

AUDITOR'S REPORT

&

CONSOLIDATED STATEMENT OF ACCOUNTS

OF

SARVA SHIKSHA ABHIYAN

Implemented by J.E.P.C., Ranchi (Jharkhand)

FOR THE YEAR ENDED 31ST MARCH, 2017

M/S RAJESH SRIVASTAVA & CO.

CHARTERED ACCOUNTANTS

"KAMYANI" 143/2, BALIHAR ROAD,

MORABADI,

RANCHI- 834008 (JHARKHAND)

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RAJESH SRIVASTAVA & Co.
Chartered Accountants

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FRN: 012000C

To,
The State Project Director
Jharkhand Education Project Council
Ranchi , Jharkhand .

1. We have audited the accompanied Consolidated Financial Statement of "SARVA SHIKSHA ABHIYAN implemented by JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI, JHARKHAND which comprise the Consolidated Balance Sheet as at 31st March 2017 together with Consolidated Income and Expenditure Account and Consolidated Receipts and Payments Account of State Project Office and District Level Offices and Block Resource Centres audited by us and other Statutory Auditors for the year ending on that date and a summary of significant accounting policies and other explanatory information.
2. Management's Responsibility of Financial Statement
Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. Auditor's 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 issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. Subject to our observations in Annexure- '1', we report that:
 - a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - b) In our opinion, proper books of accounts as required by the law have been kept by the Agency, so far as appears from our examination of those books.
 - c) In our opinion, the Balance Sheet, Income and Expenditure Account and Receipts and Payment Account are in agreement with the books of accounts maintained by the Agency.
 - d) The Balance Sheet, Income and Expenditure Account and Receipts and Payment Account dealt with this report are in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.



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6. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of Consolidated Balance Sheet, state of affairs of the above mentioned Project as at 31st March'2017.
 - b) In the case of the Income and Expenditure Account of the excess of expenditure over income for the year ended on that date.
- and
- c) In the case of the Receipts and Payment Account of the receipts and payments for the year ended on that date.

For RAJESH SRIVASTAVA & CO.
Chartered Accountants

Date:- 12/12/2017
Place:- Ranchi

(CA. Rajesh Srivastava)
(Partner)
M. No.:- 074792



Annexure to Auditors Report of Sarva Shiksha Abhiyan

During the course of our audit and compilation of accounts of **SARVA SHIKSHA ABHIYAN** of various districts of Jharkhand Education Project Council, Ranchi for the year ended 31st March'2017 audited by us and other Independent Statutory Auditors, our salient observations and comments are as follows:-

1. NON WITHDRAWAL OF GRANT:

- During the year Grant of **Rs. 509.46 Crores** was sanctioned and released by GOI. However, the actual drawal by State Govt. was to the tune of **Rs. 484.46 crores** only. Due to this, Grant of **Rs. 25.00 crores** sanctioned and released by GOI was not drawn by State Govt. and has been incorporated in Balance Sheet as 'Grant Receivable'.

2. ADJUSTMENT OF ADVANCES :-

- The Project is having an advance of **Rs. 864.42 crores** as on 31.03.2017 under the head Advance to Staff, Programme and Civil Works. In many cases, Advances are pending since many years and no Adjustment/ recovery have been made so far. In spite of huge unadjusted old advances, fresh advances have been given by all districts during the year.

3. FIXED ASSETS: PHYSICAL VERIFICATION OF CASH AND FIXED ASSETS:-

- In Latehar, Chatra, Ranchi, and Jamtara Districts, no physical verification of cash and Fixed Assets has been done.

4. BANK RECONCILIATION STATEMENT :-

- In Bokaro and Jamtara, huge amount of stale cheques are pending in Bank Reconciliation statement.
- In Dhanbad, Chatra, Koderma and latehar BRCs, Bank Reconciliation statement is not prepared.

5. TAX DEDUCTED AT SOURCE:-

- In Palamau, Dhanbad, Bokaro and Saraikela Kharsawan, TDS is not deducted on eligible payments.
- In Jamtara, a demand ascertained on assessment of TDS Return is pending since 2006 on which no action has been taken.
- In Jamtara, Professional Tax has been deducted but the same has not been deposited till date of audit.

6. NON MAINTENANCE OF RECORDS :-

- In Jamtara, Ranchi, Koderma, Pakur, Lohardaga, Hazaribagh, Chatra and Latehar BRC's Fixed Assets Register are not maintained properly.
- In all BRCs of Dhanbad, Bokaro, Jamtara, Ranchi, Koderma, Pakur, East Singhbhum, West Singhbhum, Khunti and Simdega, Utilization Certificates were not produced.



- In all BRCs of Sahebganj, Deoghar, East Singhbhum and Hazaribagh district, Generator Log Books are not being maintained properly.
 - In Lohardaga, Advance Register is not being maintained as per Project Guidelines.
 - In Chatra and Latehar, Dispatch Register, Cheque Issue Register, Bill Register is not being maintained properly.
 - In Sahibganj, Lohardaga, Deoghar, Hazaribagh, Chatra and Latehar, Stock Register is not being maintained properly.
 - In Jamtara and Lohardaga, Salary Register is not being maintained properly.
 - In Dhanbad, Bokaro, East Singhbhum and Saraikela Kharsawan, Quotations were not available for procurements.
 - In Palamau and West Singhbhum, party wise Debtors and Creditors ledger is not maintained.
7. **NO ACTION TAKEN ON PREVIOUS YEAR'S AUDIT OBJECTIONS:-**
- In Dumka, Chatra and Latehar District, no compliance has been done against audit objections of previous year.
8. **INTERNAL CONTROL:-**
- It is the policy of the Agency to get the internal audit done of 1/3rd of the Districts every year on rotational basis. In current year, internal audit of few of the districts are still under progress. In our opinion, internal audit should be done on regular and timely basis so the reliance on the control can be established.

In our opinion, strict and immediate compliance of above observations should be ensured at the level of State Project office. Further, the compliance of detailed observations raised by other statutory auditors should be complied by the concerned District Level Offices (DLOs) and Block Resource Centres (BRCs) to their immediate controlling offices.



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI
CONSOLIDATED BALANCE SHEET AS ON 31.03.2017

Previous Year Rs.	LIABILITIES	SCH	Current Year		Previous Year Rs.	ASSETS	SCH	Current Year	
			Rs.	Rs.				Rs.	Rs.
	GENERAL FUND								
	A) Capital Exp. Out of Grants					Fixed Asset at Cost :-			
306,595,459.87	Opening Balance (Fixed Assets).		511,401,208.53		22,805,641,532.31	Opening Balance		23,666,263,101.70	
22,486,046,122.44	Opening Balance (Civil Work).		23,354,881,893.17		4,805,748.66	Purchased during the year (Fixed Assets)	2.1	9,480,553.00	
4,805,748.66	Addition during the year (Fixed Assets)		9,480,553.00		-	Received From UNICEF	2.2	-	
855,835,770.73	Addition during the year (Civil Work).		1,223,495,651.32		855,835,770.73	Civil works construction during the year :-	2.3	1,225,495,651.32	24,699,259,306.02
23,666,263,101.70	Closing Balance			24,699,259,306.02	23,666,263,101.70				
						Current Assets Loans and Advances :-			
11,539,339,603.84	i) Unspent Grant : (Opening)		9,885,518,846.58		367,799.70	Cash in Hands		291,440.26	
					30,155,881.00	Cheques in Hand / Transit		3,364,855.00	
	ii) Grant Received during the year :				5,463,130,542.02	Balance with Scheduled Banks	3	6,194,155,623.03	
5,131,252,399.00	From Govt. of India (SSA)		4,684,677,940.00			Accrued Bank Interest:			
4,468,314,266.00	From State Govt. of Jharkhand (SSA)		5,529,354,319.00			Grant in Transit			8,197,811,918.34
	From Govt. of India (NPECEL)				114,703.64	Closing Stock in Stationary			89,917.64
	From State Govt. of Jharkhand (NPECEL)								
	From State Govt. 13th Finance Commission Award								
223,623,902.92	Interest from deployment of Fund		384,653,876.70		23,697,582.21	Loans and Advances			
314,739.00	Others		2,320,809.00		4,956,157,290.66	Adv. to Staff	4	27,423,337.71	
9,823,505,305.92	Total fund received during the year :-		10,592,006,944.70		4,685,378,335.99	Adv. for Programme Exp	5	4,325,265,306.89	
10,616,707,144.15	Less - Grant Utilized for Revenue Expenditure		10,958,400,517.75			Adv. for Civil works	6	4,231,532,257.17	8,644,220,931.77
(793,201,838.23)	iii) Excess of Expenditure over Income (CY)		(376,393,573.09)		76,139.00	Security Deposit			75,959.00
10,746,137,765.61	Total (i+ii)		9,509,125,273.79						
4,783,148.00	Less - Grant utilized for capital expenditure (Fixed Assets)		9,480,553.00						
655,835,770.73	Less - Grant utilized for capital expenditure (Civil works)		1,223,495,651.32		59,315,024.00	Receivable from State Govt. for APL Boys Uniform			5,354,012.00
9,885,518,846.88	B) Closing Balance of Unspent Grant			8,276,149,069.47					
4,423,876,552.44	C) Current Liabilities & Provisions :	1		8,614,516,303.26					
	Receivable from Director Primary of GOI Share								250,030,000.00
	Significant Accounting policy & notes on accounts	25							
37,975,672,501.52	TOTAL :-			42,009,924,678.77	37,975,672,501.02	TOTAL :-			42,009,924,678.77

