



**CHAPTER XI**

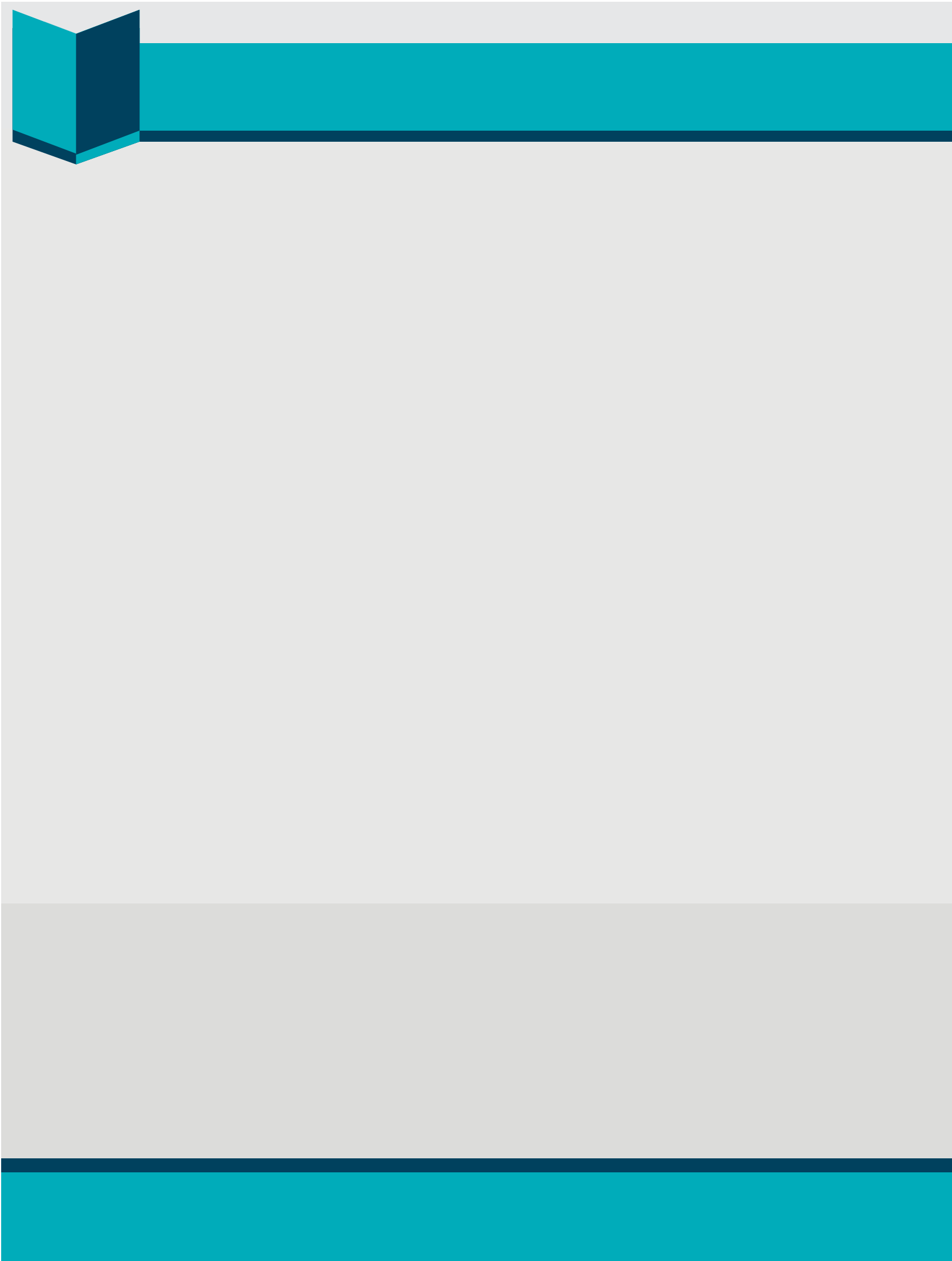
**CONSOLIDATED STATUTORY AUDIT REPORT OF  
SSA, KGVB, NPEGEL & DPEP  
FOR THE YEAR ENDED 31ST MARCH, 2016**

**Roy Ghosh & Associates**

Chartered Accountants

545, G. T. Road (South), 4th floor, Room No.- 410

Howrah - 711101





The State Project Director,  
Paschim Banga Sarva Siksha Mission,  
Government of West Bengal,  
Bikash Bhavan, 2<sup>nd</sup> Floor, Salt Lake City,  
Kolkata - 700 091

ROY GHOSH  
& associates  
কলকাতা গণকেন্দ্র নবকোমল হাট

Re.: Statutory Audit of Annual Financial Statements under Paschim Banga Sarva Siksha Mission for the year 2015-16

Sub: Management Letter

We have audited the consolidated Balance Sheet as at 31<sup>st</sup> March, 2016 of Paschim Banga Sarva Siksha Mission, Bikash Bhawan, Salt Lake City, Kolkata - 91, along with Consolidated Income and Expenditure Account and Consolidated Receipt and Payments Accounts for the year ended on that date and report as under:

While compiling the Accounts, the accounts of the individual District audited by us (Birbhum, Bankura, Purulia, Nadia, South 24 Paraganas, Jalpaiguri and Coochbehar) as also accounts of the District audited by co-auditors viz. Messrs K K Channani & Associates, Chartered Accountants (Mursidabad, Burdwan and Dakshin Dinajpur), Messrs K N Jain & Co., Chartered Accountants (Hooghly, North 24 Pargana, Kolkata & Paschim Midnapore), Messrs SBA & Associates, Chartered Accountants (Purba Midnapore, Howrah & Uttar Dinajpur), Messrs Ghosal & Ghosal, Chartered Accountants (Malda, Siliguri & Darjeeling) have been incorporated.

While conducting the audit of the Project Financial Statement of SPO, DPOs we came through the following issues which need to be addressed by the Society with utmost priority.

1. The Mission was allotted an annual budget allocation of Rs. 4294.80 Crore for the Financial Year 2015-16 out of which expenditure was incurred to the tune of Rs.1907.58 Crore, approximates 44% of expenditure of annual budget. Critical Surplus was observed under the intervention New Teacher's Salary and Civil Construction wherein surplus of 70% and 43% is available as on 31<sup>st</sup> March 2016. Effort should be made to increase the activities of the Project rapidly in order to optimum utilization of Budget allocation of the Project. It may be mentioned here the Society has received Rs.1858.56 Crores from State Government (Rs.611.77) and Central Government (Rs.846.79 Crores) and Additional Contribution from State Government (Rs. 400 Crore) for the purpose of SSA.
2. The SPO along with the DPOs is keeping the fund of SSA, Specific Program Funds and other State Funds in a single Bank Account as such the Fund wise Bank Balance is not maintained. It is recommended to maintain separate Bank Account for SSA to ensure non-diversification of fund. As per the explanation provided by the management the segregation of Bank Balances as on 31.03.2016 is as follows:



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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



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Name of the Fund	Amount (Rs.)
SSA Fund	730,46,86,997.45
Swachh Bharat Kosh	36,05,00,000.00
Non-SSA Fund	227,37,44,146.00

3. The State Project Office is directly disbursing grant to KGBVs located at various Districts in their Bank Account. However, we observe that an amount of Rs. 14.45 crores is lying idle at the DPO Bank which is of no use under the present fund flow mechanism and as such the same is required to be refunded back to SPO after settlement of loans obtained from other Fund. Further Loan to SSA amounting Rs.64.34 Crore needs to be adjusted with the SSA Fund.
4. Fixed Assets procured by the SPO / DPOs were not verified and documented by the competent authority on yearly basis. Further, at the DPO, the register for Fixed Assets was not maintained in spite of repeated recommendations being made by Internal and Statutory Auditor.
5. The Society is hereby advised to close / freeze it's Books of Accounts in Tally software or Physically immediately after the Audit and to maintain the authenticated hard copy of the ledgers for each Financial Year.
6. It was observed that fund was released from SPO to KGBVs with a considerable delay. Further, the quantum of fund release is not commensurate with the strength of the Students in the KGBV. It is advised to release fund to KGBV on most logical and timely basis.
7. The unspent balance of WBBSE as on 31.03.2016 was Rs. 97,35,638.00. In the books of Society the balance is Rs. 18,89,251.00. During the year fund was not allotted to the WBBSE. Reconciliation of the difference of Rs. 78,46,387/- should be made and unspent balance should be recovered.
8. During the financial year, Rs. 2,22,38,000.00 for the financial year 2014 - 15 was given for untrained primary teacher through West Bengal Board of Primary Education. Utilization certificate of Rs. 8,35,89,049.00 was available. The balance as per books of accounts of SSA as on 31.03.2016 was Rs. 19,06,43,508.00 and the same of West Bengal Board of Primary Education was Rs. 22,89,78,569.50. Reconciliation of the above difference should be made and unspent balance should be recovered.
9. In the Books of Pashchim Banga Rajya Sishu Shiksha Mission, no individual ledger account was maintained in the name of Paschim Banga Sarva Shiksha Mission. Thus, balance on 31.03.2016 could not be arrived and we were not in a position to verify the same with the balance as appearing in the Books of Paschim Banga Sarva Shiksha Mission.



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10. As compiled from District Financial Statement, it was evidenced that Rs.8.14 Crores of Refund was received by the District Project Offices which could not be identified by the DPO with specific intervention and as such the same has been adjusted with General Fund.
11. During the Financial Year, Interest of Rs.19.29 Crores was received by the DPOs from CLRC and Schools. However, interest on average unspent advances works out to Rs. 36.73 Crores. Hence, a gap of Rs.17.44 Crore was observed which is yet to be refunded back from CLRC and Schools. It is advised that State Project Office should oversee the refund of interest to the Project. Interest accrued on funds other than SSA has been considered as Income of the SSA Fund.
12. At Siliguri Educational District, an amount of Rs. 85,84,400 has been disbursed to CLRCs and Upper Primary School for Uniform Grant of General Boys out of the State Government Fund. As against the said fund, Rs. 54,54,400/- was received from State Government. Excess disbursement of Rs. 31,30,000/- was made from SSA fund leading to diversification of fund.
13. Expenditure under non-civil intervention to the tune of Rs. 33,00,28,048/- out of the expenditure recognized during the financial year is relating to the earlier year and as such the expenditure does not qualify the eligibility criteria of the Project expenditure for this financial year.
14. In the Kolkata Educational District, Unutilized balance of recurring grant for Residential Hostel to the tune of Rs.2.29 Crore was allowed to the NGOs to utilize the same for construction and capital work. Such type of diversion of fund was not permissible. Further, Bank account of DPO with Bank of India, Rash Behari Avenue Branch, Kolkata was not reconciled since inception. Un-reconciled amount is Rs. 6,11,62,367.68 as on 31.03.2016.
15. Clause 111.2 of Procurement Procedure under Chapter IX of Financial Manual states that the award and administration of contracts rests with the Implementing Societies. However, it seems Procurement of suppliers, awarding of the contract as regards procurement of Text Book has been executed from the School Education Department and the Society is following the instruction of the SE Department. As such the documentary evidence with reference to agreement with the Text Book Corporation, justification of derivation of rate of supply, total number of books to be delivered in a session at a particular educational district, actual delivery quantity along with their date of supply etc. are not available to the Society. Therefore we are not in a position to verify the payment of Rs. 47.60 Cr. to text Book Corporation with reference to the conditions stipulated in the Agreement.
16. It is evidenced while auditing at the Educational Districts, that the concerned cell is receiving the quantity of Books of different classes up to Eight Standard which



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are not in tune with the demand and number of Books for a particular class. From the documents available at the DPO & SPO, it is imperative that School Education Department reserves the sole right to fix the quantity of supply of Books and as such the actual requirement of books remain redundant.

17. It was evidenced from the Books and other Financial Records of DPO and SPO that Payroll wise employer's PF, EPS and other contribution was not available on record. The Employer's contribution to EPS, PF and other contribution is determined by applying reverse calculation method. It is hereby advised to keep the trail of entire payroll including Employer's contribution in order to ensure transparency of deductee wise statutory deduction. It is also advised to reconcile the number of employees as per PF Return with the No. of Employees in the Payroll in order to ensure that all the employees are covered in PF. The said reconciliation is not place and at some Districts such differences were noted by Audit.
18. Standardized accounting heads as prescribed in the financial manual are not being followed by most of the Districts. Standardized format of Balance Sheet, Income and Expenditure A/c, Receipts and Payments A/c have not been implemented at DPO level, As a result of which clubbing of certain expenditures, incomes, assets, liabilities, advances etc. have been made, wherever necessary for the purpose of total consolidation of accounts. We suggest that SPO should issue standardized and uniform Final Accounts format as much as practicable to all districts for preparation of accounts.
19. In SPO, Nadia & Uttar Dinajpur Districts TDS has not been deducted and deposited within the time limit as per statute and also professional Tax has not been deposited in time.
20. While auditing the expenditure of KGBV, it was observed that those schools are not complying with the SSA guidelines and vouchers and other documentary evidences not adequately and reasonably supported claim of expenditures. Number of students as claimed in the Utilization Statement is not in agreement with the actual student stayed in the Hostel during the period. It is hereby advised to pay a surprise visit from DPO to the KGBV to review their activities.
21. It was noticed at almost all the Districts the under some CLRCs, the schools who are receiving the fund of Uniform Grant from VEC/WEC/CLRC are distributing the same among the students in cash form instead of distributing the uniforms. The fact frustrates the very purpose of the fund. It is recommended to issue strict guidelines to DPOs to monitor the same. List of name of the school were included in the Individual District Report.



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22. It was noticed during audit that upper primary schools receiving civil grants were incurring majority of the expenditure by withdrawing cash from Bank which leads to either unjust holding of cash or lacks the authenticity of payment. Society is hereby advised to restrict the payment of civil expenditure through cash in order to ensure transparency in end utilization.
23. At various Educational Districts and SPO, it was observed that various legal cases were pending with the vendor / parties / other beneficiaries which may result future economic outflow to the Project, were not quantified (wherever possible) and provided as contingent liability in the form of Notes to the Financial Statement.
24. We suggest that authorized representative of all units particularly SSKs/MSKs Should be trained in respect of maintaining books of accounts in double entry system on regular basis. All units (excluding DPOs, CLRCs) should be properly advised to keep all debits and credit vouchers along with relevant document like bill, invoices, resolution register, cash memos, quotation etc. In proper serial order inarch file with accuracy.
25. The maintenance of utilization Certificates (UCs) Register by the Districts are not in order and as such the UCs received during the year under audit irrespective of the period of utilization has been taken into consideration for adjustment of civil advances, after ascertaining that the said UCs were not taken into consideration earlier.
26. The utilization statement of civil and non-civil advances as submitted by the District is not in agreement with the aggregate of Utilization submitted by CLRCs Further, the utilization statement of civil and non-civil advances as submitted by CLRC is not in agreement with aggregate of Utilization submitted by VECs, WECs and SMCs. However, to avoid the multi-point mismatch in utilization, we have relied upon the UCs submitted by the District Authority.

All the districts have taken into consideration, utilization certificates in respect of civil and non-civil advances made for the year under audit i.e.; 2015-16 and cumulative amount up to 2014-15 till date of audit by the statutory auditor of respective districts as per the instruction from the state office.

27. Expenditure on account of Free Text Book, Innovation and School Grant to the tune of Rs. 4.09 Crore was incurred in excess of the allocated budget which requires the approval from the appropriate authority.
28. During our audit, it is observed that there is inadequate supervision in all level i.e. from State to CLRC. Huge sum lying as advances instead of adjustment with expenditure as per stipulated guidelines or refund. The accumulation of old



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advances is not monitored appropriately. Direction of refunding interest and other unused general fund, wherever required was not issued from most of the Districts.

29. It is observed that irregularities pointed out in the previous audit reports in respect of Civil Advances, Non-civil advances, Fixed Assets Register, Utilization Certificate of various civil and non-civil advances & Maintenance of other Registers such as stock register, cheque Issue register, allotment register, attendance register, leave/casual leave register, fund allotment/received, etc., and journal, ledger trial balance/books have not been regularized in the year 2015-16. Procurement procedures have not been fully regularized/ implemented. Management is advised to regularize the issues pointed out in previous audit report(s).
30. During the course of our audit of accounts VECs, WECs, SMCs, SSK's and MSK's, we have observed that most of them have been maintaining a common bank account in which funds other than SSM are also deposited, which result in problem of ascertaining the interest and balances of each SSM fund and reconciliation of the same.

Considering the Physical Environment, accessibility, communication facilities and so many other hindrances, we are in opinion that the PBSSM has made a deep impact in the state of West Bengal and this has been achieved through the enormous hard work of the executives of the Unit. In spite of the achieved result, the executives of the PBSSM should devote more effort for achieving the results as envisaged in the objectives of the Scheme. We are sure that the executives of the PBSSM will do the needful in near future for resolving the deficiencies, mentioned in the above paragraphs.

Lastly, we convey our heartfelt thanks to the Hon'ble SPD, CF and all the executives related to the PBSSM for extending their cooperation for smooth completion of this assignment.

For Roy Ghosh & Associates  
Chartered Accountants  
FRN-320094E



(CA Subrata Roy, Partner)

M.No.053959

Place: Kolkata

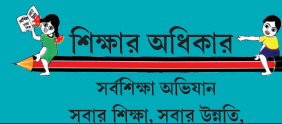
Wednesday, December 15, 2016

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# Paschim Banga Sarva Shiksha Mission



Paschim Banga Sarva Shiksha Mission  
Utilization Certificate in Respect of PBSSM, West Bengal  
For the Financial Year 2015-16 for SSA (Grant-in-Aid Capital)

Sl No.	Particulars	SSA	Total
1	<b>Opening Balance</b>		
a	<b>Cash at Bank</b>		
	Grant-in-Aid Capital	4,90,67,63,367.00	4,90,67,63,367.00
b	<b>Unadjusted Advance</b>		
	Grant-in-Aid Capital	9,75,74,78,260.00	9,75,74,78,260.00
c	<b>Fund-in-Transit</b>		
	Grant-in-Aid Capital	52,31,98,000.00	52,31,98,000.00
A	<b>Opening Balance (1(a) + 1(b) + 1(c))</b>	<b>15,18,74,39,627.00</b>	<b>15,18,74,39,627.00</b>
2	<b>Fund received from Government of India (MHRD)</b>		
	<b>Fund Received</b>		
	F.13-2/2015-EE-3(b) dt: 13/05/2015, 131(Sanc) - SE(P&B)/SSA-01/2015 dt: 03/07/2015	13,22,05,000.00	
	F.13-2/2015-EE-3(d) dt: 13/05/2015, 131(Sanc) - SE(P&B)/SSA-01/2015 dt: 03/07/2015	5,59,61,000.00	
	F.13-2/2015-EE-3(f) dt: 13/05/2015, 131(Sanc) - SE(P&B)/SSA-01/2015 dt: 03/07/2015	1,46,64,500.00	
	F.13-2/2015-EE-3(a) dt: 13/05/2015, 189(Sanc) - SE(P&B)/SSA-01/2015 dt: 03/08/2015	13,22,05,000.00	
	F.13-2/2015-EE-3(a) dt: 13/05/2015, 189(Sanc) - SE(P&B)/SSA-01/2015 dt: 03/08/2015	5,59,61,000.00	
	F.13-2/2015-EE-3(a) dt: 13/05/2015, 189(Sanc) - SE(P&B)/SSA-01/2015 dt: 03/08/2015	1,46,64,500.00	
	F.13-2/2015-EE-3(d) dt: 22/09/2015, 421(Sanc) - SE(P&B)/SSA-01/2015 dt: 30/11/2015	86,72,07,000.00	
	F.13-2/2015-EE-3(e) dt: 22/09/2015, 421(Sanc) - SE(P&B)/SSA-01/2015 dt: 30/11/2015	36,70,79,000.00	
	F.13-2/2015-EE-3(f) dt: 22/09/2015, 421(Sanc) - SE(P&B)/SSA-01/2015 dt: 30/11/2015	9,61,94,000.00	
B	<b>Sub Total</b>	<b>1,73,61,41,000.00</b>	<b>1,73,61,41,000.00</b>
3	<b>Fund received from State Government</b>		
a	Grant-in-Aid Capital	-	
	131(Sanc)-SE(P&B)/SSA-01/2015 Dt: 03.07.2015	10,92,16,422.00	
	189(Sanc)-SE(P&B)/SSA-01/2015 Dt: 03.08.2015	10,92,16,423.00	
	421(Sanc)-SE(P&B)/SSA-01/2015 Dt: 30.11.2015	1,33,04,80,000.00	
C	<b>Sub Total</b>	<b>1,54,89,12,845.00</b>	<b>1,54,89,12,845.00</b>
D	<b>Bank Interest</b>		
	Grant-in-Aid Capital	-	-
E	<b>Miscellaneous Income</b>		
	Grant-in-Aid Capital	-	-
F	<b>Sub Total (B + C + D + E)</b>	<b>3,28,50,53,845.00</b>	<b>3,28,50,53,845.00</b>
G	<b>Grand Total (A + F)</b>	<b>18,47,24,93,472.00</b>	<b>18,47,24,93,472.00</b>
4	<b>Less: Expenditure / Advance</b>		
H	Actual Expenditure during 2015-16		
	Grant-in-Aid Capital	4,69,92,84,772.00	4,69,92,84,772.00
I	Outstanding Advance as on 31st March 2016		
	Grant-in-Aid Capital	6,52,75,72,271.00	6,52,75,72,271.00
J	<b>Total (H + I)</b>	<b>11,22,68,57,043.00</b>	<b>11,22,68,57,043.00</b>
K	<b>Excess/Deficit of fund</b>		
	Grant-in-Aid Capital	7,24,56,36,429.00	7,24,56,36,429.00
L	<b>Fund - in - Transit as on 31st March 2016</b>		
	Grant-in-Aid Capital	-	-
M	<b>Unspent balance as on 31st March 2016</b>		
	Grant-in-Aid Capital	13,77,32,08,700.00	13,77,32,08,700.00



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ROY GHOSH  
& associates  
Chartered Accountants

Certified that out of Rs. 3,285,053,845.00 (Rupees Three Hundred Twenty Eight Crore Fifty Lakh Fifty Three Thousand Eight Hundred and Forty Five) of Grant in Aid Capital sanctioned/received during the year 2015-16 in favor of PBSSM, West Bengal vide Ministry of Human Resource Development, department of school Education & Literacy, letter Nos. noted against each and Rs. Nil on account of Interest and miscellaneous income earned during the period 1.04.2015 to 31.03.2016 and Rs. 4,906,763,367.00 (Rupees Four Hundred Ninety Crore Sixty Seven Lakh Sixty Three Thousand Three Hundred and Sixty Seven) on account of unspent balance and Rs.9,757,478,260.00 (Nine Hundred and Seventy Five Crore Seventy Four Lakh Seventy Eight Thousand Two Hundred and Sixty) as opening advance of the previous year, a sum of Rs.4,699,284,772.00 (Rupees Four Hundred Sixty Nine Crore Ninety Two Lakh Eighty Four Thousand Seven Hundred and Seventy Two) of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs.13,773,208,700.00 (Rupees One Thousand Three Hundred Seventy Seven Crore Thirty Two Lakh Eight Thousand Seven Hundred) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2016-17

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

#### Kinds of Checks Exercised

1. Audited statement of Accounts (Copy enclosed)
2. Utilization certificate
3. Progress Report
4. Audit Report & Management Letter

Note1: Utilization Certificate includes details of fund received as GOI share and STATE share as per G.O. Under capital head, excluding fund received from State Government on account of other than SSA activities.

Note2: Fund Utilization includes the fund Utilized under SWATCH BHARAT, quantification of which is not available as separate books of account for the said grant was not opened.

