

**STATUTORY AUDITOR'S  
REPORT ON THE  
ACCOUNTS OF THE  
SSA STATE EDUCATION  
MISSION AUTHORITY OF  
MEGHALAYA  
IN RESPECT OF SSA  
PROGRAMME  
FOR THE  
YEAR 2014-15  
(CONSOLIDATED)**



(AS REVISED)  
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

CONSOLIDATED AUDITED STATEMENT OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015 IN RESPECT OF  
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA - SSA & KGBV, Meghalaya, Shillong

<b>A. CENTRAL SHARE (Government of India)</b>				
Sl. No	Sanctioned No & Date	SSA	KGBV	TOTAL
		Receipt of Fund	Receipt of Fund	Col (3+4)
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	2	3	4	5
<b>1. Capital Fund 2014-15</b>				
1)	F.11-2/2014-EE-3(d) Dt- 30/5/2014	₹ 1,72,69,900.00		₹ 1,72,69,900.00
2)	F.11-2/2014-EE-3(e) Dt- 30/5/2014	₹ 25,61,800.00		₹ 25,61,800.00
3)	F.11-2/2014-EE-3(f) Dt- 30/5/2014	₹ 20,89,07,300.00		₹ 20,89,07,300.00
4)	F.2/2014-EE3(c) dt-4-2-15	₹ 10,94,59,000.00		₹ 10,94,59,000.00
5)	F.2/2014-EE3(d) dt-4-2-15	₹ 15,09,000.00		₹ 15,09,000.00
	<b>Total Fund for Grant in aid-Capital</b>	₹ 33,97,07,000.00		₹ 33,97,07,000.00
<b>2. General Fund 2014-15</b>				
1)	F.11-2/2014-EE-3(a) Dt- 30/5/2014	₹ 2,59,04,800.00		₹ 2,59,04,800.00
2)	F.11-2/2014-EE-3(b) Dt- 30/5/2014	₹ 38,42,800.00		₹ 38,42,800.00
3)	F.11-2/2014-EE-3(c) Dt- 30/5/2014	₹ 31,33,60,900.00		₹ 31,33,60,900.00
4)	F.11-2/2014-EE-3(a) Dt- 10.10.2014	₹ 5,67,08,000.00		₹ 5,67,08,000.00
5)	F.11-2/2014-EE-3(b) Dt- 10.10.2014	₹ 79,59,000.00		₹ 79,59,000.00
6)	F.11-2/2014-EE-3(c) Dt- 10.10.2014	₹ 59,53,11,604.00	₹ 4,06,39,396.00	₹ 63,59,51,000.00
7)	F.2/2014-EE3(a) dt-4-2-15	₹ 39,89,66,000.00		₹ 39,89,66,000.00
8)	F.2/2014-EE3(b) dt-4-2-15	₹ 55,01,000.00		₹ 55,01,000.00
	<b>Total Fund for Grant in aid-General</b>	₹ 1,40,75,54,104.00	₹ 4,06,39,396.00	₹ 1,44,81,93,500.00
	<b>Total (CENTRAL SHARE)</b>	₹ 1,74,72,61,104.00	₹ 4,06,39,396.00	₹ 1,78,79,00,500.00
<b>B. STATE SHARE (Government of Meghalaya)</b>				
1)	EDN.191/2002/Pt-III/233 dt-31.3.2014	₹ 5,50,43,300.00		₹ 5,50,43,300.00
2)	DSEL/EL/GB/Adhoc LPS/1/2013/17 dt-01.05.2014	₹ 2,40,12,000.00		₹ 2,40,12,000.00
3)	EDN.191/2002/Pt-III/303 dt-26/8/2014	₹ 6,35,38,600.00		₹ 6,35,38,600.00
4)	DSEL/EL/GB/Adhoc LPS/1/2013/18 dt-09/7/2014	₹ 2,40,12,000.00		₹ 2,40,12,000.00
5)	Do. DSEL/EL/GB/Adhoc/LPS/1/2013/19	₹ 2,40,12,000.00		₹ 2,40,12,000.00
6)	Do. DSEL/EL/GB/Adhoc/LPS/1/2014/20 dt 8/12/14	₹ 1,94,96,890.00	₹ 45,15,110.00	₹ 2,40,12,000.00
8)	EDN.191/2002/Pt-IV/53 Dt-31-3-15	₹ 6,46,94,600.00		₹ 6,46,94,600.00
	<b>TOTAL 2014-15</b>	₹ 27,48,09,390.00	₹ 45,15,110.00	₹ 27,93,24,500.00
<b>C. Swachh Bharat Vidhyalaya Fund 2014-15</b>				
<b>Central Share :</b>				
1)	F.11-2/2014-EE-3(a) dt 5-1-2015	₹ 1,67,65,000.00		₹ 1,67,65,000.00
2)	F.11-2/2014-EE-3(b) dt 5-1-2015	₹ 29,04,000.00		₹ 29,04,000.00
3)	F.11-2/2014-EE-3(c) dt 5-1-2015	₹ 19,38,67,000.00		₹ 19,38,67,000.00
2)	F.11/2/2014-EE3(a) dt-28-3-15	₹ 3,61,79,400.00		₹ 3,61,79,400.00
3)	F.11/2/2014-EE3(b) dt-28-3-15	₹ 28,36,000.00		₹ 28,36,000.00
	<b>TOTAL 2014-15</b>	₹ 25,25,51,400.00		₹ 25,25,51,400.00
<b>State Share :</b>				
1)	EDN.21/2015/30 dt 28-3-2015	₹ 2,37,26,200.00		₹ 2,37,26,200.00
	<b>Total Swachh Bharat during 2014-15</b>	₹ 2,37,26,200.00		₹ 2,37,26,200.00
	<b>Total Swachh Bharat during 2014-15</b>	₹ 27,62,77,600.00		₹ 27,62,77,600.00
	<b>GRAND TOTAL (CENTRAL+STATE+SWACHH BHARAT) 2014-15</b>	₹ 2,29,83,48,094.00	₹ 4,51,54,506.00	₹ 2,34,35,02,600.00
	<b>Opening Balance</b>	₹ 1,44,71,42,953.67	₹ 33,83,156.00	₹ 1,45,05,26,109.67
	<b>Opening Advance</b>	₹ 31,92,61,719.00	₹ 10,91,095.20	₹ 32,03,52,814.20
	<b>Interest</b>	₹ 3,42,73,333.20	₹ 2,71,164.00	₹ 3,45,44,497.20
	<b>Misc. Receipt</b>	₹ 30,29,354.31		₹ 30,29,354.31
	<b>Refund of Advance</b>			
	<b>Receipt from District SSA Accounts</b>		₹ 37,69,500.00	₹ 37,69,500.00
	<b>Temporary loan receipt</b>		₹ 2,000.00	₹ 2,000.00
	<b>Grand Total</b>	₹ 4,10,20,55,454.18	₹ 5,36,71,421.20	₹ 4,15,57,26,875.38
	<b>Total Expenditure</b>	₹ 2,66,40,59,985.45	₹ 4,76,19,010.78	₹ 2,71,16,78,996.23
	<b>Fund Transfer from Dist. SSA A/c to KGBV</b>	₹ 29,50,000.00		₹ 29,50,000.00
	<b>Closing Advance</b>	₹ 42,90,83,112.00	₹ 22,08,197.42	₹ 43,12,91,309.42
	<b>Closing Balance :</b>	₹ 1,00,59,62,356.73	₹ 38,44,213.00	₹ 1,00,98,06,569.73



State Project Director (SSA)  
 State Education Mission Authority  
 Meghalaya

(AS REVISED)

**CONSOLIDATED UTILIZATION CERTIFICATE OF**  
**SSA & KGBV**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2015**

Certified that out of Rs. 2,34,35,02,600.00 (Rupees Two hundred thirty four Crore thirty five lakh two thousand six hundred only) (i.e. SSA Rs.202,20,70,494.00, Swachh Bharat Vidhyalaya Rs. 27,62,77,600.00 and KGBV Rs.4,51,54,506.00) of Grant in aid sanctioned during the year 2014-15 in favour of the SSA State Education Mission Authority of Meghalaya, Kennel Worth Road, Laitumkhrak, Shillong – 793003, vide Ministry of Human Resources Development, Department of School Education and Literacy and State Government of Meghalaya, Letter Nos. and date given above noted against each and Rs.3,45,44,497.20 (Rupees Three crore forty five lakh forty four thousand four hundred ninety seven and twenty paise only) i.e., (Rs.3,42,73,333.20 under SSA & Rs.2,71,164.00 under KGBV) on account of interest earned during the period and Rs.32,03,52,814.20 (Rupees Thirty two crore three lakh fifty two thousand eight hundred fourteen and Twenty Paise only (i.e. SSA Rs.31,92,61,719.00 and KGBV Rs.10,91,095.20) as opening advances and Rs.1,45,05,26,109.67 (Rupees One hundred forty five crore five lakh twenty six thousand one hundred nine and sixty seven paise only) (i.e. SSA Rs.1,44,71,42,953.67 and KGBV Rs. 33,83,156.00) on account of unspent balance of the previous year and Miscellaneous Income of Rs.68,00,854.31 (i.e., Rs.30,29,354.31 under SSA and Rs.37,71,500.00 under KGBV) (Rupees Sixty eight lakh eight hundred fifty four and thirty one paise only) during the year, totaling to Rs.4,15,57,26,875.38 (Rupees four hundred fifteen crore fifty seven lakh twenty six thousand eight hundred seventy five and thirty eight paise only), a sum of Rs.2,71,16,78,996.23 (Rupees Two hundred seventy one crore Sixteen lakh Seventy eight thousand nine hundred ninety six and twenty three paise only) (i.e. SSA Rs.266,40,59,985.45 and KGBV Rs. 4,76,19,010.78) has been utilized during the year 2014-15. Outstanding Advances during the year Rs.43,12,91,309.42 (Rupees Forty three crore twelve lakh ninety one thousand three hundred nine and forty two paise), (i.e. SSA 42,90,83,112.00, KGBV Rs.22,08,197.42) and Fund transfer from District SSA A/c to KGBV of Rs.29,50,000.00 (Rupees Twenty nine lakh and fifty thousand only) and leaving a balance of Rs. 1,00,98,06,569.73 (Rupees One hundred crore ninety eight lakh six thousand five hundred sixty nine and seventy three paise only) (i.e. SSA Rs.100,59,62,356.73 and KGBV Rs.38,44,213.00) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid payable during the next financial year 2015-16.





Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid (Consolidated)** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

**Place: - Shillong**

**Date: - 2<sup>nd</sup> December 2015**

**For A. Paul & Co.  
Chartered Accountants**

  
**(AJIT PAUL)**  
**Proprietor**  
**Membership No. 050527**





**Signature with rubber stamp  
State Project Director**

**State Project Director (SSA)  
State Education Mission Authority  
Meghalaya**

(AS REVISED)  
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

UTILIZATION CERTIFICATE under SSA for the year 2014-15 in respect of the GRANT-IN-AID - GENERAL  
released to the State Project Director, State Education Mission Authority of Meghalaya -  
SSA & KGBV, Meghalaya, Shillong

