

सर्व शिक्षा अभियान
सब पढ़ें सब बढ़ें

No.HPSES-SSA-SPO-ACCTS-BS (2015-16)-29/2016 - 8658
OFFICE OF THE MISSION DIRECTOR (SSA)
H.P.SCHOOL EDUCATION SOCIETY-CUM-
SARVA SHIKSHA ABHIYAN-STATE MISSION AUTHORITY
DPEP BHAWAN, BELOW MAIN BUS STAND
HIMACHAL PRADESH

To

Dated : Shimla-1 the 10-01-2017

Ms. Surbhi Jain
Director
Government of India,
Ministry of Human Resource Development ,
Department of School Education & Literacy,
Shastri Bhawan, New Delhi -110115

Subject:

Submission of Audit of Annual Accounts, Financial Statements, Financial Monitoring Reports and Accounts records under SSA Himachal Pradesh for the Financial year 2015-16

Sir,

Kindly refer to your D.O. No. 13-2/2016-EE-15(Pt-I) dated 26th December, 2016 on the subject cited above.

In this context, please find enclosed herewith a copy of Audit Report (Balance Sheet) of financial year 2015-16 along with the necessary documents/certificates for your information and necessary action please.

Thanking you

Yours faithfully,

o/c

State Project Director (SSA)
Himachal Pradesh Shimla-1

Recd

12/01/17

HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE MISSION AUTHORITY
DPEP BHAWAN,LAL PANI,SHIMLA-171001

Consolidated Receipt and Payment Account for the Year ended 31.03.2016

RECEIPTS	CURRENT YEAR 2015-16 Amount (Rs.)	PREVIOUS YEAR 2014-15 Amount (Rs.)	PAYMENTS	CURRENT YEAR 2015-16 Amount (Rs.)	PREVIOUS YEAR 2014-15 Amount (Rs.)
To Opening Balance			Civil Work :	151,510,180.00	156,344,377.50
(a) Cash at Bank SSA	288,423,824.90	315,403,804.88	Grants :		
(b) Cash in Hand SSA	83,865.76	103,360.76	School(Pny & Upp.Pny.)	91,485,407.60	80,988,264.60
(c) Advances SSA	214,798,561.95	123,369,577.00	School Maintenance (Pny & Upp.Pny.)	93,141,131.83	90,595,066.50
(d) Advances DPEP	181,995.00	181,995.00	SMC/PRI Grant	923,660.00	82,300.00
(e) Advances KGBV	5,315,178.01	4,344,936.01	T.L.E (Pny & Upp.Pny)	60,000.00	
(f) DD and Cheques in Hand	1,748,000.00				
Less: Swachh Bharat Kosh Amount trfd for separate books of accounts	490,551,425.62	443,403,673.65	Trainings :		
To Funds Recd From Govt.Of India	2,500,000.00		SMC Non Residential Training	16,972,989.00	7,589,281.00
(a) SSA	488,051,425.62	443,403,673.65	Teacher Trg.(Pny & Upp.Pny.)	34,554,134.60	30,264,622.00
(b) Swachh Bharat Kosh	1,200,208,000.00	1,239,867,248.00	Community Trg.	7,187,533.00	11,392,096.00
To Funds Recd From State Govt		2,500,000.00	Innovations	39,810,725.00	1,352,101.00
(a) SSA	458,044,000.00	667,621,587.00	I.E.D.	31,417,751.00	22,457,106.85
(b) TFCA		250,000,000.00	Research & Evaluation	16,289,355.00	5,902,921.00
To Interest			Free Textbooks	66,312,163.00	76,054,600.00
SSA	23,508,051.40	21,059,261.97	L E P		32,540,680.00
To Miscellaneous Receipts	257,589.00	149,656.00	Management Expenses	130,633,454.29	119,155,339.95
To Increase in Current Liabilities	211,829,283.05	22,001,034.45	Community Mobilisation	9,640,239.00	4,101,949.00
To Increase in Expenses Payable	2,810,497.00	1,161,004.00	Teachers learning equipment		150,000.00
To Previous years expenses written back		23,462,188.00	Uniform	207,049,000.00	174,386,000.00
			Teacher Salary	566,176,211.00	1,072,317,006.00
			Out of School Children Strategies/EGS	10,798,888.40	11,807,101.20
			Block Resource Centre	100,399,277.00	142,371,944.00
			Cluster Resource Centre	100,733,048.50	140,331,900.85
			School Library		20,025.00
			Purchase of Fixed assets	557,324.00	469,545.00
			By Closing Balance:		
			(a) Cash at Bank SSA	183,745,830.96	268,423,824.90
			(b) Cash in Hand	183,169.76	83,865.76
			(c) Advances Recoverable SSA	517,683,026.12	214,798,561.95
			(d) Advances Recoverable DPEP	181,995.00	181,995.00
			(e) Advances Recoverable KGBV	5,315,178.01	5,315,178.01
			(f) DD And Cheques in hand	1,947,174.00	1,748,000.00
Total Rs:-	2,384,708,846.07	2,671,225,653.07	Total Rs:-	2,384,708,846.07	2,671,225,653.07

As per our report of even date attached
For Deepika Setia & Co
Chartered Accountants
Firm Regn.No.013515N



(Signature)
(CA D.S.Kajal)
Partner
M.No.091609

(State Project Director)
State Project Director
H.P. School Education Society
SSA/RMSA, Shimla-1

(Finance Controller) (A)
SSA/RMSA Himachal Pradesh
Shimla-171001

Place : Shimla
Date : 06/12/2016

HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE MISSION AUTHORITY
DPEP BHAWAN,LAL PANI,SHIMLA-171001

Consolidated Income & Expenditure Account for the Year ended 31.03.2016

EXPENDITURE	CURRENT YEAR 2015-16 Amount (Rs.)	PREVIOUS YEAR 2014-15 Amount (Rs.)	INCOME	CURRENT YEAR 2015-16 Amount (Rs.)	PREVIOUS YEAR 2014-15 Amount (Rs.)
Under Sarva Shiksha Abhiyan			Fund Utilised from Govt. of India/State Govt.		
Civil Work :	151,510,180.00	156,344,377.50	Under Sarva Shiksha Abhiyan	1,675,652,472.22	2,180,674,227.45
Grants :			Interest Income	23,508,051.40	21,059,261.97
School(Pny. & Upp.Pny.)	91,485,407.60	80,988,264.60	Sarva Shiksha Abhiyan		
Maintenance grant	93,141,131.83	90,595,066.50	Miscellaneous Income	257,589.00	149,656.00
SMC/PRI Grant	923,660.00	82,300.00			
T.L.E (Pny. & Upp.Pny)	60,000.00	-	Earlier Years expenditure written back		23,462,188.00
Trainings :					
SMC NON RESIDENTIAL TRAINING	16,372,989.00	7,589,281.00			
Teacher Trg.(Pny. & Upp.Pny.)	34,554,134.60	30,264,622.00			
Community Trg.	7,187,533.00	11,392,096.00			
Innovations	39,810,725.00	1,352,101.00			
I.E.D.	31,417,751.00	22,457,106.85			
Research & Evaluation	16,289,355.00	5,902,921.00			
Free Textbooks	66,312,163.00	76,054,600.00			
L.E.P		32,540,680.00			
Management Expenses	130,633,454.29	119,155,339.95			
Community Mobilisation	9,640,239.00	4,101,949.00			
Teachers Learning Equipments		150,000.00			
Uniform	207,049,000.00	174,386,000.00			
Salary to Teachers	566,176,211.00	1,072,317,006.00			
Out of School Children Strategies/EGS	10,798,888.40	11,807,101.20			
Block Resource Centre	100,399,277.00	142,371,944.00			
Cluster Resource Centre	100,733,048.50	140,331,900.85			
School Library		20,025.00			
Computers/ Fur./ Equip./Vehicles etc.		469,545.00			
Transferred to Capital Reserve	557,324.00				
Balance of interest c/d to Balance Sheet	23,508,051.40	21,059,261.97			
Balance of Misc.income c/d to B.S.	257,589.00	149,656.00			
Expenses of Previous years written back		23,462,188.00			
Total Rs.:-	1,699,418,112.62	2,225,345,333.42		1,699,418,112.62	2,225,345,333.42

As per our report of even date attached
For Deepika Setia & Co
Chartered Accountants
Firm Regn.No.013515N

(CA D.S.Kajal)
Partner
M.No.091609



(State Project Director)
State Project Director
H.P. School Education Society
SSA/RMSA, Shimla-1

Joint Controller
SSA/RMSA Himachal Pradesh
Shimla-171001

Place : Shimla
Date : 06/12/2016

SCH.FORMING INTEGRAL PART OF BALANCE SHEET AS AT 31.03.2016	
Schedule-E	
CURRENT ASSETS,LOANS AND ADVANCES	Amount(Rs).
SPO	364,600,204.00
DIET Shimla	22,780,111.00
DIET Solan	3,875,508.30
DIET Una	7,485,206.00
DIET Kangra	14,588,917.00
DIET Hamirpur	723,380.00
DIET Kinnaur	5,115,841.67
DIET Bilaspur	7,663,687.00
DIET Lahaul & Spiti	5,129,930.00
DIET Sirmour	1,433,000.00
DIET Kullu	32,485,521.00
DIET Chamba	31,753,383.15
DIET Mandi	20,048,337.00
Total Rs:-	517,683,026.12
Schedule-F	
MANAGEMENT EXPENSES PAYABLE	Amount(Rs).
SPO	3,305,366.00
DIET Shimla	94,695.00
DIET Solan	202,049.00
DIET Una	145,679.00
DIET Kangra	287,784.00
DIET Hamirpur	437,403.00
DIET Kinnaur	30,472.00
DIET Bilaspur	383,643.00
DIET Lahaul & Spiti	121,445.00
DIET Kullu	873,680.00
DIET Mandi	816,961.00
Total Rs:-	6,699,177.00
Schedule-G	
CURRENT & OTHER LIABILITIES	Amount(Rs).
SPO	265,626,461.00
DIET Shimla	565,100.00
DIET Solan	2,810,416.00
DIET Una	34,342.00
DIET Kangra	1,039,390.00
DIET Kinnaur	137,576.00
DIET Bilaspur	237,468.00
DIET Lahaul & Spiti	478,584.00
DIET Sirmour	1,563,506.00
DIET Kullu	2,123,389.00
DIET Chamba	541,149.00
DIET Mandi	16,972,879.32
Total Rs:-	292,130,260.32
Schedule-H	
ADVANCES OUTSTANDING UNDER DPEP	Amount(Rs).
CURRENT ASSETS,LOANS,ADVANCES	Amount(Rs).
Rajesh Kumar Driver	181,995.00
Total Rs:-	181,995.00
Schedule-I	
Detail of Recoverable from KGBV	Amount(Rs).
DIET Shimla	8,616,654.00
DIET Chamba	77,257,990.01
DIET Sirmour	9,518,232.00
Less:	
Payable To KGBV	90,077,698.00
Net Recoverable From KGBV	5,315,178.01