For Roy Ghosh & Associates  
(Chartered Accountants)

  
(CA Subrata Roy, Partner)

M. No: 053959

Place- Kolkata



  
(State Project Director, PBSSM)

  
(Controller of Finance, PBSSM)

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Paschim Banga Sarva Shiksha Mission  
Utilization Certificate in Respect of PBSSM, West Bengal  
For the Financial Year 2015-16 in respect of SSA, NPEGEL & KGBV (Grant-in-Aid Gen)

SI No.	Particulars	SSA	NPEGEL	KGBV	Total
1	<b>Opening Balance</b>				
a	<b>Cash at Bank</b>				
	Grant-in-Aid General	60,18,04,640.29	8,38,52,918.01	15,27,22,675.54	83,83,80,233.84
b	<b>Fund in Transit</b>				
	Grant-in-Aid General	2,03,26,96,472.00	-	-	2,03,26,96,472.00
c	<b>Unadjusted Advance</b>				
	Grant-in-Aid General	5,53,22,90,472.45	56,02,878.11	26,83,76,685.00	5,80,62,70,035.56
	<b>Sub Total Opening Unspent Balance (1(a)+1(b)+1(c))</b>	<b>8,16,67,91,584.74</b>	<b>8,94,55,796.12</b>	<b>42,10,99,360.54</b>	<b>8,67,73,46,741.40</b>
2	<b>Fund received from Government of India (MIRD)</b>				
a	<b>Fund Received</b>				
	F.13-2/2015-EE-3(a) dt: 13/05/2015, 131(Sanc) - SE(P&B) /SSA-01/2015 dt: 03/07/2015	54,06,63,500.00	-	-	-
	F.13-2/2015-EE-3(c) dt: 13/05/2015, 131(Sanc) - SE(P&B) /SSA-01/2015 dt: 03/07/2015	22,88,57,000.00	-	-	-
	F.13-2/2015-EE-3(e) dt: 13/05/2015, 131(Sanc) - SE(P&B) /SSA-01/2015 dt: 03/07/2015	5,99,72,500.00	-	-	-
	F.13-2/2015-EE-3(a) dt: 13/05/2015, 189(Sanc) - SE(P&B) /SSA-01/2015 dt: 03/08/2015	54,06,63,500.00	-	-	-
	F.13-2/2015-EE-3(a) dt: 13/05/2015, 189(Sanc) - SE(P&B) /SSA-01/2015 dt: 03/08/2015	22,88,57,000.00	-	-	-
	F.13-2/2015-EE-3(a) dt: 13/05/2015, 189(Sanc) - SE(P&B) /SSA-01/2015 dt: 03/08/2015	5,99,72,500.00	-	-	-
	F.13-2/2015-EE-3(a) dt: 22/09/2015, 421(Sanc) - SE(P&B) /SSA-01/2015 dt: 30/11/2015	1,18,96,13,000.00	-	-	-
	F.13-2/2015-EE-3(b) dt: 22/09/2015, 421(Sanc) - SE(P&B) /SSA-01/2015 dt: 30/11/2015	50,35,50,000.00	-	-	-
	F.13-2/2015-EE-3(c) dt: 22/09/2015, 421(Sanc) - SE(P&B) /SSA-01/2015 dt: 30/11/2015	13,19,56,000.00	-	-	-
	F.13-2/2015-EE-3(a) dt: 22/03/2016, 853(Sanc) - SE(P&B) /SSA-01/2015	1,71,66,61,440.00	-	-	-

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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



**ROY GHOSH**  
Associates  
Chartered Accountants

	dt: 31/03/2016				
	F.13-2/2015-EE-3(b) dt: 22/03/2016, 853(Sanc) - SE(P&B) /SSA-01/2015 dt: 31/03/2016	52,45,35,440.00	-	-	-
	F.13-2/2015-EE-3(c) dt: 22/03/2016, 853(Sanc) - SE(P&B) /SSA-01/2015 dt: 31/03/2016	14,30,55,120.00	-	-	-
<b>b</b>	<b>Fund-in-Transit</b>				
	F.13-2/2015-EE-3(a,b) dt: 20/01/2016, 38(Sanc) - SE(P&B) /SSA-01/2015 dt: 02/06/2016	86,34,42,900.00	-	-	-
<b>B</b>	<b>Sub Total (2(a) + 2(b))</b>	<b>6,73,17,99,900.00</b>	<b>-</b>	<b>-</b>	<b>6,73,17,99,900.00</b>
<b>3</b>	<b>Fund received from State Government</b>				
	213(Sanc) - SE (P&B)/ SSA-02/2014 dt: 17/08/2015	26,08,50,870.00	-	-	-
	131(Sanc) - SE (P&B)/ SSA-01/2015 dt: 03/07/2015	44,66,50,078.00	-	-	-
	189(Sanc) - SE (P&B)/ SSA-01/2015 dt: 03/08/2015	44,66,50,076.00	-	-	-
	421(Sanc) - SE (P&B)/ SSA-01/2015 dt: 30/11/2015	1,82,51,19,000.00	-	-	-
	853(Sanc) - SE (P&B)/ SSA - 01/2015 dt: 31/03/2016	1,58,95,01,300.00	-	-	-
<b>C</b>	<b>Sub Total</b>	<b>4,56,87,71,324.00</b>	<b>-</b>	<b>-</b>	<b>4,56,87,71,324.00</b>
<b>D</b>	<b>Loan from SSA</b>	<b>-</b>	<b>-</b>	<b>24,59,58,500.00</b>	<b>24,59,58,500.00</b>
<b>E</b>	<b>Sub Total Receipts (B + C + D)</b>	<b>11,30,05,71,224.00</b>	<b>-</b>	<b>24,59,58,500.00</b>	<b>11,54,65,29,724.00</b>
<b>4</b>	<b>Bank Interest</b>				
	Grant-in-Aid General	33,12,71,218.96	36,83,961.07	59,35,857.00	34,08,91,037.03
<b>5</b>	<b>Miscellaneous Receipts</b>				
	Grant-in-Aid General	-	-	-	-
<b>F</b>	<b>Sub Total (4 + 5)</b>	<b>33,12,71,218.96</b>	<b>36,83,961.07</b>	<b>59,35,857.00</b>	<b>34,08,91,037.03</b>
<b>G</b>	<b>Grand Total (A + E + F)</b>	<b>19,79,86,34,027.70</b>	<b>9,31,39,757.19</b>	<b>67,29,93,717.54</b>	<b>20,56,47,67,502.43</b>
<b>6</b>	<b>Less: Fund Utilized/ Loan/ Advanced</b>				
<b>H</b>	<b>Actual Expenditure during 2015-16</b>				
	Grant-in-Aid General including fund utilized for NPEGEL & KGBV	12,77,99,89,067.25	-	22,24,51,891.98	13,00,24,40,959.23
<b>I</b>	<b>Loan to KGBV</b>	<b>24,59,58,500.00</b>	<b>-</b>	<b>-</b>	<b>24,59,58,500.00</b>
<b>J</b>	<b>Outstanding Advance as on 31st March 2016</b>				
	Grant-in-Aid General	5,85,01,92,992.00	37,30,560.11	30,45,33,192.00	6,15,84,56,744.11
<b>K</b>	<b>Total (H+I+J)</b>	<b>18,87,61,40,559.25</b>	<b>37,30,560.11</b>	<b>52,69,85,083.98</b>	<b>19,40,68,56,203.34</b>
<b>L</b>	<b>Excess/Deficit of fund</b>				
	Grant-in-Aid General	5,90,50,568.45	8,94,09,197.08	14,60,08,633.56	29,44,68,399.09



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M	Fund-in-transit as on 31.03.2016				
	Grant-in-Aid General	86,34,42,900.00	-	-	86,34,42,900.00
N	Unspent balance as on 31st March 2016				
	Grant-in-Aid General (J + L + M)	6,77,26,86,460.45	9,31,39,757.19	45,05,41,825.56	7,31,63,68,043.20



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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& associates  
Chartered Accountants

Certified that out of Rs.11,300,571,224.00 (Rupees One Thousand One Hundred Thirty Crore Five Lakh Seventy One Thousand Two Hundred and Twenty Four) of Grant in Aid General sanctioned/ received during the year 2015-16 in favour of PBSSM, West Bengal vide Ministry of Human Resource Development, department of school Education & Literacy & Government of West Bengal, letter Nos., noted against each and Rs.340,891,037.03 (Rupees Thirty Four Crore Eight Lakh Ninety One Thousand Thirty Seven and Three Paise) on account of Interest and miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and Rs.8,677,346,741.40 (Rupees Eight Hundred Sixty Seven Crore Seventy Three Lakh Forty Six Thousand Seven Hundred Forty One and Forty Paise) on account of opening unspent balance of the previous year, a sum of Rs.13,002,440,959.23 (Rupees One Thousand Three Hundred Crore Twenty Four Lakh Forty Thousand Nine Hundred Fifty Nine and Twenty Three Paise) of Grant in Aid General has been utilized for the purpose for which it was sanctioned and an amount of Rs. 7,316,368,043.20 (Rupees Seven Hundred Thirty One Crore Sixty Three Lakh Sixty Eight Thousand Forty Three and Twenty Paise) remaining unutilized at the year end will be adjusted towards the Grant-In-Aid payable during the year 2016-17.

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

#### Kinds of Checks Exercised

1. Audited Statements of Accounts (Copy enclosed)
2. Utilization Certificate
3. Progress Report
4. Audit Report & Management Letter

Note1: NPEGEL and KGBV have not been segregated into capital and general. The whole of capital and General fund of NPEGEL and KGBV has been taken in the above statement.

Note2: Utilization Certificate for SSA, NPEGEL & KGBV includes detail of fund received as GOI share and state share as per G.O. under general head excluding fund received from state Govt. on account of other than SSA activity.

For Roy Ghosh & Associates  
(Chartered Accountants)

  
(CA Subrata Roy, Partner)

M. No: 053959

Place- Kolkata

Date: Wednesday, December 15, 2016



  
State Project Director, PBSSM

  
Controller of Finance, PBSSM

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**Paschim Banga Sarva Shiksha Mission  
UTILIASATION CERTIFICATE (District Primary Education Programme)  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2016**

Utilization Certificate for the year 2015-16 in respect of Grant received from Government of India and State Government and other source under Sarva Shiksha Abhiyan (SSA).

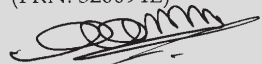
Sl. No	Letter No. and Date	Amount (In Rs)
1.(I)	Government of India, Ministry of HRD, Department of Education, New Delhi letter nos. as follow:-	Nil
	Total (A)	Nil
(II)	Government of West Bengal Sanction letter nos. as follows	Nil
	Total (B)	Nil
	Total Fund Received (A+B)	Nil
2.	Unspent Balance from Previous grant	7,65,83,791.69
3.	Bank Interest (Earned during the year)	39,14,643.00
4.	Miscellaneous Receipt (Includes fund received from District)	5,000.00
5.	<b>Grand Total (2+3+4)</b>	<b>8,05,03,434.69</b>
6.	Expenditure during 2015-16	8,733.00
7.	Differences in Unutilized Balance receipted in Last year	Nil
8.	<b>Unutilized Balance to be c/f for 2016-17</b>	<b>8,04,94,701.69</b>

Certified that Rs. Nil has been received during the year 2015-16 in favour of Paschim Banga Sarva Shiksha Mission for District Primary Education Program, and out of the unspent balance of the previous grant of Rs. 7,65,83,791.69 (Rupees Seven Crores Sixty Five Lakh Eighty Three Thousand Seven Hundred Ninety One and Sixty Nine Paise) and bank interest of Rs. 39,14,643.00 (Rupees Thirty Nine Lakh Fourteen Thousand Six Hundred and Forty Three) and other Miscellaneous Receipt of Rs. 5,000.00 (Rupees Five Thousand) totaling Rs.8,05,03,434.69 (Rupees Eight Crores Five Lakh Three Thousand Four Hundred Thirty Four and Sixty Nine Paise) a sum of Rs. 8,733.00 (Rupees Eight Thousand Seven Hundred Thirty Three) has been utilized during the year 2015-16 for the purpose of which it was sanctioned the balance amount of Rs. 8,04,94,701.69 (Rupees Eight Crores Four Lakh Ninety Four Thousand Seven Hundred One and Sixty Nine Paise) will be adjusted towards the grant-in-aid payable during next year.

Certified that I have satisfied myself that the condition on which the grant-in-aid was sanctioned have been duly fulfilled / are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

- Audited Statement of Accounts.
- Utilization of Certificates from file
- Progress Reports received from file

For Roy Ghosh & Associates  
(Chartered Accountants)  
(FRN: 320094E)

  
(CA Subrata Roy, Partner)  
Membership no- 053959  
Place: Kolkata  
Wednesday, December 15, 2016



  
Controller of Finance  
PBSSM

  
State Project Director  
PBSSM

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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



**ROY GHOSH**  
Associates  
Chartered Accountants

**IUFR 1**  
**PASCHIM BANGA SARVA SHIKSHA MISSION**  
**Summary Budget Analysis of SSA for the Financial Year Ended 31<sup>st</sup> March 2016**

Rs. In Lakh

Scheme	AWP&B	Opening Balance	Release by Govt. of India	Release by State Govt.	Additional State contribution towards SSA	Expenditure	Estimated AWP & B for Next year FY
	1	2	3	4	5	6	7
SSA	4,26,682.03	55,132.02	84,679.41	61,176.84	40,000.00	1,88,767.87	465691.79
KGBV	2,797.82	1,527.23	-	-	-	1,989.70	3157.29
<b>Total</b>	<b>4,29,479.85</b>	<b>56,659.25</b>	<b>84,679.41</b>	<b>61,176.84</b>	<b>40,000.00</b>	<b>1,90,757.57</b>	<b>468849.08</b>

**Note 1: Calculation of expenditure of SSA**

Expenditure from consolidated Income & Expenditure A/C	1,41,752.42
Advance against Civil work paid during the year less refund	14,693.79
<b>Total Expenditure</b>	<b>1,56,446.21</b>

*Saha*  
Controller of Finance  
PBSSM

*[Signature]*  
State Project Director  
PBSSM



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# Paschim Banga Sarva Shiksha Mission




**ROY GHOSH**  
*&*  
**associates**  
 Chartered Accountants

PASCHIM BANGA SARVA SHIKSHA MISSION  
 ACTIVITYWISE EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016  
 Name of State: WEST BENGAL

Activity Code	Activity	Budget 15-16	Actual 15-16	Savings 15-16
I	ACCESS			
	SSA			
2	Residential Schools for specific category of children	-	-	-
3	Residential Hostel for specific category of children	923.45	448.39	475.06
4	Transport/Escort Facility	-	-	-
5	Special Training for mainstreaming of Out-of-School Children	723.43	65.86	657.57
II	RETENTION			
6	Free Text Book	11,523.29	11,800.39	(277.10)
7	Provision of 2 sets of Uniform	39,398.92	26,221.20	13,177.72
8	Teaching Learning Equipment (TLE)	-	-	-
III	ENHANCING QUALITY			
9	New Teachers Salary	2,55,277.03	77,735.91	1,77,541.12
10	Teachers Training	1,600.65	1,094.13	506.52
11	Academic Support through Block Resource Centre/ URC	3,347.46	2,574.14	773.32
12	Academic Support through Cluster Resource Centres	3,502.11	2,422.85	1,079.26
13	Computer Aided Education in UPS under Innovation	107.01	35.03	71.98
14	Libraries in Schools	-	-	-
IV	ANNUAL GRANTS			
15	Teachers' Grant	-	-	-
16	School Grant	4,450.09	4,463.39	(13.30)
17	Research, Evaluation, Monitoring & Supervision	156.98	19.41	137.57
18	Maintenance Grant	6,114.25	3,616.78	2,497.47
V	BRIDGING GENDER AND SOCIAL CATEGORY GAPS			
19	Interventions for CWSN	4,677.13	3,253.95	1,423.18
20	Innovation Head up to Rs. 50 lakh per district	335.00	453.72	(118.72)
21	SMC/PRI Training	-	-	-
22	Disadvantage Children	-	-	-
V	SCHOOL INFRASTRUCTURE			
23	Civil Works Construction	83,048.80	46,992.85	36,055.95
VI	PROJECT MANAGEMENT COST			
24.01	Management	8,898.73	6,829.56	2,069.17
24.02	Learning Enhancement Prog. (LEP) (up to 2%) only for large scale integrated programmes for quality development	60.00	11.40	48.60
24.03	Community Mobilization activities incl Shiksha Ka Haque Abhijan & Media Documentation Activities (up to 0.5%)	1,009.00	88.34	920.66
	Total of SSA (District)	4,25,153.33	1,88,127.32	2,37,026.01
25	STATE COMPONENT			
25.01	Management & MIS	1,368.91	591.00	777.91
22.02	REMS (incl Rs 50/- for REPA)	159.79	49.55	110.24
	Sub Total	1,528.70	640.55	888.15
	STATE SSA TOTAL	4,26,682.03	1,88,767.87	2,37,914.16
26	KGBV			
	Non-recurring	-	-	-
	Recurring	2,797.82	1,989.70	808.12
	Total of KGBV	2,797.82	1,989.70	808.12
	Grand Total - (SSA & KGBV)	4,29,479.85	1,90,757.57	2,38,722.28

For Roy Ghosh & Associates  
 (Chartered Accountants)  
 (FRN: 320094E)

  
 (CA Subrata Roy, Partner)  
 Membership No: 053959  
 Wednesday, December 15, 2016  
 Place: Kolkata



  
 (State Project Director)

  
 (Controller of Finance)

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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARYA SHIKSHA MISSION  
ACTIVITYWISE EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016  
Name of State : West Bengal

Activities	Bankura	Burdwan	Birbhum	Coochbehar
<b>ACTIVITY WISE EXPENDITURE</b>				
Residential Hostel - Recurring	-	-	-	-
Special Training for mainstreaming Out of School Children	-	5,36,510.00	30,013.00	4,97,409.00
Free Text Book	4,91,32,000.00	8,90,97,195.00	4,75,25,000.00	4,26,91,000.00
Uniform Grant	10,07,94,600.00	19,85,07,787.00	9,58,61,200.00	2,07,97,200.00
Teachers Salary	34,19,27,563.00	44,14,42,641.00	25,98,72,385.00	27,54,55,674.00
Teacher's Training	49,52,228.00	47,10,229.00	45,13,946.00	26,47,773.00
Academic Support trough Block Resource Centre (BRC/URC)	1,55,21,300.00	2,68,81,412.00	1,21,91,612.00	53,80,126.00
Academic Support trough CRC	1,73,52,726.00	1,78,28,715.25	1,25,78,067.00	3,96,300.00
Computer Aided Education in UFS				
School Grant	1,50,75,200.00	1,99,78,307.00	1,05,13,898.00	97,05,840.00
Research , Evaluation , Monitoring & Supervision	2,08,520.00	4,75,284.00	27,468.00	-
Maintenance Grant	2,06,03,418.00	2,99,78,835.00	1,20,78,605.00	1,72,60,000.00
Intervention for CWSN / Inclusive Education	2,24,54,933.00	4,43,03,342.00	1,22,62,752.00	83,57,854.00
Innovation	5,85,630.00	13,59,344.00	4,21,000.00	-
Project Management & MIS	3,66,51,034.00	4,89,48,524.72	3,99,35,462.00	3,35,36,036.20
Learning Enhancement Programme	-	-	-	-
Community Mobilisation Activities & Media Documentation	-	-	14,54,757.00	-
State Component - Project Management	-	-	-	-
REMS	-	-	-	-
Civil Expenditure	12,10,24,633.00	6,79,31,236.00	7,87,60,604.00	3,52,77,950.00
KGVB	2,86,19,727.00		1,66,67,498.00	32,97,984.00
Total	77,49,03,512.00	99,19,79,361.97	60,46,94,267.00	45,53,01,146.20



# Paschim Banga Sarva Shiksha Mission



PASCHIM BANGA SARYA SHIKSHA MISSION  
ACTIVITYWISE EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016  
Name of State : West Bengal

Dakshin Dinajpur	Darjeeling	Hoogly	Howrah	Jalpaiguri	Kolkata	Malda
-	-	-	-	-	4,48,38,925.79	-
2,24,200.00	-	-	6,44,481.00	-	35,45,120.00	-
2,72,40,835.00	75,88,750.00	6,08,16,445.00	5,40,65,891.00	5,27,08,000.00	2,87,49,750.00	6,46,31,685.00
8,92,72,353.00	2,51,76,800.00	2,75,85,200.00	2,91,29,845.00	19,60,19,345.00	5,26,74,797.00	3,10,46,400.00
7,13,24,805.00	12,50,41,972.00	25,42,10,213.00	18,32,77,697.00	56,58,56,312.00	9,75,44,658.00	47,11,56,489.00
28,24,340.00	6,74,728.00	69,39,667.00	55,51,949.00	72,10,632.00	58,80,386.00	38,13,336.00
1,18,03,352.00	74,13,276.00	1,40,07,345.00	1,32,95,171.00	1,50,35,736.00	52,06,917.00	60,53,852.00
9,45,427.00	-	1,71,47,483.00	1,66,52,487.00	-	67,48,977.00	1,49,41,308.00
11,47,87,536.00	37,48,000.00	1,26,30,798.00	8,54,01,612.00	2,20,85,235.00	41,40,228.00	1,32,45,986.00
64,881.00	-	-	-	-	3,96,670.00	-
1,18,73,000.00	51,02,000.00	1,79,36,300.00	2,14,11,000.00	2,15,62,341.00	53,92,631.00	1,84,69,600.00
84,02,180.00	43,600.00	1,23,92,421.00	83,52,070.00	1,76,77,118.00	93,31,221.00	1,53,50,360.00
14,37,654.00	4,87,845.00	9,48,000.00	-	-	3,50,515.00	-
2,86,05,429.00	1,31,35,797.00	3,44,13,845.00	2,13,42,356.50	2,46,89,868.50	2,74,63,487.00	3,88,94,319.00
-	-	-	-	-	-	-
-	19,000.00	4,89,789.00	-	22,76,800.00	7,95,799.00	4,42,550.00
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,34,10,627.65	29,95,65,103.00	7,86,77,348.00	12,82,27,377.00	20,57,40,899.00	5,53,09,632.00	39,44,81,700.00
52,22,16,619.65	48,79,96,871.00	53,81,94,854.00	56,73,51,936.50	1,14,60,46,634.50	34,83,69,713.79	1,09,30,98,962.00

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARYA SHIKSHA MISSION  
ACTIVITYWISE EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016  
Name of State : West Bengal

Murshidabad	Nadia	North 24 PGS	Paschim Medinipur	Purba Medinipur	Purulia
-	-	-	-	-	-
94,081.00	-	4,91,886.00	-	2,25,434.00	2,35,000.00
10,96,01,953.00	6,94,49,750.00	10,39,52,340.00	7,74,54,000.00	6,76,50,000.00	4,66,54,847.00
35,48,05,000.00	19,22,77,485.00	31,06,34,000.00	25,37,78,742.00	21,84,78,405.00	1,27,99,916.00
1,03,74,70,986.00	54,80,61,383.00	59,20,93,623.00	72,51,49,655.00	51,26,27,041.00	26,36,40,739.00
88,84,443.00	1,10,34,459.00	87,51,321.00	66,14,338.00	61,33,719.00	44,31,753.00
2,21,51,418.00	93,67,031.00	1,99,95,745.24	2,13,66,868.00	1,36,92,506.00	1,54,33,090.00
1,38,65,910.00	56,18,200.00	1,31,66,542.31	2,82,32,173.00	2,57,63,781.00	96,92,784.00
					26,000.00
2,22,83,546.00	95,07,147.00	2,54,43,509.00	3,08,67,600.00	1,24,57,537.00	36,09,934.00
62,500.00	-	5,87,545.00	-	-	-
2,87,60,000.00	1,28,34,994.00	3,42,48,580.00	4,22,21,000.00	1,71,70,191.00	32,90,581.00
1,56,12,092.00	2,00,65,497.00	2,56,96,872.00	2,06,56,328.00	1,91,78,763.00	1,14,38,960.00
9,23,201.00	-	13,55,220.00	4,24,500.00	3,09,58,707.00	1,28,822.00
6,92,72,183.29	2,72,81,785.50	5,94,25,954.00	3,23,41,215.00	3,26,95,174.00	2,29,31,240.80
-	-	-	-	-	-
2,68,680.00	5,18,084.00	5,00,000.00	-	4,21,900.00	-
-	-	-	-	-	-
40,40,90,177.00	19,45,01,951.00	57,09,96,676.00	54,63,63,093.00	30,86,54,257.00	17,95,69,726.00
2,17,51,459.00	28,82,966.00		64,11,923.00		4,53,81,136.00
2,10,98,97,629.29	1,10,34,00,732.50	1,76,73,39,813.55	1,79,18,81,435.00	1,26,61,07,415.00	61,92,64,528.80



# Paschim Banga Sarva Shiksha Mission



PASCHIM BANGA SARVA SHIKSHA MISSION  
ACTIVITYWISE EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016  
Name of State : West Bengal

Siliguri	South 24 PGS	Uttar Dinajpur	State Project Office	Total
-	-	-	-	4,48,33,925.79
61,978.00	-	-	-	65,85,112.00
3,30,40,392.00	10,46,42,030.00	4,33,47,500.00	-	1,18,00,39,363.00
5,86,38,610.00	30,00,76,287.00	5,37,66,400.00	-	2,62,21,20,372.00
10,27,81,860.00	57,65,07,761.00	32,81,47,254.00	-	7,77,35,90,711.00
58,36,254.00	54,68,676.00	25,39,314.00	-	10,94,13,491.00
32,64,094.00	1,15,05,648.00	78,47,796.00	-	25,74,14,295.24
36,72,296.00	3,10,70,683.00	75,56,348.00	-	24,22,14,780.56
25,32,060.00	-	-	-	35,03,487.00
57,62,238.00	2,01,15,400.00	49,79,000.00	-	44,63,38,551.00
98,300.00	-	19,700.00	-	19,40,868.00
73,98,387.00	2,72,06,500.00	68,80,102.00	-	36,16,78,065.00
68,22,151.00	3,94,10,972.00	75,85,543.00	-	32,53,95,029.00
53,21,240.00	4,93,920.00	1,76,800.00	-	4,53,72,398.00
2,09,93,625.50	2,74,59,233.00	4,29,39,921.00	-	68,29,56,491.01
11,39,965.00	-	-	-	11,39,965.00
6,82,518.00	5,33,434.00	4,30,930.00	-	88,34,241.00
-	-	-	5,90,99,988.00	5,90,99,988.00
-	-	-	49,54,820.00	49,54,820.00
26,17,59,895.00	47,48,82,791.00	14,00,59,096.14	-	4,69,92,84,771.79
61,83,831.00	1,26,22,432.00	1,93,95,700.98	-	19,89,70,381.98
52,59,89,694.50	1,63,19,95,767.00	66,56,71,405.12	6,40,54,808.00	19,07,57,57,107.37

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& associates  
Chartered Accountants

## Procurement Audit Certificate

This is to certify that we have gone through the procurement procedure used for the State of SSA and based on the audit of records for the year 2015-16 of Paschim Banga Sarva Siskha Mission and inputs from the district audit reports, we are satisfied that procurement procedure prescribed in the manual on Financial Management and procurement under SSA has been followed except for the minor deviations, if any, which has been pointed out at the District Level.

