

**CHAPTER 5**

30

**Consolidated Financial Statement  
for the year ended March, 2017**

# Sarva Shiksha Abhiyan

## Consolidated

Utilization Certificate for the year ended 31<sup>st</sup> March, 2017.

Name of the State: Sikkim

Sl. No	Sanction letter No. Cheque No & date	From	Total
1	29-09-2016 No.F.14-1/2016-EE.16 Ch No;-	Govt of India	18,75,84,000.00
2	10-05-2016 No.F.14-1/2016-EE.16 Ch No;-	Govt of India	9,73,05,000.00
3	17-02-2017 No.F.14-1/2016-EE.16 Ch No;-	Govt of India	6,30,35,000.00
4	02-09-2016 341/Actts/110 Ch No;- 110556	Govt of Sikkim	2,00,00,000.00
5	29-09-2016 307/Actts Ch No;- 144416	Govt of Sikkim	2,00,00,000.00
6	15-03-2017 664/Actts Ch No;- 188291	Govt of Sikkim	2,50,00,000.00
	<b>Total</b>		<b>41,29,24,000.00</b>

Certified that out of Rs.34,79,24,000.00 (Rupees Thirty Four Crore Seventy Nine Lakh And Twenty Four Thousand) Only of grant-in-aid sanctioned during the year 2016–17 in favour of Sikkim State Project Director –Sarva Shiksha Abhiyan vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. at serial no 1 to 3 and Rs 6,50,00,000.00 (Rupees Six Crore And Fifty Thousand) Only as state share from the State Government vide letter no at serial no 4 to 6 and Rs 36,00,458.00 (Rupees Thirty Six Lakh Four Hundred And Fifty Eight) Only on account of interest earned during the period and Rs 11,52,34,091.00 (Rupees Eleven Crore Fifty Two Lakh Thirty Four Thousand And Ninety One) Only on account of unspent balance of the previous year, sum of Rs.49,38,98,577.00 (Rupees Forty Nine Crore Thirty Eight Lakh Ninety Eight Thousand Five Hundred And Seventy Seven) Only has been utilized for the purpose for which it was sanctioned and that the balance of Rs 3,78,59,972.00 (Rupees Three Crore Seventy Eight Lakh Fifty Nine Thousand Nine Hundred And Seventy Two) Only remains unutilized at the end of the year which will be adjusted towards the grants-in-aid payable during the next year 2017 – 18.

It is also certified that out of amount of Rs.49,38,98,577.00 (Rupees Forty Nine Crore Thirty Eight Lakh Ninety Eight Thousand Five Hundred And Seventy Seven) Only shown as utilized, accounts for an amount of Rs Nil (Rupees Nil) are yet to be received from the implementing units/ agencies as per details enclosed, which has been allowed to be carried forward.

Certified that I have satisfied that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

**Kinds of checks exercised**

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

Date: 23<sup>rd</sup> August 2017

Place: Gangtok



Signature with rubber-stamp  
SPD

**AUDITOR'S CERTIFICATE**

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

Date: 23<sup>rd</sup> August 2017

Place: Gangtok

  
Chartered Accountant Firm

**SARVA SHIKSHA ABHIYAN  
SIKKIM**Utilization Certificate in respect of Sarva Shikha Abhiyan (SSA) for the  
Financial Year 2016-17 (Grant -in-Aid, Capital)**CAPITAL EXPENDITURE**

(Figures in ₹)

Sl. No.	Particulars	SSA	Total
1	Opening Balance		-
A	Cash in Hand	-	-
B.	Cash at Bank	4,06,00,535.00	4,06,00,535.00
C.	Fund in Transit		-
D	Unadjusted Advances	20,52,000.00	20,52,000.00
E	Bank Interest*		-
	<b>Sub-total (A) Opening Balance</b>	<b>4,26,52,535.00</b>	<b>4,26,52,535.00</b>
2	Funds received from Government of India (MHRD)		
a.	Grant-in-Aid-Capital		
i)	29-09-2016 No.F.14-1/2016-EE.16 Ch No:-	58,53,000.00	58,53,000.00
ii)	29-09-2016 No.F.14-1/2016-EE.16 Ch No:-	8,20,000.00	8,20,000.00
iii)	29-09-2016 No.F.14-1/2016-EE.16 Ch No:-	38,36,000.00	38,36,000.00
	<b>Total (2)</b>	<b>1,05,09,000.00</b>	<b>1,05,09,000.00</b>
3	Funds received from State Government	-	
i)	29-09-2016 307/Acts Ch No:- 144416	11,67,666.00	11,67,666.00
	<b>Total (3)</b>	<b>11,67,666.00</b>	<b>11,67,666.00</b>
3	Bank Interest		-
4	Miscellaneous Income	-	-
	<b>Sub Total (2+3)=(B)</b>	<b>1,16,76,666.00</b>	<b>1,16,76,666.00</b>
	<b>Total (A+B)</b>	<b>5,43,29,201.00</b>	<b>5,43,29,201.00</b>
5	Less Amount		
A	Actual Expenditure during the year 2016-17	3,97,32,156.00	3,97,32,156.00
B.	Outstanding Advance as on 31st March 2017	20,52,000.00	20,52,000.00
	<b>Total (A+B)</b>	<b>4,17,84,156.00</b>	<b>4,17,84,156.00</b>
6	Excess/Deficit of Fund	1,25,45,045.00	1,25,45,045.00
7	Unspent balance as on 31st March,2017 (5B+6)	1,45,97,045.00	1,45,97,045.00

\* **Note:-** Interest earned on bank deposit has been deducted from the opening bank balance to arrive at the actual balance at bank. As per the accounting policy adopted and the guidelines of the Government of India. Bank interest received during the year is taken as liability for the year and in the subsequent year is accounted for as income.

**SARVA SHIKSHA ABHIYAN MISSION  
SIKKIM****Utilization Certificate in respect of Sarva Shikha Abhiyan (SSA) for  
the Financial Year 2016-17****CAPITAL EXPENDITURE****ANNEXURE-I**


1. Certified that out of Rs. 1,05,09,000.00 (Rupees One Crore Five Lakh And Nine Thousand) Only of Grant-in-aid-Capital sanctioned/received during the year 2016-17 in favour of Sikkim State Project Director -SSA Mission, Sikkim vide State exchequer Ministry of Human Resources Development Department of School Education & Literacy, letter Nos., at sl no 2 (i to iii) each Rs 11,67,666.00 (Rupees Eleven Lakh Sixty Seven Thousand Six Hundred and Sixty Six) Only as State share from the State Government vide letter no at serial no 3 (i) and Rs Nil (Rupees Nil) on account of Interest earned during the period 01.04.2016 to 31.03.2017 and Rs.- 4,26,52,535.00 (Rupees Four Crore Twenty Six Lakh Fifty Two Thousand Five Hundred And Thirty Five) Only on account of unspent balance of the previous year; a sum of Rs.3,97,32,156.00 (Rupees Three Crore Ninety Seven Lakh Thirty Two Thousand One Hundred And Fifty Six) Only of Grant-in-Aid- Capital has been utilized for the purpose for which it was sanctioned and an amount of Rs.1,45,97,045.00 (Rupees One Crore Forty Five Lakh Ninety Seven Thousand And Forty Five) Only remaining un-utilized at the year end will be adjusted towards the Grants-in-Aid payable during the year 2017-18.
2. Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid 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 Audited Statement of Accounts (Copy enclosed)
- 2 Utilization Certificate
- 3 Progress Report

Date: 23rd August 2017

Place: Gangtok

  
Signature with rubber-stamp  
SPD

**AUDITOR'S CERTIFICATE**

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

Date: 23rd August 2017

Place: Gangtok



  
Chartered Accountant Firm

**SARVA SHIKSHA ABHIYAN  
 SIKKIM**
**Utilization Certificate in respect of Sarva Shikha Abhiyan (SSA) for the  
 Financial Year 2016-17 (Grant -in-Aid, General)**
**GENERAL EXPENDITURE**

(Figures in ₹)

Sl. No.	Particulars	SSA	Total
1	Opening Balance		-
A.	Cash in Hand		-
B.	Cash at Bank	7,15,22,389.00	7,15,22,389.00
C.	Unadjusted Advances	10,59,167.00	10,59,167.00
D.	Current Liabilities	-	-
E.	Bank Interest*	-	-
	<b>Sub-total (A) Opening Balance</b>	<b>7,25,81,556.00</b>	<b>7,25,81,556.00</b>
2	Funds received from Government of India (MHRD)		
i)	10-05-2016 No.F.14-1/2016-EE.16 Ch No;-	5,41,98,680.00	5,41,98,680.00
ii)	10-05-2016 No.F.14-1/2016-EE.16 Ch No;-	3,55,16,550.00	3,55,16,550.00
iii)	10-05-2016 No.F.14-1/2016-EE.16 Ch No;-	75,89,770.00	75,89,770.00
iv)	29-09-2016 No.F.14-1/2016-EE.16 Ch No;-	9,86,31,000.00	9,86,31,000.00
v)	29-09-2016 No.F.14-1/2016-EE.16 Ch No;-	1,38,12,000.00	1,38,12,000.00
vi)	29-09-2016 No.F.14-1/2016-EE.16 Ch No;-	5,97,00,000.00	5,97,00,000.00
vii)	29-09-2016 No.F.14-1/2016-EE.16 Ch No;-	49,32,000.00	49,32,000.00
viii)	17-02-2017 No.F.14-1/2016-EE.16 Ch No;-	6,30,35,000.00	6,30,35,000.00
	<b>Total (2)</b>	<b>33,74,15,000.00</b>	<b>33,74,15,000.00</b>
3	Funds received from State Government		-
i)	02-09-2016 341/Actts/110 Ch No;- 110556	2,00,00,000.00	2,00,00,000.00
ii)	29-09-2016 307/Actts Ch No;- 144416	1,88,32,334.00	1,88,32,334.00
iii)	15-03-2017 664/Actts Ch No;- 188291	2,50,00,000.00	2,50,00,000.00
	<b>Total (3)</b>	<b>6,38,32,334.00</b>	<b>6,38,32,334.00</b>
4	Bank Interest	36,00,458.00	36,00,458.00
5	Miscellaneous Income	-	-
	<b>Sub.Total (2+3)=(B)</b>	<b>40,48,47,792.00</b>	<b>40,48,47,792.00</b>
	<b>Total (A+B)</b>	<b>47,74,29,348.00</b>	<b>47,74,29,348.00</b>
6	Less Amount		
A.	Actual Expenditure during the year 2016-17	45,41,66,421.00	45,41,66,421.00
B.	Outstanding Advance as on 31st March,2016	3,89,167.00	3,89,167.00
	<b>Total (A+B)</b>	<b>45,45,55,588.00</b>	<b>45,45,55,588.00</b>
7	Excess/Deficit of Fund	2,28,73,760.00	2,28,73,760.00
8	Unspent balance as on 31st March,2017 (6B+7)	2,32,62,927.00	2,32,62,927.00

\* **Note:-** Interest earned on bank deposit has been deducted from the opening bank balance to arrive at the actual balance at bank. As per the accounting policy adopted and the guidelines of the Government of India. Bank interest received during the year is taken as liability for the year and in the subsequent year is accounted for as income.

