

MANIPUR AUDIT REPORT

2016-17



PRASHANT RAJESH & ASSOCIATES
CHARTERED ACCOUNTANTS

EMAIL: caprashanrajesh@gmail.com

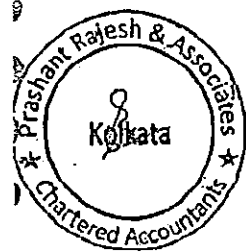
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REGD OFFICE :

116, CHURCH STREET ROAD, NEWAN, HOWRAH - 711 204, WEST BENGAL.

AUDITORS' REPORT

1. We have audited the accompanying Consolidated Balance Sheet of the SARVA SHIKSHA ABHIYAN and KASTURBA GANDHI BALIKA VIDYALAYA of the MANIPUR as at 31st March 2017 and also the attached Consolidated Income and Expenditure Account and Consolidated Receipt and Payment Account for the year ended on that date.
2. These Financial statements are the responsibility of the management of the Sarva Shiksha Abhiyan, Manipur. Our responsibility is to express an opinion on these financial statements based on our audit.
3. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examination on test basis, of evidences supporting the amounts and disclosures of the same in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentations. We believe that our audit provides a reasonable basis for our opinion, subject to our comments and observations as given in the Annexure- A.
4. 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 except as stated in the annexure A.
5. In our opinion and subject to our observations, proper books of accounts as required by law have been kept by the District authority so far as appeared from our examination of such books.
6. The statements of account dealt with by this report are in agreement with the books of account.
7. In our opinion, the accompanying financial statements dealt with by this report comply with the accounting standards specified by The Institute of Chartered Accountants of India (ICAI).
8. In our opinion and to the best of our information and according to the explanations given to us, the financial statements subject to our comments and observations given Annexure-A give a true and fair view :



- In the case of Consolidated Balance Sheet, the state of affairs of the Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Manipur as at 31st March, 2017; and
- In the case of Consolidated Income and Expenditure A/c the excess of expenditure over income of the Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Manipur for the year ended on that date; and
- In case of the Consolidated Receipts and Payment A/c, of the receipts and payments of the Sarva Shiksha Abhiyan and Kasturba Gandhi Balika Vidyalaya Manipur for the year ended on that date.

For PRASHANT RAJESH & ASSOCIATES

Chartered Accountants

FRN : 327475E

Rajesh Prasad

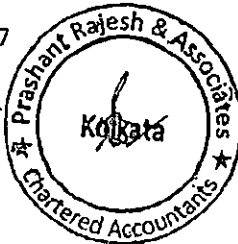
(RAJESH KUMAR PRASAD)

PARTNER

M. No. :063227

Date: 6/12/17

Place: Kolkata



ANNEXURE - A
TO THE AUDITORS' REPORT
SARVA SHIKSHA ABHIYAN- MANIPUR

MANAGEMENT LETTER

For The Year 2016-17

Comments on the accounts:

1. Maintenance of Books and Registers:

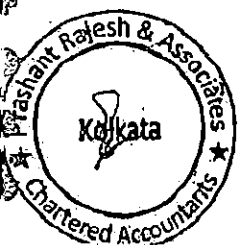
- a. Most of the Districts maintain only Cash Book, General Ledger, Fund/Cheque Received Register, Cheque Issue Register, Fixed Assets Register, Stock Register. Maintenance of Journal Register, Utilization(UC) Register, Monthly accounts of Receipts & Payments, Advance Register is found to be absent. Some Districts maintain Advance Register but it is not as per prescribed format and not maintained properly. In some districts Assets Register is also not maintained as per the prescribed format and the value of fixed assets as appeared in the Balance Sheet could not be reconciled. In some Districts even the ledger is found to be incomplete. The trial balance is not being drawn monthly or periodical basis in the Districts.
- b. Districts maintain the books of accounts manually except Ukhrul, Imphal East and Imphal West in spite of being provided with computer and necessary software package TALLY.
- c. In some Districts Cash Books are not closed on daily basis rather closed on a monthly basis. As per Para 79.8 of the FMP manual "Cash book should be closed daily and authenticated by the Head of Office/DPO after verification of the totals."
- d. Voucher number and ledger folio number are not recorded against each transactions in cash book. As per Para 79.6 of the FMP manual "Voucher No. and Ledger folio number should be noted against each entry in the cash book.
- e. In some districts Bank Reconciliation is not done on monthly basis and in some district old unadjusted items remain outstanding in Bank Reconciliation Statement.
- f. The accounts of most of the District Office and Block Resource center are not maintained on day to day basis in normal course of activity. The Final accounts have been compiled from available records by the Internal Auditor which we have considered as base for our audit.

2. Accounting System Followed:

The SPO and Districts mostly booked expenses on cash basis instead of accrual basis as prescribed by the SSA guidelines. However based on the intimation about remittance /transfer of fund from MHRD/State authority, fund is booked in their accounts as Fund In Transit.

3. Funds Received from the State Authority including Fund in transit:

- a. State Project Authority sent funds to the District Authority as well as to the Schools Management Committees (SMCs) directly. Mainly funds related to Civil Constructions and School Uniform were sent directly to the SMCs.



b. Funds sent directly by the SPO to the SMCs have not been incorporated in the District Books through Journal entry but it is found to be incorporated in the District accounts based on the information available from State Authority at the time of preparation of financial statement of the Districts due to non availability of the information to the Districts..

c. Utilisation of the Fund:

Most of the Districts are not maintaining any UC Register for the funds (other than Civil fund) sent to the SMCs. Some Districts record the UCs received separately. As no separate UC receipt Register or record is maintained by most of the District, control and monitoring of the proper and timely utilization of such fund appears to be poor and inadequate.

4. Advances:

a. Funds sent by the District/Block to the SMCs under various interventions as well as to the others are not recorded in Advance Register. When funds are disbursed, these are mostly treated as expenses and not as advance. After utilization of advance so paid, the cash memo/ APRs bearing a date much later than the date of disbursement are attached to the original advance payment voucher. Thus there is a timing difference between the treatment of expenses and actual expenses incurred. Where the UCs or the vouchers against such fund could not be produced/shown against certain funds, it is considered as advance outstanding at the end of the year. Accordingly, there is a lack of Internal Financial Control (IFC).

b. Due to non maintenance of proper record for advances given, monitoring of such advances for timely and proper utilisation is lacking thereby having a bearing on the state of Internal Financial Control (IFC).

c. All funds released to the districts and sub-district level units are initially classified as advances and the same indicated as such in the books of accounts. These advances shall be adjusted based on the expenditure statement/utilization certificates received. This should be subject to submission of UC/Expenditure statement within the prescribed time limit

At SPO advances are given to the same person for the same intervention within a short time lag. Audit observes that how the same coordinators could performs the different activities under different situation and period of time.

5. Fixed Assets:

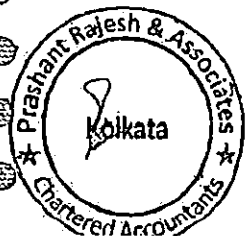
a. No Depreciation has been charged on the Fixed Assets as per the SSA guidelines which differs from the Accounting Standard AS 10 prescribed by ICAI.

b. Fixed Register maintained by most of the Districts are not as per prescribed format of SSA and does not contain information regarding quantity, identification marks, location of assets, serial number etc.

c. There is no evidence of physical verification of fixed assets having been conducted during the year by the District Authority. Thus, the existence of fixed assets and impairment thereof if any could not be ascertained. Accordingly, there is a lack of Internal Financial Control (IFC).

6. Procurement Process:

No major procurement of assets or materials has been made by the districts. In certain cases materials were purchased from the market without asking for any quotations. In other cases three quotations were taken from local market. However no VAT or other registration number has been mentioned in the quotation as such it was not possible to ascertain whether the bidders are the different concern. The State Authority has procured various Assets and Materials during the year and all such purchase has been made through limited tender in which three suppliers were participated and L1 Bidder was selected for supply.



SPO have procured (a) pillows, mattress, light woolen blanket, heavy woolen blanket, and bed sheet (b) exercise books from supplier through limited tender process separately on different date.

Audit observes that since the items have been procured on piece meal basis, the economy of bulk purchases have not been availed by the society. SPO should have prepared an array of items to be procured through procurement plan.

Audit also observes that no security deposits were taken from Nhance Consulting Engineers Pvt. Ltd for third party monitoring on civil work.

The schools or VECs constructed class room, toilets, ramps, etc out of civil fund by engaging local laborers and materials under the supervision of District engineers.

7. Internal Control:

- I. The internal control system at the State level, Districts as well as at Sub-Districts level appears to be weak, ineffective and not commensurate with the size of the organization. There is no uniformity in releasing fund to districts and sub-districts level at SPO. Both general and capital heads fund are released to districts and sometimes directly to sub-districts/SMCs account.
- II. As per the guideline the payment to the individual above Rs. 5,000/- are to be made through account payee cheque. However most of the payments have been made by the district through bearer cheque irrespective of any amount. The State Authority also issued cheque in the name of the cashier for various payments irrespective of amount but showing it as payment against cheque. This practice of making payment through self/bearer cheque is outcome of the weak internal control.
- III. In many Districts vouchers are either not supported by the related bills/cash memos or only an supported APR(Actual Pay Receipt). Authorization of the District authority for payment is also absent in some districts. In some districts only counter signature is made by the DPO.
- IV. A considerable fund has been utilised for hiring of vehicle and payment of transportation cost. But no system is followed to select the vehicle, hiring charges etc. by the Districts. The related vouchers are not supported by bills, details of the KM covered, copy of the log book, etc except actual pay receipts (APR). Similarly vouchers related to payment of travelling bill was not supported by list of the persons, individual bill, purpose of travel, etc.

8. ATE RELEASE OF FUND ON LAST MONTH OF THE FINANCIAL YEAR BY SPO TO DISTRICTS.

(a) Fund amounting to Rs.16,37,41,856/- (Sixteen Crore Thirty Seven Lacs Forty One Thousand Eight Hundred and Fifty Six Only) Rs. 4,46,68,756/- for Capital Head and Rs.11,90,73,100/- for General Head were release at the month of March, 2017 as against the available fund of Rs.17,06,87,894.43/-. This will be impacted on accumulation of huge unspent balance and slow implementation of the scheme.

Audits observe lack of proper financial planning and clearly reflect inefficient management.