<b>A. CENTRAL SHARE (Government of India)</b>				
Sl. N	Sanctioned No & Date	Receipt of Fund		TOTAL
		SSA	KGBV	Col (3+4)
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	2	3	4	5
<b>1. General Fund 2014-15</b>				
1)	F.11-2/2014-EE-3(a) Dt- 30/5/2014	₹ 2,59,04,800.00		₹ 2,59,04,800.00
2)	F.11-2/2014-EE-3(b) Dt- 30/5/2014	₹ 38,42,800.00		₹ 38,42,800.00
3)	F.11-2/2014-EE-3(c) Dt- 30/5/2014	₹ 31,33,60,900.00		₹ 31,33,60,900.00
4)	F.11-2/2014-EE-3(a) Dt- 10.10.2014	₹ 5,67,08,000.00		₹ 5,67,08,000.00
5)	F.11-2/2014-EE-3(b) Dt- 10.10.2014	₹ 79,59,000.00		₹ 79,59,000.00
6)	F.11-2/2014-EE-3(c) Dt- 10.10.2014	₹ 59,53,11,604.00	₹ 4,06,39,396.00	₹ 63,59,51,000.00
7)	F.2/2014-EE3(a) dt-4-2-15	₹ 39,89,66,000.00		₹ 39,89,66,000.00
8)	F.2/2014-EE3(b) dt-4-2-15	₹ 55,01,000.00		₹ 55,01,000.00
<b>Total of Central Share -General Fund</b>		₹ 1,40,75,54,104.00	₹ 4,06,39,396.00	₹ 1,44,81,93,500.00
<b>B. STATE SHARE (Government of Meghalaya)</b>				
1)	EDN.191/2002/Pt-III/233 dt-31.3.2014	₹ 5,50,43,300.00		₹ 5,50,43,300.00
2)	DSEL/EL/GB/Adhoc LPS/1/2013/17 dt-01.05.2014	₹ 2,40,12,000.00		₹ 2,40,12,000.00
3)	EDN.191/2002/Pt-III/303 dt-26/8/2014	₹ 6,35,38,600.00		₹ 6,35,38,600.00
4)	DSEL/EL/GB/Adhoc LPS/1/2013/18 dt-09/7/2014	₹ 2,40,12,000.00		₹ 2,40,12,000.00
5)	Do. DSEL/EL/GB/Adhoc/LPS/1/2013/19	₹ 2,40,12,000.00		₹ 2,40,12,000.00
6)	Do. DSEL/EL/GB/Adhoc/LPS/1/2014/20 dt 8/12/14	₹ 1,94,96,890.00	₹ 45,15,110.00	₹ 2,40,12,000.00
8)	EDN.191/2002/Pt-IV/53 Dt-31-3-15	₹ 6,46,94,600.00		₹ 6,46,94,600.00
<b>Total of State Share Fund</b>		₹ 27,48,09,390.00	₹ 45,15,110.00	₹ 27,93,24,500.00
<b>GRAND TOTAL</b>		₹ 1,68,23,63,494.00	₹ 4,51,54,506.00	₹ 1,72,75,18,000.00
<b>Summary of Receipts and Expenditure</b>				
	Opening Balance	₹ 53,75,57,147.67	₹ 33,83,156.00	₹ 54,09,40,303.67
	Opening Advance	₹ 6,53,64,368.00	₹ 10,91,095.20	₹ 6,64,55,463.20
	Interest	₹ 3,42,73,333.20	₹ 2,71,164.00	₹ 3,45,44,497.20
	Misc. Receipt	₹ 30,29,354.31		₹ 30,29,354.31
	Security Deposit			₹ -
	Receipt from District SSA Accounts		₹ 37,69,500.00	₹ 37,69,500.00
	Temporary Loan receipt		₹ 2,000.00	₹ 2,000.00
	<b>Grand Total</b>	₹ 2,32,25,87,697.18	₹ 5,36,71,421.20	₹ 2,37,62,59,118.38
	Total Expenditure	₹ 1,87,75,60,075.45	₹ 4,76,19,010.78	₹ 1,92,51,79,086.23
	Fund Transfer from Dist. SSA A/c to KGBV	₹ 29,50,000.00		₹ 29,50,000.00
	Closing Advance	₹ 5,40,09,563.00	₹ 22,08,197.42	₹ 5,62,17,760.42
	<b>Closing Balance :</b>	₹ 38,80,68,058.73	₹ 38,44,213.00	₹ 39,19,12,271.73



(AS REVISED)

Certified that out of the total amount of **Rs. 2,37,62,59,118.38** (*Rupees two hundred thirty seven crore sixty two lakh fifty nine thousand one hundred eighteen and thirty eight paise only*) available during 2014-15, consisting of grant-in-aid general from **Government of India under SSA of Rs. 1,44,81,93,500.00** (*Rupees one hundred forty four crore eighty one lakh ninety three thousand and five hundred only*) and from **Government of Meghalaya of Rs.27,93,24,500.00** (*Rupees twenty seven crore ninety three lakh twenty four thousand and five hundred only*), **Opening balance of Rs. 54,09,40,303.67** (*Rupees Fifty four crore nine lakh forty thousand three hundred three and sixty seven paise only*), **Outstanding Advance** of previous year of **Rs. 6,64,55,463.20** (i.e., SSA- Rs.653,64,368.00 and KGBV- Rs.10,91,095.20) (*Rupees Six crore sixty four lakh fifty five thousand four hundred sixty three and twenty paise only*), **Bank Interest of Rs.3,45,44,497.20** ( i.e Rs. 342,73,333.20 under SSA and Rs. 2,71,164.000 under KGBV) (*Rupees Three crore forty five lakh forty four thousand four hundred ninety seven and twenty paise only*) and **Miscellaneous Income of Rs.68,00,854.31** (i.e.,Rs.30,29,354.31 under SSA and Rs.37,71,500.00 under KGBV) (*Rupees Sixty eight lakh eight hundred fifty four and thirty one paise only*) during the year, a sum of **Rs. 192,51,79,086.23** (i.e., Rs. 187,75,60,075.45 under SSA and Rs.4,76,19,010.78 under KGBV) (*Rupees One hundred ninety two crore fifty one lakh seventy nine thousand eighty six and twenty three paise only*) has been **utilized during the year 2014-15** for the purpose for which it was sanctioned and **Fund transfer from district SSA A/c to KGBV A/c Rs.29,50,000.00**(*Rupees Twenty nine lakhs fifty thousand only*) and **Outstanding Advances** as on 31.3.2015 of **Rs. 5,62,17,760.42**(i.e Rs. 5,40,09,563.00 under SSA and Rs. 22,08,197.42 under KGBV) (*Rupees Five crore sixty two lakh seventeen thousand seven hundred sixty and forty two paise only*). **The unspent balance of Rs.39,19,12,271.73** (i.e Rs.38,80,68,058.73 under SSA and Rs. 38,44,213.00 under KGBV) (*Rupees thirty nine crore nineteen lakh twelve thousand two hundred seventy one and seventy three paise only*) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid general payable during the next financial year 2015-16.

Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid general** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 2<sup>nd</sup> December 2015

For A. Paul & Co.  
Chartered Accountants

(AJIT PAUL)  
Proprietor  
Membership No. 050527



  
Signature with rubber stamp  
State Project Director

State Project Director (SSA)  
State Education Mission Authority  
Meghalaya



(AS REVISED)

**STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA**

**UTILIZATION CERTIFICATE under SSA for the year 2014-15 in respect of the  
GRANT-IN-AID - CAPITAL released to the State Project Director, State Education Mission Authority of  
Meghalaya - SSA & KGBV, Meghalaya, Shillong**

<b>A. CENTRAL SHARE (Government of India)</b>				
Sl. No.	Sanctioned No & Date	SSA	KGBV	TOTAL
		Receipt of Fund	Receipt of Fund	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	2	3	4	5
<b>1. Capital Fund 2014-15</b>				
1)	F.11-2/2014-EE-3(d) Dt- 30/5/2014	₹ 1,72,69,900.00		₹ 1,72,69,900.00
2)	F.11-2/2014-EE-3(e) Dt- 30/5/2014	₹ 25,61,800.00		₹ 25,61,800.00
3)	F.11-2/2014-EE-3(f) Dt- 30/5/2014	₹ 20,89,07,300.00		₹ 20,89,07,300.00
4)	F.2/2014-EE3(c) dt-4-2-15	₹ 10,94,59,000.00		₹ 10,94,59,000.00
5)	F.2/2014-EE3(d) dt-4-2-15	₹ 15,09,000.00		₹ 15,09,000.00
<b>Total Fund for Grant in aid-Capital</b>		₹ <b>33,97,07,000.00</b>		₹ <b>33,97,07,000.00</b>
	Opening Balance	₹ 90,95,85,806.00		₹ 90,95,85,806.00
	Opening Advance	₹ 25,38,97,351.00		₹ 25,38,97,351.00
	<b>Grand Total</b>	₹ <b>1,50,31,90,157.00</b>		₹ <b>1,50,31,90,157.00</b>
	Total Expenditure	₹ 57,29,63,910.00		₹ 57,29,63,910.00
	Closing Advance	₹ 37,50,73,549.00		₹ 37,50,73,549.00
	<b>Closing Balance :</b>	₹ <b>55,51,52,698.00</b>		₹ <b>55,51,52,698.00</b>



**STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA**  
**UTILIZATION CERTIFICATE under SSA for the year 2014-15 in respect of the**  
**GRANT-IN-AID -Swachh Bharat Vidhyalaya released to the State Project Director,**  
**State Education Mission Authority of Meghalaya - SSA & KGBV, Meghalaya,**  
**Shillong**

Sl. No	Sanctioned No & Date	Receipt of Fund	TOTAL
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
<b>Swachh Bharat Vidhyalaya Fund 2014-15</b>			
<b>A.</b>	<b>Central Share :</b>		
1)	F.11-2/2014-EE-3(a) dt 5-1-2015	₹ 1,67,65,000.00	₹ 1,67,65,000.00
2)	F.11-2/2014-EE-3(b) dt 5-1-2015	₹ 29,04,000.00	₹ 29,04,000.00
3)	F.11-2/2014-EE-3(c) dt 5-1-2015	₹ 19,38,67,000.00	₹ 19,38,67,000.00
2)	F.11/2/2014-EE3(a) dt-28-3-15	₹ 3,61,79,400.00	₹ 3,61,79,400.00
3)	F.11/2/2014-EE3(b) dt-28-3-15	₹ 28,36,000.00	₹ 28,36,000.00
	<b>Total Central Share</b>	₹ 25,25,51,400.00	₹ 25,25,51,400.00
<b>B.</b>	<b>State Share :</b>		
1)	EDN.21/2015/30 dt 28-3-2015	₹ 2,37,26,200.00	₹ 2,37,26,200.00
	<b>Total State Share</b>	₹ 2,37,26,200.00	₹ 2,37,26,200.00
	<b>TOTAL</b>	₹ 27,62,77,600.00	₹ 27,62,77,600.00
	Opening Balance		-
	Opening Advance		-
	<b>Grand Total</b>		₹ 27,62,77,600.00
	Total Expenditure		₹ 21,35,36,000.00
	Closing Advance		-
	<b>Closing Balance :</b>		₹ 6,27,41,600.00





(AS REVISED)

Certified that out of the total amount of **Rs.150,31,90,157.00** (*Rupees one hundred fifty crore thirty one lakh ninety thousand one hundred and fifty seven only*) available during 2014-15, consisting of grant-in-aid capital from Government of India under SSA of **Rs.33,97,07,000.00** (*Rupees Thirty three crore ninety seven lakh seven thousand only*) and from Government of Meghalaya of Rs. NIL, **Opening Balance** of Rs. **90,95,85,806.00** (*Rupees Ninety crore ninety five lakh eighty five thousand eight hundred and six only*), **Outstanding Advances** of previous year of Rs. **25,38,97,351.00** (*Rupees Twenty five crore thirty eight lakh ninety seven thousand three hundred and fifty one only*), Bank Interest and Miscellaneous income of Rs. NIL, a sum of Rs. **57,29,63,910.00** (*Rupees Fifty seven crore twenty nine lakh sixty three thousand nine hundred and ten only*) has been **utilized** for the purpose for which it was sanctioned and **Outstanding advance** as on **31.03.2015** of Rs.**37,50,73,549.00** (*Rupees Thirty seven crore fifty lakh seventy three thousand five hundred and forty nine only*). **The unspent balance of Rs. 55,51,52,698.00** (*Rupees fifty five crore fifty one lakh fifty two thousand six hundred and ninety eight only*) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid capital payable during the next financial year 2015-16.

Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid capital** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 2<sup>nd</sup> December 2015

For A. Paul & Co.  
Chartered Accountants

(AJIT PAUL)  
Proprietor  
Membership No. 050527



A handwritten signature in blue ink, appearing to be "Ajit Paul".

Signature with rubber stamp  
State Project Director

State Project Director (SSA)  
State Education Mission Authority  
Meghalaya

Certified that out of Rs.27,62,77,600.00 (*Rupees Twenty seven crore sixty two lakh seventy seven thousand and six hundred only*) of Grant in Aid Swachh Bharat Vidhyalaya sanctioned/received during the year 2014-15 in favour of SEMAM, Shillong vide Ministry of Human Resource Development, Department of School Education & Literacy , letter Nos. noted against each and Rs. NIL on account of Interest and Miscellaneous income earned during the period 01.04.2014 to 31.03.2015 and Rs. NIL on account of unspent balance and a sum of Rs. 21,35,36,000.00 (*Rupees Twenty one crore thirty five lakh thirty six thousand only*) has been utilized for the purpose for which it was sanctioned and amount of closing balance of Rs.6,27,41,600.00 (*Rupees Six crore twenty seven lakh forty one thousand and six hundred only*) ) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid Swachh Bharat Vidhyalaya payable during the next financial year 2015-16.

Certified that we have satisfied ourselves that the conditions on which the Grant in Aid Swachh Bharat Vidhyalaya was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.


Kind of Checks exercised-


1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 10<sup>th</sup> November 2015

For A. Paul & Co.  
Chartered Accountants

  
(AJIT PAUL)  
Proprietor  
Membership No. 050527



Signature with rubber stamp  
State Project Director

State Project Director (SSA)  
State Education Mission Authority  
Meghalaya

## AUDITORS' REPORT

We have examined the annexed Consolidated Balance Sheet of **Sarva Shiksha Abhiyan: State Education Mission Authority of Meghalaya : Shillong as at March 31, 2015** and the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date. These Financial statements are the responsibility of respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosure in financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our opinion on the annexed Consolidated Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Account is based on a consolidation of reports derived from the accounts reported upon by different Auditors appointed severally in respect various districts of the State and State Mission Authority (The Office of the State Project Director). Our report therefore includes reports as made available to us in respect of accounts of districts viz. East Khasi Hills District, West Khasi Hills District, RI-Bhoi District, Jaintia Hills District, West Garo Hills District, East Garo Hills District and South Garo Hills District and State Mission Authority (The Office of the State Project Director at Shillong) Meghalaya.