Schedules referred above forms integral parts of Balance Sheet

Certified in terms of our separate Report of even date

For **RAJESH SRIVASTAVA & CO.**

(Chartered Accountants)
(FR No. 012000C)



(CA. RAJESH SRIVASTAVA)
PARTNER
MEM. No.-074792

Dated: 12.12.2017
Place: Ranchi

Sturkey
Finance & Accounts Officer
JEPC, Ranchi

Omishima
Adl. Controller of Finance
JEPC, Ranchi

h
State Project Director
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER **CONTROLLER OF FINANCE**

State Project Director

SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-17 and to be read in conjunction therewith

Schedule 1

CURRENT LIABILITIES

Prv. Year Amount Rs.		Particulars	Current Year Amount Rs.
2,729,268.00	1.01	Provision for Auditors Fee & Expenses	1,850,314.00
9,691,105.40	1.02	TDS/Royalty/EPF/Professional/Sales Tax etc.	41,116,282.49
13,970.00	1.03	Stale Cheques for Re-Issue / Re-validation	13,970.00
14,848,868.00	1.04	Security Money/Earnest Money	13,605,713.00
2,298,260.63	1.05	Inter Unit Transfer (others)	-
1,775,517.00	1.06	Loan From DPEP	1,820,517.00
-	1.07	Loan from UNICEF/UNICEF Aided Programme	-
50,632,272.00	1.08	Loan from KGBV Secondary / 12th FC Const.	14,506,646.03
718,880,890.00	1.09	NCERT & others suppliers for free text-books	880,105,224.00
54,712.00	1.10	Payable to IGNOU	-
-	1.11	Govt. of Jharkhand for Text-book	-
84,204,735.00	1.12	Govt. of Jharkhand for APL Boys Uniform	208,129,520.00
-	1.13	Govt. of Jharkhand for Bench Desk	2,228,455,056.00
-	1.14	Govt. of Jharkhand for Electrification in Schools	1,678,586,900.00
63,059,120.00	1.15	12th Finance Comm. fund of GOJ for Civil-works	97,125,475.72
636,607,718.31	1.16	Outstanding liabilities	1,743,892,316.94
2,839,080,116.10	1.17	Advance from others agencies	1,925,308,368.10
4,423,876,552.44		TOTAL	8,834,516,303.28

9



SARVA SHIKSHA ABHIYAN

OF

JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-17 and to be read in conjunction therewith

Schedule 2.1

FIXED ASSETS

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.16 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.17 Amount Rs.
2.1.1	Office Equipment	78,098,538.43	3,351,376.00	-	81,449,908.43
2.1.2	Vehicle/Motor Cycle	1,276,975.00	-	-	1,276,975.00
2.1.3	Office Furniture	114,115,201.41	1,967,832.00	-	116,083,033.41
2.1.4	Generator	39,436,917.00	1,457,014.00	-	40,893,931.00
2.1.5	Computer Hardware & Software	76,870,307.69	2,628,743.00	-	79,499,050.69
2.1.5	Library Books	52,393.00	-	-	52,393.00
2.1.6	Bedding (Residential Schools)	149,330.00	75,594.00	-	224,924.00
TOTAL		309,999,662.53	9,480,553.00	-	319,480,215.53

Schedule 2.2

FIXED ASSETS RECEIVED FROM UNICEF

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.16 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.17 Amount Rs.
2.2.1	Office Equipment	661,910.00	-	-	661,910.00
2.2.2	Vehicle/Motor Cycle	349,038.00	-	-	349,038.00
2.2.3	Office Furniture	-	-	-	-
2.2.4	Generator	52,000.00	-	-	52,000.00
2.2.5	Computer Hardware & Software	338,598.00	-	-	338,598.00
TOTAL		1,401,546.00	-	-	1,401,546.00

Schedule 2.3

FIXED ASSETS CIVIL WORKS

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.16 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.17 Amount Rs.
2.3.01	BRC Building	23,912,813.72	166,133.00	-	24,078,946.72
2.3.02	CRC Building	45,517,341.25	1,202,099.00	-	46,719,440.25
2.3.03	New School Building	2,677,206,753.08	(79,935,580.41)	-	2,597,271,172.67
2.3.04	UPS Building (3room ACR)	3,361,819,432.54	235,087,570.00	-	3,596,907,002.54
2.3.05	Additional Class Room	14,803,950,826.03	937,437,401.64	-	15,741,388,227.67
2.3.06	Toilet / Urinal	563,749,513.55	44,897,947.51	-	608,647,461.06
2.3.07	Separate Girls Toilet	240,346,598.06	9,783,173.00	-	250,129,771.06
2.3.08	Handpump	80,866,025.94	2,144,756.00	-	83,010,781.94
2.3.09	Electrification	615,000.00	20,000.00	-	635,000.00
2.3.10	Barrier Free Elements (Ramp with Handrails)	35,199,326.00	762,774.00	-	35,962,100.00
2.3.11	HM Room	366,454,438.50	30,156,824.00	-	396,611,262.50
2.3.12	Major Repair	42,796,613.00	11,500,953.00	-	54,297,566.00
2.3.13	Boundary Wall	1,033,071,078.82	21,180,051.58	-	1,054,251,130.40
2.3.14	Furniture in Schools	-	8,787,500.00	-	8,787,500.00
2.3.15	Model Cluster Centre (NPEGEL)	79,376,132.68	304,049.00	-	79,680,181.68
TOTAL		23,354,881,893.17	1,223,495,651.32	-	24,578,377,544.49
GRAND TOTAL		23,666,283,101.70	1,232,976,204.32	-	24,899,259,306.02

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SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-17 and to be read in conjunction therewith