Annexure to Schedules as on 31.03.2016
Schedule J
Current Assets, Loans & Advances

Particular	STATE PROJECT OFFICE	SHIMLA	SOLAN	UNA	KANGRA	HAMIRPUR	KINNAUR	BILASPUR	LAHAUL & SPITI	SIRMOUR	KULLU	CHAMBA	MANDI	TOTAL
Adult Continuing Education HPU Shimla	50,000.00	-	-	-	-	-	-	-	-	-	-	-	-	50,000.00
Advances for Civil Works	-	19,517,425.00	2,844,796.00	4,753,005.00	8,820,978.00	613,380.00	-	5,735,792.00	4,516,280.00	1,275,000.00	27,146,875.00	29,352,895.00	6,470,337.00	111,076,763.00
Advances to Staff	-	-	225,210.00	2,937.00	-	-	-	346,874.00	-	-	-	-	558,429.00	1,133,450.00
BROCC Advance	-	3,240,005.00	30,335.00	248,614.00	241,959.00	-	1,227,227.00	3,446.00	-	-	59,414.00	2,144,648.15	12,320,381.00	19,516,029.15
EDCIL India Ltd Delhi	-	-	428,755.00	985,605.00	3,878,828.00	-	-	800,178.00	-	-	588,286.00	-	230,000.00	6,921,652.00
EGS	-	-	-	-	-	-	-	-	-	-	-	-	-	46,992.00
Grant Recoverable GOI	-	-	-	-	-	-	-	-	-	-	-	-	-	343,910.00
Grants To Schools	-	-	189,113.30	127,085.00	-	-	1,160,178.50	208,832.00	-	-	-	157,000.00	290,000.00	360,959,000.00
HP State Electronics Dev.Corp.	-	-	-	-	-	-	-	-	-	-	-	-	179,190.00	179,190.00
H.P University	285,000.00	-	-	-	-	-	-	-	-	-	-	-	-	285,000.00
IED	-	-	-	90,000.00	-	-	-	-	-	-	-	-	-	90,000.00
Jiwan Thakur Contractor	1,240,000.00	-	-	-	-	-	-	485,565.00	-	-	-	-	-	1,725,565.00
Kuldeep Sharma	-	-	-	-	-	-	-	-	-	-	-	-	-	4,140.00
NCERT	-	-	-	-	-	-	-	-	-	-	-	-	-	1,240,000.00
NIT Hamirpur	62,646.00	-	-	-	-	-	-	-	-	-	-	-	-	62,646.00
NRBC	149.00	-	-	-	-	-	-	-	-	-	-	-	-	149.00
O.C.Guleria	104,274.00	-	-	-	-	-	-	12,000.00	-	-	-	-	-	12,000.00
Other Advances	-	22,681.00	32,299.00	1,251,977.00	-	110,000.00	1,323,805.00	64,000.00	613,650.00	158,000.00	57,141.00	68,840.00	-	3,702,393.00
Rahul Associates (Advance)	40,137.00	-	-	-	-	-	-	-	-	-	-	-	-	40,137.00
SCERT Solan	1,364,053.00	-	-	-	-	-	-	-	-	-	-	-	-	1,364,053.00
State Council Science Tech	99,903.00	-	-	-	-	-	-	-	-	-	-	-	-	99,903.00
SMC Grant	-	-	125,000.00	25,983.00	1,647,152.00	-	1,404,631.17	-	-	-	-	-	-	3,202,766.17
Advance for Toilets Swachh BC	-	-	-	-	-	-	-	-	-	-	-	-	-	4,612,505.00
Advance recoverable from UCO	-	-	-	-	-	-	-	-	-	-	4,612,505.00	-	-	4,612,505.00
VEC	-	-	-	-	-	-	-	7,000.00	-	-	-	-	-	7,000.00
Total	364,600,204.00	22,780,111.00	3,875,508.30	7,485,206.00	14,588,917.00	723,380.00	5,115,841.67	7,663,687.00	5,129,930.00	1,433,000.00	32,485,521.00	31,753,383.15	20,048,337.00	517,683,026.12



HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE MISSION AUTHORITY

DPEP BHAWAN, LAL PANI, SHIMLA-171001

Headwise Detail of Payments Incurred in Districts & Head Office Level for the year ended 31.03.2016

Expenditure Head

SPO

DIET Shimla

DIET Solan

DIET Una

DIET Kangra

DIET Hamirpur

DIET Kinnaur

DIET Bilaspur

DIET Lahaul & Spiti

DIET Sirmour

DIET Kullu

DIET Chamba

DIET Mandi

Total (Rs)

SARVA SHIKSHA ABHIYAN:

Civil Work:

Contn. of Addl Classrooms

W.C. Repair

Toilets for Girls

Drinking water

Boundary Wall

CRC Building

BRCC Augmentation

Disapidated Building

Bala Feature

Library Racks

New Primary School / Electrification

New Building

Furniture Grant

Head Masters Room

CWSN Friendly Toilet

Hand Rails

RAMPs

Total

Grants:

School (Pty & Upp.Pty)

School Maintenance (Pty. & Upp.Pty)

SMC/PRI / EGS Grant

T.L.E (Pty & Upp.Pty)

Total

Trainings:

SMC NON RESIDENTIAL TRAINING

Teachers Trg. (Pty. & Upp.Pty)

Community Trg.

Total

Innovations

Girls Education

Computer Education

ECCE/ Exposure Visit

SC/ST

Innovation Others

Total

Other Activities:

I.E.D

Research & Evaluation

Free Textbooks

Management Expenses

Community Mobilisation

Uniform

Total

Teacher Salary

Salary to Teachers

Total

Out of School Children Strategies/EGS

Educational Guarantee Scheme/A.E

Total

Block Resource Centre

Contingency Grant

Salary to Resource Persons

Meeting / TA

Salary To BRCC/Accountant/DEO

Total

Cluster Resource Centre

Furniture / Maint. Grant under RTE

Contingency Grant

Salary to Resource Persons

Meeting / TA

TLM Grant

Total

Computers/ Fur./ Equip./Vehicles etc

Gross Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

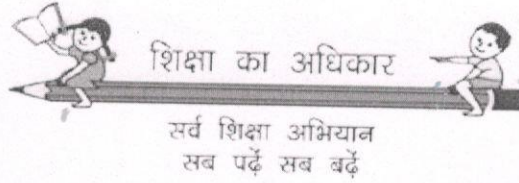
Total

Total



HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE MISSION AUTHORITY														
DFEP BHAWAN,LAL PANI,SHIMLA-171001														
Headwise Detail of Expenditure incurred in Districts & Head Office level during the year ended 31.03.2016														
Expenditure Head	SPO	Shimla	Solan	Una	Kangra	Hamirpur	Kinnour	Bilaspur	Lahaul & Spiti	Sirmour	Kullu	Chamba	Mandi	Total(Rs)
SARVA SHIKSHA ABHIYAN:														
Civil Work:														
Const. of Addl Classrooms		15,919,243.00	839,500.00	170,000.00	12,353,250.00	2,708,540.00	2,121,823.00	667,500.00	720,000.00	1,980,170.00	9,857,640.00	2,695,604.00	50,232,870.00	
Major Repair		348,709.00	974,459.00	303,019.00	3,824,232.00	810,486.00	1,958,615.00	572,000.00	912,500.00	435,009.00	972,000.00	1,818,734.00	14,962,793.00	
Toilets for Girls		4,635,485.00	70,000.00	-	756,250.00	225,000.00	645,000.00	190,000.00	1,846,250.00	619,000.00	7,500.00	381,000.00	9,366,485.00	
Drinking water		100,000.00	-	-	-	-	954,100.00	-	-	37,500.00	-	-	1,091,600.00	
Boundary Wall		99,735.00	16,671.00	-	-	-	68,240.00	60,000.00	74,750.00	50.00	720,100.00	386,376.00	1,605,690.00	
CRIC Building		75,000.00	-	-	-	-	-	-	-	-	-	-	322,000.00	
BRC Augmentation		-	-	-	-	-	-	-	-	-	-	-	375,000.00	
Disposited Building		-	-	-	-	-	-	-	-	-	-	-	4,586.00	
Bais Feature		4,586.00	-	-	-	-	-	-	-	-	-	-	30,000.00	
Library Racks		735,591.00	3,447,748.00	1,000,000.00	2,355,000.00	45,000.00	5,153,460.00	5,000.00	3,050,000.00	5,574,784.00	12,814,444.00	2,355,000.00	36,536,027.00	
New Building		11,290,994.00	-	-	-	-	-	-	-	-	-	-	11,290,994.00	
Furniture Grant		46,000.00	-	-	-	-	-	-	-	-	-	-	46,000.00	
Head Master's Room		485,184.00	78,600.00	-	121,000.00	510,920.00	715,000.00	40,000.00	4,000,000.00	895,000.00	1,712,500.00	246,525.00	5,144,729.00	
CWSN Friendly Toilet		1,450,000.00	196,750.00	10,301,000.00	1,009,868.00	340,000.00	60,000.00	40,000.00	1,926,250.00	-	-	-	15,503,868.00	
Hand Rails		736,102.00	-	40,000.00	-	-	264,000.00	-	-	-	-	-	624,000.00	
RAMPS		35,906,629.00	5,623,728.00	11,814,019.00	20,469,600.00	1,376,486.00	4,787,736.00	4,654,836.00	9,025,750.00	24,000.00	1,472,000.00	-	320,000.00	
Grants :														
School/ Pw & Upp Pw)		13,222,381.00	5,798,117.10	4,182,583.00	13,835,200.00	4,314,000.00	1,392,289.00	9,921,034.00	1,527,675.00	7,777,000.00	5,446,760.00	9,039,318.50	15,029,050.00	91,485,407.60
School Maintenance (Pw. & Upp Pw)		13,957,187.00	6,553,099.00	5,612,832.00	15,321,076.00	5,231,829.00	1,599,841.83	1,522,500.00	8,769,000.00	6,304,500.00	11,115,470.00	17,153,787.00	93,141,318.83	
SMC/PRI /EGS Grant		60,000.00	-	-	-	448,141.00	-	-	474,519.00	-	-	-	923,600.00	
T.L.E (Pw & Upp Pw)/ Community		27,239,568.00	12,351,216.10	9,755,415.00	29,156,276.00	9,994,970.00	2,992,130.83	9,921,034.00	3,524,684.00	16,646,000.00	20,154,788.50	32,182,847.00	185,610,198.43	
Trainings :														
SMC Non Residential Training		2,360,588.00	3,102,634.00	1,298,349.00	4,198,109.00	499,544.00	2,664,668.00	346,047.00	-	3,005,758.00	1,337,149.00	2,946,767.00	4,334,483.00	16,972,898.00
Teachers Trg. (Pw. & Upp Pw)		4,186,335.00	1,884,686.00	21,352.00	3,647,267.00	1,549,204.00	568,951.00	1,552,893.00	42,698.00	2,385,792.00	4,591,530.00	5,411,420.00	34,554,346.00	
Community Trg		6,546,923.00	4,887,320.00	3,516,760.50	7,943,376.00	2,842,618.00	1,068,435.00	388,743.00	3,887,743.00	4,636,640.00	7,528,297.00	9,745,903.00	56,714,656.50	
Innovations														
Girls Education		1,921,515.00	1,811,702.00	903,100.00	3,868.00	3,868.00	653,000.00	175,990.00	784,168.00	647,683.00	1,081,416.00	1,226,217.00	9,208,659.00	
Computer Education (CAL)		1,184,390.00	2,396,125.00	2,738,125.00	2,698,725.00	1,184,390.00	60,715.00	60,715.00	60,715.00	2,563,710.00	2,046,465.00	4,212,612.00	23,989,970.00	
ECC/E Exposure Visit		-	60,715.00	320,419.00	-	-	375,000.00	375,000.00	164,517.00	60,715.00	60,715.00	211,915.00	758,950.00	
SC/ST		-	-	640,839.00	-	-	226,000.00	469,750.00	749,400.00	374,503.00	669,545.00	995,000.00	1,569,709.00	
Innovation Others		3,105,895.00	4,808,542.00	2,796,840.00	4,623,798.00	1,246,973.00	286,715.00	869,972.00	4,272,276.00	3,129,366.00	6,359,080.00	5,281,074.00	48,743,037.00	
Other Activities :														
I.E.D		3,222,732.00	2,022,486.00	1,909,985.00	6,433,339.00	1,786,000.00	312,317.00	3,605,058.00	42,376.00	1,628,540.00	2,034,077.00	5,857,154.00	31,417,751.00	
Research & Evaluation		15,370,260.00	70,001.00	29,658.00	34,102.00	99,000.00	29,484.00	29,592.00	29,592.00	119,204.00	39,000.00	228,719.00	16,289,585.00	
Free Textbooks		7,572,000.00	5,858,000.00	5,526,000.00	10,241,000.00	3,575,000.00	356,000.00	3,593,000.00	977,000.00	6,485,000.00	6,658,000.00	10,120,833.00	66,312,883.00	
Management Expenses		9,694,649.00	6,957,025.00	4,428,505.48	16,899,817.00	5,019,025.00	2,465,716.48	3,977,247.63	3,977,247.63	11,195,015.00	13,238,766.60	11,368,066.28	130,633,454.29	
Community Mobilisation		1,303,592.00	1,239,794.00	820,162.00	238,000.00	408,162.00	46,987.00	115,000.00	1,383,584.00	747,653.00	1,386,174.00	327,000.00	9,640,239.00	
Uniform														
		21,799,176.00	15,933,939.00	12,718,754.48	33,911,156.00	10,818,187.00	3,369,142.48	12,798,652.82	5,141,215.63	19,920,833.00	19,796,355.00	23,438,800.60	27,901,132.28	254,292,862.29
		23,869,000.00	19,101,000.00	15,105,000.00	30,802,000.00	9,854,000.00	2,517,000.00	10,467,000.00	-	22,654,000.00	25,231,000.00	31,431,000.00	207,049,000.00	
		23,869,000.00	19,101,000.00	15,105,000.00	30,802,000.00	9,854,000.00	2,517,000.00	10,467,000.00	-	22,654,000.00	25,231,000.00	31,431,000.00	207,049,000.00	
Teacher Salary														
Salary to Teachers		65,238,160.00	35,735,468.00	21,992,223.00	146,189,894.00	15,058,988.00	3,949,988.00	5,023,500.00	5,023,500.00	50,896,708.00	54,195,200.00	103,665,860.00	566,176,311.00	
Out of School Children Strategies/EGS														
Educational Guarantee Scheme/AIE/NRBC		786,557.00	3,531,775.40	2,023,176.00	621,863.00	191,801.00	371,143.00	135,263.00	540,737.00	663,609.00	1,356,140.00	577,004.00	10,798,888.40	
Block Resource Centre														
Contingency Grant		475,994.00	230,710.00	249,996.00	721,791.00	282,631.00	182,810.00	50,000.00	299,075.00	207,988.00	424,876.00	535,000.00	3,864,871.00	
Salary to Resource Persons		8,444,693.00	4,021,130.00	4,750,800.00	22,596,540.00	4,806,090.00	2,224,921.00	3,276,982.00	1,075,077.00	4,082,541.00	3,954,888.00	4,249,056.00	7,367,140.00	
Meeting / TA		71,893.00	133,071.00	37,873.00	448,940.00	180,000.00	91,546.00	26,365.00	57,816.00	124,159.00	28,793.00	285,044.00	1,567,946.00	
Salary to BRCC/Accountant/DEO		-	2,136,078.00	1,445,211.00	4,501,478.00	1,881,529.00	721,980.00	2,080,033.00	2,917,293.00	991,691.00	1,863,210.00	4,669,061.00	23,767,632.00	
Cluster Resource Centre														
Furniture / Maint. Grant under RTE		3,403,607.00	1,445,796.00	694,435.00	3,243,721.00	1,045,125.00	343,866.00	586,905.00	1,818,378.00	1,314,506.00	670,395.00	3,868,005.00	19,812,844.00	
Contingency Grant		11,904,000.00	5,964,000.00	4,032,000.00	26,890,000.00	4,128,000.00	1,440,000.00	672,000.00	4,512,000.00	480,000.00	12,768,000.00	12,768,000.00	72,480,000.00	
Salary to Resource Persons		1,976,570.00	2,019,553.00	95,802.00	755,291.00	452,676.00	161,404.00	217,374.00	664,616.00	779,523.00	404,271.00	365,559.00	8,389,824.50	
Meeting / TA		-	-	-	-	-	-	-	-	-	-	-	580.00	
TLM Grant		17,284,177.00	9,129,349.50	5,122,237.00	30,877,012.00	5,625,801.00	1,945,833.00	6,087,098.00	1,478,278.00	2,874,029.00	1,076,246.00	17,051,863.00	100,733,048.50	
Computers/ Furr/ Equip./Vehicles etc.		437,040.00	8,939.00	9,839.00	44,959.00	-	-	-	-	1,900.00	-	63,500.00	557,324.00	
Gross Total		47,192,858.00	210,788,675.00	117,823,327.00	832,713,573.00	63,960,243.00	24,373,873.31	91,799,247.82	22,584,412.63	139,328,378.00	109,224,372.00	174,511,373.10	249,900,837.28	1,675,652,472.22





Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2015-2016 for SSA & KGBV (Grant-in-Aid General)

Name of the State: HIMACHAL PRADESH

Sr. No.	Particulars	(AMOUNT IN RS.)		
		SSA	KGBV	TOTAL
1.	Opening Balance			
A	Cash at Bank			
a.	Grant-in-Aid General	3,27,78,967.34	-10,41,127.34	3,17,37,840.00
B	Fund-in-Transit			
a.	Grant-in-Aid General	0.00	0.00	0.00
C	Unadjusted Advances			
a.	Grant-in-Aid General	6,91,26,048.95	7,17,829.00	6,98,43,877.95
	Sub Total (1) Op. Balance	10,19,05,016.29	-3,23,298.34	10,15,81,717.95
2.	Funds received from Government of India (MHRD) with individual sanction Order No. and Date			
a.	F.19-2/2015-EE.8 dated 11.02.2016	48,29,42,000.00	1,53,17,000.00	49,82,59,000.00
b.	F.19-2/2015-EE.8(1) to (III) dated 29.09.2015	28,13,76,000.00	0.00	28,13,76,000.00
c.	F.19-2/2015-EE.8(1) to (III) dated 29.03.2016	36,09,59,000.00	0.00	36,09,59,000.00
d.	RTGS recd dated 05.10.2015	4,76,000.00	0.00	4,76,000.00
e.	RTGS recd dated 24.09.2015	11,36,000.00	0.00	11,36,000.00
	Sub Total (2) GOI Grant	112,68,89,000.00	1,53,17,000.00	114,22,06,000.00
3.	Funds received from State Government with individual sanction Order No. and Date			
a.	EDN-C-C(10)-2/2014-II-L dated. 23.06.2015	26,61,36,000.00	21,58,000.00	26,82,94,000.00
b.	EDN-C-C(10)-2/2014-L dated 31.10.2015	15,15,10,000.00	0.00	15,15,10,000.00
c.	RTGS recd dated 24.09.15	9,19,000.00	0.00	9,19,000.00
	Sub Total (3) State Govt. Grant	41,85,65,000.00	21,58,000.00	42,07,23,000.00
4.	Bank Interest			
a.	Grant-in-Aid General	2,35,08,051.40	2,63,619.00	2,37,71,670.40
5.	Miscellaneous Income			
a.	Grant-in-Aid General	2,57,589.00	2,760.00	2,60,349.00
6.	Expenses pertaining to Previous year written back	0.00	0.00	0.00
	Sub Total (4+5+6)	2,37,65,640.40	2,66,379.00	2,40,32,019.40
	Grand Total (1 to 6)	167,11,24,656.69	174,18,080.66	168,85,42,737.35
7.	Less Amount			
A.	Actual Expenditure during the year 2015-16			
a.	Grant-in-Aid General	152,41,42,292.22	1,73,87,377.45	154,15,29,669.67
B	Outstanding advance as on 31st March, 2016			
a.	Grant-in-Aid General	41,21,03,436.13	4,545.00	41,21,07,981.13
	Total (7)	193,87,45,728.35	1,73,91,922.45	195,36,37,650.80
8.	Excess / Deficit of Fund			
a.	Grant-in-Aid General	-26,76,21,071.66	26,158.21	-26,50,94,913.45
9.	Unspent Balance as on 31st March, 2016			
a.	Grant-in-Aid General	-26,76,21,071.66	26,158.21	-26,50,94,913.45