**SARVA SHIKSHA ABHIYAN  
SIKKIM****Utilization Certificate in respect of Sarva Shikha Abhiyan (SSA) for the Financial Year 2016-17****GENERAL EXPENDITURE****ANNEXURE-I**

- 1 Certified that out of Rs. **33,74,15,000.00 (Rupees Thirty Three Crore Seventy Five Lakh Fifteen Thousand)** Only of Grant-in-aid-General sanctioned/received during the year 2016-17 in favour of SSA Mission, vide State exchequer Sikkim vide Ministry of Human Resources Development, Department of School Education & Literacy and the State of Sikkim, letter Nos., at serial no 2 (i to viii) and Rs **6,38,32,334.00 (Rupees Six Crore Thirty Eight Lakh Thirty Two Thousand Three Hundred And Thirty Four)** Only as state share from the State Government vide letter no at sl no.3( i to iii) Rs. **36,00,458.00 (Rupees Thirty Six Lakh Four Hundred and Fifty Eight)** Only on account of interest earned during the period 01.04.2016 to 31.03.2017 and Rs **7,25,81,556.00 (Rupees Seven Crore Twenty Five Lakh Eighty One Thousand Five Hundred And Fifty Six)** Only on account of opening unspent balance of the previous year, a sum of Rs. **45,45,55,588.00 (Rupees Forty Five Crore Forty Five Lakh Fifty Five Thousand Five Hundred And Fifty Eight)** Only of Grant-in-Aid- General has been utilized for the for which it was sanctioned and an amount of Rs. **2,32,62,927.00 (Rupees Two Crore Thirty Two Lakh Sixty Two Thousand Nine Hundred And Twenty Seven)** Only remains unutilized at the year end will be adjusted towards the Grants-in-Aid payable during the year 2017-18.
- 2 Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid 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.

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Date: 23rd August 2017

Place: Gangtok


Signature with rubber-stamp  
SPD**AUDITOR'S CERTIFICATE**

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Date: 23rd August 2017

Place: Gangtok

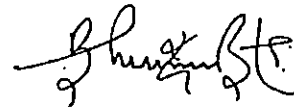

  
Chartered Accountant Firm

**SUMMARY BUDGET ANALYSIS (ENTIRE PROGRAMME)  
FOR THE FINANCIAL YEAR ENDED ON: 31.03.2017**

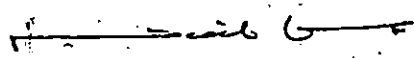
(₹ in Lakhs)

Name of the State	AWP & PB	Opening Balance	Release by GOI	Release State	Expenditure	Estimated AWP & B for the Next Year
SIKKIM	6851.10	1152.34	3479.24	650.00	4938.98	6734.44

For : Mishel Chandak & Co.  
Chartered Accountants  
Firm Regn: 325454E



State Project Director  
HRD Department  
Gangtok



Mishel Chandak  
(Proprietor)  
Membership No: 501713

Place: Gangtok

Date: 23rd August 2017






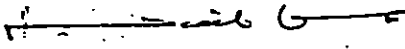
**SUMMARY BUDGET ANALYSIS (ENTIRE PROGRAMME)  
 FOR THE FINANCIAL YEAR ENDED ON: 31.03.2017**

(₹ in Lakhs)

Name of the State	Opening Balance for the year	Release for the half year	Release for the financial year	Expenditure for the half year	Expenditure for the financial year	Estimated AWP & B for the next year
SIKKIM	6851.10	3248.89	880.35	2007.17	4938.98	6734.44

For : Mishel Chandak & Co.  
 Chartered Accountants  
 Firm Regn: 325454E

  
 State Project Director  
 HRD Department  
 Gangtok

  
 Mishel Chandak  
 (Proprietor)  
 Membership No: 501713

Place: Gangtok

Date: 23rd August 2017



**SARVA SHIKSHA ABHIYAN**

STATE - SIKKIM

## ACTIVITY WISE EXPENDITURE STATEMENT

FOR THE FINANCIAL YEAR ENDED ON: 31.03.2017

	(₹ in Lakhs)	
	Half Year Ended	Financial Year
Special Trg for mainstreaming (OOSC)	1.07	2.13
Residential Hostel for specific category of children (Fresh)	9.43	18.86
Free Text Book		140.38
Provision of 2 sets of Uniform		281.76
Teachers Salary (Recurring in position)	1,133.45	2,266.90
Trainings		43.41
Academic Support -BRC / URC	190.42	380.83
Academic Support -CRC	315.59	631.17
Computer Aided Education in UPS	-	115.07
Teachers Grant	-	43.50
School Grant	-	65.61
Maintenance Grant	-	90.00
Interventions for CWSN	-	28.17
Innovation	-	3.81
SMC/PRI Training	6.89	13.77
School Infrastructure	198.66	397.32
Project Management Cost	112.88	338.64
Kasturba Gandhi Balika Vidhalaya	38.80	77.60
<b>Total</b>	<b>2,007.17</b>	<b>4,938.93</b>

For : Mishel Chandak & Co..  
Chartered Accountants.  
Firm Regn: 325454E

Mishel Chandak  
(Proprietor)

Membership No: 501713

Place: Gangtok

Date: 23rd August 2017



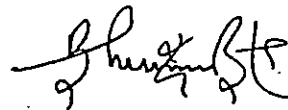
**HUMAN RESOURCE DEVELOPMENT DEPARTMENT  
SARVA SHIKSHA ABHIYAN  
GOVERNMENT OF SIKKIM**

**PROCUREMENT AUDIT CERTIFICATE  
FINANCIAL YEAR-2016-2017**

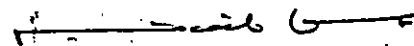
This is to certify that we have gone through the procurement procedure used for the Sikkim State for SSA and based on the audit of the records for the year 2016-2017 and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial management and Procurement under SSA has been followed.

Sl. No	Details	Deviations	Amount Involved (declared as misc - procurement)
	Nil	Nil	Nil

**For: Mishel Chandak & Co.**  
Chartered Accountants  
Firm Regn: 325454E



State Project Director  
Sarva Shiksha Abhiyan



**Mishel Chandak**  
Proprietor  
Membership No: 501713



## PROCUREMENT REPORT

The Sarva Shiksha Abhiyan has not yet drawn up manual for Procurement Procedure. In absence of well laid down policies and procedures, we are not in a position to scrutinize the transactions from all aspects. However, to the best of our knowledge and belief and in accordance with the information as furnished to us, Sarva Shiksha Abhiyan funds are used only for the purposes for which they are granted and all procurement of materials and award and administration of contracts are made with due attention to considerations of economy and efficiency and without regard to political or other non economic influences or considerations.

**For : Mishel Chandak & Co.**

Chartered Accountants

Firm Regn: 325454E

  
**Mishel Chandak**

Proprietor

Membership No: 501713



**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Shiksha Abhiyan**

**Consolidated Annual Financial Statement****State: Sikkim****Year ended 31st March, 2017****SOURCES & APPLICATION**

(₹ in Lakhs)

<b>Opening Balance</b>		
Bank Balance		1,172.03
Cheque in Hand		-
Unadjusted Advances		31.11
<b>Total</b>		<b>1,203.15</b>
<b>Source (Receipts)</b>		
Funds received from Government of India		3,479.24
Funds received from Government of Sikkim		650.00
Bank Interest		39.80
Current Liabilities		(14.80)
		<b>5,357.38</b>

<b>Application (Expenditure)</b>	<b>Approved AWP &amp; B including spill over</b>	<b>Expenditure for the year</b>	<b>Saving/Excess</b>
Residential Hostel for specific category of children			
Special Trg for mainstreaming (OOSC)	29.65	20.99	8.66
Free Text Book	140.38	140.38	-
Provision of 2 sets of Uniform	281.76	281.76	-
Teachers Salary (Recurring in position)	3,243.28	2,266.91	976.37
Trainings	62.38	43.41	18.97
Academic Support -BRC / URC	537.94	380.8	157.11
Academic Support -CRC	815.32	631.17	184.15
Computer Aided Education in UPS	198.90	115.08	83.82
Teachers Grant	41.85	43.50	(1.65)
School Grant	67.47	65.61	1.86
Maintenance Grant	90.38	90.01	0.38
Interventions for CWSN	31.65	28.18	3.47
Innovation	200.00	3.82	196.18
SMC/PRI Training	13.77	13.77	-
School Infrastructure	594.87	397.32	197.55
Project Management Cost	399.30	338.65	60.65
Kasturba Gandhi Balika Vidhalaya	102.20	77.60	24.60
<b>Closing Balance</b>			
Cash at Bank		396.32	
Current Liabilities		(2.33)	
Unadjusted Advances		24.41	
	<b>6,851.10</b>	<b>5,357.38</b>	<b>1,912.11</b>

Mishel Chandak & Co.  
Chartered Accountants  
Gangtok, Sikkim

## Independent Auditors' Report

To the Members of the Governing Body of Sarva Shiksha Abhiyan, Sikkim.

### Report on the Financial Statements

We have audited the accompanying financial statements of Sarva Shiksha Abhiyan which comprise the Balance Sheet as at 31<sup>st</sup> March 2017, the Income & Expenditure Account and Receipt & Payment Account for the year then ended and a summary of Significant Accounting Policies and Notes to Accounts. Information incorporated in these Financial Statements are of the State Project Office along with the four District Project Offices audited by us for the period from 01<sup>st</sup> April, 2016 to 31<sup>st</sup> March, 2017.

### Management's responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements in accordance with the guidelines set in the manual on Financial Management and Procurement as given by the Ministry of Human Resource Development, Government of India and as per the requirements of the Society Registration Act. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements, based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers the internal controls relevant to the Management's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Management's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as

**Mishel Chandak & Co.**  
**Chartered Accountants**  
**Gangtok, Sikkim**

evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required by the guidelines set in the manual on Financial Management and Procurement as given by the Ministry of Human Resource Development, Government of India, in the manner so required for the Sarva Shiksha Abhiyan and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) In the case of the Balance Sheet, of the state of affairs of the Bank as at 31st March, 2017;
- (ii) In the case of the Income & Expenditure Account of the excess of Income over expenditure for the year ended on that date and;
- (iii) In the case of the Receipt and Payment Account of the receipt and payment for the year ended on that date;

### Report:

We report that:

- (a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.
- (b) The transactions of the State and District Offices, which have come to our notice, have been within the powers of the State and District Offices.