Schedule-3

BALANCE WITH SCHEDULED BANKS

Previous Year (Amount in Rs.)			Sl. No.	Particulars	Current Year (Amount in Rs.)		
TOTAL	SSA	NPEGEL			SSA	NPEGEL	TOTAL
189,675,170.38	187,929,067.46	1,746,102.92	1	CHATRA	104,128,147.25	2,026,445.92	106,154,593.17
98,656,194.60	98,449,098.57	207,096.03	2	DUMKA	20,447,682.44	467,624.03	20,915,306.47
84,771,645.56	82,147,403.56	2,624,242.00	3	JAMTARA	33,797,357.81	2,751,659.00	36,549,016.81
79,717,375.14	77,838,760.41	1,878,614.73	4	EAST SINGHBHUM	31,984,077.97	2,134,990.37	34,119,068.34
157,560,409.55	151,055,603.17	6,504,806.38	5	HAZARIBAGH	23,080,671.58	1,772,376.38	24,853,049.96
84,953,625.25	84,272,223.25	681,402.00	6	RAMGARH	14,562,311.74	718,218.00	15,280,529.74
84,232,575.78	79,612,676.07	4,619,899.71	7	KODARMA	43,618,202.71	4,619,899.71	48,238,102.42
118,304,153.22	116,541,390.22	1,762,773.00	8	RANCHI	32,491,387.69	1,762,773.00	34,254,160.69
34,846,677.89	34,407,106.89	439,571.00	9	KHUNTI	17,375,696.01	357,027.00	17,732,723.01
125,368,832.39	125,019,365.39	349,467.00	10	WEST SINGHBHUM	65,838,050.53	349,467.00	66,187,517.53
146,884,276.53	143,048,668.62	3,835,607.71	11	SARAIKELA-KHARSAWAN	76,919,328.33	3,971,180.71	80,890,509.04
192,476,569.19	186,576,542.58	5,900,026.61	12	DEOGHAR	122,781,757.58	5,423,398.61	129,205,156.19
143,166,797.02	118,460,620.60	24,706,176.42	13	GIRIDIH	18,762,686.31	26,207,417.42	44,970,103.73
152,975,575.60	145,377,932.89	7,597,642.71	14	SAHEBGANJ	17,453,431.75	6,045,661.71	25,499,293.46
44,831,568.15	38,276,877.65	6,554,690.50	15	PAKUR	21,478,511.27	3,799,829.50	25,278,340.77
51,822,968.80	43,816,850.05	8,006,118.75	16	GARHWA	23,261,508.64	3,006,118.75	26,267,627.39
48,180,831.73	41,349,688.23	6,831,143.50	17	GUMLA	29,733,201.80	6,603,579.50	36,336,781.30
183,564,324.16	173,275,093.16	10,289,231.00	18	PALAMU	96,793,500.55	10,597,554.00	107,391,054.55
48,825,610.92	47,788,320.05	1,037,290.87	19	LATEHAR	25,688,382.55	1,204,523.87	26,892,906.42
36,627,539.20	35,924,212.20	703,327.00	20	SIMDEGA	32,722,879.62	196,093.00	32,918,972.62
124,992,899.16	120,021,530.16	4,971,369.00	21	DHANBAD	12,428,177.75	5,173,767.00	17,601,944.75
174,690,558.43	164,441,762.93	10,248,795.50	22	BOKARO	51,157,002.03	10,717,184.50	61,874,186.53
148,698,496.80	145,464,016.30	3,234,480.50	23	GODDA	115,519,428.30	3,234,480.50	118,753,908.80
66,572,707.56	65,551,949.56	1,020,758.00	24	LOHARDAGA	46,056,090.28	1,053,049.00	47,109,139.28
2,840,733,159.91	2,839,010,907.91	1,722,252.00	25	STATE PROJECT OFFICE	7,006,941,478.91	1,940,151.00	7,008,881,629.91
5,463,130,542.92	5,345,657,668.08	117,472,874.84		TOTAL	8,085,020,951.60	109,134,671.48	8,194,155,623.08



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-17 and to be read in conjunction therewith

Schedule 4
ADVANCES TO STAFF

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
21,375,687.21	4.1	General Adv. to Staff	24,711,008.71
1,780,916.00	4.2	T.A. Adv. to Staff	2,178,676.00
541,079.00	4.3	General Adv. to Staff (NPEGEL)	533,656.00
23,697,682.21		TOTAL	27,423,337.71

Schedule- 5
ADVANCE FOR PROGRAMME EXPENDITURE

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
365,568.00	5.01	Advance to NCERT / JCERT	574,524.00
2,595,784.00	5.02	Advance to BEEO for Training	3,219,912.00
18,259,139.32	5.03	Advance to BRC for Training/Programme	30,647,555.32
102,342,826.34	5.04	Advance to CRC for Training/Programme	153,833,664.47
33,336,369.00	5.05	Advance to CRC for CRC Grant	35,205,013.00
105,000.00	5.06	Advance to Teacher for Teacher Training	5,563,800.00
11,541,326.00	5.07	Advance to IGNOU	10,977,614.00
71,409,658.84	5.08	Advance to NGO's for SSA	70,132,107.84
150,000.00	5.09	Advance to BDO's for Wall Writing	150,000.00
101,681.00	5.10	Advance to Residential School	1,386,974.00
-	5.11	Advance to Camp School/Bridge Course	-
-	5.12	Advance to Others Programme	3,220,574.37
597,994.00	5.13	Advance to DSE Office for Teacher's Vacancy	397,994.00
2,434,807.00	5.14	Advance to DSE Office for Teacher's Training	4,979,855.00
2,674,403.00	5.15	Advance to NBT/CBT/JCERT	2,674,403.00
-	5.16	Advance to CRC for TLE (NPEGEL)	-
6,288,306.00	5.17	Advance to CRC for Training / Programme (NPEGEL)	6,216,306.00
288,000.00	5.18	Advance to Mata Samiti	124,000.00
28,432,957.26	5.19	Advance for programme (NPEGEL)	28,097,971.26
5,528.00	5.20	Advance to NGO for NPEGEL	5,528.00
-	5.21	Advance to CRCC	-
28,289,290.00	5.22	Advance for IED	10,210,751.00
1,122,540.00	5.23	Advance for Radio Programme	1,122,540.00
5,245,442.00	5.24	Advance for Innovative Scheme	25,874,207.67
3,121,572.00	5.25	Advance to DIET for Training	3,170,046.00
1,882,816.00	5.26	Advance to VEC for Remedial Teachers	1,931,866.00
2,593,572,855.00	5.27	Advance to VEC for Training / Grants	2,706,097,140.27
82,571.00	5.28	Adv. to Distt. Science Centre	135,521.00
129,865,274.80	5.29	Others	179,906,151.25
-	5.30	Advance to BRCC	-
-	5.31	Advance to RMSA Programme	-
31,360,440.00	5.32	Advance to KGBV for Secondary Education	49,495,704.00
21,767,027.00	5.33	Advance to KGBV for 12th F.C. Construction of Building	38,653,219.00
1,450,000.00	5.34	Advance to CRC for Training (NPEGEL)	400,000.00
3,684,626.00	5.35	Advance to KGBV for SSA Programme	2,170,748.00
-	5.36	Advance to DPEP	45,000.00
5,151,502.46	5.37	Advance to UNICEF / UNICEF Aided Programme	2,898,896.46
17,640,269.00	5.38	Advance to Mahila Samakhya Kendra (MSK)	17,640,269.00
66,877.00	5.39	Advance to BRP&CRP for Training	66,827.00
150,604,486.84	5.40	Advance to VEC for Bridge Course (NRBC/RBC)	188,891,360.98
536,438,566.00	5.41	Receivable from GOJ for Text-books (OBC & General)	544,163,874.00
243,861,788.00	5.42	Advance to Printers for Printing of Free Text-books	253,983,419.00
-	5.43	Receivable from State Govt. for NSB under 12 F.C.	-
-	5.44	Advance to BRC for Intervention	-
4,056,157,290.86		TOTAL :-	4,385,265,336.89

9



SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-17 and to be read in conjunction therewith

Schedule- 6

ADVANCE FOR CIVIL WORKS

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
8,266,295.00	6.01	Adv. to BRCC for construction of BRC	8,427,821.00
11,683,664.25	6.02	Adv. to VEC for Construction of CRC	10,557,870.25
2,822,843,956.17	6.03	Adv. To VEC for ACR	2,143,351,386.34
466,970,660.20	6.04	Adv. To VEC for New School building	401,039,291.86
52,854,989.08	6.05	Adv. To VEC for Drinking Water	51,510,791.00
474,950,537.46	6.06	Adv. To VEC for Toilet	364,771,949.95
1,398,593.00	6.07	Adv. To EGS Building	1,398,593.00
359,674,692.46	6.08	Adv. To VEC for Upper Primary Building (3room ACR)	296,141,162.46
3,177,421.00	6.09	Adv. To VEC for Buildingless School	3,066,665.00
813,216.00	6.10	Adv. To BDO/PHED (ACR, DW, Toilet, BRC & CRC)	813,216.00
999,865.00	6.11	Advance to VEC for Electrification	979,865.00
32,016,339.00	6.12	Advance to VEC for Ramp (IED)	31,103,916.00
147,915,409.00	6.13	Advance to VEC for HM Room	141,822,593.00
199,222,639.08	6.14	Advance to VEC for Boundary Wall	180,684,087.00
51,395,012.50	6.15	Advance to VEC for Major Repaire	79,607,460.50
-	6.16	Advance to VEC for Furniture	465,560,000.00
51,195,045.81	6.17	Other (NPEGEL CRC/ACR)	50,695,568.81
4,685,378,335.99		Total :-	4,231,532,257.17