Sl. No	Details	Deviations	Amount involved (declared as mis- procurement)
	NIL	NIL	NIL

For Roy Ghosh & Associates  
(Chartered Accountants)  
FRN: 320094E

(CA Subrata Roy, Partner)  
M.No.053959

Date: Wednesday, December 15, 2016  
Place: Kolkata



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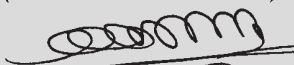
Paschim Banga Sarva Shiksha Mission Consolidated Fund Flow Statement as on 31st March 2016			
SOURCES OF FUND	SSA & KGBV	NPEGEL	TOTAL
Cash in Hand & Cash at Bank	56,659.25	838.53	57,497.78
<b>Total Opening Balance</b>	<b>56,659.25</b>	<b>838.53</b>	<b>57,497.78</b>
<b>RECEIPT</b>			
<u>Fund received from Govt. of India</u>			
General Grant	5,86,835.75		5,86,835.75
Capital Grant	17,361.41		17,361.41
<u>Fund received from State Government</u>			
General Grant	45,687.71		45,687.71
Capital Grant	15,489.13		15,489.13
State contribution towards SSA (Additional)	40,000.00		40,000.00
Fund received from Airport Authority	31.50		31.50
Fund received for Black Shoes	15,364.00		15,364.00
Fund received from Coal india Ltd.	198.00		198.00
Fund received for Swacch Kosh	3,605.00		3,605.00
Fund received from UNICEF	18.89		18.89
			-
<b>INTEREST</b>	<b>3,372.07</b>	<b>36.84</b>	<b>3,408.91</b>
			-
<b>OTHERS</b>			
Misc Receipts	-	-	-
Net Inflow Receivable & Payable	-4,93,015.74	18.72	-4,92,997.02
<b>TOTAL RECEIPT</b>	<b>2,91,606.97</b>	<b>894.09</b>	<b>2,92,501.06</b>



# Consolidated Statutory Audit Report of SSA, KGBV, NPEGEL & DPEP

APPLICATION OF FUND	Approved AWP&B (incl. spill over)	Expenditure Incurred	Savings
<b>SSA GENERAL</b>			
Residential Hostel for specific category of children	923.45	448.39	475.06
Special Training for mainstreaming of Out-of-School Children	723.43	65.86	657.57
Free Text Book	11,523.29	11,800.39	-277.10
Provision of 2 sets of Uniform	39,398.92	26,221.20	13,177.72
Teaching Learning Equipment (TLE)	-	-	-
New Teachers Salary	2,55,277.03	77,735.91	1,77,541.12
Teachers Training	1,600.65	1,094.13	506.52
Academic Support through Block Resource Centre/ URC	3,347.46	2,574.14	773.32
Academic Support through Cluster Resource Centres	3,502.11	2,422.85	1,079.26
Computer Aided Education in UPS under Innovation	107.01	35.03	71.98
Teachers' Grant	-	-	-
School Grant	4,450.09	4,463.39	-13.30
Research, Evaluation, Monitoring & Supervision	156.98	19.41	137.57
Maintenance Grant	6,114.25	3,616.78	2,497.47
Interventions for CWSN	4,677.13	3,253.95	1,423.18
Innovation Head up to Rs. 50 lakh per district	335.00	453.72	-118.72
SMC/PRI Training	-	-	-
Management	8,898.73	6,829.56	2,069.17
Learning Enhancement Prog. (LEP)	60.00	11.40	48.60
Community Mobilization activities	1,009.00	88.34	920.66
<b>State Component</b>			
Management & MIS	1,368.91	591.00	777.91
REMS (Incl Rs 50/- for REPA)	159.79	49.55	110.24
<b>Civil Works</b>			
Civil Works Construction	83,048.80	46,992.85	36,055.95
<b>KGBV</b>			
Non-recurring	-	-	-
Recurring	2,797.82	1,989.70	808.12
<b>NPEGEL</b>			
<b>Total Expenditure</b>	<b>4,29,479.85</b>	<b>1,90,757.57</b>	<b>2,38,722.28</b>
<b>CLOSING BALANCE</b>			
Cash in Hand & Cash at Bank	1,00,849.40	894.09	1,01,743.49

for Roy Ghosh & Associates  
(Chartered Accountants)

  
(CA Subrata Roy, Partner)  
Membership No: 053959

Wednesday, December 15, 2016



  
(State Project Director, PBSSM)

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(Controller of Finance, PBSSM)  
burdwan | kharagpur | holda | vizianagaram | port Blair | denradun | patna | ranchi





## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

We have audited the consolidated Balance Sheet of SARVA SHIKSHA ABHIYAN of PASCHIM BANGA SARVA SIKSHA MISSION, BIKASH BHAWAN, SALT LAKE, KOLKATA -700091, WEST BENGAL as at 31<sup>st</sup> March 2016 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

### Management's Responsibility for the Standalone Financial Statements

The management of State Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's preparation of the financial statements that give a true and fair view in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over

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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& associates  
Chartered Accountants

financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district - wise which are noted below:

## STATE PROJECT OFFICE

- ❖ Balance of advance as per Books of Account is not in agreement with Advance Register.
- ❖ Fund of Rs. 1,56,84,10,778/- not related to SSM kept in the Bank account of SSM and interest accrued thereon was shown as income of SSM.
- ❖ TDS of Rs. 54,00,851.57 deducted on 13.03.2006 and a Refund of TDS Rs. 54,73,967 on 25.07.2006 by Bank of India A/C No. 10003524 was not considered in the accounts.
- ❖ Reason of non-recognition of direct credit by Bank of Rs. 5,09,000/- was remained unexplained.
- ❖ Rs. 89,90,117/- had been disbursed to 'Board SE Deptt WB' as advance not related to any purpose of SSA
- ❖ Expenses, not related to the purpose of SSM, incurred out of the fund of SSA.
  - Rs. 26,54,998 for Publicity and Advertisement for Teacher's Day
  - Rs. 2,87,091/- for Books for the Toppers of Madhyamic and HS Examinations by WBBSE
- ❖ Funds of Rs. 2,29,89,512/- related to projects, already closed, are still lying in the account
- ❖ Tender of procurement of Text Book was not processed by SSA. Agreement with Text Book Corporation was not available. Acknowledgement of delivery of Text Book at districts was not available.
- ❖ Delay in deduction of TDS has been observed and Income Tax Return not submitted over a long period
- ❖ Bank Statement of State Bank of India has not been submitted before us.

## Observation on audit of fund disbursed to West Bengal Board of Primary Education

The unspent balance of WBBSE as on 31.03.2016 was Rs. 97,35,638.00. In the books of society the balance is Rs. 18,89,251.00. Reconciliation of the difference should be made and unspent balance should be recovered.





ROY GHOSH  
& associates  
Chartered Accountants

## Observation on audit of fund disbursed to Pashchim Banga Raja Sishu Siksha Mission

- ❖ Composite Bank Book for transactions with PBSSM, P&RD and other Departments has been maintained
- ❖ No Utilization Certificate of district level has been produced before us
- ❖ Bank Reconciliation Statement has not been prepared by the unit for the difference of Rs. 11,071,489/- in Bank balance as on 31.03.16 between Bank Book and Bank Pass Book for the fund of SSA. Balance confirmation certificate as on 31.03.2016 has not been obtained from Bank.
- ❖ As no individual ledger account was maintained in the name of PBSSM, balance on 31.03.2016 could not be arrived

## EDUCATIONAL DISTRICT

### BIRBHUM

- ❖ The District has lost a claim of expenditure from MHRD to that extent of Rs. 3,71,22,698/- during the year. The cumulative foregone amount stood at Rs.75,38,66,657/- as on 31<sup>st</sup> March 2016.
- ❖ Stationery and other official articles were procured without following procurement guideline of World Bank. Rather instruction of ADM (Development) has been adhered and followed NDC rate of Birbhum District.
- ❖ Without incurring expenditure and receiving UC/SOE, expenditure has been booked of Rs. 55,90,980/- against the intervention of Teachers Training, Independence Day & Republic Day Celebration and Child Register .
- ❖ A difference was observed between no. of entries uploaded in the PF return with the no. of persons for whom the pay roll has been processed.

### BANKURA

- ❖ Total Prior Period Expenditure of Rs. 26,90,332/- under non-civil expenditure has been booked as expenditure during the current financial year.
- ❖ No guideline has been observed for receiving the UC against grant for Dysfunctional Toilet of Rs. 70,95,000/- released through DPO to SSK/MSK.
- ❖ Details of unadjusted civil advance to SSK/MSK of Rs. 369,39,83,558/- was not available to the audit
- ❖ Liability of Rs. 10,00,000/- remained unadjusted since previous financial years.

### NADIA

- ❖ Total Prior Period Expenditure of Rs. 17,61,72,528/- under non-civil expenditure has been booked as expenditure during the current financial year.
- ❖ Delay in deposit of TDS and mismatch of TDS deducted and deposited was found in submission of return
- ❖ Closing balance of non-civil advance is overcast to the extent of Rs. 31,25,807/- as refund of such amount from CLRC has been adjusted with Capital fund.
- ❖ Liability of Rs.13,52,864/- remained unadjusted since previous years as the same is unidentified to the district.

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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



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- ❖ Loan to KGBV of Rs.40,22,992/- remained outstanding from previous years and yet to be refunded back to SSA.

## JALPAIGURI & ALIPURDUAR

- ❖ Grant of Rs. 1,19,10,000/- has been remained idle at Alipurduar District Magistrate P/L Account for the period from 30.03.2015 to 04.02.2016 resulting in interest loss to the project for Rs. 4,05,918/- (Approx).
- ❖ Personal advances of Rs. 31,17,859/- were laying as unadjusted since last Financial Years in the books of Jalpaiguri district
- ❖ Cheques aggregating to Rs. 8,74,78,800/- have been cleared from the Bank during the year 2013; however, the Jalpaiguri DPO has not given any effect of such in the Books of Account.
- ❖ An amount of Rs. 8,99,67,000/- credited by Bank during the year 2013 have not been entered in the Books of Account by the Jalpaiguri DPO.
- ❖ An amount of Rs. 3,20,97,632.97/- credit by Bank during 2015-16 remained unidentified and has been adjusted by the Jalpaiguri DPO with General Fund balance in the Books of Account.

## SOUTH 24 PRGANAS

- ❖ Unidentified credit in the Bank of Rs. 1,63,542/- has been adjusted with General Fund balance.
- ❖ Negative cash balance was observed in Bisnupur III

## PURULIA

- ❖ Total Prior Period Expenditure of Rs. 1,66,47,017/- under non-civil expenditure has been booked as expenditure during the current financial year.
- ❖ Unidentified refund from CLRC accumulated in the Books of Account is Rs. 5,40,37,928/-.
- ❖ Numbers of cheques of Rs. 26,20,251/- issued earlier should be treated as stale.
- ❖ Since June, 2014, credited by bank but not entered in Cash Book amounting to Rs. 31,30,095.80.
- ❖ Since June, 2014, debited by Bank but not entered in Cash Book amounting to Rs. 39,15,961/-.
- ❖ Capital Fund as on 31.03.2016 as showing in the Balance Sheet includes State Government Fund which were not segregated and disclosed separately
- ❖ Teaching Learning Material amounting to Rs. 6,03,539/- as shown in the Income & Expenditure Account is related to previous year and could not be allowed since there is no budget allocation for the current year against such intervention.

## MOOCHIBIHAR

- ❖ Details of unadjusted Civil Advance of Rs. 868.06 lac on the end of year are not available. No register is maintained for disbursing civil advances and adjustments thereof
- ❖ On verification of Utilization Certificate of Boy's Toilet Civil work, we observed that UC of Rs. 13,80,000/- has not been certified by the Field Level Jr. Engineer

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- ❖ No separate Bank A/C has been maintained for transaction relating to non SSM fund / State Fund such as IEDC etc. As a result, closing Bank balance as on 31.03.2016 of Rs. 8,80,97,726.44/- includes both SSM & other than SSM fund which could not be bifurcated.
- ❖ Total Prior Period Expenditure of Rs. 12,66,46,865/- under non-civil expenditure has been booked as expenditure during the current financial year.
- ❖ On the basis of advice receipt from District Magistrate expenditure of Rs. 14,30,672/- has been incurred by the unit and booked under "PM & MIS 2015-16" head which should be disallowed.

#### 24 PARGANAS (NORTH)

- ❖ An amount of Rs. 4,43,654/- was booked in earlier years as expenditure but actually not spent; those funds were refunded to DPO this year and adjusted with Capital Account.
- ❖ DPO has liabilities towards professional Tax and Income Tax Deducted at Source (TDS) which were carried forwarded from earlier years.
- ❖ UC of Rs.1,19,53,65,724/- has been adjusted against non-civil advance during the year against which no supporting has been submitted before us for verification.
- ❖ UC for an amount of Rs.57,09,96,676/- against Civil works could not be validated as UC register maintained in an excel format was not updated at the time of audit.

#### DARJEELING

- ❖ Opening un-reconciled balance of Rs. 14,76,812/- is persisting between Bank Book and Bank Statement.
- ❖ During the year 2004-05, an amount of Rs. 5,14,50,000/- has been defalcated and shown as Civil advance in the Books of Account. No provision has been made against the same.
- ❖ Without having UC and details, Civil advance of Rs. 11,03,08,648/-, disbursed during the year 2011-12, has been capitalized during the current year.
- ❖ An amount of Rs. 8,69,555/- has been capitalized during the year under audit as Construction of Boys' and Girls' toilet without formal UC.
- ❖ Details of S/ Creditors and Earnest money Deposit of Rs. 11,65,271/- and Rs. 8,12,433/- respectively, carried forwarded from last year, has not been produced before audit.

#### SILIGURI

- 15 cheques aggregating Rs. 1,20,325/- deposited into the Bank during 2008-2015, however the same has not yet been credited in the Account.
- Advance against Civil Works of Rs. 20,11,39,145/- has been adjusted through Note Sheet without formal Utilization Certificate.
- Non-civil advance of Rs. 4,67,18,000/- disbursed during the year 2015-16
- SSM fund of Rs. 31,30,000/- has been used for disbursing Uniform grant of General boys which indicates diversification of fund.
- S/Creditors of Rs. 37,60,858/- have been written off during the year without proper approval.

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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& associates  
Chartered Accountants

- vi. Excess liability of Rs. 1,64,408/- has been booked during the year under various expenses.

## HOOGHLY

- ❖ Rs.4526535 was booked in earlier years as expenditure but actually not spent; those funds were refunded to DPO this year and adjusted with Capital Account.
- ❖ UC for an amount of Rs.7,08,14,019/- has been adjusted during the current year against non-civil advance which could not be validated as the register maintained at DPO was not up-to-date
- ❖ Capital works created of Rs.7,86,77,348/- during the year could not be validated.
- ❖ The DPO has a PAN Number (AACAS0782J) which is different from the PAN Number of WBSSM.

## KOLKATA

- ❖ Rs. 30,959/- was booked in earlier years as expenditure but actually not spent; those funds were refunded to DPO this year and adjusted with Capital Account.
- ❖ Bank account of DPO with Bank of India, Rash Behari Avenue Branch, Kolkata was not reconciled as on 31<sup>st</sup> March, 2016. We were represented that the reconciliation was pending since inception. Un-reconciled amount is Rs. 6,11,62,367.68 on 31.03.2016.
- ❖ DPO has liability of Rs.16606019.94 towards Refund from the Schools which was unidentified with respect to the school and intervention
- ❖ Management could not validate the liability of Rs.1,44,16,235/-.
- ❖ TDS was not deducted by DPO from Suppliers/Service Providers in applicable cases.
- ❖ UC for an amount of Rs. 105797758.79 /- has been adjusted during the current year against non-civil advance which could not be validated as the register maintained at DPO was not up-to-date
- ❖ Unutilized balance of recurring grant for Residential Hostel of Rs.22969226.21 was permitted the NGOs to utilize the same for construction and capital work. Such type of diversion of fund was not permissible.

## MALDA

- ❖ No details have been provided for advance against Civil Works of Rs. 24,51,19,512/-
- ❖ Utilization certificate against non-civil advance of Rs. 33,76,35,822/- during the previous years has not yet been collected by the district.
- ❖ Details of outstanding liability of Rs. 40,43,829/- carried forwarded from previous years have not been produced to audit.
- ❖ Details of unsettled CLRC balance of Rs. 1,01,64,709/- shown in the Balance Sheet since last years have not been produced to audit.
- ❖ Diversification of SSM fund has been observed as Rs. 10,68,967/- has been disbursed from SSM fund towards NVS fund (Zilla Parishad).





## PASCHIM MEDINIPUR

- ❖ Rs.700178 was booked in earlier years as expenditure but actually not spent; those funds were refunded to DPO this year and adjusted with Capital Account.
- ❖ Long pending unadjusted advance against Non Civil activities of Rs.19160634 was lying in the books of DPO as on 31<sup>st</sup> March 2016 from the year 2010-11.
- ❖ Long pending unadjusted advance of Rs.70848290 against civil activities relating to SSM unit and Rs.215803020 relating to SSK & MSK unit was lying in the books of DPO as on 31<sup>st</sup> March, 2016 since the year 2005-06.
- ❖ The DPO has a PAN Number (AANAS0984M) which is different from the PAN Number of WBSSM (obtained by SPO). This is highly irregular since legally DPO is not a separate entity.

## PURBA MEDNIPORE

- ❖ Huge amount of cheques issued were lying uncashed as on 31.03.2016 amounting Rs. 6,28,92,991/-.
- ❖ Moyna CLRC did not produce original supporting of expenses to auditors as these are kept by BDO.
- ❖ Contai II CLRC did not produce Vouchers, BRS, UC, fund utilization statement, ledger books etc. to audit
- ❖ Trend of paying cash by CLRC/Schools is observed in most of the cases. E.g. Mahishadal East, Sutahata South CLRC, Kanchannagar D. B. High School and Maheswarpur R. R. SSK has paid Rs. 2,10,000/-, 2,03,200/-, 5,19,200/- & 6,20,000/- respectively for various purposes.

## BARDHAMAN

- ❖ DPO office has disbursed a sum of Rs.49,88,000 with respect to Uniform Grant of General Boys of which no allotment were received from the State. The fund had been disbursed out of Uniform Grant for Girls & SC/ST students.
- ❖ DPO office is having the demand for TDS defaults since 2009-10 amounting Rs.7,48,070/-.

## MURSHIDABAD

- ❖ Utilization of Civil Advance is only 35.7%
- ❖ Fixed assets acquired before 31.03.2010 were not recorded in the Fixed Assets Register
- ❖ Unidentified refund of Rs.3,89,40,050/- were received from various CLRCs / Schools were adjusted with Capital Fund.

## UTTAR DINAJPUR

- ❖ Unidentified refund of Rs. 37,19,948/- has been treated in the Balance Sheet as "Other Liability"
- ❖ Delay in deposit of TDS and deduction of TDS in lower percentage than prescribed has been observed.
- ❖ An amount of Rs. 25,202/- has been shown as Suspense A/c in the Liability side of the Balance Sheet.

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545, G. T. Road (S), Room No. - 401, 1<sup>st</sup> Floor, Howrah - 711 101



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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& associates  
Chartered Accountants

## HOWRAH

- ❖ Auditors could not comment on the accuracy of opening balance of Civil advance of Rs. 26,38,87,679/-

## Common Observations of District Project Offices

- ❖ Bank balance confirmation from Bank as on the closing date of financial statement has not been obtained by the management.
- ❖ The District has maintained books of accounts under mercantile system while CLRCs are maintaining books under cash accounting system. The difference in accounting methods made accounting system ineffective for end-to-end consolidation. The utilization figure as submitted by CLRC has no reflection in the books of CLRC.
- ❖ Ledger books are not maintaining systematically and these are not authenticated by competent authority.
- ❖ Fixed Assets & stock register has not been properly maintained, the assets are also not marked and physical verification of assets has also not been conducted periodically.
- ❖ Financial transaction after 31.03.16 considered in the financial statement as on 31.03.2016.

