



Dated: Guwahati, the 11th December, 2017

To

The State Project Director,
SSA Rajya Mission, Itanagar,
Govt of Arunachal Pradesh,

Dear Sir,

Sub: Audit Report of SSA & KGBV Accounts for the financial year 2016-17

Ref.: Appointment Letter No. AR/SSA/FIN-32/2016-17, dated Itanagar, the 22nd May, 2017

Please find enclosed herewith 4 (four) sets of Audit Reports on the consolidated ASA both for SSA & KGBV relating to the financial year 2016-17.

Following are the contents of the set of Audit Report on the consolidated accounts of "Sarva Siksha Abhiyan (SSA)" Programme in the hands of the SSA Rajya Mission, Itanagar (covering all the twenty Districts/Zila Missions in the state).

1. Utilization Certificate,
2. Procurement Audit Certificate,
2. Audit Report,
3. Notes on Accounts,
4. The Balance Sheet (Consolidated) as at 31st March, 2017,
5. The Income & Expenditure Account (Consolidated) for the year ended on 31st March, 2017,
6. The Receipts & Payment Account (Consolidated) for the year ended on 31st March, 2017,
7. Schedule forming part of the Balance Sheet,
8. Schedule forming part of the Income & Expenditure Account,
9. Schedule forming part of Receipts & Payment Account,
10. Annual Financial Statement,
11. Schedule forming part of Annual Financial Statement,
12. FMR-I, II & III,
13. Schedule showing details of Advances and
14. Bank Balance Reconciliation Statement as at 31-03-2017 of all Bank Accounts of Rajya Mission.





Following are the contents of the set of Audit Report on the consolidated accounts of "KGBV" account of the year, 2016-17 (covering all the KGBVs in the state):

1. **Audit Report,**
2. **Notes on Accounts,**
3. **The Balance Sheet (Consolidated) as at 31st March, 2017,**
4. **The Income & Expenditure Account (Consolidated) for the year ended on 31st March, 2017,**
5. **The Receipts & Payment Account (Consolidated) for the year ended on 31st March, 2017,**
6. **Schedule forming part of the Balance Sheet,**
7. **Schedule forming part of the Income & Expenditure Account,**
8. **Schedule forming part of Receipts & Payment Account,**
9. **Schedule showing details of Recurring Expenses,**
10. **Annual Financial Statement,**
11. **Schedule forming part of Annual Financial Statement and**
12. **Bank Balance Reconciliation Statement as at 31-03-2017 of all Bank Accounts of Rajya Mission.**

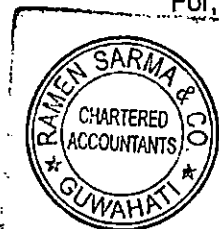
In addition to above we are submitting the "Management Letter" herewith for favour of your needful action.

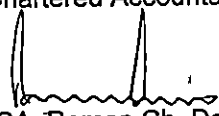
Thanking you,

With warm regards,

For,

Ramen Sarma & Co.,
Chartered Accountants,




(CA. Ramen Ch. Dev Sarma)

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
UTILIZATION CERTIFICATE-SSA, NPEGEL and KGBV for the FY-2016-17

Annexure-1

Sl No	Sanction Letter No & Date	NPEGEL				KGBV								Sub Total (KGBV)	Grant Total (SSA+NPEGEL+KGBV)
		Gant In Aid-GENERAL				Gant In Aid-GENERAL				Gant In Aid-CAPITAL					
		General Caregory	SCPSC (Minor Head 789)	SCPST (Minor Head 796)	Total (NPEGEL)	General Caregory	SCPSC (Minor Head 789)	SCPST (Minor Head 796)	Total	General Caregory	SCPSC (Minor Head 789)	SCPST (Minor Head 796)	Total		
					23,98,24,200			23,98,24,200					23,98,24,200	1,99,56,63,546	
1	Govt. of India													1,29,76,60,521	
2.a	Govt. of Arunachal Pradesh													-	
b	Add: Previous year outstanding from 2015-16 UC													(5,41,71,929)	
3	Un Spent Balance of Previous year	47,28,994			47,28,994	1,07,79,138		1,07,79,138	2,25,000			2,25,000	1,10,04,138	2,16,31,455	
4	Bank Interest				6,64,540			6,64,540					6,64,540	63,86,221	
5	Other Receipts				3,28,402			3,28,402					3,28,402	15,39,085	
6	Local Contribution by NGO Running KGBV				15,39,085			15,39,085					15,39,085	4,97,046	
7	Transferred from SSA				4,97,046			4,97,046					4,97,046	2,25,000	
	Total Receipts: (1+2+3+4+5+6)	47,28,994			47,28,994	25,36,32,411		25,36,32,411	2,25,000			2,25,000	25,38,57,411	3,26,92,05,945	
8	Grants Utilized During the year					24,17,32,188		24,17,32,188	2,25,000			2,25,000	24,19,57,188	4,97,046	
9	Transferred To KGBV													1,19,00,223	
10	Unutilized Balance as at 31/03/2017	47,28,994			47,28,994	1,19,00,223		1,19,00,223					1,19,00,223	4,76,06,049	
BREAK UP OF UNUTILIZED BALANCE:		NPEGEL				KGBV								(SSA, NPEGEL & KGBV)	
	a) Advances outstanding					80,73,149		80,73,149					80,73,149	92,68,173	
	b) Loans and current liabilities					(59,72,905)		(59,72,905)					(59,72,905)	(1,19,84,824)	
	c) Closing Balance as at 31/03/2017	47,28,994			47,28,994	97,99,979		97,99,979					97,99,979	5,03,22,701	

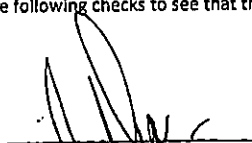
- Certified that out of Rs. 1,99,56,63,546/- (Rs. One hundred ninety nine crore fifty six lakh sixty three thousand five hundred fourty) only of Grant In Aid Sanctioned/receivable during the year 2016-17 in favour of State Project Director, Sarva Shiksha Abhiyan, Arunachal Pradesh vide Ministry of Human Resource Development, And Department of Education Government of Arunachal Pradesh Amounting to Rs. 1,29,76,60,521/- (Rs. One hundred twenty nine crore seventy six lakh five hundred twenty one) only vide letters Nos noted against each above and unspent Balance of Grant Brought forward from Previous year Amounting to Rs. (5,41,71,929)/- (Rs. Negative Five crore fourty one lakh seventy one thousand nine hundred twenty nine) and Bank interest of Rs. 2,16,31,455/- (Rs. Two crore sixteen lakh thirty one thousand four hundred fifty five) only and Others Receipts of Rs. 63,86,221/- (Rs. Sixty three lakh eighty six thousand two hundred twenty one) only and Rs. 15,39,085/- (Rs. Fifteen lakh thirty nine thousand eighty five) only against loans and sundry creditors treated as local contribution by NGO to KGBV and Rs. Nil of Govt. of India share of 2015-16 received during the year Totalling to Rs. 3,26,92,05,945/- (Rs. Three crore sixteen lakhs ninety two thousand five hundred fourty five), a sum of Rs. 3,22,11,02,850/- (Rs Three hundred twenty two crore eleven lakh two thousand eight hundred fifty) only has been utilized for the purpose for which it was sanctioned during 2016-17 and balance of Rs. 4,76,06,049/- (Rs. Four crore Seventy Six Lakh Six Thousand Forty Nine) only remains unutilized at the end of the year and will be adjusted towards the Grant- In- Aid payable during the next year 2017-18. (including audit fees accounted in accrual basis)
- Certified that I have satisfied myself that the conditions on which the Grant- In- Aid was sanctioned have been duly fulfilled and that I have excersied 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.

Dated: 11-12-2017




 Signature With Rubber Stamp
 State Project Director
 SSA, Rajya Mission, Itanagar
 Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh


Secretary (Education)
Govt. of Arunachal Pradesh
Itanagar

AUDITORS CERTIFICATE

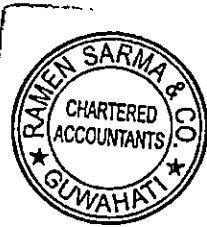
We have verified the above statements with the books and records produced before us for verification and found the same has been drawn in accordance therewith.

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN 324110E)



Ramen Ch. Dev Sarma
Proprietor
M.No. 059607

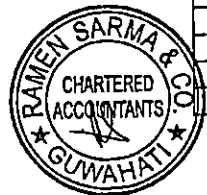


Dated : Guwahati, 11th December, 2017.

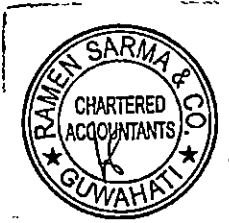
GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
UTILIZATION CERTIFICATE-SSA, NPEGEL and KGBV for the FY-2016-17


Annexure- II

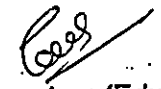
Sl No	Sanction Letter No & Date	SSA								Sub Total (SSA)
		Grant In Aid-GENERAL				Grant In Aid-CAPITAL				
		General Caregory	SCPSC (Minor Head 789)	SCPST (Minor Head 796)	Total	General Caregory	SCPSC (Minor Head 789)	SCPST (Minor Head 796)	Total	
1	Govt. of India:: 90% Share									
(a)	F.No. 16-2/2015-EE-II, dtd. 09/05/2016			32,59,64,621	32,59,64,621					32,59,64,621
(b)	F.No. 16-2/2016-EE-II, dtd. 09/05/2016		18,32,487		18,32,487					18,32,487
(c)	F.No. 16-2/2016-EE-II, dtd. 09/05/2016	10,85,09,438			10,85,09,438					10,85,09,438
(d)	F.No. 16-2/2016-EE-II, dtd. 29/09/2016			83,66,48,000	83,66,48,000					83,66,48,000
(e)	F.No. 16-2/2016-EE-II, dtd. 29/09/2016		47,03,000		47,03,000					47,03,000
(f)	F.No. 16-2/2016-EE-II, dtd. 29/09/2016	27,85,10,000			27,85,10,000					27,85,10,000
(g)	F.No. 16-2/2016-EE-II, dtd. 29/09/2016				-		6,26,04,000	6,26,04,000	6,26,04,000	6,26,04,000
(h)	F.No. 16-2/2016-EE-II, dtd. 29/09/2016				-		3,52,000	3,52,000	3,52,000	3,52,000
(i)	F.No. 16-2/2016-EE-II, dtd. 29/09/2016				-	2,08,40,000		2,08,40,000	2,08,40,000	2,08,40,000
(j)	F.No. 16-2/2016-EE-II, dtd. 03/03/2017			33,25,00,000	33,25,00,000					33,25,00,000
(k)	F.No. 16-2/2016-EE-II, dtd. 03/03/2017				-		1,73,00,000	1,73,00,000	1,73,00,000	1,73,00,000
(l)	F.No. 16-2/2016-EE-II, dtd. 03/03/2017				-		1,00,000	1,00,000	1,00,000	1,00,000
(m)	F.No. 16-2/2016-EE-II, dtd. 03/03/2017				-	58,00,000		58,00,000	58,00,000	58,00,000
	Govt. of India GIA: Sub Total	38,70,19,438	65,35,487	1,49,51,12,621	1,88,86,67,546	2,66,40,000	4,52,000	7,99,04,000	10,69,96,000	1,99,56,63,546
	less: (i) Amt. of GIA transferd to KGBV A/c	23,98,24,200			23,98,24,200					23,98,24,200
	(ii) Amt. transferd to KGBV A/c (Uniform Grant)	4,97,046			4,97,046					4,97,046
A	GIA OF SSA: Released Govt. of AP	14,66,98,192	65,35,487	1,49,51,12,621	1,64,83,46,300	2,66,40,000	4,52,000	7,99,04,000	10,69,96,000	1,75,53,42,300
2	Govt. of India:: 10% Share									
(a)	U.O. No. PD(SPD)-09/2016-17, dtd. 09/02/2017	18,22,00,000			18,22,00,000					18,22,00,000
(b)	U.O. No. PD(SPD)-09/2016-17, dtd. 30/03/2017	3,95,40,000			3,95,40,000					3,95,40,000
(c)	EE./SSA/157/2014-15, dtd. 31/03/2017	10,76,46,000			10,76,46,000					10,76,46,000
(d)	N/A	43,81,80,521			43,81,80,521					43,81,80,521
(e)	Fund released by Govt. of AP During 2016-17 as against state share relating to 2015-16	53,00,94,000			53,00,94,000					53,00,94,000
B	Sub Total:	1,29,76,60,521	-	-	1,29,76,60,521	-	-	-	-	1,29,76,60,521
3	Unspent Balance of Previous year	(15,02,75,691)			(15,02,75,691)	8,03,70,631			8,03,70,631	(6,99,05,060)
4	Bank Interest	2,09,66,915			2,09,66,915					2,09,66,915
5	Other Receipts	60,57,819			60,57,819					60,57,819
C	Sub Total:	(12,32,50,957)			(12,32,50,957)	8,03,70,631	-	-	8,03,70,631	(4,28,80,326)
D	TOTAL RECEIPTS	1,32,11,07,756	65,35,487	1,49,51,12,621	2,82,27,55,864	10,70,10,631	4,52,000	7,99,04,000	18,73,66,631	3,01,01,22,495
7	Grants Utilized During the year	1,29,38,45,564	65,35,487	1,49,51,12,621	2,79,54,93,672	10,32,95,990	4,52,000	7,99,04,000	18,36,51,990	2,97,91,45,662
10	Unutilized Balance as at 31/03/2017	2,72,62,191	-	-	2,72,62,191	37,14,641	-	-	37,14,641	3,09,76,832



BREAK UP OF UNUTILIZED BALANCE:									
		11,95,024		11,95,024				-	11,95,024
a) Advances outstanding		11,95,024		11,95,024				-	(60,11,919)
b) Loans and current liabilities		(60,11,919)		(60,11,919)				-	3,57,93,727
c) Closing Balance as at 31/03/2017		3,57,93,727		3,57,93,727					




 State Project Director
 SSA Rajya Mission, Itanagar
 Arunachal Pradesh


 Secretary (Education)
 Govt. of Arunachal Pradesh
 Itanagar

SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
UTILIZATION CERTIFICATE-SSA, NPEGEL and KGBV for the FY 2016-17

SI No	Sanction Letter No & Date		Annexure-III	
			SSA	Total (SSA)
			Gant In Aid-GENERAL	
A	Govt. of India Actual Release to Govt. of AP on behalf of SSA [Including KGBV]			1,99,56,63,546.00
	Add: Previous year outstanding from 2015-16 UC			300.00
	Sub Total			1,99,56,63,846.00
B	Govt. of Arunachal Pradesh Actual Release to SSA during 2016-17 against the Govt. of India Release.			
SI No	Sanction/Release Order	Date		
(a)	EED3/SSA/157/2014-15	05-07-2016	18,33,67,000.00	
(b)	EED3/SSA/157/2014-15	01-08-2016	18,32,00,000.00	
(c)	EED3/SSA/157/2014-15	30-08-2016	18,40,58,000.00	
(d)	EED3/SSA/157/2014-15	30-09-2016	32,06,61,000.00	
(e)	EED3/SSA/158/2015-16	05-10-2016	43,63,06,546.00	
(f)	EED3/SSA/157/2014-15	01-11-2016	21,52,84,000.00	
(g)	EED3/SSA/157/2014-15	07-12-2016	22,67,39,300.00	
(h)	EED3/SSA/157/2014-15	31-03-2017	21,52,92,000.00	
(i)	EED3/SSA/157/2014-15	31-03-2017	3,07,55,700.00	1,99,56,63,546.00
(h)	Opening Balance of previous year received			-
	Sub Total		1,99,56,63,546.00	1,99,56,63,546.00
C	Amount Receivable from Govt. of AP against the Govt. of India Release for the year 2017-18			300.00

[Signature]
 Secretary (Education)
 Govt. of Arunachal Pradesh

[Signature]
 State Project Director
 SSA Rajya Mission, Itanagar
 Arunachal Pradesh

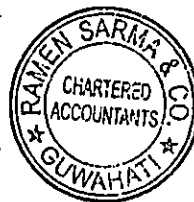


**SARVA SHIKSHA ABHIYAN (SSA)**SSA Rajya Mission, Itanagar,
Arunachal Pradesh**CERTIFICATE OF PROCUREMENT AUDIT**Year : 2016-17

This is to certify that we have gone through the procurement procedure used for the state, Arunachal Pradesh for SSA and based on the records for the year 2016-17. We are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed/ or the following deviations were observed.

This certificate should be read together with our Audit Report on consolidated accounts for the year, attached herewith.

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

For, **Ramen Sarma & Co:**
Chartered Accountants,
(FRN: 324110E)Ramen Ch. Dev Sarma
Proprietor
Mem.No-059607Dated: 11-12-2017
Place: Guwahati

**INDEPENDENT AUDITOR'S REPORT**

The State Project Director,
SSA Rajya Mission,
Itanagar, Papumpare District
Arunachal Pradesh-791111

Report on the Financial Statements

We have audited the accompanying Balance Sheet of **SARVA SHIKSHA ABHIYAN [SSA]**, a programme under STATE PROJECT DIRECTOR, SSA RAJYA MISSION, DEPARTMENT OF EDUCATION, ITANAGAR ARUNACHAL PRADESH as at 31st March 2017 and also Receipts & Payments Account and Income & Expenditure Account for the year then ended annexed thereto and a summary of the Significant Accounting Policies and other Explanatory Information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements to give a true and fair view of the financial position, financial performance and cash flows of the programme in accordance with the accounting principles generally accepted in India, including the accounting standards specified under the applicable status. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of the society 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 controls, 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.

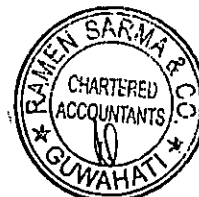
Auditors' Responsibility

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

We conducted our audit in accordance with the standards on auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements 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 evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditors' judgments, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control relevant to the Society'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 Society has in place an adequate internal financial controls system over 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 management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit Opinion on the financial statements.





Opinion

We have attached an Annexure 'A' herewith stating our observations on the financial statement of the State and District Unit of SSA Rajya Mission Itanagar, Arunachal Pradesh for the year ending 31st March 2017.

In our opinion, and to the best of our information and according to the explanations given to us, the said financial statements, read together with the Annexure 'A' attached to the Report, Notes on Accounts & Observation thereon gives the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of Balance Sheet, of the state of affairs of the State Mission Office/Society, as 31st March 2017;

In the case of Income and Expenditure Account of the **Surplus** of the State Project office/Society, for the period ended on that date and;

In the case of Receipts and Payments Account of the financial transactions of the State Project Mission office/Society for the year ended on that date.

Report on Other Legal and Regulatory Requirements

Subject to Annexure 'A' , Notes on Accounts & Observations annexed herewith, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

- i) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of books.
- ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account, dealt with by this Reports are agreement with the books of account.
- iii) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account comply with the Accounting Standards applicable to non corporate entities issued by the Institute of Chartered Accountant of India.

Dated: 11-12-2017
Place: Guwahati

For, Ramen Sarma & Co;
Chartered Accountants,
(FRN: 324110E)



Ramen Ch. Dev Sarma
Proprietor
Mem.No-059607

**STATE PROJECT DIRECTOR****SARVA SHIKSHA ABHIYAN (SSA) RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH****Notes & Observations annexed to and forming part of our Audit Report on SSA Account for the year ending on 31st March, 2017**

The Annual Financial Statements for the year attached hereto is a consolidated one and it covers the accounts of the SSA Rajya Mission, Itanagar as well as the accounts of all the District/ Zila Mission Offices which have been audited by other district auditors appointed by the SSA Rajya Mission. The consolidation of Accounts of the District Project Authorities along with the State Project Office was carried out as per the individual independent Auditors Report.

Reconciliation of Bank Accounts:

The Bank balance of the Rajya Mission Account as at 31-03-2017 as per cash book has been reconciled with the balance as per banks record (Pass book/ statement) as on that date and annexed to this audited accounts of the year.

Following are the common observations which the district auditors (for the District Project Offices) and the auditor of the SSA Rajya Mission office observed:

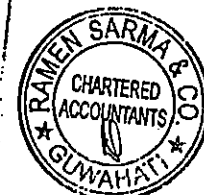
Fund Flow:

- a. The detailed fund flow is given under grants in aid receipt sanction letters and the dates of transfer attached.
- b. The District and the State Implementation Society (SSA Rajya Mission) do not receive the whole funds (Grants) as per PAB approved before the end of the financial year however; the same is accounted for as if it had been received before 31st of March of the year under audit. This practice has been continuing consistently.

Accounting Policy/Revenue reorganization/Preparation of Annual Financial Statements for the year:**a. Accounting Policy:**

The GOI as a practice approves yearly budgets for each specific interventions/divisions of the SSA. The audited statements of account indicated that the GIA related to the budgets approved are not received in full and are also received at irregular intervals. Owing to this non receipt of approved funds and for the irregularity in the timings of the receipts, the period costs although incurred is recognized in the books of accounts even corresponding payments takes place in subsequent year. In view of this following issues are noted:

- i. The amount of revenue recorded in the books of accounts does not equal to the budget approved,
- ii. The expenditure incurred in one financial year is recognized in that year but its physical payments takes place in the subsequent financial year.



**b. Analysis of the Accounting Standards:**

As per para 6.1 (ii) of AS 12 on accounting for Government Grants, grants can be recognized only "when such benefits have been earned by the society and it is reasonably certain that the ultimate collection will be made".