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**SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT, RANCHI**
Consolidated Income and Expenditure Account for the year ending 31.03.2017

Amount Previous Year	EXPENDITURE	Schedule	Amount Current Year	Amount Previous Year	INCOME	Schedule	Amount Current Year
	Expenditure at District & Sub-district level			5,131,252,399.00	Funds recd. from Govt. of India:		
6,478,217,526.56	Teacher Salary	7	6,612,667,482.62	-	(a) SSA		4,654,677,940.00
114,658,004.53	Block Resource Centre	8	123,205,441.88	-	(b) NPEGEL		-
331,597,110.00	Cluster Resource Centre	9	352,982,395.00	4,468,314,266.00	Funds recd. from State Govt. :		
-	Civil Work	10	-	-	(a) SSA		5,520,354,319.00
55,323,389.50	Interventions for out of school children	11	74,877,915.46	-	(b) NPEGEL		-
565,421,615.00	Free Text Book	12	620,543,355.00	-	Funds recd. from State Govt.		
15,795,072.00	Innovative Activities	13	76,500,924.00	-	13th Finance Commission Award		-
85,713,254.50	Interventions for Disabled Children	14	101,976,215.00	-			
3,807,404.10	Interventions for girls children (NPEGEL)	15	666,642.00	-	Interest:		
275,794,475.00	Maintenance Grant	16	204,947,147.00	218,612,938.29	(a) SSA		379,764,004.41
470,497,812.97	Management and MIS	17	724,113,130.98	5,010,954.63	(b) NPEGEL		4,889,872.29
5,228,943.95	Research & Evaluation	18	27,736,552.80	-	Others:		
301,478,362.00	School Grant	19	313,404,832.50	314,738.00	(a) Miscellaneous Receipt		2,320,809.00
2,334,512.00	Teacher Grant	20	20,043,999.35	-	(b) UNICEF in Kind		-
790,000.00	TLE	21	1,467,025.00	-			
48,533,402.00	Teacher Training	22	69,968,887.25	-	Excess of Expenditure over Income		376,393,573.09
41,161,939.50	Community Training	23	46,856,544.00	-			
1,809,191,254.00	School Uniform	24	1,567,438,358.15	-			
-	Infrastructure for Library Books	25	401,000.00	-			
-	SIEMAT	26	-	-			
11,163,066.53	Residential School (Model-1)	27	18,602,665.80	-			
(793,201,838.23)	Excess of Income over Expenditure		-	-			
9,823,505,305.92	Total		10,968,400,517.79	9,823,505,305.92	Total		10,968,400,517.79

In terms of our separate report of even date

R. K. Sanyal
Finance & Accounts Officer
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER

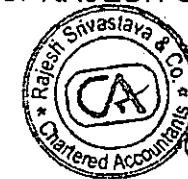
R. K. Sanyal
Adl. Controller of Finance
JEPC, Ranchi

CONTROLLER OF FINANCE

R. K. Sanyal
State Project Director
JEPC, Ranchi

State Project Director

For RAJESH SRIVASTAVA & CO.



(Chartered Accountants)
(FR No. 012000C)

(CA. RAJESH SRIVASTAVA)
Partner

MEM. NO.-074792

Dated: 12.12.2017

SARVA SHIKSHA ABHIYAN

OF

JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Income & Expenditure as on 31-03-17 and to be read in conjunction therewith

Previous Year Amount RS.	Particulars	Current Year Amount Rs.
Schedule: - 7		
	TEACHER SALARY	
6,478,217,526.56	(a) Para Teachers Salary	6,612,667,482.62
6,478,217,526.56	Total	6,612,667,482.62

Schedule: - 8

	Particulars	
	BLOCK RESOURCE CENTRE	
62,345,684.00	(a) Salary of BRPs	58,855,856.00
20,838,570.00	(b) Salary of RPs (CWSN)	30,113,255.00
15,710,829.00	(c) Salary of Data Entry Operator	16,900,593.00
171,990.00	(d) Furniture Grant	
10,173,326.11	(e) Contingency Grant	10,877,973.75
4,349,222.42	(f) Workshop . Meeting	4,992,244.13
906,353.00	(g) TLM	1,277,292.00
162,030.00	(h) Maintenance Grant	188,228.00
114,658,004.53	Total	1,23,205,441.88

Schedule: - 9

	Particulars	
	CLUSTER RESOURCE CENTRE	
310,809,109.00	(a) Salary of RP	340,799,056.00
10,000.00	(b) Furniture Grant	50,000.00
11,806,011.00	(c) Contingency	10,684,555.00
8,694,490.00	(d) .Workshop . Meeting	10,274,672.00
34,500.00	(e) TLM	118,483.00
-	(f) Replacement of Furniture / TLE etc	(26.00)
243,000.00	(g) Maintenance Grant	1,055,656.00
331,597,110.00	Total	362,982,396.00

Schedule: - 10

	Particulars	
	CIVIL WORKS	
-	(a) Const. of BRC	-
-	(b) Const. of CRC	-
-	(c) Const. of ACR	-
-	(d) Const. of NSB	-
-	(e) Const. of Toilet	-
-	(f) Const. of Handpump	-
-	(g) Electricity	-
-	(h) Others	-
-	Total	-

Schedule: - 11

	Particulars	
	Special Training for mainstreaming of OoSC	
-	(a) TLM Grant to EGS Teachers	-
-	(b) EGS Development Grant	-
-	(c) EGS Supervision	-
-	(d) Hon. For EGS Teachers	-
-	(e) Training For EGS Teachers	-
-	(f) Free Text Books of EGS Children	-
1,426,839.00	(g) Drop in Centre / Seasonal Hostel	-
1,588,060.00	(h) Innovative Scheme	8,960.00
-	(i) Madarsa / Maqtab	-
202,500.00	(j) Remedial Teaching	-
52,105,990.50	(k) Residential / Non-Residential Centre	74,868,955.46
55,323,389.50	Total	74,877,915.46



Previous Year Amount RS.	Particulars	Current Year Amount Rs.
Schedule: - 12		
	FREE TEXT BOOK	
565,421,615.00	(a) Free text-books for focus group children	620,543,358.00
565,421,615.00	Total	620,543,358.00

Schedule: - 13		
	INNOVATIVE ACTIVITIES	
2,682,038.00	(a) Computer Education	47,074,917.00
6,984,072.00	(b) Education of Girls	9,106,061.00
3,947,963.00	(c) Education of SC/ST	11,238,294.00
282,790.00	(d) ECCE	(82,296.00)
552,787.00	(e) Urban Deprived Children	4,244,632.00
912,992.00	(f) Minority	4,919,316.00
432,430.00	(g) Others (Child Festival etc.)	-
15,735,072.00	Total	76,500,924.00

Schedule: - 14		
	IED	
85,713,254.50	(a) IED	101,976,215.00
85,713,254.50	Total	101,976,215.00

Schedule: - 15		
	NPEGEL	
(31,000.00)	(a) TLE (Equipment & Furniture Grant)	-
3,143,317.00	(b) Recurring grant for activities of Girls education	880,375.00
(15,000.00)	(c) Awards to school teachers	-
290,809.00	(d) Evaluation, remedial teaching, bridge course	-
-	(e) Learning through open school	-
357,501.10	(f) Teaching training	(5,500.00)
(177,411.00)	(g) Opening/running of child care centre	(218,000.00)
239,188.00	(h) Management Cost	9,767.00
-	(i) Additional Incentives	-
-	(j) Civil works CRC/ACR etc	-
3,807,404.10	Total	666,642.00

Schedule: - 16		
	SCHOOL MAINTENANCE GRANT	
275,794,475.00	(a) Repairs & Maintenance Grant	204,947,147.00
275,794,475.00	Total	204,947,147.00

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Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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Schedule: - 17