In our opinion and to the best of our knowledge & information and on the basis of explanations given to us we observe as below:

1. **State Mission Authority and District wise comments of the respective auditors are listed below :**

**State Mission Authority, Meghalava (Office of the State Project Director at Shillong), the Auditors have to report that:**

- i) Income-tax and VAT are to be deducted, wherever applicable.
- ii) Supervision and Monitoring of programme implementation to be carried on regular basis.
- iii) Fixed Asset Register to be maintained in a proper way and physical verification of the same to be carried out at least once a year.

2. **East Khasi Hills District, the Auditors have to report that:**

- i) No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
- ii) Cases were observed where Utilisation Certificates/ Expenditure Statements have not been fully submitted on time by the beneficiaries. Management should take effective steps to ensure that Utilisation Certificates are received in time in order to adjust the outstanding advances.



# A.Paul & Co.

Chartered Accountants

AJIT PAUL  
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- iii) Fund released to Schools, Jt. DMCs, BRCs and URCs should be made by E-transfer and credit advice list should be duly acknowledged by the Bank.
- iv) Adjustment of Advances by each unit should be carried out in the Advance Register through Journal Book.
- v) Maintenance of Fixed Assets by all units should be improved further. The source of receipt of the Assets as well as their location should properly be recorded under the column specially provided in the Fixed Asset Register.
- vi) That we have audited the accounts of 125 SSA Schools for 2014-15 , subject to the following remarks :-
  - a) Out of 125 schools audited, cases were observed where schools have not maintained separate Bank Accounts and Cash Book for transactions pertaining to SSA grants.
  - b) Out of 125 schools audited, cases were observed where cash transactions persist and this needs to be avoided.
  - c) Retention of Cash in hand to be avoided.
  - d) Maintenance of Books of Account requires improvement in conformity with SSA manual.

### 3. West Garo Hills District, the Auditors have to report that:

- i) The system of periodical verification of fixed assets does not appear to be in place.
- ii) All Payments above Rs. 20000/- should be made by account payee cheques or drafts only. Payments for construction of Ramp were made in cash which is irregular.
- iii) Details of adjustment of advance were not forthcoming.
- iv) We conducted the audit of 234 School Management Committees of West Garo Hills District for the year 2014-2015 and have the following observations to make in general.
- v) In some cases separate book of account as well as bank account were not maintained for the SSA grants.
- vi) Maintenance of accounts has plenty of room for improvement.
- vii) In many Schools payments are being made in cash, which should be avoided at least in respect of payment beyond Rs. 20000/. Also maintenance of cash in hand beyond a certain limit should be avoided.
- viii) We are of the opinion that a 'Notes on Accounts' along with the annual Finance Statements would have given a better reading thereof.
- ix) We suggest an early computerization of accounts both at the district office as well as at the sub district levels to achieve efficiency in accounting.
- x) Utilization Certificate (UCs) are not being submitted in time in many cases. Timely submission thereof be insisted upon further disbursement.
- xi) There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.

### 4. West Khasi Hills District, the Auditors have to report that:

- i) Cases were observed where Utilization Certificate/ Expenditure Statement from schools etc have not been submitted on time. As such we have not been able to verify such Utilization Certificate/ Expenditure Statement accordingly we are unable to certify the end use of funds.
- ii) Suppliers TIN Registration No. etc not mentioned in the supporting vouchers submitted with the Utilization Certificate by schools.

  
Police Bazar, Shillong-793001

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- iii) Journal Book was not maintained. The same should be maintained in order to verify the advance adjusted with the Utilization Certificate submitted by the Schools etc.
- iv) Payments towards Civil works have been released without obtaining & verifying Utilization Certificate of previous disbursements.
- v) Cheques drawn for payment are generally not issued to the beneficiaries immediately but after several months.
- vi) No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
- vii) Stale Cheques appearing in BRS to be written back suitably.
- viii) Big payment relating to civil works etc are made by cash & not by account payee cheques.
- ix) Separate ledger to be maintained for all Management Cost heads and Intervention for CWSN (IED).
- x) That we have verified records of 120 nos. SSA Schools for 2014-15 following are our remarks:-
  - a) Cases were observed where many schools not maintained separate cash book & bank account for recording transactions relating to SSA Grant.
  - b) Maintenance of books of account required improvement.
  - c) Cash transactions to be avoided.

## 5. South Garo Hills District, the Auditors have to report that:

- i) Payments by Cash should have been avoided.
- ii) Books of account should have been computerized.
- iii) All vouchers should be properly passed by appropriate authority.
- iv) Vouchers for expenses under the head Training are not in proper form.
- v) Stale Cheques should be reversed.
- vi) Journal Book should be introduced.
- vii) Registration u/s 12A of Income Tax Act should be obtained and income tax return is to be filed every year.
- viii) There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
- ix) We conducted the audit of books of account of 132 SSA Schools for the year 2014-2015 and have the following observations to make in general :
  - a) In some cases account of Mid Day Meal Scheme transactions have been included in the books of account.
  - b) Vouchers for various payments are not in proper form.
  - c) Payments were made in cash. Beyond a certain limit payments through account payee instruments should be insisted upon.
  - d) Holding of cash in hand is to be avoided.
  - e) Vouchers for various payments should be corroborating to entries passed in the books of account.

## 6. East Garo Hills District, the Auditors have to report that:

- i) The system of periodical verification of fixed assets does not appear to be in place.
- ii) Stale Cheque Register should be maintained by DMC, Jt. DMC,s and BRCs. There are a number of stale cheques requiring necessary adjustments.

Police Bazar, Shillong-793001

# A.Paul & Co.

Chartered Accountants

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- iii) Utilization Certificate (UCs) are not being submitted in time in many cases. Timely submission thereof be insisted upon.
- iv) From Schedule 'F' it appears that advances of Rs.10765340/- given during the year were not adjusted till 31.3.2015. Timely recovery/adjustments of advances should be a priority . Moreover , the unadjusted advances of Rs.387550/- from previous year requires reconciliation as well as follow up.
- v) DMC, BRC Samanda, BRC Songsak, and BRC Resubelpara have prepared Bank Reconciliation Statement as on 31.3.2015 and there are unreconciled differences of Rs.681/-, Rs.17000/-, Rs.9145/- and Rs.112070/- respectively which along with other outstanding items need to be addressed at the earliest. Jt. DMC, Williamnagar, Jt. DMC Resubelpara and BRC Rongjeng have not prepared the Bank Reconciliation Statements.
- vi) We conducted the audit of 139 School Management Committees of East Garo Hills District for the year 2014-2015 and have the following observations to make in general :
  - a) In some cases separate book of account as well as bank account were not maintained for the SSA grants.
  - b) Maintenance of accounts has plenty of room for improvement.
  - c) In many Schools payments are being made in cash, which should be avoided at least in respect of payment beyond Rs. 20000/-. Also maintenance of cash in hand beyond a certain limit should be avoided.
- vii) We are of the opinion that a 'Notes on Accounts' along with the annual Financial Statements would have given a better reading thereof.
- viii) We suggest an early computerization of accounts both at the district office as well as at the sub district levels to achieve efficiency in accounting.
- ix) There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.

## 7. Ri Bhoi District, the Auditors have to report that:

- i) An amount of Rs.11495880/- on account of Teachers Salary was recorded and accounted for in the Cash Book during 2014-15 although the same was paid during 2013-14 and debited in the bank a/c during 2013-14. Suppliers TIN Registration No. etc not mentioned in the supporting vouchers submitted with the Utilization Certificate by schools.
- ii) Bank Reconciliation Statement has not been prepared in case of bank account with Meghalaya Rural Bank.
- iii) VAT has not been deducted against various payments made to suppliers even the TIN registration numbers are not mentioned on the cash memos/bills of the suppliers.
- iv) Cases were observed where Utilization Certificate/ Expenditure Statement from schools etc have not been submitted on time. As such we have not been able to verify such Utilization Certificate/ Expenditure Statement accordingly we are unable to certify the end use of funds.
- v) Payments towards Civil works have been released without obtaining & verifying Utilization Certificate of previous disbursements.
- vi) Cheques drawn for payment are generally not issued to the beneficiaries immediately but after several months.
- vii) No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
- viii) Stale Cheques appearing in BRS to be written back suitably.



Police Bazar, Shillong-793001



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- ix) Number of Utilisation Certificates issued by the Schools have been over written & corrected by using white correction fluid.
- x) That we have verified records of 125 nos. SSA Schools for 2014-15 following are our remarks:-
  - a) Separate cash book & bank accounts is not maintained for transactions relating to SSA Grant.
  - b) Maintenance of books of account required improvement.
  - c) Cash transactions to be avoided.

**8. Jaintia Hills District, the Auditors have to report that:**

- i) Payments by Cash should have been avoided.
- ii) All vouchers should be properly sanctioned by appropriate authority.
- iii) Journal Book should be introduced.
- iv) Books of account should have been computerized.
- v) Registration u/s 12A of Income Tax Act should be obtained and income tax return is to be filed every year.
- vi) There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
- vii) We conducted the audit of books of account of 121 SSA Schools for the year 2014-2015 and have the following observations to make in general :
  - a) In some cases account of Mid Day Meal Scheme transactions have been included in the books of account.
  - b) Vouchers for various payments are not in proper form.
  - c) Payments were made in cash. Beyond a certain limit payments through account payee instruments should be insisted upon.
  - d) Holding of cash in hand is to be avoided.
  - e) Vouchers for various payments should be corroborating to entries passed in the books of account.

**Subject to the above:**

1. The Balance Sheet gives a true and fair view of the state of affairs as on March 31, 2015.
2. The Income & Expenditure Account gives a true and fair view of the deficit for the year ended March 31, 2015.
3. The Receipts & Payments Accounts gives a true and fair view of the receipts and payments for the year ended March 31, 2015.

Dated Shillong,  
the 10<sup>th</sup> November 2015.



For A.Paul & Co.  
Chartered Accountants  
F.R.N. : 312060E

(AJIT PAUL)  
Proprietor  
Membership No.050527

Police Bazar, Shillong-793001

**MANAGEMENT LETTER**

To

The State Project Director,  
Sarva Siksha Abhiyan,  
State Education Mission Authority,  
Meghalaya,  
Shillong.

Sir,

Re: Management letter for 2014-15

Please refer to the audit report for 2014-15 we are giving below further comments.

1. There are variations, as listed below, between the Closing Balances as appearing in the consolidated audited accounts of previous year and balances as considered by the Districts as Opening Balances in the current year. These differences, however, have been corrected in the current year at State level only.

## a) SSA :

<b>1</b>	<b>Capital Fund Account :</b>		
	As per last audited Consolidated Accounts	Rs.1795217427.65	
	As per Current audited State Mission & District Accounts	Rs.1789167416.65	Rs. 6050011/-
<b>2</b>	<b>Temporary Loan :</b>		
	As per last audited Consolidated Accounts	Rs.7000/-	
	As per Current audited State Mission & District Accounts	Rs.4000/-	Rs. 3000/-
	<b>Total Rupees</b>		<b>Rs. 6053011/-</b>

<b>1</b>	<b>Fixed Assets :</b>		
	As per last audited Consolidated Accounts	Rs.30562454.96	
	As per Current audited State Mission & District Accounts	Rs.26583245.96	Rs. 3979209/-
<b>2</b>	<b>Advance to KGBV:</b>		
	As per last audited Consolidated Accounts	Rs.2695302/-	
	As per Current audited State Mission & District Accounts	Rs.621500/-	Rs. 2073802/-
	<b>Total Rupees</b>		<b>Rs. 6053011/-</b>

# A.Paul & Co.

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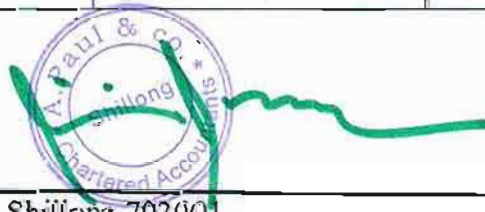
## b) KGBV :

<b>1</b>	<b>Capital Fund Account :</b>		
	As per last audited Consolidated Accounts	Rs.5933904.20	
	As per Current audited KGBV & District Accounts	Rs.3556713.20	Rs. 2377191/-
<b>2</b>	<b>SSA A/c :</b>		
	As per last audited Consolidated Accounts	Rs.2695302/-	
	As per Current audited KGBV & District Accounts	Rs.1130306/-	Rs.1564996/-
	<b>Total Rupees</b>		<b>Rs. 3942187/-</b>

<b>1</b>	<b>Advances :</b>		
	As per last audited Consolidated Accounts	Rs.4837120.20	
	As per Current audited KGBV & District Accounts	Rs.834511/-	Rs.4002609.20
<b>2</b>	<b>Advance to Societies:</b>		
	As per last audited Consolidated Accounts	Rs.408673/-	
	As per Current audited KGBV & District Accounts	Rs.469095.20	(Rs. 60422.20)
	<b>Total Rupees</b>		<b>Rs. 3942187/-</b>

- Internal Audit and Internal Control mechanism are inadequate in the absence of separate Internal Audit Wing in the SIS. Manual for Internal Audit is to be prepared as per SSA guidelines and a format for more exhaustive Internal Audit Report is to be devised.
- Comments of Internal Audit and Statutory Audit should be promptly dealt with.
- The Position of Settlement of audit objections and outstanding thereof are as under.