In our opinion, the Balance Sheet, the Income and Expenditure Account and Receipt and Payment Account comply with the Accounting Standards issued by Institute of Chartered Accountants of India (ICAI) to the extent applicable.

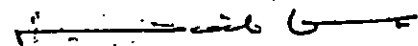
**Mishel Chandak & Co.**  
**Chartered Accountants**  
**Gangtok, Sikkim**

**We further report that:**

- (i) The Balance Sheet, the Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of account.
- (ii) In our opinion, proper books of account as required by law have been kept by the State and District Project Offices so far as appears from our examination of those books.

Date: 23<sup>rd</sup> August 2017  
Place: Gangtok

**For: Mishel Chandak & Co.**  
Chartered Accountants  
Firm Regn: 325454E



**Mishel Chandak**  
**(Proprietor)**

Membership No: 501713  
Firm Re: 013166





**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**  
**Consolidated Balance Sheet As on 31st March 2017**

State Project Office (SSA), Human Resource Development Department, Sikkim

Previous Year 31.03.2016 (₹)	LIABILITIES	Sch No	Current Year 31.03.2017 (₹)	Previous Year 31.03.2016 (₹)	ASSETS	Sch No	Current Year 31.03.2017 (₹)
6,77,83,624.00	<u>Fixed Assets - Grant Fund</u> (As per contra)	1	6,83,04,263.00	6,77,83,624.00	<u>Fixed Assets</u> (As per contra)	1	6,83,04,263.00
56,70,15,788.00	Other Fixed Asset	1A	60,60,31,061.00	56,70,15,788.00	Other Fixed Asset	1A	60,60,31,061.00
4,63,70,814.00	Civil Works		4,65,20,814.00	4,63,70,814.00	Civil Works		4,65,20,814.00
	KGBV-School Building				KGBV-School Building		
11,52,34,091.00	<u>Unspent Balance</u> (As per Income & Expenditure A/C)		3,78,59,972.00	10,59,167.00	<u>Advances</u>	3	3,89,167.00
14,80,096.00	Current Liabilities	2	2,33,184.00	20,52,000.00	General Advance		20,52,000.00
36,00,458.00	<u>Bank Interest</u> (Interest earned during the year)		39,79,657.00	11,72,03,478.00	<u>Closing Balance</u>	4	3,96,31,646.00
				-	Bank Balance	4A	-
					Cheques in hand (District Offices)		
<b>80,14,84,871.00</b>	<b>Total</b>		<b>76,29,28,951.00</b>	<b>80,14,84,871.00</b>	<b>Total</b>		<b>76,29,28,951.00</b>

Significant Accounting Policies

Notes to Accounts :

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In terms of our report on even date.

Date: 23rd August 2017

Place: Gangtok



For: Mishel Chandak & Co.  
Chartered Accountants  
Firm Regn. 325454E

Mishel Chandak  
(Proprietor)  
M. No:-501713

Human Resource Development Department  
 Government of Sikkim  
 Sarva Siksha Abhiyan  
 Consolidated Income & Expenditure Accounts  
 For the year ended 31st March 2017

Previous Year 31.03.2016 (₹)	EXPENDITURE	Sch No	Current Year 31.03.2017 (₹)	Previous Year 31.03.2016 (₹)	INCOME	Sch No	Current Year 31.03.2017 (₹)
	<u>ACCESS</u>	6			<u>UNSPENT BALANCE</u>		
11,92,500.00	Special Trg for mainstreaming (OOSC)		2,13,050.00	7,12,70,890.00	Opening		11,52,34,091.00
-	Residential (Contd from previous year)		-		Grants Received		
15,00,000.00	Non-Residential (Fresh)		18,86,100.00		From Government of India		34,79,24,000.00
		7		40,54,36,000.00	From Government of Sikkim		6,50,00,000.00
1,50,73,000.00	<u>RETENTION</u>		1,40,38,000.00	6,27,36,000.00	-		-
3,09,53,000.00	Free Text Book		2,81,76,000.00	-	-		-
	Provision of 2 sets of Uniform		-	-	Bank Interest	5	36,00,458.00
	Teaching Learning Equipment (TLE)		-	29,61,166.00			
	<u>ENHANCING QUALITY</u>	8					
20,80,13,331.00	Teachers Salary (Recurring in position)		22,66,90,983.00				
36,27,700.00	Trainings		43,41,400.00				
3,31,75,847.00	Academic Support -BRC / URC		3,80,83,047.00				
5,57,73,744.00	Academic Support -CRC		6,31,17,059.00				
27,28,265.00	Computer Aided Education in UPS		1,15,07,969.00				
	<u>ANNUAL GRANTS</u>	9					
	Teachers Grant		43,50,000.00				
67,32,000.00	School Grant		65,61,000.00				
1,99,472.00	Research, Eve, Monitor & Supervision		-				
90,15,000.00	Maintenance Grant		90,00,500.00				
36,79,83,859.00	Bal. c/f to Next page..		40,79,65,108.00	54,24,04,056.00	Bal. c/f to Next page..		53,17,58,549.00

**Human Resource Development Department  
Government of Sikkim  
Sarva Siksha Abhiyan  
Consolidated Income & Expenditure Accounts  
For the year ended 31st March 2017**

Previous Year 31.03.2016 (₹)	EXPENDITURE	Sch No	Current Year 31.03.2017 (₹)	Previous Year 31.03.2016 (₹)	INCOME	Sch No	Current Year 31.03.2017 (₹)
36,79,83,859.00	Bal. b/f from previous page...		40,79,65,108.00	54,24,04,056.00	Bal. b/f from previous page...		53,17,58,549.00
	<u>BRIDGING GENDER &amp; SOCIAL CATEGORY GAPS</u>	10					
36,89,000.00	Interventions for CWSN		28,17,575.00				
24,13,430.00	Innovation		3,81,754.00				
4,25,616.00	SMC/PRI Training		13,77,000.00				
	<u>SCHOOL INFRASTRUCTURE</u>	11					
2,53,11,127.00	Civil Works Construction		3,97,32,156.00				
	<u>PROJECT MGT COST</u>	12					
1,78,89,067.00	a) Management		1,88,01,088.00				
-	b) Learning Enhancement Programme		1,26,99,463.00				
6,00,000.00	c) Community Mobilization		9,50,000.00				
12,47,866.00	d) REMS Activity		14,14,433.00				
41,95,59,965.00	Bal. c/f to Next page...		48,61,38,577.00	54,24,04,056.00	Bal. c/f to Next page..		53,17,58,549.00

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**  
**Consolidated Income & Expenditure Accounts**  
**For the year ended 31st March 2017**

Previous Year 31.03.2016 (₹)	EXPENDITURE	Sch No	Current Year 31.03.2017 (₹)	Previous Year 31.03.2016 (₹)	INCOME	Sch No	Current Year 31.03.2017 (₹)
41,95,59,965.00	Bal. b/f from previous page...		48,61,38,577.00	54,24,04,056.00	Bal. b/f from previous page..	-	53,17,58,549.00
	<u>KASTURBA GANDHI BALIKA VIDHALAYA</u>	13					
	a) Non recurring one time grant		1,50,000.00				
76,10,000.00	b) Recurring		76,10,000.00				
42,71,69,965.00			49,38,98,577.00				
	<u>SURPLUS</u>						
11,52,34,091.00	Excess of Income over Expenditure	4	3,78,59,972.00				
54,24,04,056.00	<b>Grand Total</b>		53,17,58,549.00	54,24,04,056.00	<b>Grand Total</b>		53,17,58,549.00

Significant Accounting Policies 14

Notes to Accounts 15

In terms of our report on even date.

Date: 23rd August 2017

Place: Gangtok



For: Mishel Chandak & Co.  
 Chartered Accountants  
 Firm Regn. 325454E

Mishel Chandak  
 (Proprietor)  
 M. No:-501713

**Human Resource Development Department  
Government of Sikkim  
Sarva Siksha Abhiyan  
Consolidated Receipts & Payments Accounts  
For the year ended 31st March 2017**

State Project Office (SSA), Human Resource Development Department, Sikkim

Previous Year 31.03.2016 (₹)	RECEIPTS	Sch No	Current Year 31.03.2017 (₹)	Previous Year 31.03.2016 (₹)	PAYMENTS	Sch No	Current Year 31.03.2017 (₹)
6,63,95,370.00	<u>Opening Balance</u>				<u>Advances</u>		
1,00,64,820.00	Balances at Bank	4	11,72,03,478.00	5,42,85,730.00	(Disbursed during the year)		5,41,53,486.00
	Cheques in hand (District Offices)		-				
				11,92,500.00	<u>ACCESS</u>	6	
	<u>Grants Received</u>				Special Trg for mainstreaming (OOSC)		2,13,050.00
40,54,36,000.00	From Government of India		34,79,24,000.00	15,00,000.00	Residential (Contd from previous year)		-
6,27,36,000.00	From Government of Sikkim		6,50,00,000.00		Non-Residential (Fresh)		18,86,100.00
					<u>RETENTION</u>	7	
				1,50,73,000.00	Free Text Book		1,40,38,000.00
				3,09,53,000.00	Provision of 2 sets of Uniform		2,81,76,000.00
51,66,627.00	Current Liabilities	2	49,03,892.00	-	Teaching Learning Equipment (TLE)		-
	<u>Advances</u>				<u>ENHANCING QUALITY</u>	8	
5,51,68,804.00	(Settled during the year)		5,48,23,486.00	20,80,13,331.00	Teachers Salary (Recurring in position)		22,66,90,983.00
				36,27,700.00	Trainings		43,41,400.00
36,00,458.00	Bank Interest	5	39,79,657.00	3,31,75,847.00	Academic Support -BRC / URC		3,80,83,047.00
				5,57,73,744.00	Academic Support -CRC		6,31,17,059.00
				27,28,265.00	Computer Aided Education in UPS		1,15,07,969.00
60,85,68,079.00	Bal. c/f to Next page..		59,38,34,513.00	40,63,23,117.00	Bal. c/f to Next page..		44,22,07,094.00

Human Resource Development Department  
Government of Sikkim  
Sarva Siksha Abhiyan  
Consolidated Receipts & Payments Accounts  
For the year ended 31st March 2017

