Teacher's room (Upper Primary)	2013-14	66,957.00
		2012-13	216.00
22.24	Augumentation of training facility in BRC (one time)	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
22.25	Child friendly Elements		-
22.26	Ramps with Handrails	2014-15	6,20,436.50
		2013-14	15,000.00
		2012-13	-
22.27	Handrails in existing ramps	2014-15	-
		2013-14	-
		2012-13	734.00
22.32	Furniture for Govt. UPS (per child)	2014-15	-
		2012-13	13,500.73
		2011-12	-
		2010-11	-
22.33	Major Repairs for Primary School	2015-16	48,11,331.60
		2014-15	98,85,487.40
		2013-14	62,800.00
		2012-13	9,369.00
		2011-12	37.00
22.34	Major Repairs for Upper Primary School	2015-16	20,20,216.00
		2014-15	15,61,537.00
		2013-14	-
	Major Repair (Pry & Up-Pry)	2012-13	358.00
		2014-15	-
		2013-14	-
		2012-13	5.00
		2011-12	-
		2010-11	-
22.35	Others		-
	Additional Class Room (Primary)		-
22.36	Seprate Girl Toilet	2015-16	2,61,22,848.00
		2014-15	56,49,346.00
		2013-14	2,35,261.00
		2012-13	13,613.00
		2009-10	63.00
	<b>Sub Total</b>		<b>99,24,65,332.43</b>
<b>VII</b>	<b>PROJECT MANAGEMENT COST</b>		
<b>23</b>	<b>Management</b>		
23.01	Management up to 3.5%		
	(a) Project Management and MIS	2015-16	25,60,94,979.41
		2014-15	94,39,308.56
	Project Management and MIS Payable	2015-16	89,68,778.00
		2014-15	-
		2013-14	1,11,026.83
		2012-13	87,258.91
	(b) Training of Educational Administrators		-
	(c) School Mapping and Social Mapping	2013-14	-
	<b>Sub Total</b>		<b>27,47,01,351.71</b>
23.02	Learning Enhancement Prog. (LEP) (up to 2%)	2014-15	2,90,852.00
		2013-14	68,760.00
		2012-13	10,968.00
23.03	Community Mobilization activities (up to 0.5%)	2015-16	5,58,542.00

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2016**

Sr.No	PARTICULARS		TOTAL
		2014-15	-
		2013-14	-
		2012-13	700.00
		2011-12	-
		2010-11	-
		2009-10	1,400.00
24	STATE COMPONENT		-
24.01	Management & MIS	2014-15	-
			-
	Sub Total		9,31,222.00
	Sub Total		44,577.25
	Total NPEGEL		44,577.25
	Total		7,89,90,29,730.94

Notes on Accounts: As per Schedule "V"  
 (GURJIT SINGH) *Gurjit Singh*  
 ADDITIONAL STATE PROJECT DIRECTOR  
 Additional State Project Director  
 Sarva Shiksha Abhiyan Authority  
 Punjab,

*Pradeep Agarwal*  
 (PRADEEP AGARWAL)  
 STATE PROJECT DIRECTOR  
 Sarva Shiksha Abhiyan Authority  
 Punjab

AS PER OUR REPORT OF EVEN DATE  
 FOR JASMINDER SINGH & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FIRM R.NO. 016192N

PLACE: LUDHIANA  
 DATE: 23.09.2016

(CA. JASMINDER SINGH)  
 PARTNER





**SCHEDULE-IV**

**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
2	Residential Schools for specific category of children		-
	Non-recurring (one time grant)		-
2.01	Furniture / Equipment (including kitchen equipment)		44,862.00
2.02	TLM and equipment including library books		1,43,550.00
2.03	Bedding		18,250.00
	<b>Sub Total</b>		<b>2,06,662.00</b>
	Recurring		-
2.04	Maintenance per child per month @ Rs. 900/-		-
2.05	Stipend per child per month @ Rs.50/-		5,200.00
2.06	Supplementary TLM, Stationery and other educational material		-
2.07	Examination Fee		-
2.08	Salaries		-
2.09	Vocational training / specific skill training		-
2.10	Electricity / water charges		-
2.11	Medical care/contingencies @ Rs.750/- per child		33,680.00
2.12	Maintenance		-
2.13	Miscellaneous		-
2.14	Preparatory camps		-
2.15	P.T.A / school functions		-
2.16	Provision of Rent		-
2.17	Capacity Building		-
	<b>Sub Total</b>		<b>38,880.00</b>
	<b>Total</b>		<b>2,45,542.00</b>
	Recurring		-
3.04	Maintenance per child per month @ Rs. 900/-	2015-16	15,68,616.00
		2014-15	-
3.05	Stipend per child per month @ Rs.50/-	2015-16	36,600.00
		2014-15	-
3.06	Supplementary TLM, Stationery and other educational material	2013-14	-
		2012-13	-
3.07	Examination Fee	2013-14	-
		2012-13	-
3.08	Salaries	2015-16	3,32,808.00
		2014-15	-
3.09	Life skill training	2013-14	-
		2012-13	-
3.10	Electricity / water charges	2015-16	57,410.00
3.11	Medical care/contingencies @ Rs.750/- per child	2015-16	2,00,970.00
		2014-15	-
3.12	Maintenance	2015-16	87,762.00
3.13	Miscellaneous	2015-16	74,508.00
		2014-15	-
3.14	Preparatory camps	2013-14	-
		2012-13	-
3.15	P.T.A / school functions	2013-14	-
		2012-13	-
3.16	Provision of Rent	2013-14	-
		2012-13	-
3.17	Capacity Building	2015-16	1,19,500.00
	<b>Sub Total</b>		<b>24,78,174.00</b>
	<b>Total</b>		<b>24,78,174.00</b>
4	Transport/Escort Facility		-
4.01	Children in remote habitations	2013-14	-
		2012-13	-
4.02	Urban deprived children/children without adult protection		-
	<b>Sub Total</b>		<b>-</b>
5	Special Training for mainstreaming of Out-of-School Children		-
5.01	Residential (Fresh)		-
	(a) 12 months	2014-15	-



**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
		2013-14	-
		2012-13	(6,267.00)
	(b) 9 months	2014-15	-
		2013-14	-
		2012-13	-
	(c) 6 months		-
	(d) 3 months		-
5.02	<b>Residential (Continuing from previous year)</b>		-
	(a) 12 months		-
			-
	(b) 9 months		20.02
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>(6,246.98)</b>
5.03	<b>Non-Residential (Fresh)</b>		-
	(a) 12 months	2015-16	(15,109.44)
		2014-15	(1,72,243.00)
		2013-14	66,166.00
		2012-13	-
		2011-12	(1,83,589.00)
		2010-11	6,200.00
		2009-10	5,391.00
			-
			-
			-
	(b) 9 months	2015-16	-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>(2,93,184.44)</b>
5.04	<b>Non-Residential (Continuing from previous year)</b>		-
	(a) 12 months	2015-16	4,500.00
		2014-15	-
		2013-14	-
			-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>4,500.00</b>
5.05	<b>Seasonal Hostel</b>		-
	(a) 12 months		-
	(b) 9 months		-
	(c) 6 months		-
	(d) 3 months		-
	<b>Sub Total</b>		<b>-</b>
	<b>Total</b>		<b>(2,94,931.42)</b>
II	<b>RETENTION</b>		-
6	<b>Free Text Book</b>		-
6.01	Free Text Book (P)	2015-16	92,948.00
6.02	Braille Books (P)		-
6.03	Large print books (P)		-
6.04	Free Text Book (UP)	2015-16	94,865.00
6.05	Braille Books (UP)		-
6.06	Large print books (UP)		-
	<b>Sub Total</b>		<b>1,87,813.00</b>
7	<b>Provision of 2 sets of Uniform</b>		-
7.01	All Girls	2015-16	29,03,781.00
		2014-15	6,400.00
		2013-14	-
7.02	SC Boys	2015-16	19,58,255.00
		2014-15	3,600.00
		2013-14	-
			-



**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
7.03	ST Boys		-
7.04	BPL Boys	2015-16	2,32,673.00
		2014-15	400.00
		2013-14	-
7.05	APL Boys	2013-14	-
		2012-13	-
	<b>Sub Total</b>		<b>51,05,109.00</b>
<b>8</b>	<b>Teaching Learning Equipment (TLE)</b>		-
8.01	New Primary	2013-14	-
		2012-13	-
		2011-12	-
			-
8.02	New Upper Primary	2013-14	-
		2012-13	-
		2011-12	-
		2009-10	(37.00)
8.03	Integration of Class V	2013-14	-
8.04	Integration of Class VIII	2013-14	-
	Remedial Teaching	2012-13	-
		2011-12	-
		2010-11	-
	<b>Sub Total</b>		<b>(37.00)</b>
<b>III</b>	<b>ENHANCING QUALITY</b>		-
<b>9</b>	<b>New Teachers Salary</b>		-
	Teachers Salary (Recurring-sanctioned earlier)		-
	Primary teachers		-
9.13	Primary Teachers ( Regular)-Existing		-
9.14	Primary Teachers (Contract)-Existing	2015-16	1,86,629.00
9.26	Subject specific Upper Primary Teachers (Contract)		-
	(a) Science and Mathematics	2015-16	(1,17,52,338.00)
			-
	(b) Social Studies	2015-16	1,96,12,465.00
	(c) Languages	2015-16	(31,41,516.00)
9.27	Additional Teachers - UPS (Regular)		-
9.28	Additional Teachers - UPS (Contract)		-
9.29	Additional Teachers - UPS (Vacant)		-
9.30	Subject specific Additional Teachers-UPS (Regular)		-
	(a) Science and Mathematics	2015-16	-
	(b) Social Studies	2015-16	20,000.00
	(c) Languages	2015-16	-
			-
9.31	Subject specific Additional Teachers - UPS (Contract)		-
	(a) Science and Mathematics	2013-14	-
	(b) Social Studies	2013-14	-
	(c) Languages	2013-14	-
9.32	Part Time Instructors		-
	(a) Art Education		-
	(b) Health and Physical Education		-
	(c) Work Education		-
9.33	Others		-
	<b>Sub Total</b>		<b>49,25,240.00</b>
	<b>Total</b>		<b>49,25,240.00</b>
	<b>Total (New+Recurring)</b>		<b>49,25,240.00</b>
<b>10</b>	<b>Training</b>		-
	(a) Teachers		-
10.01	Refresher In-service Teachers' Training at BRC level and above - 5 or 10 days	2015-16	13,86,442.28
		2014-15	1,48,831.00
		2013-14	(11,01,898.00)
		2012-13	-
10.02	One day monthly cluster level meetings for 10 months for Pry. teachers at CRC level -10 days	2015-16	13,99,939.00
		2014-15	1,16,790.00