Year	Total No. of audit objections	Total No. of audit objections settled through pursuance with the Districts & the CAs	No. of audit objections remained unsettled
2006-2014	210	134	76



Police Bazar, Shillong-793001



# A.Paul & Co.

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5. Although SSA School accounts have been audited but school specific observations should be insisted upon for initiating necessary rectifying steps.
6. Electronic transfer to beneficiaries should be made mandatory at all levels.
7. Non preparation of Bank Reconciliation Statements, wherever pending, should be done immediately.
8. Income-tax and VAT should be deducted at all appropriate cases.
9. Supervision & Monitoring of programme implementation to be carried on regular basis.
- 10.Fixed Assets register to be maintained in a proper way and physical verification of the same to be carried out at least once a year.
- 11.Stale Cheques should be reversed at all levels.

For A.Paul & Co.  
Chartered Accountants  
F.R.N. : 312060E



A handwritten signature in green ink, appearing to be "AJIT PAUL".

(AJIT PAUL)  
Proprietor

Membership No.050527

Dated Shillong,  
the 10th November, 2015.

# A.Paul & Co.

*Chartered Accountants*

AJIT PAUL  
B.Com, F.C.A

Phone:2225630

## **PROCUREMENT CERTIFICATE FOR THE YEAR ENDED** **MARCH 31, 2015**

This is to certify that on the basis of audit as performed by us and on the basis of reports as submitted by District Auditors for the year ended 31<sup>st</sup> March, 2015 and on the basis of information & explanation given to us we are to report that procurement procedure prescribed by the Manual on Financial Management for SSA has been satisfactorily followed by SSA, State Education Mission Authority Of Meghalaya and no major deviations have been observed during the year 2014-15.

For A.Paul & Co.  
Chartered Accountants  
F.R.N. : 312060E



(AJIT PAUL)  
Proprietor

Membership No.050527

Dated Shillong,  
the 10th November, 2015.

**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG  
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2016**

<u>LIABILITIES</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>	<u>ASSETS</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
<b>FUND ACCOUNT:</b>			<b>FIXED ASSETS:</b>		
Per last account	1,795,217,427.63	979,055,532	As Per Schedule "D"	32,957,063.96	30,562,455
Less : Excess of Expenditure over Income transferred from Income & Expenditure Account	<u>329,240,894.94</u>	<u>814,522,096</u>	<b>CURRENT ASSETS:</b>		
	1,465,976,532.69	1,793,577,628	Security Deposit(Telephone):		
Add:Fund of Previous Year	-	10,342,500	Per last account		
	1,465,976,532.69	1,803,920,128	East Khasi Hills	5,300.00	5,300
Less: Expenditure of Previous Year	<u>1,465,976,532.69</u>	<u>8,680,600</u>	Jaintia Hills	<u>2,000.00</u>	2,000
	-	1,795,239,528	<b>Advances:</b>		
Add :Adjustment of Fixed Assets	1,465,976,532.69	22,100	As Per Schedule "C"	425,588,310.00	318,568,417
		1,795,217,428	Advance to KGBV:		
<b>CURRENT LIABILITIES</b>			Per last account	2,695,302.00	
Val Payable			Add : Addition	<u>819,500.00</u>	2,695,302
Per last account	1,750,000.00	1,750,000			
Salary Payable EKH	278,300.00	-	<b>Closing Balances :</b>		
			As Per Schedule "B"	1,005,962,356.73	1,447,142,954
<b>LOAN:</b>					
Temporary Loan					
Per last account	7,000.00	7,000			
<b>Total Rupees</b>	<u>1,468,009,832.89</u>	<u>1,796,974,428</u>	<b>Total Rupees</b>	<u>1,468,009,832.89</u>	<u>1,796,974,428</u>

Per Report Annexed

Dated Shillong,  
the 10th November, 2016.



For A.Paul & Co.  
Chartered Accountants  
F.R.N. : 312060E

(AJIT PAUL)  
Proprietor  
Membership No. : 050527



(AS REVISED)  
**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2015**

<u>RECEIPTS</u>			<u>PAYMENTS</u>			
<u>Sch.</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>	<u>Sch.</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>	
Opening Balances : As Per Schedule "A"	1,44,71,42,953.67	64,70,40,919	Teachers Salary	4	1,37,23,63,265.00	1,36,01,93,221
Grant In Aid received from:			Teacher Learning Equipment		-	2,69,76,000
1. Central Government for :			Provision of 2 Sets of Uniform		-	1,42,26,800
a. Capital	33,97,07,000.00	1,56,89,53,190	Block Resource Centre	5	5,34,82,236.00	4,90,13,506
b. General	1,40,75,54,104.00	1,24,60,97,000	Cluster Resource Centre	6	5,58,37,591.00	4,57,78,182
c. KGBV	4,09,39,396.00	1,90,35,810	Transport/Excon Facility		-	22,56,500
d. Swach Bharat	<u>25,25,51,400.00</u>	<u>2,04,04,51,900.00</u>	School Grant	7	4,36,70,000.00	5,81,41,600
2. State Government for:			Maintenance Grant	8	2,78,19,980.00	3,66,57,730
a. General	27,48,09,390.00	29,39,32,910	Teachers' Training	9	4,88,46,005.05	3,02,21,120
b. KGBV	45,15,110.00	21,15,090	Special Training for Mainstreaming of out of School Children	10	1,24,15,034.00	2,15,90,225
c. Swach Bharat	<u>2,37,26,200.00</u>	<u>30,30,50,700.00</u>	Inclusive Education for Disabled CVSN (IED)	11	1,51,46,632.00	2,64,20,523
3. 13th FCA		11,00,00,000	Civil Works	12	60,80,94,028.09	41,58,94,423
Interest on Savings Bank	1	3,42,73,333.20	Research, Evaluation, Monitoring & Supervision	13	5,70,248.00	20,93,583
Miscellaneous Receipts	2	30,29,354.31	SMC/PRI Training	14	17,20,500.00	42,69,405
Refund of Advances	3	6,73,506.00	Community Mobilization	15	11,02,270.00	20,84,438
Fund of Previous Year		1,03,42,500	Management Cost - (Districts)	16	5,91,72,813.40	5,48,67,046
			State Components:			
			Management Cost	17	1,22,33,739.00	99,88,785
			Free Text Book		10,15,03,049.00	9,52,58,939
			Computer Aided Learning		29,72,592.00	-
			Learning Enhancement Programme		28,62,887.00	-
			Innovative Activities Under SC/ST		1,60,000.00	-
			NPEGL Amount transferred to SSA A/c		-	42,000
			Fund transfer to KGBV	18	29,50,000.00	2,11,50,900
			Fund transferred to Districts KGBV		4,51,54,508.00	-
			Advance to KGBV		8,19,500.00	6,13,892
			Advances:			
			As per Schedule "C"		35,55,70,617.00	18,37,43,840
			Closing Balances : As Per Schedule "B"		1,00,59,62,356.73	1,44,71,42,954
<b>Total Rupees</b>	<u><b>3,82,85,21,747.18</b></u>	<u><b>3,93,65,82,290</b></u>	<b>Total Rupees</b>		<u><b>3,82,85,21,747.18</b></u>	<u><b>3,93,65,82,290</b></u>

Per Report Annexed

Dated Shillong,  
the 2nd December, 2015.



For A. Paul & Co.  
Chartered Accountants  
F.R.N. : 312080E

*(Signature)*  
**(AJIT PAUL)**  
 Proprietor  
 Membership No. : 050527

(AS REVISED)  
**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**REVISED CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2015**

EXPENDITURE			CURRENT YEAR	PREVIOUS YEAR	INCOME			CURRENT YEAR	PREVIOUS YEAR
	Sch.					Sch.			
Teachers Salary:	4		1,37,23,63,265.00	1,38,01,93,221	Grant in Aid received from:				
Teacher Learning Equipment			-	2,69,75,000	1. Central Government for:				
Provision of 2 Sets of Uniform			-	1,42,26,800	a. Capital	33,97,07,000.00		1,56,89,53,190	
Block Resource Centre	5		5,34,79,236.00	4,88,96,238	b. General	1,40,75,54,104.00		1,24,60,97,000	
Cluster Resource Centre	6		5,58,37,591.00	4,57,54,162	c. KGBV	4,06,39,388.00		1,90,35,810	
Transport/Excor. Facility			-	22,58,500	d. Swach Bharat	<u>29,25,51,400.00</u>	2,04,04,51,900.00		
School Grant	7		4,38,70,000.00	5,36,64,500	2. State Government for:				
Maintenance Grant	8		2,78,19,980.00	3,37,17,730	a. General	27,48,09,380.00		29,39,32,910	
Teacher's Training	9		4,88,46,005.05	3,92,21,120	b. KGBV	45,15,110.00		21,15,090	
Special Training for Mainstreaming of out of School Children)	10		1,24,15,034.00	2,15,90,225	c. Swach Bharat	<u>2,37,26,200.00</u>	30,30,50,700.00		
Inclusive Education for Disabled CWSN (IED)	11		1,51,48,532.00	2,54,20,523	3. 13th FCA		-	11,00,00,000	
Civil Works	12		60,60,94,026.00	41,56,94,423	Interest on Savings Bank A/c	1	3,42,73,333.20	2,78,49,322	
Research, Evaluation, Monitoring & Supervision:	13		6,70,248.00	19,34,865	Miscellaneous Receipts	2	30,29,354.31	1,12,15,549	
SMD/PRI Training	14		17,20,500.00	42,59,405					
Community Mobilization	15		11,82,270.00	20,64,436					
Management Cost : (Districts)	16		5,68,19,386.40	5,16,79,479					
State Components:									
Management Cost	17		1,21,95,557.00	98,62,849					
Free Text Book			10,15,03,049.00	9,52,56,938					
Computer Aided Learning			29,72,592.00	-					
Learning Enhancement Programme			28,82,657.00	-					
Innovative Activities Under SC/ST			1,60,000.00	-					
NPEGEL Amount transferred to SSA A/c			-	42,000					
Fund transfer to KGBV	18		29,50,000.00	2,11,50,900					
Fund transferred to Districts KGBV			4,51,54,506.00	-					
Salary			2,76,300.00	-					
Advances adjusted : As per Schedule "C"			24,59,85,216.00	17,08,15,342					
Being Excess of Income over Expenditure transferred to Fund Account			-	81,45,22,096	Being Excess of Expenditure over Income transferred to Fund Account		32,92,40,894.94		
<b>Total Rupees</b>			<b>2,71,00,46,182.45</b>	<b>3,27,91,98,871</b>	<b>Total Rupees</b>		<b>2,71,00,46,182.45</b>	<b>3,27,91,98,871</b>	

Per Report Annexed

Dated Shillong,  
the 2nd December, 2015.