MANAGEMENT COST		
7,764,546.00	(a) Printing & Stationary	7,845,932.00
8,185,044.83	(b) Repairs & Maintenance of Vehicle/Generator	6,077,655.12
10,124,657.00	(c) Hiring of Vehicle	11,652,439.00
8,457,840.50	(d) Operating Expenses(Gen. Exp.)	10,332,460.00
2,706,326.00	(e) TA & Conveyance	4,170,542.00
13,306,897.00	(f) Media Activities	4,414,165.00
2,599,612.00	(g) Office Upkeep & Maintenance	3,163,529.00
209,342.00	(h) Postage & Stamp	210,873.00
340,723,624.04	(i) Salaries to Staff (including Hon.to DRG/RP etc.)	344,627,878.20
411,835.00	(j) Honorarium to Consultant /Others	327,184.00
392,832.00	(k) News Paper & Magazine	283,401.00
3,718,809.00	(l) Meeting Management	4,291,319.00
2,023,312.00	(m) Repairs Maintenance of Equipment	2,579,266.00
2,716,477.54	(n) Telephone & Fax	3,170,475.00
4,280,982.00	(o) Miscellaneous Exp.	5,348,016.00
1,058,282.00	(p) Office Rent	1,507,996.00
1,987,206.08	(q) Electricity Charges	2,084,715.26
24,223.00	(r) Insurance	683,985.00
521,127.43	(s) Bank Charges	442,287.77
8,129,020.17	(t) MIS/DISE	12,911,019.28
-	(u) EPF/GPF/GIC	12,400.00
-	(v) Enrollment Drive (School Chale Abhiyan)	-
3,525,632.00	(w) Seminar/Workshop	1,817,419.60
-	(x) Prior Period Expenses	-
2,823,556.00	(y) Audit Fee & Expenses	778,561.00
25,702,348.00	(z) Community Mobilization (MGT)	42,666,705.75
19,104,281.38	(aa) Learning Enhancement Programme	252,712,907.00
470,497,812.97	Total	724,113,130.98

Schedule: - 18

RESEARCH & EVALUATION		
5,228,943.96	(a) Research & Evaluation	27,736,552.80
5,228,943.96	Total	27,736,552.80

Schedule: - 19

SCHOOL GRANT		
301,478,362.00	(a) School Grant	313,404,832.50
301,478,362.00	Total	313,404,832.50

Schedule: - 20

TEACHER GRANT		
2,334,512.00	(a) Teacher Grant	20,043,999.35
2,334,512.00	Total	20,043,999.35

Schedule: - 21

TLE		
790,000.00	(a) TLE Grant	1,467,025.00
790,000.00	Total	1,467,025.00

9



Previous Year Amount RS.	Particulars	Current Year Amount Rs.
Schedule: - 22		
	TEACHER TRAINING	
37,623,253.00	(a) Refresher In-service Teachers' Training - 10 days	59,761,011.25
10,509,761.00	(b) 1 day monthly cluster level meetings for 10 months for all teachers at CRC level - 10 days	9,792,847.00
-	(c) Induction Training for Newly Recruited Teachers- 30 days	-
400,388.00	(d) Others	415,029.00
48,533,402.00	Total	69,968,887.25
Schedule: - 23		
	COMMUNITY TRAINING	
41,161,939.50	(a) Training to VEC Members	46,856,544.00
41,161,939.50	Total	46,856,544.00
Schedule: - 24		
	SCHOOL UNIFORM	
1,809,191,254.00	(a) School Uniform	1,567,438,358.15
1,809,191,254.00	Total	1,567,438,358.15
Schedule: - 25		
	INFRASTRUCTURE FOR LIBRARY BOOKS	
-	(a) Library Books for Schools	401,000.00
-	Total	401,000.00
Schedule: - 26		
	SIEMAT	
-	(a) SIEMAT	-
-	Total	-
Schedule: - 27		
	RESIDENTIAL SCHOOL (MODEL-1)	
-	(a) Non-Recurring Expenditure	-
7,327,502.00	(b) Maintenance Per Child	12,684,026.00
467,100.00	(c) Stipend Per Child	589,900.00
39,183.00	(d) Course Book/Stationery & Other Educational Material	221,563.00
-	(e) Examination / Evaluation	-
2,065,068.00	(f) Salaries / Honorarium	2,697,931.00
-	(g) Vocational Training & Special Skill Training	19,970.00
351,696.00	(h) Electricity & Water Charges	604,449.00
237,349.00	(i) Medical Care & Contingencies	601,225.54
369,803.00	(j) Mainonance	670,917.50
241,176.53	(k) Miscellaneous	366,441.76
-	(l) Preparatory Camp	-
-	(m) PTA / Cultural Function & Celebration	7,560.00
-	(n) Provision for Rent	-
64,189.00	(o) Capacity Building	129,922.00
-	(p) Physical/Self Defence Training	8,760.00
11,163,066.53	Total	18,602,665.80
10,616,707,144.15	GRAND TOTAL	10,968,400,517.79



**SARVA SHIKSHA ABHIYAN
OF
JHARKHAND EDUCATION PROJECT, RANCHI**
Consolidated Receipt and Payments Account for the year ending 31.03.2017

Amount Previous Year	RECEIPTS	Amount Current Year	Amount Previous Year	PAYMENTS	Amount Current Year
	Opening Balance			Amount paid to districts and sub-district level	
5,745,910,902.53	(a) Cash at Bank	5,463,130,542.92		Expenditure at District and sub-district level	
586,433,165.00	(b) Cheque in Hand	30,155,881.00	6,478,217,000.00	Teacher Salary	5,510,556,235.63
402,734.70	(c) Cash in Hand	367,799.70	103,125,004.00	Block Resource Centre	123,205,441.86
			301,057,110.00	Cluster Resource Centre	362,982,396.00
			55,299,180.00	Interventions for out of school children	74,877,915.45
5,131,252,399.00	Funds received from GOI	4,434,677,940.00	565,421,615.00	Free Text Book	541,528,178.00
			15,795,072.00	Innovative Activities	76,500,924.00
4,468,314,266.00	Funds received from State Govt.	5,520,354,319.00	85,713,254.50	Interventions for Disabled Children	101,976,215.00
			-	Interventions for girls children (NPEGEL)	-
	Funds received from State Govt. 13th F.C. Award	-	241,519,163.00	Maintenance Grant	204,947,147.00
			411,185,170.00	Management and MIS	663,890,053.98
	Bank Interest		5,215,835.00	Research & Evaluation	27,736,552.60
218,612,938.29	(a) SSA	379,764,004.41	277,726,600.00	School Grant	313,404,632.50
5,010,964.63	(b) NPEGEL	4,889,872.29	-	Teacher Grant	20,043,999.35
			-	TLE	-
314,738.00	Miscellaneous receipts	2,320,809.00	48,533,402.00	Teacher Training	69,968,867.25
			41,161,939.50	Community & Mobilization	46,856,544.00
	Special Grant Received from Govt. of Jharkhand for :		1,552,470,799.00	School Uniform	1,567,438,358.15
1,775,298,000.00	Bench Desk for Govt. Schools	2,100,000,000.00	-	Infrastructure for Library Books	401,000.00
3,111,762,235.00	School Kits	2,248,500,000.00	11,163,066.53	Residential School (Model-1)	18,602,665.80
50,000,000.00	25% admission in Pvt. Schools RTE	50,000,000.00	4,783,148.00	Capital Expenditure (Office Equipment, Furniture etc.)	9,480,553.00
178,900,000.00	School Uniform for APL Boys	149,813,600.00		Advances outstanding	
283,350,000.00	Jharkhand Balika Awasiya Vidyalaya	298,400,000.00	3,878,600.00	Staff Advance	3,725,600.00
42,068,209.00	KGBV Strengthening / Capacity Building	93,300,000.00	119,502,100.00	Programme Advance	914,265,784.00
	Electrification in Schools	3,099,176,000.00	1,962,302,000.00	Civil Work Advance	769,549,572.50
				Miscellaneous Payment	
	Decrease in Advance		458,451,000.00	Payment of Liabilities	1,716,518,000.00
	(a) Staff Advance	4,570,655.00	175,000,000.00	Advance to KGBV for State implementing programme	28,582,030.00
	(b) Programme Advance	1,052,917,168.00	3,091,760,000.00	Release to DSE Office of School Kits fund	1,444,133,814.00
	(c) Civil Work Advance	1,223,495,651.32	94,695,265.00	Release to schools of Uniform for APL Boys fund	280,167,140.00
				Release to schools for Electrification Fund	1,420,589,100.00
				Release to schools for Bench Desk Fund	1,646,842,944.00
	Fund received from BCCL for school building in mines area	2,849,530.00		Closing Balance	
			5,463,130,542.92	(a) Cash at Bank	8,194,155,623.08
			30,155,881.00	(b) Cheque in hand	3,364,855.00
			367,799.70	(c) Cash in Hand	291,440.26
21,597,630,552.15	Total	26,158,683,772.64	21,597,630,552.15	Total	26,158,683,772.64