Previous Year 31.03.2016 (₹)	RECEIPTS	Sch No	Current Year 31.03.2017 (₹)	Previous Year 31.03.2016 (₹)	PAYMENTS	Sch No	Current Year 31.03.2017 (₹)
60,85,68,079.00	Bal. b/f from previous page..		59,38,34,513.00	40,63,23,117.00	Bal. b/f from previous page..		44,22,07,094.00
					<u>ANNUAL GRANTS</u>	9	
					Teachers Grant		43,50,000.00
				67,32,000.00	School Grant		65,61,000.00
				1,99,472.00	Research, Eve, Monitor & Supervision		-
				90,15,000.00	Maintenance Grant		90,00,500.00
					<u>BRIDGING GENDER &amp; SOCIAL CATEGORY GAPS</u>	10	
					Interventions for CWSN		28,17,575.00
				36,89,000.00	Innovation		3,81,754.00
				24,13,430.00	SMC/PRI Training		13,77,000.00
				4,25,616.00			
					<u>SCHOOL INFRASTRUCTURE</u>	11	
					Civil Works Construction		3,97,32,156.00
					<u>PROJECT MGT COST</u>	12	
					a) Management		1,88,01,088.00
				1,78,89,067.00	b) Learning Enhancement Programme		1,26,99,463.00
					c) Community Mobilization		9,50,000.00
				6,00,000.00	d) REMS Activity		14,14,433.00
				12,47,866.00			
60,85,68,079.00	Bal. c/f to Next page..		59,38,34,513.00	47,38,45,695.00	Bal. c/f to Next page..		54,02,92,063.00

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Government of Sikkim  
Sarva Siksha Abhiyan  
Consolidated Receipts & Payments Accounts  
For the year ended 31st March 2017

Previous Year 31.03.2016 (₹)	RECEIPTS	Sch No	Current Year 31.03.2017 (₹)	Previous Year 31.03.2016 (₹)	PAYMENTS	Sch No	Current Year 31.03.2017 (₹)
60,85,68,079.00	Bal. b/f from previous page..		59,38,34,513.00	47,38,45,695.00	Bal. b/f from previous page..		54,02,92,063.00
					<u>KASTURBA GANDHI BALIKA VIDHALAYA</u>	13	
					a) Non recurring one time grant		1,50,000.00
				76,10,000.00	b) Recurring		76,10,000.00
				99,08,906.00	Current Liabilities (Settled)	2	61,50,804.00
					<u>Closing Balance</u>		
				11,72,03,478.00	Balances at Bank	4	3,96,31,646.00
					Cheques in hand (District Offices)	4A	
60,85,68,079.00	<b>Grand Total</b>		59,38,34,513.00	60,85,68,079.00	<b>Grand Total</b>		59,38,34,513.00

Significant Accounting Policies 14

Notes to Accounts 15

In terms of our report on even date.

Date: 23rd August 2017

Place : Gangtok

For: Mishel Chandak & Co.  
Chartered Accountants  
Firm Regn. 325454E

Mishel Chandak  
(Proprietor)  
M. No:-501713

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts**  
**Schedules to Accounts**  
**Schedule - 1**  
**Fixed Assets-Others**

Sl. No.	Particulars	Opening Balance 1.4.2016 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2017 (₹)
<b>A</b>	<b>State Office</b>				
1	Furniture & Fixtures	7,12,941.00	67,400.00	-	7,80,341.00
2	Office Equipment	1,23,151.00	-	-	1,23,151.00
3	Computer & Accessories	9,23,448.00	15,000.00	-	9,38,448.00
4	Vehicle -Bolero (VLS BS-42WD)	7,85,484.00			7,85,484.00
5	Electronic Appliance	64,707.00			64,707.00
6	Laptop	2,54,542.00	82,923.00		3,37,465.00
7	Photocopy Machine	1,09,375.00			1,09,375.00
8	Almirah Godrej	14,667.00			14,667.00
9	Camera (2 nos)	1,92,208.00			1,92,208.00
10	Computer & Accessories	4,04,49,132.00			4,04,49,132.00
11	5KVA Battery	4,57,800.00			4,57,800.00
12	Printer		25,560.00		25,560.00
	<b>Total (A)</b>	<b>4,40,87,455.00</b>	<b>1,90,883.00</b>	<b>-</b>	<b>4,42,78,338.00</b>
<b>B</b>	<b>North District</b>				
1	Furniture & Fixtures	10,92,208.00	1,61,737.00		12,53,945.00
2	Computer & Accessories	10,31,199.00	40,880.00		10,72,079.00
3	Printers	7,500.00			7,500.00
4	Laptop & Accessories	66,854.00			66,854.00
5	Xerox Machine	5,85,002.00			5,85,002.00
6	Digital Camera	1,33,141.00	33,760.00		1,66,901.00
7	P.A System	52,864.00			52,864.00
8	Fax Machine	20,855.00			20,855.00
9	Furniture for Upper Primary School	7,95,000.00			7,95,000.00
	<b>Total (B)</b>	<b>37,84,623.00</b>	<b>2,36,377.00</b>		<b>40,21,000.00</b>
<b>C</b>	<b>East District</b>				
1	Furniture & Fixtures	11,35,540.00			11,35,540.00
2	Xerox Machine	13,63,491.00			13,63,491.00
3	Computer & Accessories	16,21,615.00			16,21,615.00
4	Digital Resography Duplicator	99,015.00			99,015.00
5	Wooden Cabinet	20,196.00			20,196.00
6	Furniture for UPS	14,93,427.00			14,93,427.00
	<b>Total (C)</b>	<b>57,33,284.00</b>	<b>-</b>		<b>57,33,284.00</b>



**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts**  
**Schedules to Accounts**  
**Schedule - 1 contd...**  
**Fixed Assets-Others**

Sl. No.	Particulars	Opening Balance 1.4.2016 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2017 (₹)
<b>D</b>	<b>West District</b>				
1	Furniture & Fixtures	29,75,218.00			29,75,218.00
2	Xerox Machine	4,81,835.00			4,81,835.00
3	Computer & Accessories	6,85,343.00			6,85,343.00
4	Vehicle	4,40,404.00			4,40,404.00
5	Digital Camera	1,19,186.00			1,19,186.00
6	Generator	32,770.00			32,770.00
7	Furniture for UPS	42,69,043.00			42,69,043.00
8	Inverter for District Office	58,650.00			58,650.00
9	Sound System	59,640.00			59,640.00
	<b>Total (D)</b>	<b>91,22,089.00</b>	<b>-</b>		<b>91,22,089.00</b>
<b>E</b>	<b>South District</b>				
1	Furniture & Fixtures	15,10,200.00	80,464.00		15,90,664.00
2	Xerox Machine	1,20,000.00			1,20,000.00
3	Computer & Accessories	17,82,463.00			17,82,463.00
4	Vehicle	4,54,928.00			4,54,928.00
5	Digital Camera	1,15,804.00			1,15,804.00
6	LCD Projector	1,99,500.00			1,99,500.00
7	Laser Printer	3,46,750.00			3,46,750.00
8	Hamdycam Camera & Accessories	2,09,939.00			2,09,939.00
9	Display Boards	1,62,000.00			1,62,000.00
10	600 VA UPS	2,700.00			2,700.00
11	Computer Monitor (Acer)	5,500.00			5,500.00
12	Laptop -Dell Vastro 1014	1,46,389.00			1,46,389.00
13	Canon All in One Printer (G2000 Ink Tank)		11,445.00		11,445.00
14	Epson Inkject (T585290)		1,470.00		1,470.00
	<b>Total (E)</b>	<b>50,56,173.00</b>	<b>93,379.00</b>		<b>51,49,552.00</b>
	<b>Grand Total</b>	<b>6,77,83,624.00</b>	<b>5,20,639.00</b>	<b>-</b>	<b>6,83,04,263.00</b>

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts****Schedule - 1-A****Fixed Assets - Civil Works as on 31.03.2017**

Sl. No.	Particulars	Opening Balance 1.4.2016 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2017 (₹)
A	<b>State Office</b>				
2	Furniture for Govt. UPS	47,62,627.00	38,10,102.00		85,72,729.00
	<b>Total (A)</b>	<b>47,62,627.00</b>	<b>38,10,102.00</b>	<b>-</b>	<b>85,72,729.00</b>
B	<b>Civil Works-East District</b>				
	Construction of BRC	18,00,000.00			18,00,000.00
	Construction of CRC	24,00,000.00			24,00,000.00
	Building for new primary school	37,50,000.00			37,50,000.00
	Upgraded UPS In Lieu of UPS	5,84,03,661.00			5,84,03,661.00
	HM's Room	2,72,02,000.00			2,72,02,000.00
	Addl. Rooms for PS & UPS	3,87,79,500.00	15,32,500.00		4,03,12,000.00
	Rooms for Monastic Schools	1,19,12,000.00			1,19,12,000.00
	Electricity Connection	14,20,000.00			14,20,000.00
	Drinking Water	28,50,000.00	18,20,000.00		46,70,000.00
	Toilets	47,43,276.00	25,54,008.00		72,97,284.00
	Girls Toilets	59,36,724.00	2,00,000.00		61,36,724.00
	Toilets for CWSN	8,00,000.00	14,10,000.00		22,10,000.00
	Boundary Wall/Fencing	67,50,000.00			67,50,000.00
	Boundary Wall/Fencing in running metre	34,48,000.00			34,48,000.00
	Major Repairs	1,13,12,000.00	2,85,000.00		1,15,97,000.00
	Child Friendly Activity	2,50,000.00			2,50,000.00
	Augmentation of Training facility in BRC	49,08,000.00			49,08,000.00
	Environmental Assessment, School Layout Plan, 3rd Party Evaluation	16,10,000.00			16,10,000.00
	Infrastructure for setting libraries including books				
	a) Primary School (per school)	7,08,000.00			7,08,000.00
	b) Upper Primary School (per school)	11,82,000.00			11,82,000.00
	Furniture for children	28,09,000.00			28,09,000.00
	Boys Toilet (Departmental) Samdong Mintogang Monastic School		1,29,329.00		1,29,329.00
	Girls Toilet (Departmental) Pachey SS		2,54,846.00		2,54,846.00
	Rakdong Tintek JHS		2,48,692.00		2,48,692.00
	Lower Sudunglakha		2,54,832.00		2,54,832.00
	<b>Total (B)</b>	<b>19,29,74,161.00</b>	<b>86,89,207.00</b>	<b>-</b>	<b>20,16,63,368.00</b>

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts****Schedule - 1- A Contd...****Fixed Assets - Civil Works as on 31.03.2017**