**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
		2013-14	11,288.00
10.03	Induction Training for Newly Recruited Teachers- 30 days	2013-14	(16,847.00)
		2012-13	-
		2011-12	-
		2010-11	-
10.04	One day monthly cluster level meetings for 10 months for Upper Pry. teachers at CRC level -10 days	2013-14	-
	Training to untrained teachers to acquire professional qualifications over a two year period	2013-14	-
	<b>(b) Head Teachers</b>	2013-14	-
10.05	Referesher residential in-service for 10 days at BRC level and above	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	(1,035.00)
	DIET AIE TRAINING	2010-11	-
	<b>(c) Resource Persons</b>		-
10.06	Refresher Residential Training for all Resource Persons, Master Trainers, BRC & CRC faculty and Coordinators for 10 days	2014-15	69,500.00
		2013-14	(1,05,354.00)
		2012-13	-
	<b>Sub Total</b>		<b>19,07,656.28</b>
<b>11</b>	<b>Academic Support through Block Resource Centre/ URC</b>		
11.01	<b>Salary of Faculty and Staff</b>		
	(a) 6 RPs at BRC for subject specific training	2015-16	16,76,768.00
		2014-15	28,145.00
		2013-14	-
		2012-13	-
		2011-12	0.10
	(b) 2 RPs for CWSN	2015-16	37,015.00
			-
	(c) 1 MIS Coordinator	2015-16	52,682.50
		2014-15	-
	(d) 1 Datra Entry Operator	2014-15	2,25,518.00
	(e) 1 Accountant-cum-support staff for every 50 schools	2014-15	8,618.00
			-
			-
11.02	Furniture Grant	2011-12	3,252.00
			-
11.03	Replacement of furniture (Once in 5 years)	2013-14	1,00,000.00
		2012-13	4,226.07
		2011-12	360.00
		2010-11	-
11.04	Contingency Grant	2015-16	(4,08,639.25)
		2014-15	30,296.00
			-
			-
11.05	Meeting, TA	2015-16	15,995.48
		2014-15	4,641.00
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
		2008-09	-
11.06	TLM Grant	2013-14	(1,858.00)
		2012-13	-
		2011-12	-
		2010-11	-
11.07	Maintenance Grant	2013-14	-
		2012-13	-
		2011-12	-



**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
<b>Sub Total</b>			<b>17,77,019.90</b>
<b>12</b>	<b>Academic Support through Cluster Resource Centres</b>		-
12.01	Salary of Cluster Coordinator	2014-15	12,11,237.00
		2013-14	-
		2012-13	-
		2011-12	-
12.02	Furniture Grant	2013-14	-
12.03	Replacement of furniture (once in 5 years)	2013-14	-
		2012-13	-
		2011-12	-
12.04	Contingency Grant	2015-16	2,04,413.83
		2014-15	6,874.00
		2013-14	-
		2011-12	-
		2010-11	-
12.05	Meeting, TA	2015-16	4,53,447.58
		2014-15	40,229.78
		2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
12.06	TLM Grant	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
12.07	Maintenance Grant	2013-14	-
		2012-13	454.00
		2011-12	-
		2010-11	-
<b>Sub Total</b>			<b>19,16,656.19</b>
<b>13</b>	<b>Computer Aided Education in UPS under Innovation</b>		-
13.01	Computer Aided Education in upper primary schools		-
<b>Sub Total</b>			<b>-</b>
<b>14</b>	<b>Libraries in Schools</b>		-
(a) Primary		2015-16	21,532.00
		2014-15	10,000.00
		2013-14	-
		2012-13	44,000.00
(b) Upper Primary		2015-16	16,207.00
		2014-15	(10,000.00)
		2013-14	9,978.00
		2012-13	33,000.00
<b>Sub Total</b>			<b>1,24,717.00</b>
<b>IV</b>	<b>ANNUAL GRANTS</b>		-
<b>15</b>	<b>Teachers' Grant</b>		-
15.01	Primary	2014-15	4,000.00
		2013-14	-
		2012-13	(13,700.00)
		2011-12	-
		2010-11	-
		2009-10	-
			-
15.02	Upper Primary	2015-16	500.00
		2014-15	7,225.00
		2013-14	-
		2012-13	21,118.00
			-
<b>Sub Total</b>			<b>19,143.00</b>
<b>16</b>	<b>School Grant</b>		-
16.01	Primary	2015-16	25,62,061.51
		2014-15	1,465.00
		2013-14	-
		2012-13	-
		2011-12	0.63



**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
		2010-11	-
16.02	Upper Primary	2015-16	23,12,019.17
		2014-15	4,000.00
			-
			-
	<b>Sub Total</b>		<b>48,79,546.31</b>
17	<b>Research, Evaluation, Monitoring &amp; Supervision</b>		-
17.01	REMS activities	2015-16	2,82,275.00
17.02	Monitoring & Supervision	2015-16	5,360.94
			-
	<b>Sub Total</b>		<b>2,87,635.94</b>
18	<b>Maintenance Grant</b>		-
			-
			-
18.01	Maintenance Grant ( PS & UPS)<3	2015-16	16,90,068.64
		2014-15	6,053.00
		2013-14	-
		2012-13	-
			-
			-
	Maintenance Grant ( PS & UPS)>3	2015-16	25,599.00
		2014-15	-
			-
	<b>Sub Total</b>		<b>17,21,720.64</b>
V	<b>BRIDGING GENDER AND SOCIAL CATEGORY GAPS</b>		-
19	<b>Interventions for CWSN</b>		-
19.01	Provision for Inclusive Education	2015-16	28,78,257.00
		2014-15	-
		2013-14	-
		2012-13	-
			-
			-
			-
	<b>Sub Total</b>		<b>28,78,257.00</b>
20	<b>Innovation Head up to Rs. 50 lakh per district</b>		-
20.01	Girls Education	2015-16	6,56,833.26
		2014-15	-
		2013-14	-
		2012-13	-
20.02	ECCE	2015-16	-
		2014-15	-
		2013-14	10,00,000.00
		2012-13	1,79,66,552.00
			-
20.03	Intervention for SC / ST children	2015-16	3,78,289.73
		2014-15	-
		2013-14	-
		2012-13	-
			-
			-
			-
20.04	Intervention for Minority Community children	2015-16	3,67,030.85
20.05	Intervention for Urban Deprived children	2015-16	4,81,747.30
		2014-15	-
		2013-14	-
		2012-13	-
			-
20.06	School Readiness Programme	2011-12	(100.00)
		2010-11	-
		2009-10	-
	<b>Sub Total</b>		<b>2,08,50,353.14</b>





**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
<b>21</b>	<b>SMC/PRI Training</b>		-
21.01	Residential (3 days)	2014-15	(1,713.00)
		2013-14	-
		2012-13	(19,088.00)
		2011-12	-
		2010-11	-
21.02	Non-residential (2 & 3 days)	2015-16	3,70,454.15
		2014-15	3,016.60
		2013-14	4,723.00
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
21.03	Local Authority Members (3 days residential)	2013-14	-
		2012-13	-
	<b>Sub Total</b>		<b>3,57,392.75</b>
<b>V</b>	<b>SCHOOL INFRASTRUCTURE</b>		-
<b>22</b>	<b>Civil Works Construction</b>		-
22.01	BRC /URC	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
		2002-03	-
			-
22.02	CRC	2013-14	-
		2012-13	-
		2011-12	-
			-
22.03	New Primary School (Rural)	2014-15	74,43,850.00
		2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
		2008-09	-
			-
22.04	New Primary School (Urban)	2014-15	15,50,020.00
		2013-14	-
		2012-13	-
		2011-12	-
			-
22.05	New Upper Primary (Rural)	2015-16	30,92,618.00
		2014-15	-
		2013-14	-
		2012-13	-
		2011-12	10,022.00
22.06	New Upper Primary (Urban)	2015-16	10,46,723.00
22.07	ACR in lieu of upgraded Upper Primary School	2015-16	39,37,965.00
		2014-15	-
		2013-14	-
		2012-13	-
		2011-12	4,701.00
			-
22.08	Additional class rooms for adding Class VIII	2012-13	-
22.09	Building Less (Pry)		-
			-
22.10	Building Less (UP)	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
22.11	Dilapidated Building (Pry)	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
22.12	Dilapidated Building (UP)	2013-14	-
		2012-13	-



**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
		2011-12	-
		2010-11	-
22.13	Additional Class Room (Rural)	2015-16	33,08,87,652.84
		2014-15	2,75,000.00
		2013-14	-
		2012-13	-
22.14	Additional Class Room (Urban)	2015-16	10,08,38,368.00
		2014-15	1,62,800.00
		2013-14	(1,08,000.00)
	Additional Class Room (Uppry.) Civil Works		-
	Additional Class Room ( P )	2012-13	-
	Additional Class Room ( UP )	2012-13	-
		2010-11	-
22.15	Additional Class Room ( P )	2013-14	-
22.16	Toilet/Urinals ( for urban areas only)\	2014-15	-
		2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
	Special Boys Toilet	2014-15	25,181.00
			-
22.17	Toilet units for girls and CWSN	2014-15	-
		2013-14	-
		2012-13	-
22.18	CWSN friendly toilets	2013-14	2,12,213.00
		2012-13	(10,000.00)
	Separate Girls Toilet	2014-15	4,88,066.20
		2013-14	-
		2012-13	1,33,557.00
22.19	Drinking Water Facility (for urban area only)	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
22.20	Boundary Wall	2013-14	864.44
		2012-13	9,90,357.75
			-
22.21	Electrification		-
22.22	Office-cum-store-cum-Head Teacher's room (Primary)	2014-15	-
		2013-14	136.15
		2012-13	-
			-
			-
22.23	Office-cum-store-cum-Head Teacher's room (Upper Primary)	2013-14	0.75
22.32	Furniture for Govt. UPS (per child)	2013-14	(228.00)
		2012-13	-
		2011-12	-
		2010-11	-
22.33	Major Repairs for Primary School	2015-16	1,97,89,537.40
		2014-15	710.00
		2013-14	-
		2012-13	-
		2011-12	-
			14,10,000.00
22.34	Major Repairs for Upper Primary School	2015-16	95,86,206.00
		2014-15	-
		2013-14	-
		2012-13	1,000.00
		2011-12	-
			-
			-
22.35	Others	2013-14	-
		2012-13	-
		2002-03	-
			-
			-
	<b>Sub Total</b>		<b>48,17,69,321.53</b>



**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
VI	<b>PROJECT MANAGEMENT COST</b>		-
24	Management		-
24.01	Management up to 3.5%		-
	(a) Project Management and MIS	2015-16	96,511.97
		2014-15	(2,329.00)
		2013-14	-
		2012-13	-
		2011-12	-
		2010-11	-
	(b) Training of Educational Administrators	2012-13	15,000.00
	(c) School Mapping and Social Mapping		-
	<b>STATE COMPONENT (REMS)</b>		8,61,100.00
	<b>Sub Total</b>		<b>9,70,282.97</b>
24.02	Learning Enhancement Prog. (LEP) (up to 2%)	2014-15	4,25,960.00
		2013-14	25,570.00
		2012-13	1,252.00