Finance & Accounts Officer
JEPC, Ranchi

Adl. Controller of Finance
JEPC, Ranchi

State Project Director
JEPC, Ranchi

For RAJESH SRIVASTAVA & CO.
(Chartered Accountants)
(FR No. 012800C)



(CA. RAJESH SRIVASTAVA)
Partner

MEM. NO.-074792

CONTROLLER OF FINANCE

State Project Director

Dated: 12.12.2017
Place: Ranchi

SARVA SHIKSHA ABHIYAN
(IMPLEMENTED BY THE JHARKHAND EDUCATION PROJECT COUNCIL)

Schedule 28 of Significant Accounting Policies and Notes on Accounts forming part of the financial statements for the year ended 31st March, 2017

Significant Accounting Policies

a) Basis of Accounting:

The project accounts are prepared on historical cost convention and mercantile basis of accounting except in few cases of expenditure. Income/Grant are accounted for when they are actually received.

b) Fixed assets

Fixed assets purchased for SPO, DPO and BRC's operation are stated at their cost of acquisition. However, as per past practice, fixed assets acquired/created at field level for smooth operation of the project activities have been treated as expenditure at the time of release of payments.

c) Project Civil Works:

Project Civil Works i.e., Construction of schools, Additional Classrooms, Toilet, Boundary wall etc. is capitalized in view of guidelines of GOI and release of grants for creation of capital assets.

d) Depreciation:

No depreciation is charged on fixed assets and civil works which is capitalized as per SSA Manual.

e) Interest earned on Bank Accounts:

Interest earned on balances of bank accounts is treated as Income & Utilized for the purpose of the project at all level.

f) Miscellaneous Income:

Miscellaneous Receipts shown in the Income & Expenditure Accounts also includes amounts refunded by Sub-district level implementing Agencies e.g., CRC's VEC's/SMC's etc in respect of unspent funds.

g) Expenditure Incurred by the Implementing Agencies:

Expenditure incurred by CRC's & VEC/SMC funded by the Sarva Shiksha Abhiyan are accounted on receipt of Utilisation Certificates approved by their Office in charge.

h) Audit coverage:

Audited accounts include the accounts of SPO, DPOs and BRCs on the basis of audit of its books of accounts while accounts of CRCs and VECs/SMCs are based on utilization certificates.

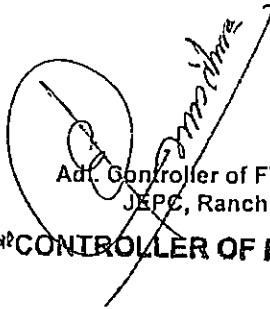


Notes on Accounts

- a) SARVA SHIKSHA ABHIYAN is being implemented in the state of Jharkhand by the Jharkhand Education Project Council, Ranchi which is a society, registered under the Societies Registration Act 1860.
- b) The method of accounting prescribed by the Manual On Financial Management and Procurement is as follows:
"Complete accounts in respect of the monetary transaction of the State Implementation Society in the Headquarters Office as well as in the Subordinate Offices shall be maintained in the same manner as required in a State Government Office. The "double entry method based on mercantile system" of accounting shall also be followed under SSA. SPO, DPOs and BRCs are following Double entry accounting system on mercantile basis;
- c) The project has adopted the Manual on Financial Management and Procurement issued by the Department of elementary Education and Literacy Ministry of Human Resources Development, Government of India.
- d) Funds in transit, Advances to Institutions, different liabilities and Balances with few Bank accounts are subject to confirmations/reconciliations and subsequent adjustments if any.
- e) Figures of previous year in Balance Sheet, Income & Expenditure Account, Receipt & Payment Account and their schedules has been regrouped, reclassified, rearranged & adjusted wherever necessary.
- f) Funds received from other Government Agencies for executing work on behalf of Agencies providing funds has been treated as liabilities.
- g) Grants received under SSA appropriated for KGBV as per need.



Finance & Accounts Officer
JEPC, Ranchi



Ad. Controller of Finance
JEPC, Ranchi



State Project Director
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER, Ad. CONTROLLER OF FINANCE

State Project Director




SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual "upto date Receipt"
For the Half Year / Financial year ending on 31.03.2017

(Rs. in lakhs)

Sl. No.	Name of Programme	AWP&B 2016-17	Opening Balance as on 01.04.17	Releases by GOI	Releases by States	Audited Expenditure	AWP&B for next year.
1	SSA	145665.44	10698.92	46846.78	55203.54	122013.77	141701.62
2	KGBV	10993.91	4173.21	4098.96	2732.64	8405.95	11842.46
JHARKHAND		156659.35	14872.13	50945.73	57936.18	130419.72	153544.08

Note: Expenditure includes under the both head of Capital and Revenue


FINANCE & ACCOUNTS OFFICER
AUDITOR'S CERTIFICATE


 Signature with rubber-stamp
 State Project Director
State Project Director

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

FOR RAJESH SRIVASTAVA & CO.

Chartered Accountants
(FR No. 012000C)




 (CA. RAJESH SRIVASTAVA)
 Partner

Place: RANCHI

Date: 12.12.2017

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual "upto date Receipt"
For the Half Year / Financial year ending on 31.03.2017

(Rs. in lakhs)

Sl. No.	Name of Programme	Opeining Balance as on 01.04.16	Releases	Reported Expenditure (as per QPR)
	1	2	3	4
1	SSA	10698.92	102050.32	124091.95
2	KGBV	4173.21	6831.59	7900.20
JHARKHAND		14872.13	108881.91	131992.15

Pratik

CONTROLLER OF FINANCE
AUDITOR'S CERTIFICATE

b
 Signature with rubber-stamp
 State Project Director

State Project Director

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

FOR RAJESH SRIVASTAVA & CO.
 Chartered Accountants
 (FR No. 012000C)



Rajesh
 (CA. RAJESH SRIVASTAVA)
 Partner

Place: RANCHI

Date: 12.12.2017

Cr-3882-IN-Elementary Education Project

Name of the State / U T. JHARKHAND

Activity wise Expenditure Statement of SSA for the year ended on 31.03.2017

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Expenditure as per QPR	Expenditure as per audited accounts	Differences	Reasons for Differences
1	New Primary School: Teacher Salary	48336.28	48833.58	-497.30	Provision made for due salary
2	New Upper Pri. Sch.: Teachers Salary	17121.88	17293.10	-171.22	----- do -----
3	Block Resource Centre	1514.89	1232.05	282.84	UC Not received till Audit.
4	Cluster Resource Centre	3874.42	3629.82	244.60	----- do -----
5	Teacher Training	981.12	699.69	281.44	----- do -----
6	Civil Works, Furniture for Govt. UPS, Mejer Repairs	9669.22	11666.70	-1997.47	Previous years advance adjusted
7	Toilets, Drinking Water	0.00	568.26	-568.26	----- do -----
8	Interventions for Out of School Children	1534.60	748.78	785.82	UC Not received till Audit.
9	Special Training	0.00	0.00	0.00	
10	Residential School / Hostel	208.54	186.03	22.52	UC Not received till Audit.
11	Remedial Teaching	0.00	0.00	0.00	
12	Free Text Books	6157.59	6204.78	-47.19	Provision made for due payment
13	Innovative Activities	655.92	294.26	361.66	UC Not received till Audit.
14	Interventions for Disabled Children	805.22	1019.76	-214.54	Previous years advance adjusted
15	Interventions for Girls Children	0.00	0.00	0.00	
16	Research & Evaluation	0.00	0.00	0.00	
17	SMC/PRI Training	572.61	468.57	104.04	UC Not received till Audit.
18	Transport / Escorts facility	0.00	0.00	0.00	
19	School Library	5.65	4.01	1.64	UC Not received till Audit.
20	Community Mobilization	339.00	426.67	-87.67	Previous years advance adjusted
21	Community Training	0.00	0.00	0.00	
22	CAL	925.76	470.75	455.01	UC Not received till Audit.
23	Uniform	17459.74	15674.38	1785.36	----- do -----
24	Management & MIS & Quality	4031.58	4110.26	-78.68	Previous years advance adjusted
25	Maintenance Grant	2796.21	2049.47	746.74	UC Not received till Audit.
26	Teacher Grant	561.74	200.44	361.30	----- do -----
27	School Grant	2999.56	3134.05	-134.49	Previous years advance adjusted
28	TLE Grant	0.00	14.67	-14.67	----- do -----
29	State Component	712.38	549.89	162.49	UC Not received till Audit.
30	Learning Enhancement Programme (LEP)	2828.02	2527.25	300.77	----- do -----
31	SIEMAT	0.00	0.00	0.00	
32	NPEGEL	0.00	6.67	-6.67	Previous years advance adjusted
33	Kasturba Gandhi Balika Vidyalya	7900.20	8405.95	-505.75	Provision made for due payment
34	National Component	0.00	0.00	0.00	
35	Others adjustments	0.00	0.00	0.00	
	TOTAL	131992.15	130419.84	1572.31	

