

# AUDITOR'S REPORT

&

CONSOLIDATED STATEMENT OF ACCOUNTS  
OF  
SARVA SHIKSHA ABHIYAN (*Including NPEGEL*)  
Implemented by J.E.P.C., Ranchi (Jharkhand)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2016

**M/S RAJESH SRIVASTAVA & CO.**

CHARTERED ACCOUNTANTS

"KAMYANI" 143/2, BALIHAR ROAD,

MORABADI,

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FRN: 012000C

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

1. We have audited the accompanied Consolidated Financial Statement of "**SARVA SHIKSHA ABHIYAN (including NPEGEL)**" implemented by **JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI, JHARKHAND** which comprise the Consolidated Balance Sheet as at 31st March 2016 together with Consolidated Income and Expenditure Account and Consolidated Receipts and Payments Account of State Project Office, Ranchi and District Level Offices and Block Resource Centres (BRCs) audited by us and other Statutory Auditors for the year ending on that date and a summary of significant accounting policies and other explanatory information.
2. Management's Responsibility of Financial Statement  
Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. Auditor's Responsibility  
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. Subject to our observations in **Annexure- 'A'**, we report that:
  - a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
  - b) In our opinion, proper books of accounts as required by the law have been kept by the Agency, so far as appears from our examination of those books.
  - c) In our opinion, the Balance Sheet, Income and Expenditure Account and Receipts and Payment Account are in agreement with the books of accounts maintained by the Agency.
  - d) The Balance Sheet, Income and Expenditure Account and Receipts and Payment Account dealt with this report are in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.



FRN: 012000C

6. Opinion

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

- a) In case of Consolidated Balance Sheet, state of affairs of the above mentioned Project as at 31st March'2016.
  - b) In the case of the Income and Expenditure Account of the excess of expenditure over income for the year ended on that date.
- and
- c) In the case of the Receipts and Payment Account of the receipts and payments for the year ended on that date.

Date:- 24/12/2016  
Place:- Ranchi

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

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





## **ANNEXURE-A**

### **Annexure to Auditors Report of Sarva Shiksha Abhiyan (including NPEGEL)**

During the course of our audit and compilation of accounts of **SARVA SHIKSHA ABHIYAN** of various districts of Jharkhand Education Project Council, Ranchi for the year ended 31st March'2016 audited by us and other Independent Statutory Auditors, our salient observations and comments are as follows:-

#### **1. ADJUSTMENT OF ADVANCES :-**

- The Project is having an advance of **Rs. 876.52 crores** as on 31.03.2016 under the head 'Advance to Staff', 'Advance for Programme Exp.' and 'Advance for Civil Works'. In many cases, Advances are pending since many years and no Adjustment/ recovery have been made so far. In spite of huge unadjusted old advances, fresh advances have been given by Ranchi, Dumka, Jamtara, Pakur, Chatra and Latehar districts during the year. Further, in case of Dumka, physical report shows Civil works as mostly completed, but advances are still unadjusted. Similarly, in Dumka district, advances against those programmes which have already been executed in previous year, are still continuing.

#### **2. FIXED ASSETS: PHYSICAL VERIFICATION OF CASH AND FIXED ASSETS:-**

- In Ramgarh, Ranchi and Khunti Districts, no physical verification of cash and Fixed Assets has been done.

#### **3. BANK RECONCILIATION STATEMENT :-**

- In Pakur and West Singhbhum, huge amount of stale cheques are pending in Bank Reconciliation statement.
- In Pakur, an amount of Rs. 6,41,912.50 was not credited in account by Bank.
- In Pakur, amount of Rs. 1,39,517.00 debited by Bank without any payment order or cheque on 28.06.2007.
- In Pakur, amount of Rs. 14,99,482.00 credited by Bank but same not accounted for in books.
- In Pakur, amount of Rs. 4,18,030.00 on 04.12.2007, Rs. 60,000.00 on 18.01.2008, Rs. 2,00,000.00 on 20.09.2008 and Rs. 69,700.00 on 12.01.2009 debited by Bank but not accounted in books.
- In Pakur NPEGEL), Rs. 11,450.00 credited by Bank but not accounted for in Books of accounts.





- In Koderma BRCs, Bank Reconciliation statement is not prepared on monthly basis.
- In Ramgarh (Chitarpur BRC) and Ranchi (Khalari & Tamar BRCs), Bank Reconciliation statement not made available.
- In Ramgarh (DULMI BRC), in Khunti (DLO, Karra, Murhu, Arki BRCs), difference explained in Bank Reconciliation statement not adjusted in books.
- In Ramgarh DLO, Bank Reconciliation statement not made available for majority of bank accounts.

**4. TAX DEDUCTED AT SOURCE:-**

- In Bhagmara BRC of Dhanbad district, payment of Rs. 92850.00 has been made to M/s Dashmesh Caterers without deduction of TDS.
- In Dhanbad BRC of Dhanbad district, payment of Rs. 111610.00 has been made to M/s Sagar Centre without deduction of TDS.
- In Nirsha BRC of Dhanbad district, payment of Rs. 121422.00 has been made to M/s Deepak Caterers without deduction of TDS.
- In Purvi Tundi BRC of Dhanbad district, payment of Rs. 109140.00 has been made to M/s Ganesh Caterers without deduction of TDS.
- In Deoghar, TDS not deducted on Vehicle Hire Charges, Rent to Tent house and Job work on printing of books. Also, TDS not deducted on salary payment to Ms Ranjana Roy amounting to Rs. 304159.00.
- In Bokaro (Chas BRC), no TDS has been deducted on payment of Rs. 77,480.00 to M/s Ganpati Enterprises.
- In Bokaro (Peterwar BRC), no TDS has been deducted on payment of Rs. 52,360.00 to M/s Kumar Kaushal.
- In Khunti BRCs, TDS returns not filed on time.

**5. NON MAINTENANCE OF RECORDS :-**

- In Jamtara (Nala BRC), District and Hiranpur BRC of Pakur District, Ramgarh District, Khunti District (all BRCs), Ranchi (all BRCs), Fixed Assets Register are not maintained as per Financial Manual.
- In all BRCs of Dhanbad district and DLO, Palamu, Utilization Certificates were not produced.
- In all BRCs of Dhanbad district, payment of TA has been made to BEEO cum BRCC, but no details of journey undertaken by him are mentioned.
- In Ranchi, Chatra, West Singhbhum and Latehar, grants released for Civil work, School Maintenance Grant and Other grants, but Utilization Certificates not collected on regular basis.
- In all BRCs of Dhanbad district and Sahebganj district, Generator Log Books are not being maintained properly.



- In Pakur, West Singhbhum, Deoghar and Lohardaga, Advance Register is not being maintained as per Project Guidelines.
- In Ramgarh, Khunti, Salary register, Stock Register, Dispatch Register, Cheque Issue Register, Bill Register are not being maintained properly.
- In Hazaribagh DLO and BRCs, some vouchers were not matching with Bills attached with them.

**6. NO ACTION TAKEN ON PREVIOUS YEAR'S AUDIT OBJECTIONS:-**

- In Kundihat BRC of Jamtara district, West Singhbhum and Ramgarh District, no compliance has been done against audit objections of previous year.

**7. NON PAYMENT OF OUTSTANDING LIABILITIES:-**

- In Pakur (DLO-Pakur), Ramgarh (Ramgarh, Patratu and Dulmi BRCs), Garhwa, Gumla and Palamu, several liabilities are continuing since previous year which are neither paid nor reversed.

**8. INTERNAL CONTROL:-**

- It is the policy of the Agency to get the internal audit done of 1/3<sup>rd</sup> of the Districts every year on rotational basis. In current year, internal audit of few of the districts are still under progress. In our opinion, internal audit should be done on regular and timely basis so the reliance on the control can be established.

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





**SARVA SHIKSHA ABHIYAN**  
OF  
**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**  
CONSOLIDATED BALANCE SHEET AS ON 31.03.2016

Previous Year Rs.	LIABILITIES	SCH.	Current Year		Previous Year Rs.	ASSETS	SCH.	Current Year	
			Rs.	Rs.				Rs.	Rs.
	<b>GENERAL FUND</b>					<b>Fixed Asset at Cost :-</b>			
	<b>A) Capital Exp. Out of Grants</b>				19,83,83,64,596.02	Opening Balance :-		22,80,56,41,582.31	
30,10,42,481.87	Opening Balance (Fixed Assets):		30,65,95,459.87		55,52,978.00	Purchased during the year (Fixed Assets) :-	2.1	48,05,748.66	
19,53,73,22,114.15	Opening Balance (Civil Work):		22,49,90,46,122.44		-	Received From UNICEF	2.2	-	
55,52,978.00	Addition during the year (Fixed Assets):		48,05,748.66		2,96,17,24,008.29	Civil works construction during the year:-	2.3	85,58,35,770.73	23,66,62,83,101.70
2,96,17,24,008.29	Addition during the year (Civil Work):		85,58,35,770.73		22,80,56,41,582.31				
22,80,56,41,582.31	Closing Balance			23,66,62,83,101.70					
						<b>Current Assets Loans and Advances :-</b>			
8,69,80,86,736.29	<b>i) Unspent Grant : (Opening)</b>		11,53,93,39,603.84		4,02,734.70	Cash in Hands		3,67,799.70	
					58,64,33,165.00	Cheques in Hand / Transit		3,01,55,881.00	
	<b>ii) Grant Received during the year :</b>				5,74,59,10,902.53	Balance with Scheduled Banks	3	5,46,31,30,542.92	
6,95,58,14,500.00	From Govt. of India (SSA)		5,13,12,52,399.00		-	Accrued Bank Interest		-	
5,33,02,37,000.00	From State Govt. of Jharkhand (SSA)		4,46,83,14,266.00		-	State cheques in Hand		-	5,49,36,54,223.62
-	From Govt. of India (NPEGEL)		-		91,649.64	Closing Stock in Stationary		-	1,14,703.64
-	From State Govt. of Jharkhand (NPEGEL)		-						
3,69,00,00,000.00	From State Govt. 13th Finance Commission Award		-			<b>Loans and Advances</b>			
31,47,96,576.40	Interest from deployment of Fund		22,36,23,902.92		1,98,19,076.71	Adv. to Staff	4	2,36,97,682.21	
8,18,059.00	Others		3,14,738.00		2,99,19,59,834.54	Adv. for Programme Exp.	5	4,05,61,57,290.86	
16,29,16,66,135.40	<b>Total fund received during the year :-</b>		9,82,35,05,305.92		3,57,89,11,731.93	Adv. for Civil works	6	4,68,53,78,335.99	8,76,52,33,309.06
10,48,31,14,681.56	Less : Grant Utilized for Revenue Expenditure		10,61,67,07,144.15						
5,80,85,51,453.84	<b>iii) Excess of Income over Expenditure (CY)</b>		(79,32,01,838.23)		71,939.00	Security Deposit			78,139.00
14,50,66,38,190.13	<b>Total (i-iii)</b>		10,74,61,37,765.61						
55,74,578.00	Less : Grant utilized for capital expenditure (Fixed Assets)		47,83,148.00						
2,96,17,24,008.29	Less : Grant utilized for capital expenditure (Civil works)		85,58,35,770.73		5,77,54,129.00	Receivable from State Govt. for APL Boys Uniform			5,03,15,024.00
11,53,93,39,603.84	<b>B) Closing Balance of Unspent Grant</b>			9,88,55,18,846.88	52,57,26,602.00	Receivable from State Govt. for General & OBC Boys Text-books			-
1,96,77,42,161.21	<b>C) Current Liabilities &amp; Provisions :</b>	1		4,42,38,76,552.44					
	Significant Accounting policy & notes on accounts	28							
36,31,27,23,347.36	<b>TOTAL :-</b>			37,97,56,78,501.02	36,31,27,23,347.36	<b>TOTAL :-</b>			37,97,56,78,501.02

Schedules referred above forms integral parts of Balance Sheet

Certified in terms of our separate Report of even date

**For RAJESH SRIVASTAVA & CO.**

(Chartered Accountants)  
(FR No. 012000C)

(CA. RAJESH SRIVASTAVA)  
PARTNER

MEM. No.-074792

Dated: 24.12.2016

Place: Ranchi



*[Signature]*

Finance & Accounts Officer  
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER

*[Signature]*

Adl. Controller of Finance  
JEPC, Ranchi

CONTROLLER OF FINANCE

*[Signature]*

State Project Director  
JEPC, Ranchi

State Project Director



**SARVA SHIKSHA ABHIYAN**  
**OF**  
**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

*Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith*

**Schedule 1**

**CURRENT LIABILITIES**

Prv. Year Amount Rs.		Particulars	Current Year Amount Rs.
15,15,229.00	1.01	Provision for Auditors Fee & Expenses	27,29,268.00
33,94,877.00	1.02	TDS/Royalty/EPF/Professional/Sales Tax etc.	96,91,105.40
33,27,737.00	1.03	Stale Cheques for Re-Issue / Re-validation	13,970.00
1,43,51,044.00	1.04	Security Money/Earnest Money	1,48,48,868.00
22,85,419.63	1.05	Inter Unit Transfer (others)	22,98,260.63
17,75,517.00	1.06	Loan From DPEP	17,75,517.00
-	1.07	Loan from UNICEF/UNICEF Aided Programme	-
9,73,17,240.00	1.08	Loan from KGBV Secondary / 12th FC Const.	5,06,32,272.00
78,10,06,054.00	1.09	NCERT & others suppliers for free text-books	71,88,80,890.00
54,712.00	1.10	Payable to IGNOU	54,712.00
-	1.11	Govt.of Jharkhand for Text-book	-
-	1.12	Govt.of Jharkhand for APL Boys Uniform	8,42,04,735.00
22,05,13,974.00	1.13	12th Finance Comm.fund of GOJ for Civil-works	6,30,59,120.00
78,86,47,735.58	1.14	Outstanding liabilities	63,66,07,718.31
5,35,52,622.00	1.15	Advance from others agencies	2,83,90,80,116.10
<b>1,96,77,42,161.21</b>		<b>TOTAL</b>	<b>4,42,38,76,552.44</b>

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**SARVA SHIKSHA ABHIYAN**

OF

**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

**Schedule 2.1****FIXED ASSETS**

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.15 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.16 Amount Rs.
2.1.1	Office Equipment	7,58,76,339.43	22,22,199.00	-	7,80,98,538.43
2.1.2	Vehicle/Motor Cycle	12,76,975.00	-	-	12,76,975.00
2.1.3	Office Furniture	11,55,99,333.75	(14,84,132.34)	-	11,41,15,201.41
2.1.4	Generator	3,91,20,287.00	3,16,630.00	-	3,94,36,917.00
2.1.5	Computer Hardware & Software	7,32,68,585.69	36,01,722.00	-	7,68,70,307.69
2.1.5	Library Books	52,393.00	-	-	52,393.00
2.1.6	Bedding (Residential Schools)	-	1,49,330.00	-	1,49,330.00
<b>TOTAL</b>		<b>30,51,93,913.87</b>	<b>48,05,748.66</b>	<b>-</b>	<b>30,99,99,662.53</b>

**Schedule 2.2****FIXED ASSETS RECEIVED FROM UNICEF**

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.15 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.16 Amount Rs.
2.2.1	Office Equipment	6,61,910.00	-	-	6,61,910.00
2.2.2	Vehicle/Motor Cycle	3,49,038.00	-	-	3,49,038.00
2.2.3	Office Furniture	-	-	-	-
2.2.4	Generator	52,000.00	-	-	52,000.00
2.2.5	Computer Hardware & Software	3,38,598.00	-	-	3,38,598.00
<b>TOTAL</b>		<b>14,01,546.00</b>	<b>-</b>	<b>-</b>	<b>14,01,546.00</b>

**Schedule 2.3****FIXED ASSETS CIVIL WORKS**

Sl. No.	NAME OF ASSETS	Opening Balance as on 01.04.15 Amount Rs.	Addition during the Year Amount Rs.	Sold/disposed during the year Amount Rs.	Closing Balance as on 31.03.16 Amount Rs.
2.3.01	BRC Building	2,33,12,813.72	6,00,000.00	-	2,39,12,813.72
2.3.02	CRC Building	4,55,75,144.25	(57,803.00)	-	4,55,17,341.25
2.3.03	New School Building	2,40,21,52,980.67	27,50,53,772.41	-	2,67,72,06,753.08
2.3.04	UPS Building (3room ACR)	3,28,34,27,957.54	7,83,91,475.00	-	3,36,18,19,432.54
2.3.05	Additional Class Room	14,45,66,01,266.40	34,73,49,559.63	-	14,80,39,50,826.03
2.3.06	Toilet / Urinal	48,11,76,407.04	8,25,73,106.51	-	56,37,49,513.55
2.3.07	Separate Girls Toilet	22,68,21,188.06	1,35,25,410.00	-	24,03,46,598.06
2.3.08	Handpump	7,39,86,862.94	68,79,163.00	-	8,08,66,025.94
2.3.09	Electrification	5,65,000.00	50,000.00	-	6,15,000.00
2.3.10	Barrier Free Elements (Ramp with Handrails)	3,27,26,026.00	24,73,300.00	-	3,51,99,326.00
2.3.11	HM Room	35,45,66,705.50	1,18,87,733.00	-	36,64,54,438.50
2.3.12	Major Repair	2,81,33,780.00	1,46,62,833.00	-	4,27,96,613.00
2.3.13	Boundary Wall	1,01,11,17,876.64	2,19,53,202.18	-	1,03,30,71,078.82
2.3.14	Model Cluster Centre (NPEGEL)	7,88,82,113.68	4,94,019.00	-	7,93,76,132.68
<b>TOTAL</b>		<b>22,49,90,46,122.44</b>	<b>85,58,35,770.73</b>	<b>-</b>	<b>23,35,48,81,893.17</b>
<b>GRAND TOTAL</b>		<b>22,80,56,41,582.31</b>	<b>86,06,41,519.39</b>	<b>-</b>	<b>23,66,62,83,101.70</b>





**SARVA SHIKSHA ABHIYAN**  
**OF**  
**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

**Schedule-3**

**BALANCE WITH SCHEDULED BANKS**

Previous Year (Amount in Rs.)			Sl. No.	Particulars	Current Year (Amount in Rs.)		
TOTAL	SSA	NPEGEL			SSA	NPEGEL	TOTAL
15,99,41,109.80	15,81,95,006.88	17,46,102.92	1	CHATRA	18,79,29,067.46	17,46,102.92	18,96,75,170.38
9,11,17,933.23	9,09,52,679.17	1,65,254.06	2	DUMKA	9,84,49,098.57	2,07,096.03	9,86,56,194.60
16,90,42,486.66	16,65,09,715.56	25,32,771.10	3	JAMTARA	8,21,47,403.56	26,24,242.00	8,47,71,645.56
4,05,67,106.80	3,87,69,843.86	17,97,262.94	4	EAST SINGHBHUM	7,78,38,760.41	18,78,614.73	7,97,17,375.14
15,88,97,008.05	15,28,23,486.67	60,73,521.38	5	HAZARIBAGH	15,10,55,603.17	65,04,806.38	15,75,60,409.55
4,26,35,568.82	4,19,89,278.82	6,46,290.00	6	RAMGARH	8,42,72,223.25	6,81,402.00	8,49,53,625.25
13,24,11,077.71	12,71,27,967.00	52,83,110.71	7	KODARMA	7,96,12,676.07	46,19,899.71	8,42,32,575.78
15,60,29,578.54	14,63,16,486.54	97,13,092.00	8	RANCHI	11,65,41,390.22	17,62,773.00	11,83,04,163.22
5,10,65,689.57	5,06,26,118.57	4,39,571.00	9	KHUNTI	3,44,07,106.89	4,39,571.00	3,48,46,677.89
9,71,38,647.22	9,67,89,180.22	3,49,467.00	10	WEST SINGHBHUM	12,50,19,365.39	3,49,467.00	12,53,68,832.39
21,10,18,251.58	20,36,88,844.87	73,29,406.71	11	SARAIKELA-KHARSAWAN	14,30,48,668.82	38,35,607.71	14,68,84,276.53
24,63,95,338.19	24,05,22,264.58	58,73,073.61	12	DEOGHAR	18,65,76,542.58	59,00,026.61	19,24,76,569.19
29,43,70,377.43	27,16,83,625.01	2,26,86,752.42	13	GIRIDIH	11,84,60,620.60	2,47,06,176.42	14,31,66,797.02
13,94,73,817.78	13,19,35,944.07	75,37,873.71	14	SAHEBGANJ	14,53,77,932.89	75,97,642.71	15,29,75,575.60
9,54,62,924.36	8,93,48,761.86	61,14,162.50	15	PAKUR	3,82,76,877.65	65,54,690.50	4,48,31,568.15
23,24,51,749.85	22,44,77,631.10	79,74,118.75	16	GARHWA	4,38,16,850.05	80,06,118.75	5,18,22,968.80
7,39,34,384.09	6,81,12,665.59	58,21,718.50	17	GUMLA	4,13,49,688.23	68,31,143.50	4,81,80,831.73
29,01,05,958.73	28,01,45,611.73	99,60,347.00	18	PALAMU	17,32,75,093.16	1,02,89,231.00	18,35,64,324.16
10,75,28,846.93	10,64,91,556.06	10,37,290.87	19	LATEHAR	4,77,88,320.05	10,37,290.87	4,88,25,610.92
5,37,59,559.90	5,30,78,585.90	6,80,974.00	20	SIMDEGA	3,59,24,212.20	7,03,327.00	3,66,27,539.20
24,95,06,495.98	24,48,43,306.98	46,63,189.00	21	DHANBAD	12,00,21,530.16	49,71,359.00	12,49,92,889.16
8,34,49,874.08	7,41,58,751.58	92,91,122.50	22	BOKARO	16,44,41,762.93	1,02,48,795.50	17,46,90,558.43
24,83,48,744.93	24,55,10,120.43	28,38,624.50	23	GODDA	14,54,64,016.30	32,34,480.50	14,86,98,496.80
6,29,33,560.39	6,19,43,597.39	9,89,963.00	24	LOHARDAGA	6,55,51,949.56	10,20,758.00	6,65,72,707.56
2,25,83,24,811.91	2,25,66,02,559.91	17,22,252.00	25	STATE PROJECT OFFICE	2,83,90,10,907.91	17,22,252.00	2,84,07,33,159.91
<b>5,74,59,10,902.53</b>	<b>5,62,26,43,590.35</b>	<b>12,32,67,312.18</b>		<b>TOTAL</b>	<b>5,34,56,57,668.08</b>	<b>11,74,72,874.84</b>	<b>5,46,31,30,542.92</b>





**SARVA SHIKSHA ABHIYAN**  
**OF**  
**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

**Schedule 4**  
**ADVANCES TO STAFF**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
1,74,83,038.71	4.1	General Adv. to Staff	2,13,75,687.21
17,29,009.00	4.2	T.A. Adv. to Staff	17,80,916.00
6,07,029.00	4.3	General Adv. to Staff (NPEGEL)	5,41,079.00
1,98,19,076.71		TOTAL	2,36,97,682.21

