

HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE MISSION AUTHORITY
DPEP BHAWAN, LAL PANI, SHIMLA-171001
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2017

(19)

LIABILITIES	Sch.	Amount (Rs.)	CURRENT YEAR 2016-17 Amount (Rs.)	PREVIOUS YEAR 2015-16 Amount (Rs.)	ASSETS	Sch.	Amount (Rs.)	CURRENT YEAR 2016-17 Amount (Rs.)	PREVIOUS YEAR 2015-16 Amount (Rs.)
Capital Reserve			61,643,028.91	60,418,813.91	Fixed Assets (Computer Hardware & Other F&F)	"D"		61,643,028.91	60,418,813.91
Unspent Grants		410,226,936.53		410,226,936.53	Advances Outstanding	"E"	66,126,621.80		
Opening Balance					Advances Outstanding SSA	"H"	181,995.00		
Add : Grant received					Advances Outstanding DPEP	"I"	352,178.01	66,660,794.81	523,180,199.13
Central Govt.		1,263,119,000.00			Advances Recoverable KGBV				
State Govt.		140,346,000.00			Cash & Bank Balances	"C"			
Add : Interest received	"A"	29,542,894.23			(a) Cash at Bank (SSA)		296,579,718.51		
Add : Misc. Income		48,705.00			(b) Cash in Hand (SSA)		117,758.70		
		1,843,283,535.76			(c) DD And Cheques in Hand		520,413.00	297,217,890.21	185,876,174.72
Less : Grant Utilized	"B(I)"	1,721,139,355.05	122,144,180.70						
Current & Other Liabilities									
Current & Other Liabilities SSA.	"G"		234,839,486.32	292,130,260.32					
Expenses Payable	"F"		6,895,018.00	6,699,177.00					
Total Rs:-			425,521,713.93	769,475,187.76	Total Rs:-			425,521,713.93	769,475,187.76

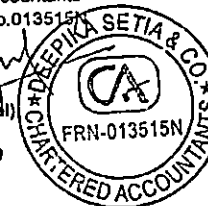
Note : Significant Accounting Policies and Notes on Accounts attached

(Finance Controller)
Controller (P&A)
H.P. School Education Society
SSA/RMBA, Shimla-1
Place : Shimla
Date : 12.12.2017

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

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

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



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

Consolidated Receipt and Payment Account for the Year ended 31.03.2017

RECEIPTS	CURRENT YEAR		PREVIOUS YEAR	PAYMENTS	CURRENT YEAR		PREVIOUS YEAR
	2016-17	Amount			2015-16	2016-17	
		(Rs.)				(Rs.)	
To Opening Balance				Civil Work :	157,224,961.50		151,510,180.00
(a) Cash at Bank SSA	183,745,830.96		268,423,824.90	Grants :			
(b) Cash in Hand SSA	183,169.76		83,865.76	School(Prg & Upp.Prg.)	86,815,737.15		91,485,407.60
(c) Advances SSA	517,683,026.12		214,798,561.95	School Maintenance (Prg. & Upp.Prg.)	99,020,382.92		93,141,131.83
(d) Advances DPEP	181,995.00		181,995.00	SMC /PRI Grant	2,661,803.00		923,660.00
(e) Advances KGBV	5,315,178.01		5,315,178.01	T.L.E (Prg & Upp.Prg)	15,931,300.00		60,000.00
(f) DD and Cheques in Hand	1,947,174.00		1,748,000.00	Trainings :			
	709,056,373.85		490,551,425.62	SMC Non Residential Training	17,581,572.00		16,972,989.00
Less: Swachh Bharat Kosh Amount trfd for separate books of accounts			2,500,000.00	Teacher Trg.(Prg & Upp.Prg.)	25,235,191.06		34,554,134.60
	709,056,373.85		488,051,425.62	Community Trg.	5,722,780.00		7,167,533.00
To Funds Recd From Govt.Of India				Innovations	19,134,535.00		39,810,725.00
(a) SSA	1,263,119,000.00		1,200,208,000.00	I.E.D.	21,897,531.60		31,417,751.00
To Funds Recd From State Govt				Research & Evaluation	5,511,468.00		16,289,355.00
(a) SSA	140,346,000.00		458,044,000.00	Free Textbooks	68,339,573.00		66,312,163.00
To Interest				Management Cost	109,201,266.50		130,633,454.29
SSA	29,542,894.23		23,508,051.40	Prayas	60,000.00		-
To Miscellaneous Receipts	48,705.00		257,589.00	Rashtriya Avishkar Abhiyan (RAA)	7,597,736.00		-
To Increase in Current Liabilities			211,829,283.05	Learning Enhancement Programme (LEP)	20,986,902.00		9,640,239.00
To Increase in Expenses Payable	195,841.00		2,810,497.00	Community Mobilisation	7,123,134.00		207,049,000.00
				Un/Inform	201,056,050.00		566,176,211.00
				Teacher Salary	634,012,792.00		10,798,888.40
				Out of School Children Strategies/EGS	16,163,589.50		100,399,277.00
				Block Resource Centre	98,910,985.00		100,733,048.50
				Cluster Resource Centre	99,725,849.83		557,324.00
				Purchase of Fixed assets	1,224,215.00		-
				Decrease in Current Liabilities	57,290,774.00		-
				By Closing Balance:			
				(a) Cash at Bank SSA	296,579,718.51		183,745,830.96
				(b) Cash In Hand	117,758.70		183,169.76
				(c) Advances Recoverable SSA	66,126,621.80		517,683,026.12
				(d) Advances Recoverable DPEP	181,995.00		181,995.00
				(e) Advances Recoverable KGBV	352,178.01		5,315,178.01
				(f) DD And Cheques In hand	520,413.00		1,947,174.00
Total Rs:-	2,142,308,814.08		2,384,708,846.07	Total Rs:-	2,142,308,814.08		2,384,708,846.07

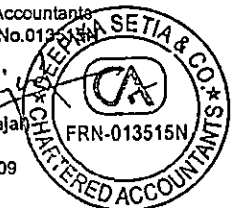
(Finance Controller)
Controller (SSA)
H.P. School Education Society
SSA, Shimla-1

Place : Shimla
Date : 12.12.2017

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

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

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



HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE MISSION AUTHORITY
DPEP BHAWAN,LAL PANI,SHIMLA-171001
Consolidated Income & Expenditure Account for the Year ended 31.03.2017

EXPENDITURE	CURRENT YEAR 2016-17 Amount (Rs.)	PREVIOUS YEAR 2015-16 Amount (Rs.)	INCOME	CURRENT YEAR 2016-17 Amount (Rs.)	PREVIOUS YEAR 2015-16 Amount (Rs.)
Under Sarva Shiksha Abhiyan Civil Work :	1,57,224,961.50	151,510,180.00	Fund Utilised from Govt. of India/State Govt. Under Sarva Shiksha Abhiyan	1,721,139,355.06	1,675,652,472.22
Grants :			Interest Income		
School Grant (Pry. & Upp.Pry.)	86,815,737.15	91,485,407.60	Sarva Shiksha Abhiyan	29,542,894.23	23,508,051.40
Maintenance grant	99,020,382.92	93,141,131.83	Miscellaneous Income	48,705.00	257,589.00
SMC/PRI Grant	2,661,803.00	923,660.00			
TLE / TLM (Pry. & Upp.Pry)	15,931,300.00	60,000.00			
Trainings :					
SMC Non-Residential Training	17,581,572.00	16,972,989.00			
Teacher Trg.(Pry. & Upp.Pry.)	25,235,191.06	34,554,134.60			
Community Trg.	6,722,780.00	7,187,533.00			
Innovations	19,134,535.00	39,810,725.00			
I.E.D.	21,897,531.60	31,417,751.00			
Research & Evaluation	5,511,468.00	16,289,355.00			
Free Textbooks	68,339,573.00	66,312,163.00			
Management Cost	109,201,266.50	130,633,454.29			
Prayas	60,000.00	-			
Rashtriya Avishkar Abhiyan (RAA)	7,597,736.00	-			
Learning Enhancement Programme (LEP)	20,986,902.00	-			
Community Mobilisation	7,123,134.00	9,640,239.00			
Uniform	201,056,050.00	207,049,000.00			
Salary to Teachers	634,012,792.00	566,176,211.00			
Out of School Children Strategies/EGS	16,163,589.50	10,798,888.40			
Block Resource Centre	98,910,985.00	100,399,277.00			
Cluster Resource Centre	99,725,849.83	100,733,048.50			
Computers/ Fur./ Equip./Vehicles etc.					
Transferred to Capital Reserve	1,224,215.00	557,324.00			
Balance of Interest c/d to Balance Sheet	29,542,894.23	23,508,051.40			
Balance of Misc.income c/d to B.S.	48,705.00	257,589.00			
Total Rs:-	1,750,730,954.29	1,699,418,112.62	Total Rs:-	1,750,730,954.29	1,699,418,112.62

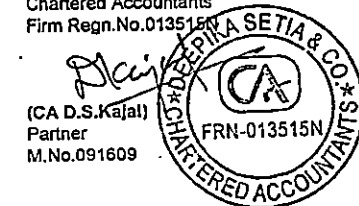
(Finance Controller)

Controller (F&A)
H.P. School Education Society
SSA/RMSA, Shimla-1
Place : Shimla
Date : 12.12.2017

(State Project Director)

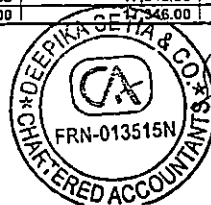
State Project Director
H.P. School Education Society
SSA, Shimla-1