Sl. No.	Particulars	Opening Balance 1.4.2016 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2017 (₹)
C	<b>Civil Works-West District</b>				
	Construction of BRC	12,00,000.00			12,00,000.00
	Construction of CRC	76,00,000.00			76,00,000.00
	Building for new primary school	1,19,01,500.00	17,34,000.00		1,36,35,500.00
	Upgraded UPS in Lieu of UPS	3,98,24,000.00			3,98,24,000.00
	HM's Room	12,00,000.00			12,00,000.00
	Addl. Rooms for upgraded UPS	7,20,000.00			7,20,000.00
	Addl. Rooms for PS & UPS	3,58,45,000.00	8,83,000.00		3,67,28,000.00
	Rooms for Monastic Schools	19,50,000.00			19,50,000.00
	Electricity Connection	27,97,000.00			27,97,000.00
	Drinking Water	33,45,000.00	15,00,000.00		48,45,000.00
	Toilets	74,61,810.00	15,00,000.00		89,61,810.00
	Girls Toilets	69,58,190.00	2,00,000.00		71,58,190.00
	Toilets for CWSN	2,00,000.00	22,50,000.00		24,50,000.00
	Boundary Wall/Fencing	68,50,000.00			68,50,000.00
	Boundary Wall/Fencing in running metre	15,20,000.00			15,20,000.00
	Construction of Kitchen shade	25,000.00			25,000.00
	Major Repairs	75,13,000.00	3,36,000.00		78,49,000.00
	Minor Repairs	5,00,000.00			5,00,000.00
	Augmentation of Training facility in BRC	35,00,000.00	10,00,000.00		45,00,000.00
	Environmental Assessment, School Layout Plan, 3rd Party Evaluation	13,14,000.00			13,14,000.00
	Infrastructure for setting libraries including books				
	a) Primary School (per school)	6,78,000.00			6,78,000.00
	b) Upper Primary School (per school)	9,10,000.00			9,10,000.00
	Furniture for children	42,17,000.00			42,17,000.00
	Boys Toilet (Departmental)		5,69,464.00		5,69,464.00
	<b>Total (C)</b>	<b>14,80,29,500.00</b>	<b>99,72,464.00</b>	<b>-</b>	<b>15,80,01,964.00</b>

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts****Schedule - 1-A Contd...****Fixed Assets - Civil Works as on 31.03.2017**

Sl. No.	Particulars	Opening Balance 1.4.2016 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2017 (₹)
<b>D</b>	<b>Civil Works-North District</b>				
	Construction of BRC	12,00,000.00			12,00,000.00
	Construction of CRC	34,00,000.00			34,00,000.00
	Building for new primary school	53,00,000.00			53,00,000.00
	Building for Buildingless schools	4,00,000.00			4,00,000.00
	Upgraded UPS in Lieu of UPS	53,10,000.00			53,10,000.00
	HM's Room	15,00,000.00			15,00,000.00
	Addl. Rooms for upgraded UPS	13,20,000.00			13,20,000.00
	Addl. Rooms for PS & UPS	2,23,15,000.00	15,56,000.00		2,38,71,000.00
	Addl. Rooms for Earthquake effected	13,50,000.00			13,50,000.00
	Rooms for Monastic Schools	66,00,000.00			66,00,000.00
	Electricity Connection	10,00,000.00			10,00,000.00
	Drinking Water	11,10,000.00	11,50,000.00		22,60,000.00
	Toilets	18,80,000.00	30,00,000.00		48,80,000.00
	Girls Toilets	1,16,60,000.00			1,16,60,000.00
	DFT Toilets (CWSN)		27,00,000.00		27,00,000.00
	Boundary Wall/Fencing	19,90,000.00			19,90,000.00
	Boundary Wall/Fencing in running metre	35,51,000.00			35,51,000.00
	Construction of Kitchen shed	6,75,000.00			6,75,000.00
	Major Repairs	64,81,000.00	3,87,000.00		68,68,000.00
	Child Friendly Activity	1,75,000.00			1,75,000.00
	Augmentation of Training facility in BRC	20,00,000.00			20,00,000.00
	Environmental Assessment, School Layout Plan, 3rd Party Evaluation	6,37,000.00			6,37,000.00
	Infrastructure for setting libraries including books				
	a) Primary School (per school)	2,52,000.00			2,52,000.00
	b) Upper Primary School (per school)	3,30,000.00			3,30,000.00
	Furniture for children	21,46,000.00			21,46,000.00
	<b>Total (D)</b>	<b>8,25,82,000.00</b>	<b>87,93,000.00</b>	<b>-</b>	<b>9,13,75,000.00</b>

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts****Schedule - 1-A Contd...****Fixed Assets - Civil Works as on 31.3.2017**

Sl. No.	Particulars	Opening Balance 1.4.2016 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2017 (₹)
<b>E</b>	<b>Civil Works-South District</b>				
	Construction of BRC	12,00,000.00			12,00,000.00
	Construction of CRC	53,05,000.00			53,05,000.00
	Building for new primary school	62,21,500.00	17,33,500.00		79,55,000.00
	Upgraded UPS in Lieu of UPS	4,49,36,000.00			4,49,36,000.00
	HM's Room	14,25,000.00			14,25,000.00
	Addl. Rooms for PS & UPS	1,89,27,000.00	8,84,000.00		1,98,11,000.00
	Rooms for Monastic Schools	75,07,000.00			75,07,000.00
	Electricity Connection	15,19,000.00			15,19,000.00
	Drinking Water	19,03,000.00	7,50,000.00		26,53,000.00
	Toilets	79,23,000.00	11,34,000.00		90,57,000.00
	Girls Toilets	36,80,000.00			36,80,000.00
	Toilets for CWSN	1,00,000.00	28,50,000.00		29,50,000.00
	Boundary Wall/Fencing	30,50,000.00			30,50,000.00
	Boundary Wall/Fencing in running metre	56,00,000.00			56,00,000.00
	Ramps with Handrails	1,09,00,000.00			1,09,00,000.00
	Major Repairs	81,95,000.00	3,99,000.00		85,94,000.00
	Minor Repairs	7,000.00			7,000.00
	Child Friendly Activity	3,25,000.00			3,25,000.00
	Augmentation of Training facility in BRC	40,00,000.00			40,00,000.00
	Environmental Assessment, School Layout Plan, 3rd Party Evaluation	14,04,000.00			14,04,000.00
	Infrastructure for setting libraries including books				
	a) Primary School (per school)	7,08,000.00			7,08,000.00
	b) Upper Primary School (per school)	10,60,000.00			10,60,000.00
	Furniture for children	27,72,000.00			27,72,000.00
	<b>Total (E)</b>	<b>13,86,67,500.00</b>	<b>77,50,500.00</b>	<b>-</b>	<b>14,64,18,000.00</b>
	<b>Total (A to E)</b>	<b>56,70,15,788.00</b>	<b>3,90,15,273.00</b>	<b>-</b>	<b>60,60,31,061.00</b>

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts**  
**Schedules to Accounts**  
**Schedule ~ 2**  
**Current Liabilities**  
**As on 31st March 2017**

Sl. No.	Particulars	Opening Balance 1.4.2016 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.3.2017 (₹)
A	<b>State Office</b>				
	Employees Deductions	46.00			46.00
	Cancelled Cheques	4,033.00			4,033.00
	<b>Total (A)</b>	<b>4,079.00</b>	<b>-</b>	<b>-</b>	<b>4,079.00</b>
B	<b>North District</b>				
	Employees Deductions	79,049.00		79,049.00	-
	Cancelled Cheques		12,500.00		12,500.00
	<b>Total (B)</b>	<b>79,049.00</b>	<b>12,500.00</b>	<b>79,049.00</b>	<b>12,500.00</b>
C	<b>East Office</b>				
	Taxes	17,336.00	13,727.00	17,336.00	13,727.00
	Cancelled Cheques	2,55,500.00		2,55,500.00	-
	<b>Total (C)</b>	<b>2,72,836.00</b>	<b>13,727.00</b>	<b>2,72,836.00</b>	<b>13,727.00</b>
D	<b>West Office</b>				
	Employees Deductions	9,29,192.00	48,69,187.00	57,98,379.00	-
	<b>Total (D)</b>	<b>9,29,192.00</b>	<b>48,69,187.00</b>	<b>57,98,379.00</b>	<b>-</b>
E	<b>South District</b>				
	Taxes	17,580.00	8,478.00	540.00	25,518.00
	Employees Deductions	1,77,360.00			1,77,360.00
	<b>Total (E)</b>	<b>1,94,940.00</b>	<b>8,478.00</b>	<b>540.00</b>	<b>2,02,878.00</b>
	<b>Total (A to E)</b>	<b>14,80,096.00</b>	<b>49,03,892.00</b>	<b>61,50,804.00</b>	<b>2,33,184.00</b>

## Human Resource Development Department

## Government of Sikkim

## Sarva Siksha Abhiyan

## Consolidated Accounts

## Schedule ~ 3

## Schedule of Advances (Capital) as on 31st, March, 2017

Sl. No.	Particulars	Opening Balance 01.04.2016 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.03.2017 (₹)
A	<b>STATE OFFICE</b> SIMFED (Furniture supply)	20,52,000.00	-	-	20,52,000.00
	<b>Total (A)</b>	<b>20,52,000.00</b>	<b>-</b>	<b>-</b>	<b>20,52,000.00</b>
B	<b>NORTH DISTRICT</b> <b>For Civil Works</b> Additional Classroom Major Repairs Drinking Water		8,75,000.00 2,00,000.00 4,60,000.00	8,75,000.00 2,00,000.00 4,60,000.00	- - -
	<b>Total (B)</b>	<b>-</b>	<b>15,35,000.00</b>	<b>15,35,000.00</b>	<b>-</b>
C	<b>EAST DISTRICT</b> <b>For Civil Works</b> Additional Classroom Major Repairs CWSN Facility Toilet Drinking Water		4,82,980.00 1,14,000.00 6,00,000.00 8,00,000.00	4,82,980.00 1,14,000.00 6,00,000.00 8,00,000.00	- - - -
	<b>Total (C)</b>	<b>-</b>	<b>19,96,980.00</b>	<b>19,96,980.00</b>	<b>-</b>
D	<b>WEST DISTRICT</b> <b>For Civil Works</b> Girls Toilet Additional Classroom Major Repairs New School Building Drinking Water Facility CWSN Toilet Boys Toilet Augment- Trg Facility at BRC		2,00,000.00 8,83,000.00 3,36,000.00 17,34,000.00 15,00,000.00 22,50,000.00 15,00,000.00 10,00,000.00	2,00,000.00 8,83,000.00 3,36,000.00 17,34,000.00 15,00,000.00 22,50,000.00 15,00,000.00 10,00,000.00	- - - - - - - -
	<b>Total (D)</b>	<b>-</b>	<b>94,03,000.00</b>	<b>94,03,000.00</b>	<b>-</b>