Sl. No.	Particular	Fund release in the month of March (Rs.)	Bank Balance as per Cash Book in SPO (as on 28 th Feb.) (Rs.)	Bank Balance as per Bank Statement in SPO (as on 28 th Feb.) (Rs.)	Bank Balance as per Cash Book in SPO (as on 31 st March.) (Rs.)	Bank Balance as per Bank Statement in SPO (as on 31 st March.) (Rs.)
1.	Capital Head	4,46,68,756/-	17,06,87,894.43/-	21,98,45,013.43/-	12,59,54,853.43/-	33,15,15,841.43/-
2.	General Head	11,90,73,100/-				
	Total	16,37,41,856/-				



(b) Accumulation of huge bank balances in Residential School and KGBVs. District have not released the fund for basic essential needs of students in spite of available balance as indicative below:

(in Rs.)

Districts	Imphal East	Thoubal	Ukhrul	Churachandpur
Residential School	16,80,427	34,39,424	73,38,317	50,53,000
KGBV	16,17,297	43,64,612	79,63,906	17,97,905

9. LEGAL & STATUTORY COMPLIANCES

The District/SPO has mostly deducted the TDS where ever applicable and deposited the same to the credit of the government with some delay.

10. COMPLIANCE OF EARLIER AUDIT COMMENTS

Most of the audit comments of the Districts as appeared in the last year's audit report remain uncomplied with.

11. Others:

- a. As per the records provided by SPO, 497 school/SMCs received fund more than Rs.1,00,000/- by way of civil fund, out of which we have covered about 30% of the schools/VECs of the districts. No physical verification was conducted.
- b. The manual Cash book & Ledger maintain at SPO and districts needs to be improved. There are entries where funds for districts are not segregated at SPO and Intervention heads have not been mention in districts.
- c. The details of the Budget of the district were not made available to us and as such whether the actual expenditure exceeded the respective budget allocation could not be ascertained and commented.
- d. Under the scope of our audit we have not verified physical implementation of the programme activities at field level and there for unable to comment on the implementation of the scheme.
- e. The report is issued in addition to our separate audit report for each of the Districts where in the detail observation and findings of the respective districts are mentioned separately

For PRASHANT RAJESH & ASSOCIATES

Chartered Accountants

FRN : 327475E

Rajesh Prasad

(RAJESH KUMAR PRASAD)

PARTNER

M. No. :063227

Date: 6/12/17

Place: Kolkata

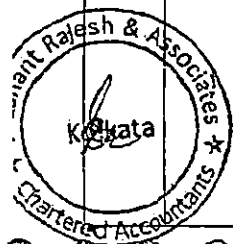


QUATERLY REPORT ON THE POSITION OF OUTSTANDING AUDIT OBJECTIONS Annex- XXV

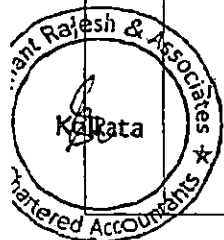
Name of the State: MANIPUR

Year Ending: 31st March 2017.

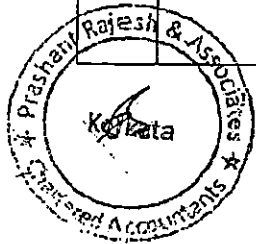
Sl. No.	Audit objection pertaining to (District/S PO)	Periods of accounts covered by audit	Name of the agency who conducted the audit	Audit para No.	Date of Issue of the audit Para	Brief details of the audit objection	Brief details of the Action taken	Date of settlement of the audit objection	If not settled, present status of the audit objection
1	District	2015-16	D K Chhajer & Co.	1		<p><u>Maintenance of Books and Registers:</u></p> <p>a. Districts maintain the books of accounts manually inspite of being provided with computer and necessary software package TALLY.</p> <p>b. In some Districts Cash Books are not closed on daily basis as prescribed by the SSA Guidelines. In some districts balancing being done monthly basis. In some districts Bank Reconciliation is not done on monthly basis and in some district old unadjusted items remain outstanding in Bank Reconciliation Statement.</p> <p>c. The accounts of most of the District Office and Block Resource center are not maintained on day to day basis in normal course of activity. The Final accounts have been compiled from available records by the Internal Auditor which we have considered as base for our audit.</p>	<p>a. SPO, Imphal east, Imphal West and Ukhrul are now using tally.</p> <p>b. Cash book now closed on daily basis.</p> <p>c. Same as (b)</p>		
2	District	2015-16	D K Chhajer & Co.	2		<p>The Districts mostly booked expenses on cash basis instead of accrual basis as prescribed by the SSA guidelines. However based on the intimation about remittance /transfer of fund from State authority, fund is booked in their accounts as Fund In Transit.</p>	<p>Fund received from MHRD is calculated on accrual basis where as expenditure cannot be book on accrual basis due to technical reasons with MHRD.</p>		
3	District	2015-16	D K Chhajer & Co.	3C		<p>A considerable portion of the fund is remaining outstanding at the Districts under Fund In Transit(FIT) as they are booking the fund based on the sanction memo issued by the State Authority without ensuring whether the funds are actually remitted. The outstanding FIT as at the end of the year includes residual FIT balance related to 2012-13, 2013-14 and 2014-15.. The details of the FIT outstanding related to earlier years upto 2013-14 are not available and as such could not be reconciled. The availability of such fund still shown as FIT till 2013-14 is uncertain and unconfirmed.</p>	<p>All previous year funds as well as current year funds are now reconciled in the audit 2016-17.</p>		



4	District	2015-16	D K Chhajer & Co.	3(e)	Most of the Districts are not maintaining any UC Register for the funds (other than Civil fund) sent to the SMCs. Some Districts record the UCs received separately. The Utilisation Certificates (UCs) for Civil Costs are sent directly by the SMCs to the State Authority. As no separate UC receipt Register or record is maintained by most of the District, control and monitoring of the proper and timely utilization of such fund appears to be poor and not adequate.	Noted for future compliance.		
5	District	2015-16	D K Chhajer & Co.	4(a)	Funds sent by the District/Block to the SMCs under various interventions as well as to the others are not recorded in Advance Register. When funds are disbursed, these are mostly treated as expenses and not as advance. After utilization of advance so paid, the cash memo/ APRs bearing a date much later than the date of disbursement are attached to the original advance payment voucher. Thus there is a timing difference between the treatment of expenses and actual expenses incurred. Where the UCs or the vouchers against such fund could not be produced/shown against certain funds, it is considered as advance outstanding at the end of the year. Accordingly, there is a lack of Internal Financial Control (IFC).	Funds sent to SMCs are now recorded by respective district accountant posted at SPO.		
6	District	2015-16	D K Chhajer & Co.	4(d)	In certain Districts, namely Bishnupur District old advance allowed to a staff remain outstanding, realisability of such advance appears to be doubtful and no provision has been made so far in respect of such non realisability. Certain Districts old advances given to the Blocks earlier remain outstanding while the current advances have been shown adjusted. The realisability or actual position of such old advances could not be ascertained due lack of record available at the District.	Noted for future compliance.		
7	District	2015-16	D K Chhajer & Co.	5	<p><u>Fixed Assets:</u></p> <p>a. No Depreciation has been charged on the Fixed Assets as per the SSA guidelines which differs from the Accounting Standard AS 10 prescribed by ICAI.</p> <p>b. Fixed Register maintained by most of the Districts are not as per prescribed format of SSA and does not contain information regarding quantity, identification marks, location of assets, serial number etc.</p> <p>c. There is no evidence of physical verification of fixed assets having been conducted during the year by the District Authority. Thus, the existence of fixed assets and impairment thereof if any could not be ascertained. Accordingly, there is a lack of Internal Financial Control (IFC).</p>	<p>a. Noted for future compliance.</p> <p>b. Fixed Asset register is being maintained as per Manual on FM&P.</p> <p>c. Noted for future compliance.</p>		



8	District	2015-16	D K Chhajer & Co.	7(I)	The internal control system at the State level, Districts as well as at Sub-Districts level appears to be weak, ineffective and not commensurate with the size of the organisation.	Measures and initiative are taken up to strengthen Internal control.		
9	District	2015-16	D K Chhajer & Co.	7(IV)	A considerable fund has been utilised for hiring of vehicle and payment of transportation cost. But no system is followed to select the vehicle, hiring charges etc. by the Districts. The related vouchers are not supported by bills, details of the KM covered, copy of the log book, etc except actual pay receipts(APR). Similarly vouchers related to payment of Travelling bill was not supported by list of the persons, individual bill, purpose of travel, etc,	Noted for future compliance.		
10	District	2015-16	D K Chhajer & Co.	7(VI)	Certain payments appeared in some districts were not supported by the vouchers which were reported to be missing or misplaced or destroyed by fire particularly in Churachandpur District.	Due to uncertain fire calamity, Churachandpur DPO was burned down of which FIR copy have produced to audit.		
11	District and State Project Office	2015-16	D K Chhajer & Co.	8	The District/SPO has mostly deducted the TDS where ever applicable and deposited the same to the credit of the government with some delay.	Noted for future compliance.		
12	District	2015-16	D K Chhajer & Co.	9	Most of the audit comments of the Districts as appeared in the last year's audit report remain uncomplied with.	Noted for future compliance.		