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



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

HIMACHAL PRADESH SCHOOL EDUCATION SOCIETY-CUM-SARVA SHIKSHA ABHIYAN-STATE MISSION AUTHORITY								
DPEP BHAWAN, LAL PANI, SHIMLA-171001								
SCH.FORMING INTEGRAL PART OF BALANCE SHEET AS AT 31.03.2017								
Schedule A								
PARTICULARS	STATE PROJECT OFFICE	Shimla	SOLAN	UNA	KANGRA	HAMIRPUR	KINNAUR	
Details of Bank Interest Received								
Opening Balance as on 01.04.2016	91,352,414.86	32,371,543.78	18,266,398.18	18,812,141.01	49,773,178.09	14,269,226.00	9,487,896.00	
Interest Received During the year	13,609,661.58	939,799.00	2,199,619.38	505,985.60	810,933.00	358,677.00	311,607.00	
Total Rs:-	104,961,076.42	33,311,342.78	20,465,017.56	19,318,126.91	50,584,111.09	14,627,903.00	9,799,503.00	
PARTICULARS	BILASPUR	LAHAUL & SPITI	SIRMOUR	KULLU	CHAMBA	MANDI	TOTAL	
Details of Bank Interest Received								
Opening Balance as on 01.04.2016	14,585,290.00	5,503,393.99	18,866,387.59	15,138,359.51	26,823,589.14	48,011,123.23	363,258,941.38	
Interest Received During the year	460,205.00	206,661.00	605,087.00	2,733,569.90	4,299,331.33	2,503,757.16	29,542,894.23	
Total Rs:-	15,045,495.00	5,710,054.99	19,471,474.59	17,869,929.41	31,122,920.47	50,514,880.39	392,801,835.61	
Schedule B (I)								
GRANT UTILISED During the year	Opening Balance as on 01.04.2016	Grant received During the year	Grant Utilised During the year	Closing balances as on 31.03.2017				
Under Education Guarantee Scheme	424,011.00	-	-	424,011.00				
Under Sarva Shiksha Abhiyan	45,483,770.90	1,403,465,000.00	1,721,139,355.06	(272,190,584.16)				
Total Rs:-	45,907,781.90	1,403,465,000.00	1,721,139,355.06	(271,766,573.16)				
Schedule B (II)								
GRANT UTILISED During the year	Opening Balance as on 01.04.2016	Grant received During the year	Grant Utilised During the year	Closing balances as on 31.03.2017				
General fund DPEP	181,955.00	-	-	181,955.00				
Total Rs:-	181,955.00	-	-	181,955.00				
Schedule C								
Bank Balances as on 31.03.2017	STATE PROJECT OFFICE	Shimla	SOLAN	UNA	KANGRA	HAMIRPUR	KINNAUR	TOTAL
P.N.B.I	15,812.25	3,524,962.84	9,910,403.61	6,660,333.65	2,053,247.45	13,454,140.00	1,314,142.04	36,933,041.84
P.N.B.II	175,212,806.02	234,458.25	-	-	-	-	-	175,447,264.27
P.N.B.III	814,068.00	-	-	-	-	-	-	814,068.00
P.N.B.IV	424,269.00	-	-	-	-	-	-	424,269.00
P.N.B.V	41,957,129.00	-	-	-	-	-	-	41,957,129.00
Canara Bank	7,339,458.85	-	-	-	-	-	-	7,339,458.85
H.P.State Co-op-Bank-I	-	2,334,242.55	-	-	-	-	1,893,493.20	4,227,735.75
ICICI Bank	621.00	-	-	-	-	-	-	621.00
Indusind Bank	14.81	-	-	-	-	-	-	14.81
Kangra Central Co-op Bank-I	-	-	-	-	4,867,147.63	-	-	4,867,147.63
Total Rs:-	225,764,178.93	6,093,663.64	9,910,403.61	6,660,333.65	6,920,395.08	13,454,140.00	3,207,635.24	272,010,760.15
Bank Balances as on 31.03.2017	BILASPUR	LAHAUL & SPITI	SIRMOUR	KULLU	CHAMBA	MANDI	TOTAL	
S.B.I	-	64,638.00	387,828.60	-	-	-	452,466.60	
P.N.B.I	-	691,144.69	255,811.39	-	5,438,399.77	-	6,385,355.85	
Uco Bank-I	8,045,133.60	-	9,012.00	-	-	1,702,889.47	9,757,035.07	
Uco Bank-II	-	-	30,296.60	-	-	-	30,296.60	
Canara Bank	-	-	-	1,814,716.84	-	-	1,814,716.84	
H.P.State Co-op-Bank-I	683,199.40	-	-	-	-	-	683,199.40	
Oriental Bank of Commerce	-	-	-	-	2,322,416.00	-	2,322,416.00	
IDBI	-	-	3,123,482.00	-	-	-	3,123,482.00	
Total Rs:-	8,728,333.00	755,782.69	3,806,430.59	1,814,716.84	7,760,815.77	1,702,889.47	24,568,968.36	
Cash Balances as on 31.03.2017	SPO	DIET Shimla	DIET Solan	DIET Una	DIET Kangra	DIET Hamirpur	DIET Kinnaur	
Cash-in-hand	61,468.00	-	1,599.00	3,124.00	13,171.00	-	-	
Total Rs:-	61,468.00	-	1,599.00	3,124.00	13,171.00	-	-	
Cash Balances as on 31.03.2017	DIET Bilaspur	DIET Lahaul & Spiti	DIET Sirmour	DIET Kullu	DIET Chamba	DIET Mandi	Total	
Cash-in-hand	2,406.00	8,228.00	17,346.00	-	10,416.70	-	117,758.70	
Total Rs:-	2,406.00	8,228.00	17,346.00	-	10,416.70	-	117,758.70	



TOTAL BANK BALANCE							
TOTAL CASH BALANCE	296,579,718.51						
DD AND CHEQUES IN HAND	117,768.70						
GRAND TOTAL	520,413.00						
	297,217,890.21						
Schedule D							
Particulars							
Detail of Fixed Assets	SPO	DIET Shimla	DIET Solan	DIET Una	DIET Kangra	DIET Hamirpur	DIET Kinnaur
Equipments to District Office							
Op.Bal.DPEP		353,109.00	1,575,546.00	296,533.00	398,626.00	1,343,390.00	296,533.00
Computer	7,749,721.06						
Addition:During the year	4,499,042.00	164,090.00			905,160.00		
Furniture			357,945.00				
Addition:During the year	1,344,804.00	2,861,942.00					
Office Equipments					203,843.00		309,221.00
Addition:During the year	3,327,787.00	137,490.00		1,039,276.00	8,543.00		
Vehicles					946,272.00		673,942.00
Addition:During the year	1,548,540.00						
Total Rs:-	18,794,801.06	3,506,621.00	1,933,491.00	1,335,809.00	2,462,444.00	1,343,390.00	1,279,696.00
PARTICULARS							
Detail of Fixed Assets	DIET Bilaspur	DIET Lahaul & Spiti	DIET Sirmour	DIET Kullu	DIET Chamba	DIET Mandi	Total
Equipments to District Office							
Op.Bal.DPEP	296,532.00					296,532.00	4,856,601.00
Computer		2,738,873.00	7,357,286.11	4,425,399.64	9,027,233.10		31,298,512.91
Addition:During the year		121,825.00	21,900.00	259,940.00		350,415.00	6,312,362.00
Furniture				516,720.00			886,565.00
Addition:During the year	260,643.00		10,912.00	68,128.00	36,255.00	143,242.00	5,238,990.00
Office Equipments							333,450.00
Addition:During the year	870,738.00	13,612.00	1,421,790.00	33,465.00	2,520,907.00	178,329.00	11,163,608.00
Vehicles				5,200.00			5,200.00
Addition:During the year							1,548,540.00
Total Rs:-	1,427,913.00	2,874,310.00	8,811,888.11	5,308,852.64	11,584,395.10	979,418.00	61,643,028.91