Note: Expenditure includes under the both head of Capital and Revenue


CONTROLLER OF FINANCE

AUDITOR'S CERTIFICATE


 Signature with rubber-stamp
 State Project Director

State Project Director

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

FOR RAJESH SRIVASTAVA & CO

 Chartered Accountants
 (FR No. 012600C)

(CA. RAJESH SRIVASTAVA)

Partner

MEM. No.-074792

Place: **RANCHI**Date: **12.12.2017**

Consolidated Annual Financial Statement

State: JHARKHAND			
Year Ending: 31st March, 2017			
SOURCE & APPLICATION		(Rupees in lakhs)	
	SSA	KGBV	TOTAL
Opening Balance			
a) Cash in hand	3.68	12.50	16.18
b) Cash at Bank & Cheque in hand	54,934.01	14,721.56	69,655.57
Total	54,937.69	14,734.06	69,671.75
a) Source (Receipt)			
b) Fund received from Government of India	46,846.78	4,098.96	50,945.73
c) Fund received from State Government	55,203.54	2,732.64	57,936.18
d) Interest (including miscellaneous receipts)	3,869.75	311.53	4,181.27
e) Others (Special grants from State Govt. & other sources)	43,137.96	(1,449.16)	41,688.80
TOTAL Receipts	203,995.72	20,428.01	224,423.73
Application (Expenditure)			
	AWP&Budget incl. spillover	Expenditure incurred	Savings / Excess
1 Teacher Salary	71,435.66	66,126.67	5,309.99
2 Block Resource Centre	2,052.17	1,232.05	820.12
3 Cluster Resource Centre	4,240.64	3,629.82	610.82
4 Teacher Training	1,897.04	699.69	1,197.35
5 Civil Works	15,495.61	12,234.96	3,260.66
6 Interventions for Out of School Children	3,712.15	748.78	2,963.37
7 Residential School / Hostel	507.70	186.03	321.67
8 Free Text Books	6,775.74	6,204.78	570.95
9 Innovative Activities	1,200.00	294.26	905.74
10 Interventions for Disabled Children	2,139.12	1,019.76	1,119.36
11 Research & Evaluation	-	-	-
12 SMC/PRI Training	723.13	468.57	254.57
13 School Library	5.65	4.01	1.64
14 Community Mobilization	400.01	426.67	(26.66)
15 Community Training	-	-	-
16 CAL	1,200.00	470.75	729.25
17 Uniform	17,786.02	15,674.38	2,111.64
18 Management & MIS & Quality	5,461.42	4,110.26	1,351.15
19 Maintenance Grant	2,883.78	2,049.47	834.30
20 Teacher Grant	592.04	200.44	391.60
21 School Grant	3,052.47	3,134.05	(81.58)
22 TLE grant	-	14.67	(14.67)
23 State Component	1,104.11	549.89	554.22
24 LEP	3,000.00	2,527.25	472.75
25 NPEGEL	-	6.67	(6.67)
26 KGBV	10,993.91	8,405.95	2,587.96
27 Others (Outstanding advances & Miscellaneous Payment)	-	-	-
TOTAL	156,659.35	130,419.84	26,239.51
Closing Balance			
a) Cash in hand	2.91	12.08	14.99
b) Cash at Bank, Cheque in hand & Transit	81,975.20	12,009.99	93,985.20
Total	81,978.12	12,022.07	94,000.19

PR. CONTROLLER OF FINANCE

AUDITOR'S CERTIFICATE

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

Signature with rubber-stamp
State Project Director
State Project Director

FOR RAJESH SRIVASTAVA & CO.

Chartered Accountants
(FR No. 012000C)



(CA. RAJESH SRIVASTAVA)
Partner
MEM. No.-074792

Place: RANCHI
Date: 12.12.2017

RAJESH SRIVASTAVA & Co.
Chartered Accountants

'Kamayani', H.No.143/2,
Balihar Road.(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105. (M) 94311-14505
Email: rajeshfca91@gmail.com

FRN: 012000C

PROCUREMENT AUDIT

"This is to certify that we have gone through the procurement procedure used for the State for SSA and based on the audit of the records for the year 2016-17 for the Jharkhand Education Project Council, Ranchi and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed (except observation given in Annexure-I of our audit report) or the following deviations were observed.

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

Place : Ranchi

Date : 12.12.2017

by

For **RAJESH SRIVASTAVA & CO.**
(Chartered Accountants)

(CA. RAJESH SRIVASTAVA)
Partner
Mem No. 074792



RAJESH SRIVASTAVA & Co.
Chartered Accountants

'Kamayani', H.No.143/2.
Balihar Road.(Opp.Doon Public Schoc
Morabadi.Ranchi-834008
Ph: 0651-2552105, (M) 94311-14505
Email: rajeshfca91@gmail.com

FRN: 012000C

AUDIT OF VEC's

"This is to certify that for the financial year 2016-17 audit of 7,907
VEC's/SMC's conducted/undertaken by independent statutory auditors.

Place : Ranchi

Date : 12.12.2017

For **RAJESH SRIVASTAVA & CO.**
(Chartered Accountants)

(CA. RAJESH SRIVASTAVA)
Partner
Mem No. 074792



RAJESH SRIVASTAVA & Co.
Chartered Accountants

FRN: 012000C

'Kamayani', II.No.143/2,
Balihar Road,(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105. (M) 94311-14505
Email: rajeshca91@gmail.com

SETTLEMENT OF PREVIOUS AUDIT OBJECTIONS

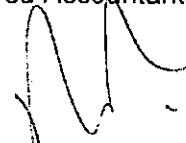
We have gone through the compliance of audit objections. All the objections raised upto the financial year 2014-15 have since been complied.

Place : Ranchi

Date : 12.12.2017

av

For **RAJESH SRIVASTAVA & CO.**
(Chartered Accountants)



(CA. RAJESH SRIVASTAVA)
Partner
Mem No. 074792



**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Jharkhand for the
Financial Year 2016-17 for SSA & KGBV (Grant-in-Aid General)**

Name of the State: **JHARKHAND**

No.	Particulars	SSA	KGBV	Total
1.	Opening Balance			
A.	Unspent balance of previous year			
a.	Grant-in-Aid General	(2,680,736,480.80)	417,081,435.31	(2,263,655,045.49)
B.	Unadjusted Advances			
a.	Grant-in-Aid General	4,130,248,136.07	161,116,477.99	4,291,364,614.06
	Sub Total (A) Opening Balance	1,449,511,655.27	578,197,913.30	2,027,709,568.57
2.	Funds received from Government of India (MHRD)			
a.	Grant-in-Aid General (F.No. 15-2/2016-EE-11 Dated 09.05.2016, 02.08.2016, 03.02.2017, 21.03.2017 & 29.03.2017)	4,684,677,940.00	409,895,500.00	5,094,573,440.00
3.	Funds received from State Government			
a.	Grant-in-Aid General (15/21-05/2016/1268 वष बा वि. 15.07.2016 वष 17.01.2017)	4,566,354,319.00	273,263,681.00	4,839,618,000.00
4.	Bank Interest			
a.	Grant-in-Aid General	384,653,876.70	30,698,077.06	415,351,953.76
5.	Miscellaneous Income			
a.	Grant-in-Aid General	2,320,809.00	454,555.33	2,775,364.33
	Sub Total (B)	9,638,006,944.70	714,311,813.39	10,352,318,758.09
	Grand Total (A+B)	11,087,518,599.97	1,292,509,726.69	12,380,028,326.66
6.	Less Amount			
A.	Actual Expenditure during the year 2016-17			
a.	Grant-in-Aid General	10,977,881,070.79	819,943,004.25	11,797,824,075.04
B.	Outstanding advance as on 31st March, 2017			
a.	Grant-in-Aid General	4,669,118,345.60	303,799,544.48	4,972,917,890.08
	Total (A+B)	15,646,999,416.39	1,123,742,548.73	16,770,741,965.12
7.	Excess/Deficit of Fund			
a.	Grant-in-Aid General			
8.	Unspent Balance as on 31st March, 2017			
a.	Grant-in-Aid General	(4,559,480,816.42)	168,767,177.96	(4,390,713,638.46)