For A. Paul & Co.  
Chartered Accountants  
F.R.N. : 312060E  
  
(AJIT PAUL)  
Proprietor  
Membership No. : 050527

**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**SCHEDULE OF OPENING BALANCE**  
**AS AT APRIL 01, 2014**  
**SCHEDULE 'A'**

	<u>Cash in Hand</u>	<u>Imprest</u>	<u>Cash at Bank</u>	<u>Cheque in Transit</u>	<u>Amount (Rs.)</u>
State Project Director	20,581.00	-	538,702,748.36	-	538,723,329.36
East Khasi Hills	29,741.00	-	31,046,899.04	169,824,700.00	200,901,340.04
Ri Bhoi District	6,255.00	-	15,486,407.90	63,289,100.00	78,781,762.90
West Khasi Hills	-	-	120,807,969.02	-	120,807,969.02
Jaintia Hills	131,987.97	-	5,734,151.22	117,223,300.00	123,089,419.19
East Garo Hills	2,776.00	-	25,112,267.76	86,345,300.00	111,480,343.76
West Garo Hills	30,378.00	-	25,754,450.40	116,230,600.00	142,015,428.40
South Garo Hills	-	-	20,268,161.00	111,095,200.00	131,363,361.00
<b>Total Rupees</b>	<b>221,698.97</b>	<b>-</b>	<b>782,913,054.70</b>	<b>664,008,200.00</b>	<b>1,447,142,953.87</b>

**SCHEDULE OF CLOSING BALANCE**  
**AS AT MARCH 31, 2015**  
**SCHEDULE 'B'**

	<u>Cash in Hand</u>	<u>Imprest</u>	<u>Cash at Bank</u>	<u>Cheque in Transit</u>	<u>Amount (Rs.)</u>
State Project Director	13,818.00	-	48,410,822.36	642,871,200.00	691,295,640.36
East Khasi Hills	6,686.00	-	85,575,417.64	-	85,582,105.64
Ri Bhoi District	-	-	2,530,020.90	-	2,530,020.90
West Khasi Hills	-	-	3,154,408.02	-	3,154,408.02
Jaintia Hills	3,278.97	-	13,368,086.73	59,400.00	13,430,765.70
East Garo Hills	-	-	52,185,818.71	-	52,185,818.71
West Garo Hills	29,000.00	-	75,866,335.40	231,000.00	76,126,335.40
South Garo Hills	-	-	73,833,164.00	7,844,100.00	81,677,264.00
<b>Total Rupees</b>	<b>52,584.97</b>	<b>-</b>	<b>354,904,071.76</b>	<b>651,005,700.00</b>	<b>1,005,962,356.73</b>





**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**ADVANCES AS AT MARCH 31, 2015**

**SCHEDULE "C"**

	Opening Balance	Refund of Advances	Addition	Adjustment	Closing Balance
<b>1 East Khasi Hills :</b>					
Transport /Excoort Facility	2,500.00	-	-	-	2,500.00
School Grant	41,000.00	41,000.00	-	-	-
Maintenance Grant	30,000.00	25,000.00	-	5,000.00	-
Out of School Children	334,306.00	2,706.00	-	331,600.00	-
Civil Works	13,887,700.00	-	19,658,100.00	12,362,100.00	21,183,700.00
2 sets of Uniform	179,600.00	176,400.00	-	3,200.00	-
Teachers Training	9,700.00	5,200.00	-	-	4,500.00
Interventions for CWSN (IED)	35,000.00	35,000.00	-	-	-
<b>Total Rupees</b>	<b>14,619,806.00</b>	<b>285,306.00</b>	<b>19,658,100.00</b>	<b>12,701,900.00</b>	<b>21,190,700.00</b>
<b>2 West Khasi Hills :</b>					
School Grant	2,879,000.00	-	2,082,000.00	2,879,000.00	2,082,000.00
Teacher's Salary	17,009,500.00	288,200.00	16,718,500.00	17,009,500.00	16,430,300.00
Maintenance Grant	1,790,730.00	-	2,356,090.00	-	2,358,090.00
Out of School Children	923,822.00	-	154,545.00	482,846.00	595,521.00
Interventions for CWSN (IED)	271,200.00	-	-	172,750.00	98,450.00
Civil Works	-	-	2,349,250.00	-	2,349,250.00
<b>Total Rupees</b>	<b>22,874,252.00</b>	<b>288,200.00</b>	<b>23,662,385.00</b>	<b>22,334,826.00</b>	<b>23,913,611.00</b>
<b>3 Ri Bhoi :</b>					
Teacher's Salary	5,437,900.00	-	-	5,437,900.00	-
Cluster Resource Centre	501,700.00	-	-	501,700.00	-
Maintenance Grant	3,822,000.00	-	-	3,822,000.00	-
Civil Works	11,366,541.00	-	33,902,320.00	2,904,646.00	42,364,215.00
TLE	3,745,000.00	-	-	3,745,000.00	-
Interventions for CWSN (IED)	1,495,000.00	-	-	1,495,000.00	-
<b>Total Rupees</b>	<b>26,368,141.00</b>	<b>-</b>	<b>33,902,320.00</b>	<b>17,906,246.00</b>	<b>42,364,215.00</b>
<b>4 Jaintia Hills :</b>					
Cluster Resource Centre	84,000.00	-	-	84,000.00	-
Teacher's Salary	17,942,500.00	-	-	17,942,500.00	-
Civil Works	59,540,500.00	-	130,932,500.00	94,104,000.00	96,369,000.00
BRC	36,000.00	-	-	36,000.00	-
Programmer	202,160.00	-	-	202,160.00	-
Pedagogy	19,500.00	-	-	19,500.00	-
Honorarium	266,000.00	-	-	266,000.00	-
Research & Evaluation	127,548.00	-	-	127,548.00	-
Office Expenses	50,000.00	-	-	50,000.00	-
Management Cost	218,000.00	-	-	218,000.00	-
Salary for IE & R.T (IED)	14,000.00	-	-	14,000.00	-
School Grant	-	-	2,295,000.00	-	2,295,000.00
Maintenance Grant	-	-	2,031,000.00	-	2,031,000.00
<b>Total Rupees</b>	<b>78,500,208.00</b>	<b>-</b>	<b>135,258,500.00</b>	<b>113,063,708.00</b>	<b>100,695,000.00</b>
<b>East Garo Hills :</b>					
<b>6 Teacher's Salary</b>					
Teacher's Salary	3,913,300.00	-	-	3,913,300.00	-
Out of School Children	1,264,700.00	-	-	1,264,700.00	-
Civil Works	21,641,550.00	-	10,785,340.00	-	11,152,890.00
Uniform Grant	3,618,400.00	-	-	3,618,400.00	-
DIET	150,000.00	-	-	150,000.00	-
<b>Total Rupees</b>	<b>30,587,950.00</b>	<b>-</b>	<b>10,765,340.00</b>	<b>30,200,400.00</b>	<b>11,152,890.00</b>
<b>6 South Garo Hills</b>					
Civil Works	28,635,750.00	-	59,527,558.00	49,788,138.00	38,375,170.00
<b>Total Rupees</b>	<b>28,635,750.00</b>	<b>-</b>	<b>69,527,558.00</b>	<b>49,788,138.00</b>	<b>38,375,170.00</b>
<b>7 West Garo Hills</b>					
Civil Works	115,080,310.00	-	72,796,414.00	-	187,876,724.00
<b>Total Rupees</b>	<b>115,080,310.00</b>	<b>-</b>	<b>72,796,414.00</b>	<b>-</b>	<b>187,876,724.00</b>
<b>Grand Total Rupees</b>	<b>316,566,417.00</b>	<b>573,506.00</b>	<b>355,670,617.00</b>	<b>245,995,218.00</b>	<b>425,588,310.00</b>



**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**SCHEDULE OF FIXED ASSETS AS ON MARCH 31, 2015**  
**SCHEDULE "D"**

	<u>Opening Balances</u>	<u>Addition During The Year</u>	<u>Closing Balances</u>
<b>1 BRC Buildings:</b>			
East Khasi Hills	3049921.00	-	3049921.00
Jaintia Hills	2277974.85	-	2277974.85
<b>Total Rupees</b>	<b>5327895.85</b>	<b>-</b>	<b>5327895.85</b>
<b>2 Office Equipments:</b>			
State Project Director	1196212.33	-	1196212.33
East Khasi Hills	2025111.00	288214.00	2311325.00
Ri Bhoi District	161860.00	-	161860.00
West Khasi Hills	571847.00	-	571847.00
Jaintia Hills	494289.55	6230.00	500519.55
West Garo Hills	358165.00	-	358165.00
South Garo Hills	516216.00	-	516216.00
<b>Total Rupees</b>	<b>6323700.88</b>	<b>292444.00</b>	<b>5616144.88</b>
<b>3 Furniture &amp; Fittings:</b>			
State Project Director	617146.26	38182.00	655328.26
East Khasi Hills	1289833.00	353983.00	1643816.00
Ri Bhoi District	666522.00	-	666522.00
West Khasi Hills	889156.00	91600.00	980756.00
Jaintia Hills	997459.00	30440.00	1027899.00
East Garo Hills	1744848.00	-	1744848.00
West Garo Hills	207127.00	26500.00	233627.00
South Garo Hills	711318.00	136100.00	847418.00
<b>Total Rupees</b>	<b>7123409.26</b>	<b>676805.00</b>	<b>7800214.26</b>
<b>4 Computer &amp; Printer:</b>			
State Project Director	438781.00	-	438781.00
East Khasi Hills	3040930.00	-	3040930.00
Ri Bhoi District	454987.00	-	454987.00
West Khasi Hills	1162833.00	492465.00	1655328.00
Jaintia Hills	1017084.00	33120.00	1050204.00
East Garo Hills	303899.00	-	303899.00
West Garo Hills	460419.00	56600.00	517019.00
South Garo Hills	311364.00	51210.00	362574.00
<b>Total Rupees</b>	<b>7190297.00</b>	<b>633425.00</b>	<b>7823722.00</b>
<b>5 Xerox Machines:</b>			
Ri Bhoi District	373261.00	198000.00	571261.00
West Khasi Hills	1958537.40	-	1958537.40
Jaintia Hills	424470.00	-	424470.00
East Garo Hills	348561.00	-	348561.00
South Garo Hills	80389.00	-	80389.00
State Project Director	160876.00	-	160876.00
<b>Total Rupees</b>	<b>3346094.40</b>	<b>198000.00</b>	<b>3544094.40</b>
<b>6 Generators:</b>			
West Khasi Hills	106199.60	528500.00	636699.60
East Garo Hills	30589.00	-	30589.00
South Garo Hills	104769.00	-	104769.00
State Project Director	63750.00	-	63750.00
<b>Total Rupees</b>	<b>307307.60</b>	<b>528500.00</b>	<b>835807.60</b>
<b>7 Camera:</b>			
Ri Bhoi District	28864.00	-	28864.00
West Khasi Hills	113050.00	-	113050.00
East Garo Hills	551586.00	-	551586.00
South Garo Hills	100513.00	-	100513.00
<b>Total Rupees</b>	<b>794013.00</b>	<b>-</b>	<b>794013.00</b>
<b>8 Vehicles:</b>			
State Project Director	77237.97	-	77237.97
East Khasi Hills	71403.00	-	71403.00
Ri Bhoi District	47852.00	-	47852.00
Jaintia Hills	46189.00	-	46189.00
East Garo Hills	110250.00	-	110250.00
<b>Total Rupees</b>	<b>352931.97</b>	<b>-</b>	<b>352931.97</b>



**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**SCHEDULE OF FIXED ASSETS AS ON MARCH 31, 2015**

<b>SCHEDULE "D"</b>			
<b>9 Printers:</b>			
East Garo Hills	171502.00	-	171502.00
South Garo Hills	102520.00	-	102520.00
<b>Total Rupees</b>	<b>274022.00</b>	<b>-</b>	<b>274022.00</b>
<b>10 Fax Machines:</b>			
Ri Bhoi District	6771.00	-	6771.00
East Garo Hills	8694.00	-	8694.00
<b>Total Rupees</b>	<b>15465.00</b>	<b>-</b>	<b>15465.00</b>
<b>11 Resograph Duplicating Machines:</b>			
Ri Bhoi District	59900.00	-	59900.00
East Garo Hills	6307.00	-	6307.00
<b>Total Rupees</b>	<b>66207.00</b>	<b>-</b>	<b>66207.00</b>
<b>12 P.A.Systems:</b>			
Ri Bhoi District	11239.00	-	11239.00
West Khasi Hills	39313.00	-	39313.00
<b>Total Rupees</b>	<b>50552.00</b>	<b>-</b>	<b>50552.00</b>
<b>13 Fan &amp; Coolers:</b>			
East Garo Hills	1984.00	-	1984.00
<b>Total Rupees</b>	<b>1984.00</b>	<b>-</b>	<b>1984.00</b>
<b>14 LCD Projectors:</b>			
Jaintia Hills	-	65435.00	65435.00
East Garo Hills	87632.00	-	87632.00
South Garo Hills	54811.00	-	54811.00
<b>Total Rupees</b>	<b>142443.00</b>	<b>65435.00</b>	<b>207878.00</b>
<b>15 VSAT:</b>			
East Garo Hills	97615.00	-	97615.00
South Garo Hills	78295.00	-	78295.00
<b>Total Rupees</b>	<b>175910.00</b>	<b>-</b>	<b>175910.00</b>
<b>16 Server:</b>			
South Garo Hills	381.00	-	381.00
<b>Total Rupees</b>	<b>381.00</b>	<b>-</b>	<b>381.00</b>
<b>17 Air Conditioner :</b>			
South Garo Hills	59093.00	-	59093.00
<b>Total Rupees</b>	<b>59093.00</b>	<b>-</b>	<b>59093.00</b>
<b>18 Room Coolers:</b>			
South Garo Hills	10748.00	-	10748.00
<b>Total Rupees</b>	<b>10748.00</b>	<b>-</b>	<b>10748.00</b>
<b>Grand Total Rupees</b>	<b>30562454.96</b>	<b>2394609.00</b>	<b>32967063.96</b>