**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16**

Sr.No.	Grant Head	Grant Financial Year	TOTAL
		2010-11	-
		2009-10	-
24.03	Community Mobilization activities (up to 0.5%)	2015-16	-
		2013-14	700.00
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
	<b>Sub Total</b>		<b>4,53,482.00</b>
	Interest Recoverable from SMCs	2015-16	1,36,83,951.21
		2014-15	35,76,349.52
		2013-14	4,38,071.50
		2012-13	-
		2011-12	-
		2010-11	-
		2009-10	-
		2008-09	-
			-
			-
	Remedial Coaching	2013-14	-
		2012-13	(5,400.00)
		2011-12	-
		2010-11	-
		2009-10	-
		2008-09	-
			-
			-
	Interest Recoverable from Blocks	2015-16	82,27,973.57
		2014-15	1,74,664.09
		2013-14	-
	Interest Recoverable from DIET	2015-16	3,73,476.24
		2014-15	73.90
		2013-14	-
		2012-13	-
		2011-12	-
	Vipindeep Singh	2011-12	75,000.00
	Interest from VEDC	2015-16	9,87,424.79
		2014-15	8,45,389.46
	Interest Recoverable from GISTC	2014-15	5,546.00
	Harjit Singh BPEO Ldh.3 (Interest)	2013-14	-
		2012-13	-
		2011-12	-
		2010-11	41,613.00
			-
	Loans & Advances to Staff/Others	2015-16	-
			-
			-
			-
	PSEB(punjab school education board)	2011-12	-
	<b>Sub Total</b>		<b>2,84,24,133.28</b>
	<b>STATE SSA TOTAL</b>		<b>56,09,84,227.51</b>
26	<b>NPEGEL</b>		-
	<b>Total NPEGEL</b>		-
	Loans & Advances to Staff/Others SPO		5,73,31,147.81
	<b>TOTAL</b>		<b>61,83,15,375.32</b>

*Gurjit Singh*  
**Additional State Project Director**  
 (GURJIT SINGH)  
 Sarva Shiksha Abhiyan Authority  
 Punjab,

*Pradeep Aggarwal*  
 (PRADEEP AGGARWAL)  
 STATE PROJECT DIRECTOR  
 Sarva Shiksha Abhiyan Authority  
 Punjab

AS PER OUR REPORT OF EVEN DATE  
 FOR JASMINDER SINGH & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FIRM R.NO. 016192N

*Jasminder Singh*  
 (CA. JASMINDER SINGH)  
 PARTNER  
 JASMINDER SINGH & ASSOCIATES  
 FIRM R.NO. 016192N  
 LUDHIANA

PLACE: LUDHIANA  
 DATE: 23.09.2016

**SCHEDULE-II**  
**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

**FIXED ASSETS FOR THE YEAR ENDING 31ST MARCH 2016**

PARTICULARS	OFFICE EQUIPMENTS		FURNITURES & FIXTURES		COMPUTERS & ACCESSORIES	
	Opening Balance as on 01.04.2015	Additions during the year	Closing Balance as on 31.03.2016	Opening Balance as on 01.04.2015	Additions during the year	Closing Balance as on 31.03.2016
SPO						
Amritsar	74,83,921.00	3,24,136.00	78,08,057.00	62,65,859.00	1,89,36,054.56	2,00,29,665.56
Barnala	16,92,645.00	-	16,92,645.00	1,78,008.00	57,17,896.00	57,17,896.00
Bathinda	4,82,941.00	1,010.00	4,83,951.00	1,58,310.00	15,54,051.00	15,70,851.00
Faridkot	5,64,868.50	-	5,64,868.50	2,65,854.00	28,74,646.00	29,14,646.00
Fatehgarh	7,21,288.00	-	7,21,288.00	2,74,904.00	19,93,139.00	19,93,139.00
Fazilka	6,98,240.00	-	6,98,240.00	2,87,820.00	30,98,787.00	30,98,787.00
Ferozpur	8,371.00	-	8,371.00	2,81,434.00	4,15,270.00	4,15,270.00
Gurdaspur	13,25,036.00	-	13,25,036.00	3,54,009.40	70,30,589.00	70,61,429.00
Hoshiarpur	16,87,149.00	-	16,87,149.00	3,03,086.00	92,78,462.00	92,78,462.00
Jalandhar	14,24,098.00	-	14,24,098.00	2,30,024.00	79,24,435.00	79,67,335.00
Kapurthala	16,98,254.00	-	16,98,254.00	1,95,273.00	62,98,675.00	62,98,675.00
Ludhiana	7,95,891.50	-	7,95,891.50	3,95,615.00	38,34,778.00	38,34,778.00
Mansa	16,92,057.00	2,59,753.00	19,51,810.00	5,17,116.00	63,90,399.00	64,38,099.00
Moga	8,74,263.00	20,080.00	8,94,343.00	4,56,382.00	24,61,479.00	24,61,479.00
Mohali	7,64,073.00	-	7,64,073.00	2,25,569.00	25,53,222.00	25,93,222.00
Muktsar	5,98,219.00	-	5,98,219.00	6,04,008.00	33,62,565.00	34,02,565.00
Nawansher	23,97,552.00	3,883.00	23,97,552.00	1,99,624.00	7,42,538.00	7,42,538.00
Pathankot	12,56,457.00	-	12,56,457.00	2,21,323.00	36,12,026.00	36,12,026.00
Patiala	8,371.00	-	8,371.00	1,99,624.00	7,42,538.00	7,42,538.00
Ropar	5,09,305.20	-	5,09,305.20	2,88,129.00	4,09,220.00	4,09,220.00
Sangrur	9,58,047.60	-	9,58,047.60	14,68,544.00	63,37,207.00	63,37,207.00
Taran Taran	10,46,345.00	-	10,46,345.00	4,94,054.00	40,21,898.00	40,21,898.00
	7,14,959.00	6,120.00	7,21,079.00	2,11,726.00	44,17,634.00	44,17,634.00
<b>TOTAL</b>	<b>2,94,02,351.80</b>	<b>6,14,982.00</b>	<b>3,00,17,333.80</b>	<b>1,41,21,315.40</b>	<b>10,65,33,723.56</b>	<b>10,78,92,374.56</b>

*(Signature)*  
**AS PER OUR REPORT OF EVEN DATE**  
**FOR JASMINDEER SINGH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM R. NO. 016192N**

**(PRADEEP AGGARWAL)**  
**STATE PROJECT DIRECTOR**  
**State Project Director**  
**Sarva Shiksha Abhiyan Authority**



PLACE: LUDHIANA  
DATE: 23.09.2016





**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

As on 31st March 2016

**CURRENT LIABILITIES**

**SCHEDULE "I"**

Sr.No.	PARTICULARS		AMOUNT
1	<b>SPO</b>		
	CTE Exam A/c	4,988.00	
	EMD	12,95,599.00	
	EMD (Balaji Trading Co.)	6,000.00	
	EMD ( Copier Plus)	6,000.00	
	EMD (Luxmi Enterprises)	6,000.00	
	EMD (Mittal Traders & Co. )	6,000.00	
	EMD (Parkash Solution)	6,000.00	
	EMD (CSM TECHNOLOY)	2,00,000.00	
	EMD (CMRSDP)	14,000.00	
	EMD (Suresh & Co.)	6,000.00	
	EMD (Pawan Bajaj Service Provider)	5,35,000.00	
	EMD (S L Bajaj)	5,35,000.00	
	EMD (SS Services)	5,35,000.00	
	EMD (Umang Printers)	1,56,000.00	
	Loan From PEDB	-	
	Performance Security	15,050.00	
	Performance Security (Balaji Trading & Co.)	24,000.00	
	Performance Security (CMRSDP)	54,960.00	
	Performance Security (Copier Plus)	24,000.00	
	Performance Security (Jai Offset Printer)	43,487.00	
	Performance Security (Jasminder Singh & Associates)	38,430.00	
	Salary of Teachers (10.09 Pry Teacher- Contractual)	73,68,16,800.00	
	Audit Fees Payable	6,43,701.00	
	Sanitary Security	2,53,800.00	
	Text Books Payable	9,18,79,270.00	
	Advance from KGBV(received directly form bathinda in SSA account	11,27,178.00	
			<b>83,42,32,263.00</b>
2	<b>Districts</b>		
	Amritsar	6,99,19,341.00	
	Barnala	2,24,21,024.00	
	Bathinda	3,54,91,153.00	
	Faridkot	2,03,30,325.00	
	Fatehgarh	4,19,14,795.00	
	Fazilka	5,59,90,028.00	
	Ferozpur	4,34,22,369.00	
	Gurdaspur	8,58,07,952.00	
	Hoshiarpur	8,14,97,238.00	
	Jalandhar	2,91,49,038.00	



**CURRENT LIABILITIES****SCHEDULE "I"**


Sr.No.	PARTICULARS		AMOUNT
	Kapurthala	2,57,76,773.00	
	Ludhiana	7,70,50,360.00	
	Mansa	3,23,94,409.00	
	Moga	2,25,40,601.00	
	Mohali	3,79,33,556.00	
	Muktsar	4,66,87,100.00	
	Nawansher	2,36,48,852.00	
	Pathankot	3,10,44,347.00	
	Patiala	5,60,95,354.00	
	Ropar	2,53,28,445.00	
	Sangrur	5,96,87,353.00	
	Taran Taran	44,100.00	92,41,74,513.00
	<b>TOTAL</b>		<b>1,75,84,06,776.00</b>

  
 (GURNAM SINGH)  
 Additional State Project Director  
 State Shiksha Abhiyan Authority  
 Punjab,

  
 (PRADEEP AGGARWAL)  
 STATE PROJECT DIRECTOR  
 State Shiksha Abhiyan Authority  
 Punjab

AS PER OUR REPORT OF EVEN DATE  
 FOR JASMINDER SINGH & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FIRM R.NO. 016192N

PLACE: LUDHIANA  
 DATE: 30.09.2016

  
 (CA. JASMINDER SINGH )  
 PARTNER

**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**

As on 31st March 2016

**Grant Receivable by District Offices**

**Schedule- III**

Particulars	Amount(Rs.)
Amritsar	6,98,26,341.00
Barnala	2,24,06,324.00
Bathinda	3,54,52,053.00
Faridkot	2,02,96,125.00
Fatehgarh	4,18,75,695.00
Fazilka	5,59,50,828.00
Ferozpur	4,33,58,769.00
Gurdaspur	8,57,19,852.00
Hoshiarpur	8,01,46,569.00
Jalandhar	2,90,46,238.00
Kapurthala	2,57,27,873.00
Ludhiana	7,69,47,560.00
Mansa	3,23,60,209.00
Moga	2,25,01,501.00
Mohali	3,78,94,356.00
Muktsar	4,66,48,000.00
Nawansher	2,34,69,542.00
Pathankot	3,10,14,947.00
Patiala	5,60,21,954.00
Ropar	2,52,79,545.00
Sangrur	5,96,23,753.00
Taran Taran	-
	92,15,68,034.00

  
(GURJIT SINGH)  
Additional State Project Director  
Sarva Shiksha Abhiyan Authority  
Punjab,  
ADD. STATE PROJECT DIRECTOR

  
(PRADEEP AGGARWAL)  
STATE PROJECT DIRECTOR  
State Project Director  
Sarva Shiksha Abhiyan Authority  
Punjab

AS PER OUR REPORT OF EVEN DATE  
FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM R.NO. 016192N

PLACE: LUDHIANA  
DATE: 23.09.2016

(CA. JASMINDER SINGH )  
PARTNER



**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB**  
Bank Reconciliation Statement as on 31.03.2016

Schedule- VI

Balance as per Cash Book			Amount(Rs.)	Amount(Rs.)
A/c NO	Bank Name and Address	Purpose		
65076743229	SBOP	Recruitment	19,68,461.00	
915010040565084	Axis Bank- Sector 35	Online EPF Credit	24.00	
909020041560543	Axis Bank- Sector 35	E-Tendering	23,95,963.85	
00351450000121	HDFC Sector 35	Recruitment	4,57,520.48	
10506614887	SBI (All)	Main Cash Book	11,05,22,602.26	
	Total		11,53,44,571.59	11,53,44,571.59
Add	Cheque Issued but not Presented for payment			2,86,434.00
Less	Cheque Deposited but not Credited in Bank			27,486.00
Balance as per bank Statements				
A/c NO	Bank Name and Address	Purpose		
10506614887	SBI-Sector 7	Main Cash Book	11,07,81,550.26	
00351450000121	HDFC- Sector 35	Recruitment	4,57,520.48	
915010040565084	Axis Bank- Sector 35	Online EPF Credit	23,95,963.85	
65076743229	SBOP- Sector 34	Recruitment	19,68,461.00	
909020041560543	Axis Bank- Sector 35	E-Tendering	24.00	
	Total		11,56,03,519.59	11,56,03,519.59