## Human Resource Development Department

## Government of Sikkim

## Sarva Siksha Abhiyan

## Consolidated Accounts

## Schedule ~ 3 Contd...

## Schedule of Advances (Capital) as on 31st, March, 2017

Sl. No.	Particulars	Opening Balance 01.04.2016 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.03.2017 (₹)
E	<b>SOUTH DISTRICT</b>				-
	<u>For Civil Works</u>				-
	Additional Classroom		26,17,500.00	26,17,500.00	-
	Major Repairs		3,99,000.00	3,99,000.00	-
	Boys Toilet-Monastic P.Schools		11,34,000.00	11,34,000.00	-
	Drinking Water Facilities		7,50,000.00	7,50,000.00	-
	Disable Friendly Toilet (CWSN)		28,50,000.00	28,50,000.00	-
	<b>Total (E)</b>	-	<b>77,50,500.00</b>	<b>77,50,500.00</b>	-
	<b>Total (A to E)</b>	<b>20,52,000.00</b>	<b>2,06,85,480.00</b>	<b>2,06,85,480.00</b>	<b>20,52,000.00</b>



**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts****Schedule ~ 3****Schedule of Advances (General) as on 31st, March, 2017**

Sl. No.	Particulars	Opening Balance 01.04.2016 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.03.2017 (₹)
A	<b>STATE OFFICE</b>				-
	Officers and Staff	2,25,000.00	41,74,096.00	41,74,096.00	2,25,000.00
	Other Agencies		18,23,420.00	18,23,420.00	-
	<b>Total (A)</b>	<b>2,25,000.00</b>	<b>59,97,516.00</b>	<b>59,97,516.00</b>	<b>2,25,000.00</b>
B	<b>NORTH DISTRICT</b>				-
	Officers and Staff		1,70,540.00	1,70,540.00	-
	<u>Block Resource Coordinators</u>				-
	Contingency Grants		2,00,000.00	2,00,000.00	-
	<u>Cluster Resource Coordinators</u>				-
	Contingency Grants		1,60,000.00	1,60,000.00	-
	<u>Schools</u>				-
	School Grants		7,01,000.00	7,01,000.00	-
	Maintenance Grants		9,52,500.00	9,52,500.00	-
	Teachers Grant		4,07,500.00	4,07,500.00	-
<u>Other Agencies</u>				-	
Recurring Residential Hostel		3,02,350.00	3,02,350.00	-	
	<b>Total (B)</b>	<b>-</b>	<b>28,93,890.00</b>	<b>28,93,890.00</b>	<b>-</b>
C	<b>EAST DISTRICT</b>				-
	Officers and Staff	50,000.00	4,17,000.00	4,67,000.00	-
	<u>Block Resource Coordinators</u>				-
	Contingency Grants		5,00,000.00	5,00,000.00	-
	BRC Meeting & TA		3,00,000.00	3,00,000.00	-
	Teachers Training		11,31,600.00	11,31,600.00	-
	Follow up Meetings at CRC Level		1,03,000.00	1,03,000.00	-
	<u>Cluster Resource Coordinators</u>				-
	Contingency Grants		3,00,000.00	3,00,000.00	-
	<u>Schools</u>				-
	Teachers Grant		15,16,000.00	15,16,000.00	-
	School Grants		21,58,000.00	21,58,000.00	-
Maintenance Grants		28,65,000.00	28,65,000.00	-	
<u>Other Agencies</u>				-	
For Escort Allowance		4,95,000.00	4,95,000.00	-	
	<b>Total (C)</b>	<b>50,000.00</b>	<b>97,85,600.00</b>	<b>98,35,600.00</b>	<b>-</b>

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated Accounts****Schedule ~ 3 Contd...****Schedule of Advances (General) as on 31st, March, 2017**

Sl. No.	Particulars	Opening Balance 01.04.2016 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.03.2017 (₹)
<b>D</b>	<b>WEST DISTRICT</b>				
	Officers and Staff		65,000.00	65,000.00	-
	<u>Block Resource Coordinators</u>				
	Contingency Grants		4,50,000.00	4,50,000.00	-
	Meeting Grants		2,70,000.00	2,70,000.00	-
	<u>Cluster Resource Coordinators</u>				
	Contingency Grants		3,10,000.00	3,10,000.00	-
	<u>Schools</u>				
	Teachers Grant		10,47,500.00	10,47,500.00	-
	School Grants		18,65,000.00	18,65,000.00	-
	Maintenance Grants		25,05,000.00	25,05,000.00	-
	<u>Other Agencies</u>				
	Teachers Training		11,68,000.00	11,68,000.00	-
	Community Mobilization		50,000.00	50,000.00	-
	<b>Total (D)</b>	-	<b>77,30,500.00</b>	<b>77,30,500.00</b>	-
<b>E</b>	<b>SOUTH DISTRICT</b>				
	Officers and Staff	6,20,000.00	5,25,000.00	11,45,000.00	-
	<u>Block Resource Coordinator</u>				
	Contingency Grants		4,00,000.00	4,00,000.00	-
	Meeting Grant		2,40,000.00	2,40,000.00	-
	<u>Schools</u>				
	School Grants		18,38,500.00	18,38,500.00	-
	Teachers Grant		13,79,500.00	13,79,500.00	-
	Maintenance Grants		26,77,500.00	26,77,500.00	-
	<u>Other Agencies</u>				
	Special Residential Training	1,64,167.00			1,64,167.00
	<b>Total (E)</b>	<b>7,84,167.00</b>	<b>70,60,500.00</b>	<b>76,80,500.00</b>	<b>1,64,167.00</b>
	<b>Total (A to E)</b>	<b>10,59,167.00</b>	<b>3,34,68,006.00</b>	<b>3,41,38,006.00</b>	<b>3,89,167.00</b>

**Human Resource Development Department**  
**Government of Sikkim**  
**Sarva Siksha Abhiyan**

**Consolidated schedules to Accounts****Schedule ~ 4****Schedule of Bank Balances**

SI No	Name of Districts & Bank	As on 31st, March, 2017 (₹)	As on 31st, March, 2016 (₹)
A)	<u>State Office</u> Canara Bank KGVB -Canara Bank Cash in Hand	2,70,04,670.00 38,533.00 -	10,73,52,274.00 38,533.00 62,500.00
	<b>Total (A)</b>	<b>2,70,43,203.00</b>	<b>10,74,53,307.00</b>
B)	<u>North District</u> Sikkim State Cooperative Bank Ltd.	(5,235.00)	15,81,312.00
	<b>Total (B)</b>	<b>(5,235.00)</b>	<b>15,81,312.00</b>
C)	<u>East District</u> State Bank of Sikkim Canara Bank	72,104.00 41,10,383.00	24,07,243.00 -
	<b>Total (C)</b>	<b>41,82,487.00</b>	<b>24,07,243.00</b>
D)	<u>West District</u> Sikkim State Cooperative Bank Ltd. Cheque in transit	60,81,217.00 1,67,820.00	51,18,843.00 -
	<b>Total (D)</b>	<b>62,49,037.00</b>	<b>51,18,843.00</b>
E)	<u>South District</u> Sikkim State Cooperative Bank Ltd.	21,62,154.00	6,42,773.00
	<b>Total (E)</b>	<b>21,62,154.00</b>	<b>6,42,773.00</b>
	<b>Total (A to E)</b>	<b>3,96,31,646.00</b>	<b>11,72,03,478.00</b>

**Human Resource Development Department  
Government of Sikkim  
Sarva Siksha Abhiyan**

**Consolidated schedules to Accounts****Schedule ~ 5****Schedule of Bank Interest**

SI No	Name of Districts & Bank	As on 31st, March, 2017 (₹)	As on 31st, March, 2016 (₹)
A)	<u>State Office</u> Canara Bank KGVB -Canara Bank	18,51,361.00	19,87,934.00
	<b>Total (A)</b>	<b>18,51,361.00</b>	<b>19,87,934.00</b>
B)	<u>North District</u> Sikkim State Cooperative Bank Ltd.	2,83,011.00	1,76,143.00
	<b>Total (B)</b>	<b>2,83,011.00</b>	<b>1,76,143.00</b>
C)	<u>East District</u> State Bank of Sikkim	8,45,961.00	2,76,910.00
	<b>Total (C)</b>	<b>8,45,961.00</b>	<b>2,76,910.00</b>
D)	<u>West District</u> Sikkim State Cooperative Bank Ltd.	6,35,693.00	5,18,519.00
	<b>Total (D)</b>	<b>6,35,693.00</b>	<b>5,18,519.00</b>
E)	<u>South District</u> Sikkim State Cooperative Bank Ltd.	3,63,631.00	6,40,952.00
	<b>Total (E)</b>	<b>3,63,631.00</b>	<b>6,40,952.00</b>
	<b>Total (A to E)</b>	<b>39,79,657.00</b>	<b>36,00,458.00</b>

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Sl. No.	Schedule-6 ACCESS	North	East	West	South	State	Figures in ₹	
							31.03.2017 Total	31.03.2016 Total
6.1	Special Training for mainstreaming of Out-of-School Children Residential (Fresh) 12 months	28,000.00	55,000.00	74,050.00	56,000.00	-	2,13,050.00	11,92,500.00
6.2	Residential (Continuing from previous year) 9 months							
6.3	Non-Residential (Fresh) 12 months	18,86,100.00					18,86,100.00	15,00,000.00
		19,14,100.00	55,000.00	74,050.00	56,000.00	-	20,99,150.00	26,92,500.00
	<b>Schedule-7 RETENTION</b>							
7.1	Free Text Book							
	Free Text Book (P)	-	-	-	-	53,56,000.00	53,56,000.00	64,09,000.00
	Free Text Book (UP)	-	-	-	-	86,77,000.00	86,77,000.00	86,64,000.00
	Braille Books (Class I & II)	-	-	-	-	1,000.00	1,000.00	-
	Braille Books (Class III to V)	-	-	-	-	2,000.00	2,000.00	-
	Braille Books (Upper Primary)	-	-	-	-	2,000.00	2,000.00	-
	Total	-	-	-	-	1,40,38,000.00	1,40,38,000.00	1,50,73,000.00
7.2	Provision of 2 sets of Uniform							
	All Girls	-	-	-	-	1,39,79,000.00	1,39,79,000.00	1,53,78,000.00
	ST Boys	-	-	-	-	54,21,000.00	54,21,000.00	82,35,000.00
	SC Boys	-	-	-	-	12,14,000.00	12,14,000.00	13,20,000.00
	BPL Boys	-	-	-	-	75,62,000.00	75,62,000.00	60,20,000.00
	Total	-	-	-	-	2,81,76,000.00	2,81,76,000.00	3,09,53,000.00

Human Resource Development Department  
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Consolidated Accounts  
Schedules to Accounts contd....