## Common Observations of CLRC/VEC/WEC/SMC/SSK/MSK

- ❖ Intervention wise balance of fund not maintained
- ❖ Summarized Utilization Statement as prepared by CLRC is not correct at various instances. Under certain cases, it was found that as per UC submitted by VEC, WEC, SMC etc., they have partially utilized the fund though the CLRC submitted full utilization of the said intervention. Thus, in totality expenditure were not thoroughly booked on the basis of vouchers, supporting etc. For expenditure incurred for various training programme, no feedback report of the participant is available.
- ❖ Supporting documents with regard to debit and credit vouchers were not authenticated by the competent authority.
- ❖ CLRC purchased various assets out of the contingency fund but not entered the same in the Fixed Assets Register.
- ❖ In most of the cases, double column cash book was not prepared. Only single column cash book was maintained. More importantly, a practice of preparation of cash book from pass book was seen which is required to be restricted with immediate effect.
- ❖ Huge amount of civil grant remain unutilized.
- ❖ VEC/WECs consisting of more than one schools generally failed to produce supporting of all schools under them.
- ❖ In some cases, fund for mid day meal has been included in the Bank of SSM.
- ❖ Cumulative Bank Interest has not been refunded back to CLRC/DPO and utilization of the same for incurring expenditure of contingency, capital and other expenditure have been observed.
- ❖ Separate cash book for SSM project has not been maintained.

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- ❖ Summarized UC Statement not prepared by majority of the SSK and MSK.
- ❖ In some cases, common bank account has been maintained for the entire fund along with MSK & SSK.
- ❖ In majority of the CLRCs, a fixed travelling expense has been disbursed to Sikhhabandhu.
- ❖ At various instances, the propriety of the expenditure could not be established for expenditures made out of contingency fund
- ❖ Tendering procedures have not been followed properly
- ❖ Certificates of Utilization were not maintained properly. The Jr. Engineer of SSM certified copies are without resolution and without copies of expenditure Memos/bills.
- ❖ Most of expenses are paid in cash or bearer cheque
- ❖ Diversification of fund has been observed

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- i. the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and
- ii. the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- iii. the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2016, and its excess of expenditure over income for the year ended on that date.

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm's Registration No. - 320094E

(CA Subrata Roy, Partner)  
Membership No - 053959  
Kolkata



Wednesday, December 15, 2016



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# Paschim Banga Sarva Shiksha Mission



শিক্ষার অধিকার  
সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি.

Opening Balance	2,01,001.00	2,02,052.00	5,53,22,90,472.99	
Add: Bank Interest	1,051.00		4,22,73,50,551.25	
<b>State Govt. Fund:</b>			9,80,91,14,669.00	
Opening Balance	90,03,82,506.00		93,804.00	
Add: Fund received during the year	1,94,97,26,357.00			
Add: Refund	1,61,88,599.00			
Less: Refund to State	9,60,66,422.00			
Less: utilised during the year	91,57,43,628.52	1,85,44,87,411.48	75,97,50,320.50	5,85,01,92,992.15
<b>OTHER FUNDS:</b>				
Opening Balance	1,32,63,89,143.35			
Add: Fund received from Authorities/ Refund Received	4,03,75,35,579.00			
Add: Interest	43,65,813.00			
Add: Bal. claimed transf. To receivable A/c	-			
Add: Transferred to Capital Fund	-			
Less: Adjusted/ Refund	4,39,31,796.85			
Less: Utilized/ Disbursed	2,02,70,75,869.00	3,29,72,82,869.50	49,40,355.00	82,12,924.00
<b>Other Liabilities:</b>				
Opening Balance	66,68,94,981.48			
Add: Provision during the year	14,36,59,949.52			
Add: Received/ Addition during the year	4,93,98,754.95			
Less: Adjustment/ Written Off/ Refund	5,57,76,614.22			
Less: Paid during the year/ Released	62,94,79,112.50	17,46,98,959.23	3,26,720.00	
Unsettled CLRC Balances				
Suspense A/C				
Siliguri Zilla Parishad				
<b>Total</b>		3,14,86,39,98,634.58		3,14,86,39,98,634.58
For Roy Ghosh & Associates				
Chartered Accountants				
FRN:320094E				
CA Subrata Roy, FCA				
Partner				
M.No. 053959				
Place: Kolkata				
Date: Wednesday, December 15, 2016				

(State Project Director, PBSSM)

(Controller of Finance, PBSSM)



CA Subrata Roy, FCA  
Partner

M.No. 053959

Place: Kolkata

Date: Wednesday, December 15, 2016

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

SARVA SHIKSHA ABHIYAN (SSA)  
State- WEST BENGAL

Consolidated Income & Expenditure Account for the Year ended 31st March 2016

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
Residential Hostel - Recurring	4,48,38,925.79	Interest Received	33,12,71,218.96
Special Training for mainstreaming Out of School Children	65,86,112.00	Additional Grant from State Government for SSA	4,00,00,00,000.00
Free Text Book	1,18,00,39,363.00	Excess of Expenditure over Income	9,84,39,70,526.06
Uniform Grant	2,62,21,20,372.00		
Teachers Salary	7,77,35,90,711.00		
Training	10,94,13,491.00		
Academic Support through Block Resource Centre (BRC/URC)	25,74,14,295.24		
Academic Support through CRC	24,22,84,780.56		
Computer Aided Education in UPS	35,03,487.00		
School Grant	44,63,38,551.00		
Research, Evaluation, Monitoring & Supervision	19,40,868.00		
Maintenance Grant	36,16,78,065.00		
Intervention for CWSN / Inclusive Education	32,53,95,029.00		
Innovation	4,53,72,398.00		
Project Management Cost	69,06,53,309.01		
State Component	6,40,54,808.00		
Bank Charges	17,179.42		
<b>Total</b>	<b>14,17,52,41,745.02</b>	<b>Total</b>	<b>14,17,52,41,745.02</b>

For Roy Ghosh & Associates  
Chartered Accountants

FRN:320094E



CA Subrata Roy, FCA  
Partner

M.No. 053959

Place: Kolkata

Date: Wednesday, December 15, 2016

  
(State Project Director, PBSSM)

  
(Controller of Finance, PBSSM)

# Paschim Banga Sarva Shiksha Mission



শিক্ষার অধিকার  
সবশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি.

## SARVA SHIKSHA ABHIYAN (SSA) State- WEST BENGAL

### Consolidated Receipt and Payment Account for the Year ended 31st March 2016

RECEIPT	AMOUNT (RS)	PAYMENT	AMOUNT (RS)
Opening Balance		Funds Disbursed to District under SSA	49,21,388.00
Cash-in-hand	2,65,591.39	Residential Hostel	4,57,36,41,910.00
Cash-at-Bank	5,51,29,36,679.25	Teachers Salary	22,24,93,060.24
13th F.C. Commission Grant	-	Circle Resource Centre/BRC	26,45,78,429.31
Fund received from Government of India	10,52,08,92,472.00	Cluster Resource Centre/CRC	3,48,25,301.00
Fund received from Government of WB	10,11,76,84,169.00	Teachers Training	66,42,669.00
IEDSS	10,94,800.00	Special Training	23,44,779.00
Other State Fund received by DPO	2,13,86,20,608.00	Teachers Grant	44,35,17,668.00
Other Fund Received	2,66,41,15,290.00	Maintenance Grant	32,90,57,509.00
Fund received from SPO for SSA	12,63,58,29,917.00	School Grant	3,62,61,08,500.50
Advance Refund Non Civil	15,54,54,183.00	Uniform Grant	19,57,737.00
Advance Refund Civil	18,37,03,573.00	Research and Evaluation	1,01,12,474.00
Advance refund - State Government	2,35,39,283.00	Community Mobilisation Training	74,22,61,215.51
Other Refund	5,27,489.00	Project Management	49,74,338.00
Fund received as repayment of Loan from KGBV	1,57,75,445.00	Book Rack	89,65,03,882.00
Fund received as repayment of Loan from DPEP	-	Free Text Book (including Transportation of FIB)	30,32,34,183.20
Interest received	23,70,21,373.20	Intervention of CWSN	1,65,98,839.00
Other receipts	2,20,08,384.66	Innovative Activities/CAL	9,51,000.00
Fund received from Zilla Parishad	1,48,55,500.00	Girls education	23,36,25,189.00
Miscellaneous receipt	94,480.00	Non-Civil Advances Paid	1,62,31,32,004.00
Project Management	6,34,187.00	Civil Advances Paid	2,35,70,000.00
TDS, P.TAX, GSU, GPE, GOVT LFEE, MBL	6,19,22,148.00	SSA Fund Refund to SPO	1,34,23,089.00
Earnest Money and Security Deposit	5,01,792.00	Payment for RMSA	6,99,50,528.00
IEDSS Refund	31,200.00	IEDSS	69,15,500.00
RMSA	3,03,000.00	Payment from Z.P. Fund	4,61,05,59,414.00
DPEP Refund	-	Other Advances	85,83,86,590.00
NPEGEL Refund	-	State Govt. Fund - Civil	87,61,79,084.00
KGBV Refund	-	State Govt. Fund - Non-Civil	49,22,600.00
Unknown Fund/General fund/Other Advances Refund of earlier years	8,14,09,944.42	State Govt. Fund - Refund - Civil	-
Interest refunded by CLRC & schools	19,28,75,639.77	State Govt. Fund - Refund - Non-Civil	9,63,76,970.00
		Professional Tax & Others Tax/ Management	



# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

	Total		44,58,20,97,148.69		Total	44,58,20,97,148.69
Bank Charge						14,806.42
Refund of Security Deposit/ Earnest Money/Others						21,68,196.50
Sundry Creditors/ Outstanding Liabilities paid						26,40,89,357.50
Expenses for other fund						6,64,36,976.50
<b>Fund Disbursed to District</b>						
SSA						12,38,39,30,959.00
KGVB						24,59,58,500.00
Other Funds						1,77,70,20,912.00
<b>Assets Purchased</b>						
Furniture						1,72,441.00
Equipment						8,30,010.00
Computer Accessories						7,75,996.00
<b>Closing Balance</b>						
Cash-in-Hand						1,33,241.39
Cash-at-Bank						9,93,87,97,901.62

For Roy Ghosh & Associates  
Chartered Accountants

FRN:320094E



CA Subrata Roy, FCA

Partner

M.No. 053959

Place: Kolkata

Date: Wednesday, December 15, 2016

  
(State Project Director, PBSSM)

  
(Controller of Finance, PBSSM)

# Paschim Banga Sarva Shiksha Mission



সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,



PASCHIM BANGA SARVA SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN  
District wise consolidated Balance Sheet 31st March, 2016

	Bankura Amount	Burdwan Amount	Birbhum Amount	Coochbehar Amount	Dakshin Dinajpur Amount
<b>Schedule-1</b>					
Source of Fund					
Capital Fund:					
Opening Balance					
Add: Fund received from GOI					
Add: Fund received from State Govt.					
Closing Balance					
<b>General Fund(1)</b>					
Opening Balance	3,82,65,86,583.49	4,72,77,19,503.11	4,29,34,57,377.15	3,12,65,53,431.34	1,96,00,72,203.71
Add: Fund received from Swacch Kosh					
Add: Other Receipts of Grant			55,261.50		
Add: Amount received from SPO	72,87,88,740.00	80,79,23,500.00	46,62,23,415.00	23,42,41,800.00	50,25,91,829.00
Add: Refund received during the year		10,24,86,775.01			
Add: Direct Payment by SPO	16,33,59,285.00	32,66,44,921.00	21,31,82,192.00	22,28,76,019.00	
Add: Adjustment on Account	67,840.00				4,17,98,319.72
Add: Refund from CLRC					
Add: Transfer from other funds/ Fund received from others					
Add: Excess Income over Expenditure					
Less: Adjustment on General Fund				12,66,46,857.00	10,801.00
Less: Refund to SPO/ Others					
Less: Transfer to Other Fund					
Less: Adjustment on Account					
Less: Excess of Expenditure over Income	61,63,95,863.63	91,81,94,889.97	50,49,17,447.00	36,18,32,168.90	36,32,90,085.00
<b>Closing Balance</b>	<b>4,10,24,06,584.86</b>	<b>5,04,65,79,809.15</b>	<b>4,46,80,00,798.65</b>	<b>3,09,51,92,224.44</b>	<b>2,14,11,61,466.43</b>
<b>General Fund(2)</b>					
Opening Balance					
Add: Fund received from 13th finance Commission					
Less: Fund utilised for the payment of Teachers Salary					
<b>Closing Balance</b>					
<b>Schedule-2</b>					
<b>IEDC FUND:</b>					
Opening Balance	23,54,905.00	57,28,605.00	19,21,401.00	28,13,451.00	34,76,224.00
Add: Amount received from SPO					
Add: Refund received during the year		3,44,800.00			
Add: Adjustment on Account					
Add: Bank Interest					
Less: Bank Charges					
Less: Adjustment on Account					
Less: Utilized during the Year	21,32,600.00				1,30,400.00
<b>Closing Balance</b>	<b>2,22,305.00</b>	<b>60,73,405.00</b>	<b>19,21,401.00</b>	<b>28,13,451.00</b>	<b>33,45,824.00</b>
<b>Schedule-3</b>					
<b>IEDSS FUND:</b>					
Opening Balance					
Add: Amount received from SFO					

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



PASCHIM BANGA SARVA SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN

District wise consolidated Balance Sheet 31st March, 2016

District wise consolidated Balance Sheet 31st March, 2016

Darjeeling Amount	Hoogly Amount	Howrah Amount	Jalpaiguri Amount	Kolkata Amount	Malda Amount	Murshidabad Amount	Nadia Amount	North 24 FGS Amount
1,03,00,41,086.00	3,74,76,86,538.77	3,25,14,26,711.73	4,08,72,40,116.03	84,73,52,692.75	4,32,21,01,280.86	6,36,99,33,398.02	3,96,91,87,569.00	6,29,10,85,098.61
-	-	-	-	-	1,08,67,180.00	-	-	-
7,87,60,480.00	51,18,59,000.00	43,00,30,000.00	64,17,10,000.00	35,99,00,000.00	63,53,00,900.00	1,46,08,00,000.00	71,68,80,000.00	89,08,72,500.00
11,14,55,806.00	12,61,41,183.00	12,42,74,465.00	38,30,53,230.00	3,44,85,683.00	31,12,01,314.00	65,16,78,838.00	25,38,71,632.00	38,79,18,365.00
62,000.00	45,26,535.00	-	-	30,959.00	-	2,18,97,502.00	23,900.00	4,67,654.00
-	-	-	3,20,97,632.97	-	-	2,94,51,711.00	31,25,807.00	-
-	-	-	-	-	-	-	-	-
13,29,730.00	1,79,90,301.00	-	-	-	-	-	-	93,54,655.50
-	-	-	-	1,58,00,000.00	-	-	-	-
-	-	8,29,140.00	-	-	-	-	23,44,779.00	-
17,58,89,375.00	44,89,67,172.34	42,99,63,924.39	91,82,58,400.50	28,86,73,094.79	67,19,05,465.00	1,66,95,90,244.29	89,68,64,122.50	1,17,97,61,429.10
1,04,30,98,247.00	3,92,32,55,783.43	3,37,49,38,112.34	4,22,58,42,578.50	93,72,96,239.96	4,60,75,65,209.86	6,86,41,71,204.73	4,04,38,80,006.50	6,38,12,27,533.01
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
19,31,103.00	20,99,679.00	46,70,928.00	3,65,85,319.00	51,53,549.00	-	-	52,79,110.00	27,93,902.00
-	-	-	-	-	-	-	-	-
-	-	10,400.00	-	-	-	-	20,800.00	-
-	-	-	10,100.00	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	20,77,192.00	21,30,589.00	8,77,200.00	38,25,694.00	-	-	8,16,000.00	-
19,31,103.00	22,487.00	25,50,739.00	3,57,18,219.00	13,27,855.00	-	-	44,83,910.00	27,93,902.00
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-



# Paschim Banga Sarva Shiksha Mission



সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,



PASCHIM BANGA SARVA SHIKSHA MISSION  
SARVA SHIKSHA ABHIYAN

District wise consolidated Balance Sheet 31st March, 2016

Paschim Medinipur Amount	Purba Medinipur Amount	Purulia Amount	Siliguri Amount	South 24 PGS		Ulter Dinaipur		State Project Office		Total Amount
				Amount	Amount	Amount	Amount	Amount	Amount	
-	-	-	-	-	-	-	-	1,94,36,88,92,104.14	-	1,94,36,88,92,104.14
-	-	-	-	-	-	-	-	8,46,79,40,900.00	-	8,46,79,40,900.00
-	-	-	-	-	-	-	-	6,11,76,84,169.00	-	6,11,76,84,169.00
-	-	-	-	-	-	-	-	2,08,95,45,17,173.14	-	2,08,95,45,17,173.14
4,54,13,14,794.34	3,91,97,83,047.09	3,68,42,67,731.45	1,52,19,54,843.90	7,05,31,92,625.03	3,55,78,26,106.00	16,01,97,02,618.00	36,05,00,000.00	92,14,84,85,356.58	-	36,05,00,000.00
99,63,72,500.00	72,91,67,300.00	61,89,88,000.00	5,52,64,000.00	1,09,90,62,197.00	61,82,54,560.00	-	4,00,00,000.00	-	-	12,58,29,90,721.00
-	42,81,498.50	-	-	-	71,60,609.00	-	-	-	-	11,39,28,882.51
58,64,08,294.00	36,65,33,379.00	16,21,98,362.00	7,97,22,028.00	42,38,19,171.00	25,02,33,224.00	-	-	-	-	5,17,90,55,391.00
1,08,53,197.00	1,86,90,200.56	8,17,680.70	21,68,476.45	4,38,72,669.85	1,28,51,833.00	25,000.00	-	-	-	15,38,16,834.38
-	-	-	-	-	-	-	-	-	-	6,46,75,150.97
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,28,54,081.42	-	1,28,54,081.42
83,45,285.50	-	6,03,539.00	-	12,06,180.00	7,50,47,937.00	-	-	-	-	24,05,35,306.00
-	-	-	-	-	3,34,800.00	-	-	-	-	1,61,34,800.00
-	-	-	-	-	2,00,000.00	-	-	-	-	2,00,000.00
-	1,52,10,309.00	4,43,743.00	-	12,31,000.00	9,60,226.40	-	-	-	-	2,10,19,197.40
1,23,07,76,634.85	92,85,35,618.50	38,43,02,391.00	25,28,54,731.53	1,12,12,34,250.19	49,46,17,299.00	-	-	-	-	13,85,68,24,607.48
4,89,58,26,865.19	4,09,47,09,497.65	4,08,09,22,101.15	1,40,19,17,663.92	7,49,62,75,232.69	3,87,51,66,089.60	20,39,30,81,699.42	-	-	-	1,00,49,25,14,948.48
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
1,646.00	55,41,735.00	1,19,775.00	21,12,704.00	8,74,728.00	38,73,098.00	11,52,623.00	-	-	-	8,82,44,955.00
-	-	-	-	1,00,000.00	-	-	-	-	-	1,00,000.00
-	-	-	-	-	-	-	-	-	-	3,76,000.00
-	-	-	38,645.00	-	1,36,806.00	-	-	-	-	1,85,551.00
-	-	-	-	-	-	-	-	-	-	-
-	10,84,082.00	-	-	9,74,728.00	-	-	-	-	-	9,74,728.00
-	44,57,673.00	1,19,775.00	21,51,349.00	-	40,09,904.00	11,52,623.00	-	-	-	1,30,73,757.00
1,646.00	-	-	-	-	-	-	-	-	-	7,48,58,021.00
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-







# Paschim Banga Sarva Shiksha Mission



সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,



<b>Zilla Parishad</b>					
Opening Balance	88,000.00	-	-	-	-
Add: Addition	25,40,000.00	-	-	-	-
Less: Utilised	25,06,500.00	-	-	-	-
Closing Balance	1,21,500.00	-	-	-	-
<b>Grand Total</b>	<b>4,25,67,32,510.86</b>	<b>5,08,77,34,907.15</b>	<b>4,62,71,43,145.65</b>	<b>3,14,38,96,046.44</b>	<b>2,17,41,52,699.43</b>
<b>Schedule-10</b>					
<b>Application of Fund</b>					
Opening Balance-					
Computer	-	-	-	-	11,95,373.00
Furniture	1,93,290.00	2,64,89,823.78	7,49,125.00	-	30,378.00
Equipment	20,39,362.00	74,50,844.78	-	24,53,927.00	4,25,949.00
Other Assets	-	-	-	-	1,00,900.00
<b>Additions/(Deductions) during the year</b>					
Computer	-	-	-	-	-
Furniture	49,842.00	-	-	-	9,500.00
Equipment	1,52,287.00	1,69,390.00	-	-	21,000.00
Other Assets	-	-	-	-	15,200.00
<b>Closing Balance</b>					
Computer	-	-	-	-	11,95,373.00
Furniture	2,43,132.00	2,64,89,823.78	7,49,125.00	-	39,878.00
Equipment	21,91,649.00	76,20,234.78	-	24,53,927.00	4,46,949.00
Other Assets	-	-	-	-	1,16,100.00
<b>Total</b>	<b>24,34,781.00</b>	<b>3,41,10,058.56</b>	<b>7,49,125.00</b>	<b>24,53,927.00</b>	<b>17,98,300.00</b>
<b>Schedule-11</b>					
<b>Civil Works</b>					
Opening Balance	3,65,72,50,089.00	4,41,14,57,986.00	3,00,80,77,572.00	2,73,38,65,765.00	1,51,54,73,550.04
Add: Capitalised during the year	12,10,24,633.00	6,79,31,263.00	7,87,60,604.00	3,52,77,950.00	15,34,10,627.65
Add: Adjustment	-	-	-	-	-
Less: Adjustment/ Refund	-	-	-	-	-
<b>Closing Balance</b>	<b>3,77,82,74,722.00</b>	<b>4,47,93,89,222.00</b>	<b>3,08,68,38,176.00</b>	<b>2,76,91,43,715.00</b>	<b>1,66,88,84,177.69</b>
<b>Schedule-12</b>					
<b>Advances against Civil Works</b>					
Opening Balance	12,85,78,424.00	16,39,55,691.00	48,80,42,318.00	10,43,81,100.00	43,04,03,692.11
Add: Paid during the year	14,79,04,200.00	6,13,43,000.00	2,84,00,937.00	5,44,26,000.00	13,00,16,920.00
Add: Direct payment by SPO	-	-	-	-	-
Less: Adjustment /Refund	17,69,000.00	80,00,000.00	1,60,000.00	-	72,46,286.00
Less: Transferred to Civil work	12,10,24,633.00	6,79,31,263.00	7,87,60,604.00	3,52,77,950.00	15,34,10,627.65
<b>Closing Balance</b>	<b>15,36,88,991.00</b>	<b>14,93,67,455.00</b>	<b>43,75,22,651.00</b>	<b>12,35,29,150.00</b>	<b>39,97,63,698.46</b>
<b>Schedule-13</b>					
<b>Advance paid to KGBV</b>					
As per last account	-	-	-	-	34,74,200.00
Add: paid during the year	-	-	-	-	-
Less: Adjustment / Refund	-	-	-	-	-