**Schedule- 5**  
**ADVANCE FOR PROGRAMME EXPENDITURE**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
3,47,543.00	5.01	Advance to NCERT / JCERT	3,65,568.00
24,78,324.00	5.02	Advance to BEEO for Training	25,95,784.00
1,56,52,668.32	5.03	Advance to BRC for Training/Programme	1,82,59,139.32
5,42,35,110.34	5.04	Advance to CRC for Training/Programme	10,23,42,826.34
1,16,20,430.00	5.05	Advance to CRC for CRC Grant	3,33,36,369.00
2,92,000.00	5.06	Advance to Teacher for Teacher Training	1,05,000.00
1,15,41,326.00	5.07	Advance to IGNOU	1,15,41,326.00
6,32,27,593.84	5.08	Advance to NGO's for SSA	7,14,09,658.84
1,50,000.00	5.09	Advance to BDOs for Wall Writing	1,50,000.00
2,01,681.00	5.10	Advance to Residential School	1,01,681.00
1,50,000.00	5.11	Advance to Camp School/Bridge Course	-
-	5.12	Advance to Others Programme	-
-	5.13	Advance to DSE Office for Teacher's Vacancy	5,97,994.00
-	5.14	Advance to DSE Office for Teacher's Training	24,34,807.00
26,74,503.00	5.15	Advance to NBT/CBT/JCERT	26,74,403.00
-	5.16	Advance to CRC for TLE (NPEGEL)	-
63,47,089.00	5.17	Advance to CRC for Training / Programme (NPEGEL)	62,88,306.00
2,88,000.00	5.18	Advance to Mata Samiti	2,88,000.00
3,34,02,104.44	5.19	Advance for programme (NPEGEL)	2,84,32,957.26
1,84,028.00	5.20	Advance to NGO for NPEGEL	5,528.00
-	5.21	Advance to CRCC	-
2,92,86,913.00	5.22	Advance for IED	2,82,89,290.00
11,22,540.00	5.23	Advance for Radio Programme	11,22,540.00
34,44,094.00	5.24	Advance for Innovative Scheme	52,45,442.00
30,21,572.00	5.25	Advance to DIET for Training	31,21,572.00
19,26,316.00	5.26	Advance to VEC for Remedial Teachers	18,82,816.00
2,45,55,83,383.34	5.27	Advance to VEC for Training / Grants	2,59,35,72,855.00
82,571.00	5.28	Adv. to Distt. Science Centre	82,571.00
2,12,77,067.80	5.29	Others	12,98,85,274.80
-	5.30	Advance to BRCC	-
-	5.31	Advance to RMSA Programme	-
9,55,77,445.00	5.32	Advance to KGBV for Secondary Education	3,13,60,440.00
1,78,85,547.00	5.33	Advance to KGBV for 12th F.C. Construction of Building	2,17,67,027.00
-	5.34	Advance to CRC for Training (NPEGEL)	14,50,000.00
96,06,970.00	5.35	Advance to KGBV for SSA Programme	36,84,626.00
-	5.36	Advance to DPEP	-
44,99,253.46	5.37	Advance to UNICEF / UNICEF Aided Programme	51,51,502.46
1,76,40,269.00	5.38	Advance to Mahila Samakhyia Kendra (MSK)	1,76,40,269.00
66,877.00	5.39	Advance to BRP&CRP for Training	66,877.00
10,90,10,552.00	5.40	Advance to VEC for Bridge Course (NRBC/RBC)	15,06,04,486.84
-	5.41	Receivable from GOJ for Text-books (OBC & General)	53,64,38,566.00
1,86,05,963.00	5.42	Advance to Printers for Printing of Free Text-books	24,38,61,788.00
-	5.43	Receivable from State Govt. for NSB under 12 F.C.	-
5,30,100.00	5.44	Advance to BRC for Intervention	-
2,99,19,59,834.54		TOTAL :-	4,05,61,57,290.86



**SARVA SHIKSHA ABHIYAN**  
**OF**  
**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

**Schedule- 6**

**ADVANCE FOR CIVIL WORKS**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
91,99,247.00	6.01	Adv. to BRCC for construction of BRC	82,66,296.00
1,16,05,919.25	6.02	Adv. to VEC for Construction of CRC	1,16,83,664.25
1,76,00,27,782.55	6.03	Adv. To VEC for ACR	2,82,28,43,956.17
50,42,68,764.75	6.04	Adv. To VEC for New School building	46,69,70,660.20
6,03,53,207.06	6.05	Adv. To VEC for Drinking Water	5,28,54,989.06
31,71,71,124.97	6.06	Adv. To VEC for Toilet	47,49,50,537.46
10,13,993.00	6.07	Adv. To EGS Building	13,98,593.00
42,02,61,217.46	6.08	Adv. To VEC for Upper Primary Building (3room ACR)	35,96,74,692.46
26,04,136.00	6.09	Adv. To VEC for Buildingless School	31,77,421.00
8,13,216.00	6.1	Adv. To BDO/PHED (ACR, DW, Toilet, BRC & CRC)	8,13,216.00
10,59,865.00	6.11	Advance to VEC for Electrification	9,99,865.00
2,49,74,899.00	6.12	Advance to VEC for Ramp (IED)	3,20,16,339.00
15,90,52,691.00	6.13	Advance to VEC for HM Room	14,79,15,409.00
21,98,21,545.26	6.14	Advance to VEC for Boundary Wall	19,92,22,639.08
3,41,71,099.50	6.15	Advance to VEC for Major Repaire	5,13,95,012.50
5,25,13,024.13	6.16	Other (NPEGEL CRC/ACR)	5,11,95,045.81
<b>3,57,89,11,731.93</b>		<b>Total :-</b>	<b>4,68,53,78,335.99</b>

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**SARVA SHIKSHA ABHIYAN  
OF  
JHARKHAND EDUCATION PROJECT, RANCHI**  
Consolidated Income and Expenditure Account for the year ending 31.03.2016

Amount Previous Year	EXPENDITURE	Schedule	Amount Current Year	Amount Previous Year	INCOME	Schedule	Amount Current Year
	<b>Expenditure at District &amp; Sub-district level</b>				<b>Funds recd. from Govt. of India:</b>		
				6,95,58,14,500.00	(a) SSA		5,13,12,52,399.00
7,76,62,16,714.23	Teacher Salary	7	6,47,82,17,526.56	-	(b) NPEGEL		-
11,02,95,277.27	Block Resource Centre	8	11,46,58,004.53		<b>Funds recd. from State Govt. :</b>		
33,39,98,749.00	Cluster Resource Centre	9	33,15,97,110.00	5,33,02,37,000.00	(a) SSA		4,46,83,14,266.00
-	Civil Work	10	-	-	(b) NPEGEL		-
15,26,18,634.00	Interventions for out of school children	11	5,53,23,389.50				
65,93,80,875.00	Free Text Book	12	56,54,21,615.00		<b>Funds recd. from State Govt.</b>		
1,39,77,905.00	Innovative Activities	13	1,57,95,072.00	3,69,00,00,000.00	<b>13th Finance Commission Award</b>		-
5,35,88,714.00	Interventions for Disabled Children	14	8,57,13,254.50				
79,36,165.06	Interventions for girls children (NPEGEL)	15	38,07,404.10		<b>Interest:</b>		
21,39,99,672.63	Maintenance Grant	16	27,57,94,475.00	30,75,35,947.02	(a) SSA		21,86,12,938.29
43,85,31,034.47	Management and MIS	17	47,04,97,812.97	72,60,629.38	(b) NPEGEL		50,10,964.63
84,80,067.00	Research & Evaluation	18	52,28,943.96		<b>Others:</b>		
34,66,86,178.20	School Grant	19	30,14,78,362.00	8,18,059.00	(a) Miscellaneous Receipt		3,14,738.00
3,93,85,625.00	Teacher Grant	20	23,34,512.00		(b) UNICEF in Kind		-
1,67,30,404.00	TLE	21	7,90,000.00				
14,15,58,001.60	Teacher Training	22	4,85,33,402.00				
4,92,23,782.00	Community Training	23	4,11,61,939.50	-	<b>Excess of Expenditure over Income</b>		<b>79,32,01,838.23</b>
12,12,44,150.10	School Uniform	24	1,80,91,91,254.00				
-	Infrastructure for Library Books	25	-				
-	SIEMAT	26	-				
92,62,733.00	Residential School (Model-1)	27	1,11,63,066.53				
<b>5,80,85,51,453.84</b>	<b>Excess of Income over Expenditure</b>		-				
<b>16,29,16,66,135.40</b>	<b>Total</b>		<b>10,61,67,07,144.15</b>	<b>16,29,16,66,135.40</b>	<b>Total</b>		<b>10,61,67,07,144.15</b>

In terms of our separate report of even date

*Atul K...*

Finance & Accounts Officer  
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER

*Amish...*

Adj. Controller of Finance  
JEPC, Ranchi

CONTROLLER OF FINANCE

*[Signature]*

State Project Director  
JEPC, Ranchi

State Project Director

Dated: 24.12.2016

**For RAJESH SRIVASTAVA & CO.**

(Chartered Accountants)  
(FR No. 012000C)

*[Signature]*

(CA. RAJESH SRIVASTAVA)  
Partner

MEM. NO.-074792





**SARVA SHIKSHA ABHIYAN**

Of

**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

**Schedule forming part of Income & Expenditure as on 31-03-16 and to be read in conjunction therewith**

Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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**Schedule: - 7**

<b>TEACHER SALARY</b>		
7,76,62,16,714.23	(a) Para Teachers Salary	6,47,82,17,526.56
<b>7,76,62,16,714.23</b>	<b>Total</b>	<b>6,47,82,17,526.56</b>

**Schedule: - 8**

<b>BLOCK RESOURCE CENTRE</b>		
5,80,62,254.00	(a) Salary of BRPs	6,23,45,684.00
1,96,33,257.00	(b) Salary of RPs (CWSN)	2,08,38,570.00
1,58,66,799.20	(c) Salary of Data Entry Operator	1,57,10,829.00
-	(d) Furniture Grant	1,71,990.00
97,34,625.11	(e) Contingency Grant	1,01,73,326.11
48,03,771.96	(f) Workshop , Meeting	43,49,222.42
6,64,949.00	(g) TLM	9,06,353.00
15,29,621.00	(h) Maintenance Grant	1,62,030.00
<b>11,02,95,277.27</b>	<b>Total</b>	<b>11,46,58,004.53</b>

**Schedule: - 9**

<b>CLUSTER RESOURCE CENTRE</b>		
29,90,22,938.00	(a) Salary of RP	31,08,09,109.00
10,51,424.00	(b) Furniture Grant	10,000.00
1,92,86,606.00	(c) Contingency	1,18,06,011.00
1,22,05,139.00	(d) Workshop , Meeting	86,94,490.00
5,43,053.00	(e) TLM	34,500.00
1,13,121.00	(f) Replacement of Furniture / TLE etc.	-
17,76,468.00	(g) Maintenance Grant	2,43,000.00
<b>33,39,98,749.00</b>	<b>Total</b>	<b>33,15,97,110.00</b>

**Schedule: - 10**

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

**Schedule: - 11**

<b>Special Training for mainstreaming of OoSC</b>		
-	(a) TLM Grant to EGS Teachers	-
-	(b) EGS Development Grant	-
-	(c) EGS Supervision	-
-	(d) Hon. For EGS Teachers	-
-	(e) Training For EGS Teachers	-
-	(f) Free Text Books of EGS Children	-
-	(g) Drop in Centre / Seasonal Hostel	14,26,839.00
14,76,500.00	(h) Innovative Scheme	15,88,060.00
-	(i) Madarsa / Maqtab	-
6,71,360.00	(j) Remedial Teaching	2,02,500.00
15,04,70,774.00	(k) Residential / Non-Residential Centre	5,21,05,990.50
<b>15,26,18,634.00</b>	<b>Total</b>	<b>5,53,23,389.50</b>



Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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**Schedule: - 12**

<b>FREE TEXT BOOK</b>		
65,93,80,875.00	(a) Free text-books for focus group children	56,54,21,615.00
<b>65,93,80,875.00</b>	<b>Total</b>	<b>56,54,21,615.00</b>

**Schedule: - 13**

<b>INNOVATIVE ACTIVITIES</b>		
16,97,075.00	(a) Computer Education	26,82,038.00
23,87,824.00	(b) Education of Girls	69,84,072.00
58,89,107.00	(c) Education of SC/ ST	39,47,963.00
24,59,935.00	(d) ECCE	2,82,790.00
6,000.00	(e) Urban Deprived Children	5,52,787.00
15,18,158.00	(f) Minority	9,12,992.00
19,806.00	(g) Others (Child Festival etc.)	4,32,430.00
<b>1,39,77,905.00</b>	<b>Total</b>	<b>1,57,95,072.00</b>

**Schedule: - 14**

<b>IED</b>		
5,35,88,714.00	(a) IED	8,57,13,254.50
<b>5,35,88,714.00</b>	<b>Total</b>	<b>8,57,13,254.50</b>

**Schedule: - 15**

<b>NPEGL</b>		
12,96,258.00	(a) TLE (Equipment & Furniture Grant)	(31,000.00)
87,15,038.06	(b) Recurring grant for activities of Girls education	31,43,317.00
(1,75,744.00)	(c) Awards to school teachers	(15,000.00)
(6,22,441.00)	(d) Evaluation, remedial teaching, bridge course	2,90,809.00
-	(e) Learning through open school	-
(13,83,896.00)	(f) Teaching training	3,57,501.10
(7,17,800.00)	(g) Opening/running of child care centre	(1,77,411.00)
8,24,750.00	(h) Management Cost	2,39,188.00
-	(i) Additional Incentives	-
-	(i) Civil works CRC,ACR etc.	-
<b>79,36,165.06</b>	<b>Total</b>	<b>38,07,404.10</b>