As per AS 1 on "Disclosure of Accounting Policies" Revenues and cost are accrued, that is recognized as they are earned or incurred (and not as money is received or paid) and recorded in the financial statement of the periods to which they relate. Further the matching concept on accounting specifies expenses are recognized in the same accounting period as the related revenues are recognized.

The Standard on Government Grants clearly states "reasonable certainty" as a condition for recognition of the revenue grant. Past patterns in the receipt of funds indicate that approved budgets were not received in full and also an irregularity in the timing of receipts of funds. Thus until such funds are received by the SSA, the grant cannot be recognized as income in the books of accounts.

Since the grant is recognized only on receipt basis, the corresponding expenditure cannot be recognized on accrual basis as it leads to deviation from the matching concept. Thus a disparity exists between the accrual concept and matching concept for the revenue reorganization owing to the non receipt of approved budgets and irregularity in the timings of receipt of funds and hence cash basis of accounting is presently followed.

During the previous financial year (2015-16) the Annual Financial Statements were prepared after providing for accrued liabilities related to Teachers Salary and the Audit Fees only. But during 2016-17 the Teachers Salary was fully paid within the financial year hence liability for Audit Fees only (for audit for 2016-17) has been provided for.

Maintenance of Books of Accounts:

- a. Fixed Assets Register is not being maintained as per the prescribed format.
- b. Cash book was not maintained by majority of district project offices with full details as regards expenses for each of the sub activities. The cash book should have separate and distinct entries for each activity/sub activity as per the Annual approved Plan & Budget.

Procurement Policy:

- a. Procurement was carried out as per the administrative approval of the Deputy Commissioner cum District Project Director/ State Office approved rates only. We suggest following the procurement guidelines issued by the MHRD, Government of India to have effective control over procurement of goods & services.
- b. Procurement in some cases was carried out through limited tendering/notice inviting quotations. But in no case, procurement involving Rs. 20 lakh and above was done through national level tendering as required as per guideline of MHRD. Codal formalities for the procurement of Uniforms were not complied with.

Internal Audit & Internal Control:

No internal audit report was made available to audit for their reference during the audit at districts. Internal Audit being a management tool it helps the management to detect and rectify the errors/omissions and shortcomings that may take place during the course of programme implementation.

We advise to keep an effective internal control system in place for proper monitoring the financial management of the programme.



**Advance to Officers & Coordinators:**

SSA Rajya Mission has a practice of paying advance to its officers and coordinators for the purpose of execution of different programme activities. While submitting documents in support of adjustment of such advances we observed a habit of delaying by the officers/coordinators. The procedure adopted for procurement of goods and services out of advance so provided to officers could not be confirmed by us.

Civil Work Expenditure:

- Balance of Civil Works Expenditure of Papum Pare District as on 31/03/2012 was overstated by an amount of Rs. 1,46,00,000 and correspondingly its balance of "General Fund" too overstated. The Zila Mission has been advised to rectify the overstated amount by passing suitable journal entry. But its rectification is still pending.
- In case of Anjaw District the balance of Civil Works Expenditure as on 31/03/2014 was understated by an amount of Rs. 68,000 in its ASA. Whereas in the consolidated ASA the figure is more by the same amount. Ascertaining its correct reason the SSA Rajya Mission may advise the district office to make its correction in its books of account to eliminate the difference.

Accounting of Fixed Assets/Expenditure:

- Civil works have been carried out by contractors selected by the SMC generally. However, Assets register & inspection register are not maintained at district level. Releases of payments/installments were treated as expenditure outright and treated as expenditure of the year.
Civil work completion certificates could not be verified by audit.
- The district office does not maintain any records pertaining to the state office procurement done out of district budget. The district auditors as a practice take it as grants in aid in one hand and in the other hand the same is treated as expenditure under appropriate intervention as per the instruction of the state office.
- All purchases made by the state office under management cost is treated as expenditure as and when related payments are made.

Cash/Bank Payments:

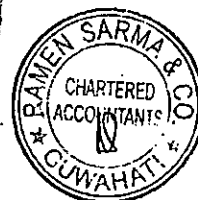
- Some payments were made in cash either using self cheque or bearer cheque for Civil works, Trainings, RSTC/NRSTC and for Management cost.
- Disbursements for different activities at district level are not treated as advance and no record is made in advance register, all such payments are treated as expenditure outright. As per Accounting Policy and Guidelines, all disbursements should be reflected as advance until UC is collected.
- Cheque payments under batch transfer could not be verified with reference to individual accounts of the recipients.

Taxes & Other Statutory Dues:

Resident persons of Arunachal Pradesh origin are only exempt from Income Tax. But in other cases of payments, which are covered by TDS provisions under Income Tax Act are also being made without deduction at source as required under Section 194 C of the Income Tax Act by some district offices. VAT, CESS deductible under relevant Acts is also omitted by district offices with a few exceptions.

Expenses related to Residential School:

- The district authorities could not produce auditors Bill vouchers in support of release/expenses booked by them against the residential schools under their control. Nor the authority could manage the school authorities to attend the auditors for audit. Even districts like Papum Pre and East Sing also could not manage the authorities for the production of records for audit.





b. Residential schools are under the control of district administration. We invite for the proper monitoring and supervision by the district administration with adequate information to the deputy commissioner of the district concern.

Audit of SMC Accounts:

- a. Opening and closing balances of the SMCs are not forming part in the ASA of the districts.
- b. Funds disbursed to SMC, BRC & CRC are considered utilized as and when release is made. However, management should take utilization certificate (UC) along with expenditure vouchers from each of such receiving authorities for their accounting and compliance of SSA guidelines.

Audit objection Compliances:

The Rajya Mission has been maintaining the Register of Outstanding Audit Objections in the prescribed format but in computerized environment. Year wise replies to earlier audit observations have been shown to us during the course of our audit. Printout of the register so maintained should be taken and the same should be preserved in a systematic manner which should further be authenticated by competent authority. Audit objections should be dealt with promptly.

Purchases of Text Books Centrally:

During the year SSA Rajya Mission procured Text Book worth Rs. 4, 38, 19,300 centrally for its distribution among the district offices. The procurement of Text Book by SSA Rajya Mission was made from some NCERT approved book sellers/dealers directly at printed price only of the text books without resorting to tendering.

Programme Implementation:

During the first half of the year under our audit only 33% of total funds of the year were received by SSA Rajya Mission. The balance fund was received in the second half of the year. More particularly Rs. 33.49 lakh was received in the month of March, 2017. Fund so received were released to districts subsequently for the programme implementation. On the basis of fund so received the district booked expenditure in the same year under the appropriate intervention as per payment made/cheque issued/administrative approval obtained for expenditure to be incurred. But some of the programmes were carried out during the subsequent financial year and in some cases some programmes were even carried out till the time of audit at districts. In view of this practice some of the vouchers are not pertaining to the audit period.

Auditors however, did not physically verify the programme implementation at district level.

Other Income/reversal of undisbursed part of Teachers Salary related to 2015-16:

During the year following two districts reversed their undisbursed teacher's salary relating to the month of February & March, 2016 by way of credit in the ASA under our audit by way of a credit under the head "Other Income". In the ASA for 2015-16 liability for teachers salary for two months only was created but while making its payment during 2016-17 some savings took place.

District wise credit so made is as follows:

	District	Amt of unpaid salary reversed
1	East Kameng (Seppa)	18,23,070
2	West Kameng (Bomdila)	3,66,069

In addition to above some other savings in payments/disbursements against expenses booked during 2015-16 were also in the ASAs of the other districts.





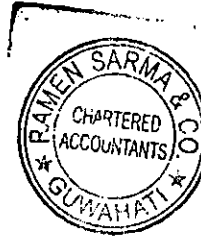
Excess expenditure under the intervention Teachers Salary:

Under the intervention "Teachers Salary" we observed excess expenditure of Rs. 800.48 lakh during the year over the approved amount for it as per the AWP&B.

Rajya Mission informed us that happened mainly for the payment of Teachers Salary related to February & March, 2016 during current year by Namsai, Lower Subansiri, Tawang, Longding, Tirap, Changlang and Kra-Daadi districts mission offices.

Above stated district authorities did not provide for outstanding liability related to "Teachers Salary" for the month of February & March, 2016 respectively in their audited statements of account for 2015-16, whereas all others provided liability in the ASA of that year.

For, **Ramen Sarma & Co;**
Chartered Accountants,
(FRN: 324110E)



Ramen Ch. Dev Sarma
Proprietor
M. No-059607

Dated: 11-12-2017
Place: Guwahati

STATE PROJECT DIRECTOR

SARVA SHIKSHA ABHIYAN RAJYA MISSION: ITANAGAR, ARUNACHAL PRADESH

SARVA SHIKSHA ABHIYAN (SSA) ACCOUNT

MANAGEMENT'S SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR 2016-17

1. The financial statements have been prepared under the historical cost convention; accounting policies are not specifically referred to otherwise consistent and in consonance with generally accepted accounting principles under double entry system of accounting.

2. Unless otherwise stated here under, the financial accounts are drawn up on cash basis of accounting including Grants in Aid. This method is consistently been followed.

3. Majority of advances/disbursements such as Civil Works, Annual Grants, BRC/ CRC/ SMC grants, etc are booked as expenditure in the Income & Expenditure Account at the district level just after disbursement and UCs are not awaited.

4. The materials purchased are treated as expenditure in full in the year of purchase and the purchase transaction becomes complete only with the receipts of the materials and making of the payments.

5. Assets acquired under the project are valued at historical cost including all direct costs (purchase price, transportation expenses, installation charges and other expenses incurred for bringing the fixed assets in working condition), incurred prior to its first use, in consonance of financial guidelines, no depreciation is charged on fixed assets.

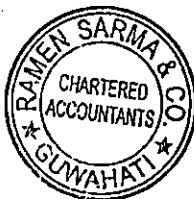
6. Generally no funds are kept in the fixed deposits, Interest earned on the funds kept in the Saving Bank Account maintained by the Society in accounted as receipt and treated like Grant in Aid, to be utilized for the purpose as per the same norms/guidelines.

State Project Director
SSA Rajya Mission, Itanagar,
Govt. of Arunachal Pradesh

Secretary, Education,
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
For, Arunachal Pradesh
Ramen Ch. Dev Sarma & Co;
Chartered Accountants,
(FRN: 324110E)

Ramen Ch. Dev Sarma
Proprietor
Mem.No-059607



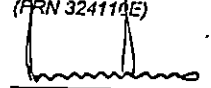
Dated: 11-12-2017
Place: Guwahati

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN
CONSOLIDATED BALANCE SHEET AS ON 31st MARCH, 2017

CAPITAL FUND & LIABILITIES		CURRENT YEAR (Rs)	PREV. YEAR (Rs) (2015-16)	ASSETS		CURRENT YEAR (Rs)	PREV. YEAR (Rs) (2015-16)
1 CAPITAL FUND:				1 FIXED ASSETS:			
Opening Balance	5,475,355,191.18		5,154,288,681.85	a. Civil Work	5,526,848,674.03		5,359,655,943.03
Add: i) Fund in Transit (Op. Bal)	112,500.00		112,500.00	b. Vehicles	5,340,156.09		5,340,156.09
	5,475,467,691.18		5,154,401,181.85	c. Furniture & Fixtures	75,073,421.28		74,553,831.28
Add: i) Excess of Income over Expenditure	270,001,883.28		320,913,900.00	d. Office Equipment	74,242,953.16		73,021,284.16
	5,745,469,574.46		5,475,315,081.85	e. Misc. Assets	28,258,543.52		28,072,543.52
Add: Prev Year's Adjmt.	-	5,745,469,574.46	152,609.93			5,709,763,748.08	
			5,475,467,691.78	2 CURRENT ASSETS, LOANS & ADVS:			
2 CURRENT LIABILITIES:				a. Advance Receivable:		973,524.00	1,944,497.00
i) Loan Repayable:				b. Deposits		11,000.00	13,000.00
a. to KGBV (SPD Office)				c. Advance to KGBV		210,500.00	
Less: Adjustment made during the year				d. Recoverable from Changlang Zila Mission (Excess payt for Prativa Khoj)			15,847.00
b. District Level:				f. Closing Balance:			
i) Outstanding Salary	2,140,595.00			i) Cash in Hand (SSA)	4,164,682.00		
ii) Audit Fees	3,841,560.83			ii) Cash at Banks (SSA)	31,267,847.57		4,219,378.00
iii) To Others	29,763.00		29,763.00	iii) Cash in hand (NPEGEL)	200,000.00		126,086,506.70
ii) Sundry Creditors/ Outstanding Liability	-	6,011,918.83	197,538,032.00	iv) Cash at Bank(NPEGEL)	889,179.99		
				v) KGBV Cash at Bank	16,511.62		
				vi) Fund in Transit	3,984,500.00		
TOTAL:		5,751,481,493.29	5,673,035,486.78	TOTAL:		40,522,721.18	112,500.00
						5,751,481,493.26	5,673,035,486.78

As per our report of even date annexed.

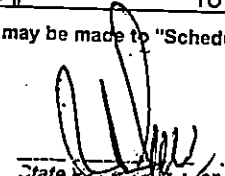
For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN 324110E)


Ramen Ch. Dev Sarma
Proprietor
M.No. 059607

Dated : Guwahati, 11th December, 2017.



Note: For District wise details reference may be made to "Schedule - BS" attached.


State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2017

EXPENDITURE		CURRENT YEAR (Rs)	PREV. YEAR (Rs) (2015-16)	INCOME		CURRENT YEAR (Rs)	PREV. YEAR (Rs) (2015-16)	
To Expenditure under the Project :				By Grant in Aids:				
i) SSA	2,979,145,662.22	2,810,025,702.22	2,847,733,908.00	a) Govt. of India		1,995,663,546.00	1,817,944,000.00	
ii) NPEGEL	2,979,145,662.22		2,847,733,908.00	i) SSA				
Less: Capital Expenditure for the Year	169,119,960.00		480,524,369.00	ii) NPEGEL				
			2,367,209,539.00	iii) KGBV				
To GIA transferred to KGBV A/c		239,824,200.00	151,362,000.00	b) Govt. of Arunachal Pradesh:				
To Amount Transferred to KGBV against Uniform Grant		497,046.00	-	ii) SSA		767,566,521.00	331,092,000.00	
To Excess of Income over Expenditure carried over to the Balance Sheet		270,001,882.78	320,913,900.00	iii) Fund for 2015-16 granted		530,094,000.00	668,598,200.00	
TOTAL:		3,320,348,831.00	2,839,485,439.00	By Bank Interest received:		20,966,915.00	18,987,065.00	
				i) SSA				
				ii) NPEGEL		20,966,915.00	18,987,065.00	
				By Other Income/Receipts				
				TOTAL:		6,057,849.00	2,864,174.00	
						3,320,348,831.00	2,839,485,439.00	

Note: For the State & District wise details reference may be made to "Schedule - IE" attached.

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN 324110E)

Ramen Ch. Dev Sarma
Proprietor
M.No. 059607

Dated : Guwahati, 11th December, 2017.



(Signature)
State Project Director,
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

(Signature)
Secretary, Education
Govt of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2017

RECEIPTS		CURRENT YEAR (Rs)	PREV. YEAR (Rs) (2015-16)	PAYMENTS		CURRENT YEAR (Rs)	PREV. YEAR (Rs) (2015-16)
1 Opening Balance:				1 Payments for Program Exps:			
i) Cash in Hand (SSA)	4,019,378.00		4,019,378.00	i) SSA	2,994,063,029.59		2,650,195,876.00
ii) Cash at Bank (SSA)	125,180,814.49		88,158,090.49	ii) NPEGEL			
iii) Cash in hand(NPEGEL)	200,000.00		200,000.00		2,994,063,029.59		
iv) Cash at Bank(NPEGEL)	889,180.59		888,790.59	Add: Prev. Yr Exps Paid (O/S)	174,190,908.00	3,168,253,937.59	
v) Cash at Bank(KGBV)	16,511.62		16,511.62				
vi) Fund in Transit	-	130,305,884.70	300,000.00	2 Fund Release to District for:			
2 Grant In Aid received:				i) SSA	3,121,175,041.00	3,121,175,041.00	2,574,032,883.00
a) Govt. of India:				ii) NPEGEL			
i) SSA	1,995,663,546.00		1,817,944,000.00	3 Loan & Advances:			
ii) NPEGEL	-	1,995,663,546.00	-	To Staff for Programs (State & Dist.)	43,007,000.00		1,204,949.00
iii) KGBV	-			To KGBV (at Dist. level)	210,500.00	43,217,500.00	
b) Govt. of Arunachal Pradesh:				4 GIA transferred to KGBV A/c		239,824,200.00	151,362,000.00
i) SSA	767,566,521.00		331,092,000.00	5 Amount Transferred to KGBV against Uniform Grant		497,046.00	
ii) Fund for 2015-16 granted	530,094,000.00	1,297,660,521.00	668,598,200.00	6 Fund refunded by district to SPO		21,078,400.00	
3 Other Income/Receipts		3,610,218.00	2,864,174.00	7 Fund transferred to Other district		3,456,972.00	
4 Bank Interest:				8 Closing Balance:			
i) SSA	20,966,915.00		18,987,065.00	i) Cash in Hand (SSA)	4,164,882.00		4,219,378.00
ii) NPEGEL	-	20,966,915.00	-	ii) Cash at Bank (SSA)	31,267,847.50		126,086,506.70
5 Advance Recovered/ Adjusted		43,995,820.00	500.00	iii) Cash in hand(NPEGEL)	200,000.00		
6 Fund refunded from District to SPO		21,078,400.00	-	iv) Cash at Bank(NPEGEL)	889,179.99		
7 Fund transferred from other district		3,456,972.00	-	v) Cash at Bank(KGBV)	16,511.62		
8 Fund received by Districts for:				vi) Fund in Transit (State)	3,572,000.00	40,410,221.11	
i) SSA	3,085,873,580.50		2,534,666,957.80				
ii) Fund utilized by SPO	35,301,460.50		39,365,925.20				
ii) NPEGEL	-	3,121,175,041.00					
TOTAL		6,637,913,317.70	5,507,101,592.70	TOTAL:		6,637,913,317.70	5,507,101,592.70

Note: For the State & District wise details reference may be made to "Schedule - RP" attached.

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants,
(ARN 32411CE)

Ramen Ch. Dev Sarma
Proprietor
M.No. 059607

Dated : Guwahati, 11th December, 2017.



State Project Director
SSA, Rajya Mission, Itanagar
Govt. of Arunachal Pradesh.