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



1,07,20,82,711.00	4,06,63,62,790.43	3,42,34,29,914.21	4,31,07,70,637.50	1,09,42,12,069.90	4,72,72,05,712.86	7,13,29,05,953.73	4,19,18,74,099.50	6,47,96,40,770.01
-	-	-	-	-	17,64,000.00	-	-	-
-	-	-	-	-	3,60,999.00	-	-	-
-	-	-	-	-	14,03,001.00	-	-	-
-	-	-	-	-	4,72,72,05,712.86	-	-	-
51,23,992.00	-	-	59,63,688.00	1,00,256.00	4,14,655.00	-	1,30,003.00	39,50,771.00
14,87,511.00	41,84,478.00	8,80,860.00	2,69,938.00	19,59,377.00	14,43,703.00	6,40,895.00	98,84,191.00	15,75,725.00
-	87,98,082.00	51,19,259.00	5,59,589.00	22,76,459.00	-	16,60,780.00	8,90,402.00	43,21,582.00
-	-	-	-	-	-	1,68,428.00	-	-
1,62,300.00	-	-	3,32,402.00	-	44,100.00	-	55,562.00	4,17,882.00
-	22,050.00	5,650.00	-	-	35,500.00	1,55,302.00	-	78,899.00
-	-	-	-	-	-	61,689.00	-	4,80,633.00
52,86,292.00	-	-	62,96,090.00	1,00,256.00	4,58,735.00	-	1,85,565.00	43,68,653.00
14,87,511.00	41,84,478.00	8,80,860.00	2,69,938.00	19,59,377.00	14,79,203.00	7,96,197.00	98,84,191.00	16,54,624.00
-	88,20,132.00	51,24,909.00	5,59,589.00	22,76,459.00	-	17,22,469.00	8,90,402.00	48,02,215.00
67,73,803.00	1,30,04,610.00	60,05,769.00	71,25,617.00	43,36,092.00	19,37,958.00	26,87,094.00	1,09,60,158.00	1,08,25,492.00
38,68,19,380.00	3,54,83,40,935.00	2,80,81,57,776.00	3,69,33,30,054.00	72,71,33,828.00	3,31,87,62,650.00	5,54,01,52,784.00	3,42,09,67,720.00	5,33,28,36,947.00
29,95,65,103.00	7,86,77,348.00	12,82,96,752.00	20,57,40,899.00	5,53,09,632.00	39,44,81,700.00	40,40,90,177.00	19,45,01,951.00	57,09,96,676.00
68,63,84,483.00	3,62,70,18,283.00	2,93,64,54,528.00	3,89,90,70,953.00	78,24,43,460.00	3,71,32,44,350.00	5,94,42,42,961.00	3,61,54,69,671.00	5,90,38,33,623.00
36,76,92,070.00	13,00,49,062.00	34,01,90,511.00	30,10,69,194.00	11,52,33,776.00	63,12,52,670.86	1,05,35,03,392.00	31,00,65,376.00	87,33,54,872.00
10,69,55,880.00	4,34,61,000.00	2,71,35,195.00	8,08,91,371.00	4,60,40,172.00	1,86,30,300.00	7,83,82,250.00	2,69,19,668.00	9,37,75,820.00
10,017.00	34,56,700.00	72,67,363.00	-	92,64,704.00	1,02,81,759.00	24,300.00	73,65,264.00	5,01,73,340.00
29,95,65,103.00	7,86,77,348.00	12,82,27,377.00	20,57,40,899.00	5,53,09,632.00	39,44,81,700.00	40,40,90,177.00	19,45,01,951.00	57,09,96,676.00
17,50,72,830.00	9,13,76,014.00	23,18,30,966.00	17,62,19,666.00	9,66,99,612.00	24,51,19,511.86	72,77,71,165.00	13,51,17,829.00	34,59,60,676.00
-	-	-	-	-	-	-	-	-
-	-	-	2,70,88,986.00	-	1,64,79,559.00	-	40,22,992.00	-
-	-	-	1,57,75,445.00	-	-	-	-	-



# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



Closing Balance	-	-	-	-	-	-	-	-	-	34,74,200.00
<b>Schedule- 14</b>										
<b>State Govt. Fund Advance</b>										
Opening Balance	7,23,60,022.00	-	-	-	-	-	-	-	8,60,28,462.50	-
Add: Paid during the year	4,88,48,121.00	-	-	-	-	-	-	-	5,45,22,660.00	-
Add: Capitalised	66,13,678.00	-	-	-	-	-	-	-	3,94,50,098.00	-
Add: Adjustment	2,35,08,400.00	-	-	-	-	-	-	-	1,38,62,500.00	-
Less: Utilized/ Refund	91,63,034.00	-	-	-	-	-	-	-	2,55,87,598.00	-
Closing Balance	9,51,50,387.00	-	-	-	-	-	-	-	14,05,51,122.50	-
<b>Schedule- 15</b>										
<b>Other Advances &amp; Deposits</b>										
Opening Balance	1,68,40,019.00	10,78,66,467.31	-	-	-	-	-	-	76,37,49,493.15	14,60,29,676.00
Adjustment for earlier year	2,35,08,400.00	75,46,40,705.00	-	-	-	-	-	-	3,71,22,698.00	-
Add: Paid during the year	33,75,18,946.00	-	-	-	-	-	-	-	29,94,46,878.00	53,14,38,577.00
Add: Receivable/ Adjustment	-	-	-	-	-	-	-	-	-	-
Add: Capitalised	-	-	-	-	-	-	-	-	-	-
Less: Adjustment	49,82,378.00	-	-	-	-	-	-	-	-	-
Less: Refund	-	-	-	-	-	-	-	-	-	33,89,370.00
Less: Utilised/ Disbursed/ District head exp.	24,75,65,052.00	53,02,65,609.25	-	-	-	-	-	-	23,26,95,128.00	51,88,00,700.00
Closing Balance	9,16,39,897.00	33,22,41,563.06	-	-	-	-	-	-	86,76,23,941.15	16,06,67,533.00
<b>Schedule- 16</b>										
<b>Funds Disbursed to Districts:</b>										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Add: Disbursed during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-
<b>Schedule- 17</b>										
<b>Bank Interest Receivable/ Other Receivables</b>										
Balance as per last year	-	-	-	-	-	-	-	-	-	-
Add: Adjustment for earlier year	-	-	-	-	-	-	-	-	-	-
Less: Received during the year	-	-	-	-	-	-	-	-	-	-
Add: Accrued/ Paid during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-
<b>Schedule- 18</b>										
<b>Balance at SPO/Districts:</b>										
Opening Balance	-	-	-	-	-	-	-	-	-	-
SSA Funds	-	-	-	-	-	-	-	-	-	-
Cash at Bank	13,55,42,868.86	9,26,26,608.53	-	-	-	-	-	-	9,38,58,129.86	8,80,97,726.44
Cash in Hand	864.00	-	-	-	-	-	-	0.14	3,975.00	45,471.00
<b>Other Funds</b>										
Cash at Bank	-	-	-	-	-	-	-	-	-	-
Cash in Hand	-	-	-	-	-	-	-	-	-	-
Closing Balance	13,55,43,732.86	9,26,26,608.53	-	-	-	-	-	-	9,38,58,130.00	8,81,01,701.44
Grand Total	4,25,67,32,510.86	5,08,77,34,907.15	-	-	-	-	-	-	4,62,71,43,145.65	3,14,38,96,046.44
										6,79,80,567.28
										2,17,41,52,699.43







# Paschim Banga Sarva Shiksha Mission



সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,



PASCHIM BANGA SARVA SHIKSHA MISSION  
SARVA SHILSHA ABHIYAN

District wise consolidated Income Expenditure Account for the year ended 31st March, 2016

Particulars	Bankura		Burdwan		Birbhum		Coochbehar		Dakshin Dinajpur	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
<b>INCOME</b>										
Interest Received	86,61,176.22	56,83,846.00	43,48,718.00	5,48,93,043.30					54,72,580.00	
Additional Grant from State Government for SSA										
Excess of Expenditure over Income	61,63,95,863.63	91,81,94,889.97	50,49,17,447.00	36,18,32,168.90					36,32,90,085.00	
<b>Total</b>	<b>62,50,57,039.85</b>	<b>92,38,78,735.97</b>	<b>50,92,66,165.00</b>	<b>41,67,25,212.20</b>					<b>36,87,62,665.00</b>	
<b>EXPENDITURE</b>										
Residential Hostel - Recurring										
Transport & Escort Allowance										
Special Training for mainstreaming Out of School Children		5,36,510.00	30,013.00	4,97,409.00					2,24,200.00	
Free Text Book	4,91,32,000.00	8,90,97,195.00	4,75,25,000.00	4,26,91,000.00					2,72,40,835.00	
Uniform Grant	10,07,94,600.00	19,85,07,787.00	9,58,61,200.00	2,07,97,200.00					8,92,72,353.00	
Teaching learning Equipments										
Teachers Salary	34,19,27,563.00	44,14,42,641.00	25,98,72,385.00	27,54,55,674.00					7,13,24,805.00	
Training	49,52,228.00	47,10,229.00	45,13,946.00	26,47,773.00					28,24,340.00	
Academic Support trough Block Resource Centre (BRC/URC)	1,55,21,300.00	2,68,81,412.00	1,21,91,612.00	53,80,126.00					1,18,03,352.00	
Academic Support trough CRC	1,73,52,726.00	1,78,28,715.25	1,25,78,067.00	3,96,300.00						
Computer Aided Education in UPS										
School Grant	1,50,75,200.00	1,99,78,307.00	1,05,13,898.00	97,05,840.00					9,45,427.00	
Research , Evaluation , Monitoring & Supervision	2,08,520.00	4,75,284.00	27,468.00	-					64,881.00	
Maintenance Grant	2,06,03,418.00	2,99,78,835.00	1,20,78,605.00	1,72,60,000.00					1,18,73,000.00	
Intervention for CWSN / Inclusive Education	2,24,54,933.00	4,43,03,342.00	1,22,62,752.00	83,57,854.00					84,02,180.00	
Innovation	5,85,630.00	13,59,344.00	4,21,000.00	-					14,37,654.00	
SMC PRI Training										
Project Management Cost	3,64,48,905.00	4,87,79,134.72	4,13,90,219.00	3,35,36,036.20					2,85,59,729.00	
State Component - Project Management										
Bank Charges	16.85	-	-	-					2,373.00	
Excess of Income over Expenditure										
<b>Total</b>	<b>62,50,57,039.85</b>	<b>92,38,78,735.97</b>	<b>50,92,66,165.00</b>	<b>41,67,25,212.20</b>					<b>36,87,62,665.00</b>	

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARVA SHIKSHA MISSION  
SARVA SHILSHA ABHIYAN

District wise consolidated Income Expenditure Account for the year ended 31st March, 2016

Darjeeling	Hoogly		Howrah		Jalpaiguri		Kolkata		Malda		Murshidabad		Nadia		North 24 PGS	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
1,23,80,093.00	1,05,34,026.97	91,54,985.11	65,30,585.00	43,86,987.00	60,60,820.00	1,42,48,758.00	90,96,131.00	1,56,11,874.71	-	-	-	-	-	-	-	-
17,58,89,375.00	44,89,67,172.34	42,99,63,924.39	91,82,58,400.50	28,86,73,094.79	67,19,05,465.00	1,66,95,90,244.29	89,68,64,122.50	1,17,97,61,429.10	18,82,69,468.00	45,95,01,199.31	43,91,18,909.50	92,47,88,985.50	29,30,60,081.79	67,79,66,285.00	1,19,53,73,303.81	1,19,53,73,303.81
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	4,48,38,925.79	-	-	-	-	-	-	-	-	-	-	-	-
-	-	6,44,481.00	-	35,45,120.00	-	94,081.00	-	4,91,886.00	-	-	-	-	-	-	-	-
75,88,750.00	6,08,16,445.00	5,40,65,891.00	5,27,08,000.00	2,87,49,750.00	6,46,31,685.00	10,96,01,953.00	6,94,49,750.00	10,39,52,340.00	2,51,76,800.00	2,75,85,200.00	2,91,29,845.00	3,10,46,400.00	35,48,05,000.00	19,22,77,485.00	31,06,34,000.00	31,06,34,000.00
12,50,41,972.00	25,42,10,213.00	18,32,77,697.00	56,58,56,312.00	9,75,44,658.00	47,11,56,489.00	1,03,74,70,986.00	54,80,61,383.00	59,20,93,623.00	6,74,728.00	69,39,667.00	72,10,632.00	38,13,336.00	88,84,443.00	1,10,34,459.00	87,51,321.00	87,51,321.00
74,13,276.00	1,40,07,345.00	1,32,95,171.00	1,50,35,736.00	52,06,917.00	60,53,852.00	2,21,51,418.00	93,67,031.00	1,99,95,745.24	1,71,47,483.00	1,66,52,487.00	1,66,52,487.00	1,49,41,308.00	1,38,65,910.00	56,18,200.00	1,31,66,542.31	1,31,66,542.31
37,48,000.00	1,26,30,798.00	8,54,01,612.00	2,20,85,235.00	41,40,228.00	1,32,45,986.00	2,22,83,546.00	95,07,147.00	2,54,43,509.00	-	-	-	-	-	-	-	-
-	-	-	-	3,96,670.00	-	62,500.00	-	5,87,545.00	-	-	-	-	-	-	-	-
51,02,000.00	1,79,36,300.00	2,14,11,000.00	2,15,62,341.00	53,92,631.00	1,84,69,600.00	2,87,60,000.00	1,28,34,994.00	3,42,48,580.00	43,600.00	1,23,92,421.00	83,52,070.00	1,76,77,118.00	1,56,12,092.00	2,00,65,497.00	2,56,96,872.00	2,56,96,872.00
4,87,845.00	9,48,000.00	-	-	3,50,515.00	-	-	-	13,55,220.00	-	-	-	-	-	-	-	-
1,29,92,497.00	3,48,81,584.00	2,13,36,706.50	2,66,34,266.50	2,82,59,286.00	3,92,57,269.00	6,93,23,872.29	2,77,44,307.50	5,89,48,540.00	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	7,580.26	-	-	-	-	-	-	-	-
18,82,69,468.00	45,95,01,199.31	43,91,18,909.50	92,47,88,985.50	29,30,60,081.79	67,79,66,285.00	1,66,38,39,002.29	90,59,60,253.50	1,19,53,73,303.81	18,82,69,468.00	45,95,01,199.31	43,91,18,909.50	92,47,88,985.50	29,30,60,081.79	67,79,66,285.00	1,19,53,73,303.81	1,19,53,73,303.81



# Paschim Banga Sarva Shiksha Mission



সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,

## PASCHIM BANGA SARVA SHIKSHA MISSION SARVA SHILSHA ABHIYAN

District wise consolidated Income Expenditure Account for the year ended 31st March, 2016

Paschim Medinipur Amount	Purba Medinipur Amount	Purulia Amount	Siliguri Amount	South 24 PGS		Uttar Dinajpur		State Project Office		Total Amount
				Amount	Amount	Amount	Amount	Amount	Amount	
83,29,784.15	2,89,17,539.50	1,00,11,275.80	51,92,553.97	2,32,56,442.81	1,15,91,109.00	7,69,08,889.42	4,00,00,000.00	33,12,71,218.96	4,00,00,000.00	4,00,00,000.00
1,23,07,76,634.85	92,85,35,618.50	38,43,02,391.00	25,28,54,731.53	1,12,12,34,250.19	49,46,17,299.00	-	-	13,85,68,24,607.48	-	13,85,68,24,607.48
1,23,91,06,419.00	95,74,53,158.00	39,43,13,666.80	25,80,47,285.50	1,14,44,90,693.00	50,62,08,408.00	4,07,69,08,889.42	4,07,69,08,889.42	18,18,80,95,826.44	-	18,18,80,95,826.44
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	4,48,38,925.79
-	2,25,434.00	2,35,000.00	61,978.00	-	-	-	-	-	-	65,86,112.00
7,74,54,000.00	6,76,50,000.00	4,66,54,847.00	3,30,40,392.00	10,46,42,030.00	4,33,47,500.00	-	-	1,18,00,39,363.00	-	1,18,00,39,363.00
25,37,78,742.00	21,84,78,405.00	1,27,99,916.00	5,86,38,610.00	30,00,76,287.00	5,37,66,400.00	-	-	2,62,21,20,372.00	-	2,62,21,20,372.00
72,51,49,655.00	51,26,27,041.00	26,36,40,739.00	10,27,81,860.00	57,65,07,761.00	32,81,47,254.00	-	-	7,77,35,90,711.00	-	7,77,35,90,711.00
66,14,338.00	61,33,719.00	44,31,753.00	58,36,254.00	54,68,676.00	25,39,314.00	-	-	10,94,13,491.00	-	10,94,13,491.00
2,13,66,868.00	1,36,92,506.00	1,54,33,090.00	32,64,094.00	1,15,05,648.00	78,47,796.00	-	-	25,74,14,295.24	-	25,74,14,295.24
2,82,32,173.00	2,57,63,781.00	96,92,784.00	36,72,296.00	3,10,70,683.00	75,56,348.00	-	-	24,22,84,780.56	-	24,22,84,780.56
3,08,67,600.00	1,24,57,537.00	36,09,934.00	57,62,238.00	2,01,15,400.00	49,79,000.00	-	-	44,63,38,551.00	-	44,63,38,551.00
-	-	-	98,300.00	-	19,700.00	-	-	19,40,868.00	-	19,40,868.00
4,22,21,000.00	1,71,70,191.00	32,90,581.00	73,98,387.00	2,72,06,500.00	68,80,102.00	-	-	36,16,78,065.00	-	36,16,78,065.00
2,06,56,328.00	1,91,78,763.00	1,14,38,960.00	68,22,151.00	3,94,10,972.00	75,85,543.00	-	-	32,53,95,029.00	-	32,53,95,029.00
4,24,500.00	3,09,58,707.00	1,28,822.00	53,21,240.00	4,93,920.00	1,76,800.00	-	-	4,53,72,398.00	-	4,53,72,398.00
3,23,41,215.00	3,31,17,074.00	2,29,31,240.80	2,28,16,108.50	2,79,92,667.00	4,33,62,651.00	-	-	69,06,53,309.01	-	69,06,53,309.01
-	-	-	-	-	-	6,40,54,808.00	6,40,54,808.00	6,40,54,808.00	-	6,40,54,808.00
-	-	-	1,317.00	149.00	-	-	-	17,179.42	-	17,179.42
1,23,91,06,419.00	95,74,53,158.00	39,43,13,666.80	25,80,47,285.50	1,14,44,90,693.00	50,62,08,408.00	4,07,69,08,889.42	4,07,69,08,889.42	18,18,80,95,826.44	-	18,18,80,95,826.44



# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



PASCHIM BANGA SARVA SHIKSHA MISSION  
SARVA SHILSHA ABHIYAN

(District wise consolidated Receipt & Payment Account for the year ended 31<sup>st</sup> March, 2016)

	Bankura Amount	Burdwan Amount	Birbhum Amount	Cooch behar Amount	Dakshin Dinajpur Amount
<b>RECEIPT</b>					
Opening Balance	998.00	-	693.14	6,688.00	28,104.00
Cash-in-hand	9,13,84,107.49	1,85,74,369.24	5,82,53,380.36	17,93,53,880.34	76,57,892.28
13th F.C. Commission Grant	-	-	-	-	-
Fund received from Government of India	-	-	-	-	-
Fund received from Government of WB	-	-	-	-	-
IEDSS	-	3,44,800.00	-	-	-
Other State Fund received by DPO	5,33,04,200.00	18,86,52,449.00	4,79,28,680.00	6,82,78,726.00	2,51,37,820.00
Other Fund Received	-	1,16,10,804.00	20,38,415.00	3,26,808.00	-
Fund received from SPC for SSA	72,87,88,740.00	80,79,23,500.00	46,58,05,000.00	23,39,15,000.00	37,00,00,000.00
Advance Refund Non Civil	49,82,378.00	1,63,54,116.00	150.00	82,50,858.00	18,80,356.00
Advance Refund Civil	17,69,000.00	-	1,60,000.00	21,15,090.00	72,46,286.00
Advance refund - State Government	25,49,356.00	-	-	-	-
Other Refund	88,966.00	-	-	-	-
Fund received as repayment of Loan from KGVB	-	-	-	-	-
Fund received as repayment of Loan from DPEP	-	-	-	-	-
Interest received	61,55,375.00	56,83,846.00	43,48,718.00	73,56,141.00	43,49,600.00
Other receipts	27,100.00	-	53,261.50	0.44	23,249.00
Fund received from Zilla Parishad	25,73,500.00	-	-	12,26,000.00	10,71,500.00
Miscellaneous receipt	-	-	-	-	-
Project Management	-	-	-	43,952.00	-
TDS, P.TAX, GSU, GPF, GOVT LFEE, MBL	-	-	-	3,22,186.00	59,41,388.00
Earnest Money and Security Deposit	-	-	-	-	-
IEDSS Refund	-	-	-	-	-
RMSA	3,03,000.00	-	-	-	-
DPEP Refund	-	-	-	-	-
NPEGEL Refund	-	-	-	-	-
KGVB Refund	-	-	-	-	-
Unknown Fund/General fund/Other Advances Refund of earlier years	40,740.00	40,47,547.00	-	11,08,664.00	-
Interest refunded by CLRC & schools	25,05,801.22	9,84,39,228.01	-	4,75,36,902.30	11,22,980.00
<b>Total</b>	<b>89,44,73,261.71</b>	<b>1,15,16,30,659.25</b>	<b>57,85,90,298.00</b>	<b>54,98,40,895.20</b>	<b>42,44,59,175.28</b>
<b>PAYMENT</b>					
<b>Funds Disbursed to District under SSA</b>					
Residential Hostel	-	-	-	-	-
Teachers Salary	24,67,36,723.00	31,13,04,970.00	11,82,57,032.00	12,31,70,871.00	7,13,24,805.00
Circle Resource Centre/BRC	1,57,50,132.00	2,64,44,184.00	1,25,88,153.00	84,91,956.00	6,40,000.00
Cluster Resource Centre/CRC	1,85,54,218.00	1,86,02,276.00	1,48,09,768.00	4,86,000.00	1,09,79,294.00
Teachers Training	18,92,960.00	27,10,650.00	14,58,250.00	7,97,622.00	6,28,745.00
Special Training	-	32,700.00	5,45,300.00	80,230.00	-
Teachers Grant	-	-	-	-	-
Maintenance Grant	3,15,60,000.00	3,73,60,700.00	2,31,99,000.00	2,02,60,000.00	1,12,72,500.00
School Grant	2,37,84,000.00	2,68,36,000.00	1,64,43,000.00	1,26,84,000.00	81,75,000.00