Sl. No.	North	East	West	South	State	Figures in ₹	
						31.03.2017 Total	31.03.2016 Total
7.3							
	Teaching Learning Equipment (TLE)						
	New Primary						
	Total						
	<b>Schedule-8</b>						
	<b>ENHANCING QUALITY</b>						
8.1	Teachers Salary (Recurring- sanctioned earlier)in position						
	Primary teachers						
	Primary Teachers ( Regular)	3,10,41,926.00	72,91,990.00	53,35,936.00	2,59,25,890.00	6,95,95,742.00	5,56,08,057.00
	Primary Teachers (Contract)	10,84,278.00	23,87,194.00	1,26,18,023.00	36,05,879.00	1,96,95,374.00	2,79,14,776.00
	Head Teacher for Primary	2,51,687.00	-	-	-	2,51,687.00	1,87,114.00
b)	Additional teachers						
	Additional Teachers - PS (Contract)		2,17,13,319.00	70,19,575.00	-	2,87,32,894.00	2,69,90,189.00
c)	Upper Primary teachers						
	UP Teachers (Regular)	43,83,839.00	1,27,75,564.00	1,80,34,392.00	81,14,623.00	4,33,08,418.00	2,85,96,584.00
	Science and Mathematics	43,96,527.00	67,69,247.00	80,89,675.00	88,08,441.00	2,80,63,890.00	3,07,76,499.00
	Part Time Instructors in position						
	Art Education	5,18,239.00	58,15,262.00	39,26,481.00	53,19,332.00	1,55,79,314.00	1,66,21,649.00
	Health and Physical Education	5,50,497.00	54,67,429.00	21,13,807.00	25,77,809.00	1,07,09,542.00	1,03,96,191.00
	Work Education	4,60,407.00	54,53,566.00	20,69,070.00	27,71,079.00	1,07,54,122.00	1,09,22,272.00
	Total	4,26,87,400.00	6,76,73,571.00	5,92,06,959.00	5,71,23,053.00	22,66,90,983.00	20,80,13,331.00

**Human Resource Development Department**  
**Government of Sikkim**  
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Sl. No.							Figures in ₹	
	North	East	West	South	State	31.03.2017 Total	31.03.2016 Total	
8.2	<b>Training</b>							
a)	<b>Teachers</b>							
	Refresher In-service Teachers' Trng at BRC							
	Class I to II	76,000.00	2,33,600.00	2,26,000.00	10,10,800.00	15,46,400.00	17,87,700.00	
	Class III to V		7,49,000.00	7,30,000.00	-	17,22,200.00	17,53,000.00	
	Class VI to VIII	2,43,200.00		1,15,000.00	-	1,15,000.00	15,000.00	
b)	<b>Resource Persons</b>							
	Refresher Residential Training for all Resource Persons, Master Trainers, BRC & CRC faculty and Coordinators for 10 days							
	Class I to II	73,000.00	2,52,000.00	97,000.00	-	3,63,000.00	7,85,000.00	
	Class III to V				-	57,600.00	57,600.00	
	Class V to IIIV				-	57,600.00	57,600.00	
	<b>Total</b>	<b>3,92,200.00</b>	<b>12,34,600.00</b>	<b>11,68,000.00</b>	<b>10,10,800.00</b>	<b>5,35,800.00</b>	<b>43,41,400.00</b>	
8.3	<b>Academic Support through BRC/ URC</b>							
	<b>Salary of Faculty and Staff</b>							
	6 RPs at BRC for subject specific training	11,87,896.00	25,04,568.00	1,26,000.00	13,41,349.00	51,59,813.00	60,19,755.00	
	2 RPs for CWSN	8,83,685.00	21,71,229.00	13,86,207.00	19,57,263.00	63,98,384.00	46,01,255.00	
	1 MIS Coordinator	4,69,160.00	13,11,652.00	8,49,200.00	10,51,743.00	36,81,755.00	36,41,041.00	
	1 Data Entry Operator	4,38,065.00	11,12,332.00	6,52,082.00	8,41,072.00	30,43,551.00	29,74,646.00	
	1 Accountant-cum-support staff	4,31,915.00	10,14,935.00	8,81,053.00	8,30,739.00	31,58,642.00	28,36,990.00	
	Salary of BRC Co-ordinator	25,28,850.00	49,17,688.00	15,57,522.00	51,56,842.00	1,41,60,902.00	1,07,82,160.00	
	Contingency Grant	2,00,000.00	5,00,000.00	4,50,000.00	4,00,000.00	15,50,000.00	10,50,000.00	
	Meeting, TA	1,20,000.00	3,00,000.00	2,70,000.00	2,40,000.00	9,30,000.00	12,70,000.00	
	<b>Total</b>	<b>62,59,571.00</b>	<b>1,38,32,404.00</b>	<b>61,72,064.00</b>	<b>1,18,19,008.00</b>	<b>3,80,83,047.00</b>	<b>3,31,75,847.00</b>	

**Human Resource Development Department**  
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**Schedules to Accounts contd....**

Sl. No.							Figures in ₹	
	North	East	West	South	State	31.03.2017 Total	31.03.2016 Total	
8.4	<b>Academic Support through CR Centres</b>							
	Salary of Cluster Coordinator	88,62,901.00	1,61,02,711.00	1,76,97,952.00	1,90,53,495.00	6,17,17,059.00	5,31,69,888.00	
	Contingency Grant	1,60,000.00	3,00,000.00	3,10,000.00	3,10,000.00	10,80,000.00	12,71,856.00	
	Meeting, TA	-	-	-	3,20,000.00	3,20,000.00	13,32,000.00	
	<b>Total</b>	<b>90,22,901.00</b>	<b>1,64,02,711.00</b>	<b>1,80,07,952.00</b>	<b>1,96,83,495.00</b>	<b>6,31,17,059.00</b>	<b>5,57,73,744.00</b>	
8.5	<b>Computer Aided Education in UPS under Innovation</b>							
	Computer Aided Education in UP schools	-	-	-	-	98,28,009.00	27,28,265.00	
	Rashtriya Aaviskar Abhiyan	-	-	-	-	16,79,960.00	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,15,07,969.00</b>	<b>27,28,265.00</b>	
	<b>Schedule-9</b>							
	<b>ANNUAL GRANTS</b>							
9.1	<b>Teachers Grant</b>							
	Primary	2,93,000.00	10,05,000.00	7,62,000.00	13,79,500.00	34,39,500.00	-	
	Upper Primary	1,14,000.00	5,11,000.00	2,85,500.00	-	9,10,500.00	-	
	<b>Total</b>	<b>4,07,000.00</b>	<b>15,16,000.00</b>	<b>10,47,500.00</b>	<b>13,79,500.00</b>	<b>43,50,000.00</b>	<b>-</b>	
9.2	<b>School Grant</b>							
	Primary	4,70,000.00	12,90,000.00	12,00,000.00	18,37,000.00	47,97,000.00	41,33,000.00	
	Upper Primary	2,31,000.00	8,68,000.00	6,65,000.00	-	17,64,000.00	25,99,000.00	
	<b>Total</b>	<b>7,01,000.00</b>	<b>21,58,000.00</b>	<b>18,65,000.00</b>	<b>18,37,000.00</b>	<b>65,61,000.00</b>	<b>67,32,000.00</b>	



**Human Resource Development Department**  
**Government of Sikkim**  
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**Schedules to Accounts contd....**

Sl. No.	North	East	West	South	State	Figures in ₹		
						31.03.2017 Total	31.03.2016 Total	
<b>9.3</b>	<b>Research, Evaluation, Monitoring &amp; Supervision</b>							
							1,99,472.00	
							1,99,472.00	
<b>9.4</b>	<b>Maintenance Grant</b>							
	9,53,000.00	28,65,000.00	25,05,000.00	26,77,500.00		90,00,500.00	90,15,000.00	
	9,53,000.00	28,65,000.00	25,05,000.00	26,77,500.00	-	90,00,500.00	90,15,000.00	
<b>Schedule-10</b>								
<b>BRIDGING GENDER AND SOCIAL CATEGORY GAPS</b>								
<b>10.1</b>	<b>Interventions for CWSN</b>							
		1,43,605.00	1,74,000.00	3,60,000.00	9,30,000.00	16,07,605.00	-	
	1,94,000.00	4,95,000.00	3,52,500.00	1,68,470.00		12,09,970.00	36,89,000.00	
	1,94,000.00	6,38,605.00	5,26,500.00	5,28,470.00	9,30,000.00	28,17,575.00	36,89,000.00	
<b>10.2</b>	<b>Innovation Head</b>							
					3,21,754.00	3,21,754.00	-	
							5,85,000.00	
		10,000.00				10,000.00	10,10,604.00	
		50,000.00				50,000.00		
							8,17,826.00	
		60,000.00			3,21,754.00	3,81,754.00	24,13,430.00	

## Human Resource Development Department

### Government of Sikkim

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#### Consolidated Accounts

#### Schedules to Accounts contd....

Sl. No.							Figures in ₹	
	North	East	West	South	State	31.03.2017 Total	31.03.2016 Total	
10.3	<b>SMC/PRI Training</b>							
	Non-residential (3 days)						13,77,000.00	4,25,616.00
	<b>Total</b>						<b>13,77,000.00</b>	<b>4,25,616.00</b>
<b>Schedule-11</b>								
11	<b>SCHOOL INFRASTRUCTURE</b>							
11.1	<b>Civil Works Construction</b>							
	New Primary School (Rural)						34,67,500.00	9,21,500.00
	Additional Class Room (Hill Area)						48,55,500.00	25,45,000.00
	Toilet/Urinals (for urban areas only)						1,04,92,054.00	-
	(3 toilets at Rs 4 Lakh)						-	43,25,086.00
	Separate Girls Toilet						-	77,74,914.00
	CWSN Friendly Toilet						66,00,000.00	-
	Drinking Water Facility						54,00,000.00	-
	Drinking Water Facility (CWSN)						27,00,000.00	-
	Augmentation of Training Facility at BRC Level						10,00,000.00	-
	Furniture for UPS						38,10,102.00	47,62,627.00
	Major Repairs for Primary School						14,07,000.00	41,09,000.00
	Major Repairs for Upper Primary School						-	8,73,000.00
	<b>Total</b>						<b>3,97,32,156.00</b>	<b>2,53,11,127.00</b>