1. Certified that out of ₹ 9,93,41,91,440.00 (₹ Nine hundred and ninety-three crore forty-one lakhs ninety-one thousand four hundred forty only) of Grant-in-Aid General sanctioned/received during the year 2016-17 in favor of State Project Director, Jharkhand Education Project Council, Ranchi, Jharkhand vide Ministry of Human Resource Development, Department of School Education & Literacy, letter Nos. noted against each and ₹ 41,81,27,318.09 (₹ Forty-one crore, eighty-one lakhs, twenty-seven thousand, three hundred eighteen and nine paise only) on account of Interest and miscellaneous income earned during the period 01.04.2016 to 31.03.2017 and ₹ (-) 2,26,36,55,045.49 (Minus balance of ₹ Two hundred and twenty-six crore, thirty-six lakhs, fifty-five thousand, forty-five and forty-nine paise only) on account of unspent balance and ₹ 4,29,13,64,614.06 (₹ Four hundred and twenty-nine crore, thirteen lakhs, sixty-four thousand, six hundred fourteen and six paise only) as opening advance of the previous year, a sum of ₹ 11,79,78,24,075.04 (₹ Eleven hundred and seventy-nine crore, seventy-eight lakhs, twenty-four thousand, seventy and four paise only) of Grant-in-Aid General has been utilized for the purpose for which it was sanctioned and amount of ₹ (-) 4,39,07,13,638.46 (Minus balance of ₹ Four hundred and thirty-nine crore, seven lakhs, thirteen thousand, six hundred thirty-eight and forty-six paise only) excess unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2017-18.

2. It is also certified that apart from amount of ₹ 11,79,78,24,075.04 (₹ Eleven hundred and seventy-nine crore, seventy-eight lakhs, twenty-four thousand, seventy and four paise only) shown as utilized, account for an amount of ₹ 4,97,29,17,890.08 (₹ Four hundred and ninety-seven crore, twenty-nine lakhs, seventeen thousand, eight hundred ninety and eight paise only) of Grant-in-Aid General are yet to be received/adjusted from implementing units/agencies, which has been allowed to be carried forward.

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

Kinds of checks exercised

1. Audit Report & Audited Statement of Accounts (Copy enclosed)
2. Utilization Certificate.
3. Progress Reports.

Dated: 12.12.2017

CONTROLLER OF FINANCE

Signature with rubber-stamp
SPD
State Project Director
AUDITORS' CERTIFICATE

Signature with rubber-stamp
Principal Secretary, SE&L

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

For RAJESH SRIVASTAVA & CO.

Chartered Accountants
(Firm No. 0120(XC))

(CA. RAJESH SRIVASTAVA)

Partner

MEM No.-074792



Place: RANCHI

Dated: 12.12.2017

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Jharkhand for the
Financial Year 2016-17 for SSA & KGBV (Grant-in-Aid Capital)**

Name of the State: **JHARKHAND**

S. No.	Particulars	SSA	KGBV	Total
1.	Opening Balance			
A.	Unspent balance of previous year			
a.	Grant-in-Aid Capital	3,750,628,868.26	239,567.26	3,750,868,435.52
B.	Unadjusted Advances			
a.	Grant-in-Aid Capital	4,685,378,335.99	175,570,134.46	4,860,948,470.45
	Sub Total (A) Opening Balance	8,436,007,204.25	175,809,701.72	8,611,816,905.97
2.	Funds received from Government of India (MHRD)			
a.	Grant-in-Aid Capital (F.No. 15-2/2016-FE-11 Dated 09.05.2016, 02.08.2016, 03.02.2017, 21.03.2017 & 29.03.2017)			
3.	Funds received from State Government			
a.	Grant-in-Aid Capital (15/21-05/2016/1208 दस दस दि. 16.07 16 दस 12.01.17)	954,000,000.00		954,000,000.00
4.	Bank Interest			
a.	Grant-in-Aid Capital			
5.	Miscellaneous Income			
a.	Grant-in-Aid Capital			
	Sub Total (B)	954,000,000.00		954,000,000.00
	Grand Total (A+B)	9,390,007,204.25	175,809,701.72	9,565,816,905.97
6.	Less Amount			
A.	Actual Expenditure during the year 2016-17			
a.	Grant-in-Aid Capital	1,223,495,651.32	20,651,840.00	1,244,147,491.32
B.	Outstanding advance as on 31st March, 2017			
a.	Grant-in-Aid Capital	4,231,532,257.17	176,386,797.46	4,407,919,054.63
	Total (A+B)	5,455,027,908.49	197,038,637.46	5,652,066,545.95
7.	Excess/Deficit of Fund			
a.	Grant-in-Aid Capital			
B.	Unspent Balance as on 31st March, 2017			
a.	Grant-in-Aid Capital	3,934,979,295.76	(21,228,935.74)	3,913,750,360.02

1. Certified that out of ₹ 95,40,00,000.00 (₹ Ninety-five crore, forty lakhs only) of Grant-in-Aid Capital sanctioned/received during the year 2016-17 in favor of State Project Director, Jharkhand Education Project Council, Ranchi, Jharkhand vide Ministry of Human Resource Development, Department of School Education & Literacy, letter Nos., noted against each and ₹ Nil (₹ Nil only) on account of interest and miscellaneous income earned during the period 01.04.2016 to 31.03.2017 and ₹ 3,75,08,68,435.52 (₹ Three hundred and seventy-five crore, eight lakhs sixty-eight thousand four hundred thirty-five and fifty-two paise only) on account of unspent balance and ₹ 4,86,09,48,470.45 (₹ Four hundred and eighty-six crore, nine lakhs, forty-eight thousand four hundred seventy and forty-five paise only) as opening advance of the previous year, a sum of ₹ 1,24,41,47,491.32 (₹ One hundred and twenty-four crore, forty-one lakhs, forty-seven thousand, four hundred ninety-one and thirty-two paise only) of Grant-in-Aid Capital has been utilized for the purpose for which it was sanctioned and amount of ₹ 3,91,37,50,360.02 (₹ Three hundred and ninety-one crore, thirty-seven lakhs, fifty thousand three hundred sixty and two paise only) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2017-18.

2. It is also certified that apart from amount of ₹ 1,24,41,47,491.32 (₹ One hundred and twenty-four crore, forty-one lakhs, forty-seven thousand, four hundred ninety-one and thirty-two paise only) shown as utilized, account for an amount of ₹ 4,40,79,19,054.63 (₹ Four hundred and forty crore, seventy-nine lakhs, nineteen thousand, fifty-four and sixty-three paise only) of Grant-in-Aid Capital are yet to be received/adjusted from implementing units/agencies, which has been allowed to be carried forward.

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

Kinds of checks exercised

1. Audit Report & Audited Statement of Accounts (Copy enclosed)
2. Utilization Certificate.
3. Progress Reports.

[Signature]
CONTROLLER OF FINANCE

[Signature]
 Signature with rubber-stamp
 SPD
State Project Director
 AUDITORS' CERTIFICATE

[Signature]
 Signature with rubber-stamp
 Principal Secretary, SE&L

Dated: 12.12.2017

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

For **RAJESH SRIVASTAVA & CO.**

Chartered Accountants
 (FIR No. 012000C)

(CA RAJESH SRIVASTAVA)
 Partner
 MEM. No.-074792



Place: RANCHI
 Dated: 12.12.2017