**Details**

Cheque Issued but not Presented for payment				
Cheque No.	Party Name	Date of Cheque Issued	Amount	Date of Clearance
575913	Tata Tele Service	4.03.2016	6,870.00	18.04.2016
575920	License Fee	10.03.2016	11,500.00	08.04.2016
575924	Tata Tele Service	31.03.2016	855.00	11.04.2016
575929	Printing Press	31.03.2016	2,37,851.00	07.04.2016
575927	Tata Tele Service	31.03.2016	855.00	04.04.2016
575925	Quardrant teeventures	31.03.2016	16,833.00	04.04.2016
575926	Tata Tele Service	31.03.2016	6,870.00	18.04.2016
RTGS	DEO's		4,800.00	05.04.2016
			2,86,434.00	

Cheque Deposited but not Credited in Bank				
Cheque No.	Party Name	Date of Cheque Issued	Amount	Date of Clearance
454600	Sh. Gurmeet kumar	07.12.2015	26,886.00	03.06.2016
137514	Sh. Subhash Chander Mahajan	31.03.2016	600.00	06.04.2016
			27,486.00	

*(GURUTT SINGH)*  
Additional State Project Director  
Sarva Shiksha Abhiyan Authority  
ADD. STATE PROJECT DIRECTOR  
Punjab,

*(PRADEEP AGARWAL)*  
STATE PROJECT DIRECTOR  
State Project Director  
Sarva Shiksha Abhiyan Authority  
Punjab

AS PER OUR REPORT OF EVEN DATE  
FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM R.NO. 016192N

PLACE: LUDHIANA  
DATE: 23.09.2016

*(CA. JASMINDER SINGH)*  
PARTNER

## NOTES TO ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

1. With regards to the receipt of grants at BPEO'S no accountability was observed on account of the utilization of the same. However, it was also observed, that the aforementioned responsibility has been delegated to the officials constituting the school Committee. The same is not acceptable on the part of the block officials.
2. During our visit at BPEO's, it has been noticed that there is a serious irregularity in the internal control system of block level. Respective Heads of Civil Grant, STR, Free Text Books do not maintain any records at district level to support respective expenditures at Block & School Level.
3. The Accounts are prepared on historical cost convention on going concern basis. The significant accounting policies are as stated below:-
  - i) Incomes & Expenditures are recorded on Cash Basis.
  - ii) Depreciation has not been provided on Fixed Assets.
  - iii) Expenditure which are of Capital Nature, are capitalized at cost which comprises of Purchase Price and any directly attributable cost of bringing the assets to its working condition for the intended use.
  - iv) The utilization of grants have been shown as expenditure under Income&Expenditure account and remaining unutilized portion of the grants disbursed have been shown as 'Unutilized Advances'
  - v) All material known Liabilities have been provided on basis of available information/estimates.
4. The following books of account, records have been maintained as required in the manual of financial Management and procurement:
  - i) Register of advances for the funds released to District Levels.
  - ii) Maintenance of Ledgers at school level was not prepared.
  - iii) Entries made in Stock Registers/Fixed Assets Register are not updated.
  - iv) Register of advances at District/Block offices for the funds released to the Sub-District levels and SMC's.
  - v) Supervisor Engineer's certificate with expenditure statements has not been taken after the completion of civil works and even where they are collected they were in- appropriate.
  - vi) There is no proper maintenance of records, which may describe the receipts as well as disbursements, with regards to the text books.
  - vii) Proper procedure has not been followed for the purchase of Raw Material for construction of Civil Works at school Level.
  - viii) Quotations have not been received through Post.
5. It had been observed that TDS is not deducted properly. As per Section-192 of the Income Tax Act, 1961 TDS should be deducted from salary on monthly basis and the same should be deposited by the 7<sup>th</sup> of next month. But at block level, it was noticed that TDS is deducted on Quarterly basis rather than on monthly basis.





6. Some amounts out of unutilized balance of recurring grants relating to previous financial years have been utilized in the current year and the same has been shown as expenditure against specific component with special mention of the relevant year.
7. Intra Component and Inter Component re-appropriation are made without specifically approval of the competent authority (at below head office level).
8. The following Loans & Advances related to below mentioned parties/persons were standing at SPO level from a long period & were not realized at the SPO levels in the financial years:-

PARTICULARS		AMOUNT
Advance Recoverable From Emplpyoees		10,054.20
Amanjot Kaur (DM)		7,500.00
Cheif Engineer PSEB		50,00,000.00
Composite Regional Centre, Sundernagar		1,57,100.00
Computer Aided Learning		2,66,00,000.00
DEO(EE) Amritsar		93,000.00
DEO (EE) Barnala		14,700.00
DEO (EE) Bathinda		39,100.00
DEO (EE) Faridkot		34,200.00
DEO (EE) Fatehgarh Sahib		39,100.00
DEO (EE) Fazilka		39,200.00
DEO (EE) Ferozpur		63,600.00
DEO (EE), Gurdaspur		88,100.00
DEO (EE), Hoshiarpur		1,02,800.00
DEO (EE), Jalandhar		1,02,800.00
DEO (EE), Kapurthala		48,900.00
DEO (EE), Ludhiana		1,02,800.00
DEO (EE), Mansa		34,200.00
DEO (EE) Moga		39,100.00
DEO (EE), Mohali		39,200.00
DEO (EE), Mukatsar		39,100.00
DEO (EE), Nawanshehr		48,900.00
DEO EE, Pathankot		29,400.00
DEO EE, Patiala		73,400.00
DEO EE, Ropar		48,900.00





DEO EE,Sangrur		63,600.00
DEO EE,Tarantaran		44,100.00
Director SCERT Punjab,Chandigarh		27,46,826.00
Dy. Director State Science Institute Punjab		1,57,675.00
Gurmeet Kumar (ASPD)		1,60,114.00
Harpuneet Kaur AM (Internal Audit)		8,000.00
ICT Project		2,01,614.00
Kap Utility Services		12,000.00
Mrs. Neeru Jindal		540.00
M/s Punjab Information & Comm. Tech Corp. Ltd.		3,98,720.00
PA to Principal Secretary School Education		3,000.00
Priya Salony		3,000.00
Ravinderpal Singh (Care Taker)		13,300.00
Registrar,Punjabi University Patiala		4,80,000.00
Sanjeev Kumar (Caretaker)		1,060.00
State Commission for Protection of Child Right		10,13,000.00
Tejinder Singh		10,700.00
The Cheif Engineer PUDA		2,911.00
Yashpal Sharma(Driver)		3,000.00
Funds in transit		1,91,12,833.61
<b>TOTAL AMOUNT</b>		<b>5,73,31,147.81</b>

9. Advances given to employees of SSA are not adjusted within the stipulated time and no interest is recovered from the employees as per SSA manual.
10. The figures are grouped component wise where separate figures for each sub-component were not available (Eg. Project management cost). Similarly, the opening balances of the previous year have been put into new sub-components identical with old ones.
11. As per the instruction from Head Office, cash withdrawals or holding of cash or cheques issued to persons other than head teachers or secretary is not allowed. But during our visit to various schools, it has been observed that cash withdrawals or holding of cash or cheques issued to persons other than head teacher or secretary was done on a regular basis.
12. Ledgers are not being updated regularly at block level and thus, we are not able to verify each transaction at block level.



13. Bank Reconciliation Statements at School Levels have been prepared in an inappropriate manner.
14. Schedules I to IV form an integral part of the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account.
15. Civil Grants should be disbursed in two instalments i.e. in proportion of 75:25. But the practice is not being followed in some districts.
16. As per Head office Instructions, the Limit for Electricity and Telephone Bill is fixed at Rs. 700 and Rs. 1200 respectively but payments are made exceeding the aforesaid Limits.
17. TDS is being deducted on Total amount including Service Tax. As per **Circular No. 01/2014 dated 13.01.2014** Issued by Income Tax Department, TDS should be deducted on Assessable amount only.
18. TA bills are paid without obtaining supporting documents in some districts. District wise details are attached.
19. Expenses & Incomes are considered on Cash basis.
20. The utilisation of grants have been shown as expenditures under income & expenditure account and remaining unutilised portion of grants disbursed have been shown as 'Unutilised Advances'.

  
 (GURDIT SINGH) Additional State Project Director  
 Sarva Shiksha Abhiyan Authority  
 Punjab,  
 ADDITIONAL STATE PROJECT DIRECTOR

  
 (PRADEEP AGRAWAL)  
 Sarva Shiksha Abhiyan Authority  
 Punjab,  
 STATE PROJECT DIRECTOR

PLACE: LUDHIANA  
 DATED: 23.09.2016

FOR JASMINDER SINGH & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FIRM REG. NO. 016192N

  
 (CA. JASMINDER SINGH)  
 PARTNER  
 MEM. No. 096895



# REPLY OF OUTSTANDING STATUTORY AUDIT PARAS FOR THE FY 2009-10

<b>Observation by Statutory Auditors</b>	<b>Office reply</b>	<b>Comments of Auditors</b>										
<p>As expenditure of Rs.837.18 lacs has been shown under the activity head-others (includes Fixed Asset) in FMR-III. Since no such activity has been approved by PAB in the AWP &amp; B for the year 2009-10, the expenditure of Rs.837.18 lacs is not acceptable under SSA. However expenditure incurred on fixed assets for which approval of PAB exists in the activities which have been specifically approved by PAB in the AWP &amp; B for the year 2009-10 is required to be shown in the related activity head and not separately for fixed assets. The position may be reviewed, discrepancy, if any, rectified and revised FMR-111 &amp; Consolidated Annual Financial Statement furnished..</p>	<p>Out of this amount Rs.719.51375 relates to fixed assets &amp; has been correctly shown in the schedule of fixed assets in the balance sheet. The amount of Rs.109.39647 has been deposited in treasury by the Districts against BRP Salary. Out of balance amount, an amount of Rs 0.08400 relates to CTE exam and an amount of Rs.2.80380 relates to telephone grant and Rs.4.75000 relates to Tarantaran District but expenditure booked in the balance sheet of Amritsar (Tarantaran was previously part of Amritsar District) an amount of Rs.0.53000/- wrongly booked but later on written off.</p>	<p>As detail provided by SSA Officials, Punjab the amount of Rs. 719.51375 had been spent for purchase of Fixed asset. This amount (Expenditure) is part of Project Management Cost. So the same amount was shown separately in FMR of F/Y 2009-10 and not under Project Management. Cost. This point may be dropped. Further Bills for expenditure out the same has not been provided to us for verification.</p>										
<p>3. An expenditure of Rs 29602.60 lakhs has been certified in the UC whereas the actual expenditure under SSA as per the income &amp; expenditure Account is Rs.28759.12 lakhs. The difference of Rs.843.48 Lakhs need to be clarified &amp; activity-wise details furnished.</p>	<p>The figure tallies and there is no difference</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">Expenditure As per UC- As per Balancesheet (income &amp; expenditure):-</td> <td style="text-align: right;">2,96,02,60,271.00</td> </tr> <tr> <td style="text-align: right;">(+ ) Additions in fixed Assets</td> <td style="text-align: right;">7,19,51,375.00</td> </tr> <tr> <td style="text-align: right;">:-</td> <td style="text-align: right;">-----</td> </tr> <tr> <td style="text-align: right;"><b>TOTAL</b></td> <td style="text-align: right;"><b>2,96,02,60,271.00</b></td> </tr> <tr> <td></td> <td style="text-align: right;">-----</td> </tr> </table> <p>Hence the figure tallies. Para may please be dropped.</p>	Expenditure As per UC- As per Balancesheet (income & expenditure):-	2,96,02,60,271.00	(+ ) Additions in fixed Assets	7,19,51,375.00	:-	-----	<b>TOTAL</b>	<b>2,96,02,60,271.00</b>		-----	<p>As per Detail provided to us same has been complied and may be dropped.</p>
Expenditure As per UC- As per Balancesheet (income & expenditure):-	2,96,02,60,271.00											
(+ ) Additions in fixed Assets	7,19,51,375.00											
:-	-----											
<b>TOTAL</b>	<b>2,96,02,60,271.00</b>											
	-----											