# Paschim Banga Sarva Shiksha Mission



সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,



PASCHIM BANGA SARVA SHIKSHA MISSION  
SARVA SHILSHA ABHIYAN

Darjeeling	Hoogly	Howrah	Jalpaiguri	Kolkata	Malda	Murshidabad	Nadia	North 24 PGS
Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
1,06,500.00	-	5,049.00	19,965.00	2,399.75	4,195.00	1,050.00	-	1.50
29,92,94,719.00	4,28,21,892.27	4,56,70,347.10	9,44,27,702.03	3,89,52,462.84	4,88,88,385.00	4,52,76,821.00	22,50,55,720.95	8,72,72,258.11
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	6,50,000.00	-	-	-	-	-	-
2,48,40,480.00	10,51,22,100.00	7,81,76,149.00	6,40,08,307.00	11,52,20,060.00	5,91,44,200.00	32,55,63,900.00	17,72,14,577.00	10,38,54,680.00
-	-	58,85,524.00	1,53,05,000.00	4,20,000.00	-	12,20,61,980.00	-	66,00,000.00
5,39,20,000.00	51,18,59,000.00	43,00,30,000.00	67,29,60,000.00	35,99,00,000.00	63,53,00,900.00	1,46,08,58,455.00	70,83,00,000.00	1,17,54,10,625.00
20,29,165.00	82,78,180.50	1,29,03,129.00	-	55,61,343.00	59,61,474.00	-	1,32,72,249.00	2,19,65,849.50
10,017.00	34,56,700.00	-	-	92,69,704.00	1,02,81,759.00	-	73,65,264.00	5,01,73,340.00
-	-	14,33,814.00	-	-	-	2,46,191.00	3,05,356.00	-
-	-	63.00	-	-	-	-	-	-
-	-	-	1,57,75,445.00	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,02,70,285.00	61,85,174.00	45,75,901.00	65,40,685.00	42,73,937.00	44,46,106.00	47,60,419.00	42,12,096.00	98,64,460.50
-	13,80,172.00	26,050.00	-	-	-	-	1,63,500.00	24,000.00
-	21,53,000.00	-	-	-	17,64,000.00	30,23,000.00	-	30,44,500.00
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,90,235.00	-	-
-	-	-	-	-	-	-	-	-
-	-	1,23,40,370.00	-	60,41,455.00	-	3,20,28,282.00	-	5,10,718.00
93,051.00	1,12,411.00	-	-	17,000.00	-	-	-	1,09,400.00
-	-	10,400.00	-	-	-	-	20,800.00	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
62,000.00	45,26,535.00	17,14,548.00	3,20,43,001.97	73,885.00	-	2,94,51,711.00	31,25,807.00	4,43,654.00
21,09,808.00	43,48,852.97	45,79,084.11	-	1,13,050.00	16,14,714.00	94,88,339.00	48,84,035.00	57,47,414.21
39,27,36,025.00	69,02,44,017.74	59,80,00,428.21	90,10,80,106.00	53,98,45,296.59	76,74,05,733.00	2,03,33,50,383.00	1,14,39,19,404.95	1,46,50,20,900.82
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,91,60,165.00	19,41,16,795.00	18,17,20,672.00	27,81,59,154.00	8,94,56,884.00	25,83,86,783.00	50,44,09,302.00	38,17,50,289.00	59,20,93,623.00
31,45,304.00	1,30,40,595.00	1,31,72,804.00	-	48,04,497.00	60,53,852.00	1,32,42,142.00	1,50,72,232.00	1,99,95,745.24
-	1,63,43,513.00	1,65,28,335.00	-	63,29,937.00	1,49,41,308.00	1,94,36,420.00	-	1,31,66,542.31
8,75,100.00	16,33,100.00	13,79,804.00	17,93,660.00	4,43,073.00	11,81,140.00	23,23,578.00	16,44,777.00	87,51,321.00
39,000.00	-	4,71,200.00	-	-	-	3,709.00	1,74,100.00	4,91,886.00
-	-	-	-	-	-	-	23,44,779.00	-
69,38,500.00	2,90,25,000.00	2,04,82,200.00	1,74,15,000.00	-	1,85,33,600.00	2,89,72,500.00	2,37,20,000.00	3,42,48,580.00
49,25,000.00	2,02,73,000.00	1,48,85,000.00	1,86,95,000.00	-	1,34,56,000.00	2,23,40,000.00	1,74,72,000.00	2,54,43,509.00

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



PASCHIM BANGA SARVA SHIKSHA MISSION  
SARVA SHILSHA ABHIYAN

Paschim Medinipur Amount	Purba Medinipur Amount	Purulia Amount	Siliguri Amount	South 24 PGS Amount	Uttar Dinajpur Amount	State Project Office Amount	Total Amount
2,558.00	-	-	16,540.00	639.00	15,395.00	54,816.00	2,65,591.39
4,72,46,080.54	1,65,94,149.65	2,76,00,377.00	14,15,89,113.35	16,20,36,125.38	12,01,89,533.52	3,71,47,97,361.80	5,51,29,36,679.25
-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,52,08,92,472.00	10,52,08,92,472.00
-	-	-	-	-	-	10,11,76,84,169.00	10,11,76,84,169.00
-	-	-	-	1,00,000.00	-	-	10,94,800.00
9,04,46,820.00	16,33,53,540.00	9,53,61,440.00	1,05,11,920.00	24,65,78,800.00	9,59,21,760.00	-	2,13,86,20,608.00
-	1,42,300.00	-	-	2,23,19,300.00	37,800.00	-	2,66,41,15,290.00
99,63,72,500.00	72,90,25,000.00	61,88,40,000.00	5,52,64,000.00	1,09,90,62,197.00	52,22,95,000.00	-	12,63,58,29,917.00
98,314.00	43,74,631.00	64,50,978.00	25,53,445.00	76,89,115.00	3,28,48,452.00	-	15,54,54,183.00
15,22,000.00	-	2,51,590.50	1,16,65,003.00	7,54,95,850.00	29,21,969.50	-	18,37,03,573.00
-	-	-	-	1,90,04,566.00	-	-	2,35,39,283.00
-	-	-	-	4,38,460.00	-	-	5,27,489.00
-	-	-	-	-	-	-	1,57,75,445.00
-	-	-	-	-	-	-	-
35,19,505.00	2,89,17,539.50	44,36,124.00	52,32,249.97	2,32,56,442.81	1,17,27,915.00	7,69,08,853.42	23,70,21,373.20
-	5,44,762.00	60,28,650.00	1,80,000.00	-	1,35,55,604.60	36.00	2,20,08,384.66
-	-	-	-	-	-	-	1,48,55,500.00
-	94,480.00	-	-	-	-	-	94,480.00
-	-	-	-	-	-	-	6,34,187.00
-	-	-	36,08,460.00	8,21,225.00	-	3,08,064.00	6,19,22,148.00
17,650.00	-	88,230.00	2,000.00	62,050.00	-	-	5,01,792.00
-	-	-	-	-	-	-	31,200.00
-	-	-	-	-	-	-	3,03,000.00
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,89,214.00	-	8,17,680.70	-	1,63,542.00	21,01,414.75	-	8,14,09,944.42
48,10,279.15	-	55,75,151.80	-	-	-	-	19,28,75,639.77
1,14,57,24,920.69	94,30,46,402.15	76,54,50,222.00	23,06,22,731.32	1,65,70,28,312.19	80,16,14,844.37	26,90,80,13,131.22	44,58,20,97,148.69
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
27,05,29,590.00	24,48,27,907.00	14,34,94,374.00	4,76,27,244.00	29,46,20,887.00	19,24,93,840.00	-	49,21,388.00
2,13,65,128.00	1,37,53,131.00	1,59,26,384.00	32,64,094.00	86,30,953.00	71,13,774.00	-	4,57,36,41,910.00
2,82,82,397.00	2,63,17,161.00	1,29,17,874.00	20,24,880.00	3,71,89,066.00	76,69,440.00	-	22,24,95,060.24
-	22,05,638.00	16,36,880.00	3,23,815.00	31,33,664.00	11,524.00	-	26,45,78,429.31
-	1,72,934.00	5,30,600.00	6,54,500.00	34,46,510.00	-	-	3,48,25,301.00
-	-	-	-	-	-	-	66,42,669.00
4,41,35,000.00	3,13,04,240.00	2,54,45,000.00	38,12,448.00	3,58,33,400.00	-	-	23,44,779.00
3,23,66,000.00	2,27,12,000.00	1,97,64,000.00	27,58,000.00	2,60,46,000.00	-	-	44,35,17,668.00
-	-	-	-	-	-	-	32,90,57,509.00



# Paschim Banga Sarva Shiksha Mission



সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,



Uniform Grant	15,62,98,800.00	37,43,80,000.00	15,54,52,400.00	13,28,86,000.00	8,04,25,200.00
Research and Evaluation	2,21,770.00	5,72,584.00	27,468.00	-	-
Community Mobilisation Training	-	-	14,54,757.00	-	-
Project Management	3,28,47,300.00	8,47,12,420.72	3,99,35,612.00	3,10,65,921.20	2,73,29,668.00
Book Rack	-	-	-	-	-
Free Text Book (including Transportation of FTB)	-	2,195.00	-	-	-
Intervention of CWSN	2,25,75,247.00	4,82,47,327.00	1,40,67,831.00	77,95,723.00	71,05,626.00
Innovative Activities/CAL	-	13,73,840.00	17,20,000.00	-	33,82,134.00
Girls education	9,51,000.00	-	-	-	-
Non-Civil Advances Paid	-	-	-	-	-
Civil Advances Paid	14,79,04,200.00	6,13,43,000.00	2,84,00,937.00	5,65,41,090.00	12,29,17,000.00
SSA Fund Refund to SFO	-	-	-	-	-
Payment for RMSA	5,03,000.00	-	-	4,71,800.00	-
IEDSS	21,32,600.00	-	-	-	12,000.00
Payment from Z.P. Fund	25,40,000.00	-	-	-	-
Other Advances	-	1,11,28,198.00	18,20,000.00	12,26,000.00	-
State Govt. Fund - Civil	2,11,85,321.00	5,30,86,080.00	2,78,01,060.00	1,13,774.00	1,96,000.00
State Govt. Fund - Non-Civil	2,76,62,800.00	-	2,67,21,600.00	6,15,41,822.00	70,99,920.00
State Govt. Fund - Refund - Civil	49,22,600.00	-	-	-	-
State Govt. Fund - Refund - Non-Civil	-	-	-	-	-
Professional Tax & Others Tax/ Management	-	-	-	-	49,90,716.00
Bank Charge	16.85	-	-	-	-
Refund of Security Deposit/ Earnest Money/Others	-	-	30,000.00	-	-
Sundry Creditors/ Outstanding Liabilities paid	7,04,712.00	6,97,536.00	-	41,26,385.00	-
Expenses for other fund	-	-	-	-	-
<b>Fund Disbursed to District</b>					
SSA	-	-	-	-	-
KGBV	-	-	-	-	-
Other Funds	-	-	-	-	-
<b>Assets Purchased</b>					
Furniture	49,842.00	-	-	-	-
Equipment	1,52,287.00	1,69,390.00	-	-	-
Computer Accessories	-	-	-	-	-
<b>Closing Balance</b>					
Cash-in-Hand	864.00	-	0.14	3,975.00	45,471.00
Cash-at-Bank	13,55,42,868.86	9,26,26,608.53	9,38,58,129.86	8,80,97,726.00	6,79,35,096.28
<b>Total</b>	89,44,73,261.71	1,15,16,30,659.25	57,85,90,298.00	54,98,40,895.20	42,44,59,175.28



# Paschim Banga Sarva Shiksha Mission



সর্বশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,



21,30,33,295.50	16,79,32,805.00	14,35,66,000.00	3,84,84,000.00	46,46,84,000.00	-	-	3,62,61,08,500.50
-	-	-	-	-	19,700.00	-	19,57,737.00
-	3,89,400.00	-	-	9,99,764.00	24,100.00	-	1,01,12,474.00
3,19,02,569.00	3,10,65,269.00	4,14,07,442.80	1,42,21,382.00	2,23,31,952.00	3,85,43,847.00	3,46,24,249.00	74,22,61,215.51
-	-	-	-	-	-	-	49,74,338.00
-	-	6,205.00	-	6,030.00	-	89,51,73,637.00	89,65,03,882.00
64,55,840.00	1,88,46,135.20	1,27,89,736.00	38,68,318.00	4,13,84,222.00	76,28,200.00	-	30,32,34,183.20
11,73,000.00	10,71,500.00	26,000.00	14,44,260.00	12,15,525.00	-	-	1,65,98,839.00
-	-	-	-	-	-	-	9,51,000.00
-	-	-	28,66,892.00	-	23,07,58,297.00	-	23,36,25,189.00
31,43,32,186.00	13,95,83,147.00	11,23,36,900.00	3,31,13,800.00	10,01,96,304.00	3,35,33,744.00	-	1,62,31,32,004.00
-	-	-	-	-	-	-	2,35,70,000.00
53,69,000.00	-	1,44,960.00	2,00,000.00	9,74,728.00	-	-	1,34,23,089.00
-	-	-	-	4,67,52,860.00	-	-	6,99,50,528.00
-	-	-	-	-	-	-	69,15,500.00
2,10,169.00	-	2,98,783.00	2,38,000.00	3,76,35,784.00	8,43,995.00	4,37,82,71,984.00	4,61,05,59,414.00
1,58,27,250.00	11,80,59,600.00	7,24,97,460.00	41,50,760.00	17,57,11,140.00	-	-	85,83,86,590.00
4,66,32,719.00	-	2,43,35,300.00	1,89,68,240.00	11,88,62,400.00	-	-	87,61,79,084.00
-	-	-	-	-	-	-	49,22,600.00
1,85,03,428.00	-	5,49,376.00	30,27,899.00	8,16,939.00	-	2,36,78,993.00	9,63,76,970.00
-	-	-	1,317.00	149.00	-	-	14,806.42
-	-	81,537.00	42,360.00	3,414.00	2,00,000.00	-	21,68,196.50
-	4,77,532.00	-	27,15,070.50	4,11,947.00	8,55,857.00	3,42,41,205.00	26,40,89,357.50
-	4,42,27,989.50	26,83,370.00	77,465.00	-	89,48,944.00	-	6,64,36,976.50
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	8,200.00	-	1,72,441.00
-	-	-	-	-	-	-	8,30,010.00
-	-	-	-	-	-	-	7,75,996.00
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,011.00	-	-	450.00	1,971.00	16,282.00	28,673.00	1,33,241.39
9,56,05,338.19	8,01,00,013.45	13,50,12,040.20	4,67,37,536.82	23,61,38,703.19	27,29,45,100.37	7,13,50,84,019.22	9,93,87,97,901.62
1,14,57,24,920.69	94,30,46,402.15	76,54,50,222.00	23,06,22,731.32	1,65,70,28,312.19	80,16,14,844.37	26,90,80,13,131.22	44,58,20,97,148.69

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& associates  
Chartered Accountants

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

We have audited the consolidated Balance Sheet of Kasturba Gandhi Balika Vidyalaya of PASCHIM BANGA SARVA SIKSHA MISSION, BIKASH BHAWAN, SALT LAKE, KOLKATA -700091, WEST BENGAL as at 31<sup>st</sup> March 2016 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

### Management's Responsibility for the Standalone Financial Statements

The management of State Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over



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financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district - wise which are noted below:

#### STATE PROJECT OFFICE

Delay in Disbursement of fund to KGBV was observed inspite of availability of fund.

#### BIRBHUM

Out of the total recurring expenditure booked during the year, expenditure of Rs.78,06,506/- pertains to previous financial year and as such the same is liable to be disallowed

#### SILIGURI

No details have been provided against unadjusted civil work advance of Rs. 43,50,000/- and civil work of Rs. 61,92,467/-.

#### PURULIA

As per Books of Accounts, "Loan from SSA" is Rs. 79,031,568 but as per the Books of Account of SSA, the same is shown as Rs. 79,587,770/-. So, difference of Rs. 5,56,202/- need to be reconciled.

#### PASCHIM MEDINIPUR

- ❖ Expenditures were booked in the account without verifying the actual utilization
- ❖ In spite of sufficient balance (Rs.6148360) was lying in the bank account of KGBV, loan balance of Rs.41834175 from SSA, not refunded to SSA

#### MALDA

No details have been provided against unadjusted civil work advance of Rs. 68,67,842/- and civil work of Rs. 4,60,37,447/-.

#### UTTAR DINAJPUR

Loan from SSA Fund of Rs. Rs.2,60,54,000/- is lying unsettled from previous years.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- i. the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and



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# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& associates  
Chartered Accountants

- ii. the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- iii. the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2016, and its excess of expenditure over income for the year ended on that date.

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm's Registration No. - 320094E

  
(CA Subrata Roy, Partner)  
Membership No - 053959  
Kolkata,  
Wednesday, December 15, 2016



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PASCHIM BANGA SARVA SHIKSHA MISSION  
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal  
Consolidated Balance Sheet 31st March, 2016

Source of Fund	Amount Rs	Amount Rs	Application of Fund	Amount Rs	Amount Rs
<b>Capital Fund</b>			<b>Fixed Assets</b>		25,50,788.00
<u>Opening Balance</u>	1,16,93,61,193.54				
Add : Fund received from GOI	-		<b>Advance against Civil Works</b>		
Add : Fund received from state govt	-		<u>Opening Balance</u>	6,28,96,331.00	
Add : Amount received from SPO	24,59,58,500.00		Add : Adjustment during the year	-	
			Add : Paid during the year	4,50,000.00	
Add : Adjustment on account	5,66,604.00		Less: Adjustment	89,75,000.00	
Add : Refund Received	-		Less : Transferred to Civil Work	98,33,824.00	4,45,37,507.00
Less : Refund	-				
Less : Adjustment on Account	15,84,160.00		<b>Advances other than Civil</b>		25,99,95,685.00
Less : Excess of Expenditure over Income	19,29,33,254.98	1,22,13,68,882.56	<b>Loan to SSA</b>		64,33,78,196.00
			<b>Civil Works</b>		
<b>Loan from other funds</b>		15,59,91,182.00	<u>Opening Balance</u>	26,97,26,751.00	
			Add : Capitalised during the year	98,33,824.00	
			Less : Adjustment during the year	-	27,95,60,575.00
			<b>Non Civil Works</b>		
			As per Last accounts	11,81,365.00	
			Add : Capitalised during the year	2,13,770.00	
			Less: Adjustment during the year	66,455.00	13,28,680.00
			<b>Cash at Bank</b>	14,60,08,633.56	14,60,08,633.56
			<b>Cash in hand</b>		-
<b>Total</b>		1,37,73,60,064.56	<b>Total</b>		1,37,73,60,064.56

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm Regn. No - 320094E

(CA Subrata Roy, Partner)  
Membership No - 053959  
Wednesday, December 15, 2016  
Place: Kolkata



(State Project Director, PBSSM)

(Controller of Finance, PBSSM)

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARVA SHIKSHA MISSION  
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal  
Consolidated Income & Expenditure for the year Ended 31st March, 2016

	Amount Rs	Income	Amount Rs
Recurring Expenses	19,88,69,111.98	Interest from bank	59,35,857.00
Non Recurring Expenses	-	Other Receipt	-
Other Expenses	-	Excess of Expenditure over Income	19,29,33,254.98
Utilisation Received	-		
<b>Total</b>	<b>19,88,69,111.98</b>	<b>Total</b>	<b>19,88,69,111.98</b>

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm Regn. No - 320094E



(CA Subrata Roy, Partner)  
Membership No - 053959  
Wednesday, December 15, 2016  
Place: Howrah

  
(State Project Director, PBSSM)

  
(Controller of Finance, PBSSM)



**PASCHIM BANGA SARVA SHIKSHA MISSION**  
**Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal**  
**Consolidated Receipt & Payment for the year Ended 31st March, 2016**


Receipt	Amount Rs	Payment	Amount Rs
Opening Balance :			
Cash At Bank	15,27,22,675.54	Recurring Expenses	969.98
Cash in Hand	-	Non Recurring Expenses	-
Fund from SPO	-	Civil Advances Paid	-
Fund from Govt of India	-	Other Advances Paid	1,31,434.00
Fund from Govt of W.B.	-	Capital fund	-
Interest from Bank	59,75,857.00	Funds disbursed to districts	-
Advanced received from SSA	-	Repayment of Loan from SSA	1,57,75,445.00
Refund of unutilised balances	32,00,000.00	Tax Deducted at Source	-
Transfer from other funds	-	<b>Closing Balance :</b>	
Loan from Other Fund	-	Cash at Bank	14,60,08,633.56
Received from D.P.O	-	Cash in Hand	-
Other Receipts	17,950.00		
<b>Total</b>	<b>16,19,16,482.54</b>	<b>Total</b>	<b>16,19,16,482.54</b>

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm Regn. No - 320094E



(CA Subrata Roy, Partner)  
M.No.053959  
Wednesday, December 15, 2016  
Place: Howrah

  
(State Project Director, PBSSM)

  
(Controller of Finance, PBSSM)

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARVA SHIKSHA MISSION  
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal  
District wise Consolidated Balance Sheet as at 31st March, 2016

	Bankura		Birbhum		Coochbehar		Dakshin Dinajpur		Jalpaiguri	
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
<b>A Sources of Fund</b>										
<b>A1 Capital Fund</b>										
1.1 Opening Balance										
1.2 Add : Fund Received from GOI	5,66,32,393.17		3,04,75,224.62		68,31,772.00		1,21,73,874.00		1,51,07,171.30	
1.3 Add : Fund Received from State Govt										
1.4 Add : Directly received from SFO	3,61,00,000.00		1,15,70,500.00		49,56,500.00		33,47,000.00		1,96,87,500.00	
1.5 Add : Civil Advances previously booked as Advance										
1.6 Add : Excess of Income over Expenditure							57,209.00			
1.7 Add : Adjusted on account			2,79,077.00							
1.8 Add : Refund received during the year disbursement made in earlier year										
1.9 Less : Refund to GOI										
1.10 Less : Refund to SSA										
1.11 Less : Fund to District										
1.12 Less : Refund to State Project Office										
1.13 Less : Adjusted on Account										
1.14 Less : Excess of Expenditure over Income	2,79,34,351.00		1,65,59,279.00		31,99,008.00				1,48,89,988.00	
1.15 Closing Balance	6,47,98,042.17		2,57,65,522.62		85,89,264.00		1,55,78,083.00		1,99,04,683.30	
<b>A2 Loans from other funds</b>										
2.1 Opening Balance							34,74,300.00		2,70,51,986.00	
2.2 Add : Adjustment										
2.3 Less : Adjustment									1,57,75,445.00	
2.4 Closing Balance							34,74,300.00		1,12,76,541.00	
<b>A3 Current Liabilities</b>										
3.1 Opening Balance										
3.2 Add : Adjustment										
3.3 Less : Adjustment										
3.4 Closing Balance										
<b>Total</b>	6,47,98,042.17		2,57,65,522.62		85,89,264.00		1,90,52,383.00		3,11,81,224.30	
<b>B Application of Funds</b>										
<b>B1 Fixed Assets</b>										
1.1 Opening Balance										
1.2 Furniture										
1.3 Equipment										
1.4 Computer										
1.5 Other Assets										
1.6 Add : Addition										
1.7 Furniture										
1.8 Equipment										
1.9 Computer										



Contd.



# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARVA SHIKSHA MISSION  
Kasturba Gandhi Balika Vidyalyaya (KGBV), West Bengal  
District wise Consolidated Balance Sheet as at 31st March, 2016

	Bankura Amount Rs	Birbhum Amount Rs	Coochbehar Amount Rs	Dakshin Dinajpur Amount Rs	Jalpaiguri Amount Rs
1.10 Other Assets					
1.11 Closing Balance	-	-	-	-	-
1.12 Furniture	-	-	-	-	-
1.13 Equipment	-	-	-	-	-
1.14 Computer	-	-	-	-	-
1.15 Other Assets	-	-	-	-	-
B2 Advances against Civil Works				88,67,842.00	
2.1 Opening Balance	8,00,000.00	1,13,37,258.00	-	-	-
2.2 Add: Adjusted during the year	-	-	-	-	-
2.3 Add: Paid during the year	-	-	-	-	-
Less: Adjustment	-	89,75,000.00	-	-	-
2.4 Less: Transferred to civil work / capitalised	-	13,37,635.00	-	84,96,189.00	-
2.5 Closing Balance	8,00,000.00	10,24,623.00	-	3,71,653.00	-
B3 Advances Other than Civil					
3.1 Opening Balance	78,46,762.00	-	2,01,548.00	41,53,270.00	52,79,212.00
3.2 Add: During the year	3,61,00,000.00	2,05,45,500.00	49,19,000.00	33,47,000.00	1,96,87,500.00
3.3 Less: Expenditure Booked / Utilised / Refund	2,86,19,727.00	1,66,67,498.00	32,97,984.00	-	1,51,58,078.00
3.4 Less: Capitalized during the year	-	-	-	-	26,270.00
3.5 Closing Balance	1,53,27,035.00	38,78,002.00	18,22,564.00	75,00,270.00	97,82,364.00
B4 Loan to SSA					
4.1 Opening Balance	-	-	-	-	-
4.2 Add: Provided during the year	-	-	-	-	-
4.3 Less: Refunded to SPO	-	-	-	-	-
4.4 Closing Balance	-	-	-	-	-
B5 Civil Works					
5.1 Opening Balance	3,10,67,687.00	1,67,38,332.00	58,43,000.00	10,00,000.00	2,11,03,500.00
5.2 Add: Capitalised during the year	-	13,37,635.00	-	84,96,189.00	-
5.3 Less: Adjustment During the year	-	-	-	-	-
5.5 Closing Balance	3,10,67,687.00	1,80,75,967.00	58,43,000.00	94,96,189.00	2,11,03,500.00
B6 Non Civil Works					
6.1 Opening balance	-	-	-	2,14,910.00	-
6.2 Add: capitalised during the year	-	-	37,500.00	-	26,270.00
6.3 Less: Adjustments during the year	-	-	-	-	-
6.4 Closing Balance	-	-	37,500.00	2,14,910.00	26,270.00
B7 Other Advances Outstanding					
7.1 Opening Balance	-	-	-	-	-
7.2 Add: Advance given during the year	-	-	-	-	-
7.3 Less: Adjustment During the year	-	-	-	-	-
7.4 Less: Capitalised During the year	-	-	-	-	-
7.5 Closing Balance	-	-	-	-	-
B8 Bank Interest receivable					
B9 Cash at bank	1,76,03,320.17	27,86,930.62	8,86,200.00	14,69,361.00	2,69,090.30
B10 Cash in hand	-	-	-	-	-
Total	6,47,98,042.17	2,57,65,522.62	85,89,264.00	1,90,52,383.00	3,11,81,224.30



Contd.