**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**SCHEDULE OF BANK INTEREST & MISCELLANEOUS RECEIPTS**

Sch.		<u>Amount (Rs.)</u>
<b>1</b>	<b><u>Interest on Savings Bank :</u></b>	
	State Project Director	17096251.00
	East Khasi Hills	4661891.00
	Ri Bhoi District	548748.00
	West Khasi Hills	1507406.00
	Jaintia Hills	1617270.20
	East Garo Hills	3046422.00
	West Garo Hills	3053985.00
	South Garo Hills	2741360.00
	<b>Total Rupees</b>	<b><u>34273333.20</u></b>
<b>2</b>	<b><u>Miscellaneous Receipts :</u></b>	<u>Amount (Rs.)</u>
	West Khasi Hills	60896.00
	East Khasi Hills	107510.00
	Ri Bhoi District	337781.00
	Jaintia Hills	2523140.31
	West Garo Hills	27.00
	<b>Total Rupees</b>	<b><u>3029354.31</u></b>
<b>3</b>	<b><u>Refund of Advances :</u></b>	<u>Amount (Rs.)</u>
	West Khasi Hills	288200.00
	East Khasi Hills	285306.00
	<b>Total Rupees</b>	<b><u>573506.00</u></b>



**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**SCHEDULES OF PAYMENTS**

Sch.		<u>Lower Primary School</u>	<u>Upper Primary School</u>	<u>Amount (Rs.)</u>			
<b>4</b>	<b>Teacher's Salary:</b>						
	East Khasi Hills	85,008,000.00	153,400,500.00	238,408,500.00			
	Ri Bhoi District	65,228,000.00	58,430,000.00	121,658,000.00			
	West Khasi Hills	98,016,800.00	148,351,500.00	246,368,300.00			
	Jaintia Hills	108,949,265.00	82,645,200.00	191,594,465.00			
	East Garo Hills	70,858,000.00	92,990,700.00	163,848,700.00			
	West Garo Hills	126,776,000.00	145,785,300.00	272,561,300.00			
	South Garo Hills	56,193,600.00	81,932,400.00	138,126,000.00			
	<b>Total Rupees</b>	<b>610,827,665.00</b>	<b>781,535,600.00</b>	<b>1,372,363,265.00</b>			
<b>5</b>	<b>Block Resource Centre:</b>			<u>Amount (Rs.)</u>			
	<u>Salary of Resource Persons</u>	<u>MIS</u>	<u>Data Entry Operator</u>	<u>Accountant Cum Support Staff</u>	<u>Contingency Grant</u>		
	East Khasi Hills	5,578,576.00	900,000.00	720,000.00	5,580,000.00	377,082.00	13,155,638.00
	Ri Bhoi District	1,717,200.00	360,000.00	288,000.00	2,700,000.00	150,000.00	5,215,200.00
	West Khasi Hills	9,940,714.00	-	-	-	299,931.00	10,240,645.00
	Jaintia Hills	3,546,000.00	620,000.00	1,582,000.00	3,288,000.00	125,000.00	9,161,000.00
	East Garo Hills	3,952,829.00	-	-	-	250,000.00	4,202,829.00
	West Garo Hills	4,307,100.00	970,000.00	776,000.00	-	235,000.00	6,288,100.00
	South Garo Hills	2,196,000.00	444,334.00	378,000.00	2,007,200.00	195,290.00	5,218,824.00
	<b>Total Rupees (A)</b>	<b>31,238,419.00</b>	<b>3,294,334.00</b>	<b>3,742,000.00</b>	<b>13,575,200.00</b>	<b>1,632,283.00</b>	<b>53,482,236.00</b>
	South Garo Hills (Office Equipments)	-	-	-	-	3,000.00	3,000.00
	<b>Total Rupees (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000.00</b>	<b>3,000.00</b>
	<b>Total Rupees (A - B)</b>	<b>31,238,419.00</b>	<b>3,294,334.00</b>	<b>3,742,000.00</b>	<b>13,575,200.00</b>	<b>1,629,283.00</b>	<b>53,479,236.00</b>
<b>6</b>	<b>Cluster Resource Centre:</b>			<u>Amount (Rs.)</u>			
		<u>Salary of Resource Persons</u>	<u>Contingency</u>				
	East Khasi Hills	9,922,950.00	908,581.00	10,829,531.00			
	Ri Bhoi District	4,980,800.00	515,300.00	5,476,100.00			
	West Khasi Hills	10,109,500.00	1,110,000.00	11,219,500.00			
	Jaintia Hills	6,139,360.00	2,489,200.00	8,628,560.00			
	East Garo Hills	7,345,800.00	770,000.00	8,115,800.00			
	West Garo Hills	5,738,600.00	555,000.00	6,291,600.00			
	South Garo Hills	4,866,500.00	610,000.00	5,276,500.00			
	<b>Total Rupees</b>	<b>48,881,510.00</b>	<b>6,956,081.00</b>	<b>55,837,591.00</b>			
<b>7</b>	<b>School's Grant:</b>	<u>Lower Primary School</u>	<u>Upper Primary School</u>	<u>Amount (Rs.)</u>			
	East Khasi Hills	8,165,000.00	4,291,000.00	10,456,000.00			
	West Khasi Hills	5,825,000.00	3,710,000.00	9,535,000.00			
	Jaintia Hills	3,830,000.00	1,526,000.00	5,356,000.00			
	East Garo Hills	4,735,000.00	2,569,000.00	7,304,000.00			
	West Garo Hills	8,560,000.00	2,459,000.00	11,019,000.00			
	<b>Total Rupees</b>	<b>29,115,000.00</b>	<b>14,555,000.00</b>	<b>43,670,000.00</b>			
<b>8</b>	<b>Maintenance Grant:</b>	<u>Lower Primary School</u>	<u>Upper Primary School</u>	<u>Amount (Rs.)</u>			
	East Khasi Hills	3,045,000.00	1,844,500.00	4,889,500.00			
	West Khasi Hills	2,866,350.00	1,881,650.00	4,728,000.00			
	Jaintia Hills	3,641,500.00	894,250.00	4,535,750.00			
	East Garo Hills	4,137,000.00	1,956,210.00	6,093,210.00			
	West Garo Hills	5,062,195.00	2,511,325.00	7,573,520.00			
	<b>Total Rupees</b>	<b>18,752,045.00</b>	<b>9,067,935.00</b>	<b>27,819,980.00</b>			



**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**SCHEDULES OF PAYMENTS**

9 <u>Teachers Training:</u>	<u>Refresh In Service Teacher Training</u>	<u>One Day Monthly Cluster Level Meeting at CRC Level</u>	<u>Aspire English Training Programme</u>	<u>Amount (Rs.)</u>
State Project Director	46,902,000.00	-	-	46,902,000.00
East Khasi Hills	551,565.00	235,000.00	-	786,565.00
Ri Bhoi District	-	-	63,900.00	63,900.00
West Khasi Hills	-	-	62,500.00	62,500.00
Jaintia Hills	6,340.00	-	-	6,340.00
East Garo Hills	-	-	108,000.05	108,000.05
West Garo Hills	116,200.00	-	186,200.00	302,400.00
South Garo Hills	320,300.00	294,000.00	-	614,300.00
<b>Total Rupees</b>	<b>47,896,405.00</b>	<b>529,000.00</b>	<b>420,600.05</b>	<b>48,846,005.05</b>

10 <u>Special Training for Mainstreaming of Out of School Children:</u>	<u>Non Residential</u>	<u>Enrolment cum World Literacy Day</u>	<u>Training for Educational Volunteers</u>	<u>Printing of Books OOSC</u>	<u>Amount (Rs.)</u>
State Project Director	-	-	-	2,136,034.00	2,136,034.00
East Khasi Hills	5,898,530.00	-	-	-	5,898,530.00
Ri Bhoi District	540,585.00	-	-	-	540,585.00
West Khasi Hills	496,240.00	360,000.00	30,100.00	-	886,340.00
Jaintia Hills	2,334,995.00	-	-	-	2,334,995.00
West Garo Hills	203,550.00	-	198,000.00	-	401,550.00
South Garo Hills	219,000.00	-	-	-	219,000.00
<b>Total Rupees</b>	<b>9,690,900.00</b>	<b>360,000.00</b>	<b>228,100.00</b>	<b>2,136,034.00</b>	<b>12,415,034.00</b>

11 <u>Intervention for Disabled CWSN (IED):</u>	<u>Amount (Rs.)</u>
State Project Director	39,533.00
East Khasi Hills	4,087,175.00
Ri Bhoi District	1,572,000.00
West Khasi Hills	2,107,932.00
Jaintia Hills	2,299,280.00
East Garo Hills	1,683,612.00
West Garo Hills	2,140,000.00
South Garo Hills	1,239,000.00
<b>Total Rupees</b>	<b>16,148,532.00</b>

12 <u>Civil Work:</u>	<u>State Project Office</u>	<u>East Khasi Hills</u>	<u>Ri Bhoi</u>	<u>West Khasi Hills</u>	<u>East Garo Hills</u>	<u>Amount (Rs.)</u>
Toilet	76,248,000.00	-	-	-	-	76,248,000.00
Swach Bharat	213,536,000.00	-	-	-	-	213,536,000.00
LPS Building	-	1,775,000.00	-	-	409,000.00	2,184,000.00
UPS Building	-	5,936,100.00	-	-	22,978,900.00	28,915,000.00
Building Less LPS	-	30,252,500.00	61,121,264.00	34,709,000.00	-	126,082,764.00
Building Less UPS	-	51,502,500.00	3,838,112.00	36,178,500.00	-	91,519,112.00
Additional Classroom	-	288,400.00	-	-	22,252,000.00	22,540,400.00
New LPS 2010-11	-	-	-	6,546,000.00	-	6,546,000.00
ACR Adding CIV 2011-12	-	-	-	29,970,750.00	-	29,970,750.00
Upgrade UPS 2010-11	-	-	-	927,000.00	-	927,000.00
Head Master Rooms	-	200,000.00	-	-	-	200,000.00
Ramps	-	1,975,000.00	650,000.00	3,162,500.00	1,637,500.00	7,425,000.00
<b>Total Rupees</b>	<b>289,784,000.00</b>	<b>91,929,500.00</b>	<b>65,609,376.00</b>	<b>111,493,750.00</b>	<b>47,277,400.00</b>	<b>606,094,026.00</b>

13 <u>Research, Evaluation, Monitoring &amp; Supervision:</u>	<u>Amount (Rs.)</u>
State Project Director	160,000.00
West Khasi Hills	12,000.00
East Garo Hills	334,248.00
West Garo Hills	14,000.00
South Garo Hills	50,000.00
<b>Total Rupees</b>	<b>570,248.00</b>





**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**SCHEDULES OF PAYMENTS**

<b>14 SMC/PRI Training:</b>	<b>Amount (Rs.)</b>
East Khasi Hills	1,410,560.00
Jaintia Hills	309,940.00
<b>Total Rupees</b>	<b><u>1,720,500.00</u></b>
<b>15 Community Mobilization:</b>	<b>Amount (Rs.)</b>
East Khasi Hills	275,315.00
RI Bhoi District	100,000.00
West Khasi Hills	85,000.00
Jaintia Hills	128,955.00
West Garo Hills	351,000.00
South Garo Hills	252,000.00
<b>Total Rupees</b>	<b><u>1,192,270.00</u></b>



**SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG**  
**SCHEDULES OF PAYMENTS**

18	<u>Management Cost : (Districts)</u>	<u>East Khasi Hills</u>	<u>RI Bhol District</u>	<u>West Khasi Hills</u>	<u>Jaintia Hills</u>	<u>East Garo Hills</u>	<u>West Garo Hills</u>	<u>South Garo Hills</u>	<u>Amount (Rs.)</u>
	Remuneration/Salary	5,684,297.00	3,979,709.00	6,194,000.00	5,895,800.00	5,654,000.00	10,143,700.00	3,965,067.00	41,316,573.00
	TA	638,139.00	178,895.00	195,950.00	265,840.00	-	-	-	1,278,824.00
	Office Expenses	658,970.00	72,336.00	262,020.00	500,650.00	711,345.00	-	-	2,205,321.00
	POL	5,300.00	19,500.00	75,050.00	20,800.00	56,414.00	-	25,992.00	203,056.00
	Vehicle Hiring	251,780.00	470,950.00	206,000.00	107,900.00	54,000.00	-	-	1,089,630.00
	Vehicle Repairing	-	-	-	-	231,870.00	-	-	231,870.00
	Audit Fees	122,472.00	197,480.00	252,648.00	104,495.00	-	-	439,674.00	1,116,769.00
	Printing & Stationeries	676,009.00	193,850.00	77,498.00	22,054.00	125,497.00	-	388,885.00	1,483,793.00
	Postage & Telegram	-	-	-	-	-	-	1,511.00	1,511.00
	Advertisements	181,140.00	15,080.00	11,700.00	-	93,000.00	-	-	240,900.00
	Teachers Training Refreshment	-	-	-	-	-	-	20,300.00	20,300.00
	Training Expenses	-	-	-	-	12,720.00	-	227,794.00	240,514.00
	DISE	989,670.00	341,280.00	290,153.00	467,683.00	119,490.00	-	316,350.00	2,524,626.00
	DISE Training CRC	-	-	272,500.00	-	312,860.00	-	-	585,360.00
	VER & Inspection Register	-	-	-	-	-	-	570,000.00	570,000.00
	Jan Vachan	-	-	-	30,000.00	-	-	118,902.00	148,902.00
	ECCE	-	-	-	7,000.00	-	-	-	7,000.00
	Repair & Maintenance	92,504.00	13,830.00	66,000.00	6,500.00	-	-	32,450.00	211,284.00
	Meeting & Refreshment	80,842.00	11,350.00	20,140.00	2,960.00	19,000.00	-	41,745.00	176,037.00
	Miscellaneous Expenses	8,829.00	-	344,891.00	620.00	-	-	-	354,340.00
	Bank Charges	32,078.40	350.00	800.00	3,783.00	3,035.00	4,721.00	3,850.00	48,617.40
	Electricity Expenses	-	-	24,209.00	5,547.00	-	-	-	29,756.00
	Water Supply Expenses	-	-	-	388.00	-	-	21,000.00	21,388.00
	Telephone charges	-	-	4,105.00	41,808.00	-	-	-	45,913.00
	World Literacy Day	-	-	-	-	68,800.00	-	-	68,800.00
	Distribution of Free Text Book	-	-	-	-	-	-	92,845.00	92,845.00
	Ramps & ARC Training	-	-	-	20,750.00	-	-	-	20,750.00
	Travelling Expenses	-	-	-	27,300.00	237,846.00	-	-	265,146.00
	Preparation of AWP&B	-	-	38,000.00	-	94,233.00	-	-	132,233.00
	House Rent	-	-	-	96,000.00	-	-	-	96,000.00
	Newspaper & Periodicals	-	-	-	2,361.00	-	-	-	2,361.00
	Republic Day	-	-	-	30,000.00	-	-	-	30,000.00
	NEHU	-	-	-	30,265.00	-	-	-	30,265.00
	Jodo Gyan	-	-	9,200.00	24,750.00	-	-	-	33,950.00
	Transport & Escort Facility : children from remote habitation	-	-	-	2,500.00	-	-	-	2,500.00
	Continuous & Comprehensive Evaluation Training	62,900.00	-	-	-	-	-	-	62,900.00
	IED Honarium	-	280,000.00	740,000.00	-	-	-	-	1,020,000.00
	Godown Rent	-	-	80,000.00	-	-	-	-	80,000.00
	Char Coal	-	-	39,200.00	-	-	-	-	39,200.00
	ASPIRE English Programme	-	-	185,063.00	-	-	-	-	185,063.00
	Quality Monitoring Tools	-	-	42,857.00	-	-	-	-	42,857.00
	Training Ramps with Handriats	-	-	11,750.00	-	-	-	-	11,750.00
	Computer Repairs & Maintenances	-	-	374,482.00	-	-	-	-	374,482.00
	Office Rent	-	-	76,000.00	-	-	-	-	76,000.00
	<b>Total Rupees (A)</b>	<b>9,484,930.40</b>	<b>5,774,590.00</b>	<b>9,893,216.00</b>	<b>7,517,754.00</b>	<b>7,734,110.00</b>	<b>10,148,421.00</b>	<b>8,268,365.00</b>	<b>56,819,386.40</b>
	Furniture & Fixture	353,983.00	-	91,600.00	30,440.00	-	26,500.00	136,100.00	638,623.00
	Xerox Machine	-	198,000.00	528,500.00	-	-	-	-	726,500.00
	Equipments	283,214.00	-	-	6,230.00	-	-	-	289,444.00
	Computer and its Peripheral	-	-	492,495.00	33,120.00	-	56,600.00	51,210.00	633,425.00
	Projector	-	-	-	65,435.00	-	-	-	65,435.00
	<b>Total Rupees (B)</b>	<b>637,197.00</b>	<b>198,000.00</b>	<b>1,112,595.00</b>	<b>135,225.00</b>	<b>-</b>	<b>83,100.00</b>	<b>187,310.00</b>	<b>2,353,427.00</b>
	<b>Total Rupees (A + B)</b>	<b>10,122,127.40</b>	<b>5,972,590.00</b>	<b>11,005,811.00</b>	<b>7,652,979.00</b>	<b>7,734,110.00</b>	<b>10,231,521.00</b>	<b>8,455,675.00</b>	<b>59,172,813.40</b>

**17 Management Cost: Amount (Rs.)**

State Project Director

Remuneration	7,342,787.00
TA	1,074,364.00
Office Expenses	839,988.00
POL	200,518.00
Vehicle Hiring	526,277.00
Vehicle Repairing	3,430.00
Repairs & Maintenance	13,830.00
consultancy	1,650,038.00
Office Materials	172,487.00
Printing & Stationery	171,378.00
Advertisements	360,460.00
Furniture & Fixture	38,182.00
<b>Total Rupees</b>	<b>12,233,739.00</b>

**18 Transfer from SSA A/c: Amount (Rs.)**

Fund Received from SPD :

Transfer from East Garo Hills	2,950,000.00
<b>Total Rupees</b>	<b>2,950,000.00</b>



**STATUTORY AUDITOR'S  
REPORT ON THE  
ACCOUNTS OF THE  
SSA STATE EDUCATION  
MISSION AUTHORITY OF  
MEGHALAYA  
IN RESPECT OF KGBV  
PROGRAMME  
FOR THE  
YEAR 2014-15  
(CONSOLIDATED)**



**UTILIZATION CERTIFICATE**  
**OF KASTURBA GANDHI BALIKA VIDYALAYA(KGBV) IN MEGHALAYA FOR**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2015**

Certified that out of the total amount of **Rs.5,36,71,421.20** (*Rupees five crore thirty six lakh seventy one thousand four hundred twenty one and twenty one paise only*) available during 2014-15, consisting of grant-in-aid from Government of India under KGBV of **Rs.4,06,39,396.00** (*Rupees four crore six lakh thirty nine thousand three hundred and ninety six only*) and from Government of Meghalaya of **Rs.45,15,110.00** (*Rupees forty five lakh fifteen thousand one hundred and ten only*), **Opening Balance Rs. 33,83,156.00** (*Rupees thirty three lakh eighty three thousand one hundred and fifty six only*), **Outstanding Advances of previous year of Rs.10,91,095.20** (*Rupees ten lakh ninety one thousand ninety five and twenty paise only*), Bank Interest of **Rs.2,71,164.00** (*Rupees two lakh seventy one thousand one hundred and sixty four only*) and Miscellaneous income of **Rs. 37,71,500.00** (*Rupees thirty seven lakh seventy one thousand and five hundred only*), a sum of **Rs.4,76,19,010.78** (*Rupees four crore seventy six lakh nineteen thousand ten and seventy eight paise only*) has been utilized for the purpose for which it was sanctioned and **Outstanding advance as on 31.03.2015 of Rs.22,08,197.42** (*Rupees twenty two lakh eight thousand one hundred ninety seven and forty two paise only*). **The balance of Rs.38,44,213.00** (*Rupees thirty three lakh forty four thousand two hundred and thirteen only*) remain unspent as on 31<sup>st</sup> March, 2015

Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.


Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate

Place: - Shillong

Date: - 10<sup>th</sup> November 2015

For A. Paul & Co.  
Chartered Accountants

  
(AJIT PAUL)  
Proprietor  
Membership No. 050527



Signature with rubber stamp  
State Project Director

State Project Director (SSA)  
State Education Mission Authority  
Meghalaya



## AUDITORS' REPORT

We have examined the annexed Consolidated Balance Sheet of **Sarva Shiksha Abhiyan: State Education Mission Authority : Meghalaya :Shillong: Account : Kasturba Gandhi Balika Vidhyalaya (KGBV)** as at March 31, 2015, the Consolidated Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date. These Financial statements are the responsibility of respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosure in financial statement. An audit also includes assessing the accounting principles used and significant estimates read with the estimate related disclosure made in the notes on accounts by the Management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our knowledge & information and on the basis of explanations given to us we observe as below:

1. The Balance Sheet gives a true and fair view of the state of affairs as on March 31, 2015.
2. The Income & Expenditure Account gives a true and fair view of the **Surplus** for the year ended on March 31, 2015.
3. The Receipts & Payments Accounts gives a true and fair view of the receipts and payments of funds for the year ended March 31, 2015.

Dated Shillong,  
the 10<sup>th</sup> November, 2015.



For A.Paul & Co.  
Chartered Accountants  
F.R.N. : 312060E

  
(AJIT PAUL)  
Proprietor  
Membership No.050527

**SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG**  
**ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**  
**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2015**

<u>LIABILITIES</u>			<u>ASSETS</u>		
<b><u>FUND ACCOUNT:</u></b>			<b><u>FIXED ASSETS:</u></b>		
Per last account	5,933,904.20		Opening Balance (West Garo Hills)	212,511.00	
Less : Opening Difference in Advance between Consolidated Accounts and Districts	<u>3,942,187.00</u>		Add : Addition As Per Schedule - 3	<u>129,583.00</u>	342,094.00
	1,991,717.20				
Add : Excess of Income over Expenditure transferred from Income and Expenditure Account	<u>586,263.22</u>	2,577,980.42	<b><u>CURRENT ASSETS:</u></b>		
			Advances: As Per Schedule - 6		2,208,197.42
			Amount refundable by Dadenggre Society		257.00
<b><u>CURRENT LAIBILITIES :</u></b>			Closing Balances:		
Transferred from SSA Account:			As Per Schedule - 7		
Per last account	2,695,302.00		Cash in Hand	57,927.00	
Add: This Year	<u>819,500.00</u>	3,514,802.00	Cash at Bank	<u>3,786,286.00</u>	3,844,213.00
Security Deposit		299,979.00			
Temporary Loan		2,000.00			
<b>Total</b>	<b>Rupees</b>	<b><u>6,394,761.42</u></b>	<b>Total</b>	<b>Rupees</b>	<b><u>6,394,761.42</u></b>

Per Report Annexed

Dated Shillong,  
the 10th November, 2015.



For A. Paul & Co.  
Chartered Accountants  
F.R.N. : 312060E

*(Handwritten Signature)*  
(AJIT PAUL)  
Proprietor  
Membership No. : 050527

**SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG**  
**ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2015**

<u>RECEIPTS</u>				<u>PAYMENTS</u>			
	<u>Sch.</u>				<u>Sch.</u>		
Opening Balances:	1			Expenditure incurred by KGBV			
Cash in Hand		471.00		Societies under West Garo Hills			
Cash at Bank		3382885.00		units of SSA	3	26880884.78	
Opening Advances	6	5033282.20		Expenditure incurred by KGBV			
Less Difference with				Society under East Garo Hills			
District Balances		<u>3942187.00</u>	<u>1091095.20</u>	District Unit of SSA	4	9262876.00	
Grant received by transferred from			4474251.20	Expenditure incurred by KGBV			
SSA General Fund :				Society under South Garo Hills			
Central Share		40639396.00		District Unit of SSA	5	8025494.00	
State Share		<u>4515110.00</u>	<u>45154506.00</u>	KGVB Buildings			
Interest on Savings Bank	2		271164.00	Closing Advances	6	2208197.42	
District Mission Co-ordinator				Closing Balances:	7		
East Garo Hills, Meghalaya			2950000.00	Cash in Hand		57927.00	
Advances from DMC, Tura			819500.00	Cash at Bank		<u>3786286.00</u>	3844213.00
Temporary Loan			2000.00				
<b>Total</b>	<b>Rupees</b>		<u><b>53671421.20</b></u>	<b>Total</b>	<b>Rupees</b>		<u><b>53671421.20</b></u>

Per Report Annexed

Dated Shillong,  
the 10th November, 2015.



For A. Paul & Co.  
Chartered Accountants  
F.R.N. : 312060E

(AJIT PAUL)  
Proprietor  
Membership No. : 050527

**SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG**  
**ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2015**

<u>EXPENDITURE</u>			<u>INCOME</u>	
	<u>Sch.</u>		<u>Sch.</u>	
Expenditure incurred by KGBV Societies under West Garo Hills units of SSA	3	26,751,301.78	Grant received by transferred from SSA General Fund :	
			Central Share	40,639,396.00
			State Share	<u>4,515,110.00</u>
				45,154,506.00
Expenditure Incurred by KGBV Society under East Garo Hills District Unit of SSA	4	9,262,876.00	Interest on Savings Bank	2 271,164.00
Expenditure incurred by KGBV Society under South Garo Hills District Unit of SSA	5	8,026,494.00	District Mission Co-ordinator East Garo Hills, Meghalaya	2,950,000.00
KGVB Buildings		3,449,756.00		
Security Deposit		299,979.00		
Excess of Income over Expenditure transferred to Fund Account		586,263.22		
<b>Total</b>	<b>Rupees</b>	<b><u>48,375,670.00</u></b>	<b>Total</b>	<b>Rupees</b>
				<b><u>48,375,670.00</u></b>

Per Report Annexed

Dated Shillong,  
the 10th November, 2015.