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**Human Resource Development Department**  
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**Consolidated Accounts**  
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Sl. No.							Figures in ₹	
	North	East	West	South	State	31.03.2017 Total	31.03.2016 Total	
<b>Schedule-12</b>								
12	<b>PROJECT MANAGEMENT COST</b>							
12.1	<b>Management</b>							
	Salary	8,40,948.00	3,22,592.00	7,76,047.00	6,44,220.00	30,49,085.00	37,45,645.00	
	DISE Expenses						8,20,104.00	
	Telephone & Internet	2,53,980.00			42,498.00	2,96,478.00	52,650.00	
	Consultancy Fee including Audit Fee				10,25,575.00	10,25,575.00	12,49,767.00	
	Consumption of consumables, OE/TA & others	11,96,397.00	2,71,426.00	8,08,931.00	13,85,232.00	49,36,300.00	85,98,286.00	
	Capicity Building	2,87,621.00	5,328.00			13,61,640.00	16,54,589.00	
	Media, Publicity & Documentation		1,00,000.00	1,00,000.00	2,64,758.00	32,61,723.00	37,26,481.00	
	Meeting and Trainings						32,200.00	
	Vehicle Maintanance / POL / HSD	51,041.00	25,345.00	1,09,320.00	-	2,64,888.00	4,50,594.00	
	<b>Total</b>	<b>20,00,337.00</b>	<b>14,97,027.00</b>	<b>13,40,843.00</b>	<b>24,26,037.00</b>	<b>1,15,36,844.00</b>	<b>1,88,01,088.00</b>	
	Learning Enhancement Programme					1,26,99,463.00	1,26,99,463.00	
					1,26,99,463.00	1,26,99,463.00	-	
	Community Mobilization activities	3,00,000.00	50,000.00	3,00,000.00	3,00,000.00	-	9,50,000.00	
		3,00,000.00	50,000.00	3,00,000.00	3,00,000.00	-	9,50,000.00	
	REMS Activity	50,540.00	1,40,815.00	1,50,930.00	1,50,945.00	9,21,203.00	14,14,433.00	
		50,540.00	1,40,815.00	1,50,930.00	1,50,945.00	9,21,203.00	14,14,433.00	
<b>Schedule-13</b>								
13	<b>KGBV Financial Provislon</b>							
13.1	<b>Non recurring one time grant</b>							
	Non Recurring	-	-	1,50,000.00	-	-	1,50,000.00	
13	Recurring Expenditure	-	-	76,10,000.00	-	-	76,10,000.00	

# SARVA SHIKSHA ABHIYAN, SIKKIM

## Schedule 14

### PRINCIPLE ACCOUNTING POLICIES

#### 1. Overview:

The Sarva Shiksha/Abhiyan, Sikkim Society was formed in 2000-2001 and has completed its 16 years with the object of providing Universal Elementary Education in the State of Sikkim.

#### 2. Basis Of Preparation:

The financial statements have been prepared under the historical cost convention on cash basis of accounting with regard to expenditure and accrual basis of accounting with regard to receipts, unless otherwise stated and comply with generally accepted accounting principles. The Society has also complied with circulars and guidelines issued by the Ministry of Human Resource Development, Government of India (MHRD) from time to time, the Accounting Standards issued by the Institute of Chartered Accountants of India and current practices prevalent in India.

#### 3. Accounting Convention:

The Financial statements are drawn up keeping in mind the historical cost and going concern concept and in accordance with generally accepted accounting principles and practices prevailing in India except otherwise stated.

#### 4. Revenue Recognition:

- a) Income are accounted on accrual basis.
- b) The amount of Society interest earned during the year has been taken as receipts in the Receipts and Payment Account and a corresponding amount has been shown as a liability in the Balance Sheet to be taken as income in the subsequent year. Society interest earned in the previous year has been taken as income during the current year.

#### 5. Fixed Assets and Depreciation:

- (i) Fixed Assets are stated at the cost of acquisition and subsequent improvements thereto.

- (ii) Fixed Assets which are directly purchased for use in the premises of the State and District office and also for use in the schools have been accounted for as Fixed Asset.
- (iii) Fixed Assets acquired during the year is directly written off from Income and Expenditure Account in order to show the utilization of Grant and a corresponding Capital Fund is created to show the assets created.
- (iv) Depreciation has not been provided on the fixed assets.

#### 6. Civil Works:

- (i) Expenditure on civil works have been accounted for as assets.
- (ii) Opening balance of Civil Works has been taken as per the value as submitted in the report on reconciliation of civil works.
- (iii) Civil works carried out during the year is directly written off from Income and Expenditure Account in order to show the utilization of Grant and a corresponding Capital Fund is created to show the assets created.

#### 7. Provisions, Contingent Liabilities and Contingent Assets:

A provision is recognized when the Society has a present obligation as a result of past event where it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

A disclosure of Contingent Liability is made when there is:

- i) A possible obligation arising from a past event, the existence of which will be confirmed by occurrence or non-occurrence of one or more uncertain future events not within the control of the Society; or
- ii) A present obligation arising from a past event which is not recognized as it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. When there is a possible or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

**Schedule 15****NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2017.****1. PRINCIPLES OF CONSOLIDATION:**

The Consolidated Financial Statements relate to.

- i) Sarva Shiksha Abhiyan – State Project Office and four District Project Offices situated at East, West, North & South Sikkim.
- ii) The Consolidated Financial Statements have been prepared in the following assumptions. The Financial Statements of State Project Office and the District Project Offices have been combined on a line by line basis by adding together the book values items of assets, liabilities, income and expenses and fully eliminating intra – group transactions.

**2. AS-5 - PRIOR PERIOD ITEMS:**

There are no items of material significance in the prior period account requiring disclosure.

**3. AS-6 AND AS-10 – FIXED ASSET AND DEPRECIATION:**

- i) Fixed Assets are stated at cost of acquisition and subsequent improvements thereto.
- ii) Depreciation has not been provided on the fixed assets.

**4. DISCLOSURE REQUIREMENT AS PER ACCOUNTING STANDARD:**

- i) There are no changes in the principle of Accounting Policies.
- ii) There are no contingent liabilities or contingent assets.

**5 CIVIL WORKS**

- (i) Expenditure on civil works have been accounted for as assets.
- (ii) Opening balance of Civil Works has been taken as per the value as submitted in the report on reconciliation of civil works.

Mishel Chandak & Co.  
Chartered Accountants  
Gangtok, Sikkim

Annexure-XXV

The State Project Director,  
Sarva Shiksha Abhiyan  
Human Resource Development Department  
Gangtok, Sikkim

Date: 23<sup>rd</sup> August 2017

SUBJECT: Report to Management for the Financial Year 2016-2017

Sir,

We have carried out the audit of Sarva Shiksha Abhiyan, State Project Office and the District Project Offices of Human Resource Development Department, Government of Sikkim. Our report is as follows:

1. **BOOKS OF ACCOUNTS.**

The Books of accounts except the fixed asset and civil works register have been maintained by the offices.

2. **FIXED ASSETS ACCOUNTING.**

The project offices do not maintain fixed assets register showing all the details of location of assets together with the quantity and value of the assets purchased. In the absence of such register it is difficult to exercise physical control over the assets. Moreover physical verification of such assets needs to be carried out at least once in six months. We are unable to form any opinion with regard to the accounting of the assets in the absence of physical verification.

3. **BANK RECONCILIATION**

3.1 The Bank reconciliation statement of the State and District Offices are enclosed with the Financial Statements.

4. **CIVIL WORKS.**

ii) A register showing the details of civil works needs to be maintained showing the location and cost of construction work wise.

Mishel Chandak & Co.  
Chartered Accountants  
Gangtok, Sikkim

## 5. UNSPENT BALANCE

5.1 Unspent Balance of the program need to be equal to the Bank Balance after adjustment for advances, interest earned and bank charges. The reconciliation is given below.

Figures in Lakh

	State Office	East District	West District	North District	South District	Total
I) Unspent Balance	274.65	33.23	56.13	(3.01)	17.60	378.60
Less: Advances	22.77	-	-	-	1.64	24.41
Add: Current Liabilities	0.04	0.14	-	0.13	2.02	2.33
<b>Total (I)</b>	<b>251.92</b>	<b>33.37</b>	<b>56.13</b>	<b>(2.88)</b>	<b>17.98</b>	<b>356.52</b>
II) Bank Balances	270.43	41.82	62.49	(0.05)	21.62	396.31
Less: Bank Interest	18.51	8.45	6.36	2.83	3.64	39.79
<b>Total (II)</b>	<b>251.92</b>	<b>33.37</b>	<b>56.13</b>	<b>(2.88)</b>	<b>17.98</b>	<b>356.52</b>

## 6. CURRENT LIABILITIES

6.1 Current Liabilities include cheques issued in earlier years for statutory deductions made from salary of employees, not encashed by the statutory authorities. Also cheques cancelled are shown under current liabilities. The amount is lying for past many years and no steps has been taken to adjust the current liabilities. The details are as below:-

Name of Districts	(Rs)
Head Office	4,079.00
East District	13,727.00
North District	12,500.00
South District	2,02,878.00

## 7. ADVANCES

The details of advances are given with the Financial Statements.



**Mishel Chandak & Co.**  
**Chartered Accountants**  
 Gangtok, Sikkim

## **8. STATUTORY COMPLIANCE**

Sarva Shiksha Abhiyan is a society registered under the Societies' Registration Act. The society needs to be registered under the Income Tax Act 1961.

## **9. AUDIT OF SCHOOLS**

The audit of schools are being carried out by another auditor. The observations of the auditor of schools are as follows:-

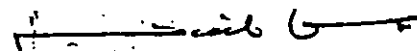
- a) The Balance Sheet of Schools could not be prepared in the absence of value of Asssets and Liabilities.
- b) Fixed Assets and Civil works register have not been maintained by the schools.

## **10. COMPLIANCE TO THE AUDIT REPORT FOR THE FINANCIAL YEAR 2015-16**

A reply has been received by us with regard to our observations made for the financial year 2015-16. Most of the observations have been complied by the State and the District Offices.

Date: 23<sup>rd</sup> August, 2017  
 Place: Gangtok

**For: Mishel Chandak & Co.**  
 Chartered Accountants  
 Firm Regn: 325454E



**Mishel Chandak**  
 (Proprietor)

Membership No: 501713