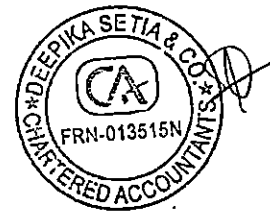


SCH.FORMING INTEGRAL PART OF BALANCE SHEET AS AT 31.03.2017

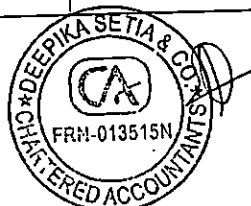
Schedule J

Current Assets, Loans & Advances

Particular	STATE PROJECT OFFICE	SHIMLA	SOLAN	UNA	KANGRA	HAMIRPUR	KINNAUR	BILASPUR	LAHAUL & SPITI	SIRMOUR	KULLU	CHAMBA	MANDI	TOTAL
Adult Continuing Education HPU Shimla	50,000.00	-	-	-	-	-	-	-	-	-	-	-	-	50,000.00
Advances for Civil Works	-	12,977,450.00	410,450.00	1,500,000.00	1,682,000.00	2,293,950.00	-	352,705.00	373,000.00	-	7,138,717.00	2,970,828.00	6,174,905.00	35,874,005.00
Advances to SMCs	-	-	-	8,480.00	165,353.00	-	918,410.00	-	-	-	10,000.00	-	60,000.00	1,102,243.00
Advances to Schools	-	1,349,530.00	85,735.25	21,000.00	-	-	3,401,083.00	300,000.00	-	-	-	-	-	5,197,349.25
Advance to BRCC	-	1,437,420.00	2,170.00	-	-	2,831.00	15,212.00	154,845.00	-	-	28,518.00	54,180.00	2,729,655.00	4,424,631.00
Advance to CRCC	-	-	188,849.82	-	529,877.00	-	435,479.00	1,020,319.00	-	-	236,138.00	-	-	2,410,660.82
Advances to Others	5,460.00	21,847.00	166,946.00	192,374.00	1,729,000.00	-	189,278.00	323,296.00	741,589.00	46,150.00	1,322,622.59	-	423,253.00	5,161,815.59
Director Elementary RAA and Prayas Programmes	585,000.00	-	-	-	-	-	-	-	-	-	-	-	-	585,000.00
EGS	343,910.00	-	-	-	-	-	-	-	-	-	-	-	-	343,910.00
EDCIL India Ltd Delhi	46,992.00	-	-	-	-	-	-	-	-	-	-	-	-	46,992.00
Amount Receivable Elementary	12,079.00	-	-	-	-	-	-	-	-	-	-	-	-	12,079.00
Madhu Kumar (Ex BRCC Kuthar)	-	-	225,210.00	-	-	-	-	-	-	-	-	7,140.00	206,740.00	1,595,896.00
HP State Electronics Dev. Corp.	1,153,510.00	228,506.00	-	-	-	-	-	-	-	-	-	-	-	1,382,016.00
HP Commission for Protection of Child Rights Shimla	766,000.00	-	-	-	-	-	-	-	-	-	-	-	-	766,000.00
H.P. University IGE	285,000.00	-	-	-	-	-	-	-	-	74,580.00	-	-	123,652.00	459,580.00
Adv to NGO's	-	-	-	-	-	-	-	338,220.00	-	-	-	-	-	338,220.00
IED	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Coun of Edu Res Trd (NCERT)	4,689,798.00	-	-	-	-	-	-	-	-	-	-	-	-	4,689,798.00
NIT Hamirpur	286,000.00	-	-	-	-	-	-	8,000.00	-	-	-	-	-	294,000.00
NRBC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O.C.Guleria	104,274.00	-	-	-	-	-	-	9,050.00	-	-	-	-	-	113,324.00
RMSA Loan Recoverable	-	-	-	-	-	-	-	-	-	-	1,762,106.14	-	-	1,762,106.14
Interest Receivable -BRCC	-	-	-	-	-	-	-	-	-	-	-	-	-	40,137.00
Rahul Associates (Advance)	40,137.00	-	-	-	-	-	-	-	-	-	-	-	-	40,137.00
SCERT Solan	510,110.00	-	-	-	-	-	-	-	-	-	-	-	-	510,110.00
State Council Science Tech	99,903.00	-	-	-	-	-	-	-	-	-	-	-	-	99,903.00
Total	8,978,173.00	16,014,753.00	1,059,362.07	1,721,854.00	4,109,061.00	2,283,950.00	4,959,462.00	2,506,235.00	1,114,589.00	120,730.00	10,498,099.73	3,032,148.00	9,718,205.00	66,126,621.80



SCH.FORMING INTEGRAL PART OF BALANCE SHEET AS AT 31.03.2017	
	Schedule-E
CURRENT ASSETS, LOANS AND ADVANCES	Amount(Rs.)
SPO	8,978,173.00
DIET Shimla	16,014,753.00
DIET Solan	1,059,362.07
DIET Una	1,721,854.00
DIET Kangra	4,109,061.00
DIET Hamirpur	2,293,950.00
DIET Kinnaur	4,959,462.00
DIET Bilaspur	2,506,235.00
DIET Lahaul & Spiti	1,114,589.00
DIET Sirmour	120,730.00
DIET Kullu	10,498,099.73
DIET Chamba	3,032,148.00
DIET Mandi	9,718,205.00
Total Rs:-	66,126,621.80
	Schedule-F
MANAGEMENT EXPENSES PAYABLE	Amount(Rs.)
SPO	3,814,178.00
DIET Shimla	301,740.00
DIET Solan	220,755.00
DIET Una	50,710.00
DIET Kangra	314,909.00
DIET Hamirpur	414,401.00
DIET Kinnaur	206,177.00
DIET Bilaspur	356,471.00
DIET Lahaul & Spiti	124,612.00
DIET Sirmour	18,323.00
DIET Kullu	1,072,742.00
Total Rs:-	6,895,018.00
	Schedule-G
CURRENT & OTHER LIABILITIES	Amount(Rs.)
SPO	215,667,115.00
DIET Shimla	620,755.00
DIET Solan	109,784.00
DIET Una	98,371.00
DIET Kangra	93,000.00
DIET Kinnaur	156,213.00
DIET Bilaspur	204,124.00
DIET Lahaul & Spiti	378,506.00
DIET Sirmour	960,598.00
DIET Kullu	35,143.00
DIET Chamba	576,125.00
DIET Mandi	15,939,752.32
Total Rs:-	234,839,486.32
	Schedule-H
ADVANCES OUTSTANDING UNDER DPEP	Amount(Rs.)
CURRENT ASSETS, LOANS, ADVANCES	181,995.00
Rajesh Kumar Driver	181,995.00
Total Rs:-	181,995.00
	Schedule-I
Detail of Recoverable from KGBV	
DIET Shimla	10,316,654.00
DIET Chamba	90,779,990.01
DIET Sirmour	10,918,232.00
Less:	
Payable To KGBV	111,662,698.00
Net Recoverable From KGBV	352,178.01



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

BALANCE SHEET AS AT 31ST MARCH, 2017

Previous Year 2015-16	LIABILITIES	Sch.	Amount Rs.	Current Year 2016-17	Previous Year 2015-16	ASSETS	Sch.	Amount Rs.	Current Year 2016-17
21,888,302.58	CAPITAL RESERVE FUND Fixed Assets Fund			22,524,682.58	1,814,686.00	FIXED ASSETS (NON RECURRING EXP.) Beddings		1,844,543.00	
	Interest Fund				4,657,608.00	Furniture & Fixture/Kitchen Equipment		5,264,131.00	
3,861,314.81	Opening Balance		3,861,314.81		15,416,008.58	Building (Civil Works)		15,416,008.58	22,524,682.58
	Add: Received during the year		280,414.00	4,141,728.81					
	UNSPENT GRANTS				4,545.00	CURRENT ASSETS, LOANS & ADVANCES			
(3,161,938.27)	Balance of Income & Expenditure	"C"	(1,246,210.91)	(1,246,210.91)	6,010,109.55	Advances (as per schedule attached)	"E"		1,298.00
	CURRENT LIABILITIES	"F"		5,008.00		Cash & Bank Balances (as per schedule attached)	"D"		3,252,405.91
100.00	Payable to SSA	"G"		352,178.01					
27,902,957.13	TOTAL (Rs.):-			25,778,386.49	27,902,957.13	TOTAL (Rs.):-			25,778,386.49

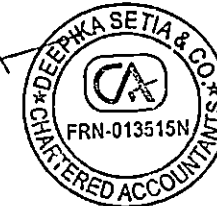
for
(Finance Controller)
Controller (F&A)
H.P. School Education Society
SSA/RMSA, Shimla-1

Place: Shimla
Date: 12.12.2017

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

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

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



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

Receipt & Payment Account for the year ended 31st March, 2017

Previous Year 2015-16	RECEIPTS	Amount Rs.	Current Year 2016 17	Previous Year 2015-16	PAYMENTS	Amount Rs.	Current Year 2016-17
	OPENING BALANCES				RECURRING EXPENSES		
5,578,990.00	Cash & Bank Balances	6,010,109.55	6,010,109.55	6,645,584.45	Maintenance Grant	7,290,152.71	
	GRANT IN AID			565,150.00	Stipend (Girls)	551,400.00	
15,317,000.00	Received from Central Government	19,427,000.00		494,437.00	Course Books & Stationery	448,382.00	
2,158,000.00	Received From State Government	2,158,000.00	21,585,000.00	7,192,688.00	Salaries	8,135,135.00	
				332,255.00	Vocational Skills & Trainings	363,576.00	
263,619.00	Interest on Saving Bank a/c		279,194.00	391,926.00	Electricity & Water	450,958.00	
				549,830.00	Medical & Contingency	565,622.00	
2,760.00	Misc.Income		1,220.00	740,607.00	Miscellaneous (Including Maint.)	746,484.00	
				119,964.00	PTA/Function	140,169.00	
713,284.00	Decrease in Advances		3,247.00	102,130.00	Preparatory Camps	110,747.00	
				88,132.00	Physical & Self Defence	77,696.00	
	Increase in Current Liabilities		5,908.00	162,845.00	Capacity Building	150,482.00	
				1,829.00	Bank Charges	2,088.93	19,032,892.64
					NON RECURRING EXPENSES		
				115,139.00	Beddings	29,857.00	
				521,027.00	Furniture & Fixture / Kitchen Building	606,523.00	636,380.00
					Decrease in Payable to SSA		4,963,000.00
					CLOSING BALANCES		
				6,010,109.55	Cash & Bank Balances		3,252,405.91
24,033,653.00		Total Rs:-	27,884,678.55	24,033,653.00		Total Rs:-	27,884,678.55

(Finance Controller)

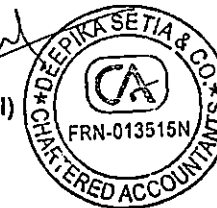
Controller (F&A)
H.P. School Education Society
SSARMSA, Shimla-1