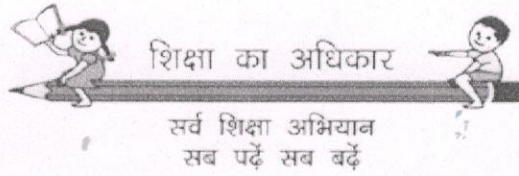
1. Certified that out of **Rs.156,29,29,000.00** (Rupees One Hundred Fifty Six Crore Twenty Nine Lakh Twenty Nine Thousand only) of Grant-in-Aid General sanctioned/ received during the year 2015-16 in favour of Himachal Pradesh School Education Society, Himachal Pradesh vide Ministry of Human Resources Development, Department of School Education and Literacy letter Nos. noted against each and **Rs.2,40,32,019.40** (Rupees Two Crore Forty Lakh Thirty Two Thousand Nineteen and Forty paise only) on account of interest and miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and **Rs.3,17,37,840.00** (Rupees Three Crore Seventeen Lakh Thirty Seven Thousand Eight Hundred Forty only) on account of unspent balance and **Rs.6,98,43,877.95** (Rupees Six Crore Ninety Eight Lakh Forty Three Thousand Eight Hundred Seventy Seven and Ninety Five paise only) as opening advance of the previous year, a sum of the **Rs.195,36,30,650.80** (Rupees One Hundred Ninety Five Crore Thirty six Lakh Thirty Thousand Six Hundred Fifty and Eighty paise only) of Grant in Aid General has been utilized for the purpose for which it was sanctioned and amount of **Rs.26,50,94,913.45** (Rupees Twenty Six Crore Fifty Lakh Ninety Four Thousand Nine Hundred Thirteen and Forty five paise only) remaining **overspent** at the end of the year after deducting the advances due to utilization of non-recurring funds.
2. It is also certified that out of amount of **Rs.195,61,30,650.80** (Rupees One Hundred Ninety Five Crore Sixty One Lakh Thirty Thousand Six Hundred Fifty and Eighty paise only shown as utilized, account for an amount of **Rs.36,09,59,000.00** (Rupees Thirty Six Crore Nine Lakh Fifty Nine Thousand only) of Grant in Aid General are yet to be received from implementing units / agencies, which have been allowed to be carried forward.
3. Certified that we have satisfied ourselves that the conditions on which the Grant-in-Aid General was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money actually utilized for the purpose which it was sanctioned.
4. Kinds of checks exercised
- Audited Statements of Accounts (copy enclosed)
 - Utilization Certificate
 - Progress Report
 - Audit Report & Management Letter


Joint Controller Finance
SSA/RMSA Himachal Pradesh
Shimla-171001


State Project Director
Sarva Shiksha Abhiyan
H.P. School Education Society
SSA/RMSA, Shimla-1



06/12/2016



Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2015-2016 for SSA & KGBV (Grant-in-Aid Capital)

Name of the State: HIMACHAL PRADESH

Sr. No.	Particulars	(AMOUNT IN RS.)		
		SSA	KGBV	TOTAL
1.	Opening Balance			
A	Cash at Bank			
a.	Grant-in-Aid Capital	15,86,02,244.06	13,04,839.33	15,99,07,083.39
B	Fund-in-Transit			
a.	Grant-in-Aid Capital	0.00	0.00	0.00
C	Unadjusted Advances			
a.	Grant-in-Aid Capital	14,58,54,508.00	0.00	14,58,54,508.00
	Sub Total (1) Op. Balance	30,44,56,752.06	13,04,839.33	30,57,61,591.39
2.	Funds received from Government of India (MHRD) with individual sanction Order No. and Date			
a.	F.19-2/2015-EE.8 dated 11.02.2016	7,33,19,000.00	0.00	7,33,19,000.00
	Sub-total (2) GOI Grant	7,33,19,000.00	0.00	7,33,19,000.00
3.	Funds received from State Government with individual sanction Order No. and Date			
a.	EDN-C-C(10)-2/2014-II-L dated. 23.06.2015	3,94,79,000.00	0.00	3,94,79,000.00
	Sub-total (3) State Govt. Grant	3,94,79,000.00	0.00	3,94,79,000.00
4.	Bank Interest			
a.	Grant-in-Aid Capital	0.00	0.00	0.00
5.	Miscellaneous Income			
a.	Grant-in-Aid Capital	0.00	0.00	0.00
6.	Expenses pertaining to Previous year written back			
	Sub Total (4+5+6)	0.00	0.00	0.00
	Grand Total (1 to 6)	41,72,54,752.06	13,04,839.33	41,85,59,591.39
7.	Less Amount			
A.	Actual Expenditure during the year 2015-16			
a.	Grant-in-Aid Capital	15,15,10,180.00	6,36,166.00	15,21,46,346.00
B	Outstanding advance as on 31st March, 2016			
a.	Grant-in-Aid Capital	11,10,76,763.00	0.00	11,10,76,763.00
	Sub-Total (7)	26,25,86,943.00	6,36,166.00	26,32,23,109.00
8.	Excess / Deficit of Fund			
a.	Grant-in-Aid Capital	15,46,67,809.06	6,68,673.33	15,53,36,482.39
9.	Unspent Balance as on 31st March, 2016			
a.	Grant-in-Aid Capital	15,46,67,809.06	6,68,673.33	15,53,36,482.39

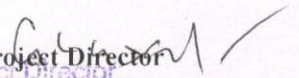
1. Certified that out of **Rs.11,27,98,000.00** (Rupees Eleven Crore Twenty Seven Lakh Ninety Eight Thousand only) of Grant-in-Aid Capital sanctioned/ received during the year 2015-16 in favour of Himachal Pradesh School Education Society, Himachal Pradesh vide Ministry of Human Resources Development, Department of School Education and Literacy letter Nos. noted against each and **Rs. Nil** (Rupees Nil only) on account of bank interest, miscellaneous income earned and expenses pertaining to previous years written back during the period 01.04.2015 to 31.03.2016 and **Rs.15,99,07,083.39** (Rupees Fifteen Crore Ninety Nine Lakh Seven Thousand Eighty Three and Thirty Nine Paise only) on account of unspent balance and **Rs.14,58,54,508.00** (Rupees Fourteen Crore Fifty Eight Lakh Fifty Four Thousand Five Hundred Eight only) as opening advance of the previous year, a sum of the **Rs.26,32,23,109.00** (Rupees Twenty Six Crore Thirty Two Lakh Twenty Three Thousand One Hundred Nine only) of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned and amount of **Rs.15,53,36,482.39** (Rupees Fifteen Crore Fifty Three Lakh Thirty Six



Thousand Four Hundred Eighty Two and Thirty Nine Paise only) remaining unutilized at the end of the year will be adjusted towards the Grant-in Aid Capital payable during the next year.

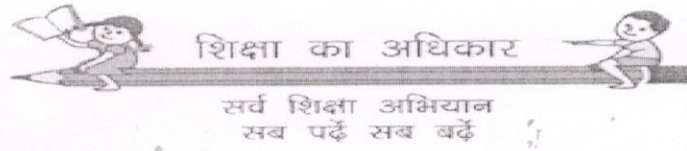
2. It is also certified that out of amount of **Rs.26,32,23,109.00** (Rupees Twenty Six Crore Thirty Two Lakh Twenty Three Thousand One Hundred Nine only)) shown as utilized, account for an amount of **Rs.0.00** (Rupees Nil) of Grant in Aid Capital are yet to be received from implementing units / agencies, which have been allowed to be carried forward.
3. Certified that we have satisfied ourselves that the conditions on which the Grant-in-Aid Capital was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money actually utilized for the purpose which it was sanctioned
4. Kinds of checks exercised.
 - a. Audited Statements of Accounts (copy enclosed)
 - b. Utilization Certificate
 - c. Progress Report
 - d. Audit Report & Management Letter


Controller Finance
Joint Controller
SSA/RMSA Himachal Pradesh
Shimla-171001


State Project Director
Sarya Shiksha Abhiyan
H.P. School Education Society
SSA/RMSA, Shimla-1



Alcayul
06/12/2016



IUFR-I


SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
Frequency: Bi-annual/Annual 'upto date of Receipt'
For the Half Year / Financial year ending on 31st March, 2016

(Rs. in lakhs)

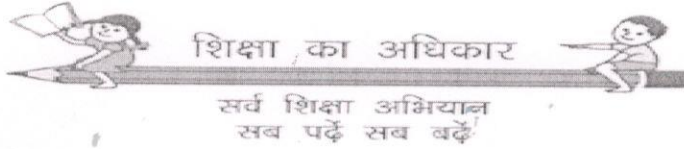
S. No.	Name of State	AWP&B	Opening Balance for the year	Releases by GOI	Releases by States	Expenditure	AWP&B for Next Year
1	Himachal Pradesh	34533.84	4073.44	12155.25	4602.02	16936.76	42682.22
Total		34533.84	4073.44	12155.25	4602.02	16936.76	42682.22


Controller Finance
 SSA/RMSA Himachal Pradesh
 Shimla-171001




State Project Director (SSA)
 Himachal Pradesh, Shimla-1

Received
 06/12/2016



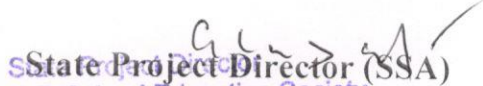
IUFR-II

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
Frequency: Bi-annual/Annual 'upto date of Receipt'
For the Half Year / Financial year ending on 31st March, 2016