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN
Schedule forming part of Consolidated Balance Sheet as at 31st March, 2017.
(State & District wise Statement of Balance Sheet as at 31st March, 2017)

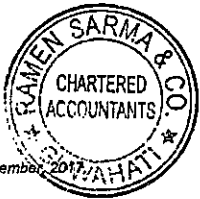
Schedule-BS:

PARTICULARS/ STATE & ZILA OFFICES	STATE OFFICE	Along	Anini	Bomdila	Changlang	Deorjoo	Pasighat	Koleriang	Papumpare	Fehing	Seppa	Tawang	Tezu	Khonsa	Yingliong	Ziro	Hawal	longleng	Jamir	siang	Namsai	Total
(A) SOURCES :																						
i) Capital Fund																						
Balance as on 01-04-2016	104887212	378805503	62825900	266230793	395471448	413285143	325633435	548826288	642801673	225178533	376646312	209980348	382301886	348608875	178289048	495409338	124,072,455	1642853	275409	(8236304)	1642989	5475355192
Add: Prev. Yr. Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104887212	378805503	62825900	266230793	395471448	413285143	325633435	548826288	642801673	225178533	376646312	209980348	382301886	348608875	178289048	495409338	124,072,455	1642853	275409	(8236304)	1642989	5475355192	
Add: Excess of Income over Expenditure Balance as on 31-03-17	28478891	418189319	74161583	295359889	401147463	483541250	332390530	577576622	896838699	239379174	409045060	206068775	393392769	360287952	195260934	508813431	138438840	1763683	3941637	4433432	1240613	5745357076
ii) Current Liability :																						
Loan	0	26263	500		500					1000				1000								29703
Outstanding Salary						230562						1810033										2140595
Audit Fees	5715	452884	109205	102624	129247	136345	61398	635518	619588	152104	153092	82688	198157	74888	73471	182384	139141	99773	223005	118945	81448	3841581
Total of Source (A):	28484406	416875468	74271288	295482313	401277210	483908157	332451928	678212141	897258186	239542278	409198172	208061478	393590928	360363820	195334405	508795818	138577981	1663968	4164842	4552377	1322051	5751368994
(B) APPLICATION :																						
i) Fixed Assets:																						
Build Works	5000000	399637351	70641428	283453364	394201484	441881778	320858481	565885121	879133688	231000562	388008354	204858803	384500765	347268478	184427745	492852568	124519313	650000	4058812	2950080	326340	552684874
Vehicles	427194	428263	0	399098	399182	406053	428263	0	399098	405996	0	399182	402141	453474	396998	399184	0	0	0	0	0	5340158
Furniture & Fixtures	2481291	6201704	811791	1738290	1889488	10333057	5713214	7930386	8229068	1604570	3290225	381111	1882783	3825894	4083051	8181997	4547292	84950	900291	183000	75073421	
Office Equipmnts Incl. Computer & Access	11807541	4713924	2030028	8781878	3407882	3809521	2598508	2435788	8034251	1956523	10918551	1286471	3042084	840323	2994658	4968409	1487396	662750	0	514985	652480	74242953
Misc. Assets	984065	4746924	170000	801237	395906	2515443	1047954	1561828	1517189	755512	1470669	849401	2122370	5363838	385311	1683795	1754573	0	21750	0	26258544	
Total of Fixed Assets:	20500081	415726166	73653247	295173867	400183940	458544883	330652399	677793123	898315454	235733184	404887799	207874968	392010143	357849805	192268764	507485953	132308573	1387700	4056812	4387106	1161620	5709763748
ii) Current Assets, Loans & Advances:																						
a) Advance Receivable	819129	100000	25618				20000			0		0	17847	100000	93630							673524
b) Deposits						2000	2000		7000													11000
c) Advance to KGBV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	210500	0	0	0	0	210500
d) Closing Balance:																						
i) Cash in Hand	52158	0	0	6553	0	3780324	0	17347	0	0	0	0	208784	7280	0	0	0	0	93146	0	0	418482
ii) Cash at Bank	842874	622085	892423	86813	1093270	1580950	1777139	401871	837712	3809114	4510373	188508	1295004	2393918	2951711	1320863	6050148	468266	14684	165271	160241	31287648
iii) Cash in hand(NPEGEL)	0	200000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200000
iv) Cash at Bank(NPEGEL)	601384	10684	0	195979	0	0	390	0	0	0	0	0	59187	12806	0	0	8780	0	0	0	0	889180
v) KGBV Cash at Bank	0	16512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16512
vi) Fund in transit	3872000																					3872000
Total of Application (B):	26484406	416875468	74271288	295482313	401277210	483908157	332451928	678212141	897258186	239542278	409198172	208061478	393590928	360363820	195334405	508795818	138577981	1663968	4164842	4552377	1322051	5751368994

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants.
(FRN 3241110E)

Ramen Ch. Dev Sarma
Proprietor
M.No. 059607
Dated : Guwahati, 11th December, 2017



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN
Schedule forming part of Income & Expenditure A/c for the year ended 31st March, 2017, under SSA / NPEGEL / District & State Office
(State & District wise Statement of Income & Expenditure Account for the year 2016-17)

Schedule-IE :

PARTICULARS/ STATE & ZILA OFFICES	State Office	Along	Ahni	Bomdila	Changlang	Daporjo	Passighat	Koloriang	Papumpare	Roing	Seppa	Tawang	Tezu	Khonsa	Yingkiong	Ziro	Hawal	longding	Jamini	siang	Namsai	Total		
INCOME:																								
1. Grant in Aid:																								
i) SSA & NPEGEL KGBV (GOI)	1995963548	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1995963548	
ii) SSA & NPEGEL KGBV (State)	787568521																							787568521
iii) SSA : by districts from SPO	0	212176770	50141387	151435303	199082988	207525189	89117384	189207437	365858633	100459900	226976598	116874641	77186118	106895281	119638743	289663079	100690442	78559296	194102544	91165481	114918178	3085873580	787568521	
iv) SSA: Fund utilised by SPO	0	3049900	0	1725059	0	3970059	2487900	1695058	5929900	1607920	2436059	821059	1352920	0	1059930	2334900	650920	0	2180058	1049900	2518920	35301461	3085873580	
v) SSA & NPEGEL (State, 2015-16)	530084000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	530084000	
2. Bank Interest:																								
i) SSA	8304113	585163	453308	820838	849417	733079	828930	1253473	882027	882838	716328	531881	420994	550835	860480	870915	582032	0	436365	0	222975	20988915	8304113	
ii) NPEGEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3. Other Income/Receipts	144548	0	228893	544352	0	0	0	0	1024925	0	1884458	89287	0	10813	1882485	0	0	0	122000	48100	0	0	6057843	
4. Fund refunded from district to SPO	21078400																							21078400
5. Fund transferred from other district	0	0	0	0	0	0	0	0	0	0	226500	0	0	0	0	0	0	0	3230472	0	0	0	21078400	
Total of Income (A)	3322851128	215793833	80823588	154523600	199912385	212228227	102416124	192458988	373895485	103088958	232299941	118197058	78960032	107458929	123632618	289288894	101923394	78559296	200071439	92261481	117680071	8466059244		
EXPENDITURE:																								
1. Expenses under Project:																								
a) SSA	40904333	18326855	42697863	139048585	200904222	193425123	93981538	173597896	34182875	98185758	205065889	122108631	70708934	104898151	104800730	289158301	88351429	77470406	200135683	82750416	118082447	2978145682	40904333	
b) NPEGEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Expenditure:	40904333	18326855	42697863	139048585	200904222	193425123	93981538	173597896	34182875	98185758	205065889	122108631	70708934	104898151	104800730	289158301	88351429	77470406	200135683	82750416	118082447	2978145682		
<i>Less: Capital Expenditure</i>	<i>843927</i>	<i>19600290</i>	<i>7308400</i>	<i>13851881</i>	<i>6687852</i>	<i>32220903</i>	<i>873509</i>	<i>13122335</i>	<i>21970315</i>	<i>7319741</i>	<i>11207510</i>	<i>0</i>	<i>2935785</i>	<i>9788299</i>	<i>0</i>	<i>13093500</i>	<i>794420</i>	<i>1031950</i>	<i>3730472</i>	<i>3160870</i>	<i>0</i>	<i>169119980</i>	<i>843927</i>	
<i>Am't of Recurring Expenditure:</i>	<i>40060406</i>	<i>173688565</i>	<i>35389483</i>	<i>125196704</i>	<i>194235370</i>	<i>161204220</i>	<i>93308029</i>	<i>160478160</i>	<i>319856580</i>	<i>88888017</i>	<i>193888179</i>	<i>122108631</i>	<i>67773149</i>	<i>95111852</i>	<i>104800730</i>	<i>276064801</i>	<i>87557009</i>	<i>76438458</i>	<i>198403211</i>	<i>78589745</i>	<i>118062447</i>	<i>2910025702</i>	<i>40060406</i>	
2. Fund releases to districts for:																								
i) SSA	3121175041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3121175041	
ii) NPEGEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3. Fund transferred to KGBV	239824200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	239824200	
4. Amount transferred to KGBV for Uniform		48452				48000	270000				132584												497048	
5. Fund refunded to SPO	0	4896000	3872000	0	0	720000	2080000	0	0	0	5810400	0	96000	684000	3040000	0	0	0	0	0	0	0	21078400	
6. Fund transferred to other district			226500																					
7. Excess of Income over Exp. carried over to Balance Sheet	7782085211	32704415	11335823	29128898	5878015	50256107	8757045	25750338	53836928	14200841	32308788	-3011573	11090885	11381077	1539816	13204093	14366385	120840	3888228	12871735	-402376	270001683	7782085211	
Total of Expenditure (B)	7782085211	32704415	11335823	29128898	5878015	50256107	8757045	25750338	53836928	14200841	32308788	-3011573	11090885	11381077	1539816	13204093	14366385	120840	3888228	12871735	-402376	270001683		

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants,
(FN 324110E)

Ramen Ch. Dev Sarma
Proprietor
M.No. 059607
Dated : Guwahati, 11th December 2016



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

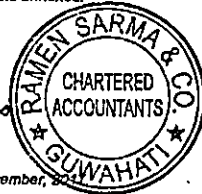
PARTICULARS/ STATE & ZILA OFFICES	STATE OFFICE	Along	Ani	Bomdila	Changlang	Daporje	Pasighat	Koloriang	Papumpare	Reing	Sepa	Tawang	Tech	Khonsa	Yangluang	Ziro	Hawai	Longding	Jamun	Sikong	Itanagar	TOTAL
PAYMENTS:																						
1. Payment under the Project	40904333	183135078	42758346	138945961	200774978	183288778	93920140	173090601	341615522	98114435	204912597	120115930	79574786	104823203	104527259	288275917	98538403	77413438	200005825	82883371	118046581	2994083030
2. Expense for prev. year paid (OS Exps)		17518584	5037793	14893469	235937	17035938	14350708	18808792	35203370	4720951	23522348	81274	0	172543	15524414	148840				0	10714942	174190908
3. Loans & Advances to officers & staff for Project work	43007000																					
4. Releases to district under SSA	3121175041																					43007000
5. GIA transferred to KGVV	239824200																					3121175041
6. Amount transf'd. to KGVV for Uniform		48452				48000	270000				132594											239824200
7. Fund refunded to SPO		4698000	3872000			720000	2080000			0	5910400			86000	664000	3040000						497048
8. Fund transferred to other district			228500					3230472														21078400
9. Advance to KGCV																						3456972
10. Closing Balance:																						210500
i) Cash in hand(SSA)	52158	0	0	5853		3780324		17347	0		0	0	208784	7280	0	0						210500
ii) Cash at bank(SSA)	842874	622095	592423	88813	1093270	1580950	1777139	401671	937712	3809114	4510373	188508	1295004	2393918	2951711	1328863	8050148	488268	14884	185271	180241	4164882
iii) Cash in hand(NPEGL)		200000																				31287848
iv) Cash at Bank(NPEGL)	601384	10694		195970																		200000
v) KGVV Cash at Bank	0	16512					390						59187	12808	0		8780					889180
vi) Fund in bank (From Dist to SPO)	3872000						0		0													18512
Total (B)	3450278790	216745394	62385062	154227893	202104181	218453988	112398377	103348853	377846804	104894503	238988310	120383711	81233223	108073810	124043384	290455629	104807811	77879702	200113885	83583583	118206822	6837913318

As per our report of even date annexed.

Ramen Sarma & Co.,
Chartered Accountants,
(ARN 324110E)

Ramen Ch. Dev Sarma
Proprietor
M.No. 009607

Dated: Guwahati, 11th December, 2014



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN

Annual Financial Statement for the period 1st April, 2016 to 31st March, 2017

SOURCE	SSA	NPEGL	KGBV	TOTAL (in Rs.)
1. Opening Balance:				
(a) Cash in Hand	4,019,378.00	200,000.00		4,219,378.00
(b) Cash at Bank	125,180,814.49	889,180.59	16,511.62	126,086,506.70
2. Source (Receipts):				
(a) Fund Received from GOI	1,995,663,546.00	-		1,995,663,546.00
(b) Fund Received from State Govt.	767,566,521.00	-		767,566,521.00
(c) Fund for 2015-16 granted	530,094,000.00	-		530,094,000.00
(d) Bank Interest	20,966,915.00	-		20,966,915.00
(e) Other Receipts/ Income	3,610,218.00	-		3,610,218.00
Total	3,447,101,392.49	1,089,180.59	16,511.62	3,448,207,084.70

APPLICATION	Approved AWP & B 2016-17 (including state component)	Expenditure Incurred	Savings/ (Excess Expenditure)
1. Opening of New School			
2. Teachers Salary	1,821,722,000.00	1,901,769,882.00	(80,047,882.00)
3. Teachers Grant	6,473,000.00	6,019,000.00	454,000.00
4. Academic support through Block Resource Center	52,628,000.00		
5. Academic support through Cluster Resource Center	4,862,000.00	48,103,811.00	4,524,189.00
6. Teacher / RPS Training	26,766,000.00	4,294,000.00	568,000.00
7. Special Training for mainstreaming of OOSC	18,342,000.00		26,766,000.00
8. Free Text Book	43,820,400.00		18,342,000.00
9. Provision of 2 sets of Uniforms	89,707,000.00	43,819,300.00	1,100.00
10. Intervention for CWSN (IED)	14,628,000.00	89,064,085.00	642,915.00
11. Civil works	336,964,000.00		14,628,000.00
12. Teaching Learning Equipment	9,580,000.00	167,192,731.00	169,771,269.00
13. Maintenance Grant	30,315,000.00		9,580,000.00
14. School Grant	22,957,000.00	28,513,000.00	1,802,000.00
15. Research, Evaluation, Monitoring & Supervision	6,224,500.00	20,900,884.00	2,956,116.00
16. Management & MIS	138,954,000.00	3,272,000.00	2,952,500.00
17. Innovation head up to Rs. 50 lakhs	100,000,000.00	138,873,045.23	80,954.77
18. Residential school for specific category of children (Recurring)	335,866,558.00	2,500,000.00	97,500,000.00
19. Residential school for specific category of children (Non-Recurring)		335,866,558.00	
20. Residential hostel for specific category of children (Recurring)	299,580,442.00	188,957,365.00	110,623,077.00
21. Residential hostel for specific category of children (Non-Recurring)			
22. Computer Aided Education in UPS under Innovation (CAL)	97,300,000.00		
23. SMC/ PRI Training	5,885,000.00		97,300,000.00
24. Libraries in Schcols			5,886,000.00
25. NPEGL			
26. Community Mobilization Activities	12,100,000.00		12,100,000.00
27. Learning Enhancement Programme	75,794,000.00		75,794,000.00
Total	3,550,469,900.00	2,979,145,661.23	571,324,238.77

Closing Balance :	SSA	NPEGL	KGBV	TOTAL (in Rs.)
(a) Cash in Hand	4,164,682.00	200,000.00		4,364,682.00
(b) Cash at Bank	31,267,847.50	889,179.99	16,511.62	32,173,539.11
(c) Fund in transit (State)				3,872,000.00
(d) GIA Transferred to KGBV A/c			239,824,200.00	
Total	35,432,529.50	1,089,179.99	239,840,711.62	40,410,221.11

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN 324110E)

Ramen Ch. Dev Sarma
Proprietor
M.No. 059607

Dated : Guwahati, 11th December, 2017.



(Signature)
State Project Director
SSA Rajya Mission, Itanagar
Govt of Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

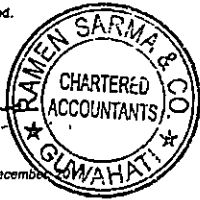
State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :- SARVA SHIKSHA ABHIYAN

Schedule forming part of Annual Financial Statement showing Expenditure under SSA & NPEGL made by Rajya & District Missions during the year 2016-17.

Head of Expenses/ Dist. Name	State Office	Along	Anbil	Bomdila	Changlang	Daporijo	Prestigal	Koblang	Papumpara	Roing	Seppa	Tawang	Tezu	Khonsa	Yungbung	Ziro	Hawal	Longding	Lumla	Siang	Namsai	TOTAL		
1. Opening of New Schools																							0	
2. Teacher Salary	0	105,055,478	19422684	78751844	148530680	81308653	82,721,659	101,214,272	231,186,258	58672741	142203481	81800640	50310701	66360782	72,719,304	226520095	82144484	43829739	128507204	49501834	91875423	1801761882	1801761882	
3. Teacher Grant	0	684,000	174000		433500	286000	554,500	728,500	871,000	245000	409500		195000	206500	225,000	549500	137000	129500	235000	180500	338500	6818500	6818500	
4. Academic support through Block Resource Centre (BRC)	0	4,349,300	1227485	1842748	1801134	4215115	980,488	4,988,758	7,288,072	1707127	1256500	1783379	696888	570342	4,428,453	3593179	1351026	240000	3002049	2247856	850342	48103815	48103815	
5. Academic support through Cluster Resource Centre (CRC)	0	330,000	180000	264000	390000	308000			416,000	220000	374000		132000	178000	198,000	352000	132000	154000	178000	198000	288000	4284000	4284000	
6. Teacher Training	0																						0	
7. Special Training for mainstreaming of OOSC	0																						0	
8. Free Text Book	0	3,643,800	173000	1725059	4451800	3970059	2,487,000	1,995,058	5,829,900	1807920	2498059	821059	1352520	1602920	1,050,830	2334300	650920	2278920	2180050	1050000	2518920	43818300	43818300	
9. Provision of 2 Sets of Uniform	0	5,715,448	404800	3352800	9044800	8817200	4,802,000	4,482,000	11,388,600	3318000	4707006	1648000	2,488400	3183600	2,138,600	4892800	1355800	4932000	4875131	2207500	5270600	8964881	8964881	
10. Civil Works	0	19,500,230	6,380000	13651881	6550060	32220933	673,509	13,122,536	21,870,315	7294741	11207510					13070900						187183731	187183731	
12. Teaching Learning Equipment (TLE)	0																						0	
13. Maintenance Grant	0	2,235,000		1680000	2840000	2098000		1,890,000	2,982,500	1020000	1965000	1207500	772500	1207500	882,500	2310000	892500	772500	1477500	877500	1942500	28813800	28813800	
14. School Grant	0	1,698,000		1295000	1974000	1524000	1,154,000	1,178,000	2,256,884	784000	1478000		818000	598000	813000	650,000	679000	573000	1096000	660000	1445000	2090884	2090884	
15. Research, Evaluation, Monitoring & Supervision	0						1,830,000									1742000						3772000	3772000	
16. Management & M&S	40904333	5,158,939	5180314	3545563	4074142	4045133	4,457,482	6,804,281	5,598,335	4521225	4220108	4218703	4086360	4500298	5,013,943	5289227	4067704	6110127	6371270	8189448	4115319	138871248	138871248	
17. Innovation head up to Rs. 50 lakhs	0								2,500,000														2500000	2500000
18. Residential School for specific category of Children (Recurring)	0	45,433,000		29291300	18258800		14,640,000	37,998,250	43,008,281		34748487	25810000			17,312,000	18737800				40111000			335866558	335866558
19. Residential School for specific category of Children (Non-Recurring)	0																						0	0
20. Residential Hostel for specific category of Children (Recurring)	0		8942800	4271580	4410400	54624000				16827004			7186800	1830833		9964500	16126795	11781400	8184000	18830000	8918643	188857888	188857888	
21. Residential Hostel for specific category of Children (Non-Recurring)	0																						0	0
22. Computer Aided Education in UPS under Innovation (CAL)	0																						0	0
23. SMC/PMU Training	0															0							0	0
24. Libraries in Schools	0																						0	0
25. NPEGL	0																						0	0
Total	40904333	183,293,854	47,897,882	129,049,685	200,804,722	183,425,122	92,981,631	173,637,836	345,220,878	96,185,768	205,065,389	122,102,631	78,705,834	104,838,181	104,800,730	285,158,301	88,361,679	77,470,406	205,135,893	82,750,418	118,062,447	2,878,145,881	2,878,145,881	

As per our report of even date annexed.
For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN 324110E)



Ramen Ch. Dev Sarma
Proprietor
M.No. 059607
Dated : Guwahati, 11th December

State Project Director
SSA Rajya Mission, Itanagar
Govt. of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt. of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH

FMR-I

Programme :: SARVA SHIKSHA ABHIYAN

Consolidated Summery Budget Analysis (Entire Programme) for the financial year ending 31.03.2017

Particulars	AWP & B	Opening Balance	Release by GOI	Release by State	Reported Expenditure
1	2	3	4	5	6
SSA & NPEGEL	3,550,469,900.00	130,305,884.70	1,995,663,546.00	757,566,521.00	2,979,145,661.23

NOTE: The receipt of Grants in Aid is taken to the extent the Rajya Mission has taken the fund for SSA & NPEGEL here out of the total fund received from GOI and also the State Govt for SSA, NPEGEL & KGBV together.

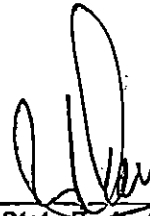
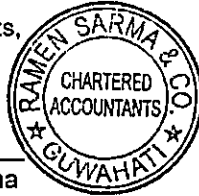
As per our report of even date annexed.

For, Ramen Sarma & Co.
Chartered Accountants,
(FRN 324110E)



Ramon Ch. Dev Sarma
Proprietor
M.No. 059607

Dated : Guwahati, 11th December, 2017.



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH

FMR-II

Programme :: SARVA SHIKSHA ABHIYAN

Consolidated Expenditure Report Summary for the financial year ending 31.03.2017

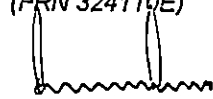
Particulars	Opening Balance Cash & Bank	Release for the Half Year ended	Release for the Financial Year ended on 31-03-17	Expenditure for the Half Year Ended	Expenditure for the Financial Year Ended on 31-03-17
1	2	3	4	5	6
SSA & NPEGEL	130,305,884.70	-	3,293,324,067.00	-	2,979,145,661.23

- NOTES:
1. The receipt of Grants in Aid is taken to the extent the Rajya Mission has taken the fund for SSA & NPEGEL here out of the total fund received from GOI and also the State Govt for SSA, NPEGEL & KGBV together.
 2. Half yearly expenditure as per column 5 above could not be provided as some of the district audit reports are not providing the required information in their individual FMR.

As per our report of even date annexed.

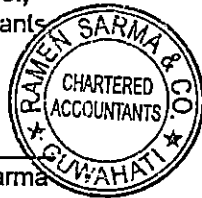
For, Ramen Sarma & Co.,

Chartered Accountants
(FRN 324110E)



Ramen Ch. Dev Sarma
Proprietor
M.No. 059607

Dated : Guwahati, 11th December, 2017.



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN

FMR-III

Summary Budget Analysis Consolidated, for the year ended 31st March, 2017

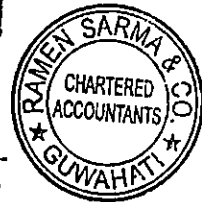
Sl. No.	Activity wise Expenditure	Financial Year from 01.04.16 to 31.03.17
1	Opening of New School	-
2	Teachers Salary	1,901,769,882.00
3	Teachers Grant	6,019,000.00
4	Academic support through Block Resource Center	48,103,811.00
5	Academic support through Cluster Resource Center	4,294,000.00
6	Teacher / RPS Training	-
7	Special Training for mainstreaming of OOSC	-
8	Free Text Book	43,819,300.00
9	Provision of 2 sets of Uniforms	89,064,085.00
10	Intervention for CWSN (IED)	-
11	Civil works	167,192,731.00
12	Teaching Learning Equipment	-
13	Maintenance Grant	28,513,000.00
14	School Grant	20,900,884.00
15	Research, Evaluation, Monitoring & Supervision	3,272,000.00
16	Management & MIS	138,873,045.23
17	Innovation head up to Rs. 50 lakhs	2,500,000.00
18	Residential school for specific category of children (Recurring)	335,866,558.00
19	Residential school for specific category of children (Non-Recurring)	-
20	Residential hostel for specific category of children (Recurring)	188,957,365.00
21	Residential hostel for specific category of children (Non-Recurring)	-
22	Computer Aided Education in UPS under Innovation (CAL)	-
23	SMC/ PRI Training	-
24	Libraries in Schools	-
25	NPEGEL	-
Total		2,979,145,661

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants
(FRN 324110E)

Ramen Ch. Dev Sarma
Proprietor
M.No. 059607

Dated : Guwahati, 11th December, 2017.