# REPLY OF OUTSTANDING STATUTORY AUDIT PARAS

## FOR THE FY 2010-11

<b>Observation by Statutory Auditors</b>	<b>Office reply</b>	<b>Comments by Statutory Auditors</b>
<p>7. The Auditor has issued disclaimer of opinion in the context of his comments in para 2 of the report which are:</p> <p>(a) (i) Un-accounted funds of Rs. 13.81 crores as on 1.4.2010 and Rs. 0.13 lakhs as on 31.03.2011 in Allahabad Bank Account in the name of Deputy State Project Director, SSA Authority Punjab.</p>	<p>(i) Account No. 5001530955 in Allahabad bank in the name of Deputy State Project Director is non-SSA ACCOUNT. The account was being operated by Deputy State Project Director for making the monthly payments of printing.</p> <p style="padding-left: 40px;">Regarding unaccounted funds of Rs.13.81 crore as on 1/4/2010, it is stated that out of this amount Rs.13 crore was wrongly transferred by bank in this account when the amounts was required to be transferred to PICTES account. However the amount of Rs.13 crore was back transferred to PICTES account on 6/4/2010</p> <p style="padding-left: 40px;">Amount transferred from SSA account to this account for printing of monthly papers have duly been accounted for in the accounts of SSA for the year 2009-10 (relevant pages of tally accounts is enclosed).</p> <p style="padding-left: 40px;">This account is non-ssa account &amp; not relate to SSA. Para may be dropped.</p>	<p>Reply submitted by the Management SSA Authority Officials satisfactorily explained &amp; verified. Para may be dropped.</p>
<p>(C) Verification of Fixed Assets annually is not done.</p>	<p>Instructions have already been issued to properly maintain fixed asset register as per rules &amp; conduct the physical verification annually.</p>	<p>During the F/Y 2015-16, SSA Authority Punjab has issued instructions for verification of Fixed Assets through letter no. SSA/FIN/2016-17/201611815 dated 11.08.2016. Para may be dropped.</p>



<p>(c) Fixed Assets Register is not maintained.</p>	<p>Instructions have already been issued to properly maintain fixed asset register as per rules &amp; conduct the physical verification annually.</p>	<p>During the F/Y 2015-16, SSA Authority Punjab has issued instructions for verification of Fixed Assets through letter no. SSA/FIN/2016-17/201611815 dated 11.08.2016. para may be dropped.</p>
<p>(i) There is no effective financial internal control at any level. Civil Works grants are shown as utilized without any supervisor engineer's certificate for the completion of Civil Works.</p>	<p>Regarding this observation Civil works section of this office have been advised to ensure the compliance of this observation.</p>	<p>This point has been carry forward in Notes to Accounts of F/Y 2015-16. This Para may be dropped from here.</p>



# REPLY OF OUSTANDING STATUTORY AUDIT PARAS FOR THE FY 2011-12

Observation by Statutory Auditors	Office reply	Comments by Statutory Auditors
5. Payments made to M/s Everon Project Consultants Ltd. amounting to Rs.40.61 lacs.	Payment has been made against supervision cost under civil works.	As per Audit Report of F/Y 2011-12 Completion Certificates required but same has not been submitted by M/s Everon Project Consultants Ltd. Till date.
6. Allocation of expenditure to the Districts without any supportive details and sub component details thereof.	All the details on the basis of which the expenditure has been allocated to the Districts are available with the component heads.	This practice has not been followed during our period of audit. So this point may be dropped.
8.The Society has not maintained proper records to show full particulars including quantitative details and situation of fixed assets and inventories. In the absence of proper records, physical verification of fixed assets and inventories is also not carried out by the Management during the year.	Asset register are being maintained by all the Districts & being updated periodically.	During the F/Y 2015-16, SSA Authority Punjab has issued instructions for verification of Fixed Assets through letter no. SSA/FIN/2016-17/201611815 dated 11.08.2016. Para may be dropped.
17 (D) Advances given to employees of SSA are not adjusted within the stipulated time and no interest is recovered from the employees as per SSA manual.	Advances to the employees are given for the outstation tours/inspection work or for any other petty expenditure for the office. Hence the expenditure incurred by the employees on immediately receipt of advances. However due to procedural process its adjustment takes some time. Here it is also submitted that all the recoverable advance have already been adjusted.	This para may be dropped from here as same has been brought forward in Audit Report for the F/Y 2015-16.





# REPLY OF OUSTANDING STATUTORY AUDIT PARAS

## FOR THE FY 2012-13

<b>Observation by Statutory Auditors</b>	<b>Office reply</b>	<b>Comments by Statutory Auditors</b>
<p>iii. Compliance of previous year audit observations at S. No. 5, 6 of Audit Report 2011-2012 have remained un-complied and similar objections have been raised in this year Audit Report also.</p> <p>5. Payments made to M/s Everon Project Consultants Ltd. amounting to Rs.40.61 lac</p> <p>6. Allocation of expenditure to the Districts without any supportive details and sub component details thereof.</p>	<p>5. Payment has been made against supervision cost under civil works.</p> <p>6. All the details on the basis of which the expenditure has been allocated to the Districts are available with the component heads.</p>	<p>As per Audit Report of F/Y 2011-12 Completion Certificates required but same has not been submitted by M/s Everon Project Consultants Ltd. Till date.</p> <p>The same has been complied with during the F/Y 2015-16. So this point may be dropped.</p>
<p>16. xii) No physical verification of assets credited out of SSA funds is carried out. Fixed assets registers are not prepared and updated regularly. So whether all the fixed assets acquired with SSA funds are intact and existing cannot be verified.</p>		<p>During the F/Y 2015-16, SSA Authority Punjab has issued instructions for verification of Fixed Assets through letter no. SSA/FIN/2016-17/201611815 dated 11.08.2016. Para may be dropped.</p>
<ul style="list-style-type: none"> <li>Note No. 13 regarding booking of expenditure of Rs.1,31,500/- without any bills.</li> </ul>	<p>It is certified that vouchers are available in District Mohali and SPO office have adjusted the expenditure on the basis of UC.</p>	<p>The Required Documents not provided to us. This point will continue.</p>



# REPLY OF OUTSTANDING STATUTORY AUDIT

## PARAS FOR THE FY 2013-14

Observation by Statutory Auditors	Office reply	Comments by Statutory Auditors
<p>1. With regards to the receipt of grants at Block level, no accountability was observed on the part of the BPO, or other, concerned officials on account of the verification/utilization of the same. However, it was also observed, that the aforementioned responsibility had been delegated, to the officials constituting the school committee. The same is not acceptable on the part of the block officials.</p> <p>1. During our visit at block level, it had been noticed that there is a serious irregularity in the internal control system of block level. Respective Components head of STR &amp; Civil Grant does not maintain any records at block level which justify the expenditure of school level.</p>	<p>Block officials are equally responsible for the proper utilization of funds at school level as the accountants have been appointed at block level to ensure the proper utilization and maintenance of accounts of schools.</p> <p>Respective activity heads at head office level are being directed to issue proper instructions in this regard.</p>	<p>Reply submitted by the Management SSA Authority Officials satisfactorily explained &amp; verified. Para may be dropped.</p> <p>For the SSA Authority, Punjab has issued the Instructions through letter for compliance of the same. Para may be dropped.</p>
<p>2. The accounts are prepared on historical cost convention on going concern basis. The significant accounting policies are as stated below:-</p> <p>i) Expenditure which are of Capital Nature, are capitalized at a cost which comprises of purchase price, levies and any directly</p>	<p>The spirit of accounts being maintained by SSA is on accrual basis as the expenditure relating to the year is booked in the same year in which it become done by passing</p>	<p>SSA Authority, Punjab is following accrual basis of accounting to the some extent during the current period of audit. So this para may be dropped.</p>





attributable cost of bringing the assets to its working condition for the intended use.	adjustment entries. Para may please be dropped.	
ii) Expenses and income are considered on Cash basis.	Assets are being created out of Grants-in-aid. Action is as per rules. Hence para may be dropped.	This para may be dropped from here as same has been brought forward in Audit Report for the F/Y 2015-16.
iii) The depreciation on fixed assets has not been provided as the assets are acquired from grants received by the authority.	Expenditure is being booked as per rules. Para may be dropped.	This para may be dropped from here as same has been brought forward in Audit Report for the F/Y 2015-16.
iv) The utilization of grants have been shown as expenditures under Income & Expenditure account and remaining unutilized portion of the grants disbursed have been shown as 'Unutilized Advances'.	This is being done as per rules. Hence needs no comments.	This para may be dropped from here as same has been brought forward in Audit Report for the F/Y 2015-16.
v) All material known liabilities have been provided for on basis of available information/estimates.	Need, no comments as action is as per rules.	This para may be dropped from here as same has been brought forward in Audit Report for the F/Y 2015-16.
<b>3.</b> The following books of account, records have not been maintained as required in the Manual on Financial Management and Procurement:		
i) Register of advances for the funds released to the District levels.	Need, no comments	At District Level Record of Advances Disbursed to below level maintained in Tally software.
ii) Maintenance of ledgers at school level was not prepared.	Necessary directions have been issued to the concerned offices	As SPO Officials, Directions through letter no.SSA/FIN/2014-15 dated 09.03.2015.has been issued for compliance of the same
iii) Entries made in Stock registers/Fixed Assets Register		





are not updated.	iv) Register of Advances at District/Block offices for the funds released to the Sub-District levels and SMCs.		
v) Supervisor Engineer's certificate with expenditure statements have not been taken after the completion of civil works. And even where they are collected they were in-appropriate.	ASPD (CW) is being instructed to check the same	This para may be dropped from here as same has been brought forward in Audit Report for the F/Y 2015-16.	
vi) There is no proper maintenance of records, which may describe the receipts as well as disbursements, with regards to the text books.	ASPD (TB) is being instructed to issue instructions in this regard and ensure that proper record is maintained at all levels	We have not satisfied with the record available regarding text books. So the same para will continue.	
4. It had been observed that TDS is not deducted properly. As per Section-192 of the Income Tax act, 1961 TDS should be deducted from salary on monthly basis and the same should be deposited by the 7th of next month. But at block level, it was noticed that TDS is deducted & deposited on Quarterly basis rather than on monthly basis.	TDS is properly deducted and deposited on timely basis.	This para may be dropped from here as same has been brought forward in Audit Report for the F/Y 2015-16.	
5. Intra Component and Inter Component re-appropriation are made without specifically approval of the competent authority (at below head office level). In addition to it, Inter District transfer has been made without any approval of the competent authority.	Now no such transfer has been done. Para may please be dropped.	The same practice is not continued during the F.Y.2015-16 so this Para may be dropped,	