SARVA SHIKSHA ABHIYAN : MANIPUR
Consolidated Balance Sheet as at 31-03-2017

Liabilities	Current Year Rs.	Previous Year Rs.	Assets	Current Year Rs.	Previous Year Rs.
Capital fund			Fixed assets (Schedule - 1)		
Opening capital balance	1,28,13,39,511.64		Opening balance	14,23,32,376.00	
Add: Excess of income over expenditure	(46,01,99,604.97)		Add: Additions during the year	57,16,290.00	
Less: Transferred to KGBV	(4,10,72,789.00)	1,28,13,18,511.64	Less: Deletions during the year	-	14,80,48,666.00
Payable to Manitron	24,47,866.00	24,47,866.00	General head advances		
Security deposit	13,04,489.00	13,04,489.00	Opening balance	5,03,23,270.00	
Temporary borrowing	20,838.00	36,399.00	Add: Advance during the year	83,75,12,614.00	
Other liabilities	2,08,761.00	1,93,200.00	Less: Adjusted during the year	80,81,93,951.00	7,96,41,933.00
Swachh Bharat Kosh Fund	7,12,050.00	7,12,050.00	Capital head advances		
			Opening balance	11,98,59,037.20	
			Add: Advance during the year	27,75,78,443.00	14,10,34,907.00
			Less: Adjusted during the year	25,64,02,573.20	11,98,59,037.20
			Advances to staff	1,92,000.00	1,92,000.00
			Closing balances		
			- Cash at bank	20,92,65,755.67	18,54,99,506.4
			- Cash at bank (SBK fund)	7,12,050.00	7,12,050.00
			- Cash in hand	-	1,238.00
			- Pay order in hand	24,47,866.00	24,47,866.00
			- Funds in transit	20,34,17,944.00	78,46,45,172.00
Total:	78,47,61,121.67	1,28,60,12,515.64	Total:	78,47,61,121.67	1,28,60,12,515.64

per our audit report of even date annexed

For PRASHANT RAJESH & ASSOCIATES
Chartered Accountants

FRN : 327475E

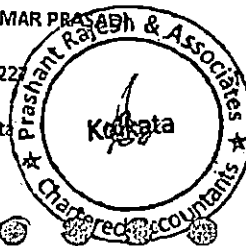
Rajesh Prasad

(RAJESH KUMAR PRASHANT RAJESH & ASSOCIATES)
PARTNER

M. No. : 063227

Date:

Place: Kolkata



[Signature]

State Project Director

Sarva Shiksha Abhiyan, Manipur

State Project Director

SSA State Mission Authority Manipur

Sarva Shiksha Abhiyan : Manipur
Individual Balance Sheet as at 31-03-2017

Particulars	SPO	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Current Total R
Liabilities											
Opening capital balance	74,73,59,777.43	2,00,54,668.62	3,07,21,898.53	7,56,92,679.97	5,58,49,971.20	3,91,66,413.42	9,02,24,613.35	4,77,84,898.00	10,96,64,998.12	6,48,19,593.00	1,28,13,39
Add: Excess of income over expenditure	(55,81,56,815.00)	1,14,26,892.50	1,86,77,962.00	2,19,87,669.08	78,64,718.13	2,43,59,019.82	71,27,079.50	1,55,65,204.50	(1,65,65,736.00)	75,14,400.50	(46,01,99
Less: Transferred to KGBV	-	(54,45,290.00)	(1,53,93,743.00)	(54,45,290.00)	(22,95,000.00)	(27,22,693.00)	(52,12,790.00)	(48,67,693.00)	(9,30,290.00)	12,40,000.00	(4,10,72
Security deposit	18,92,02,962.43	2,60,36,271.12	3,40,06,117.53	9,22,35,059.05	6,14,19,689.33	6,08,02,740.24	9,21,38,902.85	5,84,82,409.50	9,21,68,972.12	7,35,73,993.50	78,00,67,
Payable to Manitron	13,04,489.00	-	-	-	-	-	-	-	-	-	13,04,
Temporary borrowing	24,47,866.00	-	-	-	-	-	-	-	-	-	24,47,
Other liabilities	-	-	-	20,838.00	-	-	-	-	-	-	20,838.00
Swachh Bharat Kosh Fund	7,12,050.00	-	-	-	-	-	2,08,761.00	-	-	-	2,08,761.00
Total:	19,36,67,367.43	2,60,36,271.12	3,40,06,117.53	9,22,55,897.05	6,14,19,689.33	6,08,02,740.24	9,23,47,663.85	5,84,82,409.50	9,21,68,972.12	7,35,73,993.50	78,47,61,
Assets											
Fixed assets (schedule - 1)											
Opening balance	5,46,38,217.00	68,92,451.00	72,79,194.00	80,52,053.00	90,85,760.00	46,85,715.00	1,25,33,628.00	1,08,37,821.00	1,99,95,645.00	83,31,882.00	14,23,32,
Add: Additions during the year	48,96,781.00	31,000.00	-	7,68,509.00	-	-	-	-	-	20,000.00	57,16,
General head advances	5,95,34,998.00	69,23,451.00	72,79,194.00	88,20,572.00	90,85,760.00	46,85,715.00	1,25,33,628.00	1,08,37,821.00	1,99,95,645.00	83,51,882.00	14,80,48,
Opening balance	36,19,613.00	-	20,64,500.00	40,95,000.00	19,31,900.00	12,44,896.00	1,49,73,874.00	26,22,037.00	87,82,375.00	1,09,89,075.00	5,03,23,
Add: Advance during the year	57,62,91,067.00	3,51,25,993.00	3,04,36,895.00	2,59,24,697.00	4,44,59,869.00	3,10,80,839.00	3,20,40,021.00	2,41,62,773.00	2,61,86,785.00	1,18,03,675.00	83,75,12,
Less: Adjusted during the year	57,41,81,030.00	2,91,78,560.00	2,85,15,315.00	1,50,00,029.00	3,21,25,969.00	2,98,69,328.00	2,09,64,423.00	2,57,97,610.00	3,37,21,160.00	1,88,40,527.00	80,81,93,
Capital head advances	57,29,650.00	59,47,433.00	39,86,080.00	1,50,19,668.00	1,42,65,800.00	24,56,407.00	2,60,49,471.00	9,87,200.00	12,48,000.00	39,52,223.00	7,96,41,
Opening balance	23,90,720.00	-	99,67,213.00	2,59,76,460.00	1,86,45,620.20	-	1,15,00,930.00	-	3,31,20,395.00	1,82,57,699.00	11,98,59,
Add: Advance during the year	2,51,23,816.00	1,19,83,336.00	2,85,65,989.00	4,53,82,433.00	1,76,09,221.00	1,52,16,068.00	4,58,23,160.00	5,05,15,300.00	1,87,05,883.00	1,86,53,237.00	27,75,78,
Less: Adjusted during the year	2,75,14,536.00	1,04,32,188.00	3,03,56,914.00	3,62,97,227.00	2,17,64,738.20	1,08,04,125.00	5,44,11,732.00	3,30,44,348.00	2,32,28,942.00	85,47,823.00	25,64,02,
Advances to staff	-	15,51,148.00	81,76,288.00	3,50,61,666.00	1,44,90,103.00	44,11,943.00	29,12,358.00	1,74,70,952.00	2,85,97,336.00	2,83,63,113.00	14,10,34,
Closing Balances											
- Cash at bank	12,52,42,803.43	3,03,810.12	6,03,888.53	87,50,495.05	38,87,507.33	1,53,80,817.24	90,45,891.85	29,91,455.50	2,65,25,916.12	1,65,33,170.50	20,92,65,7
- Cash at bank (SBK fund)	7,12,050.00	-	-	-	-	-	-	-	-	-	7,12,0
- Pay order in hand	24,47,866.00	-	-	-	-	-	-	-	-	-	24,47,8
- Funds in transit	-	1,11,18,429.00	1,39,60,667.00	2,46,03,496.00	1,96,90,519.00	3,38,67,858.00	4,18,06,314.00	2,61,94,981.00	1,58,02,075.00	1,63,73,605.00	20,34,17,9
Total:	19,36,67,367.43	2,60,36,271.12	3,40,06,117.53	9,22,55,897.05	6,14,19,689.33	6,08,02,740.24	9,23,47,663.85	5,84,82,409.50	9,21,68,972.12	7,35,73,993.50	78,47,61,



SARVA SHIKSHA ABHIYAN : MANIPUR
Consolidated Income and Expenditure account for the year ended on 31-03-2017

Expenditure	Current Year	Previous Year	Income	Current Year	Previous Year
	Rs.	Rs.		Rs.	Rs.
Community Mobilisation	33,15,900.00	26,65,970.00	Fund received from Govt of India	44,05,31,000.00	1,83,55,46,000.00
Computer Aided Learning	64,03,727.00	1,60,59,070.00	Fund received from Govt of Manipur	14,21,63,337.00	19,15,26,000.00
CRC Contingency	-	6,18,000.00	Interest received	1,59,98,434.00	1,39,44,023.00
ECCE	-	4,00,000.00			
Escort & Transport Allowance	6,30,000.00	1,31,400.00			
Free Text Books	3,56,87,650.00	3,82,02,900.00			
Inclusive Education for Disabled (IED)	46,30,500.00	41,82,500.00			
Innovative Activities (ECCE, ST/C, CAL, Girls Edn)	81,00,573.00	46,94,219.00			
Intervention of CWSN	90,29,867.00	1,64,77,680.00			
Maintenance Grant	1,60,30,358.00	2,82,26,384.00			
MIS	4,88,26,900.00	3,80,92,585.44			
Less: Expenses on Capital Assets	(56,65,290.00)	-			
New Teacher Salary	17,95,00,000.00	26,91,62,380.00			
NRST	1,34,43,785.00	-			
OOSC	4,34,50,723.00	6,29,60,083.00			
Project Management Cost	2,49,53,989.00	2,97,50,759.00			
REMS	12,92,554.00	52,19,050.00			
Residential School	1,37,04,384.00	2,42,87,494.00			
RST	2,92,67,710.00	-			
Salary of Faculty and Staff (BRC)	4,69,17,050.00	5,92,43,532.00			
SC/ST	-	2,05,000.00			
School Grant	2,35,43,000.00	1,62,49,740.00			
SMC/PRI Training	-	59,54,400.00			
Special Training for Mainstreaming of Oosc	2,87,98,895.00	1,26,62,724.00			
Teacher Grant	1,94,000.00	4,00,000.00			
Teacher Learning Equipment	5,73,000.00	-			
Teacher Salary	20,61,03,000.00	54,96,08,000.00			
Teachers Training	58,25,082.00	1,38,01,400.00			
Uniform Grant	5,79,20,304.00	5,70,92,448.00			
Bank Charges	12,141.77	4,031.36			
Capital head expenses	25,64,02,573.20	1,05,11,18,078.49			
Excess of income over expenditure	(46,01,99,604.97)	(26,64,53,805.29)			
Total:	59,86,92,771.00	2,04,10,16,023.00	Total:	59,86,92,771.00	2,04,10,16,023.00

As per our audit report of even date annexed

For PRASHANT RAJESH & ASSOCIATES

Chartered Accountants

FRN : 327475E

Rajesh Prasad

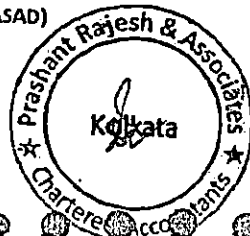
(RAJESH) KUMAR PRASAD

PARTNER

M. No. : 063227

Date: 6/12/17

Place: Kolkata



[Signature]