Secretary, Education
Govt of Arunachal Pradesh

State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN

Advance Receivable In the hands of the Rajya Mission, Itanagar as at 31st. March, 2017

Sl. No	Name of Officers & Staff	Opening Balance	Advance given during the year	Advance adjusted during the year	Closing Balance
1	Mrs. Manju Siram, State Coordinator		219,000.00	219,000.00	-
2	Mr.G. Karga G., SPO		319,000.00	319,000.00	-
3	Gotom Bagra, Coordinator		199,000.00	199,000.00	-
4	Shri J. Tewari, Nodal Officer		100,000.00	100,000.00	-
5	Shri Manoj Rai, Programmer		1,123,000.00	1,123,000.00	-
6	Shri M.B. Singh, State Coordinator		2,935,000.00	2,935,000.00	-
7	M. Kamki, State Coordinator		499,000.00	499,000.00	-
8	Shri Neelam Siram, State Coordinator		319,000.00	319,000.00	-
9	Shri Parag Jyoti Das, OA		76,000.00	76,000.00	-
10	Shri R. Dhadhra, OA		69,000.00	69,000.00	-
11	Shri R.D. Thungon, OA		30,000.00	30,000.00	-
12	S.P. Bapu, FC		369,000.00	369,000.00	-
13	Shri Tater Tapak, State Coordinator		369,000.00	369,000.00	-
14	Shri Tech Pratap, State Coordinator		350,000.00	350,000.00	-
15	The Regional Director, IGNOU		350,000.00	133,871.00	216,129.00
16	Taloh Tapang, DSE	400,000.00			400,000.00
17	Uma Chetry, DEO	3,774.00	250,000.00	253,774.00	-
19	Opak Gao, SPD		135,000.00	135,000.00	-
20	M/s Maa Tara Stores		10,629,000.00	10,629,000.00	-
21	M/s K.T. Traders		15,573,000.00	15,573,000.00	-
22	M/s Shanti Enterprises		8,851,000.00	8,851,000.00	-
24	Shri Bidol Tayeng, Secretary Education		43,000.00	43,000.00	-
25	Shri Licha Tupa, Audit Officer		200,000.00	200,000.00	-
Total:		403,774.00	43,007,000.00	42,794,645.00	616,129.00

Bank Balance with Rajya Mission, Itanagar as at 31st. March, 2017

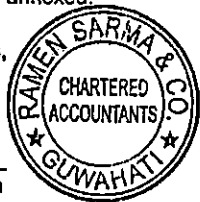
Sl. No	Name of Banks	Amount (Rs)
1	Indian Bank- KGBV	824.00
2	Indian Bank- SSA	144,521.00
3	Canara Bank- SSA	50,833.00
4	Canara Bank- SSA	144,338.00
5	Canara Bank- NPEGEL	601,383.00
6	Canara Bank- KGBV	209,200.00
7	State Bank of India	47,002.96
8	MOD with SBI	105,000.00
Total:		1,303,101.96

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN 324110E)

Ramen Ch. Dev Sarma
Proprietor
M.No. 059607

Dated :- Guwahati, 11th December, 2017.



Secretary, Education
Govt of Arunachal Pradesh

State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme:: SARVA SHIKSHA ABHIYAN

Bank Reconciliation Statement of SBI A/c No. 110940059915 as at 31.03.17

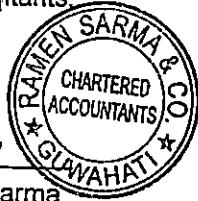
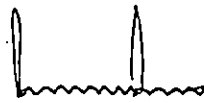
	<i>Amount (Rs.)</i>
Balance as per Cash Book (Dr.)	47,002.96
Add: Cheque issued but not presented for payment:	
<u>Date</u> <u>Ch.No</u> <u>Amount</u>	
3/31/2017 219103 150,493,684.00	150,493,684.00
	<hr/>
	150,540,686.96
Less: Amount debited in Cash Book but not credited in Bank Pass Book	107,646,000.00
Less: Amount debited in Cash Book but not credited in Bank Pass Book (Cheque No. 289071)	16,170,000.00
	<hr/>
Balance as per Pass Book (Cr.)	26,724,686.96
	<hr/> <hr/>

As per our report of even date annexed,

For Ramen Sarma & Co.,

Chartered Accountants

(FRN : 324110E)



Ramen Ch Dev Sarma

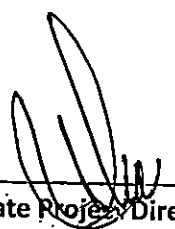
M. No-059607

C&AG Empanelment No. SPA 261

Contact No: (0361) 2464773

Dated : 11th Dec, 2017

Place : Guwahati- 3.



State Project Director
SSA, Rajya Mission, Itanagar
Govt. of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt. of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme:: SARVA SHIKSHA ABHIYAN

Bank Reconciliation Statement of Canara Bank A/c No. 3435101000484 as at 31.03.17

Amount (Rs.)

Balance as per Cash Book (Dr.)

275,260.00

Add: Cheque issued but not presented for payment:

Date	Ch.No	Amount
3/23/2017	289058	83,796,000.00
3/31/2017	289064	14,275,000.00
3/31/2017	289066	5,639,082.00
3/31/2017	289067	5,870,700.00
3/31/2017	289068	35,171,000.00
3/31/2017	289069	5,639,082.00
3/31/2017	289070	3,059,096.00
3/31/2017	289071	16,170,000.00
3/31/2017	289072	17,024,800.00
3/31/2017	289073	146,669.00
3/31/2017	289074	174,412.00
3/31/2017	289075	45,000.00
3/31/2017	289076	32,500.00
3/31/2017	289077	65,839.00
3/31/2017	289078	4,000.00
3/31/2017	289079	344,050.00
3/31/2017	289080	438,040.00
3/31/2017	289081	320,690.00
3/31/2017	289082	48,615.00
3/31/2017	289083	29,490.00
3/31/2017	289084	25,600.00
3/31/2017	289085	12,000.00
3/31/2017	289086	15,000.00
3/31/2017	289087	2,200,000.00
3/31/2017	289088	498,378.00

191,045,043.00

Balance as per Pass Book (Cr.)

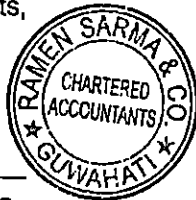
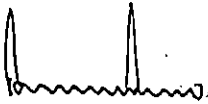
191,320,303.00

As per our report of even date annexed,

For, Ramen Sarma & Co.,

Chartered Accountants,

(FRN : 324110E)



Ramen Ch Dev Sarma


M. No-059607

C&AG Empanelment No. SPA 261

Contact No: (0361) 2464773

Dated : 11th Dec, 2017

Place : Guwahati- 3.



State Project Director
SSA, Rajya Mission, Itanagar
Govt. of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary, Education
Govt. of Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme:: SARVA SHIKSHA ABHIYAN

Bank Reconciliation Statement of Canara A/c No. 3435101003274 as at 31.03.17

			<i>Amount (Rs.)</i>
	Balance as per Cash Book (Dr.)		144,338.00
Add:	Cheque issued but not presented for payment:		
	<u>Date</u>	<u>Ch.No</u>	<u>Amount</u>
	1/17/2017	296887	45,000.00
	2/7/2017	296916	120,388.00
	3/23/2017	296941	205,800.00
	3/23/2017	296945	10,000.00
	3/23/2017	296946	26,168.00
	3/23/2017	296947	20,000.00
	3/23/2017	296948	10,000.00
	3/23/2017	296949	10,998.00
	3/23/2017	296951	10,000.00
	3/23/2017	296953	10,000.00
	3/23/2017	296954	10,000.00
	3/23/2017	296955	47,280.00
	3/23/2017	296959	45,000.00
	3/23/2017	296963	4,000.00
	3/23/2017	296967	12,000.00
	3/23/2017	296968	15,000.00
	3/23/2017	296969	25,600.00
	3/28/2017	296971	72,000.00
	3/29/2017	296978	40,000.00
	3/29/2017	296979	30,000.00
	3/29/2017	296980	20,000.00
	3/29/2017	296981	22,500.00
	3/29/2017	296982	17,500.00
	3/29/2017	296983	17,500.00
	3/29/2017	296984	40,000.00
	3/29/2017	296985	71,784.00
	3/31/2017	296988	150,000.00
	3/31/2017	296989	30,000.00
	3/31/2017	296990	15,000.00
	3/31/2017	296991	5,335.00
	3/31/2017	296992	192,308.00
	3/31/2017	296993	7,905.00
	3/31/2017	296994	82,320.00
	3/31/2017	296995	1,680.00
	3/31/2017	296996	13,000.00
	3/31/2017	296997	84,615.00
	3/31/2017	296998	3,385.00
	3/31/2017	296999	107,738.00
	3/31/2017	297000	42,308.00
	3/31/2017	297001	1,692.00
	3/31/2017	297002	441,346.00
	3/31/2017	297003	17,654.00
	3/31/2017	297004	182,000.00
	3/31/2017	297005	22,750.00
	3/31/2017	297006	384,615.00

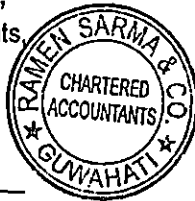
to be continued.....



3/31/2017	297007	15,385.00
3/31/2017	297008	209,591.00
3/31/2017	297009	26,199.00
3/31/2017	297010	57,212.00
3/31/2017	297011	2,288.00
3/31/2017	297012	400,000.00
3/31/2017	297013	209,916.00
3/31/2017	297014	4,284.00
3/31/2017	297015	400,000.00
3/31/2017	297016	34,300.00
3/31/2017	297017	700.00
3/31/2017	297018	200,000.00
3/31/2017	297019	44,833.00
3/31/2017	297020	1,793.00
3/31/2017	297021	250,000.00
3/31/2017	297022	150,000.00
3/31/2017	297023	300,000.00
3/31/2017	297024	100,000.00
3/31/2017	297025	100,000.00
3/31/2017	297026	350,000.00
3/31/2017	297027	250,000.00
3/31/2017	297028	300,000.00
3/31/2017	297029	100,000.00
3/31/2017	297030	500,000.00
3/31/2017	297031	500,000.00
3/31/2017	297032	500,000.00
3/31/2017	297033	300,000.00
3/31/2017	297034	98,000.00
3/31/2017	297035	1,415.00
3/31/2017	297036	29,770.00
3/31/2017	297037	12,646.00
3/31/2017	297038	15,000.00
3/31/2017	297039	200,000.00
3/31/2017	297040	100,000.00
3/31/2017	297041	179,500.00
3/31/2017	297042	2,500.00
3/31/2017	297043	280,107.00
3/31/2017	297044	25,034.00
Balance as per Pass Book (Cr.)		8,994,642.00
		9,138,980.00

per our report of even date annexed,

Ramen Sarma & Co.
Chartered Accountants
(FRN : 324110E)



Ramen Ch Dev Sarma
M. No-059607
C&AG Empanelment No. SPA 261
Contact No: (0361) 2464773
Dated : 11th Dec, 2017
Place : Guwahati- 3.

Secretary, Education
Govt. of Arunachal Pradesh

State Project Director
SSA, Rajya Mission, Itanagar
Govt. of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh



LETTER TO THE MANAGEMENT

To,
The Commissioner Education,
Sarva Shiksha Abhiyan,
SSA Rajya Mission
Itanagar, Arunachal Pradesh

Dear Sir,

Sub: Observations and Recommendations relating to the audit of SSA and KGBV Accounts for the financial year 2016-17

We bring to your notice the following deficiencies and observations made while carrying out the audit of the SSA and KGBV accounts of SSA Rajya Mission, Itanagar, Govt. of Arunachal Pradesh, that requires your kind attention:

1. Internal Audit:

- a) The office of SSA Rajya Mission and the District Mission Offices are also under coverage of Internal Audit. However no Internal Audit Report is made available to audit for reference. The statutory audit is conducted on test basis after the financial year ending, whereas the internal audit is carried out during the course of the year to enable the department to carry out its activities properly. Hence a timely preparation of quarterly/half yearly Income & Expenditure accounts, Receipts & Payments account with BRS will eliminate the errors in final preparation of accounts.
- b) The internal control/check system while carrying out the financial transactions is missing. We suggest introducing a proper system for preparation of vouchers, verification and an authorization for making payment.

2. Expenses incurred by State Project Office out of District Budget:

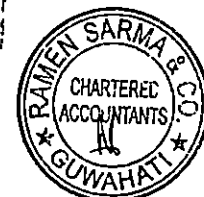
The State Project office shall intimate the utilization of funds under District budget well in advance and bills/vouchers for such procurement shall be forwarded to the districts to pass the necessary journal entries in the books of account. The same had not been carried out during the year under our audit.

3. Procurement Policy:

Procurement was carried out as per the administrative approval of the Deputy Commissioner cum District Project Director generally. We suggest following the procurement guidelines issued by the MHRD, Government of India to have effective control over procurement of goods & services. Procurement in some cases was carried out through limited tendering/notice inviting quotations also. But in no case, procurement involving Rs. 20 lakh and above was done through national level tendering as required as per guideline of MHRD. Codal formalities for the procurement of Uniforms were not complied with.

4. Legal Obligations:

The district mission offices should be advised to carry out the income tax deduction at source and Cess charges under minor minerals for civil works construction. VAT was also not deducted from eligible payments by some district offices.





Further, some districts used to deduct but the same was not deposited to Govt. accounts within the prescribed time. Timely deposit is essential otherwise consequences for late deposit may be faced by defaulting authorities.

Further after implementation of GST since 1st July, 2017, the Rajya Mission should suggest the district authorities for their registration/enrolment under the GST Act for its compliances.

5. Maintenance of Books of Accounts:

At district level the cash book should be maintained properly by entering transactions on a daily basis. District authorities should be suggested to mention sub-head of account (under each intervention) for each expenditure and put detailed break-up and narration also.

6. Register of Outstanding audit Objections:

a) The SSA Rajya Mission office shall ask the district offices to maintain the outstanding audit objection register by marking a copy to the SSA Rajya Mission Office, so as to reduce the non compliance, since the same mistakes/errors occurs every year.

b) The State office shall take steps to rectify the audit objections of districts, so that an improvement takes place in the subsequent years.

7. Register of Assets:

a) The fixed assets register shall be updated regularly to have control over the assets created out of SSA funds. Many District Mission offices do not maintain Fixed Assets Register as per the format prescribed by the MHRD.

b) The vehicles and other assets as may be insured against accident, fire and floods as per the approval proper authorities.

8. Adjustment of Advance:

a) The SSA Rajya Mission has the practice of paying advance to its Officers and coordinators for the purpose of execution of different programme activities. While submitting the documents for advance of advance, we have observed a habit of delaying on the part of Officers. Hence the adjustment of advance remains till the date of audit and it is booked as expenditure after the financial year ending.

b) We advise that an officer shall not be allowed to draw an advance while another advance is pending adjustment against the said officer.

c) The cheque issued for procurement or advance etc but have become time barred may be cancelled and credited back in bank account.

9. Accounting Policy and Maintenance of Books of Accounts:

a) The accounting policy should be adopted in accordance with the MHRD guidelines.

b) The closing entries in the books of accounts shall be passed on or before 30th June of the following financial year ending.

c) The timely transfer of funds to districts will help the concerned authorities to carry out the programme efficiently and within the financial year itself.

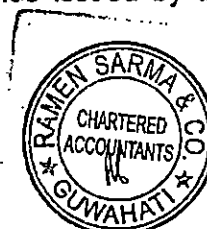
d) The advance outstanding against capital head should be closed by carrying out necessary infrastructure as required.

e) The fund sanction and approval for expenditure shall be as per the budgeted intervention without clubbing it together.

f) The district project office shall be advised to pay by account payee cheque as much as possible.

g) The maintenance of establishment Register is required to have control over the payments made to the teachers and other staffs.

h) The financial approval files will have to go through finance wing of the state/District offices for proper application of funds as per financial monitoring guidelines issued by the MHRD Govt. of





India. But sometimes the files are directly approved and hence the lacuna exists in the case districts SSA.

- i) The financial approval files are changed every year by the State and Districts and it is advised to continue in the same file and indexing it as Volume-I and Volume-II etc.
- ii) The staff appointment shall be rationalized and if excess staff is found re-locate them or dispense the services as per the terms of contract.

10. Audit of VEC/SMC Accounts:

- a) The district mission offices except a very few could not arrange the BRC/CRC SMC/VEC accounts for audits who are in receipts of money Rs. 1,00,000 and above. We advise the SSA Rajya Mission office to instruct them to get the books of accounts audited as per guidelines of MHRD including Residential Schools too.
- b) VEC / SMC shall be instructed to maintain proper accounting and keep relevant records in support of the expenditure incurred.

11. KGBV Accounts:

- a) The SSA Rajya Mission and the District Mission office did not have any records relating to physical verification and monitoring of KGBV run by the NGOs. It is advised that either the district office or the state office coordinator shall visit at least once a year and a report shall be submitted about the functioning of the schools.
- b) The NGO's running the school shall not keep any loan fund at the end of the financial year. The over booking of expenditure should be stopped, Since the Balance Sheets does not reflect the true nature of funding and assets capitalized under SSA.
- c) The qualification of the staffs shall be verified by the State Project Mission office and their records shall be forwarded to the concerned districts DDSE for monitoring.
- d) The DDSE visit to the KGBV for monitoring will ensure for proper functioning. And the suitable report to DC will help in meeting the Lacuna.
- e) We suggest maintaining the audit objection register recording the replies for the compliance by the society in the prescribed format.

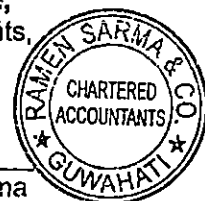
We would be glad to provide any further clarifications or assistance in relation to the above noted deficiencies.

Thanking You,

Yours truly,

For, **Ramen Sarma & Co.**,
Chartered Accountants,
(FRN: 324110E)

Ramen Ch. Dev Sarma
Proprietor
M.No-059607



Dated: Guwahati, the 11th December, 2017

**INDEPENDENT AUDITOR'S REPORT**

To
The State Project Director,
SSA Rajya Mission,
Itanagar, Papumpare District
Arunachal Pradesh-791111

Report on the Financial Statements

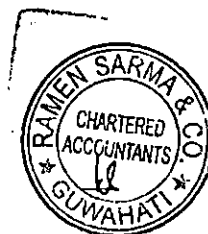
1. We have audited the accompanying Balance Sheet of **KASTURBA GANDHI BALIKA VIDYALAYA [KGBV]**, a programme under STATE PROJECT DIRECTOR, SSA RAJYA MISSION, DEPARTMENT OF EDUCATION, ITANAGAR ARUNACHAL PRADESH as at 31st March 2017 and also Receipts & Payments Account and Income & Expenditure Account for the year then ended annexed thereto and a summary of the Significant Accounting Policies and other Explanatory Information.

Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements to give a true and fair view of the financial position, financial performance and cash flows of the programme in accordance with the accounting principles generally accepted in India, including the accounting standards specified under the applicable status. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of the society 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 controls, 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.

Auditors' Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.
4. We conducted our audit in accordance with the standards on auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements 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.
5. An audit involves performing procedures to obtain evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditors' judgments, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control relevant to the Society'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 Society has in place an adequate internal financial controls system over 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 management, as well as evaluating the overall presentation of the financial statements.
6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit Opinion on the financial statements.



Opinion

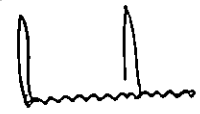
7. We have attached an Annexure 'A' herewith stating our observations on the financial statement of the State and District Units of SSA Rajya Mission Itanagar, Arunachal Pradesh for the year ending 31st March 2017.
8. In our opinion, and to the best of our information and according to the explanations given to us, the said financial statements, read together with the Annexure 'A' attached to the Report, Notes on Accounts & Observation thereon gives the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
- a) In the case of Balance Sheet, of the state of affairs of the State Mission Office/Society, as 31st March 2017;
- b) In the case of Income and Expenditure Account of the Surplus of the State Project office/Society, for the period ended on that date and;
- c) In the case of Receipts and Payments Account of the financial transactions of the State Project Mission office/Society for the year ended on that date.

Report on Other Legal and Regulatory Requirements

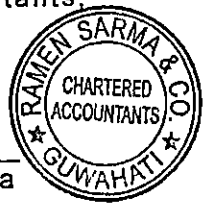
9. Subject to Annexure 'A' , Notes on Accounts & Observations annexed herewith, we report that:
- i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of books.
- iii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account, dealt with by this Reports are agreement with the books of account.
- iv) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account comply with the Accounting Standards applicable to non corporate entities issued by the Institute of Chartered Accountant of India.