# Paschim Banga Sarva Shiksha Mission



সবশিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,

PASCHIM BANGA SARVA SHIKSHA MISSION  
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal  
District wise Consolidated Balance Sheet as at 31st March, 2016

Madia Amount Rs	Murshidabad Amount Rs	Nadia Amount Rs	Paschim Medinipur Amount Rs	Purulia Amount Rs	Siliguri Amount Rs	South 24 Pgs		Uttar Dinajpur		State Project office		Total Amount Rs
						Amount	Pgs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,00,000.00	-	12,50,788.00	-	-	-	25,50,788.00
-	-	-	-	-	-	-	-	12,50,788.00	-	-	-	12,50,788.00
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,00,000.00	-	-	-	-	-	13,00,000.00
68,67,842.00	76,60,000.00	17,349.00	-	2,21,26,773.00	43,50,000.00	-	-	8,69,267.00	-	-	-	6,28,96,331.00
-	4,50,000.00	-	-	-	-	-	-	-	-	-	-	4,50,000.00
-	-	-	-	-	-	-	-	-	-	-	-	89,75,000.00
68,67,842.00	81,10,000.00	17,349.00	-	2,21,26,773.00	43,50,000.00	-	-	8,69,267.00	-	-	-	98,33,824.00
1,72,71,423.00	37,17,964.00	5,54,028.00	18,55,216.00	14,51,38,355.00	-	-	6,09,165.00	2,25,71,375.00	-	-	-	20,91,98,318.00
2,65,22,500.00	2,61,85,000.00	33,47,000.00	65,50,000.00	6,05,83,000.00	65,50,000.00	-	1,31,90,455.00	2,69,34,500.00	-	-	-	25,44,61,455.00
2,05,71,377.00	3,16,61,073.00	28,07,966.00	79,96,083.00	4,53,81,136.00	61,83,831.00	-	1,26,22,432.00	2,25,95,633.00	-	-	-	20,35,62,818.00
-	-	75,000.00	-	-	-	-	-	-	-	-	-	1,01,270.00
2,32,22,546.00	82,41,891.00	10,18,062.00	4,09,133.00	16,03,40,219.00	3,66,169.00	-	11,77,188.00	2,69,10,242.00	-	-	-	25,99,95,685.00
-	-	-	-	-	-	-	-	-	-	64,33,78,196.00	-	64,33,78,196.00
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	64,33,78,196.00	-	64,33,78,196.00
4,60,37,447.00	4,88,26,000.00	98,50,493.00	78,92,500.00	3,23,93,227.00	61,92,467.00	-	74,92,500.00	3,52,89,598.00	-	-	-	26,97,26,751.00
-	-	-	-	-	-	-	-	-	-	-	-	98,33,824.00
4,60,37,447.00	4,88,26,000.00	98,50,493.00	78,92,500.00	3,23,93,227.00	61,92,467.00	-	74,92,500.00	3,52,89,598.00	-	-	-	27,95,60,575.00
-	-	9,00,000.00	-	-	-	-	66,455.00	-	-	-	-	11,81,365.00
-	-	75,000.00	-	75,000.00	-	-	66,455.00	-	-	-	-	2,13,770.00
-	-	-	-	75,000.00	-	-	-	-	-	-	-	66,455.00
-	-	9,75,000.00	-	75,000.00	-	-	-	-	-	-	-	13,28,680.00
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
2,50,391.00	27,81,075.00	31,87,687.00	61,48,360.00	8,15,69,189.00	53,27,588.00	-	1,14,82,897.00	1,07,89,051.47	-	14,57,493.00	-	14,60,08,633.56
-	-	-	-	-	-	-	-	-	-	-	-	-
7,63,78,226.00	6,79,58,966.00	1,50,48,591.00	1,44,49,993.00	29,65,04,408.00	1,62,36,224.00	-	2,14,52,585.00	7,51,08,946.47	-	64,48,35,689.00	-	1,37,73,60,064.56



# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARVA SHIKSHA MISSION  
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal  
District wise Consolidated Income & Expenditure account for the year Ended 31st March, 2016

INCOME	Bankura	Birbhum	Coochbehar	Dakshin Dinajpur	Jalpaiguri	Madla	Murshidabad	Nadia
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
Interest From Bank	6,85,376.00	1,08,219.00	98,976.00	57,209.00	2,68,090.00	7,497.00	1,09,469.00	1,23,782.00
Other Receipt	-	-	-	-	-	-	-	-
Excess of Expenditure over Income	2,79,34,351.00	1,65,59,279.00	31,99,008.00	-	1,48,89,988.00	2,05,63,880.00	2,16,41,990.00	26,84,184.00
<b>Total</b>	<b>2,86,19,727.00</b>	<b>1,66,67,498.00</b>	<b>32,97,984.00</b>	<b>57,209.00</b>	<b>1,51,58,078.00</b>	<b>2,05,71,377.00</b>	<b>2,17,51,459.00</b>	<b>28,07,966.00</b>
Expenditure	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
Recurring Expense	2,86,19,727.00	1,66,67,498.00	32,97,984.00	-	1,51,58,078.00	2,05,71,377.00	2,17,51,459.00	28,07,966.00
Non Recurring Expense	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-
Utilisation Received	-	-	-	-	-	-	-	-
Excess of Income over Expenditure	-	-	-	57,209.00	-	-	-	-
<b>Total</b>	<b>2,86,19,727.00</b>	<b>1,66,67,498.00</b>	<b>32,97,984.00</b>	<b>57,209.00</b>	<b>1,51,58,078.00</b>	<b>2,05,71,377.00</b>	<b>2,17,51,459.00</b>	<b>28,07,966.00</b>

INCOME	Paschim Medinipur	Purulia	Siliguri	South 24 Pgs	Uttar Dinajpur	State Project office	Total
	Amount Rs	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs
Interest From Bank	2,38,748.00	31,67,431.00	2,06,876.00	4,46,497.00	3,33,402.00	84,285.00	59,35,857.00
Other Receipt	-	-	-	-	-	-	-
Excess of Expenditure over Income	61,73,175.00	4,22,13,705.00	59,76,955.00	1,21,75,935.00	1,90,62,298.98	-	19,30,74,748.98
<b>Total</b>	<b>64,11,923.00</b>	<b>4,53,81,136.00</b>	<b>61,83,831.00</b>	<b>1,26,22,432.00</b>	<b>1,93,95,700.98</b>	<b>84,285.00</b>	<b>19,90,10,605.98</b>
Expenditure	Amount Rs	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs
Recurring Expense	64,11,923.00	4,53,81,136.00	61,83,831.00	1,26,22,432.00	1,93,95,700.98	-	19,88,69,111.98
Non Recurring Expense	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-
Utilisation Received	-	-	-	-	-	-	-
Excess of Income over Expenditure	-	-	-	-	-	84,285.00	1,41,494.00
<b>Total</b>	<b>64,11,923.00</b>	<b>4,53,81,136.00</b>	<b>61,83,831.00</b>	<b>1,26,22,432.00</b>	<b>1,93,95,700.98</b>	<b>84,285.00</b>	<b>19,90,10,605.98</b>



# Paschim Banga Sarva Shiksha Mission



সব শিক্ষা অভিযান  
সবার শিক্ষা, সবার উন্নতি,

PASCHIM BANGA SARVA SHIKSHA MISSION  
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal  
District wise Consolidated Receipt & Payment account for the year ended 31st March, 2016

	Bankura	Birbhum	Coochbehar	Dakshin Dinajpur	Jalpaiguri	Madla
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
<b>A</b>						
<b>Receipt</b>						
A1						
1.1	1,69,17,944.17	26,78,711.62	7,47,224.00	14,12,152.00	1,57,76,445.30	2,42,894.00
1.2	-	-	-	-	-	-
A2	-	-	-	-	-	-
A3	-	-	-	-	-	-
A4	-	-	-	-	-	-
A5	6,85,376.00	1,08,219.00	1,38,976.00	57,209.00	2,68,090.00	7,497.00
A6	-	-	-	-	-	-
A7	-	-	-	-	-	-
A8	-	-	-	-	-	-
A9	-	-	-	-	-	-
A10	-	-	-	-	-	-
A11	-	-	-	-	-	-
A12	-	-	-	-	-	-
<b>Total</b>	<b>1,76,03,320.17</b>	<b>27,86,930.62</b>	<b>8,86,200.00</b>	<b>14,69,361.00</b>	<b>1,60,44,535.30</b>	<b>2,50,391.00</b>
<b>B</b>						
<b>Payment</b>						
B1	-	-	-	-	-	-
B2	-	-	-	-	-	-
B3	-	-	-	-	-	-
B4	-	-	-	-	-	-
B5	-	-	-	-	-	-
B6	-	-	-	-	-	-
B7	-	-	-	-	1,57,75,445.00	-
B8	-	-	-	-	-	-
B9	-	-	-	-	-	-
9.1	1,76,03,320.17	27,86,930.62	8,86,200.00	14,69,361.00	2,69,090.30	2,50,391.00
9.2	-	-	-	-	-	-
<b>Total</b>	<b>1,76,03,320.17</b>	<b>27,86,930.62</b>	<b>8,86,200.00</b>	<b>14,69,361.00</b>	<b>1,60,44,535.30</b>	<b>2,50,391.00</b>



Contd.

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARVA SHIKSHA MISSION  
Kasturba Gandhi Balika Vidyalaya (KGBV), West Bengal  
District wise Consolidated Receipt & Payment account for the year ended 31st March, 2016

Murshidabad	Nadia	Paschim Medinipur	Purulia	Siliguri	South 24 Pgs	Uttar Dinajpur	State Project office	Total
Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs
27,61,992.00	30,63,905.00	59,09,612.00	7,84,01,758.00	51,20,712.00	1,10,60,400.00	72,55,717.45	13,73,208.00	15,27,22,675.54
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,09,469.00	1,23,782.00	2,38,748.00	31,67,431.00	2,06,876.00	4,46,497.00	3,33,402.00	84,285.00	59,75,857.00
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	32,00,000.00	-	32,00,000.00
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,950.00	-	-	-	-	-	-	-	17,950.00
28,89,411.00	31,87,687.00	61,48,360.00	8,15,69,189.00	53,27,588.00	1,15,06,897.00	1,07,89,119.45	14,57,493.00	16,19,16,482.54
Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount	Amount Rs	Amount Rs	Amount Rs
902.00	-	-	-	-	-	67.98	-	969.98
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,07,434.00	-	-	-	-	24,000.00	-	-	1,31,434.00
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
27,81,075.00	31,87,687.00	61,48,360.00	8,15,69,189.00	53,27,588.00	1,14,82,897.00	1,07,89,051.47	14,57,493.00	14,60,08,633.56
-	-	-	-	-	-	-	-	-
28,89,411.00	31,87,687.00	61,48,360.00	8,15,69,189.00	53,27,588.00	1,15,06,897.00	1,07,89,119.45	14,57,493.00	16,19,16,482.54







## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

We have audited the consolidated Balance Sheet of National Programme for Education for Girls of PASCHIM BANGA SARVA SIKSHA MISSION, BIKASH BHAWAN, SALT LAKE, KOLKATA - 700091, WEST BENGAL as at 31<sup>st</sup> March 2016 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

### Management's Responsibility for the Standalone Financial Statements

The management of State Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over



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burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& Associates  
Chartered Accountants

financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district - wise which are noted below:

#### STATE PROJECT OFFICE

Balance confirmation from Bank as on 31.03.2016 has not been submitted before us for verification.

#### COOCHBIHAR

Refund from schools against NPEGEL fund has been deposited in the Bank Account opened for SSM fund.

#### PURULIA

- ❖ As per Books of Accounts of NPEGEL "Advance to SSA" is Rs. 1,39,493/- but in the Books of Account of SSA, the same is shown as Rs. 20,70,131/-. So, difference of Rs. 19,30,638/- need to be reconciled
- ❖ Details of Civil work capitalized of Rs. 3,84,10,000/- was not provided to audit
- ❖ Unit wise details regarding advance against civil works of Rs. 58,90,000/- was not produced before audit
- ❖ Unit wise details regarding advance against non-civil works of Rs. 1,15,37,496/- was not produced before audit.
- ❖ An amount of Rs. 6,06,769/- has been credited in the Bank during the year. However, the unit could not identify the same and adjusted with General Fund.

#### SILIGURI

No details have been provided against unadjusted civil work advance of Rs. 32,00,000/- and civil work of Rs. 16,00,000/-.

#### PASCHIM MIDNAPORE

There was loan balance of Rs.3569521 to SSA, which was given in earlier years. It was noticed that sufficient balance (Rs.95605338.19) was laying in the bank account of SSA but the loan was not refunded during the year

#### MALDA

- ❖ No details have been provided against unadjusted advance other than civil work of Rs. 9,80,600/-

✍



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ROY GHOSH  
& associates  
Chartered Accountants

- ❖ No detail has been provided against civil work of Rs. 45,26,753/-.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and
- the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Paschim Banga Sarva Shiksha Mission as at 31st March, 2016, and its excess of income over expenditure for the year ended on that date.

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm's Registration No. - 320094E

  
(CA Subrata Roy, Partner)  
Membership No - 053959  
Kolkata,



Wednesday, December 15, 2016

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burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASCHIM BANGA SARVA SHIKSHA MISSION  
National Programme for Education of Girls at Elementary Level  
(NPEGEL), West Bengal

Consolidated Balance Sheet as at 31st March, 2016		Amount Rs.	Amount Rs.	Amount Rs.
Liabilities	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
<b>Capital Fund:</b>				
Opening Balance	25,47,37,641.01			
Add: Fund received from GOI	-			
Add: Fund received from State Govt.	-			
Add: Amount received from SPO	3,08,509.00			
Add: Adjustment on Account	6,06,769.00			
Add: Other fund	-			
Add: Refund from CLRC	-			
Add: Excess of Income over Expenditure	36,83,857.07			
Less: Adjustment on Account	75,900.00			
Less: Excess of Expenditure over Income	-			
Less: Fund refund to District	-			
Less: Refund to SSA	-	25,92,60,876.08		
<b>Loans from other funds:</b>				
Opening Balance	2,01,686.00			
Add: Received during the year	75,900.00			
Less: Repaid during the year	-			
<b>Other Liabilities:</b>				
Opening Balance	2,88,247.00			
Add: provided during the year	-			
Less: paid during the year	-			
<b>Fixed Assets</b>				
<b>Furniture</b>				
Opening Balance	-			
Add: Addition during the year	-			
<b>Equipment</b>				
Opening Balance	-			
Add: Addition during the year	-			
<b>Computer</b>				
Opening Balance	-			
Add: Addition during the year	-			
<b>Other Assets</b>				
Opening Balance	-			
Add: Addition during the year	-			
<b>Advances against civil works</b>				
Opening Balance	4,16,10,000.00			
Add: During the year	38,90,000.00			
Less: Adjustment during the year	3,84,10,000.00			
Less: Capitalised during the year	-			90,90,000.00
<b>Advances other than civil</b>				
Opening Balance	1,81,97,475.00			
Add: During the year	-			
Less: Adjustment during the year	9,57,144.00			
Less: Capitalised during the year	-			1,72,40,331.00
<b>Civil work</b>				
Opening Balances	11,15,67,181.00			
Add: Capitalised during the year	3,84,10,000.00			
Less: Adjustment during the year	58,90,000.00			
<b>Cash at Bank</b>				
<b>Cash in hand</b>				
				8,94,09,197.08
<b>TOTAL</b>	<b>25,98,26,709.08</b>	<b>25,98,26,709.08</b>	<b>TOTAL</b>	<b>25,98,26,709.08</b>

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm Regn. No. - 320094E



*[Signature]*

(CA Subrata Roy FCA, Partner)  
Membership No. - 053959  
Wednesday, December 15, 2016

*[Signature]*

Controller of Finance  
PBSSM

*[Signature]*  
(State Project Director, PBSSM)

## PASCHIM BANGA SARVA SHIKSHA MISSION

National Programme for Education of Girls at Elementary Level			
Consolidated Income and Expenditure Account for the year ended 31st March, 2016			
Expenditure	Amount Rs.	Income	Amount Rs.
Award to Best School	-	Interest from bank	36,83,961.07
Recurring Expenses	-	Misc Receipt	-
Community Mobilisation	-		
Payment of Liabilities	-		
Bank Charges	104.00		
Remuneration to Clusters	-		
Other Expenditure	-		
Excess of income over Expenditure	36,83,857.07		
<b>TOTAL</b>	<b>36,83,961.07</b>	<b>TOTAL</b>	<b>36,83,961.07</b>

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm Regn. No - 320094E



(Ca Subrata Roy FCA, Partner)  
Membership No - 053959  
Wednesday, December 15, 2016



  
(State Project Director, PBSSM)

  
(Controller of Finance, PBSSM)

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

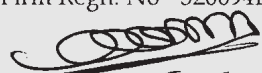
## PASCHIM BANGA SARVA SHIKSHA MISSION

National Programme for Education of Girls at Elementary Level			
Consolidated Receipts and Payment Account for the year ended 31st March, 2016			
Receipts		Payments	Amount Rs.
Opening Balance:		Remuneration of Cluster Co- Ordinate	-
Cash at Bank	8,38,52,918.01	Maintenance and other Grants	-
Cash in Hand	-	Student Evaluation, Remedial Teaching	-
Fund from SPO	4,36,949.00	Alternative Schooling	-
Fund from govt of India	-	Award to best School	-
Fund from West Bengal	-	Child care centre	-
Interest from Bank	36,83,961.07	Recurring Expenses	-
Refund of unutilised Balances	8,28,704.00	Teachers Learning Equipment	-
Other Fund	6,06,769.00	Community Mobilisation	-
Loan received from SSA	-	Training	-
Misc. Receipt	-	Bank Charges	104.00
Capital Fund	-	Part Time Instructor	-
Civil work Refund	-	Payment of Liabilities	-
		Other Advance Paid	-
		Funds disbursed to district	-
		Repayment of Loan to SSA	-
		School Readiness Programme	-
		<b>Closing Balance:</b>	-
		Cash at Bank	8,94,09,197.08
		Cash in hand	-
<b>TOTAL</b>	<b>8,94,09,301.08</b>	<b>TOTAL</b>	<b>8,94,09,301.08</b>

For Roy Ghosh & Associates

(Chartered Accountants)

Firm Regn. No - 320094E




(S. Roy FCA, Partner)

Membership No - 053959

Wednesday, December 15, 2016



  
Controller of Finance  
PBSSM

  
State Project Director  
PBSSM



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PASCHIM BANGA SARVA SHIKSHA MISSION  
National Programme for Education of Girls at Elementary Level  
District wise Balance Sheet as at 31st March, 2016

Liabilities	Bankura	Birbhum	Coochbehar	Jalpaiguri	Malda
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
<b>Sources of Fund</b>					
<b>Capital Fund :</b>					
Opening Balance	3,53,38,454.00	43,89,727.00	43,80,935.00	2,48,62,621.83	83,78,665.00
Add: Fund received from GOI	-	-	-	-	-
Add: Fund received from State Govt.	-	-	-	-	-
Add: Amount received from SPO	-	-	-	3,08,509.00	-
Add: Adjustment on Account	-	-	-	-	-
Add: Other fund	-	-	-	-	-
Add: Refund from CLRC	-	-	-	-	-
Add: Excess of Income over Expenditure	4,08,635.00	5,458.00	11,658.00	2,97,019.07	1,25,843.00
Less: Adjustment on Account	-	-	-	-	-
Less: Excess of Expenditure over Income	-	-	-	-	-
Less: Fund refund to District	-	-	-	-	-
Less: Refund to SSA	-	-	-	-	-
<b>Closing Balance</b>	<b>3,57,47,089.00</b>	<b>43,95,185.00</b>	<b>43,92,593.00</b>	<b>2,54,68,149.90</b>	<b>85,04,508.00</b>
<b>Loans from other funds</b>					
Opening Balance	-	-	-	-	2,01,686.00
Add: Received during the year	-	-	-	-	-
Less: Repaid during the year	-	-	-	-	-
<b>Closing Balance</b>	-	-	-	-	<b>2,01,686.00</b>
<b>Other Liabilities</b>					
Opening Balance	-	-	4,247.00	-	-
Add: provided during the year	-	-	-	-	-
Less: paid during the year	-	-	-	-	-
<b>Closing Balance</b>	-	-	<b>4,247.00</b>	-	-
<b>TOTAL</b>	<b>3,57,47,089.00</b>	<b>43,95,185.00</b>	<b>43,96,840.00</b>	<b>2,54,68,149.90</b>	<b>87,06,194.00</b>
<b>Application of Fund</b>					
Fixed Assets	-	-	-	-	-
<b>Opening Balance</b>	-	-	-	-	-
Furniture	-	-	-	-	-
Equipment	-	-	-	-	-
Computer	-	-	-	-	-
Other Assets	-	-	-	-	-

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



PASCHIM BANGA SARVA SHIKSHA MISSION  
National Programme for Education of Girls at Elementary Level  
District wise Balance Sheet as at 31st March, 2016

North 24 PGS Amount Rs.	Paschim Medinipur Amount Rs.	Purulia Amount Rs.	Siliguri Amount Rs.	South 24 PGS Amount Rs.	Uttar Dinajpur Amount Rs.	State Project Office Amount Rs.	TOTAL Amount Rs.
5,28,554.00	1,15,43,463.96	7,87,12,391.00	62,10,804.00	1,66,55,189.00	5,01,34,695.69	1,36,02,140.53	25,47,37,641.01
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	6,06,769.00	-	-	-	-	3,08,509.00
-	-	-	-	-	-	-	6,06,769.00
-	-	-	-	-	-	-	-
21,353.00	4,171.00	9,03,801.00	28,854.00	1,45,649.00	9,06,167.00	8,25,249.00	36,83,857.07
-	-	-	-	-	75,900.00	-	75,900.00
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,49,907.00	1,15,47,634.96	8,02,22,961.00	62,39,658.00	1,68,00,838.00	5,09,64,962.69	1,44,27,389.53	25,92,60,876.08
-	-	-	-	-	-	-	-
-	-	-	-	-	75,900.00	-	2,01,686.00
-	-	-	-	-	-	-	75,900.00
-	-	-	-	-	75,900.00	-	2,77,586.00
-	-	-	-	-	-	-	-
-	-	-	2,84,000.00	-	-	-	2,88,247.00
-	-	-	-	-	-	-	-
-	-	-	2,84,000.00	-	-	-	-
5,49,907.00	1,15,47,634.96	8,02,22,961.00	65,23,658.00	1,68,00,838.00	5,10,40,862.69	1,44,27,389.53	25,98,26,709.08
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-



PASCHIM BANGA SARVA SHIKSHA MISSION  
National Programme for Education of Girls at Elementary Level  
District wise Balance Sheet as at 31st March, 2016

Liabilities	Bankura	Birbhum	Coochbehar	Jalpaiguri	Malda
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
Add: Addition during the year	-	-	-	-	-
Furniture	-	-	-	-	-
Equipment	-	-	-	-	-
Computer	-	-	-	-	-
Other Assets	-	-	-	-	-
Closing Balance	-	-	-	-	-
Furniture	-	-	-	-	-
Equipment	-	-	-	-	-
Computer	-	-	-	-	-
Other Assets	-	-	-	-	-
<u>Advances against civil works</u>	-	-	-	-	-
Opening Balance	-	-	-	-	-
Add: During the year	-	-	-	-	-
Less: Adjustment during the year	-	-	-	-	-
Less: Capitalised during the year	-	-	-	-	-
Closing Balance	-	-	-	-	-
<u>Advances other than civil</u>	-	-	-	-	-
Opening Balance	-	-	1,35,154.00	-	9,37,000.00
Add: During the year	-	-	-	-	-
Less: Adjustment during the year	-	-	1,28,440.00	-	-
Less: Capitalised during the year	-	-	-	-	-
Closing Balance	-	-	6,714.00	-	9,37,000.00
Civil work	-	-	-	-	-
Opening Balances	2,52,23,729.00	42,55,000.00	38,55,000.00	1,76,00,000.00	45,26,753.00
Add: Capitalised during the year	-	-	-	-	-
Less: Adjustment during the year	-	-	-	-	-
Closing Balance	2,52,23,729.00	42,55,000.00	38,55,000.00	1,76,00,000.00	45,26,753.00
Cash at Bank	1,05,23,360.00	1,40,185.00	5,35,126.00	78,68,149.90	32,42,441.00
Cash in hand	-	-	-	-	-
<b>TOTAL</b>	<b>3,57,47,089.00</b>	<b>43,95,185.00</b>	<b>43,96,840.00</b>	<b>2,54,68,149.90</b>	<b>87,06,194.00</b>



Contd.