State Project Director

Sarva Shiksha Abhiyan, Manipur
State Project Director

SSA State Mission Authority Manipur

Sarva Shiksha Abhiyan : Manipur

Individual Income & Expenditure account for the year ended on 31-03-2017

Particulars	SPO	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Current Year Total Rs.
Income:											
Fund received from Govt of India	44,05,31,000.00	-	-	-	-	-	-	-	-	-	44,05,31,000.00
Fund received from Govt of Manipur	14,21,63,337.00	-	-	-	-	-	-	-	-	-	14,21,63,337.00
Fund received - Capital head	-	95,82,052.00	2,53,48,728.00	2,99,22,469.00	1,06,39,015.00	1,26,48,443.00	3,38,13,093.00	3,56,99,949.00	95,79,470.00	1,52,70,192.00	18,25,03,411.00
Fund received - General head	-	3,10,10,850.00	78,84,699.00	82,30,851.00	8,61,991.00	1,18,79,616.00	35,68,462.00	93,55,793.00	22,71,062.00	25,41,562.00	19,05,94,933.00
Fund In transit - Capital head	-	19,00,727.00	83,66,200.00	1,47,90,800.00	1,72,10,200.00	2,15,43,100.00	2,50,27,800.00	1,59,37,200.00	1,27,80,000.00	1,00,48,800.00	4,84,94,763.00
Fund In transit - General head	-	-	90,341.00	7,56,536.00	4,83,695.00	8,51,413.00	12,42,293.00	5,31,967.00	16,84,312.00	11,14,038.00	13,15,56,000.00
Interest received	90,96,740.00	-	-	-	-	-	-	-	-	-	1,59,98,434.00
Fund received from Blocks	-	-	-	-	-	-	-	-	-	-	-
Total:	59,17,91,077.00	5,10,06,928.00	7,75,50,191.00	7,25,18,996.00	6,17,62,231.00	6,50,33,802.00	8,25,03,798.00	7,44,07,169.00	4,03,84,724.00	3,48,82,962.00	1,15,18,41,878.00
Expenditure:											
Community Mobilisation	-	-	-	-	5,94,900.00	6,13,800.00	11,55,600.00	-	3,90,000.00	5,61,600.00	33,15,900.00
Computer Aided Learning	64,03,727.00	-	-	-	-	-	-	-	-	-	64,03,727.00
Escort & Transport Allowance	-	-	-	-	-	-	-	-	-	-	-
Free Text Books	3,56,87,650.00	-	-	-	-	-	-	6,30,000.00	-	-	6,30,000.00
Inclusive Education for Disabled (IED)	2,00,000.00	11,90,500.00	5,07,500.00	-	89,500.00	-	9,71,500.00	96,000.00	9,48,000.00	6,27,500.00	3,56,87,650.00
Innovative Activities(ECE,ST/C,CAL,Girls Edn)	21,83,393.00	3,50,000.00	17,98,500.00	2,75,000.00	3,50,000.00	-	25,08,680.00	-	2,25,000.00	4,10,000.00	46,30,500.00
Intervention of CWSN	73,50,867.00	-	-	8,24,000.00	-	-	-	-	-	-	81,00,573.00
Maintenance Grant	-	14,44,500.00	13,80,880.00	-	21,94,100.00	8,55,000.00	-	-	-	-	90,29,867.00
MIS	3,42,85,875.00	11,19,000.00	7,00,000.00	37,98,609.00	13,50,000.00	18,01,400.00	17,93,125.00	36,00,053.00	22,99,600.00	15,16,500.00	1,60,30,358.00
Less: Expenses on Capital Assets	(48,96,781.00)	-	-	(7,68,509.00)	-	9,97,274.00	11,39,130.00	16,54,317.00	28,52,695.00	9,30,000.00	4,88,26,900.00
New Teacher Salary	17,95,00,000.00	-	-	-	-	-	-	-	-	-	(56,65,290.00)
NRST	-	62,11,000.00	40,76,000.00	-	-	-	-	-	-	-	17,95,00,000.00
OOSC	-	-	-	9,17,270.00	2,07,83,009.00	1,00,77,591.00	19,69,526.00	10,94,000.00	20,62,785.00	42,09,327.00	1,34,43,785.00
Project Management Cost	2,49,53,989.00	-	-	-	-	-	-	-	54,94,000.00	-	4,34,50,723.00
REMS	9,17,404.00	69,560.00	-	61,550.00	74,830.00	-	64,360.00	-	-	-	2,49,53,989.00
Residential School	-	-	44,64,035.00	-	7,03,430.00	47,61,359.00	-	37,75,560.00	-	-	12,92,554.00
RST	-	1,04,83,000.00	99,06,000.00	-	-	-	-	34,77,520.00	54,01,190.00	-	1,37,04,384.00
Salary of Faculty and Staff (BRC)	4,69,17,050.00	-	-	-	-	-	-	-	-	-	2,92,67,710.00
School Grant	-	25,01,000.00	22,41,000.00	-	44,27,000.00	28,16,000.00	20,47,000.00	35,64,000.00	39,55,000.00	19,92,000.00	4,69,17,050.00
Special Training for Mainstreaming of CoSC	2,87,98,895.00	-	-	-	-	-	-	-	-	-	2,35,43,000.00
Teacher Grant	-	-	-	-	-	-	1,94,000.00	-	-	-	2,87,98,895.00
Teacher Learning Equipment	-	-	4,23,000.00	-	-	-	-	-	-	-	1,94,000.00
Teacher Salary	20,61,03,000.00	-	-	-	-	1,50,000.00	-	-	-	-	5,73,000.00
Teachers Training	8,79,180.00	-	-	60,000.00	10,00,000.00	3,20,000.00	10,53,902.00	10,00,000.00	12,12,000.00	3,00,000.00	20,61,03,000.00
Uniform Grant	-	57,79,000.00	30,18,400.00	90,63,600.00	5,59,200.00	74,76,904.00	80,67,600.00	68,70,400.00	88,11,600.00	82,73,500.00	58,25,082.00
Bank Charges	-	287.50	-	2,579.92	6,805.67	1,329.18	563.50	6.50	358.00	211.50	5,79,20,304.00
Capital head expenses	2,75,14,536.00	1,04,32,188.00	3,03,56,914.00	3,62,97,227.00	2,17,64,738.20	1,08,04,125.00	5,44,11,732.00	3,30,44,348.00	2,32,28,942.00	85,47,823.00	25,64,02,573.20
Fund release under Capital head	23,09,98,174.00	-	-	-	-	-	-	-	-	-	23,09,98,174.00
Fund release under General head	32,21,50,933.00	-	-	-	-	-	-	-	-	-	32,21,50,933.00
Excess of income over expenditure	(55,81,56,815.00)	1,14,26,892.50	1,86,77,962.00	2,19,87,669.08	78,64,718.13	2,43,59,019.82	71,27,079.50	1,55,65,204.50	(1,65,65,736.00)	75,14,400.50	(46,01,99,604.97)
Total:	59,17,91,077.00	5,10,06,928.00	7,75,50,191.00	7,25,18,996.00	6,17,62,231.00	6,50,33,802.00	8,25,03,798.00	7,44,07,169.00	4,03,84,724.00	3,48,82,962.00	1,15,18,41,878.00



SARVA SHIKSHA ABHIYAN : MANIPUR
Consolidated Receipts and Payments account for the year ended on 31-03-2017

Receipts		Current Year Rs.	Previous Year Rs.	Payments	Current Year Rs.	Previous Year Rs.
Opening Balances				General head advances:		
Cash at bank	18,54,99,505.44			Community Mobilisation	23,81,400.00	45,22,430.00
Cash at bank (SBK fund)	7,12,050.00			Computer Aided Learning	64,03,727.00	1,60,59,070.00
Cash In hand	1,238.00			CRC	-	4,50,000.00
Payorder in hand	24,47,866.00			Escort & Transport Allowance	6,30,000.00	-
Fund in transit	78,46,66,172.00			Free Text Books	3,56,87,650.00	3,82,02,900.00
Total:	97,33,26,832.44	97,33,26,832.44	69,37,34,658.24	Inclusive Education for Disabled (IED)	44,93,000.00	1,78,63,680.00
Fund received				Innovative Activities(ECCE,ST/C,CAL,Girls Edn)	45,15,280.00	70,56,012.00
From Govt. of India	44,05,31,000.00		1,83,55,46,000.00	Intervention of CWSN	90,29,867.00	-
From Govt. of Manipur	14,21,63,337.00	58,26,94,337.00	19,15,26,000.00	Maintenance Grant	2,55,67,236.00	2,98,47,384.00
Other receipts				MIS	5,08,45,838.00	4,10,56,773.44
Interest received		1,59,98,434.00	1,39,44,023.00	New Teacher Salary	17,95,00,000.00	26,91,62,380.00
Funds received from NCERT		-	3,46,750.00	NRST	1,08,72,000.00	-
Funds received from Blocks		-	2,80,450.00	OOSC	4,69,55,778.00	5,09,79,733.00
				Project Management Cost	2,41,98,149.00	3,36,87,061.00
				REMS	13,18,334.00	34,16,450.00
				Residential School	1,10,37,308.00	2,28,49,760.00
				RST	2,36,45,000.00	-
				Salary of Faculty and Staff (BRC)	4,69,17,050.00	5,92,43,532.00
				School Grant	3,46,28,500.00	1,84,90,600.00
				SMC/PRI Training	-	3,92,400.00
				Special Training for Mainstreaming of OoSC	2,87,98,895.00	1,26,62,724.00
				Teacher Grant	-	5,94,000.00
				Teacher Salary	20,61,03,000.00	54,96,08,000.00
				Teachers Training	92,73,450.00	1,43,27,582.00
				Uniform Grant	7,47,11,152.00	80,08,000.00
				World Disable Day	-	1,00,000.00
				Bank charges	12,141.77	4,031.36
				Capital head advances	27,75,78,443.00	52,08,16,243.00
				Fund transferred for KGBV	4,10,72,789.00	3,85,33,887.00
				Payment of liability for NCERT	-	3,46,750.00
				Swachh Bharat Kosh Trust Fund payment	-	34,90,666.00
				Security Deposit Refund	-	2,00,000.00
				Closing Balances:		
				- Cash at bank	20,92,65,755.67	18,54,99,506.44
				- Cash at bank (SBK fund)	7,12,050.00	7,12,050.00
				- Cash In hand	-	1,238.00
				- Pay order in hand	24,47,866.00	24,47,866.00
				- Fund in transit	20,34,17,944.00	78,46,45,172.00
Total:		1,57,20,19,603.44	2,73,53,77,881.24	Total:	41,58,43,615.67	78,46,45,172.00