Dated: 11-12-2017
Place: Guwahati

For, Ramen Sarma & Co;
Chartered Accountants,
(FRN: 324110E)



Ramen Ch. Dev Sarma
Proprietor
Mem.No-059607



STATE PROJECT DIRECTOR

SARVA SHIKSHA ABHIYAN (SSA) RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH

Notes & Observations annexed to and forming part of our Audit Report on KGBV Account for the year ending on 31st March, 2017

The Annual Financial Statements for the year attached hereto is a consolidated one and it covers the KGBV Account of the SSA Rajya Mission, Itanagar as well as the accounts of all the NGOs/ KGBVs in the entire state. The audit of the NGOs/ KGBV in each of the districts has been done by other district auditors appointed by the SSA Rajya Mission. Our audit report on consolidated accounts in the hands of Rajya Mission is based on the audit reports from individual independent auditors.

Reconciliation of Bank Accounts:

The Bank balance of the Rajya Mission Account as at 31-03-2017 as per cash book has been reconciled with the balance as per banks record (Pass book/ statement) as on that date and annexed to this audited statements of account of the year.

Adjustment for the difference in Opening Bank Balance as at 01/04/2016:

The opening bank balance of the Rajya Mission Account as at 01/04/2016 as per its cash book is not tallying with its closing balance as per the ASA for 2015-16. The cash book shows Rs.51, 576/- as its bank balance as at 01/04/2016. But the ASA of 2015-16 shows the balance (closing balance) as Rs 7,524/- only.

The difference of Rs. 44,052/- (Rs. Forty Four Thousand Fifty Two) has been adjusted by way of a credit to "Other Receipts Account" during current year.

Audited Statements of Account (consolidated) for the year have been prepared on cash basis under historical cost convention. Accounting policies not specifically referred to otherwise are consistent and in consonance with the generally accepted accounting principles under double entry system of accounting.

However, the ASA/financial statements of two numbers of KGBVs have been prepared after providing the liability for its audit fees @ Rs. 8,260 for the year 2016-17. Otherwise the consolidated financial statements for the year have been prepared on cash basis of accounting only.

Following are the common observations which the district auditors (for the NGOs/KGBV in districts) and the auditor of the SSA Rajya Mission office observed:

Fund Flow:

- The detailed fund flow is given under grants in aid receipt sanction letters and the dates of transfer attached.
- The KGBVs and the SSA Rajya Mission do not receive the whole funds (Grants) as per AWP&B approved before the end of the financial year however; the same is accounted for as if it had been received before 31st of March of the year under audit. This practice has been continuing consistently.



Accounting Policy/Revenue reorganization/Preparation of Annual Financial Statements for the year:

a. Accounting Policy:

The GOI as a practice approves yearly budgets for each specific interventions/divisions of the SSA. The audited statements of account indicated that the GIA related to the budgets approved are not received in full and are also received at irregular intervals. Owing to this non receipt of approved funds and for the irregularity in the timings of the receipts, the period costs although incurred is recognized in the books of accounts even corresponding payments takes place in subsequent year. In view of this following issues are noted:

- i. The amount of revenue recorded in the books of accounts does not equal to the budget approved;
- ii. The expenditure incurred in one financial year is recognized in that year but its physical payments takes place in the subsequent financial year.

b. Analysis of the Accounting Standards:

As per para 6.1 (ii) of AS 12 on accounting for Government Grants, grants can be recognized only when such benefits have been earned by the society and it is reasonably certain that the ultimate collection will be made".

As per AS 1 on "Disclosure of Accounting Policies" Revenues and cost are accrued, that is recognized as they are earned or incurred (and not as money is received or paid) and recorded in the financial statement of the periods to which they relate. Further the matching concept on accounting specifies expenses are recognized in the same accounting period as the related revenues are recognized.

The Standard on Government Grants clearly states "reasonable certainty" as a condition for recognition of the revenue grant. Past patterns in the receipt of funds indicate that approved budgets were not received in full and also an irregularity in the timing of receipts of funds. Thus until such funds are received by the SSA, the grant cannot be recognized as income in the books of accounts.

Since the grant is recognized only on receipt basis, the corresponding expenditure cannot be recognized on accrual basis as it leads to deviation from the matching concept. Thus a disparity exists between the accrual concept and matching concept for the revenue reorganization owing to the non receipt of approved budgets and irregularity in the timings of receipt of funds and hence cash basis of accounting is presently followed.

3. Maintenance of Books of Accounts by KGBVs:

a. Maintenance of books of account at the KGBVs in some cases was not up to the mark and requires improvement. Further following KGBV could not produce cash book and vouchers to their auditors.

- i. KGBV of Sagalee (run by Arunachal Farmers Development Society) of Papum Pare District.
- ii. KGBV of Seren, (run by Life Safety Front) of East Siang District.

The ASA of those KGBVs were based on individual expenditure statement submitted by the authority concern.

b. Fixed Assets Register is not being maintained as per the prescribed format.

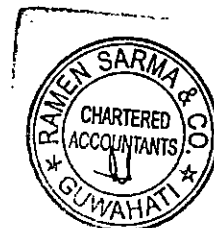
c. Register for consumable items are also not properly maintained.

d. Some KGBV are preparing their books of accounts only after the end of the year. Bill vouchers submitted to audit are of repetitive nature.

4. Internal Control & Physical verification:

a. KGBVs are not under any internal audit system.

b. The internal control system should be in place for adequate financial & physical management of the program.





- c. Evidence for periodical physical verification of Fixed Assets & other stores were not made available to audit.
- d. Audit objection register should be maintained and SSA Rajy Mission should monitor all activities.
- e. Establishment Register not maintained by the NGOs. Records should be maintained as it is functioning under the special programme for Girls Education.
- f. Funds to NGOs/KGBVs may be transferred through the District Project Office in order to have an effective control and monitoring by the DDSE and the DC of the concerned district.
- g. None of the KGBV/NGOs could make available any monitoring report from any district level authorities.

5. Transfer of fund from Bank Account of KGBV to its Society's Account:

In few cases the auditors observed a practice of transferring the KGBV's fund to its Society's (the society running the KGBV concern) bank account. In other words fund received by the KGBV was transferred to its Society's bank account and the society used to make the payments directly. For this practice some inconsistencies existed in between vouchers made available to audit and payments booked in its cash book and records of payments shown by the bank pass book. KGBV Mariyang of Upper Siang District (run by Magnanimous Endeavors Group) followed this practice. We advise to discontinue this practice and as one to one relation cannot be established among receipts and expenses incurred (as per vouchers) and payments booked in the cash book.

6. Procurement Policy:

Procurement of goods has been made by the schools authorities at their own discretion generally. Generally no quotation/limited tendering is called for procurement.

7. Payment Practice:

Most of the transactions at the KGBV level were made in cash or by bearer cheque only. This practice should be stopped to avoid possible misappropriation & malpractice and to comply with the Money Laundering Act.

The authorities are of the opinion that schools are situated in very remote and hilly areas and only for this reason they are unable to follow the guidelines for purchases, again in rural remote areas no banking facility is also available for which payments by some KGBV are making in cash.

8. Old Unutilized Balance of some KGBVs:

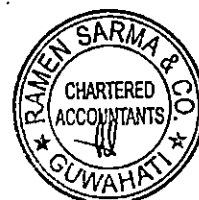
The year end unspent balance of KGBV Account (consolidated) in the hands of SSA Rajya Mission as at 31-03-2017 includes the unspent balance of following two KGBVs whose balances are lying as such since a couple of years back.

	Name of KGBV	Unutilized Balance
1	KGBV ran by Arunachal Grace of Green Society of East Kameng Dist.	18,47,218
2	KGBV ran by Yuva Bikash Niketan of West Siang Dist.	22,19,535

The accounts of above KGBVs are further not covered by audit of the year and their opening balances are coming as closing balances at the year end too.

9. Spill Over (for Civil Works):

Balance of Spill Over in respect of following KGBVs is lying unadjusted since a couple of years back. Appropriate steps should be taken by the KGBV concern for its adjustment. The KGBV and the corresponding Spill Over balance are as follows:



	Name of KGBV	Spill Over Balance
1	Arunachal Orphan Care Society (Pangchao)	4,75,000/-
2	Tani Koo Welfare Society	12,75,000/-
3	Abu Talang	12,75,000/-
4	Gyamar Art	12,75,000/-
5	Taru Memorial	12,75,000/-
6	Tarhuk Samaj	12,75,000/-

10. Fixed Assets:

Fixed Assets are stated at historical cost. In consonance of financial guidelines, no depreciation is charged on fixed assets. However, fixed assets are not under insurance coverage. Physical verification of fixed Assets is also not taking place at regular intervals. We advise to maintain the same as per the prescribed format of the ministry of MHRD.

11. Payments for Expenses related to the year 2015-16:

During current year all the KGBVs in the state received fund from SSA Rajya Mission for making payments related to some committed liabilities pertaining to the financial year 2015-16. The committed liabilities were related to two months' (February & March, 2016) payments only for "Maintenance of Girl's Students", "Stipend to Girl's Students" and "Salary" interventions only. Corresponding payments out of fund so received for the year 2015-16 were however booked to the related interventions of the year 2016-17 on payment basis. For this reason current year's expenditure under above interventions are overstated by the same amounts so utilized by NGOs/ KGBVs.

12. Programme Implementation:

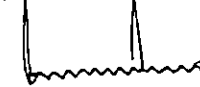
Year end releases of fund are being received by the KGBVs/NGOs subsequent to the end of the financial year. This practice has been continuing year after year. However, such receipts and its corresponding expenses are taken as if those relates to the year of release. In fact expenses are paid in the year subsequent to the year of audit. However, such expenses are based on book entries only.

13. Taxes & other Statutory Dues:

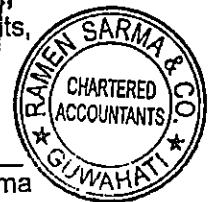
No records were produced by the NGOs/KGBVs for VAT, CESS deduction under relevant Acts. VAT as a practice was not deducted at source by the management from bills where VAT has been charged.

Dated: 11-12-2017
Place: Guwahati

For, **Ramen Sarma & Co.**,
Chartered Accountants,
(FRN: 324110E)



Ramen Ch. Dev Sarma
Proprietor
Membership No-059607



STATE PROJECT DIRECTOR

SARVA SHIKSHA ABHIYAN RAJYA MISSION: ITANAGAR, ARUNACHAL PRADESH

KASTURBA GANDHI BALIKA VIDYALAYA (KGBV) ACCOUNT

MANAGEMENT'S SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR 2016-17

1. The financial statements have been prepared under the historical cost convention; accounting policies are not specifically referred to otherwise consistent and in consonance with generally accepted accounting principles under double entry system of accounting.
2. Unless otherwise stated here under, the financial accounts are drawn up on cash basis of accounting including Grants in Aid. This method is consistently been followed.
3. The materials purchased are treated as expenditure in full in the year of purchase and the purchase transaction becomes complete only with the receipts of the materials and making of the payments.
4. Assets acquired under the project are valued at historical cost including all direct costs (purchase price, transportation expenses, installation charges and other expenses incurred for bringing the fixed assets in working condition), incurred prior to its first use, in consonance of financial guidelines, no depreciation is charged on fixed assets.
5. Generally no funds are kept in the fixed deposits, Interest earned on the funds kept in the Saving Bank Account maintained by the Society is accounted as receipt and treated like Grant in Aid, to be utilized for the purpose as per the same norms/guidelines.

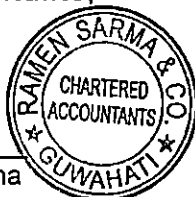
State Project Director,
SSA Rajya Mission, Itanagar,
Govt. of Arunachal Pradesh

Secretary, Education,
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
For, Ramen Sarma & Co;
Chartered Accountants,
(FRN: 324110E)



Ramen Ch. Dev Sarma
Proprietor
Mem.No-059607



Dated: 11-12-2017
Place: Guwahati -3

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: KASTURBA GANDHI BALIKA VIDYALAYS
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2017

CAPITAL FUND & LIABILITIES		CURRENT YEAR (Rs)	PREV YEAR (Rs)
A) CAPITAL FUND:			
Balance as on 01.04.2016	361,080,494.62		366,327,427.95
Add: Balance as per last A/c (Aneex-1)	6,534,979.00		6,534,979.00
	367,615,473.62		372,862,406.95
Add: Excess of Income over expenditure for the year	1,009,485.54	368,624,959.16	(5,246,933.33)
			367,615,473.62
B) LOANS:			
Loan from SSA/Chairmen/ Others (Dist. Level)		1,894,500.00	1,902,000.00
C) CURRENT LIABILITIES:			
Sundry Creditor		4,061,885.00	4,061,885.00
Audit Fees Payable		16,520.00	-
Total:		374,597,864.16	373,579,358.62
ASSETS			
A) FIXED ASSETS:			
Balance as per last a/c (Annex-1)	4,613,850.00		4,613,850.00
As per Balance Sheet Schedule	352,110,886.00	356,724,736.00	351,997,486.00
			356,611,336.00
B) CURRENT ASSETS, LOANS & ADVANCES:			
a) Advance Receivable		150,000.00	150,000.00
b) Advance to SSA/Chairmen/ Others		1,044,049.00	820,849.00
c) Spill Over Advances		6,850,000.00	6,850,000.00
d) Advance lying with DDSE / SPO		-	30,000.00
e) Deposits		29,100.00	29,100.00
f) Closing Balance:			
i. Cash & Bank (Op. Bal., As per Annexure-I)		1,921,129.29	1,921,129.29
ii. Cash in Hand		115,316.85	627,595.18
iii. Cash at Bank		4,002,575.31	2,778,391.44
iv. Cheque in Hand/ Transit (KGBV/NGO)		3,760,958.00	3,760,958.00
v. Adjustment A/c(effect of rounding off)		(0.29)	(0.29)
Total:		374,597,864.16	373,579,358.62

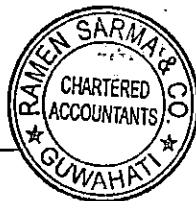
Note: For District/ NGO/ KGBV wise details reference may be made to "Schedule -BS" attached.

As per our report of even date annexed,

For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN: 324116E)

Ramen Ch. Dev Sarma
Proprietor:
M.No-059607

Dated: 11-12-2017
Place : Guwahati



Secretary (Education)
Govt of Arunachal Pradesh
Itanagar

State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: KASTURBA GANDHI BALIKA VIDYALAYS

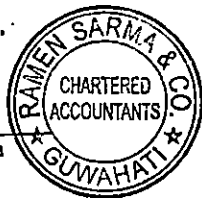
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2017.

EXPENDITURE		CURRENT YEAR (Rs)	PREV. YEAR (Rs)	INCOME		CURRENT YEAR (Rs)	PREV. YEAR (Rs)
To Expenditure for the year:				By Grant in Aids :			
Expenses for the year	241,957,187.71		179,571,721.00	(a) Govt. of India	239,824,200.00		151,362,000.00
				(b) Doner Ministry	-	239,824,200.00	
Less: Non Recurring Expenses made from				(c) State Govt.	-		
Recurring Grant during the year	113,400.00	241,843,788	852,899.17	By Amount Transferred from DDSE		497,046.25	
			178,718,821.83	against Uniform Grant			
To Excess of Income over Expenditure				By Bank Interest	664,540.00		557,304.00
carried over to the Balance Sheet		1,009,485.54	(5,246,933.33)	By Other Receipts	328,402.00		326,549.00
				By Local Donation/ Contributions	1,539,085.00		21,227,035.50
TOTAL		242,853,273.25	173,471,888.50	TOTAL		242,853,273.25	173,471,888.50

Note: For District/ NGO/ KGBV wise details reference may be made to "Schedule - IE" attached.

As per our report of even date annexed,
 For, Ramen Sarma & Co.,
 Chartered Accountants,
 (FRN: 324110E)

Ramen Ch. Dev Sarma
 Proprietor:
 M.No-059607
 Dated: 11-12-2017
 Place : Guwahati




 State Project Director
 SSA, Rajya Mission, Itanagar
 Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary (Education)
 Govt of Arunachal Pradesh
 Itanagar

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: KASTURBA GANDHI BALIKA VIDYALAYS

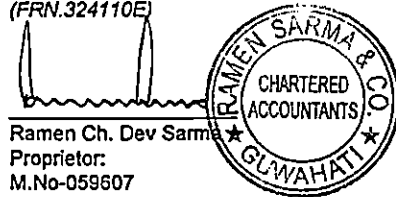
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2017.

RECEIPTS		CURRENT YEAR (RS)	PREV. YEAR (Rs)	PAYMENTS		CURRENT YEAR (RS)	PREV. YEAR (Rs)
1. Opening Balance:				1. Expenses paid during the year:			
i) Cash in Hand	627,595.18		93,676.62	i) Recurring Expenses	241,383,467.71		178,840,720.83
ii) Cash at Bank	2,778,391.44		11,798,319.33	ii) Non Recurring exp for the year	113,400.00	241,496,867.71	731,000.00
iii) Bank Balance (As per Annex-I)	3,760,958.00		1,921,129.29	2. Payments made for Uniforms		443,800.00	-
iv) Cheque in Transit	1,921,129.29	9,088,073.91	3,760,958.00	3. Release to Districts/NGO/ KGBV		240,138,000.00	158,594,800.00
2. Grant in Aids :				4. Loan Repayment to NGO/Chairman/Others		13,015,882.00	37,894,480.50
(a) Govt. of India	239,824,200.00		151,362,000.00	5. Deposits		-	25,000.00
(b) Doner Ministry	-			6. Closing Balance:			
(c) State Govt.	-	239,824,200.00		i) Cash in Hand	115,316.85		627,595.18
3. Fund recd by Districts/NGO/ KGBV		240,138,000.00	158,594,800.00	ii) Cash at Bank	4,002,575.31		2,778,391.44
4 Other Receipts		178,402.00	325,549.00	iii) Cheque in Hand/Transit	3,760,958.00		3,760,958.00
5. Loan Received :				iv) Cash & Bank Bal. (As per Annex-I)	1,921,129.29	9,799,979.45	1,921,129.29
Fron SSA/ KGBV Chairman /Others		12,935,182.00	35,535,803.50				
6. Bank Interest		664,540.00	557,304.00				
7. Local Donatlon/Contributions		1,539,085.00	21,224,535.50				
8. Advance Adjusted (State Office)		30,000.00	-				
9. Amount Transferred from DDSE against Uniform Grant		497,046.25	-				
TOTAL		504,894,529.16	385,174,075.24	TOTAL		504,894,529.16	385,174,075.24

Note: For District/ NGO/ KGBV wise details reference may be made to "Schedule - RP" attached.

As per our report of even date annexed,

For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN.324110E)



Ramen Ch. Dev Sarma
Proprietor:
M.No-059607
Dated: 11-12-2017
Place : Guwahati


State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary (Education)
Govt of Arunachal Pradesh
Itanagar

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: KASTURBA GANDHI BALIKA VIDYALAYS
Schedule annexed to and forming part of Consolidated Balance Sheet as at 31st March, 2017
(SPO and District/ NGO Wise Statement of Assets & Liabilities as at 31st March, 2017)

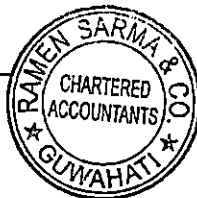
Schedule - BS:

District Name →	SPO	1. Tawang			2. East Kameng				3. West Kameng	
		Name of Society →	Tawang Youth Action for Social Welfare	Jang (Mukia) Oju Welfare Association	Lumia Youth Action for Social Welfare	DDSE- BAMENG	Sei Donyi Charitable Trust	TT Charitable Trust / Tejo	Arunachal Grace of Green Society	Arun Jyoti Seppa
Particulars ↓	State Office									
A) SOURCES :										
a. Capital Fund:										
Balance as on 01-04-2016	37,524	12,499,335	5,012,487	5,814,726	1,302,702	15,090,326	12,391,170	5,694,535	10,856,845	11,451,734
Add: Excess of Income over Exp.	61,879	(14,449)	(19,500)	(7,524)	19,317	307	5,954	-	103,588	(567)
Add/Less: Fixed Assets / Prev Yr Adjustment										
Net Capital Fund	99,403	12,484,886	4,992,987	5,807,202	1,322,019	15,090,633	12,397,124	5,694,535	10,960,433	11,451,167
b. Loan from SSA / Inter KGBV/Chairmen/ NGO/Others					1,000			750,000		
c. Audit Fees Payable (2016-17)										
d. Sundry Creditors										
Total of Source:	99,403	12,484,886	4,992,987	5,807,202	1,323,019	15,090,633	12,397,124	6,444,535	10,960,433	11,451,167
B) APPLICATION :										
a. Fixed Assets:		12,479,567	4,990,550	5,802,980	1,275,000	15,090,291	12,386,421	3,475,000	10,958,046	11,445,995
b. Current Assets, Loans & Advances:										
I) Advance Receivable:										
From SSA / Others KGBV										
From Chairmen/ NGO/Others										
Spill Over										
Security Deposit/Fixed Deposits										
II) Advance to DDSE /SPO										
III) Cash & Bank Balance:										
Cash in Hand		4,872		3,285			9,175		1,562	
Cash at Bank (1)	98,579	447	2,437	937		342	1,528	2,535	825	3,985
Cash at Bank (2)	824				48,019					1,187
Cheque in Hand / Transit								2,967,000		
Total of Application:	99,403	12,484,886	4,992,987	5,807,202	1,323,019	15,090,633	12,397,124	6,444,535	10,960,433	11,451,167

As per our report of even date annexed.,
For, Ramen Sarma & Co.,

Chartered Accountants

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Dated: 11-12-2017
Place : Guwahati



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary (Education)
Govt of Arunachal Pradesh
Itanagar

Schedule - 35:

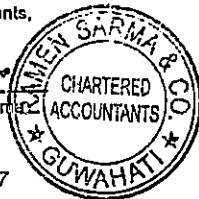
District Name	4. Lower Dibang Valley		5. Upper Subansiri					6. Papumpare	7. Lohit
	Arunachal Women & Child Welfare Society	Abra'o Memorial Multipurpose Society	Orpian Trust Society	MM Charitable Trust	Loye Foundation	Dadi Hanglo Charitable Society	Tingi Aluk Welfare Society	Arunachal Farmer's Development Society	Wakro
A) SOURCES :									
a. Capital Fund:									
Balance as on 01-04-2016	9,804,917	4,807,115	4,603,151	9,803,378	13,770,412	9,452,010	13,632,343	13,629,029	4,582,732
Add: Excess of Income over Exp.	173	101,511	(9,126)	281	4,564	(2,082)	809	10,170	2,089
Add/Less: Fixed Assets / Prev Yr Adjustment									
Net Capital Fund	9,805,090	4,908,626	4,594,025	9,803,659	13,774,976	9,449,928	13,633,152	13,639,199	4,584,821
b. Loan from SSA / Inter KGBV/Chairmen/ NGO/Others	1,500	500	-	-	-	-	-	-	-
c. Audit Fees Payable (2016-17)	-	-	8,260	-	-	8,260	-	-	-
d. Sundry Creditors	-	-	-	-	-	-	-	-	-
Total of Source:	9,806,590	4,909,126	4,602,285	9,803,659	13,774,976	9,458,188	13,633,152	13,639,199	4,584,821
B) APPLICATION :									
a. Fixed Assets:	9,799,996	4,755,292	4,599,800	9,800,000	13,767,000	9,449,997	13,626,000	13,628,000	4,578,883
b. Current Assets, Loans & Advances:									
I) Advance Receivable:									
From SSA / Others KGBV									
From Chairmen/ NGO/Others									
Spill Over									
Security Deposit/Fixed Deposits									2,000
II) Advance to CDSE /SPO	-	-	-	-	-	-	-	-	-
III) Cash & Bank Balance:									
Cash In Hand	47	-	2,415	2,000	2,500	-	-	-	-
Cash at Bank (1)	1,094	153,834	70	1,659	5,476	8,191	7,152	11,199	3,938
Cash at Bank (2)	5,453	-	-	-	-	-	-	-	-
Cheque in Hand / Transit	-	-	-	-	-	-	-	-	-
Total of Application:	9,806,590	4,909,126	4,602,285	9,803,659	13,774,976	9,458,188	13,633,152	13,639,199	4,584,821

Schedule 35 Contd...