(Rs. in lakhs)

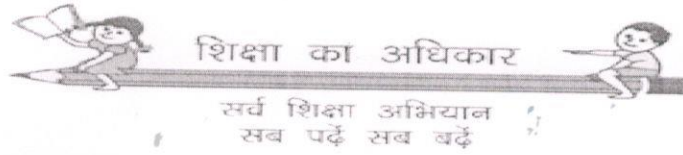
S. No.	Name of State	Opening Balance for the year	Releases	Expenditure
	1	2	3	4
1	Himachal Pradesh	4073.44	16757.27	16936.76
	Total	4073.44	16757.27	16936.76
	National Component			
	Ed.CIL			
	NCERT			
	NUEPA			
	IGNOU			
	NIAR			
	NIC			
	Total			
	Grand Total	4073.44	16757.27	16936.76


J. C. Sharma
Controller Finance
 SSA/RMSA Himachal Pradesh
 Shimla-171001


State Project Director (SSA)
 H.P. School Education Society
 Himachal Pradesh, Shimla-1
 SSA/RMSA, Shimla-1



Account
 06/12/2016



IUFR-III

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
Frequency: Bi-annual/Annual 'upto date of Receipt'
For the Half Year / Financial year ending on 31st March, 2016


(Rs. in lakhs)

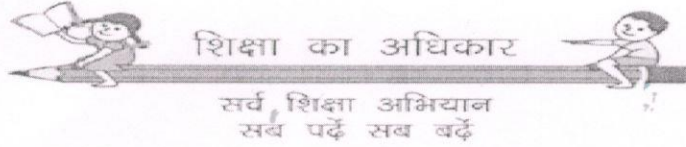
Sl. No.	Expenditure by Activity	Half Year ended (Current reporting period)	Financial Year till date
(a)	Teacher Salary	4657.34	5661.76
(b)	BRC	733.18	1003.99
(c)	CRC	841.66	1007.33
(d)	Civil Work	303.46	1515.10
(e)	EGS/AIE	29.15	107.99
(f)	Free Text Book and Uniforms	2079.74	2733.61
(g)	Innovative Activities & computer aided education in UPS	0.08	403.69
(h)	IED (CWSN)	41.88	314.18
(i)	School Maintenance Grant	954.05	931.41
(j)	Management Cost	426.69	1005.61
(k)	Learning Enhancement Programme	0.00	0.00
(l)	Research and Evaluation	2.25	162.89
(m)	School Grant	820.01	914.85
(n)	Teacher Grant	0.00	0.00
(o)	TLE	0.00	0.00
(p)	Teacher Training	89.32	345.54
(q)	Community Training and Mobilization/SMC	55.56	347.85
(r)	SIEMAT	0.00	0.00
(s)	State Component	146.95	300.72
(t)	KGBV	116.93	180.24
	Total	11298.25	16936.76


Controller Finance
 Jt. Controller (P&A)
 SSA/RMSA Himachal Pradesh
 Shimla-171001




 State Project Director (SSA)
 H. Himachal Pradesh, Shimla-1
 SSA/RMSA, Shimla-1


 06/12/2016



Annex-XX

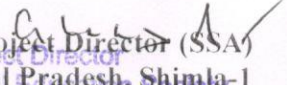
Consolidated Annual Financial Statement


(Rs. In lakhs)

State: HIMACHAL PRADESH				
Year Ending: 31 st March, 2016				
SOURCE & APPLICATION				
		SSA	KGBV	TOTAL
Opening Balance				
(a)	Cash in hand	0.84	0.00	0.84
(b)	Cash at Bank	1912.97	2.64	1915.61
(c)	Unadjusted Advance	2149.81	7.18	2156.99
	Total	4063.62	9.82	4073.44
Source (Receipt)				
(b)	Fund received from Government of India	12002.08	153.17	12155.25
(c)	Fund received from State Government	4580.44	21.58	4602.02
(d)	Interest	235.08	2.64	237.72
(e)	Other Receipts	2.58	0.03	2.61
(f)	Earlier Expenditure written back	0.00	0.00	0.00
	Total Receipt	16820.18	177.42	16997.60
Application (Expenditure)				
		Approved AWP & B Including Spill Over	Expenditure incurred	Saving/ Excess
(a)	Teacher Salary	18629.18	5661.76	12607.42
(b)	BRC	3220.57	1003.99	2216.58
(c)	CRC	2824.04	1007.33	1816.71
(d)	Civil Work /Swacch Bharat Kosh	1536.35	1515.10	21.25
(e)	EGS/AIE	135.70	107.99	27.21
(g)	Free Text Book and Uniforms	2730.75	2733.61	-2.86
(h)	Innovative Activities & computer aided education in UPS	660.71	403.69	257.02
(i)	IED (CWSN)	349.24	314.18	35.06
(j)	School Maintenance Grant	986.35	931.41	54.94
(k)	Management Cost	951.00	1005.61	-54.61
(l)	Learning Enhancement Programme	0.00	0.00	0.00
(m)	Research and Evaluation	229.00	162.89	66.11
(n)	School Grant	849.53	914.85	-65.32
(o)	Teacher Grant	0.00	0.00	0.00
(p)	TLE	0.00	0.00	0.00
(q)	Teacher Training	517.34	345.54	171.80
(r)	Community Training and Mobilization	449.62	347.85	101.77
(s)	SIEMAT	0.00	0.00	0.00
(t)	State Component	248.61	300.72	-52.11
(u)	KGBV	215.85	180.24	35.61
(v)	School Library	0.00	0.00	0.00
	TOTAL	34533.84	16936.76	17236.58


Controller, Finance
 Joint Controller (F&A)
 SSA/RMSA Himachal Pradesh
 Shimla-171001




State Project Director (SSA)
 Himachal Pradesh, Shimla-1
 SSA/RMSA, Shimla-1


 06/12/2016

KASTURBA GANDHI BALIKA VIDYALAYA
DPEP BHAWAN, LAL PANI, SHIMLA-171001

BALANCE SHEET AS AT 31ST MARCH, 2016

Previous Year 2014-15	LIABILITIES	Sch.	Amount Rs.	Current Year 2015-16	Previous Year 2014-15	ASSETS	Sch.	Amount Rs.	Current Year 2015-16
21,252,136.58	CAPITAL RESERVE FUND Fixed Assets Fund			21,888,302.58	1,699,547.00	FIXED ASSETS (NON RECURRING EXP.) Beddings		1,814,686.00	
3,594,935.81	Interest Fund Opening Balance Add: Received during the year		3,594,935.81 266,379.00	3,861,314.81	4,136,581.00 15,416,008.58	Furniture & Fixture/Kitchen Equipment Building (Civil Works)		4,657,608.00 15,416,008.58	21,888,302.58
(2,613,394.82)	UNSPENT GRANTS Balance of Income & Expenditure	"C"	(3,161,938.27)	(3,161,938.27)	717,829.00	CURRENT ASSETS, LOANS & ADVANCES Advances (as per schedule attached)	"E"		4,545.00
100.00	CURRENT LIABILITIES	"F"		100.00	5,578,990.00	Cash & Bank Balances (as per schedule attached)	"D"		6,010,109.55
5,315,178.01	Payable to SSA	"G"		5,315,178.01					
27,548,955.58	TOTAL (Rs.):-			27,902,957.13	27,548,955.58	TOTAL (Rs.):-			27,902,957.13

Sh. (State Project Director)
H.P. School Education Society
SSA/RMSA, Shimla-1

Sh. (Controller, Finance & Accounts)
SSA/RMSA Himachal Pradesh
Shimla-171001



As per our report of even date attached
For **Deepika Setia & Co**
Chartered Accountants
Firm Regn.No.013515N

(Signature)
(CA D.S.Kajal)
Partner
M.No.091609

Place: Shimla

Date: 06/12/2016

Receipt & Payment Account for the year ended 31st March, 2016

Previous Year 2014-15	RECEIPTS OPENING BALANCES	Amount Rs.	Current Year 2015-16	Previous Year 2014-15	PAYMENTS	Amount Rs.	Current Year 2015-16
2,886,088.58	Cash & Bank Balances	5,578,990.00	5,578,990.00	242,863.00	RECURRING EXPENSES		
13,156,752.00	GRANT IN AID	15,317,000.00		5,838,127.00	TLM/TLE Grant	6,645,584.45	
7,084,413.00	Received from Central Government	2,158,000.00		522,700.00	Maintenance grant	565,150.00	
	Received From State Government		17,475,000.00	249,528.00	Stipend (Girls)	494,437.00	
194,619.00	Interest on Saving Bank a/c			6,323,635.00	Course Books & Stationery	7,192,688.00	
5,100.00	Misc. Income		263,619.00	352,944.00	Salaries	332,255.00	
970,242.00	Increase in Payable to SSA			393,440.00	Vocational Skills & Trainings	391,926.00	
2,346.00	Decrease in Advances		2,760.00	454,569.00	Electricity & Water	549,830.00	
				696,311.00	Medical & Contingency	740,607.00	
				104,449.00	Miscellaneous (Including Maint.)	119,964.00	
				89,014.00	PTA/Function	102,130.00	
				30,176.00	Preparatory Camp	88,132.00	
				144,296.00	Physical & Self Defence	162,845.00	
			713,284.00	988.00	Capacity Building	1,829.00	17,387,377.45
					Bank Charges		
					NON RECURRING EXPENSES		
					Beddings	115,139.00	
					Furniture & Fixture / Kitchen	521,027.00	636,166.00
					Building		
					Decrease in Current Liabilities		
					CLOSING BALANCES		
					Cash & Bank Balances		6,010,109.55
24,299,560.58		Total Rs:-	24,033,653.00	24,299,560.58		Total Rs:-	24,033,653.00

[Signature]
Jt. Controller (Finance) A
SSA/RMSA Himachal Pradesh
Shimla-171001

[Signature]
State (State Project Director)
H.P. School Education Society
SSA/RMSA, Shimla-1



As per our report of even date attached
For **Deepika Setia & Co**
Chartered Accountants
Firm Regn. No. 013515N