As per our audit report of even date annexed

For PRASHANT RAJESH & ASSOCIATES

Chartered Accountants

FRN : 327475E

Rajesh Prasad

(RAJESH KUMAR PRASAD)

PARTNER

M. No. : 063227

Date: 6/12/17

Place: Kolkata



[Signature]

State Project Director

Sarva Shiksha Abhiyan, Manipur

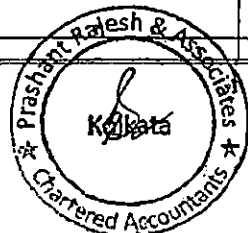
State Project Director

SSA State Mission Authority Manipur

Sarva Shiksha Abhiyan : Manipur

Individual Receipts & Payments accounts for the year ended on 31-03-2017

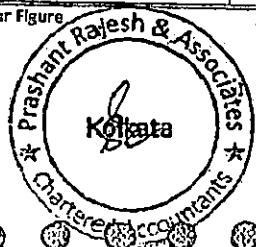
Particulars	SPO	Bishmupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Current Year Total Rs.
Receipts:											
Opening balance											
- Cash at bank	11,18,29,716.43	1,66,931.62	48,962.53	1,45,32,985.97	4,54,057.00	1,41,85,597.42	1,11,81,848.35	25,38,301.00	2,32,88,157.12	72,72,949.00	18,54,99,506.44
- Cash at bank (SBK fund)	7,12,050.00	-	-	-	-	-	-	-	-	-	7,12,050.00
- Cash in hand	-	-	-	-	-	1,238.00	-	-	-	-	1,238.00
- Pay order in hand	24,47,866.00	-	-	-	-	-	-	-	-	-	24,47,866.00
- Funds in transit	57,61,86,000.00	1,28,03,286.00	1,13,62,029.00	2,30,57,009.00	2,57,32,634.00	1,90,48,967.00	4,02,43,094.00	3,17,86,739.00	2,44,78,426.00	1,99,67,988.00	78,46,66,172.00
Interest received	90,96,740.00	1,47,099.00	90,341.00	7,56,536.00	4,83,695.00	8,51,413.00	12,42,293.00	5,31,967.00	16,84,312.00	11,14,038.00	1,59,98,434.00
Fund received from Govt of India	44,05,31,000.00	-	-	-	-	-	-	-	-	-	44,05,31,000.00
Fund received from Govt of Manipur	14,21,63,337.00	-	-	-	-	-	-	-	-	-	14,21,63,337.00
Fund received - Capital Head	-	95,82,052.00	2,53,48,728.00	2,99,22,469.00	1,06,39,015.00	1,26,48,443.00	3,38,13,093.00	3,56,99,949.00	95,79,470.00	1,52,70,192.00	18,25,03,411.00
Fund in transit - Capital Head	-	19,00,727.00	78,84,699.00	82,30,851.00	8,61,991.00	1,18,79,616.00	35,68,462.00	93,55,793.00	22,71,062.00	25,41,562.00	4,84,94,763.00
Fund received - General Head	-	3,10,10,850.00	3,83,74,523.00	1,88,18,340.00	3,25,67,330.00	1,81,11,230.00	1,88,52,150.00	1,28,82,260.00	1,40,69,880.00	59,08,370.00	19,05,94,933.00
Fund in transit - General Head	-	83,66,200.00	58,51,900.00	1,47,90,800.00	1,72,10,200.00	2,15,43,200.00	2,50,27,800.00	1,59,37,200.00	1,27,80,000.00	1,00,48,800.00	13,15,56,000.00
Total:	1,28,29,66,709.43	6,39,77,145.62	8,89,61,182.53	11,01,08,990.97	8,79,48,922.00	9,82,69,604.42	13,39,28,740.35	10,87,32,209.00	8,81,51,307.12	6,21,23,899.00	2,12,51,68,710.44
Payments:											
General head advances:											
- Community Mobilisation	-	-	5,04,000.00	-	7,38,000.00	-	5,77,800.00	-	-	5,61,600.00	23,81,400.00
- Computer Aided Learning	64,03,727.00	-	-	-	-	-	-	-	-	-	64,03,727.00
- Escort & Transport Allowance	-	-	-	-	-	-	-	6,30,000.00	-	-	6,30,000.00
- Free Text Books	3,56,87,650.00	-	-	-	-	-	-	-	-	-	3,56,87,650.00
- Inclusive Education for Disabled (IED)	2,00,000.00	12,37,500.00	6,40,500.00	-	72,000.00	-	9,71,500.00	96,000.00	9,48,000.00	3,27,500.00	44,93,000.00
- Innovative Activities(CECE,ST/C,CAL,Girls Edn)	1,98,800.00	3,50,000.00	3,50,000.00	2,75,000.00	3,50,000.00	3,50,000.00	15,31,480.00	3,50,000.00	3,50,000.00	4,10,000.00	45,15,280.00
- Intervention of CWSN	73,50,867.00	-	-	8,24,000.00	-	8,55,000.00	-	-	-	-	90,29,867.00
- Maintenance Grant	-	20,01,000.00	23,87,980.00	38,61,178.00	41,52,600.00	18,01,400.00	29,22,125.00	36,00,033.00	33,24,400.00	15,16,500.00	2,55,67,236.00
- MIS	3,42,85,875.00	11,50,000.00	11,50,000.00	37,98,609.00	13,50,000.00	18,53,529.00	11,39,130.00	14,00,000.00	37,68,695.00	9,50,000.00	5,08,45,838.00
- New Teacher Salary	17,95,00,000.00	-	-	-	-	-	-	-	-	-	17,95,00,000.00
- NRST	-	62,11,000.00	40,76,000.00	-	-	-	-	5,85,000.00	-	-	1,08,72,000.00
- OOSC	-	-	-	27,64,000.00	2,07,83,009.00	1,12,37,743.00	18,42,226.00	-	54,94,000.00	48,34,800.00	4,69,55,778.00
- Project Management Cost	2,41,98,149.00	-	-	-	-	-	-	-	-	-	2,41,98,149.00
- REMS	9,17,404.00	69,560.00	25,780.00	61,550.00	74,830.00	64,360.00	64,360.00	35,760.00	69,090.00	-	13,18,334.00
- Residential School	-	44,71,933.00	44,64,035.00	(1,37,740.00)	7,03,430.00	46,67,415.00	41,75,000.00	37,75,560.00	(31,20,000.00)	(79,62,325.00)	1,10,37,308.00
- RST	-	1,04,83,000.00	99,06,000.00	-	-	-	-	32,56,000.00	-	-	2,36,45,000.00
- Salary of Faculty and Staff (BRC)	4,69,17,050.00	-	-	-	-	-	-	-	-	-	4,69,17,050.00
- School Grant	-	33,73,000.00	28,61,000.00	54,14,500.00	57,44,000.00	28,16,000.00	37,33,000.00	35,64,000.00	51,31,000.00	19,92,000.00	3,46,28,500.00
- Special Training for Mainstreaming of OoSC	2,87,98,895.00	-	-	-	-	-	-	-	-	-	2,87,98,895.00
- Teacher Salary	20,61,03,000.00	-	-	-	-	-	-	-	-	-	20,61,03,000.00
- Teachers Training	57,29,650.00	-	-	-	10,00,000.00	3,20,000.00	3,73,800.00	-	9,50,000.00	9,00,000.00	92,73,450.00
- Uniform Grant	-	57,79,000.00	40,71,600.00	90,63,600.00	94,92,000.00	71,79,752.00	1,47,09,600.00	68,70,400.00	92,71,600.00	82,73,600.00	7,47,11,152.00
Bank charges	-	287.50	-	2,579.92	6,805.67	1,329.18	563.50	6.50	358.00	211.50	12,141.77
Capital head advances	2,51,23,816.00	1,19,83,336.00	2,85,65,989.00	4,53,82,433.00	1,76,09,221.00	1,52,16,068.00	4,58,23,160.00	5,05,15,300.00	1,87,05,883.00	1,86,53,237.00	27,75,78,443.00
Fund transferred for KGBV	-	54,45,290.00	1,53,93,743.00	54,45,290.00	22,95,000.00	27,22,693.00	52,12,790.00	48,67,693.00	9,30,290.00	(12,40,000.00)	4,10,72,789.00
Fund release under capital head	23,09,98,174.00	-	-	-	-	-	-	-	-	-	23,09,98,174.00
Fund release under general head	32,21,50,933.00	-	-	-	-	-	-	-	-	-	32,21,50,933.00
Closing balance											
- Cash at bank	12,52,42,803.43	3,03,810.12	6,03,888.53	87,50,495.05	38,87,507.33	1,53,80,817.24	90,45,891.85	29,91,455.50	2,65,25,916.12	1,65,33,170.50	20,92,65,755.67
- Cash at bank (SBK fund)	7,12,050.00	-	-	-	-	-	-	-	-	-	7,12,050.00
- Pay order in hand	24,47,866.00	-	-	-	-	-	-	-	-	-	24,47,866.00
- Fund in transit	-	1,11,18,429.00	1,39,60,667.00	2,46,03,495.00	1,96,90,519.00	3,38,67,858.00	4,18,06,314.00	2,61,94,981.00	1,58,02,075.00	1,63,73,605.00	20,34,17,944.00
Total:	1,28,29,66,709.43	6,39,77,145.62	8,89,61,182.53	11,01,08,990.97	8,79,48,922.00	9,82,69,604.42	13,39,28,740.35	10,87,32,209.00	8,81,51,307.12	6,21,23,899.00	2,12,51,68,710.44