As per our report of even date annexed.,
For, Ramen Sarma & Co.,

Chartered Accountants,

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Dated: 11-12-2017
Place : Guwahati.

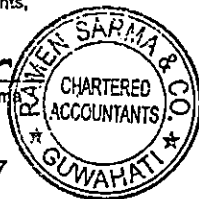


Schedule - HS:

District Name →	8. Namsal		9. Longding		10. Tirap				11. Chitradip	
	Name of Society →	Particulars ↓	Anunachal Orphan Care Society (Panigcha)	Disha (Senua Town)	DDSE Khonsa		Anunachal Orphan Care Society (Ture)	Vivekananda Kendra Arun Jyoti	Anunachal Orphan Care Society (Khagam)	RKM Mem Society (Bordumsa)
					Senua Town	Turet				
A) SOURCES :										
a. Capital Fund:										
Balance as on 01-04-2016	13,800,673	5,159,252	1,815,653	4,536,631	3,485,397	151,147	8,221,432	3,238,053	5,438,628	
Add: Excess of Income over Exp.	(225,355)	124,539	100,993	-	-	21,028	151,058	113,386	119,306	
Add/Less: Fixed Assets / Prev Yr Adjustment										
Net Capital Fund	13,575,318	5,283,791	1,916,646	4,536,631	3,485,397	172,175	8,372,490	3,351,419	5,557,934	
b. Loan from SSA / Inter KGBV/Chairmen/ NGO/Others			75,000				100,000	75,000		
c. Audit Fees Payable (2016-17)										
d. Sundry Creditors										
Total of Source:	13,575,318	5,283,791	1,991,646	4,536,631	3,485,397	172,175	8,472,490	3,426,419	5,557,934	
B) APPLICATION :										
a. Fixed Assets:	13,553,496	3,569,700	1,889,300	4,440,762	3,306,370	166,700	8,319,958	3,320,659	5,098,434	
b. Current Assets, Loans & Advances:										
I) Advance Receivable:							150,000			
From SSA / Others KGBV		800,000			7,200					
From Chairmen/ NGO/Others		475,000								
Spill Over										
Security Deposit/Fixed Deposits										
II) Advance to DDSE /SPO										
III) Cash & Bank Balance:										
Cash in Hand	13,625	18,528	82	-	-	5,123	1,009	-	-	
Cash at Bank (1)	1,741	420,563	102,264	95,869	171,827	352	1,523	105,760	459,500	
Cash at Bank (2)	6,456									
Cheque in Hand / Transit										
Total of Application:	13,575,318	5,283,791	1,991,646	4,536,631	3,485,397	172,175	8,472,490	3,426,419	5,557,934	

As per our report of even date annexed.,
For, Ramen Sarma & Co.,
Chartered Accountants,

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Dated: 11-12-2017
Place : Guwahati



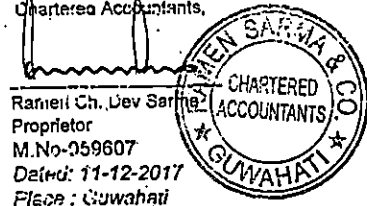
Schedule - C

District Name	Changlang		Upper Siang			Slang	11. East Siang			
	RKM Mem Society Longlung	RKM Mem Society Changlang	Doying Bote Society (Tuting)	Mariang	Tuting	APSVS	APSVS	DDSE	Lifeline Safety Frmt	Tani Koo Welfare Society
A) SOURCES :										
a. Capital Fund:										
Balance as on 01-04-2016	5,776,354	10,248,048	9,475,113	10,490,229	81,537	4,638,838	23,382,376	18,273,660	13,559,780	4,723,978
Add: Excess of Income over Exp.	115,118	188,627	-	1,684	94	6,402	33,312	-	194	137
Add/Less: Fixed Assets / Prev Yr Adjustment	-	-	-	-	-	-	-	-	-	-
Net Capital Fund	5,891,472	10,436,675	9,475,113	10,491,913	81,631	4,645,240	23,415,688	18,273,660	13,559,974	4,724,115
b. Loan from SSA / Inter KGBV/Chairmen/ NGO/Others	-	-	681,000	-	-	-	-	-	-	-
c. Audit Fees Payable (2016-17)	-	-	-	-	-	-	-	-	-	-
d. Sundry Creditors	-	-	689,056	-	-	600,391	2,772,438	-	-	-
Total of Source:	5,891,472	10,436,675	10,845,169	10,491,913	81,631	5,245,631	26,188,126	18,273,660	13,559,974	4,724,115
B) APPLICATION :										
a. Fixed Assets:	5,428,930	9,852,910	9,469,996	10,482,975	75,000	5,235,710	26,122,727	18,271,803	13,553,500	3,444,900
b. Current Assets, Loans & Advances:										
i) Advance Receivable:										
From SSA / Others KGBV	-	-	-	-	-	-	-	-	-	-
From Chairmen/ NGO/Others	13,649	-	-	-	-	-	-	-	-	1,275,000
Spill Over	-	-	-	-	-	-	-	-	-	-
Security Deposit/ Fixed Deposits	25,000	2,100	-	-	-	-	-	-	-	-
ii) Advance to DCSE /SPO	-	-	-	-	-	-	-	-	-	-
iii) Cash & Bank Balance:										
Cash In Hand	-	-	-	-	5,000	4,332	24,063	-	-	310
Cash at Bank (1)	423,893	581,665	581,215	1,927	1,631	5,589	41,336	1,857	6,474	3,905
Cash at Bank (2)	-	-	-	7,011	-	-	-	-	-	-
Cheque in Hand / Transit	-	-	793,956	-	-	-	-	-	-	-
Total of Application:	5,891,472.40	10,436,675	10,845,169	10,491,913	81,631	5,245,631	26,188,126	18,273,660	13,559,974	4,724,115

As per our report of even date annexed.

For, Ramen Sarma & Co.,

Chartered Accountants,

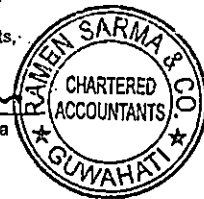


Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Date: 11-12-2017
Place: Guwahati

Schedule - BS:


District Name	Kra Dadi		12. Kurung Kumey			13. Lower Subansiri	14. West Slang	15. Anjaw	Grand Total
	Huto Welfare	Abu Talang	Gyamar Art	Taru Memorial	Tarhuk Samaj	All Pei Welfare Association	Onge Welfare	DDSE Hawal	
A) SOURCES :									
a. Capital Fund:									
Balance as on 01-04-2016	4,320,492	8,517,919	8,495,711	4,662,408	4,601,959	9,457,258	2,628,512.00	7,662,986	361,080,494.62
Add: Excess of Income over Exp.	(7,266.00)	2,776	(394)	11,126	(438)	98,763	5,185	(108,164)	1,009,485.54
Add/Less: Fixed Assets / Prev Yr Adjustment	-	-	-	-	-	-	-	-	-
Net Capital Fund	4,313,226	8,520,695	8,495,317	4,673,534	4,601,521	9,556,021	2,633,697	7,554,822	362,089,980.16
b. Loan from SSA / Inter KGBV/Chairmen/ NGO/Others	-	-	-	-	-	-	-	210,500.0	1,894,500.00
c. Audit Fees Payable (2016-17)	-	-	-	-	-	-	-	-	16,520.00
d. Sundry Creditors	-	-	-	-	-	-	-	-	4,061,885.00
Total of Source:	4,313,226	8,520,695	8,495,317	4,673,534	4,601,521	9,556,021	2,633,697	7,765,322	368,062,885.16
B) APPLICATION :									
a. Fixed Assets:	4,307,217	7,228,400	7,213,495	3,336,900	3,324,900	9,450,000	2,625,000	7,112,326	352,110,886.00
b. Current Assc's, Loans & Advances:									
I) Advance Receivable:									
From SSA / Others KGBV									150,000.00
From Chairmen/ NGO/Others								223,200.0	1,044,049.00
Spill Over		1,275,000	1,275,000	1,275,000	1,275,000				6,850,000.00
Security Deposit/Fixed Deposits									29,100.00
II) Advance to DDSE /SPO									
III) Cash & Bank Balance:									
Cash In Hand	4.85	9,809	230	1,000	56	-	6,289	-	115,316.85
Cash at Bank (1)	6,004	7,486	6,592	49,508	1,565	106,021	2,408	429,796	3,922,489.21
Cash at Bank (2)				11,126					80,076.10
Cheque in Hand / Transit									3,760,958.00
Total of Application:	4,313,226	8,520,695	8,495,317	4,673,534	4,601,521	9,556,021	2,633,697	7,765,322	368,062,885.16

As per our report of even date annexed.,

For, Ramen Sarma & Co.,
Chartered Accountants.Ramen Ch. Dev Sanna
Proprietor
M.No-059607
Dated: 11-12-2017
Place : Guwahati


State Project Director
SSA, Raja Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Raja Mission, Itanagar
Arunachal Pradesh



Commissioner (Education)
Govt of Arunachal Pradesh
Itanagar

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: KASTURBA GANDHI BALIKA VIDYALAYS

Schedule annexed to and forming part of Consolidated Income & Expenditure Account for the year ended 31st March, 2017
(SPO and District/ NGO Wise Income & Expenditure Statement for the year 2016-17)

Schedule - IE:

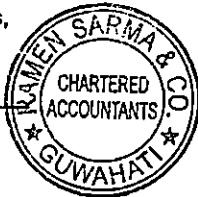
District Name	SPO	1. Tawang			2. East Kameng					3. West Kameng
Name of Society	State Office	Tawang Youth Action for Social Welfare	Jang (Mukta) Oju Welfare Association	Lumia Youth Action for Social Welfare	DDSE-BAMENG	Sei Donyi Charitable Trust	TT Charitable Trust / Tejo	Arunachal Grace of Green Society	Arun Jyoti Seppa	Mon Multipurpose Society Salari
Particulars										
A) INCOME:										
a. Grant In Aid Received from: GOI, State, Donner Ministry	239,824,200	-								
b. Fund received from SPO by Districts/NGOs/KGBVs	-	5,912,200	4,510,000	4,088,800	4,510,000	5,685,000	6,205,000	-	4,976,200	6,310,000
c. Received from DDSE	-	-	-	-	-	-	76,794	-	55,800	-
d. Other Receipts	44,052	669	-	-	-	-	-	-	-	-
e. Bank Interest	344,784	4,283	7,383	6,276	6,414	688	9,040	-	24,722	3,433
f. Local Contribution NGO/Others	-	-	-	-	-	-	300,000	-	-	-
g. Old Loan Written off										
Total Income:	240,213,036	5,917,152	4,517,383	4,095,076	4,516,414	5,685,688	6,590,834	-	5,056,722	6,313,433
B) EXPENDITURE:										
a. Release to District/ NGO/KGBV	240,138,000	-								
b. Expenditure for the year	13,157	5,931,601	4,536,883	4,102,600	4,497,097	5,685,381	6,584,880	-	4,932,334	6,314,000
Less: Capital Expenditure from Recurring Grant	-	-	-	-	-	-	-	-	35,000	-
Balance: Revenue Exps for the year:	240,151,157	5,931,601	4,536,883	4,102,600	4,497,097	5,685,381	6,584,880	-	4,897,334	6,314,000
c. Payments made for Uniform	-	-	-	-	-	-	-	-	55,800	-
d. Excess of Income for the Year Carried over to Balance Sheet	61,879	(14,449)	(19,500)	(7,524)	19,317	307	5,954	-	103,588	(567)
Total Expenditure:	240,213,036	5,917,152	4,517,383	4,095,076	4,516,414	5,685,688	6,590,834	-	5,056,722	6,313,433

Schedule IE Contd..

As per our report of even date annexed.,
For, Ramen Sarma & Co.,

Chartered Accountants,

Ramen Ch. Dev Sama
Proprietor
M. No. 059607
Dated: 11-12-2017
Place : Guwahati



State Project Director
SSA Raja Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Raja Mission, Itanagar
Arunachal Pradesh

Secretary (Education)
Govt of Arunachal Pradesh
Itanagar

Schedule annexed

Schedule - IE:

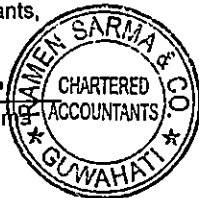
District Name	4. Lower Dibang Valley		5. Upper Subansiri					6. Papumpare	7. Lohit
Name of Society	Arunachal Women & Child Welfare Society	Abralo Memorial Multipurpose Society	Orphan Trust Society	MM Charitable Trust	Loye Foundation	Dadi Hangio Charitable Society	Tingi Aluk Welfare Society	Arunachal Farmer's Development Society	Wakro
Particulars	All								
A) INCOME:									
a. Grant In Aid Received from: GOI, State, Donor Ministry									
b. Fund received from SPO by Districts/NGOs/KGBVs	4,308,000	4,510,000	5,685,000	4,510,000	6,310,000	5,685,000	5,704,000	6,310,000	4,510,000
c. Received from DDSE	-	-	-	-	-	-	48,000	-	-
d. Other Receipts	-	93,000	-	-	-	-	-	-	10,400
e. Bank Interest	1,188	8,487	289	691	2,469	216	962	2,744	14,319
f. Local Contribution NGO/Others	-	-	-	-	-	990	-	-	-
g. Old Loan Written off	-	-	-	-	-	-	-	-	-
Total Income:	4,309,188	4,611,487	5,685,289	4,510,691	6,312,469	5,686,206	5,752,962	6,312,744	4,534,719
B) EXPENDITURE:									
a. Release to District/NGO/KGBV									
b. Expenditure for the year	4,309,015	4,509,976	5,694,415	4,510,410	6,307,905	5,688,288	5,704,153	6,302,574	4,510,230
Less: Capital Expenditure from Recurring Grant Balance: Revenue Exps for the year:	4,309,015	4,509,976	5,694,415	4,510,410	6,307,905	5,688,288	5,704,153	6,302,574	4,510,230
c. Payments made for Uniform	-	-	-	-	-	-	48,000	-	22,400
d. Excess of Income for the Year Carried over to Balance Sheet	173	101,511	(9,126)	281	4,564	(2,082)	809	10,170	2,089
Total Expenditure:	4,309,188	4,611,487	5,685,289	4,510,691	6,312,469	5,686,206	5,752,962	6,312,744	4,534,719

Schedule IE Contd..

As per our report of even date annexed.,
For, Ramen Sarma & Co.,

Chartered Accountants,

Ramen Ch. Dev Sarma
Proprietor
M. No. 059607
Dated: 11-12-2017
Place : Guwahati



Schedule annexed

Schedule - IE:

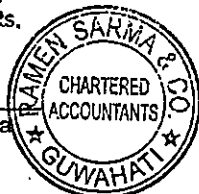
District Name	8.Namsai	9.Longding		10. Tirap				11. C	
Name of Society	All Arunachal Women & Child Welfare Society	Arunachal Orphan Care Society	Disha(Senua Town)	DDSE Khonsa		Arunachal Orphan Care Society(Ture)	Vivekananda Kendra Arun Jyoti	Arunachal Orphan Care Society Khagam	RKM Mem Society Bordumsa
Particulars				Senua Town	Turet				
A) INCOME:									
a. Grant In Aid Received from: GOI, State, Donner Ministry									
b. Fund received from SPO by Districts/NGOs/KGBVs	6,310,000	4,510,000	4,510,000	-	-	4,510,000	5,608,000	4,510,000	4,510,000
c. Received from DDSE	-	-	-	-	-	-	-	-	-
d. Other Receipts	-	-	-	-	-	-	-	-	-
e. Bank Interest	713	2,211	1,427	-	-	2,508	17,642	2,412	11,562
f. Local Contribution NGO/Others	-	104,100	635,000	-	-	-	16,535	-	150,912
g. Old Loan Written off							150,000		
Total Income:	6,310,713	4,616,311	5,146,427	-	-	4,512,508	5,792,177	4,512,412	4,672,474
B) EXPENDITURE:									
a. Release to District/ NGO/KGBV									
b. Expenditure for the year	6,536,068	4,502,772	5,045,434	-	-	4,509,480	5,641,119	4,409,046	4,555,968
Less: Capital Expenditure from Recurring Grant	-	11,000	-	-	-	18,000	-	10,000	2,800
Balance: Revenue Exps for the year:	6,536,068	4,491,772	5,045,434	-	-	4,491,480	5,641,119	4,399,046	4,553,168
c. Payments made for Uniform	-	-	-	-	-	-	-	-	-
d. Excess of Income for the Year Carried over to Balance Sheet	(225,355)	124,539	100,993	-	-	21,028	151,058	113,366	119,306
Total Expenditure:	6,310,713	4,616,311	5,146,427	-	-	4,512,508	5,792,177	4,512,412	4,672,474

Schedule IE

As per our report of even date annexed.,

For, Ramen Sarma & Co.,
Chartered Accountants.