PASCHIM BANGA SARVA SHIKSHA MISSION  
National Programme for Education of Girls at Elementary Level  
District wise Income & Expenditure Account for the year ended 31st March, 2016

Income	Bankura	Birbhum	Coochbehar	Jalpaiguri	Malda	North 24 PGS
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
Interest from Bank	4,08,635.00	5,458.00	11,658.00	2,97,019.07	1,25,843.00	21,353.00
Misc. Receipt	-	-	-	-	-	-
Excess of Expenditure over Income	-	-	-	-	-	-
Total	4,08,635.00	5,458.00	11,658.00	2,97,019.07	1,25,843.00	21,353.00
<b>Expenditure</b>						
Award to Best School	-	-	-	-	-	-
Recurring Expenses	-	-	-	-	-	-
Community Mobilisation	-	-	-	-	-	-
Payment of Liabilities	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Remuneration to Clusters	-	-	-	-	-	-
Other Expenditure	-	-	-	-	-	-
Excess of Income over Expenditure	4,08,635.00	5,458.00	11,658.00	2,97,019.07	1,25,843.00	21,353.00
Total	4,08,635.00	5,458.00	11,658.00	2,97,019.07	1,25,843.00	21,353.00

Income	Paschim Medinipur	Purulia	Siliguri	South 24 PGS	Uttar Dinajpur	State Project Office	TOTAL
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
Interest from Bank	4,171.00	9,03,905.00	28,854.00	1,45,649.00	9,06,167.00	8,25,249.00	36,83,961.07
Misc. Receipt	-	-	-	-	-	-	-
Excess of Expenditure over Income	-	-	-	-	-	-	-
Total	4,171.00	9,03,905.00	28,854.00	1,45,649.00	9,06,167.00	8,25,249.00	36,83,961.07
<b>Expenditure</b>							
Award to Best School	-	-	-	-	-	-	-
Recurring Expenses	-	-	-	-	-	-	-
Community Mobilisation	-	-	-	-	-	-	-
Payment of Liabilities	-	-	-	-	-	-	-
Bank Charges	-	104.00	-	-	-	-	104.00
Remuneration to Clusters	-	-	-	-	-	-	-
Other Expenditure	-	-	-	-	-	-	-
Excess of Income over Expenditure	4,171.00	9,03,801.00	28,854.00	1,45,649.00	9,06,167.00	8,25,249.00	36,83,857.07
Total	4,171.00	9,03,905.00	28,854.00	1,45,649.00	9,06,167.00	8,25,249.00	36,83,961.07



# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

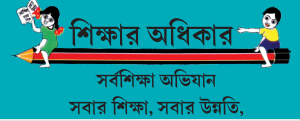
PASCHIM BANGA SARVA SHIKSHA MISSION  
National Programme for Education of Girls at Elementary Level  
District wise Receipt & Payment Account for the year ended 31st March, 2016

Receipt	Bankura	Birbhum	Coochbehar	Jalpaiguri	Malda
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
Opening Balance:					
Cash at Bank	1,01,14,725.00	1,34,727.00	3,95,028.00	72,62,621.83	31,16,598.00
Cash in Hand	-	-	-	-	-
Fund from SPO	-	-	1,28,440.00	3,08,509.00	-
Fund from govt of India	-	-	-	-	-
Fund from West Bengal	-	-	-	-	-
Interest from Bank	4,08,635.00	5,458.00	11,658.00	2,97,019.07	1,25,843.00
Refund of unutilised Balances	-	-	-	-	-
Other Fund	-	-	-	-	-
Loan received from SSA	-	-	-	-	-
Misc. Receipt	-	-	-	-	-
Capital Fund	-	-	-	-	-
Civil work Refund	-	-	-	-	-
<b>TOTAL</b>	<b>1,05,23,360.00</b>	<b>1,40,185.00</b>	<b>5,35,126.00</b>	<b>78,68,149.90</b>	<b>32,42,441.00</b>
Payment					
Remuneration of Cluster Co-Ordinate	-	-	-	-	-
Maintenance and other Grants	-	-	-	-	-
Student Evaluation, Remedial Teaching	-	-	-	-	-
Alternative Schooling	-	-	-	-	-
Award to best School	-	-	-	-	-
Child care centre	-	-	-	-	-
Recurring Expenses	-	-	-	-	-
Teachers Learning Equipment	-	-	-	-	-
Community Mobilisation	-	-	-	-	-
Training	-	-	-	-	-
Bank Charges	-	-	-	-	-
Part Time Instructor	-	-	-	-	-
Payment of Liabilities	-	-	-	-	-
Other Advance Paid	-	-	-	-	-
Funds disbursed to district	-	-	-	-	-
Repayment of Loan to SSA	-	-	-	-	-
School Readiness Programme	-	-	-	-	-
<b>Closing Balance:</b>	<b>1,05,23,360.00</b>	<b>1,40,185.00</b>	<b>5,35,126.00</b>	<b>78,68,149.90</b>	<b>32,42,441.00</b>
Cash at Bank	-	-	-	-	-
Cash in hand	-	-	-	-	-
<b>TOTAL</b>	<b>1,05,23,360.00</b>	<b>1,40,185.00</b>	<b>5,35,126.00</b>	<b>78,68,149.90</b>	<b>32,42,441.00</b>



Contd.

# Paschim Banga Sarva Shiksha Mission



**PASCHIM BANGA SARVA SHIKSHA MISSION**  
National Programme for Education of Girls at Elementary Level  
District wise Receipt & Payment Account for the year ended 31st March, 2016

Receipt	North 24	Paschim	Purulia	Siliguri	South 24	Uttar Dinajpur	State Project	TOTAL
	PGS	Medinipur	Amount Rs.	Amount Rs.	PGS	Amount Rs.	Office	Amount Rs.
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
Opening Balance:								
Cash at Bank	5,28,554.00	1,21,942.96	2,20,46,191.00	7,14,204.00	36,05,189.00	2,23,67,996.69	1,34,45,140.53	8,38,52,918.01
Cash in Hand	-	-	-	-	-	-	-	-
Fund from SPO	-	-	-	-	-	-	-	4,36,949.00
Fund from govt of India	-	-	-	-	-	-	-	-
Fund from West Bengal	-	-	-	-	-	-	-	-
Interest from Bank	21,353.00	4,171.00	9,03,905.00	28,854.00	1,45,649.00	9,06,167.00	8,25,249.00	36,83,961.07
Refund of unutilised Balances	-	-	8,28,704.00	-	-	-	-	8,28,704.00
Other Fund	-	-	6,06,769.00	-	-	-	-	6,06,769.00
Loan received from SSA	-	-	-	-	-	-	-	-
Misc. Receipt	-	-	-	-	-	-	-	-
Capital Fund	-	-	-	-	-	-	-	-
Civil work Refund	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>5,49,907.00</b>	<b>1,26,113.96</b>	<b>2,43,85,569.00</b>	<b>7,43,058.00</b>	<b>37,50,838.00</b>	<b>2,32,74,163.69</b>	<b>1,42,70,389.53</b>	<b>8,94,09,301.08</b>
<b>Payment</b>								
Remuneration of Cluster Co-Ordinate	-	-	-	-	-	-	-	-
Maintenance and other Grants	-	-	-	-	-	-	-	-
Student Evaluation, Remedial Teaching	-	-	-	-	-	-	-	-
Alternative Schooling	-	-	-	-	-	-	-	-
Award to best School	-	-	-	-	-	-	-	-
Child care centre	-	-	-	-	-	-	-	-
Recurring Expenses	-	-	-	-	-	-	-	-
Teachers Learning Equipment	-	-	-	-	-	-	-	-
Community Mobilisation	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank Charges	-	-	104.00	-	-	-	-	104.00
Part Time Instructor	-	-	-	-	-	-	-	-
Payment of Liabilities	-	-	-	-	-	-	-	-
Other Advance Paid	-	-	-	-	-	-	-	-
Funds disbursed to district	-	-	-	-	-	-	-	-
Repayment of Loan to SSA	-	-	-	-	-	-	-	-
School Readiness Programme	-	-	-	-	-	-	-	-
<b>Closing Balance:</b>								
Cash at Bank	5,49,907.00	1,26,113.96	2,43,85,465.00	7,43,058.00	37,50,838.00	2,32,74,163.69	1,42,70,389.53	8,94,09,197.08
Cash in hand	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>5,49,907.00</b>	<b>1,26,113.96</b>	<b>2,43,85,569.00</b>	<b>7,43,058.00</b>	<b>37,50,838.00</b>	<b>2,32,74,163.69</b>	<b>1,42,70,389.53</b>	<b>8,94,09,301.08</b>



# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& associates  
Chartered Accountants

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

We have audited the consolidated Balance Sheet of DISTRICT PRIMARY EDUCATION PROGRAMME of PASCHIM BANGA SARVA SIKSHA MISSION, BIKASH BHAWAN, SALT LAKE, KOLKATA -700091, WEST BENGAL as at 31<sup>st</sup> March 2016 and also the consolidated Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto.

### Management's Responsibility for the Standalone Financial Statements

The management of State Project Office is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, of the State Project Office in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the State Project Office and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the SPO's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over



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financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the SPO, as well as evaluating the overall presentation of the financial statements.

While compiling the Accounts, the accounts of the individual districts audited by us and the other auditors have been incorporated. The accounts have been found to be in agreement with the books and records maintained.

While consolidating the individual Balance Sheets, Income & Expenditure Accounts and Receipts & Payments Accounts of the districts, we have observed the following major deficiencies, district – wise which are noted below:

#### STATE PROJECT OFFICE

- ❖ Balance confirmation from Bank as on 31.03.2016 has not been submitted
- ❖ Rs. 3,88,969/- credited by Bank as on 06.02.15, has not accounted for in the Books of Accounts.

#### PURULIA

- ❖ The sum of Rs. 58,21,770/- shown as “Difference in Opening Balance” since long period which need to be reconciled at the earliest
- ❖ Unit wise details regarding advance against civil works of Rs. 2,00,17,485/- was not produced before audit.

#### SOUTH 24 PARGANAS

- ❖ Details of “Other Liabilities on Account of Zila Parishad” of Rs. 5,14,355/- have not been submitted before us for verification.
- ❖ Advances other than civil for Rs. 8,65,670/- was pending to be adjusted since 2013-14

#### UTTAR DINAJPUR

Non-Civil advances of Rs. 15,34,236/- are lying unadjusted/ unutilized since long period.

#### MALDA

No detail has been provided against civil work of Rs. 21,56,56,443/-.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of observations described above,

- i. the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and
- ii. the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the individual district Balance Sheet, Income & Expenditure Account and Receipts & Payments Account
- iii. the Consolidated Financial Statement give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of



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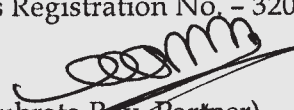
# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP



ROY GHOSH  
& Associates  
Chartered Accountants

Paschim Banga Sarva Shiksha Mission as at 31st March, 2016, and its excess of  
income over expenditure for the year ended on that date.

For Roy Ghosh & Associates  
(Chartered Accountants)  
Firm's Registration No. - 320094E

  
(CA Subrata Roy, Partner)  
Membership No - 053959  
Kolkata



Wednesday, December 15, 2016



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# Paschim Banga Sarva Siksha Mission

PASCHIM BANGA SARVA SHIKSHA MISSION  
DISTRICT PRIMARY EDUCATION PROGRAMME FUND  
Consolidated Balance Sheet as at 31st March, 2016

Source Of Fund	Amount Rs	Application Of Fund	Amount Rs	Amount Rs
<b>Capital Fund:</b>		<b>Application Of Fund</b>		
Opening Balance	5,41,88,32,806.54	Fixed Assets:		
Add: Received From SPO	-	Furniture	1,18,09,660.00	
Add: Refunds received	5,000.00	Equipment	1,12,15,511.25	
Add: Received From UNICEF	-	Computer	41,37,888.00	
Add: Refund From CLRC	-	Other Assets	1,02,46,974.00	3,74,10,033.25
Add: Interest earned	-	Advance against Civil work		
Add: Excess of Income Over Expenditure	39,05,910.00	Opening Balance	2,07,96,045.70	
Add: Other Fund	-	Add: Advance given to Ratua CLRC	-	
Less: Fund From GOI	-	Less: Adjustment During the year	-	
Less: Refund to State Project Office	-	Less: Capitalised During the year	-	2,07,96,045.70
Less: Excess of Expenditure Over income	-			
Less: Adjustment	-	Advances other than civil		1,52,19,912.61
		Placement of Fund		3,76,85,58,753.90
Advance received from SSA	5,42,27,43,716.54			
		Civil Works		
Loans from other funds	58,21,770.00	Opening Balances	1,51,26,53,954.39	
Other Liabilities (As per Last A/c)	60,53,560.00	Less: Adjustment During the year	-	
Add: Adjustments	5,14,355.00	Less: Capitalised During the year	-	1,51,26,53,954.39
Less: Adjustments	-			
		Cash at Bank	8,04,92,636.69	8,04,92,636.69
		Cash in Hand	2,065.00	2,065.00
<b>TOTAL</b>	<b>5,43,51,33,401.54</b>	<b>TOTAL</b>		<b>5,43,51,33,401.54</b>

For Roy Ghosh & Associates  
(Chartered Accountants)  
FRN: 320094E



*(Signature)*

(CA Subrata Roy FCA, Partner)  
M.No:053959  
Wednesday, December 15, 2016  
Place: Kolkata

*(Signature)*  
(State Project Director, PBSSM)

*(Signature)*  
(Controller of Finance, PBSSM)

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASHIM BANGA SARVA SHIKSHA MISSION  
DISTRICT PRIMARY EDUCATION PROGRAMME FUND

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016	Amount Rs	INCOME	Amount Rs
EXPENDITURE			
Recurring Expense	8,733.00	Interest From Bank	39,14,643.00
Non Recurring Expense	-	Misc. Receipt	-
Excess of Income Over Expenditure	39,05,910.00	Excess of Expenditure over Income	-
<b>TOTAL</b>	<b>39,14,643.00</b>	<b>TOTAL</b>	<b>39,14,643.00</b>

For Roy Ghosh & Associates  
(Chartered Accountants)  
FRN: 320094E



*(Signature)*

(CA Subrata Roy FCA, Partner)  
M.No:053959

Wednesday, December 15, 2016  
Place: Kolkata

*(Signature)*  
(State Project Director, PBSSM)

*(Signature)*  
(Cotroller of Finance, PBSSM)

PASHIM BANGA SARVA SHIKSHA MISSION  
DISTRICT PRIMARY EDUCATION PROGRAMME FUND

CONSOLIDATED RECEIPTS AND PAYMENT FOR THE YEAR ENDED 31.03.2016			
RECEIPTS	Amount Rs	PAYMENT	Amount Rs
Opening Balance:			
Cash at Bank	7,65,81,726.57	Recurring expenses	8,733.00
Cash in Hand	2,065.12	Non Recuring Expenses	-
Interest Received	39,14,643.00	Govt of India	-
Miscellaneous areceipt	5,000.00	Amount Refunded to SPO	-
Fund recvd from District	-	Refund to PBSSM	-
		Closing Balance	-
		Cash at Bank	8,04,92,636.69
		Cash in Hand (as certified)	2,065.00
<b>TOTAL</b>	<b>8,05,03,434.69</b>	<b>TOTAL</b>	<b>8,05,03,434.69</b>

For Roy Ghosh & Associates  
(Chartered Accountants)

FRN: 320094E



(CA Subrata Roy FCA, Partner)


M.No:053959

Wednesday, December 15, 2016

Place: Kolkata



  
(State Project Director, PBSSM)

  
(Controller of Finance, PBSSM)

# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

PASHIM BANGA SARVA SHIKSHA MISSION  
DISTRICT PRIMARY EDUCATION PROGRAMME FUND  
District Wise Consolidated Balance Sheet as at 31st March, 2016

Particulars	Coochbehar		Dakshin Dinajpur		Jalpaiguri		Malda		Murshidabad		Purdia		South 24 PGS		Uttar Dinajpur		State Project Office		Total		
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	
Source of Fund:																					
Capital Fund																					
Opening Balance	17,06,73,224.00	22,80,16,121.00	22,93,97,820.25	21,81,55,914.00	17,79,97,250.75	20,07,01,153.17	17,48,25,102.50	17,62,52,316.04	3,84,28,13,904.83	5,41,88,32,806.54											
Add: Received From SFO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Refunds received	-	-	-	-	-	5,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000.00
Add: Received From UNICEF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Refund From CLRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Interest earned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Excess of Income Over Expenditure	-	757.00	134.00	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Funds to District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Other Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Fund From GOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Refund to State Project Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Excess of Expenditure Over income	-	-	-	-	-	630.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	630.00
Less: Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	17,06,73,224.00	22,80,16,878.00	22,93,97,954.25	21,81,55,914.00	17,79,97,252.75	20,07,05,523.17	17,48,48,766.50	17,62,67,347.04	3,84,66,80,856.83	5,42,27,43,716.54											
Difference in Opening Balance																					
Advance received from SSA																					
Opening Balance	-	-	-	-	-	58,21,770.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,21,770.00
Add: Received during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Refund during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	58,21,770.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,21,770.00
Loans from other funds																					
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Loan Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Loan repaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities (As per Last A/c)																					
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Liabilities provided / adjusted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Liabilities paid / adjusted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	17,06,73,224.00	22,80,16,878.00	22,93,97,954.25	21,81,55,914.00	17,79,97,252.75	20,07,05,523.17	17,53,63,121.50	17,63,54,707.04	3,85,26,47,056.83	5,43,51,33,401.54											
Application Of Fund																					
Fixed Assets:																					
Furniture	-	24,41,250.00	-	24,99,471.00	6,24,005.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,18,09,660.00
Equipment	-	89,08,623.00	-	-	7,43,071.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,12,15,511.25
Computer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,37,888.00
Other Assets	-	-	-	-	-	6,84,104.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,02,46,974.00
Advance - Civil work	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Opening Balance	1,80,336.00	3,21,266.61	-	-	-	2,00,17,485.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,07,96,045.70
Add: Advance given during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-





# Consolidated Statutory Audit Report of SSA, KGVB, NPEGEL & DPEP

**PASHIM BANGA SARVA SHIKSHA MISSION  
DISTRICT PRIMARY EDUCATION PROGRAMME FUND  
INCOME & EXPENDITURE ACCOUNT for the year ended 31st March, 2016**

Particulars	Coochbehar		Dakshin Dinajpur		Jalpaiguri		Malda		Murshidabad		Purulia		South 24 PGS		Uttar Dinajpur		State Project Office		Total		
	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	
<b>A1 INCOME</b>																					
1.1 Interest From Bank	-	757.00	-	8,208.00	-	-	-	-	2.00	-	-	-	-	23,693.00	15,031.00	38,66,952.00	-	-	-	39,14,643.00	
1.2 Misc. Receipt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>A2 Excess of Expenditure Over Income</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	-	757.00	-	8,208.00	-	-	-	-	2.00	-	-	-	-	23,693.00	15,031.00	38,66,952.00	-	-	-	39,15,273.00	
<b>B1 EXPENDITURE</b>																					
1.1 Recurring Expense	-	-	-	8,074.00	-	-	-	-	-	-	-	-	-	29.00	-	-	-	-	-	-	8,733.00
1.2 Non Recurring Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>B2 Excess of Income Over Expenditure</b>	-	757.00	-	134.00	-	-	-	-	2.00	-	-	-	-	23,664.00	15,031.00	38,66,952.00	-	-	-	39,06,540.00	
<b>TOTAL</b>	-	757.00	-	8,208.00	-	-	-	-	2.00	-	-	-	-	23,693.00	15,031.00	38,66,952.00	-	-	-	39,15,273.00	



# Paschim Banga Sarva Siksha Mission

PASCHIM BANGA SARVA SHIKSHA MISSION  
DISTRICT PRIMARY EDUCATION PROGRAMME FUND

RECEIPT	District Wise Consolidated Receipts and Payment for the year ended 31st March, 2016												Total Amount Rs
	Coochbehar Amount Rs	Dakshin Dinajpur Amount Rs	jalpaiguri Amount Rs	Malda Amount Rs	Murshidabad Amount Rs	Purulia Amount Rs	South 24 PGS Amount Rs	Uttar Dinajpur Amount Rs	State Project Office Amount Rs	Uttar Dinajpur Amount Rs	Uttar Dinajpur Amount Rs	Uttar Dinajpur Amount Rs	
Opening Balance:	-	18,748.00	2,06,617.04	-	47.00	49,36,189.17	5,14,355.00	-	3,72,054.55	7,05,33,715.81	-	-	7,65,81,726.57
Cash at Bank	-	2,065.00	-	-	-	-	-	-	-	0.12	-	-	2,065.12
Interest Received	-	757.00	8,208.00	-	2.00	-	23,693.00	-	15,031.00	38,66,952.00	-	-	39,14,643.00
Miscellaneous receipt	-	-	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00
Fund to District	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	21,570.00	2,14,825.04	-	49.00	49,41,189.17	5,38,048.00	-	3,87,085.55	7,44,00,667.93	-	-	8,05,03,434.69
PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
Recurring expenses	-	-	8,074.00	-	-	630.00	29.00	-	-	-	-	-	8,733.00
Non Recurring Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Govt of India	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount Refunded to SPO	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund to PBSSM	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	19,505.00	2,06,751.04	-	49.00	49,40,559.17	5,38,019.00	-	3,87,085.55	7,44,00,667.93	-	-	8,04,92,636.69
Cash at Bank	-	2,065.00	-	-	-	-	-	-	-	-	-	-	2,065.00
Cash in Hand	-	21,570.00	2,14,825.04	-	49.00	49,41,189.17	5,38,048.00	-	3,87,085.55	7,44,00,667.93	-	-	8,05,03,434.69
TOTAL	-	21,570.00	2,14,825.04	-	49.00	49,41,189.17	5,38,048.00	-	3,87,085.55	7,44,00,667.93	-	-	8,05,03,434.69