SARVA SIKSHA ABHIYAN, MANIPUR

Schedule 1: Details of Fixed Assets

Particulars	SPO	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Total
Furniture: Opening balance	2,04,25,642.50	6,15,649.00	10,63,145.00	11,77,060.00	16,06,033.00	9,42,025.00	14,31,741.00	8,00,661.00	7,13,106.00	9,95,949.00	2,97,71,011.50
Add: Addition during the year	12,33,436.00	31,000.00	-	5,35,493.00	-	-	-	-	-	20,000.00	18,19,929.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	2,16,59,078.50	6,46,649.00	10,63,145.00	17,12,553.00	16,06,033.00	9,42,025.00	14,31,741.00	8,00,661.00	7,13,106.00	10,15,949.00	3,15,90,940.50
Equipments: Opening balance	72,66,653.00	1,45,448.00	1,38,480.50	1,36,078.00	4,28,448.00	-	7,36,077.00	-	21,46,884.00	7,18,079.00	1,17,16,147.50
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	72,66,653.00	1,45,448.00	1,38,480.50	1,36,078.00	4,28,448.00	-	7,36,077.00	-	21,46,884.00	7,18,079.00	1,17,16,147.50
BRC/staff Building: Opening balance	-	12,00,000.00	24,00,000.00	36,00,000.00	31,95,800.00	12,00,000.00	29,99,998.00	24,00,000.00	10,70,000.00	31,05,000.00	2,11,70,798.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	12,00,000.00	24,00,000.00	36,00,000.00	31,95,800.00	12,00,000.00	29,99,998.00	24,00,000.00	10,70,000.00	31,05,000.00	2,11,70,798.00
SPO Building: Opening balance	25,40,782.00	-	-	-	-	-	-	-	-	-	25,40,782.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	25,40,782.00	-	-	-	-	-	-	-	-	-	25,40,782.00
CRC Building: Opening balance	-	12,00,000.00	19,50,000.00	10,00,000.00	18,00,000.00	9,70,000.00	42,00,000.00	45,50,000.00	19,40,000.00	12,00,000.00	1,88,10,000.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	12,00,000.00	19,50,000.00	10,00,000.00	18,00,000.00	9,70,000.00	42,00,000.00	45,50,000.00	19,40,000.00	12,00,000.00	1,88,10,000.00
Computer/mobile Accessories: Op. bal.	2,42,19,477.50	9,14,406.00	8,20,998.50	20,94,425.00	14,99,134.00	12,82,432.00	25,82,993.00	11,31,635.00	28,73,193.00	21,38,554.00	3,95,57,248.00
Add: Addition during the year	36,63,345.00	-	-	2,33,016.00	-	-	-	-	-	-	38,96,361.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	2,78,82,822.50	9,14,406.00	8,20,998.50	23,27,441.00	14,99,134.00	12,82,432.00	25,82,993.00	11,31,635.00	28,73,193.00	21,38,554.00	4,34,53,609.00
Other Assets: Opening balance	1,85,662.00	28,16,948.00	1,81,570.00	44,500.00	2,13,345.00	2,91,258.00	5,82,819.00	2,34,525.00	1,06,87,085.00	1,74,300.00	1,54,12,012.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	1,85,662.00	28,16,948.00	1,81,570.00	44,500.00	2,13,345.00	2,91,258.00	5,82,819.00	2,34,525.00	1,06,87,085.00	1,74,300.00	1,54,12,012.00
MRS Assets: Opening balance	-	-	7,25,000.00	-	3,43,000.00	-	-	7,25,000.00	-	-	17,93,000.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	7,25,000.00	-	3,43,000.00	-	-	7,25,000.00	-	-	17,93,000.00
NPEGL Assets: Opening balance	-	-	-	-	-	-	-	9,96,000.00	-	-	9,96,000.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	9,96,000.00	-	-	9,96,000.00
IED Assets: Opening balance	-	-	-	-	-	-	-	-	5,65,377.00	-	5,65,377.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	-	5,65,377.00	-	5,65,377.00
Total											
Opening balance	5,46,38,217.00	68,92,451.00	72,79,194.00	80,52,063.00	90,85,760.00	46,85,715.00	1,25,33,628.00	1,08,37,821.00	1,99,95,645.00	83,31,882.00	14,23,32,375.00
Add: Addition during the year	48,96,781.00	31,000.00	-	7,68,509.00	-	-	-	-	-	20,000.00	57,16,290.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-	-
Closing balance	5,95,34,998.00	69,23,451.00	72,79,194.00	88,20,572.00	90,85,760.00	46,85,715.00	1,25,33,628.00	1,08,37,821.00	1,99,95,645.00	83,31,882.00	14,80,48,665.00
Previous Year Figure	5,46,38,217.00	68,92,451.00	72,79,194.00	80,52,063.00	90,85,760.00	46,85,715.00	1,25,33,628.00	1,08,37,821.00	1,99,95,645.00	83,31,882.00	14,23,32,376.00



SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
Consolidated Balance Sheet as at 31-03-2017

Liabilities	Current Year Rs.	Previous Year Rs.	Assets	Current Year Rs.	Previous Year Rs.
Capital fund:			Fixed assets (schedule - 1)	87,78,286.00	82,53,286.00
Opening capital balance	2,88,46,931.40				
Less: Excess of expenditure over Income	(10,78,510.50)		Advance for recurring grant		
	2,77,68,420.90	2,88,46,931.40	Opening balance	9,55,290.00	
Other liabilities:			Add: Advance during the year	4,21,14,231.00	
Temporary borrowing	10,000.00	10,000.00	Less: Adjusted during the year	(4,30,69,521.00)	9,55,290.00
			Closing balances		
			Cash at bank	1,89,99,087.90	
			Cash in hand	1,047.00	
			Funds in Transit	-	
Total:	2,77,78,420.90	2,88,56,931.40	Total:	2,77,78,420.90	2,88,56,931.40

As per our audit report of even date annexed

For PRASHANT RAJESH & ASSOCIATES
Chartered Accountants

FRN : 327475E

Rajesh Prasad

(RAJESH KUMAR PRASAD)

PARTNER

M. No. :063227

Date: 6/12/17

Place: Kolkata



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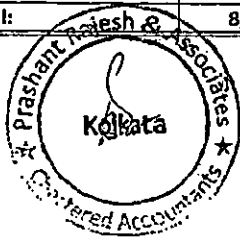
State Project Director

Sarva Shiksha Abhiyan, Manipur
State Project Director

SSA State Mission Authority Manipur

SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
Individual Balance Sheet as at 31-03-2017

Particulars	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Current Year Total Rs.
Liabilities										
Opening capital balance	7,42,936.00	14,49,635.00	21,17,630.50	29,88,619.40	17,07,334.00	36,64,669.00	31,45,521.00	40,71,680.50	89,58,906.00	2,88,46,931.40
Less: Excess of expenditure over income	77,979.00	2,43,262.00	3,28,561.00	(5,71,322.00)	(12,56,010.00)	3,34,413.00	3,95,782.50	2,49,834.50	(8,81,010.50)	(10,78,510.50)
	8,20,915.00	16,92,897.00	24,46,191.50	24,17,297.40	4,51,324.00	39,99,082.00	35,41,303.50	43,21,515.00	80,77,895.50	2,77,68,420.90
Other liabilities: Temporary borrowing	10,000.00	-	-	-	-	-	-	-	-	10,000.00
Total:	8,30,915.00	16,92,897.00	24,46,191.50	24,17,297.40	4,51,324.00	39,99,082.00	35,41,303.50	43,21,515.00	80,77,895.50	2,77,78,420.90
Assets										
Fixed assets (schedule - 1)										
Opening balance	7,35,000.00	14,25,000.00	5,73,286.00	7,25,000.00	3,75,000.00	7,25,000.00	27,00,000.00	-	9,95,000.00	82,53,286.00
Add: Addition during the year	75,000.00	2,25,000.00	75,000.00	75,000.00	75,000.00	-	-	-	-	5,25,000.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	8,10,000.00	16,50,000.00	6,48,286.00	8,00,000.00	4,50,000.00	7,25,000.00	27,00,000.00	-	9,95,000.00	87,78,286.00
Advance for recurring grant										
Opening balance	-	-	-	9,30,290.00	-	-	25,000.00	-	-	9,55,290.00
Add: Advance during the year	53,87,766.00	1,51,68,743.00	51,82,530.00	20,42,419.00	39,78,353.00	49,37,977.00	44,86,153.00	9,30,290.00	-	4,21,14,231.00
Less: Adjusted during the year	(53,87,766.00)	(1,51,68,743.00)	(51,82,530.00)	(29,72,709.00)	(39,78,353.00)	(49,37,977.00)	(45,11,153.00)	(9,30,290.00)	-	(4,30,69,521.00)
Closing Balance	-	-	-	-	-	-	-	-	-	-
Closing balances										
Cash at bank	20,915.00	42,897.00	17,97,905.50	16,17,297.40	277.00	32,74,082.00	8,41,303.50	43,21,515.00	70,82,895.50	1,89,99,087.90
Cash in hand	-	-	-	-	1,047.00	-	-	-	-	1,047.00
Fund in transit	-	-	-	-	-	-	-	-	-	-
Total:	8,30,915.00	16,92,897.00	24,46,191.50	24,17,297.40	4,51,324.00	39,99,082.00	35,41,303.50	43,21,515.00	80,77,895.50	2,77,78,420.90



SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

Consolidated Income and Expenditure account for the year ended on 31-03-2017

Expenditure	Current Year Rs.	Previous Year Rs.	Income	Current Year Rs.	Previous Year Rs.
Maintenance of girls students	1,50,85,035.00	1,48,12,574.00	Fund received from DBE	4,10,72,789.00	3,86,33,887.00
Stipend for Girls Students	9,60,000.00	9,10,000.00	Interest income	8,76,959.50	6,09,454.00
Electricity & Water Charges	8,48,853.00	7,28,331.00	Uniform Grant received	42,000.00	56,000.00
Supplementary TLM, Stationery etc	7,55,998.00	1,08,333.00			
Salary	1,40,42,418.00	1,27,67,033.00			
Vocational/specific skill training	7,25,138.00	8,333.00			
Medical care and contingencies	8,20,358.00	6,78,331.00			
Centre Maintenance	5,28,910.00	-			
Miscellaneous	6,07,076.00	1,37,090.00			
Prepatory camps	1,20,002.00	1,667.00			
PTAS/school function	2,06,092.00	1,51,667.00			
Capacity building	3,44,643.00	3,04,168.00			
Physical and self defence	1,30,002.00	2,28,335.00			
Boundary Wall Expenses	77,20,096.00	52,95,181.00			
Other Maintenance expenses	1,18,900.00	-			
Uniform	56,000.00	4,37,250.00			
NRST	-	6,20,193.00			
Bank charges	738.00	1,039.00			
Construction on KGBV Schools	-	-			
Excess of Income over Expenditure	(10,78,510.50)	21,09,816.00			
Total:	4,19,91,748.50	3,92,99,341.00	Total:	4,19,91,748.50	3,92,99,341.00