<p>6. Grant Amount Rs.15,80,572.00 has been included in the financial statement which is related to non SSA Fund.</p>	<p>That amount has been adjusted in FY 2014-15</p>	<p>As mentioned by SSA Officials, Punjab same has been adjusted in F/Y 2014-15.</p>												
<p>7. The internal audit system is not adequate and commensurate with the size and nature of the activities of the SSA. The funds released to various sub implementing agencies are never audited in the context of proper accounting being done by the concerned officials</p>	<p>Proper internal control system is in place under SSA. All the Districts have been divided into three zones i.e. Amritsar zone, Ferozpur zone, Ludhiana zone. Year wise Internal Audit schedule is as under:-</p> <table border="1" data-bbox="438 802 598 1417"> <thead> <tr> <th>S.n o.</th> <th>Level</th> <th>Conducted on</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>SPO</td> <td>Yearly basis</td> </tr> <tr> <td>2</td> <td>DPO</td> <td>Quarterly basis</td> </tr> <tr> <td>3</td> <td>Blocks</td> <td>Yearly basis</td> </tr> </tbody> </table> <p>Internal Audit upto the year 2015-16 has already been completed and observations have been conveyed to the concerned .So there is proper internal Audit System. Para may please be dropped.</p>	S.n o.	Level	Conducted on	1	SPO	Yearly basis	2	DPO	Quarterly basis	3	Blocks	Yearly basis	<p>Reply submitted by the Management SSA Authority Officials satisfactorily explained &amp; verified. Para may be dropped.</p>
S.n o.	Level	Conducted on												
1	SPO	Yearly basis												
2	DPO	Quarterly basis												
3	Blocks	Yearly basis												



**Annotated reply to Audit Observations raised by the Statutory Auditors on the accounts of SSA for the year 2014-15.**

**Brief details of the Action taken**

**Comments of Auditors**

Sr. NO	The Notes on Accounts discloses the following which is not as per FMP manual	Comments of Auditors																																																															
5	<p>III. Incomes &amp; Expenditures are recorded on Cash Basis.</p> <p>(VI) Intra Component and Inter Component re-appropriation are made without specifically approval of the competent authority (at below head office level). In addition to it, Inter District transfer has been made without any approval of the competent authority.</p> <p>(VII) Loans &amp; Advances amounting to Rs. 3.03 crore related to 33 parties were standing, at SPO level from a long period &amp; were not realized at the SPO levels in the FY. This includes funds in transit of Rs 26.55 lakhs.</p>	<p>To the some extent (i.e. In salaries &amp; Text book Expenditure) entries are booked on accrued Basis in Current Year i.e. 2015-16.</p> <p>This practice has been not followed during current period of Audit.</p>																																																															
	<p>No such reappropriation has been made during FY 2014-15. Para may be dropped.</p>																																																																
	<p>In this regard latest status is as under:-</p> <table border="1"> <thead> <tr> <th>PARTICULARS</th> <th>AMOUNT</th> <th>Office reply</th> </tr> </thead> <tbody> <tr> <td>Advance Recoverable From Employees</td> <td>10054.20</td> <td>During year 2005 Employee share of EPF was deposited as per legal requirement amounting to Rs 15449.20 Out of which total amount of Rs.5395/- has been recovered from the employees and the balance amount of Rs.10054.20 still remains outstanding and could not be recovered as the employees have left the department. No approval will be taken to write-off the amount.</td> </tr> <tr> <td>Amanjot Kaur (DM)</td> <td>7500.00</td> <td>That amount is outstanding since year 2009-10 This employee has left the department &amp; no dues payable to the employee are pending in this office. So approval will be taken to write-off the amount.</td> </tr> <tr> <td>Amarbir Singh (ASPD)</td> <td>8032.00</td> <td>Advance has been settled in FY 2015-16</td> </tr> <tr> <td>Chief Engineer PSEB</td> <td>5000000.00</td> <td>This amount was given to Punjab School Education Board for the renovation of SSA office during the year 2012-13. The work has been completed, only adjustment of advance is pending which is being done.</td> </tr> <tr> <td>DEO(EE) Amritsar</td> <td>7195.00</td> <td></td> </tr> <tr> <td>DEO(EE) Gurdaspur</td> <td>20000.00</td> <td></td> </tr> <tr> <td>DEO(EE) Mansa</td> <td>6712.00</td> <td></td> </tr> <tr> <td>DEO(EE) Moga</td> <td>10465.00</td> <td></td> </tr> <tr> <td>DEO(EE) Mohali</td> <td>807.00</td> <td></td> </tr> <tr> <td>DEO(EE) Patialkot</td> <td>20000.00</td> <td></td> </tr> <tr> <td>DEO(EE) TT</td> <td>6000.00</td> <td></td> </tr> <tr> <td>Director SCERT Punjab, Chandigarh</td> <td>8650000.00</td> <td>Advance has been settled in FY 2015-16</td> </tr> <tr> <td>Dy. Director State Science Institute</td> <td>160628.00</td> <td>This amount was given to SCERT for State Learning achievement survey, research studies and shifting of SCERT office to Punjab school Education board building. Cheque amounting to Rs.4720370/- has been received in this office vide dated-2/12/2015 and balance amount has been utilized and updated in the accounts of FY 2015-16</td> </tr> <tr> <td>Gurmeet Kaur (Legal)</td> <td>1100.00</td> <td>Settled in FY 2015-16</td> </tr> <tr> <td>Gurmeet Kumar (ASPD)</td> <td>14600.00</td> <td></td> </tr> <tr> <td>Harpreet Singh (ASPD-RMSA)</td> <td>52595.00</td> <td>Settled in the FY 2015-16</td> </tr> <tr> <td>Harpreet Kaur AM (Internal Audit)</td> <td>8000.00</td> <td>That amount is outstanding since year 2009-10. This employee has left the department &amp; no dues payable to the employee are pending in this office. So approval will be taken to write-off the amount.</td> </tr> <tr> <td>ICT Project</td> <td>801614.00</td> <td>Out of this amount refund of Rs.201614/- is to be taken from income tax department and balance amount is an account of wrong booking which will be corrected while finalizing the accounts for the year 2015-16.</td> </tr> <tr> <td>Integrated Education For Disabled (IED- ADVANCE) Kap. Utility Services</td> <td>11581679.70</td> <td>Settled in FY 2015-16</td> </tr> <tr> <td></td> <td>12000.00</td> <td>This amount is recoverable from Kap utility services. An amount of Rs. 46320/- is also payable to the firm. Advance is being adjusted from this amount.</td> </tr> </tbody> </table>	PARTICULARS	AMOUNT	Office reply	Advance Recoverable From Employees	10054.20	During year 2005 Employee share of EPF was deposited as per legal requirement amounting to Rs 15449.20 Out of which total amount of Rs.5395/- has been recovered from the employees and the balance amount of Rs.10054.20 still remains outstanding and could not be recovered as the employees have left the department. No approval will be taken to write-off the amount.	Amanjot Kaur (DM)	7500.00	That amount is outstanding since year 2009-10 This employee has left the department & no dues payable to the employee are pending in this office. So approval will be taken to write-off the amount.	Amarbir Singh (ASPD)	8032.00	Advance has been settled in FY 2015-16	Chief Engineer PSEB	5000000.00	This amount was given to Punjab School Education Board for the renovation of SSA office during the year 2012-13. The work has been completed, only adjustment of advance is pending which is being done.	DEO(EE) Amritsar	7195.00		DEO(EE) Gurdaspur	20000.00		DEO(EE) Mansa	6712.00		DEO(EE) Moga	10465.00		DEO(EE) Mohali	807.00		DEO(EE) Patialkot	20000.00		DEO(EE) TT	6000.00		Director SCERT Punjab, Chandigarh	8650000.00	Advance has been settled in FY 2015-16	Dy. Director State Science Institute	160628.00	This amount was given to SCERT for State Learning achievement survey, research studies and shifting of SCERT office to Punjab school Education board building. Cheque amounting to Rs.4720370/- has been received in this office vide dated-2/12/2015 and balance amount has been utilized and updated in the accounts of FY 2015-16	Gurmeet Kaur (Legal)	1100.00	Settled in FY 2015-16	Gurmeet Kumar (ASPD)	14600.00		Harpreet Singh (ASPD-RMSA)	52595.00	Settled in the FY 2015-16	Harpreet Kaur AM (Internal Audit)	8000.00	That amount is outstanding since year 2009-10. This employee has left the department & no dues payable to the employee are pending in this office. So approval will be taken to write-off the amount.	ICT Project	801614.00	Out of this amount refund of Rs.201614/- is to be taken from income tax department and balance amount is an account of wrong booking which will be corrected while finalizing the accounts for the year 2015-16.	Integrated Education For Disabled (IED- ADVANCE) Kap. Utility Services	11581679.70	Settled in FY 2015-16		12000.00	This amount is recoverable from Kap utility services. An amount of Rs. 46320/- is also payable to the firm. Advance is being adjusted from this amount.	<p>Still Pending.</p> <p>Still Pending.</p> <p>The amount is adjusted. Para may be dropped.</p> <p>Still Pending.</p> <p>The amount is adjusted. Para may be dropped.</p> <p>Still Pending.</p> <p>Rs. 6 Lakhs has been adjusted during 2015-16 and remaining amount is still not adjusted.</p> <p>The amount is adjusted. Para may be dropped.</p> <p>Still Pending.</p>
PARTICULARS	AMOUNT	Office reply																																																															
Advance Recoverable From Employees	10054.20	During year 2005 Employee share of EPF was deposited as per legal requirement amounting to Rs 15449.20 Out of which total amount of Rs.5395/- has been recovered from the employees and the balance amount of Rs.10054.20 still remains outstanding and could not be recovered as the employees have left the department. No approval will be taken to write-off the amount.																																																															
Amanjot Kaur (DM)	7500.00	That amount is outstanding since year 2009-10 This employee has left the department & no dues payable to the employee are pending in this office. So approval will be taken to write-off the amount.																																																															
Amarbir Singh (ASPD)	8032.00	Advance has been settled in FY 2015-16																																																															
Chief Engineer PSEB	5000000.00	This amount was given to Punjab School Education Board for the renovation of SSA office during the year 2012-13. The work has been completed, only adjustment of advance is pending which is being done.																																																															
DEO(EE) Amritsar	7195.00																																																																
DEO(EE) Gurdaspur	20000.00																																																																
DEO(EE) Mansa	6712.00																																																																
DEO(EE) Moga	10465.00																																																																
DEO(EE) Mohali	807.00																																																																
DEO(EE) Patialkot	20000.00																																																																
DEO(EE) TT	6000.00																																																																
Director SCERT Punjab, Chandigarh	8650000.00	Advance has been settled in FY 2015-16																																																															
Dy. Director State Science Institute	160628.00	This amount was given to SCERT for State Learning achievement survey, research studies and shifting of SCERT office to Punjab school Education board building. Cheque amounting to Rs.4720370/- has been received in this office vide dated-2/12/2015 and balance amount has been utilized and updated in the accounts of FY 2015-16																																																															
Gurmeet Kaur (Legal)	1100.00	Settled in FY 2015-16																																																															
Gurmeet Kumar (ASPD)	14600.00																																																																
Harpreet Singh (ASPD-RMSA)	52595.00	Settled in the FY 2015-16																																																															
Harpreet Kaur AM (Internal Audit)	8000.00	That amount is outstanding since year 2009-10. This employee has left the department & no dues payable to the employee are pending in this office. So approval will be taken to write-off the amount.																																																															
ICT Project	801614.00	Out of this amount refund of Rs.201614/- is to be taken from income tax department and balance amount is an account of wrong booking which will be corrected while finalizing the accounts for the year 2015-16.																																																															
Integrated Education For Disabled (IED- ADVANCE) Kap. Utility Services	11581679.70	Settled in FY 2015-16																																																															
	12000.00	This amount is recoverable from Kap utility services. An amount of Rs. 46320/- is also payable to the firm. Advance is being adjusted from this amount.																																																															