Place: Shimla
Date: 12.12.2017

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

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

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



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

Income & Expenditure Account for the year ended 31st March, 2017

Previous Year 2015-16	EXPENDITURE	Sch.	Amount Rs.	Current Year 2016-17	Previous Year 2015-16	INCOME	Sch.	Amount Rs.	Current Year 2016-17
	RECURRING EXPENSES	"A"			6,224,118.02	Unspent Grant B/ GRANT IN AID			5,675,574.57
6,645,584.45	Maintenance grants		7,290,152.71			Received From Govt.of India		19,427,000.00	
565,150.00	Stipend (Girls)		551,400.00		15,317,000.00	Received From State Government		2,158,000.00	21,585,000.00
494,437.00	Course Books & Stationery		448,382.00		2,158,000.00				
7,192,688.00	Salaries		8,135,135.00			INTEREST & MISC.RECEIPTS			
332,255.00	Vocational Skills & Trainings		363,576.00			Received on Saving Account			279,194.00
391,926.00	Electricity & Water		450,958.00			Sirmour		8,392.00	
549,830.00	Medical & Contingency		565,622.00		9,653.00	Chamba		252,052.00	
740,607.00	Miscellaneous (Including Maint.)		746,484.00		237,456.00	Shimla		18,750.00	
119,964.00	PTA/Function		140,169.00		16,510.00	Misc.Income			1,220.00
102,130.00	Preparatory Camp		110,747.00			Shimla		100.00	
88,132.00	Physical & Self Defence		77,696.00			Chamba		1,120.00	
1,829.00	Bank Charges		2,088.93		2,760.00				
162,845.00	Capacity Building		150,482.00	19,032,892.64					
	NON RECURRING EXPENSES	"B"							
115,139.00	Beddings		29,857.00						
521,027.00	Furniture & Fixture / Kitchen Building		606,523.00	636,380.00					
266,379.00	Balance of Interest c/d to B S			280,414.00					
	UNSPENT GRANT								
5,675,574.57	C/d to Balance Sheet			7,591,301.93					
23,965,497.02			Total Rs:-	27,540,988.57	23,965,497.02			Total Rs:-	27,540,988.57

(Finance Controller)

Controller (P&A)
H.P. School Education Society
SSA/RMSA, Shimla-1

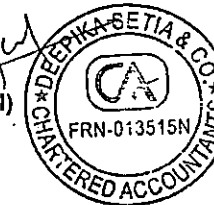
Place: Shimla
Date: 12.12.2017

(State Project Director)

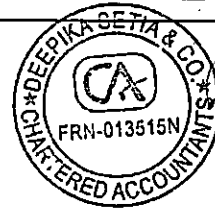
State Project Director
H.P. School Education Society
SSA, Shimla-1

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

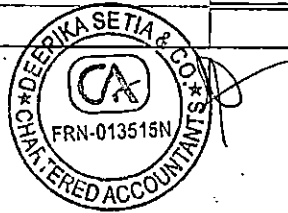
(CA D.S.Kajal)
Partner
M.No.091609



KASTURBA GANDHI BALIKA VIDYALAYA												
SCHEDULE OF EXPENSES AS ON 31.03.2017												
Schedule "A"												
PARTICULARS	SHIMLA	SIRMOUR	CHAMBA									TOTAL
			Chamba	Baghalgarh	Bharmour	Kihar	Chillil/ Tissa	Himgiri Kothi	Karian	Mehla	Pangl	
RECURRING EXPENSES												
Maintenance Girls	816,177.00	781,050.00	-	851,172.00	489,471.00	637,178.42	594,954.00	764,324.45	786,212.00	689,613.84	900,000.00	7,290,152.71
Stipend Girls	49,900.00	59,800.00	-	53,600.00	46,800.00	54,500.00	48,900.00	58,400.00	60,000.00	59,500.00	60,000.00	651,400.00
Course Books & Stationery	50,000.00	4,760.00	-	50,000.00	50,000.00	50,000.00	43,662.00	50,000.00	50,000.00	49,660.00	50,000.00	448,382.00
Salaries	806,000.00	803,560.00	582,016.00	789,150.00	779,137.00	620,854.00	734,004.00	722,432.00	795,815.00	742,167.00	780,000.00	8,135,135.00
Vocational Skills & Trainings	43,220.00	16,800.00	-	50,000.00	50,000.00	2,129.00	40,005.00	48,857.00	49,815.00	12,750.00	50,000.00	363,576.00
Electricity & Water Charges	22,589.00	48,722.00	-	49,969.00	50,000.00	45,903.00	50,000.00	37,670.00	46,105.00	50,000.00	50,000.00	450,958.00
Medical & Contingency	57,234.00	32,596.00	-	62,500.00	62,500.00	62,500.00	54,901.00	62,500.00	62,500.00	45,891.00	62,500.00	565,622.00
Miscellaneous (Including Maint)	74,167.00	73,964.00	5,660.00	75,000.00	75,000.00	75,000.00	69,282.00	74,976.00	74,191.00	74,244.00	75,000.00	746,484.00
PTA/Function	15,000.00	14,907.00	-	15,000.00	15,000.00	11,532.00	11,570.00	15,000.00	12,160.00	15,000.00	15,000.00	140,169.00
Preparatory Camp	14,750.00	15,000.00	-	15,000.00	15,000.00	12,097.00	-	15,000.00	-	8,900.00	15,000.00	110,747.00
Capacity Building	17,348.00	-	2,170.00	15,950.00	25,000.00	-	-	25,000.00	24,989.00	15,025.00	25,000.00	150,482.00
Physical & Self defence	-	8,096.00	-	9,600.00	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00	77,696.00
Bank Charges	-	-	430.93	-	-	150.00	-	-	1,278.00	230.00	-	2,088.93
TOTAL RECURRING	1,966,385.00	1,859,255.00	570,276.93	2,036,941.00	1,667,908.00	1,581,843.42	1,647,278.00	1,884,159.45	1,973,065.00	1,753,280.84	2,092,500.00	19,032,892.64
Schedule "B"												
NON RECURRING EXPENSES												
Beddings	-	-	-	-	782.00	1,775.00	-	-	-	27,300.00	-	29,857.00
Furniture & Fixture / Kitchen	-	-	-	78,166.00	121,138.00	167,765.00	-	65,786.00	-	173,668.00	-	606,523.00
Building (Civil Works)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON RECURRING	-	-	-	78,166.00	121,920.00	169,540.00	-	65,786.00	-	200,968.00	-	636,380.00
TOTAL EXPENDITURE	1,966,385.00	1,859,255.00	570,276.93	2,115,107.00	1,789,828.00	1,751,383.42	1,647,278.00	1,949,945.45	1,973,065.00	1,954,248.84	2,092,500.00	19,669,272.64
Schedule "C"												
GRANT UTILISED DURING THE YEAR	Opening Balance as on 01.04.2016	Grant received During the year	Grant Utilised during the year	Closing Balances as on 31.03.2017								
(Under Kasturba Gandhi Balika Vidyalaya)	(3,161,938.27)	21,585,000.00	19,669,272.64	(1,246,210.91)								



KASTURBA GANDHI BALIKA VIDYALAYA		
Details of Cash & Bank Accounts as on 31.03.2017		Schedule D
Cash at Bank		
UCO Bank Nahan Sirmour		237,679.00
H.P.State Co-op.Bank Chhauhara		32,048.00
District Chamba		
Canara Bank,Chamba		2,982,151.91
Cash In Hand		
Sirmour		527.00
	Total	3,252,405.91
Details of Advances as on 31.03.2017		Schedule E
Interest Amount trfd to SSA (SPO)		1,298.00
	Total	1,298.00
Detail of Current Liabilities as on 31.03.2017		Schedule F
Amount Payable for Exp.(Sirmaur).		6,008.00
	Total	6,008.00
Detail of Payable to SSA		Schedule G
Shimla		10,316,654.00
Sirmour		10,918,232.00
Chamba		90,779,990.01
		112,014,876.01
Less : Recoverable from SSA		111,662,698.00
	Total	352,178.01



Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2016-2017 for SSA & KGBV (Grant-in-Aid Capital)

Name of the State: HIMACHAL PRADESH

Sr. No.	Particulars	(AMOUNT IN RS.)		
		SSA	KGBV	TOTAL
1.	Opening Balance			
A	Cash in Hand / Bank	15,46,98,809.06	6,68,673.33	15,53,67,482.39
B	Unadjusted Advances	11,10,76,763.00	0.00	11,10,76,763.00
	Sub Total (1) Op. Balance	26,57,75,572.06	6,68,673.33	26,64,44,245.39
2.	Funds received from Government of India (MHRD) with individual sanction Order No. and Date			
a.		0.00	0.00	0.00
	Sub-total (2) GOI Grant	0.00	0.00	0.00
3.	Funds received from State Government with individual sanction Order No. and Date			
a.		0.00	0.00	0.00
	Sub-total (3) State Govt. Grant	0.00	0.00	0.00
4.	Bank Interest	0.00	0.00	0.00
5.	Miscellaneous Income	0.00	0.00	0.00
6.	Expenses pertaining to Previous year written back	0.00	0.00	0.00
	Sub Total (4+5+6)	0.00	0.00	0.00
	Grand Total (1 to 6)	26,57,75,572.06	6,68,673.33	26,64,44,245.39
7.	Less Actual Expenditure during the year 2016-17	15,72,24,961.50	6,36,380.00	15,78,61,341.50
8.	Closing Balances as on 31.03.2017	10,85,50,610.56	32,293.33	10,85,82,903.89
9.	Represented by			
A	Cash in Hand / Bank	7,26,76,605.56	32,293.33	7,27,08,898.89
B	Unadjusted Advances	3,58,74,005.00	0.00	3,58,74,005.00
C	Liabilities	(0.00)	(0.00)	(0.00)
	Total (A+B-C)	10,85,50,610.56	32,293.33	10,85,82,903.89