Ramen Ch. Dev Sarma
Proprietor
M. No. 059607
Dated: 11-12-2017
Place : Guwahati



Schedule annexed

Schedule - IE:

District Name	hanglang		13. Upper Siang			14. Siang	15. East Siang		
Name of Society	RKM Mem Society Longlung	RKM Mem Society Changlang	Doying Fole Society (Tuting)	Mariang	Tuting	APSVS	APSVS	DDSE	Lifeline Safety Front
Particulars									
A) INCOME:									
a. Grant in Aid Received from: GOI, State, Donner Ministry									
b. Fund received from SPO by Districts/NGOs/KGBVs	4,429,200	6,108,000	-	3,574,000	4,085,800	9,020,000	32,132,800	-	6,310,000
c. Received from DDSE	-	-	-	-	-	-	270,000	-	-
d. Other Receipts	-	3,283	-	-	-	-	-	-	-
e. Bank Interest	9,082	7,753	-	1,793	274	12,027	37,569	-	434
f. Local Contribution N/GO/Others	148,071	180,838	-	-	-	-	-	-	-
g. Old Loan Written off									
Total Income:	4,586,353	6,299,874	-	3,575,793	4,086,074	9,032,027	32,440,369	-	6,310,434
B) EXPENDITURE:									
a. Release to District/ NGO/KGBV									
b. Expenditure for the year	4,474,035	6,145,047	-	3,574,109	4,085,980	9,025,625	32,137,057	-	6,310,240
Less: Capital Expenditure from Recurring Grant	2,800	33,800	-	-	-	-	-	-	-
Balance: Revenue Exps for the year:	4,471,235	6,111,247	-	3,574,109	4,085,980	9,025,625	32,137,057	-	6,310,240
c. Payments made for Uniform							270,000		
d. Excess of Income for the Year									
Carried over to Balance Sheet	115,118	188,627	-	1,684	94	6,402	33,312	-	194
Total Expenditure:	4,586,353	6,299,874	-	3,575,793	4,086,074	9,032,027	32,440,369	-	6,310,434

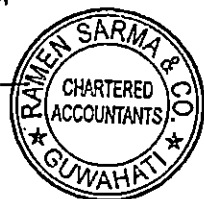
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As per our report of even date annexed,
For, Ramen Sarma & Co.,

Chartered Accountants,



Ramen Ch. Dev Sarma
Proprietor
M. No. 059607
Dated: 11-12-2017
Place : Guwahati



Schedule annexed

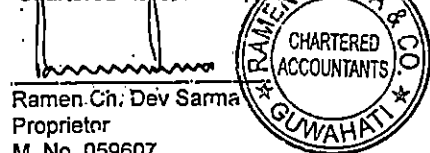
Schedule - IE:

District Name	16. Kra Daadi			17. Kurung Kumey			18. Lower Subansiri	19. West Slang	20. Anjaw	Grand Total
Name of Society	Tani Kor Welfare Society	Hutto Welfare	Abu Talang	Gyamar Art	Taru Memorial	Tarhuk Samaj	All Pei Welfare Association	Onga Welfare	DDSE Hwai	
Particulars										
A) INCOME:										-
a. Grant in Aid Received from: GOI, State, Donner Ministry										239,824,200
b. Fund received from SPO by Districts/NGOs/KGBVs	5,685,000	5,685,000	6,310,000	6,310,000	4,510,000	5,685,000	4,510,000	4,510,000	7,076,000	240,138,000
c. Received from DDSE	-	-	-	-	-	-	-	46,452	-	497,046
d. Other Receipts	-	-	-	15,750	11,248	-	-	-	-	178,402
e. Bank Interest	577	6,794	1,495	6,196	-	634	4,820	6,193	92,036	664,540
f. Local Contribution NGO/Others	-	-	2,639	-	-	-	-	-	-	1,539,085
g. Old Loan Written off										150,000
Total Income:	5,685,577	5,691,794	6,314,134	6,331,946	4,521,248	5,685,634	4,514,820	4,562,645	7,168,036	482,991,273
B) EXPENDITURE:										-
a. Release to District/ NGO/KGBV										240,138,000
b. Expenditure for the year	5,685,440	5,699,060	6,311,358	5,332,340	4,510,122	5,686,072	4,416,057	4,509,860	7,276,200	241,513,388
Less: Capital Expenditure from Recurring Grant										113,400
Balance: Revenue Exps for the year:	5,685,440	5,699,060	6,311,358	5,332,340	4,510,122	5,686,072	4,416,057	4,509,860	7,276,200	481,537,988
c. Payments made for Uniform								47,600		443,800
d. Excess of Income for the Year Carried over to Balance Sheet	137	(7,266)	2,776	(394)	11,126	(438)	98,763	5,185	(108,164)	1,009,486
Total Expenditure:	5,685,577	5,691,794	6,314,134	6,331,946	4,521,248	5,685,634	4,514,820	4,562,645	7,168,036	482,991,273

Schedule IC Contd..

As per our report of even date annexed,
For, Ramen Sarma & Co.,

Chartered Accountants,



Ramen Ch. Dev Sarma
Proprietor
M. No. 059607
Dated: 11-12-2017
Place: Guwahati


State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Commissioner (Education)
Govt of Arunachal Pradesh
Itanagar

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: KASTURBA GANDHI BALIKA VIDYALAYS

Schedule annexed to and forming part of Consolidated Receipts & Payment Account for the year ended 31st March, 2017
(SPO and District/ NGO Wise Receipts & Payment Statement for the year 2016-17)

Schedule - RP:

District Name	SPO	1. Tawang			2. East Kamong					3. West Kamong	4. Lower Dibang Valley	
Name of Society	State Office	Tawang Youth Action for Social Welfare	Jang (Mukta) Oju Welfare Association	Lumia Youth Action for Social Welfare	DDSE-Bamang	Sei Donyi Charitable Trust	TT Charitable Trust / Tolo	Arunachal Grace of Green Society	Arun Jyoti Seppa	Mon Multipurpose Society Salari	All Arunachal Women & Child Welfare Society	Abralo Memorial Multipurpose Society
Particulars												
A) RECEIPTS :												
a. Opening Balance:												
Cash in Hand		18,707	-	1,198	-	-	3,959		12		47	
Cash at Bank	6,700	1,061	21,937	10,548	28,702	35	790	2,535	1,787	3,985	921	52,323
Cash at Bank (2)	824	-	-	-	-	-	-	-	-	1,754	5,453	-
Cheque in Transit		-	-	-	-	-	-	2,967,000	-	-	-	-
b. Grants in Aid received from: GOI, State, Donner Ministry	239,824,200											
c. Fund received from SPO by: District/NGO/ KGBV		5,912,200	4,510,000	4,088,800	4,510,000	5,685,000	6,205,000	-	4,976,200	6,310,000	4,308,000	4,510,000
d. Received from district (DDSE against Uniform Grant)							76,794.25		55,800			
e. Loan from SSA/ Chairman/Others		988,000	700,000	444,828					2,336,040			
f. Other Receipts	44,052	669										93,000
g. Advance Adjusted	30,000											
h. Bank Interest	344,784	4,283	7,383	6,276	6,414	688	9,040		24,722	3,433	1,188	8,487
i. Local Donation							300,000					
Total Receipts:	240,250,560	6,924,920	5,239,320	4,551,650	4,545,116	5,685,723	6,595,583	2,969,535	7,394,561	6,319,172	4,315,609	4,663,810
B) PAYMENTS :												
a. Expenses paid during the year:												
Recurring	13,157	5,931,601	4,536,883	4,102,600	4,497,097	5,685,381	6,584,880	-	4,897,334	6,314,000	4,309,015	4,509,976
Non Recurring (Capital Exps from Recurring Interventions)									35,000			
Payment for Uniform									55,800			
b. Loan repayment/Advance to Chairman/SSA/Others		988,000	700,000	444,828					2,404,040			
c. Release to Districts/NGO/KGBV	240,138,000											
Sub-Total	240,151,157	6,919,601	5,236,883	4,547,428	4,497,097	5,685,381	6,584,880	-	7,392,174	6,314,000	4,309,015	4,509,976
d. CLOSING BALANCE:												
Cash in Hand		4,872		3,285			9,175		1,562			47
Cash at Bank (1)	98,579	447	2,437	937		342	1,528	2,535	825	3,985	1,094	153,834
Cash at Bank (2)	824				48,019					1,187	5,453	
Cheque in Hand / Transit								2,967,000				
Total Payment:	240,250,560	6,924,920	5,239,320	4,551,650	4,545,116	5,685,723	6,595,583	2,969,535	7,394,561	6,319,172	4,315,609	4,663,810

As per our report of even date annexed..

For, Ramen Sarma & Co.,
Chartered Accountants.

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Dated: 11-12-2017
Place: Guwahati



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Commissioner (Education)
Govt of Arunachal Pradesh
Itanagar

Schedule - RP:

District Name	5. Upper Subansiri					6. Papumpare	7. Lohit	8. Namsal	9. Longding		10.	
Name of Society	Orphan Trust Society	MIM Charitable Trust	Loy's Foundation	Dadi Hanglo Charitable Society	Tingl Aluk Welfare Society	Arunachal Farmer's Development Society	Wakro	All Arunachal Women & Child Welfare Society	Arunachal Orphan Care Society	Disha (Senua Town)	DDSE Khonsa (Senua Town)	DDSE Khonsa (Turet)
Particulars												
A) RECEIPTS :												
a. Opening Balance:												
Cash in Hand	2,415	-	-	-	-	-	1,849	13,625	18,528	56	-	-
Cash at Bank	936	3,378	3,412	2,013	6,343	1,029	-	227,096	307,024	1,297	95,869	171,827
Cash at Bank (2)								6,456	-	-	-	-
Cheque in Transit												
b. Grants In Aid received from:												
GOI, State, Donner Ministry												
c. Fund received from SPO by:												
District/NGO/ KGBV	5,685,000	4,510,000	6,310,000	5,685,000	5,704,000	6,310,000	4,510,000	6,310,000	4,510,000	4,510,000	-	-
d. Received from district (DDSE against Uniform Grant)					48,000							
e. Loan from SSA/ Chairman/Others									1,242,000	3,780,000		
f. Other Receipts							10,400					
g. Advance Adjusted												
h. Bank Interest	289	691	2,469	216	962	2,744	14,319	713	2,211	1,427		
i. Local Donation				990					104,100	635,000		
Total Receipts:	5,688,640	4,514,069	6,315,881	5,688,219	5,759,305	6,313,773	4,536,568	6,557,890	6,183,863	8,927,780	95,869	171,827
B) PAYMENTS :												
a. Expenses paid during the year:												
Recurring	5,686,155	4,510,410	6,307,905	5,680,028	5,704,153	6,302,574	4,510,230	6,536,068	4,491,772	5,045,434	-	-
Non Recurring (Capital Exps from Recurring Interventions)									11,000			
Payment for Uniform					48,000		22,400					
b. Loan repayment/Advance to Chairman/SSA/Others									1,242,000	3,780,000		
c. Release to Districts/NGO/KGBV												
Sub-Total	5,686,155	4,510,410	6,307,905	5,680,028	5,752,153	6,302,574	4,532,630	6,536,068	5,744,772	8,825,434	-	-
d. CLOSING BALANCE:												
Cash in Hand	2,415	2,000	2,500	-	-	-	-	13,625	18,528	82	-	-
Cash at Bank (1)	70	1,658	5,476	8,191	7,152	11,199	3,938	1,741	420,563	102,264	95,869	171,827
Cash at Bank (2)								6,456				
Cheque in Hand / Transit												
Total Payment:	5,688,640	4,514,069	6,315,881	5,688,219	5,759,305	6,313,773	4,536,568	6,557,890	6,183,863	8,927,780	95,869	171,827

As per our report of even date annexed.,
For, Ramen Sarma & Co.,
Chartered Accountants,

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Dated: 11-12-2017
Place: Guwahati



Schedule RP Contd

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Schedule - R:

District Name	Tripart	11. Changlang					12. Upper Siang			13. Siang	
Name of Society	Arunachal Orphan Care Society (Turai)	Vivekananda Kendra Anny Jyoti	Arunachal Orphan Care Society Khatam	RKM Mem Society Bordumsa	RKM Mem Society Longlung	RKM Mem Society Changlang	Doying Bote Society (Tuting)	Magnanimous Endeavour Group (Marfang)	Tuting	APSYS	APSYS
Particulars											
A) RECEIPTS :											
a. Opening Balance:											
Cash In Hand	467	473	32	-	-	-	-	-	-	490	1,608
Cash at Bank	1,980	1,001	2,362	342,994	311,575	426,838	581,215	1,927	6,537	3,029	30,479
Cash at Bank (2)											
Cheque In Transit							793,958	5,327			
b. Grants In Aid received from: GOI, State, Donner Ministry											
c. Fund received from SPO by: District/NGO/ KGBV	4,510,000	5,608,000	4,510,000	4,510,000	4,429,200	6,108,000	-	3,574,000	4,085,800	9,020,000	32,132,800
d. Received from district (DDSE against Uniform Grant)											270,000
e. Loan from SSA/ Charities/Others	1,455,864	544,500	780,000	89,843	56,568	162,039				145,000	
f. Other Receipts						3,283					
g. Advance Adjusted											
h. Bank Interest	2,508	17,642	2,412	11,562	9,082	7,753		1,793	274	12,027	37,569
i. Local Donstion		16,535		150,912	148,071	180,838					
Total Receipts:	5,970,819	6,188,151	5,294,806	5,105,311	4,954,496	6,888,751	1,375,173	3,583,047	4,092,611	9,180,546	32,472,456
B) PAYMENTS :											
a. Expenses paid during the year:											
Recurring	4,491,480	5,641,119	4,399,046	4,553,168	4,171,235	6,111,247		3,574,109	4,085,980	9,025,625	32,137,057
Non Recurring (Capital Exps from Recurring Interventions)	18,000		10,000	2,800	2,800	33,800					
Payment for Uniform											270,000
b. Loan repayment/Advance to Charities/SSA/Others	1,455,864	544,500	780,000	89,843	56,568	162,039				145,000	
c. Release to District/NGO/KGBV											
Sub-Total:	5,965,344	6,185,619	5,189,046	4,645,811	4,530,603	6,307,086	-	3,574,109	4,085,980	9,170,625	32,407,057
d. CLOSING BALANCE:											
Cash In Hand	5,123	1,009							5,000	4,332	24,063
Cash at Bank (1)	352	1,523	105,760	459,500	423,893.40	581,665	581,215	1,927	1,631	5,589	41,336
Cash at Bank (2)											
Cheque In Hand / Transit							793,958	7,011			
Total Payment:	5,970,819	6,188,151	5,294,806	5,105,311	4,954,496	6,888,751	1,375,173	3,583,047	4,092,611	9,180,546	32,472,456

As per our report of even date annexed,
For, Ramen Sarma & Co.,
Chartered Accountants,

Schedule RP Contd...

Schedule RP Contd...

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Dated: 11-12-2017
Place, Guwahati.



Schedule - RP:

District Name	14. East Siang		15. Kra Daadi			16. Kurung Kumey			17. Lower Subansiri	18. West Siang	19. Anjaw	Grand Total
Name of Society	DDSE	Lifeline Safety Front	Tani Koo Welfare Society	Hutto Welfare	Abu Talang	Gyamar At	Taru Memorial	Tamuk Samaj	All Dei Welfare Association	Onge Welfare	DDSE Hawal	
Particulars												
A) RECEIPTS :												
a. Opening Balance:												
Cash in Hand			310	5	9,809	230	1,000	56	-	2,059	550,660	627,595
Cash at Bank	1,857	6,280	3,768	13,270	4,710	6,986	49,508	2,003	7,258	1,453	-	2,758,577
Cash at Bank (2)												19,814
Cheque In Transit												3,760,958
b. Grants in Aid received from:												
GOI, State, Donner Ministry												239,824,200
c. Fund received from SPO by:												
District/NGO/ KGBV		6,310,000	5,685,000	5,685,000	6,310,000	6,310,000	4,510,000	5,685,000	4,510,000	4,510,000	7,076,000	240,138,000
d. Received from district (DDSE against Uniform Grant)										46,452		497,046.25
e. Loan from SSA/ Chalmari/Others											210,500	12,935,182
f. Other Receipts						15,750	11,248					178,402
g. Advance Adjusted												30,000
h. Bank Interest		434	577	6,794	1,495	6,196		634	4,820	6,193	92,036	664,540
i. Local Donation					2,639							1,539,085
Total Receipts:	1,857	6,316,714	5,689,655	5,705,069	6,328,653	6,339,162	4,571,756	5,687,693	4,522,078	4,566,157	7,929,196	502,973,400
B) PAYMENTS :												
a. Expenses paid during the year:												
Recurring		6,310,240	5,685,440	5,699,060	6,311,358	6,332,340	4,510,122	5,686,072	4,416,057	4,509,860	7,276,200	241,382,468
Non Recurring (Capital Exps from Recurring Interventions)												113,400
Payment for Uniform										47,600		443,800
b. Loan repayment/Advance to Chalmari/SSA/Others											223,200	13,015,882
c. Release to Districts/NGO/KGBV												240,138,000
Sub-Total	-	6,310,240	5,685,440	5,699,060	6,311,358	6,332,340	4,510,122	5,686,072	4,416,057	4,557,460	7,499,400	495,094,550
d. CLOSING BALANCE:												
Cash in Hand			310	4,85	9,809	230	1,000	56	-	6,289	-	115,317
Cash at Bank (1)	1,857	6,474	3,905	5,004	7,486	6,592	49,508	1,565	106,021	2,408	429,796	3,922,499
Cash at Bank (2)							11,126					80,076
Cheque in Hand / Transit												3,760,958
Total Payment:	1,857	6,316,714	5,689,655	5,705,069	6,328,653	6,339,162	4,571,756	5,687,693	4,522,078	4,566,157	7,929,196	502,973,400

As per our report of even date annexed.

For, Ramen Sarma & Co.,
Chartered Accountants.

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Date: 11-12-2017
Place: Guwahati



State Project Director,
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh.

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

Secretary (Education)
Govt of Arunachal Pradesh
Itanagar

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: KASTURBA GANDHI BALIKA VIDYALAYS
(SPO and District/ NGO Wise statement of Recurring Expenses for the year ended 31st March, 2017)
(Forming Part of the Consolidated Receipts & Payment A/c)

Schedule-I :

District Name	SPO	1. Tawang			2. East Kameng					3. West Kameng	4. Lower Dibang Valley	
		Name of Society	Tawang Youth Action for Social Welfare	Jang (Mukta) Oja Welfare Association	Lumia Youth Action for Social Welfare	DDSE-Bamang	Sei Donyi Charitable Trust	IT Charitable Trust / Tajo	Arunachal Grace of Green Society	Arun Jyoti Seppa	Men Multipurpose Society Salari	All Arunachal Women & Child Welfare Society
Particulars	State Office											
1. Maintenance per Girls Student		2,824,000	1,800,000	2,062,200	2,100,000	2,775,000	3,165,000		2,310,000	3,184,000	1,921,000	2,105,000
2. Stipend		159,600	120,000	98,400	140,000	185,000	210,000		150,715	180,000	128,000	140,000
3. Supplemetary TLM		145,000	326,660	-					70,285			
4. Exam Fees		-	-	-					-			
5. Salary		2,400,000	2,163,340	1,860,000	2,157,097	2,575,000	2,830,000		2,096,600	2,800,000	2,170,000	2,164,516
6. Vocational Training		-	-	-					9,530			
7. Electricity/ Water Charge		135,800	52,414	41,000	50,000	75,000			72,335	75,000	45,000	
8. Medical Care		56,763	8,362	25,625	31,250	46,875			7,160	46,875	28,125	
9. Maintenance		110,500	-	-					36,535			50,000
10. Miscellaneous		99,938	65,124	15,375	18,750	28,506		8,000	87,009	28,125	16,875	50,000
11. Preparatory Camp		-	-	-					2,700			
12. PTA Function		-	-	-					54,465			
13. Provision for Rent		-	-	-					-			
13. Self Defence Training		-	-	-					-			
15. Capacity building		-	-	-					-			
16. Mid day meal		-	-	-					-			
17. Transport Charges		-	-	-					-			
18. Conversion Cost		-	-	-					-			
19. Audit Fees		-	-	-					-			
20. AHVY Programme		-	-	-					-			
21. Renovation & Repairs		-	-	-					371,784			
22. Bank Charges	13,157	-	983	-	-	-	-		96		15	460
23. Suspense for Non Recurring Exps.		-	-	-					35,000			
Sub Total	13,157	5,931,601	4,536,883	4,102,600	4,497,097	5,685,381	6,584,880		4,932,334	6,314,000	4,309,015	4,509,976

Less: Liability for Audit fess included above

Recurring Exps paid during the year

13,157 5,931,601 4,536,883 4,102,600 4,497,097 5,685,381 6,584,880 - 4,932,334 6,314,000 4,309,015 4,509,976

Less: Capital Exps made from Reurring Intervention

- - - - - - - - - 35,000 - - -

Net Recurring Expenses paid during the year:

13,157 5,931,601 4,536,883 4,102,600 4,497,097 5,685,381 6,584,880 - 4,897,334 6,314,000 4,309,015 4,509,976

As per our report of even date annexed.,

For, Ramen Sarma & Co.,

Chartered Accountants,
(FRN: 324110E)

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Dated: 11-12-2017
Place : Guwahati



State Project Director
SSA, Raja Mission, Itanagar
Govt of Arunachal Pradesh

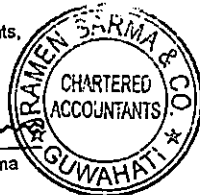
State Project Director
SSA Raja Mission, Itanagar
Arunachal Pradesh

Commissioner (Education)
Govt of Arunachal Pradesh
Itanagar

(SI

Schedule-I:												
District Name	5. Upper Subansiri					6. Papumpare	7. Lohit	8. Namsal	9. Longding		DDSE Khonsa (Senua Town)	DDSE Khonsa (Turet)
Name of Society	Orphan Trust Society	MM Charitable Trust	Loye Foundation	Dadi Hanglo Charitable Society	Tingl Aluk Welfare Society	Arunachal Farmers Development Society	Wakro	All Arunachal Women & Child Welfare Society	Arunachal Orphan Care Society(Panc how)	Dishat(Senua Town)		
Particulars												
1. Maintenance per Girls Student	2,474,150	2,100,000	2,700,000	2,475,000	2,610,000	3,150,000	2,100,000	3,375,000	1,860,000	2,099,899		
2. Stipend	165,002	140,000	180,000	165,000	174,000	210,000	140,000	210,000	120,000	140,005		
3. Supplemetary TLM			150,000	125,000					61,950	99,995		
4. Exam Fees									6,000			
5. Salary	2,895,000	2,170,000	2,400,000	2,270,000	2,800,000	2,800,000	2,170,000	2,800,000	2,170,000	2,170,000		
6. Vocational Training			150,000	150,000						100,037		
7. Electricity/ Water Charge	75,000	50,000	150,000	125,000	60,000	50,000	50,000	75,000	9,290	100,010		
8. Medical Care	46,881	31,250	187,500	146,875	37,500	45,650	25,000	46,875	22,682	125,004		
9. Maintenance			112,500	67,500					94,850	75,019		
10. Miscellaneous	29,967	18,750	112,500	80,570	22,500	45,000	25,000	29,125	55,500	75,006		
11. Preparatory Camp			30,000						20,000	20,000		
12. PTA Function			30,000						20,000	20,000		
13. Provision for Rent			30,000						31,500			
13. Self Defence Training			75,000	75,000								
15. Capacity building												
16. Mid day meal												
17. Transport Charges												
18. Conversion Cost				8,260								
19. Audit Fees	8,260											
20. AHVY Programme												
21. Renovation & Repairs	155	410	405	83	153	1,924	230	68		460		
22. Bank Charges									11,000			
23. Suspense for Non Recurring Exps.												
Sub Total	5,694,415	4,510,410	6,307,905	5,688,288	5,704,153	6,302,574	4,510,230	6,536,068	4,502,772	5,045,434		
Less: Liability for Audit fess included above	8,260			8,260								
Recurring Exps paid during the year	5,686,155	4,510,410	6,307,905	5,680,028	5,704,153	6,302,574	4,510,230	6,536,068	4,502,772	5,045,434	-	-
Less: Capital Exps made from Reurring Intervention									11,000			
Net Recurring Expenses paid during the year:	5,686,155	4,510,410	6,307,905	5,680,028	5,704,153	6,302,574	4,510,230	6,536,068	4,491,772	5,045,434	-	-