Marked	29370.00	Settled in FY 2015-16		The amount is adjusted. Para may be dropped.												
Mrs. Neeru Jindal	540.00	Prior letter has been issued to school principal under whom the employee is working but no action has been taken by Principal. Now, Letter has been issued to DEO (EE), Mohali to instruct the concerned principal to recover the amount from the salary of concerned employee.		Still Pending for adjustment.												
M/S Punjab Information & Comm. Tech. Corp. Ltd	1081080.00	Settled in FY 2015-16		The amount is adjusted. Para may be dropped.												
Munish Kumar (I.A-RTE)	5000.00	Settled in FY 2015-16		The amount is adjusted. Para may be dropped.												
Priya Salony	3000.00	This employee has left the department & no dues payable to the employee are pending in this office. So approval will be taken to write-off the amount.		Still Pending.												
Ramesh Lal Thakur	40000.00	Settled in FY 2015-16		Till date of report all amount has been adjusted.												
Ravinderpal Singh (Care Taker)	13300.00	The employee has left the department. An amount of Rs.5020/- is payable to the employee which is being adjusted and action to write-off the balance amount of Rs.7680/- will be taken.		Still Pending.												
Sanjeev Kumar (Caretaker)	59375.00	Only Rs. 1060 remains unadjusted as on 31-03-2016.		Till date of report all amount has been adjusted.												
Sanjeev Kumar Verma (Assistant ASPD-Maths-Sci)	407.00	Settled in FY 2015-16		The amount is adjusted. Para may be dropped.												
Sohan Singh (Driver)	10000.00	This advance is imprest type and will continue.		Still Pending.												
Tejinder Singh	10700.00	Prior letter has been issued to school principal under whom the employee is working but no action has been taken by Principal. Now, Letter has been issued to DEO(EE), Patiala to instruct the concerned principal to recover the amount from the salary of concerned employee.		Still Pending.												
The Chief Engineer PUJDA	2911.00	Adjustment of advance is under process.		Still Pending.												
Funds in transit	2654535.50	Settled in FY 2015-16		The amount is adjusted. Para may be dropped.												
<b>TOTAL (in rs.)</b>	<b>30289200.40</b>															
<p>VIII. Advances given to employees of SSA are not adjusted within stipulated time and no interest is recovered from the employees as per SSA Manual</p>																
<p>XIV. The internal audit system is not adequate and commensurate with the size and nature of the activities of the SSA.</p>																
<p>Advances to the employees are given for the outstation tours/inspection work or for any other petty expenditure for the office and the expenditure is incurred by the employees immediately on receipt of advances. However due to procedural process its adjustment takes some time. Here it is also submitted that all the recoverable advance have already been adjusted.</p>																
<p>Proper internal control system is in place under SSA. All the Districts have been divided into three zones i.e. Amritsar zone, Ferozpur zone, Ludhiana zone. Yearwise Internal Audit schedule is as under:-</p> <table border="1"> <thead> <tr> <th>S.No.</th> <th>Level</th> <th>Conducted on</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>SPO</td> <td>Yearly basis</td> </tr> <tr> <td>2</td> <td>DPO</td> <td>Quarterly basis</td> </tr> <tr> <td>3</td> <td>Blocks</td> <td>Yearly basis</td> </tr> </tbody> </table> <p>Internal Audit upto the year 2015-16 has already been completed and observations have been conveyed to the concerned. So there is proper internal Audit system. Para may please be dropped.</p>					S.No.	Level	Conducted on	1	SPO	Yearly basis	2	DPO	Quarterly basis	3	Blocks	Yearly basis
S.No.	Level	Conducted on														
1	SPO	Yearly basis														
2	DPO	Quarterly basis														
3	Blocks	Yearly basis														
<p>This amount relates to wrong booking. An amount of Rs.6 lacs have been adjusted by passing the correction entry and adjustment of balance amount is in process</p>																
<p>XV. ICT Project Outstanding opening debit balance Rs.801614 is not traceable</p>																
<p>Rs. 6 Lakhs has been adjusted during 2015-16 and remaining amount is still not adjusted.</p>																





**SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB**  
**KASTURBA GANDHI BALIKA VIDYALYA SCHEME**

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2016**

LIABILITIES	AMOUNT
<b>1 CAPITAL FUND</b>	
Opening Balance as on 01-04-2015	1,41,41,182.61
ADD: Grant Received from SPO under KGBV Scheme by DO	5,29,09,951.00
ADD: Grant Received from GOI under KGBV Scheme General Unspent Grant Receipt Back from Districts	5,04,22,905.00 31,27,775.04
LESS: Grant Utilized (Net)	4,74,65,456.22
Grant Returned to SPO	31,27,775.04
Grant Disbursed to DO	5,29,09,951.00
LESS: Advance From SPO SSA of last year adjusted	
<b>Closing Balance as on 31-03-2016</b>	<b>1,70,98,631.39</b>
<b>TOTAL</b>	<b>1,70,98,631.39</b>
ASSETS	AMOUNT
<b>1 CASH &amp; BANK BALANCES</b>	
Cash at Bank	56,19,114.14
<b>2 ADVANCES UNUTILISED AT THE END OF F.Y.2015-16</b> (As Per Schedule "I")	1,03,52,339.25
<b>4 Grant Adjustment against Bathinda</b>	11,27,178.00
<b>TOTAL</b>	<b>1,70,98,631.39</b>

Notes on Accounts: As per Schedule "II"

  
**State Project Director**  
**(PRADEEP AGARWAL)**  
**STATE PROJECT DIRECTOR**

  
**(GURJIT SINGH)**  
**ADDITIONAL STATE PROJECT DIRECTOR**  
**PLACE: LUDHIANA**  
**DATE: 23-09-16**

FOR JASMINDER SINGH & ASSOCIATES  
 CHARTERED ACCOUNTANTS

  
**CA. JASMINDER SINGH**  
**PARTNER**  
**FIRM REG. No. 016192N**



**SARVA SHIKHA ABHIYAN AUTHORITY PUNJAB  
KASTURBA GANDHI BALIKA VIDYALYA SCHEME**

**RECEIPT AND PAYMENT ACCOUNT 2015-16**

RECEIPTS	SPO	Bathinda	Fazilka	Ferozpur	Mansa	Muktsar Sahib
Opening Balances Cash In Hand						
Opening Balances Cash at Banks	24,64,046.10	27,578.75	40,128.00	2,97,664.29	7,80,061.00	58,147.00
<b>Total Opening Balances</b>	<b>24,64,046.10</b>	<b>27,578.75</b>	<b>40,128.00</b>	<b>2,97,664.29</b>	<b>7,80,061.00</b>	<b>58,147.00</b>
Bank Interest	56,557.00	2,79,679.00	15,882.00	27,352.00	18,734.00	9,120.00
Grant Received From GOI under KGBV Scheme <b>Capital</b>	5,04,22,905.00					
Grant Received From GOI under KGBV Scheme <b>General</b>	4,09,929.00					
Advance to DPOs						
Grants Received from SPO		46,16,249.00	1,28,91,020.00	55,67,925.00	1,13,37,766.00	45,74,296.00
Grant Received back from Districts	31,27,775.04					
<b>Unutilised Grants Received Back</b>						
-Blocks						
-KGBV Hostel		1.00	8,81,129.75	10,43,750.50		3,51,782.00
<b>Total Receipts</b>	<b>5,40,17,166.04</b>	<b>48,95,929.00</b>	<b>1,37,88,031.75</b>	<b>66,39,027.50</b>	<b>1,13,56,500.00</b>	<b>49,35,198.00</b>
<b>TOTAL</b>	<b>5,64,81,212.14</b>	<b>49,23,507.75</b>	<b>1,38,28,159.75</b>	<b>69,31,691.79</b>	<b>1,21,36,561.00</b>	<b>49,93,345.00</b>
<b>PAYMENTS ( NET AMOUNT DISBURSED)</b>						
Grant Disbursement to District Offices	5,29,09,951.00					
<b>Grant Disbursement</b>						
<b>Recurring Grant</b>						
<b>Bathinda</b>		44,29,150.00				
Grant Disbursed to KGBV Hostels						
Grant Utilised At Distt Level		1,95,200.00				
<b>Fazilka</b>			1,28,92,201.25			
Grant Disbursed to KGBV Hostels						
Grant Utilised At Distt Level						
<b>Ferozpur</b>				54,17,925.00		
Grant Disbursed to KGBV Hostels						
Grant Utilised At Distt Level						
<b>Mansa</b>					1,19,65,794.00	
Grant Disbursed to KGBV Hostels						
Grant Utilised At Distt Level						
<b>Muktsar Sahib</b>						44,74,796.00
Grant Disbursed to KGBV Hostels						
Grant Utilised At Distt Level						
<b>Patiala</b>						
Grant Disbursed to KGBV Hostels						
Grant Utilised At Distt Level						
<b>Sangrur</b>						
Grant Disbursed to KGBV Hostels						
Grant Utilised At Distt Level						
<b>Tarnataran</b>						
Grant Disbursed to KGBV Hostels						
Grant Utilised At Distt Level						
<b>Non-Recurring Grant</b>						
Bathinda						
Fazilka						
Ferozpur				1,50,000.00		





RECEIPTS		SPO	Bathinda	Fazilka	Ferozpur	Mansa	Muktsar Sahib
Mansa Muktsar Sahib Patiala Sangrur Tarnataran							
Grant Returned to SPO KGBV Hostels Advance from SPO		2,94,585.75	9,20,704.50	13,36,414.79			4,09,929.00
<b>Total Payments</b>		49,18,935.75	1,38,12,905.75	69,04,339.79	1,19,65,794.00		48,84,725.00
Closing Cash in Hand							
Closing Cash at Banks		4,572.00	15,254.00	27,352.00	1,70,767.00		1,08,620.00
<b>Total Closing Balances</b>		4,572.00	15,254.00	27,352.00	1,70,767.00		1,08,620.00
<b>TOTAL</b>		5,29,09,951.00	1,38,28,159.75	69,31,691.79	1,21,36,561.00		49,93,345.00

FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA. JASMINDER SINGH  
PARTNER IN CHARGE

FIRM REG. No. 016192N  
FIRM REG. No. 016192N

(PROF. ASHAWAN) Director  
Sarva Shiksha Abhiyan Authority  
Punjab

(GURJIT SINGH) Project Director  
ADDITIONAL STATE PROJECT DIRECTOR  
Sarva Shiksha Abhiyan Authority  
Punjab

PLACE: LUDHIANA  
DATE: 23-09-2016

**SARVA SHIKHA ABHIYAN AUTHORITY PUNJAB  
KASTURBA GANDHI BALIKA VIDYALYA SCHEME**

**RECEIPT AND PAYMENT ACCOUNT 2015-16**

RECEIPTS	Patiala	Sangrur	Tarn Taran	DO Total	Total
Opening Balances Cash In Hand	51,217.00	97,206.00	10,39,775.00	-	48,50,823.14
Opening Balances Cash at Banks	51,217.00	97,206.00	10,39,775.00	-	48,50,823.14
<b>Total Opening Balances</b>	14,079.00	22,064.00	36,097.00	-	4,79,564.00
Bank Interest	-	-	-	-	-
Grant Received From GOI under KGBV Scheme Capital Advance to DPOs	-	-	-	-	5,04,22,905.00
Grant Received From SPO	6,17,666.00	1,06,02,271.00	27,02,758.00	5,29,09,951.00	4,09,929.00
Grant Received back from Districts	-	-	-	-	5,29,09,951.00
<b>Unutilised Grants Received Back</b>	-	-	-	-	31,27,775.04
-Blocks	1,14,924.00	-	-	-	23,91,587.25
-KGBV Hostel	7,46,669.00	1,06,24,335.00	27,38,855.00	5,57,24,545.25	10,97,41,711.29
<b>Total Receipts</b>	7,97,886.00	1,07,21,541.00	37,78,630.00	6,04,98,099.33	11,45,92,534.43
<b>TOTAL</b>					
<b>PAYMENTS ( NET AMOUNT DISBURSED)</b>					
Grant Disbursement to District Offices	-	-	-	-	5,29,09,951.00
<b>Grant Disbursement</b>	-	-	-	-	-
<b>Recurring Grant</b>					
<b>Bathinda</b>					
Grant Disbursed to KGBV Hostels	-	-	-	-	44,29,150.00
Grant Utilised At Distt Level	-	-	-	-	1,95,200.00
<b>Fazilka</b>					
Grant Disbursed to KGBV Hostels	-	-	-	-	1,28,92,201.25
Grant Utilised At Distt Level	-	-	-	-	-
<b>Ferozpur</b>					
Grant Disbursed to KGBV Hostels	-	-	-	-	54,17,925.00
Grant Utilised At Distt Level	-	-	-	-	-
<b>Manasa</b>					
Grant Disbursed to KGBV Hostels	-	-	-	-	1,19,65,794.00
Grant Utilised At Distt Level	-	-	-	-	-
<b>Muktsar Sahib</b>					
Grant Disbursed to KGBV Hostels	-	-	-	-	44,74,796.00
Grant Utilised At Distt Level	-	-	-	-	-
<b>Patiala</b>					
Grant Disbursed to KGBV Hostels	6,17,666.00	-	-	6,17,666.00	6,17,666.00
Grant Utilised At Distt Level	-	-	-	-	-
<b>Sangrur</b>					
Grant Disbursed to KGBV Hostels	-	1,00,99,871.00	-	1,00,99,871.00	1,00,99,871.00
Grant Utilised At Distt Level	-	3,04,300.00	-	3,04,300.00	3,04,300.00
<b>Tarn taran</b>					
Grant Disbursed to KGBV Hostels	-	-	22,38,791.00	22,38,791.00	22,38,791.00
Grant Utilised At Distt Level	-	-	-	-	-
<b>Non-Recurring Grant</b>					
<b>Bathinda</b>					
Fazilka	-	-	-	-	-
Ferozpur	-	-	-	-	1,50,000.00



RECEIPTS

	Manisa	Patiala	Sangrur	Tarn Taran	DO Total	Total
Muktsar Sahib						
Patiala						
Sangrur			1,50,000.00		1,50,000.00	1,50,000.00
Tarnitarn						
<b>Grant Returned to SPO</b>		1,66,141.00			28,33,189.29	28,33,189.29
<b>KGBV Hostels</b>					2,94,585.75	2,94,585.75
Advance from SPO						
<b>Total Payments</b>		7,83,807.00	1,05,54,171.00	22,38,791.00	5,60,63,469.29	10,89,73,420.29
Closing Cash in Hand						
Closing Cash at Banks		14,079.00	1,67,370.00	15,39,839.00	20,47,853.00	56,19,114.14
<b>Total Closing Balances</b>		14,079.00	1,67,370.00	15,39,839.00		
<b>TOTAL</b>		7,97,886.00	1,07,21,541.00	37,78,630.00	5,81,11,322.29	11,45,92,534.43

FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA. JASMINDER SINGH  
PARTNER  
FIRM REG. NO. 016192N  
FAX: 016191N

*[Signature]*  
State Project Director  
(PRADIP SARAWAT)  
State Project Director  
Punjab

*[Signature]*  
Additional State Project Director  
ADDITIONAL STATE PROJECT DIRECTOR  
State Project Director  
Punjab


PLACE: LUDHIANA  
DATE: 23-09-2016



**SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB  
KASTURBA GANDHI BALIKA VIDYALYA SCHEME**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2016**


INCOME		SPO	DO Total	Total
Bank Interest by Distt.		56557.00	1,47,901.00	2,04,458.00
Bank Interest Earned by KGBV's			4,53,814.44	4,53,814.44
Received Back from KGBV's			-	-
GRANTS UTILIZED (Net)		(56,557.00)	4,75,22,013.22	4,74,65,456.22
<b>TOTAL</b>			<b>4,81,23,728.66</b>	<b>4,81,23,728.66</b>
EXPENDITURE		SPO		
<b>Recurring Exp 2015-16</b>				
Bathinda			46,49,797.50	46,49,797.50
Fazilka			1,16,01,981.20	1,16,01,981.20
Ferozpur			40,63,710.75	40,63,710.75
Mansa			97,38,012.00	97,38,012.00
Muktsar Sahib			37,98,350.00	37,98,350.00
Patiala			16,86,953.96	16,86,953.96
Sangrur			89,10,610.35	89,10,610.35
Tarnataran			20,22,258.00	20,22,258.00
<b>Non-Recurring Exp 2015-16</b>				
Bathinda			-	-
Fazilka			1,08,200.00	1,08,200.00
Ferozpur			1,50,600.00	1,50,600.00
Mansa			1,90,868.00	1,90,868.00
Muktsar Sahib			1,83,743.00	1,83,743.00
Patiala			-	-
Sangrur			1,50,000.00	1,50,000.00
Tarnataran			3,58,654.00	3,58,654.00
Expenditure from Interest			10,489.90	10,489.90
Expenditure at District Level			4,99,500.00	4,99,500.00
<b>TOTAL</b>			<b>4,81,23,728.66</b>	<b>4,81,23,728.66</b>

  
(PRADEEP AGARWAL) Director  
State Project Director  
Sarva Shiksha Abhiyan Authority

  
(GURJIT SINGH) State Project Director  
ADDITIONAL STATE PROJECT DIRECTOR  
Sarva Shiksha Abhiyan Authority

PLACE: LUDHIANA  
DATE: 23-09-2016

FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA. JASMINDER SINGH  
PARTNER  
FIRM REG. No. 016192N

ADVANCES UNUTILIZED AT THE END OF THE FINANCIAL YEAR 2015-16

PARTICULARS	Bathinda	Fazilka	Ferozpur	Mansa	Muktsar Sahib	Patiala	Sangrur	Tarn Taran	TOTAL
Advance Recurring Grant 2015-16	15,35,214.50	12,94,205.61	13,55,397.25	25,03,414.00	7,87,481.00	1,16,945.00	12,03,388.65	87,126.00	88,83,172.01
Advance Recurring Grant 2014-15						2,48,823.04	(1,90,885.00)		57,938.04
Advance Recurring Grant 2013-14									
Advance Recurring Grant 2012-13									
Advance Recurring Grant 2011-12									
Advance Recurring Grant 2010-11	15,35,214.50	12,94,205.61	13,55,397.25	25,03,414.00	7,87,481.00	3,65,768.04	10,12,503.65	87,126.00	89,41,110.05
Sub Total				2,32,770.00	91,850.00				3,24,620.00
Advance Non-Recurring Grant 2015-16									
Advance Non-Recurring Grant 2014-15		1,075.00							1,075.00
Advance Non-Recurring Grant 2013-14									
Advance Non-Recurring Grant 2012-13		63,648.50	1,41,601.00				2,17,865.00		4,23,114.50
Advance Non-Recurring Grant 2011-12									
Advance Non-Recurring Grant 2010-11		64,723.50	1,41,601.00	2,32,770.00	91,850.00		2,17,865.00		7,48,809.50
Sub Total									
Interest Recoverable from KGBVs 2015-16	87,645.00	72,641.15	49,397.00	1,69,125.07	36,619.00	21,933.00	49,411.00	21,280.48	4,58,654.70
Interest Recoverable from KGBVs 2014-15	41,123.00						84,976.00	8,141.00	1,83,637.00
Interest Recoverable from KGBVs 2013-14								10,448.00	10,448.00
Interest Recoverable from KGBVs 2012-13		4,772.00						4,908.00	9,680.00
Interest Recoverable from KGBVs 2011-12									
Interest Recoverable from KGBVs 2010-11	1,28,768.00	77,413.15	49,397.00	1,69,125.07	36,619.00	21,933.00	1,34,387.00	44,777.48	6,62,419.70
Sub Total									
TOTAL	16,63,982.50	14,36,342.26	15,46,395.25	29,05,309.07	9,15,950.00	3,87,701.04	13,64,755.65	1,31,903.48	1,03,52,339.25

(PROFESSOR) Director  
Sarda Sarbajit Institute of Technology  
Punjab

(GURJIT SINGH) Project Director  
ADDITIONAL STATE PROJECT DIRECTOR  
Sarda Sarbajit Institute of Technology

PLACE: LUDHIANA  
DATE: 23-09-2016

FOR JASMINDEER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA. JASMINDEER SINGH  
PARTNER  
FIRM REG. No. 016192N  
FEN/016192N


Notes to Accounts

- 1 An Amount of Rs. 11,27,178 shown under the KGBV Consolidated Balance Sheet, has been directly returned by the Bathinda District Office to the SPO in SSA Bank Account.
- 2 Total Amount of Rs. 5,29,09,551.00 has been disbursed to the KGBV scheme, out of which Rs. 24,87,041.00 has been disbursed from last year unspent balance.

  
(PRADEEP AGARWAL) Director  
STATE PROJECT DIRECTOR  
Sarva Shiksha Abhiyan Authority  
Punjab

  
(GURJIT SINGH)  
ADDITIONAL STATE PROJECT DIRECTOR  
Sarva Shiksha Abhiyan Authority  
PLACE: LUDHIANA  
DATE: 23-09-16

FOR JASMINDER SINGH & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA. JASMINDER SINGH  
PARTNER  
FIRM REG. No. 016192N