[Signature]
(CA D.S.Kajal)
Partner
M.No.091609

Place: Shimla
Date: 06/12/2016

Income & Expenditure Account for the year ended 31st March, 2016

Previous Year 2014-15	EXPENDITURE	Sch.	Amount Rs.	Current Year 2015-16	Previous Year 2014-15	INCOME	Sch.	Amount Rs.	Current Year 2015-16
242,863.00	RECURRING EXPENSES	"A"			4,702,641.60	Unspent Grant B/f			6,224,118.02
5,838,127.00	TLM/TLE Grant		6,645,584.45			GRANT IN AID		15,317,000.00	
522,700.00	Maintenance grants		565,150.00		13,156,752.00	Received From Govt. of India		2,158,000.00	
249,528.00	Stipend (Girls)		494,437.00		7,084,413.00	Received From State Government			17,475,000.00
6,323,635.00	Course Books & Stationery		7,192,688.00			INTEREST & MISC. RECEIPTS			
352,944.00	Salaries		332,255.00			Received on Saving Account		9,653.00	263,619.00
352,944.00	Vocational Skills & Trainings		391,926.00		6,734.00	Sirmour		237,456.00	
393,440.00	Electricity & Water		549,830.00		158,887.00	Chamba			
454,569.00	Medical & Contingency		740,607.00		6,716.00	SPO			
696,311.00	Miscellaneous (Including Maint.)		119,964.00		22,282.00	Shimla		16,510.00	
104,449.00	PTA/Function		102,130.00		5,100.00	Misc. Income			
89,014.00	Preparatory Camp		88,132.00			Shimla		10.00	
30,176.00	Physical & Self Defence		1,829.00			Chamba		2,750.00	
988.00	Bank Charges		162,845.00	17,387,377.45					
144,296.00	Capacity Building								
	NON RECURRING EXPENSES	"B"							
599,270.00	Beddings		115,139.00						
1,397,100.00	Furniture & Fixture / Kitchen		521,027.00	636,166.00					
1,280,278.58	Building								
199,719.00	Balance of interest c/d to B S			266,379.00					
6,224,118.02	UNSPENT GRANT			5,675,574.57					
	C/d to Balance Sheet								
25,143,525.60			Total Rs:-	23,965,497.02	25,143,525.60			Total Rs:-	23,965,497.02

As per our report of even date attached
For **Deepika Setia & Co**
Chartered Accountants
Firm Regn. No. 013515N

Accountant

(CA D.S.Kajal)
Partner
M.No.091609



(State Project Director)
State Project Director
H.P. School Education Society
SSA/RMSA, Shimla-1

[Signature]
Joint
Controller Finance (A)
SSA/RMSA Himachal Pradesh
Shimla-171001

Place: Shimla
Date: 06/12/2016

KASTURBA GANDHI BALIKA VIDYALAYA SCHEDULE OF EXPENSES AS ON 31.03.2016														
Schedule "A" PARTICULARS	SHIMLA			SIRMOUR			CHAMBA						TOTAL	
	Chamba	Baghaigarh	Bharmour	Kihar	Chhilli/ Tissa	Himgiri Kothi	Karian	Mehla	Pangi					
RECURRING EXPENSES														
TLM/TLE Grant														
Maintenance Girls	900,000.00	813,034.00												
Stipend Girls	56,150.00	56,400.00												
Course Books & Stationery	50,000.00	45,671.00												
Salaries	680,967.00	803,810.00												
Vocational Skills & Trainings	50,479.00	18,999.00												
Electricity & Water Charges	50,000.00	49,834.00												
Medical & Contingency	61,127.00	62,498.00												
Miscellaneous (Including Maint.)	78,817.00	74,942.00												
PTA/Function	14,267.00	14,996.00												
Preparatory Camp	14,980.00	15,000.00												
Capacity Building	24,000.00	25,000.00												
Physical & Self defence	9,532.00	10,000.00												
Bank Charges														
TOTAL RECURRING	1,990,319.00	1,990,184.00	1,571,563.60	1,414,601.60	1,623,133.00	1,622,977.65	1,813,135.00	1,694,868.55	1,975,696.00	1,829.00	17,387,377.45			
Schedule "B"														
NON RECURRING EXPENSES														
Beddings														
Furniture & Fixture / Kitchen Building (Civil Works)														
TOTAL NON RECURRING														
TOTAL EXPENDITURE	1,990,319.00	1,990,184.00	1,669,612.60	1,468,594.60	1,623,133.00	1,699,516.65	1,813,135.00	1,853,421.55	1,975,696.00	1,829.00	18,023,543.45			
Schedule "C"														
GRANT UTILISED DURING THE YEAR														
Opening Balance as on 01.04.2015														
Grant received During the year														
Grant Utilised during the year														
Closing Balances as on 31.03.2016														
(Under Kasturba Gandhi Balika Vidyalaya)	(2,613,394.82)	17,475,000.00	18,023,543.45	(3,161,938.27)										



KASTURBA GANDHI BALIKA VIDYALAYA**Details of Cash & Bank Accounts as on 31.03.2016****Schedule D****Cash at Bank**

UCO Bank Nahan Sirmour	679,287.00
H.P.State Co-op.Bank Chhauhara	279,683.00

District Chamba

PNB,Chamba	274,021.00
Canara Bank,Chamba	3,975,308.55
PNB, Tissa	88,766.00
PNB, Bharmour	121,920.00
State Bank of India, Salooni	66,952.00
UCO Bank Kihar	179,540.00
SBI Mehla	201,447.00
SBI Pangi	142,658.00

Cash In Hand

Sirmour	527.00
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Total **6,010,109.55****Details of Advances as on 31.03.2016****Schedule E**

Advance for SMC Shillai (Sirmour)	3,247.00
Interest Amount trfd to SSA (SPO)	1,298.00

Total **4,545.00****Detail of Current Liabilities as on 31.03.2016****Schedule F**

Amount Payable to Staff (Chhauhara)	100.00
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Total **100.00****Detail of Payable to SSA****Schedule G**

Shimla	8,616,654.00
Sirmour	9,518,232.00
Chamba	77,257,990.01

95,392,876.01**Less : Recoverable from SSA****90,077,698.00****Total** **5,315,178.01**

DEEPIKA SETIA & CO.

CHARTERED ACCOUNTANTS

Head Office :

Shop No. 9, First Floor,
Omaxe Commercial Apartment,
Chakkan Road, Baddi,
District Solan (H.P)
Ph. : 01795-245784

INDEPENDENT AUDITOR'S REPORT

The State Project Director,

Himachal Pradesh School Education Society (Sarva Shiksha Abhiyan)
DPEP Bhawan, Lal Pani,
SHIMLA (H.P.)-171001

We have examined the Balance Sheets of Himachal Pradesh School Education Society, Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Project registered under the Societies Registration Act, 1860 vide Regn.No.120/95 dated 03.11.1995 and amended on 19.03.2010 under Sub-section (2) of Section 11 of the Himachal Pradesh Societies Registration Act, 2006, Lal Pani Shimla (H.P)-171001 as at **31st March, 2016**, Income & Expenditure Account for the year ended on that date and the Receipt and Payment Account of the said Society which are in agreement with the Books of Account maintained by the said Society.

We conducted our audit in accordance with established Standards on Auditing and the Accounts manual of Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and the significant estimates made by the management, as well as evaluating the over all financial statement presentation. We believe that our audit provides a reasonable basis for opinion.

We conducted our audit in accordance with terms of reference provided to us. In our opinion, and read together with the Significant Accounting Policies and Notes to accounts and subject to our observations given in the Management Letter, the financial statements give a true and fair view of the sources and applications of funds for the year ended 31st March, 2016 and the financial position of the Himachal Pradesh School Education Society (Sarva Shiksha Abhiyan) for the year ended 31st March, 2016.

For **Deepika Setia & Co**
Chartered Accountants
Firm Regn.No.013515N



(CA.D.S.Kajal)

Partner

M.No.091609

Place: Shimla
Date: 06.12.2016

AUDIT CERTIFICATE

The Financial Statements of Himachal Pradesh School Education Society, Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Project, for the financial year 2015-16 attached hereto, have been audited in accordance with the regulations and Standards of Audit of the Institute of the Chartered Accountants of India and accordingly included such tests of accounts, records, Internal checks and other auditing procedures, necessary to confirm:

1. That the resources are for the purposes of Sarva Shiksha Abhiyan activities, subject to the observations/notes forming integral part of Balance Sheet of even date annexed.
2. The financial statements are correct.

During the course of audit related to above financial statements and the connected documents were examined and they can be relied upon to support reimbursement under the Sarva Shiksha Abhiyan.

On the basis of information and explanations given and according to the best of our information as a result of the test audit, it is certified that the Financial Statements read with the observations set out separately represent a true and fair view of the implementation and operations of the Sarva Shiksha Abhiyan for the financial year 2015-16.

for **Deepika Setia & Co**
Chartered Accountants
Firm Regn.No.013515N



(CA.D.S.Kajal)
Partner
M.No.091609

Place: Shimla
Date: 06.12.2016

DEEPIKA SETIA & CO.

CHARTERED ACCOUNTANTS

Head Office :
Shop No. 9, First Floor,
Omaxe Commercial Apartment,
Chakkan Road, Baddi,
District Solan (H.P)
Ph. : 01795-245784

PROCUREMENT AND CERTIFICATE

This is to certify that we have gone through the procurement procedures used for the state for Sarva Shiksha Abhiyan and based on the audit of records for the financial year 2015-16 for the Himachal Pradesh School Education Society and inputs from the district audit reports, we certify that the procurement procedures prescribed in the manual on Financial Management and Procurement under SSA have been followed.

For **Deepika Setia & Co**
Chartered Accountants
Firm Regn.No.013515N



(CA.D.S.Kajal)
Partner
M.No.091609

Place: Shimla

Date: 06.12.2016

**HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE
MISSION AUTHORITY**

Significant Accounting Policies and Notes to Accounts for the year ended 31st March, 2016:

1. The books of accounts of the Society have been maintained on the basis of both cash & accrual system of accounting. Generally the expenditure have been booked on the basis of cash accounting system whereas some type of expenditure has been booked on the basis of accrual system of accounting. During the previous years, the grants given to Schools were treated as expenditures in the relevant financial year at the SPO Level which has now been changed. During the financial year 2015-16, actual expenditure incurred at the SMCs Level has been treated as expenditure on the basis of Utilization Certificates provided by the SMCs and the unspent amount, given in earlier years, lying in bank account of the SMCs has been called back. The unspent balance received back during the current financial year 2015-16 has been treated as income of the current year.