1. Certified that out of Rs. Nil (Rupees Nil only) of Grant-in-Aid Capital sanctioned/ received during the year 2016-17 in favour of Himachal Pradesh School Education Society, Himachal Pradesh vide Ministry of Human Resources Development, Department of School Education and Literacy letter Nos, noted against each and Rs. Nil (Rupees Nil only) on account of bank interest, miscellaneous income earned and expenses pertaining to previous years written back during the period 01.04.2016 to 31.03.2017 and Rs.26,64,44,245.39 (Rupees Twenty Six Crore Sixty Four Lakh Forty Four Thousand Two Hundred Forty Five and Paise Thirty Nine only) on account of unspent balance of the previous year, a sum of the Rs.15,78,61,341.50 (Rupees Fifteen Crore Seventy Eight Lakh Sixty One Thousand Three Hundred Forty One and Paise Fifty only) of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs.10,85,82,903.89 (Rupees Ten Crore Eighty Five Lakh Eighty Two Thousand Nine Hundred Three and Paise Eighty Nine only) remaining unutilized at the end of the year has been allowed to be carried forward in the next year and will be utilized and adjusted towards the Grant-in Aid Capital payable during the next year.
2. Certified that we have satisfied ourselves that the conditions on which the Grant-in-Aid Capital was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money actually utilized for the purpose which it was sanctioned



3. Kinds of checks exercised.
- a. Audited Statements of Accounts (copy enclosed)
 - b. Utilization Certificate
 - c. Progress Report
 - d. Audit Report & Management Letter

Controller (F&A)
Controller (F&A)
H.P. School Education Society
SSA/RMSA, Shimla-1

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

AUDITOR'S CERTIFICATE

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

For Deepika Setia & Co
Chartered Accountants
FRN-013515N



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

Place: Shimla
Dated: 12.12.2017

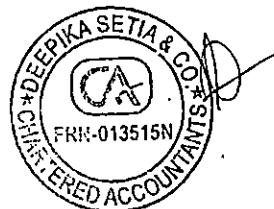
Counter Signature

Principal Secretary(Education)
to the GOHR
Principal Secretary(Education)
to the Govt. of Himachal Pradesh

Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2016-2017 for SSA & KGBV (Grant-in-Aid General)

Name of the State: HIMACHAL PRADESH

Sr. No.	Particulars	(AMOUNT IN RS.)		
		SSA	KGBV	TOTAL
1.	Opening Balance			
A	Cash in Hand / Bank	3,11,77,365.66	53,41,436.22	3,65,18,801.88
B	Fund-in-Transit	36,09,59,000.00	0.00	36,09,59,000.00
C	Unadjusted Advances	5,11,44,436.13	4,545.00	5,11,48,981.13
D	Liabilities	(29,88,29,437.32)	(53,15,278.01)	(30,41,44,715.33)
	Sub Total (1) Op. Balance	14,44,51,364.47	30,703.21	14,44,82,067.68
2.	Funds received from Government of India (MHRD) with individual sanction Order No. and Date			
a.	F.No.19-2/2016- E.E.8(I) dated 10.05.2016	22,09,24,000.00	130,16,000.00	23,39,40,000.00
b.	F.No.19-2/2016- E.E.8(II) dated 10.05.2016	9,13,90,000.00	52,45,000.00	9,66,35,000.00
c.	F.No.19-2/2016- E.E.8(III) dated 10.05.2016	1,82,59,000.00	11,66,000.00	1,94,25,000.00
d.	F.No.19-2/2016- E.E.8(I) dated 10.05.2016	62,33,14,000.00	0.00	62,33,14,000.00
e.	F.No.19-2/2016- E.E.8(II) dated 17.08.2016	25,74,76,000.00	0.00	25,74,76,000.00
f.	F.No.19-2/2016- E.E.8(III) dated 17.08.2016	5,17,56,000.00	0.00	5,17,56,000.00
	Sub Total (2) GOI Grant	126,31,19,000.00	1,94,27,000.00	128,25,46,000.00
3.	Funds received from State Government with individual sanction Order No. and Date			
a.	EDN-H(Ele)-4(3)-92/2015 dated. 01.06.2016	2,45,47,000.00	14,46,000.00	2,59,93,000.00
b.	EDN-H(Ele)-4(3)-92/2015 dated. 01.06.2016	1,01,54,000.00	5,83,000.00	1,07,37,000.00
c.	EDN-H(Ele)-4(3)-92/2015 dated. 01.06.2016	20,29,000.00	1,29,000.00	21,58,000.00
d.	EDN-H(Ele)-4(3)-92/2015 dated. 09.09.2016	6,92,57,000.00	0.00	6,92,57,000.00
e.	EDN-H(Ele)-4(3)-92/2015 dated. 09.09.2016	2,86,08,000.00	0.00	2,86,08,000.00
f.	EDN-H(Ele)-4(3)-92/2015 dated. 09.09.2016	57,51,000.00	0.00	57,51,000.00
	Sub Total (3) State Govt. Grant	14,03,46,000.00	21,58,000.00	14,25,04,000.00
4.	Bank Interest	2,95,42,894.23	2,79,194.00	2,98,22,088.23
5.	Miscellaneous Income	48,705.00	1,220.00	49,925.00
6.	Expenses pertaining to Previous year written back	0.00	0.00	0.00
	Sub Total (4+5+6)	2,95,91,599.23	2,80,414.00	2,98,72,013.23
	Grand Total (1 to 6)	157,75,07,963.70	2,18,96,117.21	159,94,04,080.91
7.	Less : Actual Expenditure during the year 2016-17	156,39,14,393.56	1,90,32,892.64	158,29,47,286.20
8.	Closing Balances as on 31.03.2017	1,35,93,570.14	28,63,224.57	1,64,56,794.71
9.	Represented by			
A	Cash in Hand / Bank	22,452,41,284.65	32,20,112.58	22,77,61,397.23
B	Unadjusted Advances	3,07,86,789.81	1,298.00	3,07,88,087.81
C	Liabilities	(24,17,34,504.32)	(3,58,186.01)	(24,20,92,690.33)
	Total (A+B-C)	1,35,93,570.14	28,63,224.57	1,64,56,794.71



1. Certified that out of Rs.142,50,50,000.00 (Rupees One Hundred Forty Two Crore Fifty Lakh Fifty Thousand only) of Grant-in-Aid General sanctioned/ received during the year 2016-17 in favour of Himachal Pradesh School Education Society, Himachal Pradesh vide Ministry of Human Resources Development, Department of School Education and Literacy letter Nos, noted against each and Rs.2,98,72,013.23 (Rupees Two Crore Ninety Eight Lakh Seventy Two Thousand Thirteen and Paise Twenty Three only) on account of interest and miscellaneous income earned during the period 01.04.2016 to 31.03.2017 and Rs.14,44,82,067.68 (Rupees Fourteen Crore Forty Four Lakh Eighty Two Thousand Sixty Seven & paise Sixty Eight only) on account of unspent balance of the previous year, a sum of the Rs.158,29,47,286.20 (Rupees One Hundred Fifty Eight Crore Twenty Nine Lakh Forty Seven Thousand Two Hundred Eighty Six and Paise Twenty only) of Grant in Aid General has been utilized for the purpose for which it was sanctioned and amount of Rs.1,64,56,794.71 (Rupees One Crore Sixty Four Lakh Fifty Six Thousand Seven Hundred Ninety Four and Paise Seventy One only) remaining unspent at the end of the year has been allowed to be carried forward in the next year and will be utilized and adjusted towards the Grant-in Aid General payable during the next year.
2. Certified that we have satisfied ourselves that the conditions on which the Grant-in-Aid General was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money actually utilized for the purpose which it was sanctioned.
3. Kinds of checks exercised
 - a. Audited Statements of Accounts (copy enclosed)
 - b. Utilization Certificate
 - c. Progress Report
 - d. Audit Report & Management Letter

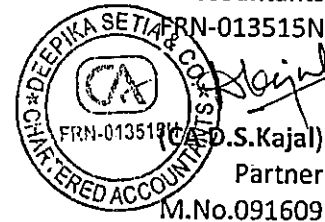
Controller (F & A)
Controller (F&A)
H.P. School Education Society
SSARMSA, Shimla-1

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

AUDITOR'S CERTIFICATE

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

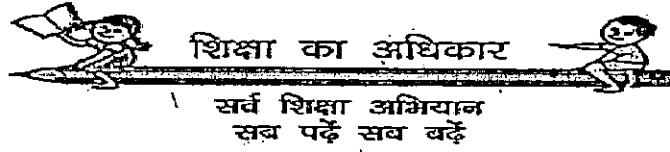
For Deepika Setia & Co
Chartered Accountants



Place: Shimla
Dated: 12.12.2017

Counter Signature

Principal Secretary (Education)
to the GOHP
Principal Secretary (Education)
to the Govt. of Himachal Pradesh




IUFR-I

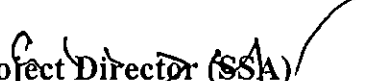
SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
Frequency: Bi-annual/Annual 'upto date of Receipt'
For the Half Year / Financial year ending on 31st March, 2017

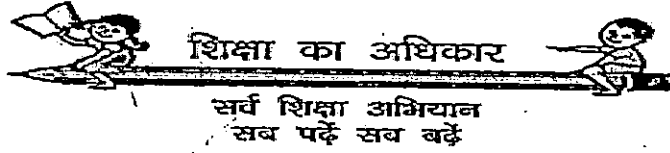
(Rs. in lakhs)

S. No.	Name of State	AWP&B	Opening Balance for the year	Releases by GOI	Releases by States	Expenditure	AWP&B for Next Year
1	Himachal Pradesh	42682.22	4109.26	12825.46	1425.04	17408.08	47374.29
Total		42682.22	4109.26	12825.46	1425.04	17408.08	47374.29