As per our audit report of even date annexed

For PRASHANT RAJESH & ASSOCIATES

Chartered Accountants

FRN : 327475E

Rajesh Prasad

(RAJESH KUMAR PRASAD)

PARTNER

M. No. : 063227

Date: 6/12/17

Place: Kolkata



[Signature]

State Project Director

Sarva Shiksha Abhiyan, Manipur

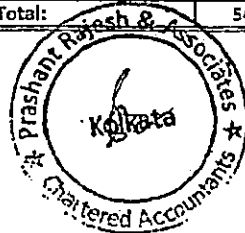
State Project Director

SSA State Mission Authority Manipur

SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

Individual Income & Expenditure account for the year ended on 31-03-2017

Particulars	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Current Year Total Rs.
Income:										
Fund received from DBE	54,45,290.00	1,53,93,743.00	54,45,290.00	22,95,000.00	27,22,693.00	52,12,790.00	48,67,693.00	9,30,290.00	(12,40,000.00)	4,10,72,789.00
Interest income	20,455.00	18,262.00	65,801.00	64,387.00	-	59,870.00	39,244.00	2,49,949.50	3,58,991.00	8,76,959.50
Uniform Grant Received	-	-	-	42,000.00	-	-	-	-	-	42,000.00
Total:	54,65,745.00	1,54,12,005.00	55,11,091.00	24,01,387.00	27,22,693.00	52,72,660.00	49,06,937.00	11,80,239.50	(8,81,009.00)	4,19,91,748.50
Expenditure:										
Maintenance of girls students	18,75,000.00	54,00,000.00	18,00,000.00	9,37,500.00	17,60,035.00	15,12,500.00	18,00,000.00	-	-	1,50,85,035.00
Stipend for Girls Students	1,20,000.00	3,60,000.00	1,20,000.00	60,000.00	60,000.00	1,20,000.00	1,20,000.00	-	-	9,60,000.00
Electricity & Water Charges	1,00,000.00	3,00,000.00	1,00,000.00	49,998.00	50,000.00	1,48,855.00	1,00,000.00	-	-	8,48,853.00
Supplementary TLM, Stationery etc	1,00,000.00	3,00,000.00	1,00,000.00	49,998.00	50,000.00	1,06,000.00	50,000.00	-	-	7,55,998.00
Salary	18,60,000.00	55,80,000.00	16,72,240.00	7,39,920.00	13,40,318.00	13,77,380.00	14,72,560.00	-	-	1,40,42,418.00
Vocational/specific skill training	1,00,000.00	3,00,000.00	1,00,000.00	49,998.00	50,000.00	75,140.00	50,000.00	-	-	7,25,138.00
Medical care and contingencies	1,00,000.00	3,00,000.00	1,00,000.00	58,331.00	20,000.00	1,42,027.00	1,00,000.00	-	-	8,20,358.00
Centre Maintenance	-	2,25,000.00	75,000.00	-	-	2,28,910.00	-	-	-	5,28,910.00
Miscellaneous	92,766.00	2,25,000.00	75,000.00	37,500.00	-	1,39,310.00	37,500.00	-	-	6,07,076.00
Preparatory camps	20,000.00	60,000.00	20,000.00	10,002.00	-	-	10,000.00	-	-	1,20,002.00
PTAS/school function	20,000.00	60,000.00	20,000.00	10,002.00	-	86,090.00	10,000.00	-	-	2,06,092.00
Capacity building	50,000.00	1,50,000.00	50,000.00	29,168.00	-	15,475.00	50,000.00	-	-	3,44,643.00
Rent Expenses	-	-	-	-	-	-	-	-	-	-
Physical and self defence	20,000.00	60,000.00	20,000.00	10,002.00	10,000.00	-	10,000.00	-	-	1,30,002.00
Boundary Wall Expenses	9,30,000.00	18,48,743.00	9,30,290.00	9,30,290.00	6,00,000.00	9,30,290.00	6,20,193.00	9,30,290.00	-	77,20,096.00
Uniform	-	-	-	-	-	56,000.00	-	-	-	56,000.00
Other Maintenance expenses	-	-	-	-	38,000.00	-	80,900.00	-	-	1,18,900.00
NRST	-	-	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	350.00	270.00	1.50	115.00	1.50	738.00
Excess of Income over expenditure	77,979.00	2,43,262.00	3,28,561.00	(5,71,322.00)	(12,56,010.00)	3,34,413.00	3,95,782.50	2,49,834.50	(8,81,010.50)	(10,78,510.50)
Total:	54,65,745.00	1,54,12,005.00	55,11,091.00	24,01,387.00	27,22,693.00	52,72,660.00	49,06,937.00	11,80,239.50	(8,81,009.00)	4,19,91,748.50



SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
Consolidated Receipts and Payments account for the year ended on 31-03-2017

Receipts	Current Year Rs.	Previous Year Rs.	Payments	Current Year Rs.	Previous Year Rs.
Opening Balances					
Cash at bank	1,76,19,808.40		Maintenance of girls students	1,50,85,035.00	1,48,12,574.00
Cash in hand	1,047.00		Stipend for Girls Students	9,60,000.00	9,10,000.00
Fund in transit	20,27,500.00		Electricity & Water Charges	8,48,853.00	7,28,331.00
		1,96,48,355.40	Supplementary TLM, Stationery etc	7,55,998.00	1,08,333.00
Fund Received			Salary	1,40,42,418.00	1,27,67,033.00
Fund received from DBE	4,10,72,789.00	3,86,33,887.00	Vocational/specific skill training	7,25,138.00	8,333.00
Uniform Grant Received	42,000.00	56,000.00	Medical care and contingencies	8,20,358.00	6,78,331.00
Other Receipts			Miscellaneous	6,07,076.00	1,37,090.00
Interest received	8,76,959.50	6,09,454.00	Preparatory camps	1,20,002.00	1,667.00
			PTAS/school function	2,06,092.00	1,51,667.00
			Capacity building	3,19,643.00	3,29,168.00
			Physical and self defence	1,30,002.00	2,28,335.00
			Boundary Wall Expenses	67,89,806.00	68,13,694.00
			Uniform	56,000.00	56,000.00
			Other maintenance expenses	1,18,900.00	4,13,220.00
			Bank charges	738.00	1,039.00
			Bedding	5,25,000.00	
			Closing Balances		
			Cash at bank	1,89,99,087.90	1,76,19,808.40
			Cash in hand	1,047.00	1,047.00
			Fund in Transit		
Total:	6,16,40,103.90	5,77,93,170.40	Total:	6,16,40,103.90	5,77,93,170.40

As per our audit report of even date annexed

For PRASHANT RAJESH & ASSOCIATES
Chartered Accountants
FRN : 327475E
Rajesh Prasad
(RAJESH KUMAR PRASAD)
PARTNER
M. No. :063227
Date: 6/12/17
Place: Kolkata

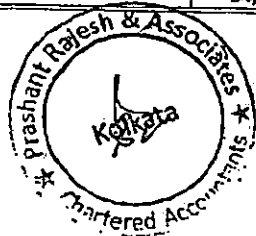


[Signature]
State Project Director
Sarva Shiksha Abhiyan, Manipur
State Project Director
SSA State Mission Authority Manipur

SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

Individual Receipts & Payments accounts for the year ended on 31-03-2017

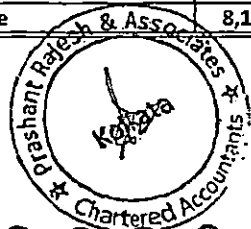
Particulars	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Current Year Total Rs.
Receipts:										
Opening Balance										
- Cash at bank	17,936.00	24,635.00	15,44,344.50	13,33,329.40	13,31,287.00	9,12,169.00	4,20,521.00	40,71,680.50	79,63,906.00	1,76,19,808.40
- Cash in hand	-	-	-	-	1,047.00	-	-	-	-	1,047.00
- Funds in Transit	-	-	-	-	-	20,27,500.00	-	-	-	20,27,500.00
Fund received from DBE	54,45,290.00	1,53,93,743.00	54,45,290.00	22,95,000.00	27,22,693.00	52,12,790.00	48,67,693.00	9,30,290.00	(12,40,000.00)	4,10,72,789.00
Interest received	20,455.00	18,262.00	65,801.00	64,387.00	-	59,870.00	39,244.00	2,49,949.50	3,58,991.00	8,76,959.50
Uniform Grant received	-	-	-	42,000.00	-	-	-	-	-	42,000.00
Total:	54,83,681.00	1,54,36,640.00	70,55,435.50	37,34,716.40	40,55,027.00	82,12,329.00	53,27,458.00	52,51,920.00	70,82,897.00	6,16,40,103.90
Payments:										
Maintenance of girls students	18,75,000.00	54,00,000.00	18,00,000.00	9,37,500.00	17,60,035.00	15,12,500.00	18,00,000.00	-	-	1,50,85,035.00
Stipend for Girls Students	1,20,000.00	3,60,000.00	1,20,000.00	60,000.00	60,000.00	1,20,000.00	1,20,000.00	-	-	9,60,000.00
Electricity & Water Charges	1,00,000.00	3,00,000.00	1,00,000.00	49,998.00	50,000.00	1,48,855.00	1,00,000.00	-	-	8,48,853.00
Supplementary TLM, Stationery etc	1,00,000.00	3,00,000.00	1,00,000.00	49,998.00	50,000.00	1,06,000.00	50,000.00	-	-	7,55,998.00
Salary	18,60,000.00	55,80,000.00	16,72,240.00	7,39,920.00	13,40,318.00	13,77,380.00	14,72,560.00	-	-	1,40,42,418.00
Vocational/specific skill training	1,00,000.00	3,00,000.00	1,00,000.00	49,998.00	50,000.00	75,140.00	50,000.00	-	-	7,25,138.00
Medical care and contingencies	1,00,000.00	3,00,000.00	1,00,000.00	58,331.00	20,000.00	1,42,027.00	1,00,000.00	-	-	8,20,358.00
Centre Maintenance	-	2,25,000.00	75,000.00	-	-	2,28,910.00	-	-	-	5,28,910.00
Miscellaneous	92,766.00	2,25,000.00	75,000.00	37,500.00	-	1,39,310.00	37,500.00	-	-	6,07,076.00
Prepatory camps	20,000.00	60,000.00	20,000.00	10,002.00	-	-	10,000.00	-	-	1,20,002.00
PTAS/school function	20,000.00	60,000.00	20,000.00	10,002.00	-	86,090.00	10,000.00	-	-	2,06,092.00
Capacity building	50,000.00	1,50,000.00	50,000.00	29,168.00	-	15,475.00	25,000.00	-	-	3,19,643.00
Physical and self defence	20,000.00	60,000.00	20,000.00	10,002.00	10,000.00	-	10,000.00	-	-	1,30,002.00
Boundary Wall Expenses	9,30,000.00	18,48,743.00	9,30,290.00	-	6,00,000.00	9,30,290.00	6,20,193.00	9,30,290.00	-	67,89,806.00
Uniform	-	-	-	-	-	56,000.00	-	-	-	56,000.00
Other maintenance expenses	-	-	-	-	38,000.00	-	80,900.00	-	-	1,18,900.00
Bank charges	-	-	-	-	350.00	270.00	1.50	115.00	1.50	738.00
Bedding	75,000.00	2,25,000.00	75,000.00	75,000.00	75,000.00	-	-	-	-	5,25,000.00
Closing Balance										
Cash at Bank	20,915.00	42,897.00	17,97,905.50	16,17,297.40	277.00	32,74,082.00	8,41,303.50	43,21,515.00	70,82,895.50	1,89,99,087.90
Cash in Hand	-	-	-	-	1,047.00	-	-	-	-	1,047.00
Funds in transit	-	-	-	-	-	-	-	-	-	-
Total:	54,83,681.00	1,54,36,640.00	70,55,435.50	37,34,716.40	40,55,027.00	82,12,329.00	53,27,458.00	52,51,920.00	70,82,897.00	6,16,40,103.90