As per our report of even date annexed.,

For, Ramen Sama & Co.,
Chartered Accountants,
(FRN: 324110E)Ramen Ch. Dev Sama
Proprietor
M.No-059607
Dated: 11-12-2017
Place : Guwahati

(S)

Schedule-I :

District Name	10. Tirap		11. Changlang				Upper Slang			13.Slang	14. East Slang	
	Anunachal Orphan Care Society (Turet)	Vivekananda Kendra Arun Jyoti	Anunachal Orphan Care Society Khagam	RKM Mem Society Bordamsa	RKM Mem Society Longlang	RKM Mem Society Changlang	Doying Bote Society (Tuting)	Magnanimous Endeavours Group (Mariyang)	Tuting	APSVS	APSVS	DDSE
1. Maintenance per Girls Student	1,824,000	2,674,578	2,065,000	2,091,167	2,016,140	2,945,000	-	1,260,000	1,722,000	4,132,896	13,321,069	
2. Stipend	120,000	182,200	120,800	120,000	116,000	170,000		84,000	114,800	237,600	790,800	
3. Supplemetary TLM	60,000	124,106	60,000	12,376	13,945	53,893				293,031	1,014,449	
4. Exam Fees	5,000	-	6,000							-	-	
5. Salary	2,170,500	2,419,850	2,015,000	2,185,000	2,175,000	2,800,000	-	2,170,000	2,170,000	3,927,354	15,451,800	
6. Vocational Training	25,000	-	20,000	3,000	-	3,000				1,250	65,094	
7. Electricity/ Water Charge.	12,000	75,643	15,000	18,582	43,864	39,494			39,500	72,329	301,694	
8. Medical Care	48,500	38,250	15,000	-	-	6,035		30,000	19,750	70,086	77,791	
9. Maintenance	82,480	20,740	22,023	52,812	33,800	23,360		18,750		62,859	347,965	
10. Miscellaneous	54,000	70,172	25,000	18,380	21,635	24,804		11,250	19,750	186,193	640,141	
11. Preparatory Camp	20,000	-	-	-	-	-				7,206	18,703	
12. PTA Function	-	35,350	-	3,800	2,800	3,909				34,821	107,551	
13. Provison for Rent	-	-	-	-	-	-				-	-	
13. Self Defence Training	20,000	-	13,880	-	-	-				-	-	
15. Capacity building	50,000	-	21,320	50,000	50,000	75,000						
16. Mid day meal												
17. Transport Charges												
18. Conversion Cost												
19. Audit Fees												
20. AHVY Programme												
21. Renovation & Repairs												
22: Bank Charges	-	230	23	851	851	552	-	109	180		-	
23. Suspense for Non Recurring Exps.	18,000		10,000									
Sub Total	4,509,480	5,641,119	4,409,046	4,555,968	4,474,035	6,145,047	-	3,574,109	4,085,980	9,025,625	32,137,057	-

Less: Liability for Audit fees included above

Recurring Exps paid during the year

Less: Capital Exps made from Reurring Intervention

Net Recurring Expenses paid during the year:

4,509,480	5,641,119	4,409,046	4,555,968	4,474,035	6,145,047	-	3,574,109	4,085,980	9,025,625	32,137,057	-
18,000		10,000	2,800	2,800	33,800						
4,491,480	5,641,119	4,399,046	4,553,168	4,471,235	6,111,247	-	3,574,109	4,085,980	9,025,625	32,137,057	-

As per our report of even date annexed.,

For, Ramen Sarma & Co.,

Chartered Accountants, :

(FRN: 324110E)

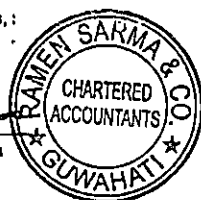
Ramen Ch. Dev Sarma

Proprietor

M.No-0596n7

Dated: 11-12-2017

Place : Guwahati



(S)

Schedule-I:

District Name	14. East Slang	15. Kra Daadl			16. Kurung Kumey			17. Lower Subansiri	18. West Slang	19. Anjaw	Grand Total
Name of Society	Lifeline Safety Front	Tani Koo Welfare Society	Hutto Welfare	Ahu Talang	Gyamar Ati	Taru Memorial	Tanuk Samaj	All Pei Welfare Association	Onge Welfare	DDSE Hawal	
Particulars											
1. Maintenance per Girls Student	3,150,000	2,475,000	2,475,000	2,700,000	3,150,000	2,100,000	2,475,000	2,100,000	2,099,492	3,996,000	109,962,591
2. Stipend	210,000	165,000	167,630	180,000	210,000	140,000	165,000	140,000	140,000	133,200	6,862,752
3. Supplemetary TLM											2,610,690
4. Exam Fees											17,000
5. Salary	2,800,000	2,895,000	2,895,000	3,280,000	2,800,000	2,170,000	2,895,000	2,170,000	2,170,000	3,147,000	112,568,057
6. Vocational Training									50,000		526,911
7. Electricity/ Water Charge	50,000	75,000	75,000	75,000	75,000	50,000	75,000		50,000		2,433,955
8. Medical Care	50,000	46,875	46,875	46,867	46,875	31,250	46,863		31,250		1,618,519
9. Maintenance											1,219,693
10. Miscellaneous	50,000	28,125	39,302	29,133	50,465	18,750	29,209	4,907	18,750		2,243,586
11. Preparatory Camp											118,609
12. PTA Function											312,695
13. Provision for Rent											-
13. Self Defence Training											103,880
15. Capacity building											427,820
16. Mid day meal											-
17. Transport Charges											-
18. Conversion Cost											16,520
19. Audit Fees											-
20. AHVY Programme											371,784
21. Renovation & Repairs								1,150	368		24,326
22. Bank Charges	240	440	253	358		122					74,000
23. Suspense for Non Recurring Exps.											-
Sub Total	6,310,240	5,685,440	5,699,060	6,311,358	6,332,340	4,510,122	5,686,072	4,416,057	4,509,860	7,276,200	241,513,388
Less: Liability for Audit fees Included above											16,520
Recurring Exps paid during the year	6,310,240	5,685,440	5,699,060	6,311,358	6,332,340	4,510,122	5,686,072	4,416,057	4,509,860	7,276,200	241,496,868
Less: Capital Exps made from Recurring Intervention											113,400
Net Recurring Expenses paid during the year:	6,310,240	5,685,440	5,699,060	6,311,358	6,332,340	4,510,122	5,686,072	4,416,057	4,509,860	7,276,200	241,383,468

Less: Liability for Audit fees Included above

Recurring Exps paid during the year

Less: Capital Exps made from Recurring Intervention

Net Recurring Expenses paid during the year:

As per our report of even date annexed..

For, Ramen Sarma & Co.,
Chartered Accountants,
(FRN: 324110E)Ramen Ch. Dev Sarma
Proprietor
M No-059607
Dated: 11-12-2017
Place : Guwahati

 State Project Director
 SSA Arunachal Mission, Itanagar
 Govt of Arunachal Pradesh

 Secretary (Education)
 Govt of Arunachal Pradesh
 Itanagar

 State Project Director
 SSA Arunachal Mission, Itanagar
 Arunachal Pradesh

GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: SARVA SHIKSHA ABHIYAN

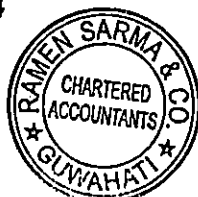
Annual Financial Statement for the period 1st April, 2016 to 31st March, 2017

	SOURCE	KGBV		TOTAL (in Rs.)
1	Opening Balance:			
	i) Cash in Hand	-	-	627,595
	ii) Cash at Bank	-	-	2,778,391
	iii) Bank Balance (As per Annex-I)	-	-	3,760,958
	iv) Cheque in Transit	-	-	1,921,129
2	Source (Receipts):			
	(a) Fund Received from GOI	239,824,200.00	-	239,824,200
	(b) Donner Ministry	-	-	-
	(c) Fund Received from State Govt.	-	-	-
	(d) Interest	664,540.00	-	664,540
	(e) Other Receipts/ Income	208,402.00	-	208,402
	Total	240,697,142.00	-	249,785,216
	APPLICATION	Approved AWP & B 2016-17.	Expenditure Incurred	Savings/ (Excess Expenditure)
	NON RECURRING GRANT			
1	Construction of Building	-	-	-
2	Boundry Wall	-	-	-
3	Boaring / Hand Pump	-	-	-
4	Electricity /Water Charges /Drinking Water Facility	-	-	-
5	Furniture & Equipment	900,000.00	-	900,000
6	TLM/ Equipment including Books	1,050,000.00	-	1,050,000
7	Bedding	3,450,000.00	-	3,450,000
	Sub-Total	5,400,000.00	-	5,400,000
	RECURRING GRANT			
1	Maintenance per child per month @ Rs. 1500/-	105,300,000.00	109,962,591.00	(4,662,591)
2	Stipend per child per month @ Rs.100/-	7,020,000.00	6,862,752.00	157,248
3	Supplementary TLM, Stationery and other educational m:	5,850,000.00	2,610,690.00	3,239,310
4	Exam Fees	-	17,000.00	(17,000)
5	Salaries	100,620,000.00	112,568,057.00	(11,948,057)
6	Specific Skill training /Life Skill training	5,850,000.00	526,911.00	5,323,089
7	Electricity / water charges	5,850,000.00	2,433,955.00	3,416,045
8	Medical care/contingencies @ Rs.1250/- per child	7,312,500.00	1,618,519.00	5,693,981
9	Maintenance @ 750/- per child	2,025,000.00	1,219,693.00	805,307
10	Miscellaneous @ 750/- per child	2,025,000.00	2,243,586.00	(218,586)
11	Preparatory camps	540,000.00	118,609.00	421,391
12	P.T.A / school functions	540,000.00	312,695.00	227,305
13	Provision of Rent	-	-	-
14	Physical / Self Defence Training	540,000.00	103,880.00	436,120
15	Capacity Building	1,350,000.00	427,820.00	922,180
16	Other Expenses as per R & P account	-	470,109.71	(470,110)
	Sub-Total	244,822,500.00	241,496,867.71	3,325,632.29
	Total	250,222,500.00	241,496,867.71	17,451,265
	Closing Balance :			
	i) Cash in Hand	-	-	115,317
	ii) Cash at Bank	-	-	4,002,575
	iii) Bank Balance (As per Annex-I)	-	-	3,760,958
	iv) Cheque in Transit	-	-	1,921,129
	Total	-	-	9,799,979

As per our report of even date annexed,

For, Ramen Sarma & Co.,
Chartered Accountants,
(F.R.N. 32411GE)

Ramen Ch. Dev Sarma
Proprietor
M.No-059607
Dated: 11-12-2017
Place : Guwahati



(Signature)
State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

Secretary, Education
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

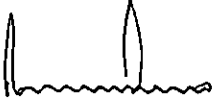
GOVERNMENT OF ARUNACHAL PRADESH
SSA RAJYA MISSION, ITANAGAR, ARUNACHAL PRADESH
Programme :: KASTURBA GANDHI BALIKA VIDYALAYS

Annexure-I

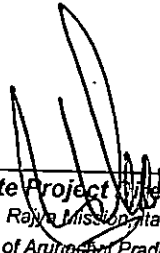
Statement of Opening & Closing Balance of Districts / NGOs for the year ended on 31.03.2017

Sl. No.	Name of District / NGO	Cash Balance	Bank Balance	Total	Capital Fund as on 31.03.17	Fixed Assets as on 31.03.17
1	Seppa	-	12,489.00	12,489.00	1,298,089.00	1,285,600.00
2	Bomdila	-	41,495.00	41,495.00	41,495.00	-
3	Yuva Bikash Niketan	482,258.15	1,364,960.14	1,847,218.29	2,435,218.00	588,000.00
4	Tirap	-	19,927.00	19,927.00	1,219,927.00	1,200,000.00
5	Changlang	-	-	-	1,540,250.00	1,540,250.00
	Total	482,258.15	1,438,871.14	1,921,129.29	6,534,979.00	4,613,850.00

As per our report of even date annexed,
For, Ramen Sarma & Co.,



Ramen Ch. Dev Sarma
Proprietor:
M.No-059607
Dated: 11-12-2017
Place: Guwahati



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

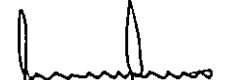
Secretary (Education)
Govt of Arunachal Pradesh
Itanagar

ARUNACHAL PRADESH
Bank Reconciliation Statement (KGBV INDIAN BANK)
as on 31st March 2017

Sl. NO	Intervention / Name of Party	Cheque No.	Date	Total Amount
I	Closing balance as per Cash book as on 31-03-2017			824.00
II	Add : Cheque Issue but not presented for payment:			
		421311	3/31/2017	5,522,000.00
III	Balance as per Pass Book			5,522,824.00

As per our report of even date annexed.,

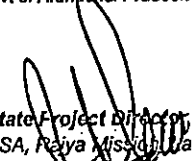
For, Ramen Sarma & Co.,
Chartered Accountants,



Ramen Ch. Dev Sarma...
Proprietor
M.No-059607
Dated: 11-12-2017
Place : Guwahati



State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh



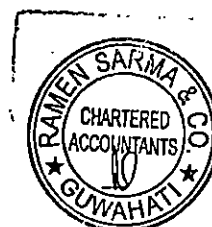
State Project Director
SSA, Rajya Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Rajya Mission, Itanagar
Arunachal Pradesh

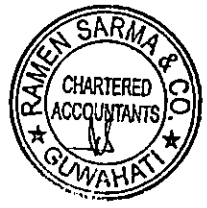
ARUNACHAL PRADESH
Bank Reconciliation Statement (KGBV CANARA BANK)
as on 31st March 2017
(CBI , Itanagar Br. A/C No 3435101003275)

Sl. NO	Intervention / Name of Party	Date	Cheque No.	Cheque Amount	Total Amount
I	Closing balance as per Cash book as on 31-03-2017				98,579.00
II	Add : Cheque issue but not presented for payment:				
		10/5/2015	295979	200,000.00	
		10/5/2015	295980	155,000.00	
		3/14/2017	297168	315,000.00	
		3/14/2017	297219	400,000.00	
		3/31/2017	297220	315,000.00	
		3/31/2017	297221	412,800.00	
		3/31/2017	297222	286,200.00	
		3/31/2017	297223	440,000.00	
		3/31/2017	297224	348,800.00	
		3/31/2017	297225	440,000.00	
		3/31/2017	297226	440,000.00	
		3/31/2017	297228	440,000.00	
		3/31/2017	297229	315,000.00	
		3/31/2017	297230	440,000.00	
		3/31/2017	297231	440,000.00	
		3/31/2017	297232	440,000.00	
		3/31/2017	297233	315,000.00	
		3/31/2017	297234	440,000.00	
		3/31/2017	297235	440,000.00	
		3/31/2017	297236	440,000.00	
		3/31/2017	297237	440,000.00	
		3/31/2017	297238	392,000.00	
		3/31/2017	297239	440,000.00	
		3/31/2017	297240	315,000.00	
		3/31/2017	291281	315,000.00	
		3/31/2017	291282	315,000.00	
		3/31/2017	291283	315,000.00	
		3/31/2017	291284	435,200.00	
		3/31/2017	291285	270,200.00	
		3/31/2017	291286	315,000.00	
		3/31/2017	291287	400,000.00	
		3/31/2017	291288	275,000.00	
		3/31/2017	291289	315,000.00	
		3/31/2017	291290	244,600.00	
		3/31/2017	291291	440,000.00	
		3/31/2017	291292	251,000.00	
		3/31/2017	291293	281,400.00	
		3/31/2017	291294	315,000.00	
		3/31/2017	291295	299,000.00	
		3/31/2017	291296	424,000.00	
		3/31/2017	291297	315,000.00	
		3/31/2017	291298	308,600.00	
		3/31/2017	291299	315,000.00	
		3/31/2017	291300	392,000.00	
		3/31/2017	291301	315,000.00	
		3/31/2017	291303	315,000.00	
		3/31/2017	291304	440,000.00	
		3/31/2017	291305	315,000.00	
		3/31/2017	291306	315,000.00	
		3/31/2017	291307	315,000.00	
		3/31/2017	291308	412,800.00	
		3/31/2017	291309	286,200.00	
		3/31/2017	291310	440,000.00	
		3/31/2017	291311	348,800.00	
		3/31/2017	291312	440,000.00	
		3/31/2017	291313	440,000.00	
		3/31/2017	291314	315,000.00	
		3/31/2017	291315	440,000.00	
		3/31/2017	291316	315,000.00	
		3/31/2017	291317	440,000.00	
		3/31/2017	291318	440,000.00	
		3/31/2017	291319	440,000.00	
		3/31/2017	291320	315,000.00	
		3/31/2017	291321	440,000.00	
		3/31/2017	291322	440,000.00	

to be continued..

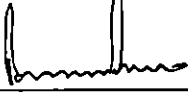


3/31/2017	291323	440,000.00
3/31/2017	291324	440,000.00
3/31/2017	291325	392,000.00
3/31/2017	291326	440,000.00
3/31/2017	291327	315,000.00
3/31/2017	291328	315,000.00
3/31/2017	291329	315,000.00
3/31/2017	291330	315,000.00
3/31/2017	291331	435,200.00
3/31/2017	291332	270,200.00
3/31/2017	291333	315,000.00
3/31/2017	291334	400,000.00
3/31/2017	291335	275,000.00
3/31/2017	291336	315,000.00
3/31/2017	291337	244,600.00
3/31/2017	291338	440,000.00
3/31/2017	291339	251,000.00
3/31/2017	291340	281,400.00
3/31/2017	291341	315,000.00
3/31/2017	291342	299,000.00
3/31/2017	291343	424,000.00
3/31/2017	291344	315,000.00
3/31/2017	291345	308,600.00
3/31/2017	291346	315,000.00
3/31/2017	291347	392,000.00
3/31/2017	291348	315,000.00
3/31/2017	291349	489,000.00
3/31/2017	291350	315,000.00
3/31/2017	291351	440,000.00
3/31/2017	291352	315,000.00
3/31/2017	291353	315,000.00
3/31/2017	291354	100,000.00
3/31/2017	291355	133,000.00
3/31/2017	291356	82,000.00
3/31/2017	291357	150,000.00
3/31/2017	291358	93,000.00
3/31/2017	291359	150,000.00
3/31/2017	291360	150,000.00
3/31/2017	291361	100,000.00
3/31/2017	291362	150,000.00
3/31/2017	291363	100,000.00
3/31/2017	291364	150,000.00
3/31/2017	291365	150,000.00
3/31/2017	291366	150,000.00
3/31/2017	291367	100,000.00
3/31/2017	291368	150,000.00
3/31/2017	291369	150,000.00
3/31/2017	291370	150,000.00
3/31/2017	291371	150,000.00
3/31/2017	291372	120,000.00
3/31/2017	291373	150,000.00
3/31/2017	291374	100,000.00
3/31/2017	291375	100,000.00
3/31/2017	291376	100,000.00
3/31/2017	291377	100,000.00
3/31/2017	291378	147,000.00
3/31/2017	291379	72,000.00
3/31/2017	291380	100,000.00
3/31/2017	291381	125,000.00
3/31/2017	291382	75,000.00
3/31/2017	291383	100,000.00
3/31/2017	291384	56,000.00
3/31/2017	291385	150,000.00
3/31/2017	291386	60,000.00
3/31/2017	291387	79,000.00
3/31/2017	291388	100,000.00
3/31/2017	291389	90,000.00
3/31/2017	291390	140,000.00
3/31/2017	291391	100,000.00
3/31/2017	291392	96,000.00
3/31/2017	291393	100,000.00
3/31/2017	291394	120,000.00
3/31/2017	291395	100,000.00
3/31/2017	291396	140,000.00
3/31/2017	291397	100,000.00
3/31/2017	291398	150,000.00
3/31/2017	291399	100,000.00
3/31/2017	291400	100,000.00
		<u>39,743,600.00</u>
		39,842,179.00



Less:- Fund Transferred but not not Credited by Bank	17,024,800.00
Less:- Fund Transferred but not not Credited by Bank	<u>2,200,000.00</u>
Closing balance as per Pass book as on 31-03-2017	<u><u>20,617,379.00</u></u>

As per our report of even date annexed,
For, Ramen Sarma & Co.,



Ramen Ch. Dev Sarma
Proprietor.
M.No-059607

Dated: 11-12-2017
Place : Guwahati



Secretary (Education)
Govt of Arunachal Pradesh
Itanagar



State Project Director
SSA, Raja Mission, Itanagar
Govt of Arunachal Pradesh

State Project Director
SSA Raja Mission, Itanagar
Arunachal Pradesh