**Schedule: - 16**

<b>SCHOOL MAINTENANCE GRANT</b>		
21,39,99,672.63	(a) Repairs & Maintenance Grant	27,57,94,475.00
<b>21,39,99,672.63</b>	<b>Total</b>	<b>27,57,94,475.00</b>

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

<b>MANAGEMENT COST</b>		
71,87,528.83	(a) Printing & Stationary	77,64,546.00
64,70,121.00	(b) Repairs & Maintenance of Vehicle/Generator	81,85,044.83
1,08,49,455.00	(c) Hiring of Vehicle	1,01,24,657.00
2,25,75,315.30	(d) Operating Expenses(Gen. Exp.)	84,57,840.50
33,04,944.00	(e) TA & Conveyance	27,06,326.00
74,25,429.60	(f) Media Activities	1,33,06,897.00
22,29,829.00	(g) Office Upkeep & Maintenance	25,99,612.00
2,17,137.00	(h) Postage & Stamp	2,09,342.00
30,32,52,086.52	(i) Salaries to Staff (including Hon.to DRG/RP etc.)	34,07,23,624.04
27,62,378.00	(j) Honorarium to Consultant /Others	4,11,835.00
1,40,842.00	(k) News Paper & Magazine	3,92,832.00
30,75,958.00	(l) Meeting Management	37,18,809.00
17,52,712.00	(m) Repairs Maintenance of Equipment	20,23,312.00
30,31,095.00	(n) Telephone & Fax	27,16,477.54
36,40,973.00	(o) Miscellaneous Exp.	42,80,982.00
11,94,538.00	(p) Office Rent	10,58,282.00
19,75,524.82	(q) Electricity Charges	19,87,206.08
79,360.00	(r) Insurance	24,223.00
3,12,417.36	(s) Bank Charges	5,21,127.43
1,05,88,233.54	(t) MIS/DISE	81,29,020.17
-	(u) EPF/GPF/GIC	-
77,26,262.00	(v) Enrollment Drive (School Chale Abhiyan)	-
21,51,483.00	(w) Seminar/Workshop	35,25,632.00
59,000.00	(x) Prior Period Expenses	-
7,73,477.00	(y) Audit Fee & Expenses	28,23,556.00
1,38,01,960.00	(z) Community Mobilization (MGT)	2,57,02,348.00
2,19,52,974.50	(aa) Learning Enhancement Programme	1,91,04,281.38
<b>43,85,31,034.47</b>	<b>Total</b>	<b>47,04,97,812.97</b>

**Schedule: - 18**

<b>RESEARCH &amp; EVALUATION</b>		
84,80,067.00	(a) Research & Evaluation	52,28,943.96
<b>84,80,067.00</b>	<b>Total</b>	<b>52,28,943.96</b>

**Schedule: - 19**

<b>SCHOOL GRANT</b>		
34,66,86,178.20	(a) School Grant	30,14,78,362.00
<b>34,66,86,178.20</b>	<b>Total</b>	<b>30,14,78,362.00</b>

**Schedule: - 20**

<b>TEACHER GRANT</b>		
3,93,85,625.00	(a) Teacher Grant	23,34,512.00
<b>3,93,85,625.00</b>	<b>Total</b>	<b>23,34,512.00</b>

**Schedule: - 21**

<b>TLE</b>		
1,67,30,404.00	(a) TLE Grant	7,90,000.00
<b>1,67,30,404.00</b>	<b>Total</b>	<b>7,90,000.00</b>

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Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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**Schedule: - 22**

<b>TEACHER TRAINING</b>		
2,48,66,607.60	(a) Refresher In-service Teachers' Training - 10 days	3,76,23,253.00
2,77,43,168.00	(b) 1 day monthly cluster level meetings for 10 months for all teachers at CRC level -10 days	1,05,09,761.00
8,89,48,226.00	(c) Induction Training for Newly Recruited Teachers- 30 days	-
-	(d) Others	4,00,388.00
<b>14,15,58,001.60</b>	<b>Total</b>	<b>4,85,33,402.00</b>

**Schedule: - 23**

<b>COMMUNITY TRAINING</b>		
4,92,23,782.00	(a) Training to VEC Members	4,11,61,939.50
<b>4,92,23,782.00</b>	<b>Total</b>	<b>4,11,61,939.50</b>

**Schedule: - 24**

<b>SCHOOL UNIFORM</b>		
12,12,44,150.10	(a) School Uniform	1,80,91,91,254.00
<b>12,12,44,150.10</b>	<b>Total</b>	<b>1,80,91,91,254.00</b>

**Schedule: - 25**

<b>INFRASTRUCTURE FOR LIBRARY BOOKS</b>		
-	(a) Library Books for Schools	-
-	<b>Total</b>	-

**Schedule: - 26**

<b>SIEMAT</b>		
-	(a) SIEMAT	-
-	<b>Total</b>	-

**Schedule: - 27**

<b>RESIDENTIAL SCHOOL (MODEL-1)</b>		
-	(a) Non-Recurring Expenditure	-
55,97,740.00	(b) Maintenance Per Child	73,27,502.00
3,51,350.00	(c) Stipend Per Child	4,67,100.00
26,429.00	(d) Course Book/Stationery & Other Educational Material	39,183.00
-	(e) Examination / Evaluation	-
22,22,777.00	(f) Salaries / Honorarium	20,65,068.00
3,383.00	(g) Vocational Training & Special Skill Training	-
2,53,427.00	(h) Electricity & Water Charges	3,51,696.00
1,93,439.00	(i) Medical Care & Contingencies	2,37,349.00
3,69,369.00	(j) Mainenance	3,69,803.00
1,63,181.00	(k) Miscellaneous	2,41,176.53
-	(l) Preparatory Camp	-
28,943.00	(m) PTA / Cultural Function & Celebration	-
-	(n) Provision for Rent	-
52,695.00	(o) Capacity Building	64,189.00
<b>92,62,733.00</b>	<b>Total</b>	<b>1,11,63,066.53</b>

<b>10,48,31,14,681.56</b>	<b>GRAND TOTAL</b>	<b>10,61,67,07,144.15</b>
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*(Handwritten signature)*





**SARVA SHIKSHA ABHIYAN  
OF  
JHARKHAND EDUCATION PROJECT, RANCHI**  
Consolidated Receipt and Payments Account for the year ending 31.03.2016

Amount Previous Year	RECEIPTS	Amount Current Year	Amount Previous Year	PAYMENTS	Amount Current Year
	Opening Balance			Amount paid to districts and sub-district level	
1,44,93,83,891.68	(a) Cash at Bank	5,74,59,10,902.53		Expenditure at District and sub-district level	
1,62,24,800.00	(b) Cheque in Hand	58,64,33,165.00	7,76,62,16,714.23	Teacher Salary	6,47,82,17,000.00
3,62,552.20	(c) Cash in Hand	4,02,734.70	11,02,95,277.27	Block Resource Centre	10,31,25,004.00
-	(d) Stores & stock	-	33,39,98,749.00	Cluster Resource Centre	30,10,57,110.00
			15,26,18,634.00	Interventions for out of school children	5,52,99,180.00
	Funds received from GOI		59,71,40,875.00	Free Text Book	56,54,21,615.00
6,95,58,14,500.00	(a) SSA	5,13,12,52,399.00	1,39,77,905.00	Innovative Activities	1,57,95,072.00
-	(b) NPEGEL	-	46,34,714.00	Interventions for Disabled Children	8,57,13,254.50
	Funds received from State Govt.		-	Interventions for girls children (NPEGEL)	-
5,33,02,37,000.00	(a) SSA	4,46,83,14,266.00	21,39,99,672.63	Maintenance Grant	24,15,19,168.00
-	(b) NPEGEL	-	43,85,31,034.02	Management and MIS	41,11,85,170.00
			84,80,067.00	Research & Evaluation	52,15,835.00
3,69,00,00,000.00	Funds received from State Govt. 13th F.C. Award	-	34,66,86,178.20	School Grant	27,77,26,600.00
			-	Teacher Grant	-
	Interest		-	TLE	-
30,75,35,947.02	(a) SSA	21,86,12,938.29	14,15,58,001.60	Teacher Training	4,85,33,402.00
72,60,629.38	(b) NPEGEL	50,10,964.63	4,92,23,782.00	Community & Mobilization	4,11,61,939.50
			12,12,44,150.10	School Uniform	1,55,24,70,799.00
8,18,059.00	Miscellaneous receipts	3,14,738.00	-	Infrastructure for Library Books	-
	Special Grant Received from Govt. of Jharkhand for :		92,62,733.00	Residential School (Model-1)	1,11,63,066.53
-	Bench Desk for Govt. Schools	1,77,52,98,000.00	55,74,578.00	Capital Expenditure (Office Equipment, Furniture etc.)	47,83,148.00
-	School Kits	3,11,17,62,235.00		Advances outstanding	
-	25% admision in Pvt. Schools RTE	5,00,00,000.00		Staff Advance	38,78,600.00
-	School Uniform for APL Boys	17,89,00,000.00	74,20,24,390.00	Programme Advance	11,95,02,100.00
-	Jharkhand Balika Awasiya Vidyalaya	28,33,50,000.00	11,44,99,100.00	Civil Work Advance	1,96,23,02,000.00
-	KGBV Strengthening	4,20,68,209.00		Miscellaneous Payment	
20,79,35,000.00	KGBV Constructions	-	46,84,08,000.00	Payment of Liabilities	45,84,51,000.00
			-	Advance to KGBV for State implementing programme	17,50,00,000.00
			-	Advance release to DSE Office of School Kits fund	3,09,17,60,000.00
			-	Adv. release to schools of Uniform for APL Boys fund	9,46,95,265.00
19,10,000.00	Security Money			Miscellaneous receipt reduced	-
2,00,000.00	Fund receipt from NCERT for National Achivement			Closing Balance	
34,38,978.00	Staff Advances Recovered		5,74,59,10,902.53	(a) Cash at Bank	5,46,31,30,542.92
			58,64,33,165.00	(b) Cheque in hand	3,01,55,881.00
			4,02,734.70	(c) Cash in Hand	3,67,799.70
17,97,11,21,357.28	Total	21,59,76,30,552.15	17,97,11,21,357.28	Total	21,59,76,30,552.15

*Atuley*  
Finance & Accounts Officer  
JEPC, Ranchi

*Omaha*  
Adl. Controller of Finance  
JEPC, Ranchi

*[Signature]*  
State Project Director  
JEPC, Ranchi

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



*[Signature]*  
(CA. RAJESH SRIVASTAVA)  
Partner

MEM. NO.-074792

Dated: 24.12.2016  
Place: Ranchi

FINANCE & ACCOUNTS OFFICER

CONTROLLER OF FINANCE

State Project Director

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

Schedule 28 of Significant Accounting Policies and Notes on Accounts forming part of the financial statements for the year ended 31<sup>st</sup> March, 2016

*Significant Accounting Policies*

**a) Basis of Accounting:**

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

**b) Fixed assets**

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

**c) Project Civil Works:**

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

**d) Depreciation:**

No depreciation is charged on fixed assets and civil works which is capitalized.