SARVA SHIKSHA ABHIYAN : MANIPUR
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

Schedule 1: Details of Fixed Assets

Particulars	Bishnupur	Chandel	Churachandpur	Imphal East	Imphal West	Senapati	Tamenglong	Thoubal	Ukhrul	Current Year Total Rs.
Furniture, Plant & Machinery:										
Opening Balance	3,00,000.00	9,00,000.00	3,16,500.00	3,75,000.00	3,00,000.00	3,00,000.00	2,50,000.00	-	4,00,000.00	31,41,500.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	3,00,000.00	9,00,000.00	3,16,500.00	3,75,000.00	3,00,000.00	3,00,000.00	2,50,000.00	-	4,00,000.00	31,41,500.00
TLM & Equipments:										
Opening Balance	3,50,000.00		47,106.00	3,50,000.00		3,50,000.00	3,00,000.00	-	3,50,000.00	17,47,106.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	3,50,000.00	-	47,106.00	3,50,000.00	-	3,50,000.00	3,00,000.00	-	3,50,000.00	17,47,106.00
Beddings:										
Opening Balance	75,000.00	2,25,000.00	75,000.00	-	75,000.00	75,000.00	1,50,000.00	-	75,000.00	7,50,000.00
Add: Addition during the year	75,000.00	2,25,000.00	75,000.00	75,000.00	75,000.00	-	-	-	-	5,25,000.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	1,50,000.00	4,50,000.00	1,50,000.00	75,000.00	1,50,000.00	75,000.00	1,50,000.00	-	75,000.00	12,75,000.00
Electricals:										
Opening Balance	10,000.00	-	34,680.00	-	-	-	-	-	20,000.00	64,680.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	10,000.00	-	34,680.00	-	-	-	-	-	20,000.00	64,680.00
Building:										
Opening Balance	-	3,00,000.00	1,00,000.00	-	-	-	20,00,000.00	-	1,50,000.00	25,50,000.00
Add: Addition during the year	-	-	-	-	-	-	-	-	-	-
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	3,00,000.00	1,00,000.00	-	-	-	20,00,000.00	-	1,50,000.00	25,50,000.00
Grand Total:										
Opening Balance	7,35,000.00	14,25,000.00	5,73,286.00	7,25,000.00	3,75,000.00	7,25,000.00	27,00,000.00	-	9,95,000.00	82,53,286.00
Add: Addition during the year	75,000.00	2,25,000.00	75,000.00	75,000.00	75,000.00	-	-	-	-	5,25,000.00
Less: Deletion during the year	-	-	-	-	-	-	-	-	-	-
Closing Balance	8,10,000.00	16,50,000.00	6,48,286.00	8,00,000.00	4,50,000.00	7,25,000.00	27,00,000.00	-	9,95,000.00	87,78,286.00





**PRASHANT RAJESH & ASSOCIATES
CHARTERED ACCOUNTANTS**

E-MAIL: caprashanrajesh@gmail.com

☎ = +91 9830041328;

REGD OFFICE:

116, GIRISH GHOSH ROAD, LILUAH, HOWRAH-711204, WEST BENGAL.

Ref: CA/2017/SSA-01

Date: 06-12-2017

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 records for the year 2016-17 for the Manipur Sarva Shiksha Abhiyan, State Mission Authority, Manipur and inputs from the State Audit Report. We are satisfied that the procurement procedures prescribed in the Manual on Financial Management and Procurement procedure under SSA has been followed/or the following deviations were observed.'

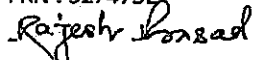
Sl. No.	Details	Deviations	Amount involved (declared as mis- procurement)
No major deviation noticed. However some deviation noticed in certain cases has been mentioned in the individual reports.			


State Project Director
SSA State Mission Authority Manipur

For PRASHANT RAJESH & ASSOCIATES

Chartered Accountants

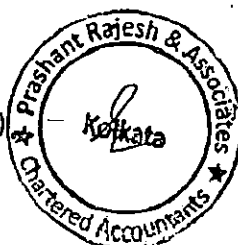
FRN : 327475E



(RAJESH KUMAR PRASAD)

PARTNER

M. No. :063227



Date:

Place: Kolkata

Ref: CA/2017/SSA-02

Date: 6/12/17

IUFR-I

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2017

(Rs. in lakhs)

Sl. No.	Name of State	AWP&B	Opening Balance for the year	Releases by GOI	Releases by Sates	Reported Expenditure	AWP&B for Next Year
1	Manipur	27640.12	3828.15	4405.31	1421.63	11138.56	
Total							



Ref: CA/2017/SSA-02

Date: 6/12/17

IUFR-II

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2017

(Rs. in lakhs)

Sl. No.	Name of State	Opening Balance for the year	Releases	Reported Expenditure
	1	2	3	4
1	Manipur	3828.15	5826.94	11138.56



Ref: CA/2017/53A-02Date: 6/12/17

IUFRR-III

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2017

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Full financial year 2016-17
1	Salary of faculty and staff (BRC)	46917050
2	Project Management Cost	24953989
3	Civil Works	256402573.2
4	Interventions for Out of School Children	43450723
5	Free Text Books	35687650
6	Inclusive Education for Disabled (IED)	5260500
7	Computer Aided Learning	6403727
8	Maintenance Grant	16030358
9	Management & MIS	54543189.8
10	Research & Evaluation	1292554
11	School Grants	23543000
12	Teacher Grant	194000
13	TLE Grant	573000
14	Teacher Training	5825082
15	Teacher Salary	206103000
16	Special Training for mainstreaming of OoSC	28798895
17	Community Mobilization	3315900
18	NRST	13443785
19	RST	29267710
20	School Uniforms	57920304
21	New Teachers Salary	179500000
22	Innovative Activities (ECCE,ST/SC,CAL,Girls Edu)	8100573
23	Residential School Expenses	13704384
24	Intervention for CWSN	9029867
25	KGBV	43594521
	TOTAL	1113856335



Consolidated Annual Financial Statement

(Rs. In lakhs)

State: MANIPUR				
Year Ending: 31 st March, 2017				
SOURCE & APPLICATION				
	SSA	NPEGEL	KGBV	TOTAL
Opening Balance				
(a)	Cash in hand			
(b)	Cash at Bank	9733.05	196.48	9929.53
(c)	Unadjusted Advances	1701.82	9.45	1711.27
	Total	11434.87	205.93	1164.08
Source (Receipt)				
(b)	Funds received from Government of India	3994.58	410.72	4405.31
(c)	Funds received from State Government	1421.63		1421.63
(d)	Interest	159.98	8.76	168.75
(e)	Other Receipts			
	TOTAL Receipts	17011.06	625.41	7159.77
Application (Expenditure)		Approved AWP&B including Spill over	Expenditure incurred	Savings/ Excess
(a)	Residential Schools for Specific category of children	401.85	137.04	
(b)	Special Training for mainstreaming of out of school children	1234.42	1149.58	
(c)	Provision for 2 sets of Uniform	745.76	579.20	
(d)	Academic support through BRC	742.06	469.17	
(e)	Teachers salary	11858.23	3856.03	
(f)	Training	427.70	58.25	
(g)	Free Text Book	380.31	356.87	
(h)	Academic support through CRC	464.72		
(i)	Computer Aided Education in UPS under Innovation	225.00	64.03	
(j)	Teaching Learning Equipment (TLE)	14.50	5.73	
(k)	School Maintenance Grant	245.95	160.30	
(l)	Teacher Grant	81.56	1.94	
(m)	Innovation Head	450.00	81.00	
(n)	Research & Evaluation		12.92	
(o)	School Grant	217.67	235.43	
(p)	Intervention for CWSN	195.42	142.89	
(q)	SMC/PRI Training	59.54		
(r)	Civil work	8137.17	2564.02	
(s)	State Component	310.05	578.58	
(t)	Project Management cost	861.66	249.53	
(u)	NPEGEL	Nil		
(v)	KGBV	586.55	435.94	
	TOTAL	27640.12	11138.56	
Closing Balance				
(a)	Cash in hand			
	Cash at Bank		2092.65	
(c)	Unadjusted Advances		2206.77	
	Total		4299.42	