2. Grant in Aid :

(a) Capital Expenditure:

Capital Reserve has been created against the Fixed Assets purchased from the grants which are considered as assets of the society. The depreciation on these fixed assets has not been provided for in the books of accounts.

(b) Revenue Expenditure:

- (i) The revenue grant has been considered as income to the extent utilized during the year. The unspent grant is being shown separately in the books of accounts.
- (ii) The grant released from the society to SMC's for civil works has been treated as revenue expenditure and no asset for the same has been created in the books. The unspent grants returned back to the society by the SMCs have been treated as income of the relevant year.
- (iii) The revenue expenditure is considered as expenditure of the year to the extent which has been finalized/ approved during the year in general.



Notes to Accounts

- 1 The Financial Statements have been prepared for funds received / utilized for the project Sarva Shiksha Abhiyan and all other Schemes.
- 2 Utilization of Grant in Aid :
The unutilized grants received back during the financial year from the implementing agencies has treated as income of current year and shown separately as earlier year expenditure written back.
- 3 The outstanding balances of BRC's and CRC's are subject to reconciliation / confirmation at the District Level and advances outstanding or amount payable at the year end to various parties are subject to confirmation.
- 4 The expenditure incurred on various heads of accounts e.g Salary paid to Staff, Printing & Stationery, Telephone, Electricity, Travelling, Conveyance Expenses etc. have been debited to Management Cost and head wise bifurcation have not been done at most of the Districts Level.
- 5 Current Liabilities includes a sum of Rs.24,80,78,337/- being major amount payable to Director Elementary Education, Shimla and Rs.91,29,128/- payable to H.P. State Co-op Dev Federation Printing Press.
- 6 Current Assets, Loans & Advances includes a sum of Rs.36,09,59,000/- being Grant Receivable from Government of India which was sanctioned during the month of March 2016 but received during the month of April 2016. Advances for Civil works amounts to Rs.11,10,76,763/- for all districts and a sum of Rs.46,12,505/- being Advance for Toilets Swachh Bharat in Kullu District are major outstanding balances as on 31.03.2016.
- 7 Funding pattern of Centrally Sponsored Schemes has been revised during the current financial year which shall be shared 90 : 10 between the Centre and the State.
- 8 Disputed/ Court Cases: The following legal cases for earlier years, are still pending under litigation, where ever some development has taken place, the update status is being reported here:
 - a) SP Office: Dr. O.C.Guleria has embezzled a fund of Rs. 1,40,700/- of the society. The person has been charge sheeted and repatriated from SSA to his parent Deptt. We have been informed that after withdrawing the case, the inquiry is under process in the Directorate of Higher Education and to inquire into the matter the original bill / vouchers are required, but these are in the Hon'ble Court submitted by the Officer of Sadar Police Station, Shimla.
 - b) Rajesh Kumar Ex.Driver (DPEP) :
The case of misappropriation of Rs.1,81,995/- was filed against him and court has decided the case in favour of the society. As explained that the person is still not



traceable. The Director SSA has written a letter to Deputy Commissioner, Solan to know the status of his movable and immovable assets for purpose of recovery from the Rajesh Kumar. The case is sub-judice and needs to be expedited.

- c) The misappropriation of Rs.2,25,210/- by Sh. Madhu Kumar Ex.BRCC Kuthar, District Solan is under investigation. We have been informed that Sh. Madhu Kumar has been charge sheeted and repatriated from SSA to his parent Deptt. And also suspended from Director of Elementary Education vide letter dated 04.03.2008. Presently the Inquiry is under process in the Directorate of Elementary Education and needs to be expedited.
- 9 Corresponding figures of Previous Year have been regrouped, rearranged and reclassified wherever considered necessary to conform to the current year classification.

for **Deepika Setia & Co**
Chartered Accountants
Firm Regn.No.013515N



(CA.D.S.Kajal)
Partner
M.No.091609

Place: Shimla
Date: 06.12.2016

DEEPIKA SETIA & CO.

CHARTERED ACCOUNTANTS

Head Office :
Shop No. 9, First Floor,
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Chakkan Road, Baddi,
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Ph. : 01795-245784

The State Project Director,
Himachal Pradesh School Education Society
Sarva Shiksha Abhiyan,
DPEP Bhawan, Lal Pani,
Shimla (H.P.)-171001

Subject: Management Letter on the Audit of Sarva Shiksha Abhiyan for the financial year ended 31st March, 2016

Dear Sir,

With reference to your letter dated 19th May, 2016 for our appointment as Statutory Auditor for audit of accounts of HPSES Sarva Shiksha Abhiyan Himachal Pradesh for the year 2015-16, this is to inform you that we have completed the Audit of Himachal Pradesh School Education Society cum Sarva Shiksha Abhiyan and other schemes for the financial year ended 31st March 2016. The Audited Balance Sheet, Income & Expenditure Account, Receipt & Payment Account and Auditor's Report thereon are enclosed herewith. On the basis of test checks applied for our audit, we are giving our following observations / suggestions for your kind information and necessary action:

I. Accounting System/Procedures Adopted and Books of Accounts maintained:

1) Method of Accounting: As mentioned also in previous year's Audit Report, the society has always adopted both cash and accrual system of accounting. We have been informed that in earlier years, expenditures in account of Civil Construction like additional class rooms, Girls toilets, major repairs, boundary walls etc. have been treated as expenditure incurred as and when the money is transferred from SPO/DPO and the other expenditure are booked on the basis of accrual basis. But from financial year 2011-12 onwards, actual expenditure incurred at school level have been treated as expenditure as per the provisions of F.M.P manual. The information regarding the expenditure incurred at school level has been based on Utilisation Certificates provided by the respective schools. The information contained in Utilisation Certificates is also subject to confirmation. During the F.Y.2015-16, we have covered 4316 SMCs for audit under various blocks of different District Offices. A separate report dated 16.11.2016 has already been submitted with your office. It has been observed that at SMCs, CRCs & BRCs levels, payment for most of expenditure incurred have been made in cash instead of payment through account payee cheque, RTGS/NEFT, pay order, ECS etc. It is strongly recommended that necessary instructions should be given to all concerned for making all types of payments/ releases only by account payee cheque, RTGS & NEFT, pay order, electronic mode etc. to the extent possible.

2) Funds in transit: During the current financial year 2015-16 an amount of Rs.36,09,59,000.00 has been shown as Grant Receivable from Govt. of India as on



31.03.2016 being grants sanction letter issued vide Ref.F.19-2/2015-EE.8(1) to (III) dated 29.03.2016 but not received as on 31st March 2016.

- 3) Funding Pattern of Centrally Sponsored Schemes:** During the financial year 2015-16, funding pattern of Centrally Sponsored Core Scheme - National Education Mission (including SSA, RMSA, RUSa, Teachers Training and Adult Education) has been revised which shall be shared 90: 10 between the Centre and the State. Reference may be drawn to the letter D.O.No.32/PSO/FS/2015 dated 28th October, 2015 from Finance Secretary, F.No.13 (9)/ PF-II/2014 dated 4th December, 2015 from Director (PF II), Government of India and F.No.2-50/2010-EE-3 dated 8th December, 2015 from Director, Ministry of Human Resource Development, Department of School Education & Literacy Government of India.
- 4) Statutory Obligations Compliance:** We have been informed that the society has not yet obtained Registration under Section 12AA and Exemption Certificate under Section 10(23)(C) of the Income Tax Act, 1961. Although the society is complying with the provisions of Tax Deduction at Source and timely deposit thereof. The society is also regular in depositing the provident fund with the concerned authorities. It is suggested that the society should obtain the required Registration and Exemption Certificates from Income Tax Department. Also the society should obtain certificate from Banks for Non Deduction of TDS on Interest paid to ensure that TDS has not been deducted on bank interest paid to the society.
- 5) Mixing of SSA Funds with non SSA Funds and use of Non-recurring Funds for recurring expenditure:** It is observed that SSA funds have been mixed with non SSA funds e.g. Swachh Bharat Kosh Funds. Also noted that funds sanctioned for non-recurring expenditure have been used for recurring expenditure e.g civil work funds used for payment of teacher's salary which is against the general provisions of grants to be used for earmarked purpose only and should not be used for any other purpose.
- 6) Idle lying of Funds in Bank Accounts:** During the course of audit, it is observed that the huge amount of balances has been kept idle in bank accounts during the current financial year. Some of the examples are as under:

DPO / SPO	Name of Bank	Bank Balance as on 31.03.2016 (Rs.)
Lahaul & Spiti	Punjab National Bank	30,16,533.62
Kinnaur	Punjab National Bank	33,83,523.72
UNA	Punjab National Bank	94,03,301.18
Chamba	Punjab National Bank	37,27,191.69



State Project Office	PNB Anaj Mandi Shimla	5,55,46,271.11
State Project Office	PNB Mall Road Shimla	48,81,087.00
State Project Office	PNB Sanjauli	1,98,03,594.00
State Project Office	Canara Bank	4,01,21,077.85
Bilaspur	H.P. State Co-op Bank	54,65,035.40
Sirmour	State Bank of India	39,99,769.60
Kullu	Canara Bank	65,50,962.51
Mandi	UCO Bank	57,63,456.31

- 7) **Bank Interest Received:** It is also observed that as a result of huge amount of balances being kept in bank accounts during the current financial year 2015-16, bank interest income has increased substantially as per given below details:

DPO / SPO	Bank Interest received during 2015-16 (Rs.)	Remarks
State Project Office	1,36,82,284.25	It may be noted that Funds have been kept in savings bank accounts where interest @4% p.a only is paid on daily outstanding balances. It is evident from the interest figures that huge amount has been kept in bank accounts during the current financial year. It is suggested that end use of funds should be ensured at the earliest possible because funds are not supposed to be kept in banks to earn interest thereon.
Shimla	6,70,593.00	
UNA	13,36,323.70	
Kangra	5,15,128.00	
Kinnaur	3,70,827.00	
Bilaspur	9,03,605.00	
Lahaul & Spiti	5,41,442.00	
Sirmour	5,31,346.00	
Kullu	11,75,345.00	
Chamba	18,36,071.25	
Mandi	16,10,249.00	