**e) Interest earned on Bank Accounts:**

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

**f) Miscellaneous Income:**

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

**g) Expenditure Incurred by the Implementing Agencies:**

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

**h) Audit coverage:**

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





### Notes on Accounts

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



Finance & Accounts Officer  
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER



Adl. Controller of Finance  
JEPC, Ranchi

CONTROLLER OF FINANCE



State Project Director  
JEPC, Ranchi

State Project Director



**SARVA SHIKSHA ABHIYAN**  
**Summary Budget Analysis (Entire Programme)**  
**Frequency : Bi-annual/Annual "upto date Receipt"**  
**For the Half Year / Financial year ending on 31.03.2016**


(Rs. in lakhs)

Sl. No.	Name of Programme	AWP&B 2015-16	Opeining Balance as on 01.04.15	Releases by GOI	Releases by States	Audited Expenditure	AWP&B for next year.
1	SSA	155636.03	43650.96	51312.52	44683.14	114773.26	145665.44
2	KGBV	9294.26	-1372.71	4550.79	3033.86	6530.46	10993.91
<b>JHARKHAND</b>		<b>164930.29</b>	<b>42278.25</b>	<b>55863.31</b>	<b>47717.00</b>	<b>121303.72</b>	<b>156659.35</b>

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

*Signature for*  
  
**CONTROLLER OF FINANCE**

**AUDITOR'S CERTIFICATE**

*Signature*  
  
 Signature with rubber-stamp  
 State Project Director

**State Project Director**

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

**FOR RAJESH SRIVASTAVA & CO.**

Chartered Accountants  
(FR No. 012000C)

*Signature*  
  
 (CA. RAJESH SRIVASTAVA)  
 Partner

Place: **RANCHI**

Date: **24.12.2016**





**SARVA SHIKSHA ABHIYAN**  
**Summary Budget Analysis (Entire Programme)**  
**Frequency : Bi-annual/Annual "upto date Receipt"**  
**For the Half Year / Financial year ending on 31.03.2016**

(Rs. in lakhs)

Sl. No.	Name of Programme	Opeining Balance as on 01.04.15	Releases	Reported Expenditure (as per QPR)
	1	2	3	4
1	SSA	43650.96	95995.67	128662.41
2	KGBV	-1372.71	7584.64	6927.89
<b>JHARKHAND</b>		<b>42278.25</b>	<b>103580.31</b>	<b>135590.30</b>

*Rajesh Srivastava*  
**CONTROLLER OF FINANCE**

**AUDITOR'S CERTIFICATE**

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

*[Signature]*  
 Signature with rubber-stamp  
 State Project Director

**State Project Director**

**FOR RAJESH SRIVASTAVA & CO.**

Chartered Accountants  
 (FR No. 012000C)

*[Signature]*  
 (CA. RAJESH SRIVASTAVA)  
 Partner

Place: **RANCHI**

Date: **24.12.2016**



## Cr-3882-IN-Elementary Education Project

Name of the State / U.T. **JHARKHAND**

Activity wise Expenditure Statement of SSA for the year ended on 31.03.2016

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Expenditure as per QPR	Expenditure as per audited accounts	Differences	Reasons for Differences
1	New Primary School: Teacher Salary	48042.53	47290.99	751.54	Provisional expenditure reversed
2	New Upper Primary School: Teachers Salary	17793.99	17491.19	302.80	----- do -----
3	Block Resource Centre	1432.95	1146.58	286.37	UC Not received till Audit.
4	Cluster Resource Centre	3628.84	3315.97	312.87	----- do -----
5	Civil Work	19070.28	7528.58	11541.70	----- do -----
6	Toilet, Drinking Water	726.52	1029.78	-303.26	Previous years advance adjusted
7	Interventions for Out of School Children	1456.41	553.23	903.18	UC Not received till Audit.
8	Free text-books	5653.33	5653.47	-0.14	
9	Innovative Activities	399.69	157.95	241.74	UC Not received till Audit.
10	Interventions for Disabled Children	713.04	857.13	-144.09	Previous years advance adjusted
11	Intervention for Girls Children (NPEGEL)	0.00	38.07	-38.07	----- do -----
12	Maintenance Grants	2757.17	2757.94	-0.78	----- do -----
13	Management & MIS	3775.66	3980.40	-204.74	----- do -----
14	Research & Evaluation	48.80	47.34	1.46	UC Not received till Audit.
15	School Grants	3016.15	3014.78	1.37	----- do -----
16	Teacher Grants	0.00	23.35	-23.35	Previous years advance adjusted
17	TLE	0.00	7.90	-7.90	----- do -----
18	Teacher Training	529.97	485.33	44.64	UC Not received till Audit.
19	SMC/PRI Training	557.32	411.62	145.70	----- do -----
20	Community Mobilisation & LEP	537.17	448.07	89.10	----- do -----
21	School Uniforms	18162.65	18091.91	70.74	----- do -----
22	School Libraries	0.00	0.00	0.00	
23	Residential Schools	116.03	111.63	4.40	UC Not received till Audit.
24	SIEMAT	0.00	0.00	0.00	
25	State Component	243.90	330.04	-86.14	Previous years advance adjusted
26	Kasturba Gandhi Balika Vidyalya	6927.89	6530.46	397.43	Provisional expenditure reversed
27	National Component	0.00	0.00	0.00	
<b>TOTAL</b>		<b>135590.29</b>	<b>121303.72</b>	<b>14286.58</b>	

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

**CONTROLLER OF FINANCE**  
**AUDITOR'S CERTIFICATE**

Signature with rubber-stamp  
State Project Director  
**State Project Director**

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

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

Place: **RANCHI**Date: **24.12.2016**

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





## Consolidated Annual Financial Statement

State: <b>JHARKHAND</b>			
Year Ending: <b>31st March, 2016</b>			
<b>SOURCE &amp; APPLICATION</b>		<i>(Rupees in lakhs)</i>	
	<b>SSA</b>	<b>KGBV</b>	<b>TOTAL</b>
<b>Opening Balance</b>			
a) Cash in hand	4.03	9.71	13.73
b) Cash at Bank & Cheque in hand	14,656.09	9,410.78	24,066.86
<b>Total</b>	<b>14,660.11</b>	<b>9,420.48</b>	<b>24,080.60</b>
<b>Source (Receipt)</b>			
b) Fund received from Government of India	51,312.52	4,550.79	55,863.31
c) Fund received from State Government	44,683.14	3,033.86	47,717.00
d) Interest (including miscellaneous receipts)	2,239.39	208.49	2,447.88
e) Others (Special grants from State Govt. & other sources)	56,815.78	4,050.90	60,866.68
<b>TOTAL Receipts</b>	<b>1,69,710.95</b>	<b>21,264.52</b>	<b>1,90,975.46</b>
<b>Application (Expenditure)</b>			
	<b>AWP&amp;Budget incl. spillover</b>	<b>Expenditure incurred</b>	<b>Savings / Excess</b>
a) Teacher Salary	70,930.36	64,782.18	6,148.18
b) Block Resource Centre	1,914.35	1,146.58	767.77
c) Cluster Resource Centre	3,961.63	3,315.97	645.66
d) Civil Work	35,204.42	8,558.36	26,646.07
e) Interventions for Out of School Children	3,086.36	553.23	2,533.12
f) Free text-books	6,858.54	5,653.47	1,205.07
g) Innovative Activities & Computer Education	878.72	157.95	720.77
h) Interventions for Disabled Children	1,891.78	857.13	1,034.64
i) Intervention for Girls Children (NPEGEL)	-	38.07	(38.07)
j) Maintenance Grants	2,880.06	2,757.94	122.11
k) Management & MIS	3,732.62	4,428.46	(695.84)
l) Research & Evaluation	70.65	47.34	23.31
m) School Grants	3,045.68	3,014.78	30.90
n) Teacher Grants	-	23.35	(23.35)
o) TLE	-	7.90	(7.90)
p) Teacher Training	1,097.30	485.33	611.96
q) SMC/PRI Training	723.13	411.62	311.51
r) School Uniforms	18,358.78	18,091.91	266.87
s) School Libraries	-	-	-
t) Residential Schools	202.00	111.63	90.37
u) SIEMAT	-	-	-
v) State Component	799.67	330.04	469.63
w) Kasturba Gandhi Balika Vidyalya	9,294.26	6,530.46	2,763.80
x) Others ( <i>Outstanding advances &amp; Miscellaneous Payment</i> )	-	-	-
<b>TOTAL</b>	<b>1,64,930.30</b>	<b>1,21,303.72</b>	<b>43,626.58</b>
<b>Closing Balance</b>			
a) Cash in hand	3.68	12.50	16.18
b) Cash at Bank & Cheque in hand	54,934.01	14,721.56	69,655.57
<b>Total</b>	<b>54,937.69</b>	<b>14,734.06</b>	<b>69,671.75</b>

**CONTROLLER OF FINANCE**  
**AUDITOR'S CERTIFICATE**

Signature with rubber-stamp  
State Project Director  
State Project Director

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

**FOR RAJESH SRIVASTAVA & CO.**

Chartered Accountants  
(FR No. 012000C)



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

Place: **RANCHI**  
Date: **24.12.2016**

FRN: 012000C

**PROCUREMENT AUDIT**

"This is to certify that we have gone through the procurement procedure used for the State for SSA and based on the audit of the records for the year 2015-16 for the Jharkhand Education Project Council, Ranchi and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed (except observation given in Annexure-I of our audit report) or the following deviations were observed.

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

Place : Ranchi

Date : 24.12.2016

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

  
(CA. RAJESH SRIVASTAVA)  
Partner  
Mem No. 074792





**RAJESH SRIVASTAVA & Co.**  
Chartered Accountants

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

FRN: 012000C

**AUDIT OF VEC's**

"This is to certify that for the financial year 2015-16 audit of 7,019 VEC's/SMC's conducted/undertaken by independent statutory auditors.

Place : Ranchi

Date : 24.12.2016

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

  
(CA. RAJESH SRIVASTAVA)  
Partner  
Mem No. 074792



**RAJESH SRIVASTAVA & Co.**  
Chartered Accountants

FRN: 012000C

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

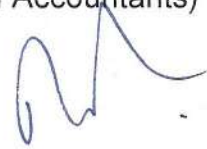
### **SETTLEMENT OF PREVIOUS AUDIT OBJECTIONS**

We have gone through the compliance of audit objections. All the objections raised upto the financial year 2014-15 have since been complied with except Jamtara (Kundhit BRC), West Singhbhum and Ramgarh districts.

**Place : Ranchi**

**Date : 24.12.2016**

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



(CA. RAJESH SRIVASTAVA)  
Partner  
Mem No. 074792





**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Jharkhand for the  
Financial Year 2015-16 for SSA, NPEGEL & KGBV (Grant-in-Aid Capital)  
(Excluding 13th Finance Commission Award)**

Name of the State: **JHARKHAND**

Sl. No.	Particulars	SSA	KGBV	Total
<b>1.</b>	<b>Opening Balance</b>			
<b>A.</b>	<b>Unspent balance of previous year</b>			
a.	Grant-in-Aid Capital	3,22,06,73,243.05	(8,01,90,121.46)	3,14,04,83,121.59
<b>B.</b>	<b>Unadjusted Advances</b>			
a.	Grant-in-Aid Capital	3,57,89,11,731.93	15,51,31,723.18	3,73,40,43,455.11
<b>Sub Total (A) Opening Balance</b>		<b>6,79,95,84,974.98</b>	<b>7,49,41,601.72</b>	<b>6,87,45,26,576.70</b>
<b>2.</b>	<b>Funds received from Government of India (MHRD)</b>			
a.	Grant-in-Aid Capital (F.No.15-6/2015-EE-11 Dated 11.05.2015)	62,75,58,000.00	-	62,75,58,000.00
<b>3.</b>	<b>Funds received from State Government</b>			
a.	Grant-in-Aid Capital (8/य 2-05/2010(खण्ड)/1607, 2444, एवं 83 दि. 17.07.2015, 15.10.2015 एवं 22.01.2016)	1,86,47,00,000.00	10,70,00,000.00	1,97,17,00,000.00
<b>4.</b>	<b>Bank Interest</b>			
a.	Grant-in-Aid Capital	-	-	-
<b>5.</b>	<b>Miscellaneous Income</b>			
a.	Grant-in-Aid Capital	-	-	-
<b>Sub Total (B)</b>		<b>2,49,22,58,000.00</b>	<b>10,70,00,000.00</b>	<b>2,59,92,58,000.00</b>
<b>Grand Total (A+B)</b>		<b>9,29,18,42,974.98</b>	<b>18,19,41,601.72</b>	<b>9,47,37,84,576.70</b>
<b>6.</b>	<b>Less Amount</b>			
<b>A.</b>	<b>Actual Expenditure during the year 2015-16</b>			
a.	Grant-in-Aid Capital	85,58,35,770.73	61,31,900.00	86,19,67,670.73
<b>B.</b>	<b>Outstanding advance as on 31st March, 2016</b>			
a.	Grant-in-Aid Capital	4,68,53,78,335.99	17,55,70,134.46	4,86,09,48,470.45
<b>Total (A+B)</b>		<b>5,54,12,14,106.72</b>	<b>18,17,02,034.46</b>	<b>5,72,29,16,141.18</b>
<b>7.</b>	<b>Excess/Deficit of Fund</b>			
a.	Grant-in-Aid Capital	-	-	-
<b>8.</b>	<b>Unspent Balance as on 31st March, 2016</b>			
a.	Grant-in-Aid Capital	3,75,06,28,868.26	2,39,567.26	3,75,08,68,435.52

1. Certified that out of ₹ 2,59,92,58,000.00 (₹ Two hundred and fifty nine crore, ninety-two lakhs and fifty eight thousand only) of Grant-in-Aid Capital sanctioned/received during the year 2015-16 In favor of State Project Director, Jharkhand Education Project Council, Ranchi, Jharkhand vide Ministry of Human Resource Development, Department of School Education & Literacy, letter Nos., noted against each and ₹ Nil (₹ Nil only) on account of Interest and miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and ₹ 3,14,04,83,121.59 (₹ Three hundred and Fourteen crore, four lakhs eighty-three thousand one hundred twenty-one and fifty-nine paise only) on account of unspent balance and ₹ 3,73,40,43,455.11 (₹ Three hundred and seventy-three crore, forty lakhs, forty-three thousand four hundred fifty-five and eleven paise only) as opening advance of the previous year, a sum of ₹ 86,19,67,670.73 (₹ Eighty-six crore, nineteen lakhs, sixty-seven thousand, six hundred seventy and seventy-three paise only) of Grant-in-Aid Capital has been utilized for the purpose for which it was sanctioned and amount of ₹ 3,75,08,68,435.52 (₹ Three hundred and seventy-five crore, eight lakhs, sixty-eight thousand four hundred thirty-five and fifty-two paise only) remaining unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2016-17.