Controller Finance
Controller (F&A)
H.P. School Education Society
SSA/RMSA, Shimla-1




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



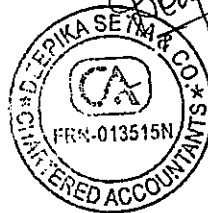
IUFR-II

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
Frequency: Bi-annual/Annual 'upto date of Receipt'
For the Half Year / Financial year ending on 31st March, 2017

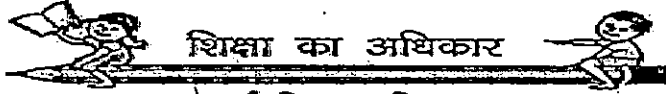
(Rs. in lakhs)

S. No.	Name of State	Opening Balance for the year	Releases	Expenditure
	1	2	3	4
1	Himachal Pradesh	4109.26	14250.50	17408.08
	Total	4109.26	14250.50	17408.08
	National Component			
	Ed.CIL			
	NCERT			
	NUEPA			
	IGNOU			
	NIAR			
	NIC			
	Total			
	Grand Total	4109.26	14250.50	17408.08

Controller Finance
 Controller (F&A)
 H.P. School Education Society,
 SSA/RMSA, Shimla-1



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



शिक्षा का अधिकार

सर्व शिक्षा अभियान
सब पढ़ें सब बढ़ें

IUFR-III

SARVA SHIKSHA ABHIYAN

Summary Budget Analysis (Entire Program)

Frequency: Bi-annual/Annual 'upto date of Receipt'

For the Half Year / Financial year ending on 31st March, 2017

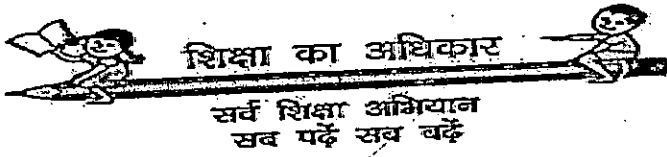
(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Half Year ended (Current reporting period)	Financial Year till-date
(a)	Teacher Salary	0.00	6,340.13
(b)	BRC	406.32	989.11
(c)	CRC	338.96	997.26
(d)	Civil Work	227.30	1,572.25
(e)	EGS/AIE	34.58	161.64
(f)	Free Text Book and Uniforms	2640.15	2693.96
(g)	Innovative Activities & computer aided education in UPS	8.87	279.56
(h)	IED (CWSN)	35.22	218.98
(i)	School Maintenance Grant	807.51	990.20
(j)	Management Cost	488.99	786.87
(k)	Learning Enhancement Programme	138.30	210.47
(l)	Research and Evaluation	1.25	55.11
(m)	School Grant	692.30	868.16
(n)	Teacher Grant	98.18	155.81
(o)	TLE	0.00	3.50
(p)	Teacher Training	113.27	252.35
(q)	Community Training and Mobilization/SMC	102.00	330.89
(r)	SIEMAT	0.00	0.00
(s)	State Component	143.88	305.14
(t)	KGBV	80.74	196.69
	Total	6357.82	17,408.08

Controller Finance
Controller (F&A)
H.P. School Education Society
SSA/RMSA, Shimla-1



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



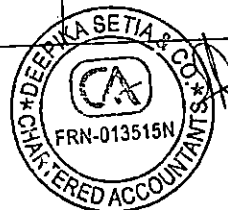
सर्व शिक्षा अभियान
सब पढ़ें सब बढ़ें

Annex-XX

Consolidated Annual Financial Statement

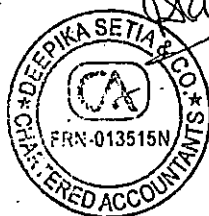
(Rs. In lakhs)

State: HIMACHAL PRADESH				
Year Ending: 31 st March, 2017				
SOURCE & APPLICATION		SSA	KGBV	TOTAL
Opening Balance				
		1.18	0.00	1.18
(a)	Cash in hand	1857.58	60.10	1917.68
(b)	Cash at Bank	3609.59	0.00	3609.59
	Fund-in-Transit	1622.21	0.05	1622.26
(c)	Unadjusted Advance	(2988.29)	(53.15)	(3041.44)
	Liabilities	4102.27	6.99	4109.26
	Total			
(a)	Source (Receipt)			
(b)	Fund received from Government of India	12631.19	194.27	12825.46
(c)	Fund received from State Government	1403.46	21.58	1425.04
(d)	Interest	295.43	2.79	298.22
(e)	Other Receipts	0.49	0.01	0.50
(f)	Earlier Expenditure written back	0.00	0.00	0.00
	Total Receipt	14330.57	218.65	14549.22
	Application (Expenditure)	Approved AWP & B Including Spill Over	Expenditure incurred	Saving/ Excess
(a)	Teacher Salary	25087.33	6,340.13	18,747.20
(b)	BRC	3567.43	989.11	2,578.32
(c)	CRC	3178.28	997.26	2,181.02
(d)	Civil Work	1045.53	1,572.25	-526.72
(e)	EGS/AIE	291.90	161.64	130.26
(f)	Free Text Book and Uniforms	2640.15	2693.96	-53.81
(g)	Innovative Activities & computer aided education in UPS	1200.00	279.56	920.44
(h)	IED (CWSN)	296.79	218.98	77.81
(i)	School Maintenance Grant	997.40	990.20	7.20
(j)	Management Cost	1289.28	786.87	502.41
(k)	Learning Enhancement Programme	541.18	210.47	330.71
(l)	Research and Evaluation	227.66	55.11	172.55
(m)	School Grant	859.09	868.16	-9.07
(n)	Teacher Grant	213.46	155.81	57.65
(o)	TLE	3.50	3.50	0.00



(p)	Teacher Training	354.17	252.35	101.82
(q)	Community Training and Mobilization	360.53	330.89	29.64
(r)	SIEMAT	0	0	0
(s)	State Component	312.70	305.14	7.56
(t)	KGBV	215.85	196.69	19.16
	TOTAL	42682.23	17,408.08	25,274.15

Controller Finance
 Controller (P&A)
 H.P. School Education Society
 SSA/RMSA, Shimla-1



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

INDEPENDENT AUDITOR'S REPORT

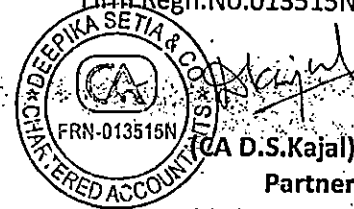
The State Project Director,
Himachal Pradesh School Education Society (Sarva Shiksha Abhiyan)
DPEP Bhawan, Lal Pani,
SHIMLA (H.P.)-171001

We have examined the Balance Sheets of Himachal Pradesh School Education Society, Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Project registered under the Societies Registration Act, 1860 vide Regn.No.120/95 dated 03.11.1995 and amended on 19.03.2010 under Sub-section (2) of Section 11 of the Himachal Pradesh Societies Registration Act, 2006, Lal Pani Shimla (H.P)-171001 as at **31st March, 2017**, Income & Expenditure Account for the year ended on that date and the Receipt and Payment Account of the said Society which are in agreement with the Books of Account maintained by the said Society.

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

We conducted our audit in accordance with terms of reference provided to us. In our opinion, and read together with the Significant Accounting Policies and Notes to accounts and subject to our observations given in the Management Letter, the financial statements give a true and fair view of the sources and applications of funds for the year ended 31st March, 2017 and the financial position of the Himachal Pradesh School Education Society (Sarva Shiksha Abhiyan) for the year ended 31st March, 2017.

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



Place: Shimla
Date: 12.12.2017

AUDIT CERTIFICATE

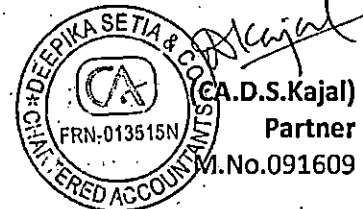
The Financial Statements of Himachal Pradesh School Education Society, Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Project, for the financial year 2016-17 attached hereto, have been audited in accordance with the regulations and Standards of Audit of the Institute of the Chartered Accountants of India and accordingly included such tests of accounts, records, Internal checks and other auditing procedures, necessary to confirm:

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

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

On the basis of information and explanations given to us and according to the best of our knowledge and information as a result of the test audit, it is certified that the Financial Statements, read with the observations set out separately, represent a true and fair view of the implementation and operations of the Sarva Shiksha Abhiyan for the financial year 2016-17.

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



Place: Shimla
Date: 12.12.2017

DEEPIKA SETIA & CO.

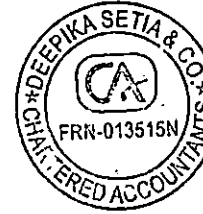
CHARTERED ACCOUNTANTS

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

PROCUREMENT AND CERTIFICATE

This is to certify that we have gone through the procurement procedures used for the state for Sarva Shiksha Abhiyan and based on the audit of records for the financial year 2016-17 for the Himachal Pradesh School Education Society and inputs from the district audit reports, we certify that the procurement procedures prescribed in the manual on Financial Management and Procurement under SSA have been followed.