- 8) **Old Outstanding Balances:** It is observed that as per Books of accounts, there are some Debit and Credit Balances which are being carried forward for last many years and have not been adjusted. It is suggested to follow up with the concerned departments and



make necessary entries in the books of accounts for these outstanding balances after obtaining reconciliation /confirmation /approval for the same. Details of such Balances are given hereunder:

S.No.	Name of the Account	Debit/Credit	Amount (Rs.)
In the Books of State Project Office			
1	Adult Continuing Education HPU Shimla	Dr.	50,000.00
2	State Council Science & Technology	Dr.	99,903.00
3	SCERT Solan	Dr.	13,64,053.00
4	Rahul Associates	Dr.	40,137.00
5	H.P. Board of School/ Dharamshala	Cr.	6,38,010.00
6	Special Grants for REMS	Cr.	4,84,391.00
7	Payable to Elementary	Cr.	14,40,000.00
8	Excel Marketing Corp. Shimla	Cr.	17,172.00
9	H.P.S.E.D.C Payable	Cr.	51,300.00
10	IGNOU Delhi	Cr.	1,34,336.00
11	NCERT Delhi	Cr.	14,830.00
12	Regency Printers	Cr.	5,000.00
13	Unistar Book Pvt. Ltd.	Cr.	31,487.00
14	Vinod Hill Shimla	Cr.	1,398.00
15	Donation received	Cr.	27,600.00
In the Books of DPO Shymalghat			
1	Earnest Money Payable	Cr.	12,775.00
2	Other Liabilities-Himachal Scientific Hamirpur (Court Case)	Cr.	2,62,900.00
3	Unspent Grants Civil Payable	Cr.	2,89,425.00



In the Books of DPO Bilaspur			
1	Director Elementary Education	Cr.	1,00,000.00
2	Current Liabilities in respect of Classrooms, Toilets & Library Expenses	Cr.	98,606.00

- 9) **Closing of Books of Accounts:** As also mentioned in previous year Audit Report, it is observed that the books of accounts are being kept opened for passing of entries till the audit is completed. It has been noticed from the various vouchers dated 31st March, 2016 that these have been sanctioned in the month of July, August etc. and as per sanction order date mentioned for booking of expenses is 31st March, 2016. Some of Expenses booked as per given details

Voucher Number	Dated	Amount (Rs.)	Remarks
68	31.03.2016	24,09,482.00	Amount paid to National Institute of Electronics and Information Technology towards salary of Data Entry Operators and Tally Assistants
78	31.03.2016	20,45,672.00	Printing Expenses for Terminal Assessment Question Papers for 11 Districts
99	31.03.2016	78,06,255.00	Printing Expenses for Assessment Sheets and Pupil Progress Report Cards to H.P. State Co-operative Development Federation Printing Press
100	31.03.2016	15,04,000.00	Printing Expenses for Special Training Books

- 10) **Bank Reconciliation Statement as on 31.03.2016:** It is observed that bank reconciliation statements have not been prepared properly in view of following discrepancies-

District	Bank	Amount (Rs.)	Remarks
Kullu	Canara Bank	8,910.00	Unexplained Amount debited by bank
Mandi	UCO bank	29,89,006.00	Date of clearing has not been mentioned against various cheques issued
Bilaspur	UCO Bank	9,192.00	Amount not transferred by Bank

- II. **Utilization Pattern of sanctioned Grant / Budget Ceiling/Duplicity of Grants:** It has been observed that there is a practice of booking the expenditure under a particular head until it reaches the sanctioned budget limit. Some of the expenses are booked in nearest heads because the relevant head has crossed the sanctioned budget amount and there was scope of booking expenditure in some other head.



- 1) **Innovation ECCE:** it is noticed that the same amount of Grant under this intervention is being sanctioned by Govt. of India without considering the number of schools in each and every district. During the current financial year an amount of Rs.7,58,350/- has been booked under "Innovations ECCE" distributing the equal amount of Rs.60,715/- for each District.
- 2) **Excess of Expenditure over approved AWP:** It was observed that in the following heads of accounts, excess expenditure have been incurred as compared to approvals for the current financial year 2015-16:

S.No.	Name of Account Head	Amt. as per Approved AWP (Rs.in lacs)	Actual Expenditure (Rs.in lacs)	Excess Amount (Rs.in lacs)
1	School Grant	849.53	914.85	65.32
2	Free Text Book & Uniform	2730.75	2733.61	2.86
3	Management Cost	951.00	1005.61	54.61
4	State Component	248.61	300.72	52.11

III. **Internal Audit and Control Measures:** As per Internal Audit Reports made available for our verification, it is noticed that there is nothing material available in the said report regarding procedure and accounting adopted at the BRCC levels. It is suggested that the internal audit report should be detailed covering all aspects of accounting and procurement at SMC levels.

- 1) **Expenditure incurred at BRCC /CRCC level:** As explanation given to us by the management, that the vouchers relating to SMCs and BRCC's should be maintained at SMCs and BRCC's respectively as per their manual.
- 2) **Stock Register:** It is observed that the Stock registers have been kept only to fulfill the Audit requirement for maintaining these registers. It is suggested to maintain the stock registers updated, particularly when the material continues to appear in stock register even after being issued in the case of free text books.
- 3) **Compliance of Procurement Procedures:** It is observed that at DPO levels, the quotations are being received by hand in some cases. It is recommend that the procedure of procurement needs to be reviewed and only sealed quotations should be taken for procurement.



- IV. SMCs Covered under the Statutory Audit:** As we have been assigned statutory audit for the Financial Year 2015-16 which also covers verification of funds utilization at the level of SMCs. Accordingly we have covered 4316 SMCs under various Education Blocks in Ten districts. During the course of audit of these SMCs, we have observed the following shortcomings i.e (1) Improper maintenance of Books of Accounts (2) No proper records of Bills/vouchers for the expenses incurred (3) Non maintenance of Stock Registers etc. It is also observed that Persons working at that level are neither from accounts background nor do they have any active interest in this type of work. To some extent in the interior parts/ remote area in the state are not having any organized shops/contractors etc which leads to the purchases and construction work without complying with documentary requirements.

It is suggested that a proper system should be designed and needs to be followed by them. It is not necessary to maintain typical books of accounts but evidence / documents justifying the expenses incurred must be maintained. They are supposed to maintain a check on all the civil constructions by taking (1) Proper signed/filled UCs, (2) Photographs showing construction progress, (3) Timely completion of construction. There should be a joint responsibility for all such expenditure incurred.

- V. Disputed/Court Cases:** During the current financial year, no such matter has been reported. We have been informed that some very old disputes are pending under litigation, related to earlier years and their present status is given hereunder:-

- a) SP Office: Dr. O.C.Guleria has embezzled a fund of Rs. 1,40,700/- of the society. The person has been charge sheeted and repatriated from SSA to his parent Deptt. We have been informed that after withdrawing the case, the inquiry is under process in the Directorate of Higher Education and to inquire into the matter the original bill / vouchers are required, but these are in the Hon'ble Court submitted by the Officer of Sadar Police Station, Shimla.
- b) Rajesh Kumar Ex.Driver (DPEP) :
The case of misappropriation of Rs.1,81,995/- was filed against him and court has decided the case in favour of the society. As explained that the person is still not traceable. The Director SSA has written a letter to Deputy Commissioner, Solan to know the status of his movable and immovable assets for purpose of recovery from the Rajesh Kumar. The case is sub-judice and needs to be expedited.
- c) The misappropriation of Rs.2,25,210/- by Sh. Madhu Kumar Ex.BRCC Kuthar, District Solan is under investigation. We have been informed that Sh. Madhu Kumar has been charge sheeted and repatriated from SSA to his parent Deptt. And also suspended from Director of Elementary Education vide letter dated 04.03.2008. Presently the Inquiry is under process in the Directorate of Elementary Education and needs to be expedited.



VI. Status regarding compliance of Previous Years Audit Reports:

We are enclosing herewith "Annexure A" explaining the position of the settlement of outstanding audit paras for earlier years. It has also been observed that MHRD had sought clarifications for the same which has been submitted accordingly. Copy of submissions is also enclosed for ready reference.

For **Deepika Setia & Co**
Chartered Accountants
Firm Regn.No.013515N

Deepika
(CA.D.S.Kajal)
Partner
M.No.091609



Place: Shimla
Dated: 06.12.2016



पढ़े चलो, बढ़े चलो
सर्वशिक्षा अभियान

Registered Letter

4-290

No.HPSES-SSA-SPO-ACCTS-Fin Statement (2015-16)-
OFFICE OF THE STATE PROJECT DIRECTOR,
H.P.SCHOOL EDUCATION SOCIETY-CUM-
SARVA SHIKSHA ABHIYAN
DPEP BHAWAN, BELOW MAIN BUS STAND
HIMACHAL PRADESH

Dated : Shimla-1 the 28/11, 2016

To

The Joint Secretary to the Government of India,
Ministry of Human Resource Development ,
Department of School Education & Literacy,
Shastri Bhawan, New Delhi - 110115

Subject:

Submission of Annexure-XXV as on 31.12.2015 in respect of quarterly report on the position of outstanding audit observation:

Sir,

Kindly find enclosed herewith a Annexure XXV along with all relevant MHRD letters and other enclosures. Keeping in view the facts and attached documents as mentioned in the column "Remarks" of annexure XXV, you are requested to settle all outstanding audit para's. This is subsequent to the discussion held in 2nd Regional Audit Review meeting of SSA held in Dharamshala on 23rd and 24th December, 2015.

Thanking you,

Yours faithfully,

o/c

Controller Finance (SSA)
Himachal Pradesh Shimla-1

Copy forwarded to:-

1. Sh. O.P. Aggarwal , Sr. Consultant, FMG Unit, TSG EdCIL, 5th Floor, Vijaya Building, 17-Barakhamba Road, New Delhi for information and necessary action please.

o/c

Controller Finance (SSA)
Himachal Pradesh Shimla-1