2. It is also certified that apart from amount of ₹ 86,19,67,670.73 (₹ Eighty-six crore, nineteen lakhs, sixty-seven thousand, six hundred seventy and seventy-three paise only) shown as utilized, account for an amount of ₹ 4,86,09,48,470.45 (₹ Four hundred and eighty-six crore, nine lakhs, forty-eight thousand, four hundred seventy and forty-five paise only) of Grant-in-Aid Capital are yet to be received/adjusted from implementing units/agencies, Which has been allowed to be carried forward.

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

Kinds of checks exercised

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

for Jharkhand Education Project Council, Ranchi

**CONTROLLER OF FINANCE**  
**AUDITORS' CERTIFICATE**

Signature with rubber-stamp  
SPD

State Project Director

Dated : 24.12.2016

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

For RAJESH SRIVASTAVA & CO.

Chartered Accountants  
(FR No. 012000C)

(CA. RAJESH SRIVASTAVA)

Partner

MEM. No.-074792

Place : RANCHI

Dated : 24.12.2016





**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Jharkhand for the  
Financial Year 2015-16 for SSA, NPEGEL & KGBV (Grant-in-Aid General)  
(Excluding 13th Finance Commission Award)**

Name of the State: **JHARKHAND**

Sl. No.	Particulars	SSA	KGBV	Total
1.	<b>Opening Balance</b>			
A.	<b>Unspent balance of previous year</b>			
a.	Grant-in-Aid General	1,14,44,23,060.25	(5,70,80,803.93)	1,08,73,42,256.32
B.	<b>Unadjusted Advances</b>			
a.	Grant-in-Aid General	3,59,53,31,581.25	60,98,79,144.84	4,20,52,10,726.09
	<b>Sub Total (A) Opening Balance</b>	<b>4,73,97,54,641.50</b>	<b>55,27,98,340.91</b>	<b>5,29,25,52,982.41</b>
2.	<b>Funds received from Government of India (MHRD)</b>			
a.	Grant-in-Aid General (F.No.15-6/2015-EE-11 Dated 11.05.2015, 05.11.2015 & 18.03.2016)	4,50,36,94,399.00	45,50,78,601.00	4,95,87,73,000.00
3.	<b>Funds received from State Government</b>			
a.	Grant-in-Aid General (8/प्र.शिक्षा.नि. 02/1478, 1848, 2088, 70, एच 171 दि. 25.07.14, 15.09.14, 22.10.15, 15.01.15 एवं 12.03.15)	2,60,36,14,266.00	19,63,85,734.00	2,80,00,00,000.00
4.	<b>Bank Interest</b>			
a.	Grant-in-Aid General	22,36,23,902.92	1,98,31,420.42	24,34,55,323.34
5.	<b>Miscellaneous Income</b>			
a.	Grant-in-Aid General	3,14,738.00	10,17,621.33	13,32,359.33
	<b>Sub Total (B)</b>	<b>7,33,12,47,305.92</b>	<b>67,23,13,376.75</b>	<b>8,00,35,60,682.67</b>
	<b>Grand Total (A+B)</b>	<b>12,07,10,01,947.42</b>	<b>1,22,51,11,717.66</b>	<b>13,29,61,13,665.08</b>
6.	<b>Less Amount</b>			
A.	<b>Actual Expenditure during the year 2015-16</b>			
a.	Grant-in-Aid General	10,62,14,90,292.15	64,69,13,804.36	11,26,84,04,096.51
B.	<b>Outstanding advance as on 31st March, 2016</b>			
a.	Grant-in-Aid General	4,13,02,48,136.07	16,11,16,477.99	4,29,13,64,614.06
	<b>Total (A+B)</b>	<b>14,75,17,38,428.22</b>	<b>80,80,30,282.35</b>	<b>15,55,97,68,710.57</b>
7.	<b>Excess/Deficit of Fund</b>			
a.	Grant-in-Aid General			
8.	<b>Unspent Balance as on 31st March, 2016</b>			
a.	Grant-in-Aid General	(2,68,07,36,480.80)	41,70,81,435.31	(2,26,36,55,045.49)

1. Certified that out of ₹ 7,75,87,73,000.00 (₹ Seven hundred and seventy-five crore eighty-seven lakhs seventy-three thousand only) of Grant-in-Aid General sanctioned/received during the year 2015-16 In favor of State Project Director, Jharkhand Education Project Council, Ranchi, Jharkhand vide Ministry of Human Resource Development, Department of School Education & Literacy, letter Nos., noted against each and ₹ 24,47,87,682.67 (₹ Twenty-four crore, forty-seven lakhs, eighty-seven thousand, six hundred eighty-two and sixty-seven paise only) on account of Interest and miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and ₹ 1,08,73,42,256.32 (₹ one hundred and eight crore, seventy-three lakhs, forty-two thousand, two hundred fifty-six and thirty-two paise only) on account of unspent balance and ₹ 4,20,52,10,726.09 lakhs (₹ Four hundred and twenty crore, forty-two lakhs, ten thousand, seven hundred, twenty-six and nine paise only) as opening advance of the previous year, a sum of ₹ 11,26,84,04,096.51 (₹ Eleven hundred and twenty-six crore, eighty-four lakhs, four thousand, ninety-six and fifty-one paise only) of Grant-in-Aid General has been utilized for the purpose for which it was sanctioned and amount of ₹ (-) 2,26,36,55,045.49 (Minus balance of ₹ Two hundred and twenty-six crore, thirty-six lakhs, fifty-five thousand, forty-five and forty-nine paise only) excess unutilized at the year end will be adjusted towards the Grant-in-Aid payable during the year 2016-17.

2. It is also certified that apart from amount of ₹ 11,26,84,04,096.51 (₹ Eleven hundred and twenty-six crore, eighty-four lakhs, four thousand, ninety-six and fifty-one paise only) shown as utilized, account for an amount of ₹ 4,29,13,64,614.06 (₹ Four hundred and twenty-nine crore, thirteen lakhs, sixty-four thousand, six hundred fourteen and six paise only) of Grant-in-Aid General are yet to be received/adjusted from implementing units/agencies, Which has been allowed to be carried forward.

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

Kinds of checks exercised

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

**Jharkhand Education Project Council, Ranchi**

**CONTROLLER OF FINANCE**

Signature with rubber-stamp  
SPD

**State Project Director**

Dated : 24.12.2016

**AUDITORS' CERTIFICATE**

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

For **RAJESH SRIVASTAVA & CO.**

Chartered Accountants  
(FR No. 012000C)

(CA. RAJESH SRIVASTAVA)

Partner  
MEM. No.-074792

Place : RANCHI

Dated : 24.12.2016





# AUDITOR'S REPORT

&

CONSOLIDATED STATEMENT OF ACCOUNTS

OF

KASTURBA GANDHI BALIKA VIDYALAYA

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

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2016

**M/S RAJESH SRIVASTAVA & CO.**

CHARTERED ACCOUNTANTS

"KAMYANI" 143/2, BALIHAR ROAD,

MORABADI,

RANCHI- 834008 (JHARKHAND)

PH: 0651-2552105, +91-943111515

E-mail: [rajeshsrivastavaco.01@gmail.com](mailto:rajeshsrivastavaco.01@gmail.com),

Website : [www.carajeshsrivastavaco.in](http://www.carajeshsrivastavaco.in)

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

1. We have audited the accompanied Consolidated Financial Statement of "**KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**" implemented by **JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI, JHARKHAND** which comprise the Consolidated Balance Sheet as at 31st March 2016 together with Consolidated Income and Expenditure Account and Consolidated Receipts and Payments Account audited by us and other Statutory Auditors for the year ending on that date and a summary of significant accounting policies and other explanatory information.
2. Management's Responsibility of Financial Statement  
Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. Auditor's Responsibility  
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. Subject to our observations in **Annexure- 'A'**, we report that:
  - a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
  - b) In our opinion, proper books of accounts as required by the law have been kept by the Agency, so far as appears from our examination of those books.
  - c) In our opinion, the Balance Sheet, Income and Expenditure Account and Receipts and Payment Account are in agreement with the books of accounts maintained by the Agency.
  - d) The Balance Sheet, Income and Expenditure Account and Receipts and Payment Account dealt with this report are in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.





FRN: 012000C

6. Opinion

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

- a) In case of Consolidated Balance Sheet, state of affairs of the above mentioned Project as at 31st March'2016.
  - b) In the case of the Income and Expenditure Account of the excess of income over expenditure for the year ended on that date.
- and
- c) In the case of the Receipts and Payment Account of the receipts and payments for the year ended on that date.

Date:- 24/12/2016  
Place:- Ranchi

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



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



**Annexure to Auditors Report of Kasturba Gandhi Balika Vidyalaya**

During the course of our audit and compilation of accounts of **Kasturba Gandhi Balika Vidyalaya** of various districts of Jharkhand Education Project Council, Ranchi for the year ended 31st March'2016 audited by us and other Independent Statutory Auditors, our salient observations and comments are as follows:-

**1. Procurement :**

- In the Case of KGBV Pakur, purchase of Generator Rs. 94000.00 has been booked under Electricity & Water Charges (Amrapara).

**2. Non Adjustment of Advances:**

- The Project is having an advance of **Rs. 23.51 crores** as on 31.03.2016 under the head 'Advance to Staff', Advance for Programme Exp.' and Advance for Civil Works'. In many cases we found that old advances are pending since many years and no adjustment/recovery has been made so far.

**3. Bank Reconciliation Statement :**

- In Pakur and West Singhbhum, huge amount of stale cheques are continuing in BRS since long.
- In Hiranpur (Pakur), in BRS, Rs. 38,625.00 is still not traceable.
- In Ramgarh (Mandu) and Khunti (Rania, Khunti, Karra), difference explained in BRS is still not adjusted.

**4. Non Maintenance of records :**

- In Hiranpur (Pakur), CCTV purchased but not entered in Fixed Assets Register.
- In Chatra, Ranchi, Simdega, Sahebganj, Deoghar, Khunti and Ramgarh, Fixed Assets Register/Log Books not maintained.
- In Khunti, Deoghar, West Singhbhum and Lohardaga, Advance Register was not maintained.
- In KGBV Barhi and Chouparan of Hazaribagh and KGBV, Sahebganj, proper supporting was not attached with Vouchers in many cases.





**5. Physical verification of fixed assets/Cash :**

- In Ramgarh & Khunti, no physical verification of fixed assets/Cash has been done.