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



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

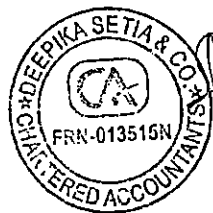
Place: Shimla
Date: 12.12.2017

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

Significant Accounting Policies and Notes to Accounts for the year ended 31st March, 2017:

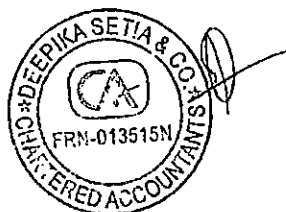
1. The books of accounts of the Society have been maintained on the basis of both cash & accrual system of accounting. Generally the expenditure have been booked on the basis of cash accounting system whereas some types of expenditure have been booked on the basis of accrual system of accounting. During the previous years, the grants given to Schools were treated as expenditures in the relevant financial year at the SPO Level which has now been changed. During the current financial year, actual expenditure incurred at the SMCs Level has been treated as expenditure on the basis of Utilization Certificates provided by the SMCs and the unspent amount, if any, lying in bank accounts of the SMCs have been called back. The unspent balance received back, if any, during the current financial year has been treated as income of the current year.
2. Grant in Aid :
 - (a) Capital Expenditure:

Capital Reserve has been created against the Fixed Assets purchased from the grants which are considered as assets of the society. The depreciation on these fixed assets has not been provided for in the books of accounts.
 - (b) Revenue Expenditure:
 - (i) The revenue grant has been considered as income to the extent utilized during the current year. The unspent grant is being shown separately in the books of accounts.
 - (ii) The grant released from the society to SMC's for civil works has been treated as revenue expenditure and no asset for the same has been created in the books. The unspent grants, if any, returned back to the society by the SMCs have been treated as income of the financial year in which it has been returned back.
 - (iii) The revenue expenditure is considered as expenditure of the year to the extent to which it has been finalized/ approved during the year in general.



Notes to Accounts

- 1 The Financial Statements have been prepared for the funds received / utilized for the project Sarva Shiksha Abhiyan and all other relevant Schemes.
- 2 The outstanding balances of BRC's and CRC's are subject to reconciliation / confirmation at the District Level and advances outstanding or amount payable at the year end to various parties are also subject to confirmation.
- 3 The expenditure incurred on various heads of accounts e.g Salary paid to Staff, Printing & Stationery, Telephone, Electricity, Travelling, Conveyance Expenses etc. have been debited to Management Cost and head wise bifurcation have not been done at the Districts Level. An amount of Rs.3,05,14,017.42 has been incurred at State Project Office under Management Cost which mainly consists of Rs.2,64,20,572.00 towards Salary paid to Officers & Staff.
- 4 Current Liabilities includes a sum of Rs.20,71,08,000/- being major amount payable to Director Elementary Education, Shimla on account of Teacher's Salary, Rs.17,50,600/- amount received from NUEPA for other activities and Rs.31,00,000/- received from SJVNL Foundation at SPO level for construction of Toilets.
- 5 At DPO Mandi, Current liabilities include Sundry Creditors (Civil Works) payable Rs.41,43,144/-, Payable to Scholls Rs.30,85,537.95 and Civil Work unspent liability Rs.83,00,651.37.
- 6 Current Assets, Loans & Advances includes a sum of Rs.3,58,74,005/- being Advances for Civil works for all districts, Rs.46,89,798/- being Advance to National Council of Education Research & Training (NCERT) and Rs.15,95,896/- being Advance to H.P. State Electronics Development Corporation are major outstanding balances as on 31.03.2017.
- 7 During the financial year 2016-17, an expenditure of Rs.42,92,294/- has been incurred towards construction of Toilets under Swachh Bharat Program in the Kullu District. This expenditure has been incurred during the current year and adjusted against the Advances given in previous year.
- 8 During the financial year 2016-17, it has been noticed that an expenditure amount of Rs.400.00 Lakh has been transferred from Management cost at District level to RMSA from the books of account of SSA on account of combined staff working under both SSA and RMSA.
- 9 Funding pattern of Centrally Sponsored Schemes has been shared in the ratio of 90: 10 between the Centre and the State during the current financial year.
- 10 Disputed/ Court Cases: As mentioned in previous year Audit Reports, the following legal cases for earlier years, are still pending under litigation. The update status is being reported as under:



- a) SP Office: Dr. O.C.Guleria has embezzled a fund of Rs. 1,40,700/- of the society. The person has been charge sheeted and repatriated from SSA to his parent Deptt. We have been informed that after withdrawing the case, the inquiry is under process in the Directorate of Higher Education and to inquire into the matter the original bill / vouchers are required, but these are in the Hon'ble Court submitted by the Officer of Sadar Police Station, Shimla.
- b) Rajesh Kumar Ex.Driver (DPEP) :
The case of misappropriation of Rs.1,81,995/- was filed against him and court has decided the case in favour of the society. As explained that the person is still not traceable. The Director SSA has written a letter to Deputy Commissioner, Solan to know the status of his movable and immovable assets for purpose of recovery from the Rajesh Kumar. The case is sub-judice and needs to be expedited.
- c) The misappropriation of Rs.2,25,210/- by Sh. Madhu Kumar Ex. BRCC Kuthar, District Solan is under investigation. We have been informed that Sh. Madhu Kumar has been charge sheeted and repatriated from SSA to his parent Deptt. And also suspended from Director of Elementary Education vide letter dated 04.03.2008. Presently the Inquiry is under process in the Directorate of Elementary Education and needs to be expedited.
- d) The misappropriation of Rs.11,06,000/- by Sh. Balwant Bhaskar, BRCC Kumarsain, District Simla is under investigation and an FIR has been filed in this regard.
- 11 Corresponding figures of Previous Year have been regrouped, rearranged and reclassified wherever considered necessary to conform to the current year classification.

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



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

Place: Shimla
Date: 12.12.2017

DEEPIKA SETIA & CO.

CHARTERED ACCOUNTANTS

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

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

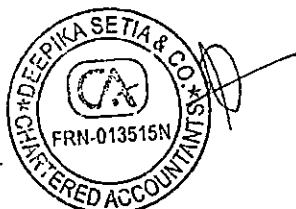
Subject: Management Letter on the Statutory Audit of Sarva Shiksha Abhiyan for the financial year ended 31st March, 2017

Dear Sir,

With reference to your letter Ref. No. HPSES (SSA)-SPO-ACCTTS-ASA-01/2011-2547 dated 26th May, 2017 for our appointment as Statutory Auditor for audit of accounts of HPSES Sarva Shiksha Abhiyan Himachal Pradesh for the year 2016-17, this is to inform you that we have completed the Audit of Himachal Pradesh School Education Society cum Sarva Shiksha Abhiyan and other relevant schemes for the financial year ended 31st March 2017. The Audited Consolidated Balance Sheet, Consolidated Income & Expenditure Account, Consolidated Receipt & Payment Account and Auditor's Report thereon are enclosed herewith. On the basis of test checks applied for our audit, we are giving our following observations / suggestions for your kind information and necessary action:

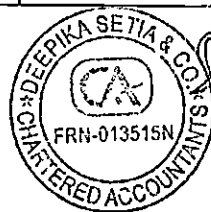
I. Accounting System/Procedures Adopted and Books of Accounts maintained:

- 1) Method of Accounting:** As mentioned in our previous year's Audit Report, it is observed that the society has maintained books of accounts on the basis of both cash and accrual system of accounting. We have been informed that in earlier years, expenditures in account of Civil Construction like additional class rooms, Girls toilets, major repairs, boundary walls etc. have been treated as expenditure incurred as and when the money is transferred from SPO/DPO and the other expenditure are booked on the basis of accrual basis. But since last 3-4 years, actual expenditure incurred at SMCs level have been treated as expenditure as per the provisions of F.M.P manual. The information regarding the expenditure incurred at school level has been based on Utilisation Certificates provided by the respective schools. The information contained in Utilisation Certificates is also subject to confirmation. During the F.Y.2016-17, we have covered 6628 SMCs for audit under various blocks of different District Offices. A separate report dated 12.12.2017 has been submitted with your office. It has been observed that at SMCs, CRCs & BRCs levels, payment for most of expenditure incurred have been made in cash instead of payment through account payee cheque, RTGS/NEFT, pay order, ECS etc. It is again recommended that necessary instructions should be given to all concerned for making all types of payments/ releases only by account payee cheque, RTGS & NEFT, pay order, electronic mode etc. to the extent possible.



- 2) **Funding Pattern of Centrally Sponsored Schemes:** During the current financial year the funding pattern of Centrally Sponsored Core Scheme - National Education Mission (including SSA, RMSA, RUSA, Teachers Training and Adult Education) has been shared in the ratio of 90: 10 between the Centre and the State. In this regard. Reference may be drawn to the letter D.O.No.32/PSO/FS/2015 dated 28th October, 2015 from Finance Secretary, F.No.13 (9)/ PF-II/2014 dated 4th December, 2015 from Director (PF II), Government of India and F.No.2-50/2010-EE-3 dated 8th December, 2015 from Director, Ministry of Human Resource Development, and Department of School Education & Literacy Government of India.
- 3) **Construction of Toilets under Swachh Bharat movement:** During the current financial year 2016-17 an expenditure of Rs.42,92,294/- has been incurred towards construction of Toilets under Swachh Bharat Program in the Kullu District. This expenditure has been incurred during the current year and adjusted against the Advances given in previous year.
- 4) **Excess of Civil Expenditure over Approved Budget:** It is observed that civil expenditure has been incurred in excess of Approved Budget Plan for the financial year 2016-17 due to the fact that advances given in previous year have been adjusted against the civil expenditure incurred during the current year.
- 5) **Statutory Obligations Compliance:** As mentioned in our previous year Audit Report, we have been informed that the society has not yet obtained Registration under Section 12AA and Exemption Certificate under Section 10(23)(C) of the Income Tax Act, 1961. Although the society is regular in complying with the provisions of Tax Deduction at Source and timely deposit thereof. The society is also regular in depositing the provident fund with the concerned authorities. It is suggested that the society should obtain the required Registration and Exemption Certificates from Income Tax Department. Also the society should obtain certificate from Banks for not deducting any TDS on Interest amount paid to make sure that no TDS has been deducted on bank interest paid to the society.
- 6) **Transfer of Expenditure from SSA to RMSA Funds:** During the financial year 2016-17, it has been observed that as per vouchers dated 31.03.2017, an exact expenditure amount of Rs.400.00 Lakh has been transferred to Management Cost head under RMSA from the books of account of SSA as per given below details:

DPO	Amount (Rs.)
Lahaul & Spiti	18,12,846.00
Chamba	73,09,029.00
Bilaspur	28,90,337.00



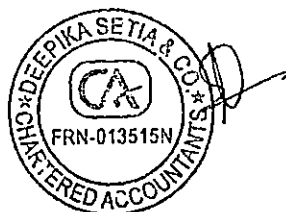
Hamirpur	28,99,671.00
Kangra	1,03,67,144.00
Kullu	65,66,441.00
Shimla	66,11,445.00
UNA	15,43,087.00
Total	4,00,00,000.00

7) **Idle lying of Funds in Bank Accounts:** It has been observed that the huge amount of balances have been lying in bank accounts during the current financial year. Some of the examples are as under:

DPO / SPO	Name of Bank	Bank Balance as on 31.03.2017 (Rs.)
UNA	Punjab National Bank	66,60,333.65
Solan	Punjab National Bank	99,10,403.61
Shimla	Punjab National Bank	35,24,962.84
Chamba	Punjab National Bank	54,38,399.77
State Project Office	PNB Anaj Mandi Shimla	17,52,12,806.02
State Project Office	PNB Sanjauli	4,19,57,129.00
State Project Office	Canara Bank	73,39,458.85
Bilaspur	UCO Bank	80,45,133.60
Sirmour	IDBI Bank	31,23,482.00
Hamirpur	Punjab National Bank	1,34,54,140.00

8) **Bank Interest Income:** It has also been observed that due to huge amount of balances being kept in bank accounts during the financial year, bank interest income has increased substantially as per given below details:

DPO / SPO	Bank Interest received during 2016-17 (Rs.)	Remarks
State Project Office	1,36,08,661.56	It may be noted that Funds have



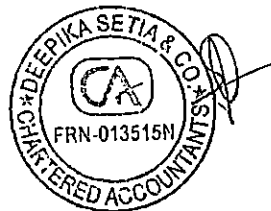
Shimla	9,39,799.00	been kept in the savings bank accounts where interest @3.5% to 4% per annum only is paid on daily outstanding balances. It is, therefore, evident from the interest figures that the huge amount have been kept in such bank accounts during the current financial year. It is suggested that end use of funds should be ensured at the earliest possible because these funds are not supposed to be kept in banks in order to earn interest thereon.
Solan	21,98,619.38	
UNA	5,05,985.90	
Kangra	8,10,933.00	
Sirmaur	6,05,087.00	
Kullu	27,33,569.90	
Chamba	42,99,331.33	
Mandi	25,03,757.16	

- 9) **Old Outstanding Balances:** As mentioned also in previous year Audit Report, there are some old Debit and Credit Balances which have been carried forward for last many years and have not yet been adjusted. It is again recommended to follow up with the concerned departments and make necessary entries in the books of accounts for these outstanding balances after obtaining reconciliation /confirmation /approval for the same, wherever applicable. Details of some of Old Balances are given hereunder:

S.No.	Name of the Account	Debit/Credit	Amount (Rs.)
In the Books of State Project Office			
1	Adult Continuing Education HPU Shimla	Dr.	50,000.00
2	State Council Science & Technology	Dr.	99,903.00
3	SCERT Solan	Dr.	5,10,110.00
4	Rahul Associates	Dr.	40,137.00
5	EDCIL India Limited	Dr.	46,992.00
6	H.P. University IGE	Dr.	2,85,000.00
7	NCERT Delhi	Dr.	62,646.00
8	Rajesh Kumar Driver (DPEP)	Dr.	1,81,995.00
9	Airport Authority Shimla	Cr.	12,00,000.00
10	Ajay Singh Salwani Retention Money	Cr.	10,320.00



11	Canara Bank Donation A/c	Cr.	10,000.00
12	Earnest Money Payable	Cr.	1,41,515.00
13	HBA	Cr.	8,215.00
14	H.P.S.E.D.C Payable	Cr.	51,300.00
15	IGNOU Delhi	Cr.	1,34,336.00
16	H.P. Board of School/ Dharamshala	Cr.	6,38,010.00
17	H.P.Printing Deptt. (C.L)	Cr.	1,555.00
18	Jiwan Thakur Contractor	Cr.	3,487.00
19	Special Grants for REMS	Cr.	4,84,391.00
20	M.C.Shimla	Cr.	7,681.00
21	Narender Driver	Cr.	2,471.00
22	NCERT T.C.Fund Delhi	Cr.	14,830.00
23	NIIT Delhi	Cr.	1,03,703.00
24	N T P C Bilaspur	Cr.	1,50,000.00
25	Other Advances	Cr.	2,450.00
26	Prasar Bharti (BCI) Air CHD	Cr.	4,987.00
27	Regency Printers	Cr.	5,000.00
28	S.J.V.N.Foundation	Cr.	31,00,000.00
29	T.A. Bills Payable	Cr.	23,913.00
30	T.A.Bills Payable RTGS	Cr.	1,02,613.00
31	Unistar Book Pvt. Ltd.	Cr.	31,487.00
In the Books of DPO Shymalghat			
1	Earnest Money Payable	Cr.	12,775.00
2	Other Liabilities-Himachal Scientific Hamirpur (Court Case)	Cr.	2,62,900.00



3	Unspent Grants Civil Payable	Cr.	2,89,425.00
In the Books of DPO Bilaspur			
1	Director Elementary Education	Cr.	1,00,000.00
2	Current Liabilities in respect of Classrooms, Toilets & Library Book Expenses	Cr.	98,606.00

10) Closing of Books of Accounts: As also mentioned in our earlier Audit Report, it is noticed that the books of accounts are being kept opened for passing of entries till the audit is completed. It has been noticed from the various vouchers dated 31st March, 2017 that these have been sanctioned in the month of July, August etc. but as per sanction order date mentioned for booking of expenses is 31st March, 2017. Trial Balances of District Offices have been changed many times during the course of audit. It is recommended to finalize the books of accounts at the earliest.

11) Bank Reconciliation Statement as on 31.03.2017: It is observed that bank reconciliation statements have not been prepared properly because in many cases complete details regarding Cheque Number, Date of Issue of Cheque, Name of Payee and Date of clearing have not been mentioned as per required format. It is suggested that a similar format of Bank Reconciliation Statement should be followed by all the Districts.

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

1) Innovation ECCE: It is noticed that the same amount of Grant under this intervention is being sanctioned by Govt. of India without considering the number of schools in each and every district.

2) Excess of Expenditure over approved Annual Budget Plan: It has been noticed that under the head of civil expenditure, excess expenditure in comparison to approved budget plan has been incurred due to adjustment of advances given in earlier year.

III. Internal Audit and Control Measures: As per Internal Audit Reports made available for our verification, it is noticed that there is nothing material available in the said report regarding procedure and accounting adopted at the BRCC levels. It is suggested that the



internal audit report should be detailed covering all aspects of accounting and procurement at SMC levels.

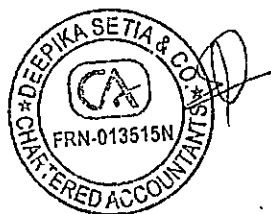
- 1) **Expenditure incurred at BRCC /CRCC level:** As explanation given to us by the management, the vouchers relating to SMCs and BRCC's should be maintained at SMCs and BRCC's respectively as per their manual.
- 2) **Stock Register:** It is observed that the Stock registers have been kept only to fulfill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

IV. SMCs Covered under the Statutory Audit: As we have been assigned statutory audit for the Financial Year 2016-17 which also covers verification of funds utilization at the level of SMCs. Accordingly we have covered 6628 SMCs under various Education Blocks in the Districts. During the course of audit of these SMCs, we have observed the following shortcomings i.e (1) Improper maintenance of Books of Accounts (2) No proper records of Bills/vouchers for the expenses incurred (3) Non maintenance of Stock Registers etc. It is also observed that Persons working at that level are neither from accounts background nor do they have any active interest in this type of work. To some extent in the interior parts/ remote area in the state are not having any organized shops/contractors etc which leads to the purchases and construction work without complying with documentary requirements.

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

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

- a) **SP Office:** Dr. O.C.Guleria has embezzled a fund of Rs. 1,40,700/- of the society. The person has been charge sheeted and repatriated from SSA to his parent Deptt. We have been informed that after withdrawing the case, the inquiry is under process in the Directorate of Higher Education and to inquire into the matter the original bill / vouchers are required, but these are in the Hon'ble Court submitted by the Officer of Sadar Police Station, Shimla.



b) Rajesh Kumar Ex.Driver (DPEP) :

The case of misappropriation of Rs.1,81,995/- was filed against him and court has decided the case in favour of the society. As explained that the person is still not traceable. The Director SSA has written a letter to Deputy Commissioner, Solan to know the status of his movable and immovable assets for purpose of recovery from the Rajesh Kumar. The case is sub-judice and needs to be expedited.


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


d) The misappropriation of Rs.11,06,000/- by Sh. Balwant Bhaskar, BRCC Kumarsain, District Simla is under investigation and an FIR has been filed in this regard.

VI. Status regarding compliance of Previous Years Audit Reports:

As per information and explanations given to us, the settlement of outstanding audit paras have been complied with and required letter with MHRD shall be submitted in due course of time.

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


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



Place: Shimla
Dated: 12.12.2017