 For A.Paul & Co.  
 Chartered Accountants  
 F.R.N. : 312060E  
  
 (AJIT PAUL)  
 Proprietor  
 Membership No. : 050527



**SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG**  
**ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**  
**SCHEDULES**

**SCHEDULE-1**

**Opening Balances:**

	<u>Cash in Hand</u>	<u>Cash at Bank</u>	<u>Amount (Rs.)</u>
State Project Director	-	78,456.00	78,456.00
DMC, West Garo Hills	-	64,817.00	64,817.00
South Garo Hills (Secretary KGBV)	-	1,817,430.00	1,817,430.00
South Garo Hills (DMC)	-	1,100.00	1,100.00
East Garo Hills	471.00	1,420,882.00	1,421,353.00
<b>Total Rupees</b>	<b>471.00</b>	<b>3,382,685.00</b>	<b>3,383,156.00</b>

**SCHEDULE -2**

**Interest on Savings Bank :**

	<u>Amount (Rs.)</u>
State Project Director	1,582.00
DMC, West Garo Hills	69,755.00
East Garo Hills	131,337.00
South Garo Hills (Secretary KGBV)	43,260.00
South Garo Hills (DMC)	25,230.00
<b>Total Rupees</b>	<b>271,164.00</b>

**SCHEDULE -3**

**Expenditure incurred by KGBV Society under West Garo Hills:**

	<u>Amount (Rs.)</u>
Dadenggre Society	2,093,347.00
Jengjal Society	1,915,970.78
Dalu Society	2,392,083.00
Betasing Society	2,479,136.00
Zikzak Society	2,489,655.00
Selsella Soceity	2,530,400.00
Trikikilla Society	2,494,223.00
Tackwando	70,000.00
Electricity	92,976.00
Non Recurring Grant : Civil Works (Building)	9,977,850.00
Pre Project Fund	215,661.00
<b>Total Rupees (A)</b>	<b>26,751,301.78</b>

Fixed Assets 129,583.00

**Total Rupees (B)** **129,583.00**

**Total Rupees (A + B)** **26,880,884.78**



**SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG**  
**ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**  
**SCHEDULES**

**SCHEDULE -4**

**Expenditure incurred by KGBV Society under East Garo Hills:**

	<u>Amount (Rs.)</u>
Samanda Society	4,688,832.00
Songsak Society	4,573,944.00
District Mission Coordinator	100.00
<b>Total Rupees</b>	<b><u>9,262,876.00</u></b>

**SCHEDULE -5**

**Expenditure incurred by KGBV Society under South Garo Hills:**

South Garo Hills (Secretary KGBV)	2,331,550.00
South Garo Hills (DMC) : Non Recurring Grant : Civil Works (Building)	5,693,944.00
<b>Total Rupees</b>	<b><u>8,025,494.00</u></b>

**SCHEDULE -6**

<b>Advances:</b>	<b>Opening Balance</b>	<b>Addition/ Adjustment</b>	<b>Closing Balance</b>
West Garo Hills:			
Dadenggre	35,935.00	31,984.00	67,919.00
Dalu	(19,096.00)	154,917.00	135,821.00
Betasing	10,003.00	27,864.00	37,867.00
Jengjal	29,232.20	351,029.22	380,261.42
Zikzak	36,389.00	(30,651.00)	5,738.00
Selsella	739.00	3,882.00	4,621.00
Tikrikilla	375,893.00	(267,423.00)	108,470.00
South Garo Hills	622,000.00	-	622,000.00
KGBV Buildings	-	845,500.00	845,500.00
<b>Total Rupees (A)</b>	<b><u>1,091,095.20</u></b>	<b><u>1,117,102.22</u></b>	<b><u>2,208,197.42</u></b>
Opening Difference in Advance between Consolidated Accounts and Districts	3,942,187.00	3,942,187.00	-
<b>Total Rupees (B)</b>	<b><u>3,942,187.00</u></b>	<b><u>3,942,187.00</u></b>	<b><u>-</u></b>
<b>Total Rupees (A + B)</b>	<b><u>5,033,282.20</u></b>	<b><u>5,059,289.22</u></b>	<b><u>2,208,197.42</u></b>

**SCHEDULE-7**

**Closing Balances :**

	<u>Cash in Hand</u>	<u>Cash at Bank</u>	<u>Amount (Rs.)</u>
State Project Director	-	80,038.00	80,038.00
DMC, West Garo Hills	-	39,635.00	39,635.00
East Garo Hills	57,927.00	3,098,187.00	3,156,114.00
South Garo Hills (Secretary KGBV)	-	548,140.00	548,140.00
South Garo Hills (DMC)	-	20,286.00	20,286.00
<b>Total Rupees</b>	<b><u>57,927.00</u></b>	<b><u>3,786,286.00</u></b>	<b><u>3,844,213.00</u></b>



**SARVA SHIKSHA ABHIYAN  
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA, SHILLONG**

Summary Budget Analysis (Entire Programme)  
Frequency : Bi-annual/Annual 'Upto date of Receipt'  
For the Half Year/Financial year ending 31.03.2015

(Rs. in lakhs)

S. No.	Name of State	AWP&B	Opening Balance for the year	Releases by GOI	Releases by State	Swachh Bharat Vidhyalaya		Reported Expenditure	AWP&B for Next Year
						GOI	State Government		
1	2	3	4	5	6	7	8	9	10
1	MEGHALAYA	35942.811	14505.262	17879.005	2793.245	2525.514	237.262	27116.789	28478.255
	Total	35942.811	14505.262	17879.005	2793.245	2525.514	237.262	27116.789	28478.255



  
State Project Director (SSA)  
State Education Mission Authority  
Meghalaya

**SARVA SHIKSHA ABHIYAN  
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA, SHILLONG**

**Summary Budget Analysis (Entire Programme)  
Frequency : Bi-annual/Annual 'Upto date of Receipt'  
For the Half Year/Financial year ending 31.03.2015**

<i>(Rs. in lakhs)</i>					
<b>S. No.</b>	<b>Name of State</b>	<b>Opening Balance for the year</b>	<b>Releases</b>	<b>Reported Expenditure</b>	
1	MEGHALAYA	14505.262	23435.026	27116.789	
	<b>Total</b>	<b>14505.262</b>	<b>23435.026</b>	<b>27116.789</b>	



*Ray*  
State Project Director (SSA)  
State Education Mission Authority  
Meghalaya



**SARVA SHIKSHA ABHIYAN**  
**STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA, SHILLONG**

**Summary Budget Analysis (Entire Programme)**  
**Frequency : Bi-annual/Annual 'Upto date of Receipt'**  
**For the Half Year/Financial year ending 31.03.2015**

(Rs. In Lakh)

Sl. No.	Expenditure by Activity	Half Year ended (Current reporting period)	Financial Year till date
1.	Special Training for mainstreaming of out of school children		144.942
2.	Provision for School Uniform		36.216
3.	Free Text Book	843.446	1,015.030
4.	Teacher Salary	7,170.350	14,127.532
5.	Teachers Training	3.289	565.043
6.	Block Resource Centre	180.465	535.182
7.	Cluster Resource Centre	144.557	564.233
8.	Computer aided learning		29.726
9.	School Grants		465.560
10.	Research & Evaluation	5.101	6.978
11.	Maintenance Grant		334.377
12.	Interventions for Disabled Children	87.702	168.163
13.	Innovative Activities		1.600
14.	SMC/PRI Training		18.705
15.	Civil Works	762.480	5,729.639
16.	Management & MIS (District)	194.453	599.425
17.	Learning Enhancement Prog.(LEP)	30.158	28.629
18.	Community Mobilisation	11.560	11.922
19.	<b>TOTAL</b>	<b>9,433.561</b>	<b>24,382.902</b>
20.	STATE COMPONENT		
21.	Management	44.675	122.337
22.	Research & Evaluation		
23.	Swach Bharat		2,135.360
24.	<b>TOTAL</b>	<b>44.675</b>	<b>2,257.697</b>
25.	KGBV		476.190
26.	<b>GRAND TOTAL</b>	<b>9,478.236</b>	<b>27,116.789</b>



*Keyur*  
 State Project Director (SSA)  
 State Education Mission Authority  
 Meghalaya

**Consolidated Annual Financial Statement**

Annexure - XX  
(See Para-103.1)

State : Meghalaya

Year Ending : 31.3.2015

(Rs. in Lakhs)

SOURCE & APPLICATION			SSA	KGBV	TOTAL
<b>Opening Balance :</b>					
a)	Cash in hand		2.217	0.005	2.222
b)	Cash at bank		7,829.131	33.827	7,862.957
c)	Cheque in transit		6,640.082	-	6,640.082
d)	NPEGEL A/c		-	-	-
e)	Opening Advance		3,192.617	10.911	3,203.528
<b>Total (1)</b>			<b>17,664.047</b>	<b>44.743</b>	<b>17,708.789</b>
<b>Source (Receipt):</b>					
a)	Funds received from Government of India		17,472.611	406.394	17,879.005
b)	Funds received from State Government		2,748.094	45.151	2,793.245
c)	Funds received from Swachh Bharat Vidhyalaya		-	-	-
	Central Share		2,525.514	-	2,525.514
	State Share		237.262	-	237.262
	<b>sub total</b>		<b>22,983.481</b>	<b>451.545</b>	<b>23,435.026</b>
d)	Interest Income		342.733	2.712	345.445
d)	Misc. receipt		30.294	-	30.294
e)	Transfer from District SSA A/c			37.695	37.695
f)	Temporary Loan			0.020	0.020
<b>Total (2)</b>			<b>373.027</b>	<b>40.427</b>	<b>413.454</b>
<b>Grand Total (1 + 2)</b>			<b>41,020.555</b>	<b>536.714</b>	<b>41,557.269</b>
<b>Application (Expenditure)</b>		<b>AWP&amp;B 2014-15</b>	<b>Expenditure incurred SSA</b>	<b>Expenditure Incurred KGBV</b>	<b>Excess (-) / Savings (+)</b>
a)	Special Training for mainstreaming of out of school children	419.529	144.942	-	274.587
b)	Provision for School Uniform	1,419.684	36.216	-	1,383.468
c)	Free Text Book	1,055.986	1,015.030	-	40.956
d)	Teacher Salary	14,343.084	14,127.532	-	215.552
e)	Teachers Training	999.133	565.043	-	434.090
f)	Block Resource Centre	685.572	535.182	-	150.390
g)	Cluster Resource Centre	786.967	564.233	-	222.734
h)	Computer aided learning	31.500	29.726	-	1.774
i)	School Grants	626.280	465.560	-	160.720
j)	Research & Evaluation	106.970	6.978	-	99.992
k)	Maintenance Grant	449.574	334.377	-	115.197
l)	Interventions for Disabled Children	358.320	168.163	-	190.157
m)	Innovative Activities	4.800	1.600	-	3.200
n)	SMC/PRI Training	139.140	18.705	-	120.435
o)	Civil Works	12,545.052	5,729.639	-	6,815.413
p)	Management & MIS (District)	723.140	599.425	-	123.715
q)	Learning Enhancement Prog.(LEP)	31.490	28.629	-	2.861
e)	Community Mobilisation	43.540	11.922	-	31.618
s)	STATE COMPONENT	-	-	-	-
t)	Management	356.530	122.337	-	234.193
u)	Research & Evaluation	23.600	-	-	23.600
v)	Swach Bharat	4,553.814	2,135.360	-	2,418.454
	<b>SSA Total</b>	<b>39,703.705</b>	<b>26,640.599</b>	<b>-</b>	<b>13,063.106</b>
w)	KGBV	792.920		476.190	316.730
	<b>GRAND TOTAL</b>	<b>40,496.625</b>	<b>26,640.599</b>	<b>476.190</b>	<b>13,379.836</b>
x)	Fund tranfer from Dist. SSA A/c to KGBV A/c		29.500		
			<b>SSA</b>	<b>KGBV</b>	<b>TOTAL</b>
<b>Closing Balance:</b>					
a)	Cash in hand	-	0.526	0.579	1.105
b)	Cash at bank	-	3,549.041	37.863	3,586.904
c)	Cheque in transit	-	6,510.057	-	6,510.057
	<b>Total Closing Balance</b>	<b>-</b>	<b>10,059.624</b>	<b>38.442</b>	<b>10,098.066</b>
	Closing Advance	-	4,290.831	22.082	4,312.913



  
 State Project Director (SSA)  
 State Education Mission Authority  
 Meghalaya