**6. INTERNAL CONTROL:-**

- It is the policy of the Agency to get the internal audit done of 1/3rd of the Districts every year on rotational basis. In current year, internal audit of few of the districts are still under progress. In our opinion, internal audit should be done on regular and timely basis so the reliance on the control can be established.

**7. Compliance of previous year's audit objection :**

- In Ramgarh, compliance of previous year's objection was not made available.

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



**KASTURBA GANDHI BALIKA VIDYALAYA**  
**OF**  
**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**  
**CONSOLIDATED BALANCE SHEET AS ON 31.03.2016**

Previous Year Rs.	LIABILITIES	SCH.	Current Year		Previous Year Rs.	ASSETS	SCH.	Current Year	
			Rs.	Rs.				Rs.	Rs.
	<b>GENERAL FUND</b>					<b>Fixed Asset at Cost :-</b>			
					38,13,20,239.02	Opening Balance :-		53,46,83,761.30	
	<b>A) Capital Exp. Out of Grants</b>				15,33,63,522.28	Addition/deduction during the year :-	2	(8,63,078.00)	<b>53,38,20,683.30</b>
38,13,20,239.02	Opening Balance		53,46,83,761.30		<b>53,46,83,761.30</b>				
15,33,63,522.28	Addition / deduction during the year :-		(8,63,078.00)						
<b>53,46,83,761.30</b>	Closing Balance			<b>53,38,20,683.30</b>					
						<b>Current Assets Loans and Advances :-</b>			
<b>37,58,47,836.03</b>	<b>i) Unspent Grant : (Opening)</b>		<b>62,77,40,073.17</b>		9,70,716.19	Cash in Hands		12,50,036.04	
	<b>ii) Grant Received during the year :</b>				23,60,866.00	Cheques in Transit / Hand		14,34,868.00	
62,17,03,000.00	From Govt. of India		45,50,78,601.00		74,71,54,287.86	Balance with schedule Bank	3	1,47,07,20,769.01	<b>1,47,34,05,673.05</b>
33,47,63,000.00	From Govt. of Jharkhand		30,33,85,734.00						
1,42,03,063.32	Interest from deployment of Fund		1,98,31,420.42						
3,130.00	Others (Tender money)		10,17,621.33		8,93,640.00	<b>Loans and Advances</b>			
<b>97,06,72,193.32</b>	<b>Total fund received during the year :-</b>		<b>77,93,13,376.75</b>		10,95,92,078.55	Adv. To Staff	4	16,53,914.00	
56,56,66,433.90	Less : Grant Utilized for Revenue Expenditure		65,39,08,782.36		15,51,31,723.18	Adv. For Programme Exp.	5	5,79,21,450.55	
<b>40,50,05,759.42</b>	<b>iii) Excess of Income over Expenditure(CY)</b>		<b>12,54,04,594.39</b>			Adv. For civil work	6	17,55,70,134.46	<b>23,51,45,499.01</b>
<b>78,08,53,595.45</b>	<b>Total (i+iii)</b>		<b>75,31,44,667.56</b>		1,42,400.00	Security Deposit			1,49,200.00
(15,31,13,522.28)	Add/(Less): Grant Utilized for Capital Expenditure		8,63,078.00			<b>Fund receivable from State Govt.</b>			
<b>62,77,40,073.17</b>	<b>B) Closing Balance of Unspent Grant</b>			<b>75,40,07,745.56</b>	49,92,51,026.29	for Secondary education			10,13,91,913.44
<b>88,77,56,664.90</b>	<b>C) Current Liabilities &amp; Provisions :</b>	1		<b>1,05,60,84,539.94</b>					
	Significant Accounting policy & notes on accounts	20							
<b>2,05,01,80,499.37</b>	<b>TOTAL :-</b>			<b>2,34,39,12,968.80</b>	<b>2,05,01,80,499.37</b>	<b>TOTAL :-</b>			<b>2,34,39,12,968.80</b>

Schedules referred above forms integral parts of Balance Sheet

Certified in terms of our separate Report of even date

**For RAJESH SRIVASTAVA & CO.**

(Chartered Accountants)  
(FR No. 012000C)

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

Dated: 24.12.2016  
Place: Ranchi



Finance & Accounts Officer  
JEPC, Ranchi

Adm. Controller of Finance  
JEPC, Ranchi

State Project Director  
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER CONTROLLER OF FINANCE State Project Director



# KASTURBA GANDHI BALIKA VIDYALAYA

OF

## JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith

### Schedule 1

#### CURRENT LIABILITIES

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
55,159.00	1.01	Provision for Preparatory Camp	58,582.00
25,01,104.00	1.02	Provision for Misc. Maintenance & Rent	25,94,962.00
6,55,25,713.00	1.03	Provision for Maintenance Per Girls	2,14,74,597.00
49,01,516.00	1.04	Provision for Bedding	8,30,567.00
32,68,886.00	1.05	Provision for Furniture & Equipment	19,00,405.00
6,75,706.12	1.06	Provision for Teaching & Learning Materials	6,25,441.00
68,17,486.00	1.07	Provision for Stipend to Girls	25,39,350.00
21,23,855.00	1.08	Provision for Course Book/Stationery	3,88,280.00
-	1.09	Provision for Examination/Evaluation	-
11,21,498.00	1.10	Provision for Vocational Training	21,54,539.00
23,28,597.00	1.11	Provision for Electricity & Water Charges	11,93,681.00
15,15,134.00	1.12	Provision for Medical Care & Contingencies	9,79,381.00
63,962.00	1.13	Provision for PTA/Cultural Function	61,579.00
1,93,53,897.00	1.14	Provision for Salaries/Honorarium	1,57,96,195.00
84,815.00	1.15	Provision for Capacity Building	3,90,099.00
55,026.00	1.16	Provision for Physical/ Self defence training	1,61,575.00
4,40,72,280.00	1.17	Provision for State Govt. Additional 9-12 Girls	4,47,18,092.00
-	1.18	Provision for State Govt. 6-8 Additional 50 Girls	9,55,30,214.00
-	1.19	Provision for State Govt. JABV School	29,96,773.00
3,61,558.00	1.20	Block Education Officer	3,61,558.00
11,15,13,006.42	1.21	Security Money	13,48,69,573.31
2,77,112.35	1.22	TDS	10,14,819.35
1,66,79,684.70	1.23	Sales Tax & Royalty	26,96,511.70
5,03,90,068.90	1.24	Outstanding Liabilities	2,56,12,103.90
-	1.25	Liabilities of Others	35,61,653.00
42,83,25,831.41	1.26	Govt. of Jharkhand for building construction	33,17,95,833.80
-	1.27	Govt. of Jharkhand for Secondary Education	-
-	1.28	Govt. of Jharkhand for 6-8 Additional 50 Girls	6,47,34,326.61
-	1.29	Govt. of Jharkhand for JBAV School	13,93,729.45



# KASTURBA GANDHI BALIKA VIDYALAYA

OF

## JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI

Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction  
therewith

### Schedule 1

#### CURRENT LIABILITIES

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
-	1.30	Govt. of Jharkhand for KGBV Strengthening Fund	19,96,39,404.36
99,31,796.00	1.31	Advance form SSA for Programme	3,66,74,751.46
11,58,12,973.00	1.32	Loan from SSA for State Govt. Programme	5,93,35,963.00
<b>88,77,56,664.90</b>		<b>TOTAL</b>	<b>1,05,60,84,539.94</b>

S





**KASTURBA GANDHI BALIKA VIDYALAYA**

**OF**

**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

**Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith**

**Schedule 2**

**FIXED ASSETS**

SI. No.	NAME OF ASSETS	Opening Balance as on 01.04.15	Addition during the Year	Sold/disposed/ adjusted during the year	Closing Balance as on 31.03.16
		Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
2.01	School Building	34,90,94,152.00	60,00,000.00	-	35,50,94,152.00
2.02	Boundary Wall	25,57,408.00	85,275.00	-	26,42,683.00
2.03	Boring / Handpump	25,80,265.00	46,625.00	-	26,26,890.00
2.04	Furniture & Equipment (including Kitchen Equipment)	8,42,18,311.79	23,10,499.00	95,46,931.00	7,69,81,879.79
2.05	Teaching & Learning Materials	5,16,14,815.51	8,92,591.00	5,59,756.00	5,19,47,650.51
2.06	Bedding	4,46,18,809.00	38,84,977.00	39,76,358.00	4,45,27,428.00
	<b>TOTAL</b>	<b>53,46,83,761.30</b>	<b>1,32,19,967.00</b>	<b>1,40,83,045.00</b>	<b>53,38,20,683.30</b>

2



**KASTURBA GANDHI BALIKA VIDYALAYA**

**OF**

**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

**Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction  
therewith**

**Schedule-3**

**BALANCE WITH SCHEDULE BANK**

Previous Year (Amount in Rs.)	Sl. No.	Particulars	Current Year (Amount in Rs.)
2,89,66,487.08	1	CHATRA	5,93,01,144.74
1,04,53,948.05	2	DUMKA	2,76,40,147.43
1,12,35,924.57	3	JAMTARA	3,61,17,603.57
2,03,55,785.15	4	EAST SINGHBHUM	5,31,37,882.20
3,08,57,306.44	5	HAZARIBAGH	6,37,32,130.50
1,26,29,902.75	6	RAMGARH	2,38,38,002.08
3,00,35,550.93	7	KODARMA	6,41,01,870.68
1,94,80,725.08	8	RANCHI	6,59,40,272.76
2,80,31,779.40	9	KHUNTI	2,70,66,030.37
4,18,67,979.03	10	WEST SINGHBHUM	11,00,11,688.95
1,57,17,126.57	11	SARAIKELA-KHARSAWAN	4,73,85,327.21
2,91,64,998.12	12	DEOGHAR	6,44,14,228.12
6,92,74,081.94	13	GIRIDIH	9,02,81,123.12
9,89,20,968.98	14	SAHEBGANJ	13,00,10,614.12
1,28,99,065.47	15	PAKUR	2,28,65,697.56
4,97,89,283.10	16	GARHWA	11,36,71,048.83
7,00,49,433.56	17	GUMLA	8,51,95,240.98
3,85,76,502.48	18	PALAMU	10,03,05,345.30
1,73,65,039.49	19	LATEHAR	4,29,84,728.20
70,57,392.17	20	DHANBAD	2,73,22,142.43
1,09,83,226.03	21	BOKARO	6,64,23,784.72
2,00,42,298.04	22	GODDA	5,97,90,581.94
5,61,40,171.79	23	SIMDEGA	5,50,92,877.49
70,07,761.64	24	LOHARDAGA	2,65,80,605.71
1,02,51,550.00	25	STATE PROJECT OFFICE	75,10,650.00
<b>74,71,54,287.86</b>		<b>TOTAL</b>	<b>1,47,07,20,769.01</b>

②





**KASTURBA GANDHI BALIKA VIDYALAYA**  
**OF**  
**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**

**Schedule forming part of Balance Sheet as on 31-03-16 and to be read in conjunction therewith**

**Schedule 4**  
**ADVANCES TO STAFF**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
8,93,640.00	4.1	General Adv. to Staff	16,53,914.00
-	4.2	T.A. Adv. to Staff	-
<b>8,93,640.00</b>		<b>TOTAL</b>	<b>16,53,914.00</b>

**Schedule- 5**  
**ADVANCE FOR PROGRAMME EXPENDITURE**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
6,08,500.00	5.01	Advance to BEE0 for Implementation	11,45,307.00
-	5.02	Adv.to Ex. Engineer for Water & Sanitation	-
-	5.03	Block Education	-
9,73,17,240.00	5.04	Advance to SSA under Secondary Education	4,43,27,599.00
22,50,000.00	5.05	Advance to SSA under 12th FC Construction	22,50,000.00
-	5.06	Adv. to SSA under State Govt. Implementing Program	63,79,632.00
-	5.07	Adv.to Mahila Shikshan Kendra	-
1,04,000.00	5.08	Adv.to Block Development Officer (BDO)	1,04,000.00
93,12,338.55	5.09	Others	37,14,912.55
<b>10,95,92,078.55</b>		<b>TOTAL :-</b>	<b>5,79,21,450.55</b>

**Schedule- 6**  
**Advance to Construction committee of KGBV**

Prv. Year Amount Rs.	Sl. No.	Particulars	Current Year Amount Rs.
15,38,53,561.18	6.01	Construction committee for Civil Works	15,31,83,786.46
5,48,000.00	6.02	Construction committee for Boundary Wall	2,08,58,786.00
7,30,162.00	6.03	Construction committee for Handpump	15,27,562.00
<b>15,51,31,723.18</b>		<b>Total :-</b>	<b>17,55,70,134.46</b>

9







**KASTURBA GANDHI BALIKA VIDYALAYA**  
**Of**  
**JHARKHAND EDUCATION PROJECT COUNCIL, RANCHI**  
**Schedule forming part of Income & Expenditure as on 31-03-16 and to be read in conjunction**  
**therewith**

Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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**Schedule: - 7**

<b>MAINTENANCE PER GIRLS</b>		
25,68,43,200.93	(a) Maintenance per Girls	30,43,10,603.90
<b>25,68,43,200.93</b>	<b>Total</b>	<b>30,43,10,603.90</b>

**Schedule: - 8**

<b>STIPEND TO GIRLS</b>		
1,84,73,932.82	(a) Stipend to Girls	2,20,67,135.00
<b>1,84,73,932.82</b>	<b>Total</b>	<b>2,20,67,135.00</b>

**Schedule: - 9**

<b>COURSE BOOK/STATIONERY &amp; OTHER EDUCATIONAL MATERIAL</b>		
1,32,45,625.55	(a) Course Book/ Stationery & Other Educational Material	1,57,27,626.00
<b>1,32,45,625.55</b>	<b>Total</b>	<b>1,57,27,626.00</b>

**Schedule: - 10**

<b>EXAMINATION / EVALUATION</b>		
-	(a) Examination / Evaluation	-
<b>-</b>	<b>Total</b>	<b>-</b>

**Schedule: - 11**

<b>SALARIES / HONORARIUM</b>		
21,82,68,052.66	(a) Salaries / Honorarium	23,48,41,673.00
<b>21,82,68,052.66</b>	<b>Total</b>	<b>23,48,41,673.00</b>

**Schedule: - 12**

<b>VOCATIONAL TRAINING &amp; SPECIAL SKILL TRAINING</b>		
71,91,914.57	(a) Vocational Training & Special Skill Training	1,07,66,490.50
<b>71,91,914.57</b>	<b>Total</b>	<b>1,07,66,490.50</b>

**Schedule: - 13**

<b>ELECTRICITY &amp; WATER CHARGES</b>		
1,42,48,037.95	(a) Electricity & Water Charges	1,58,59,386.05
<b>1,42,48,037.95</b>	<b>Total</b>	<b>1,58,59,386.05</b>

5



Previous Year Amount RS.	Particulars	Current Year Amount Rs.
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**Schedule: - 14**

<b>MEDICAL CARE &amp; CONTINGENCIES</b>		
1,13,48,930.13	(a) Medical Care & Contingencies	1,20,03,368.03
<b>1,13,48,930.13</b>	<b>Total</b>	<b>1,20,03,368.03</b>

**Schedule: - 15**

<b>MISC. MAINTENANCE &amp; RENT</b>		
1,95,92,684.50	(a) Misc. Maintenance & Rent	2,55,17,718.42
<b>1,95,92,684.50</b>	<b>Total</b>	<b>2,55,17,718.42</b>

**Schedule: - 16**

<b>PREPARATORY CAMP</b>		
12,20,650.57	(a) Preparatory Camp	14,43,735.46
<b>12,20,650.57</b>	<b>Total</b>	<b>14,43,735.46</b>

**Schedule: - 17**

<b>PTA / CULTURAL FUNCTION &amp; CELEBRATION</b>		
28,37,391.29	(a) PTA/Cultural Function & Celebration	35,54,967.00
<b>28,37,391.29</b>	<b>Total</b>	<b>35,54,967.00</b>

**Schedule: - 18**

<b>PHYSICAL/SELF DEFENCE TRAINING</b>		
4,33,285.00	(a) Physical/ Self Defence Training	18,58,585.00
<b>4,33,285.00</b>	<b>Total</b>	<b>18,58,585.00</b>

**Schedule: - 19**

<b>CAPACITY BUILDING</b>		
19,62,727.93	(a) Capacity Building	59,57,494.00
<b>19,62,727.93</b>	<b>Total</b>	<b>59,57,494.00</b>

<b>56,56,66,433.90</b>	<b>GRAND TOTAL</b>	<b>65,39,08,782.36</b>
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**KASTURBA GANDHI BALIKA VIDYALAYA**  
**JHARKHAND EDUCATION PROJECT, RANCHI**  
 Consolidated Receipt and Payments Account for the year ending 31.03.2016

Amount Previous Year	RECEIPTS	Amount Current Year	Amount Previous Year	PAYMENTS	Amount Current Year
	<b>Opening Balance:</b>				
13,00,883.77	(a) Cash in Hand	9,70,716.19		<b>Expenditure at District and sub-district level:</b>	
46,17,756.00	(b) Cheque in hand / Transit	23,60,866.00		<b>RECURRING EXPENDITURE:</b>	
93,64,59,779.27	(c) Cash at Bank	74,71,54,287.86	25,68,43,200.93	Maintenance Per Trainee	30,43,10,603.90
			1,84,73,932.82	Stipend to Girls	2,20,67,135.00
			1,32,45,625.55	Course Book/Stationery & Other Educational Material	1,57,27,626.00
			-	Examination / Evaluation	-
62,17,03,000.00	Funds received from GOI	45,50,78,601.00	21,82,68,052.66	Salaries / Honorarium	23,48,41,673.00
33,47,63,000.00	Funds received from State Govt.	30,33,85,734.00	71,91,914.57	Vocational Training & Special Skill Training	97,33,449.50
			1,42,48,037.95	Electricity & Water Charges	1,58,59,386.05
1,42,03,063.32	Interest	1,98,31,420.42	1,13,48,930.13	Medical Care & Contingencies	1,20,03,368.03
3,130.00	Miscellaneous receipts	10,17,621.33	1,95,92,684.50	Misc. Maintenance & Rent	2,54,23,860.42
			12,20,650.57	Preparatory Camp	14,40,312.46
	<b>Special Grant Received from Govt. of Jharkhand for :</b>		28,37,391.29	PTA / Cultural Function & Celebration	35,54,967.00
-	- KGBV Secondary Education (Class IX to XII)	1,10,33,40,900.00	4,33,285.00	Physical/ Self Defence Training	17,52,036.00
-	- KGBV Additional 50 Girls (Class VI to VIII)	18,80,00,000.00	19,62,727.93	Capacity Building	56,52,210.00
-	- Jharkhand Balika Awasiya Vidyalaya	2,56,50,000.00	-	<b>NON-RECURRING EXPENDITURE</b>	
-	- KGBV Strengthening	48,67,48,859.00	-	Building, Boundary Wall, Boring / Handpump	-
			-	Furniture & Equipment (including Kitchen Equipment)	-
	<b>Decrease in Advance</b>		-	Teaching & Learning Materials	-
-	(a) Staff Advance	-	82,61,696.00	Bedding	-
-	(b) Programme Advance	-	-	<b>ADVANCES RELEASED:</b>	
3,24,62,096.28	(c) Civil Work Advance	-	1,06,327.00	(a) Staff Advance	-
			7,61,65,323.00	(b) Programme advance	
-	- Loan from SSA for State implementing programme	17,50,00,000.00	-	(c) Civil works advance	2,65,70,311.28
			46,11,14,380.79	Expenditure under KGBV Secondary (Class IX to XII)	88,61,33,275.81
			-	Expenditure under KGBV Add. 50 Girls (Class VI to VIII)	11,53,23,512.39
			-	Expenditure under Jharkhand Balika Awasiya Vidyalaya	2,12,59,497.55
			-	Expenditure under KGBV Strengthening	19,95,21,401.64
				<b>MISCELLANEOUS PAYMENT:</b>	
			8,37,12,677.90	Liabilities paid for salaries, honr. & other programmes	6,07,85,276.00
			-	Liabilities paid for 12th F.C. State Govt.	7,31,73,430.72
			-	Loan Paid to SSA	-
				<b>CLOSING BALANCE :</b>	
			9,70,716.19	(a) Cash in Hand	12,50,036.04
			23,60,866.00	(b) Cheque in hand / Transit	14,34,868.00
			74,71,54,287.86	(c) Cash at Bank	1,47,07,20,769.01
<b>1,94,55,12,708.64</b>	<b>Total</b>	<b>3,50,85,39,005.80</b>	<b>1,94,55,12,708.64</b>	<b>Total</b>	<b>3,50,85,39,005.80</b>

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

*Ritwick*  
 Finance & Accounts Officer  
 JEPC, Ranchi

*Mishra*  
 Adl. Controller of Finance  
 JEPC, Ranchi

*[Signature]*  
 State Project Director  
 JEPC, Ranchi



(CA. RAJESH SRIVASTAVA)  
 PARTNER  
 MEM. NO.-074792  
 Dated: 24.12.2016

FINANCE & ACCOUNTS OFFICER

CONTROLLER OF FINANCE

State Project Director

**KASTURBA GANDHI BALIKA VIDAYALAYA  
(IMPLEMENTED BY THE JHARKHAND EDUCATION PROJECT  
COUNCIL)**

Schedule 20 of Significant Accounting Policies and Notes on Accounts forming part of the financial statements for the year ended 31<sup>st</sup> March, 2016

***Significant Accounting Policies***

**a) Basis of Accounting:**

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

**b) Fixed assets**

Fixed assets purchased for SPO, DPOs and KGBVs operation are stated at there cost of acquisition.

**c) Project Civil Works:**

Expenditure on Project Civil Works i.e., Construction of Buildings is capitalized.

**d) Depreciation:**

No depreciation is charged on fixed assets.

**e) Interest earned on Bank Accounts:**

Interest earned on balances of bank accounts is treated as Income & utilized for the purpose of the project.

**f) Miscellaneous Income:**

Miscellaneous Receipts shown in the Income & Expenditure Accounts includes amounts refunded by Sub-district level implementing agencies.





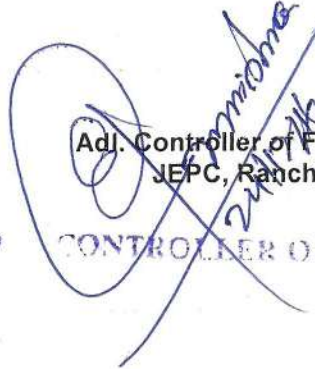
## Notes on Accounts

- a) The **KASTURBA GANDHI BALIKA VIDYALAYA** is being implemented in the state of Jharkhand by the **Jharkhand Education Project Council, Ranchi** which is a society, registered under the Societies Registration Act 1860.
- b) The method of accounting prescribed by the Manual On Financial Management and Procurement is as follows:  
"Complete accounts in respect of the monetary transaction of the State Implementation Society in the Headquarters Office as well as in the Subordinate Offices shall be maintained in the same manner as required in a State Government Office. The "double entry method based on mercantile system" of accounting shall also be followed under SSA. SPO & DPO's are following Double entry accounting system on mercantile basis;
- c) The project has adopted the Manual on Financial Management and Procurement issued by the Department of "School Education and Literacy", Ministry of Human Resource Development, Government of India.
- d) Funds in transit, Advances to Institutions and Balances with few Bank accounts are subject to confirmation/reconciliation and subsequent adjustments if any.
- e) Figures of previous year in Balance Sheet, Income & Expenditure Account Receipt & Payment Account and their schedules have been regrouped, reclassified, rearranged & adjusted, wherever necessary.



Finance & Accounts Officer  
JEPC, Ranchi

FINANCE & ACCOUNTS OFFICER



Adj. Controller of Finance  
JEPC, Ranchi

CONTROLLER OF FINANCE



State Project Director  
JEPC, Ranchi

State Project Director



FRN: 012000C

**PROCUREMENT AUDIT**

"This is to certify that we have gone through the procurement procedure used for the State for KASTURBA GANDHI BALIKA VIDYALAYA and based on the audit of the records for the year 2015-16 for the Jharkhand Education Project Council, Ranchi and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under KGBV has been followed (except observation given in Annexure-I of our audit report) or the following deviations were observed.

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

Place : Ranchi

Date : 24.12.2016

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

  
(CA. RAJESH SRIVASTAVA)  
Partner  
Mem No. 074792

