

CHAPTER 7

**Consolidated Financial Statement
for the year ended March, 2016**

Sarva Shiksha Abhiyan

Consolidated

Utilization Certificate for the year ended 31st March, 2016.

Name of the State: Sikkim

Sl. No	Sanction letter No. Cheque No & date	From	Total
1	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028376	Govt. of India	6,88,000.00
2	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028371	Govt. of India	95,000.00
3	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028374	Govt. of India	4,41,000.00
4	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028378	Govt. of India	49,87,000.00
5	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028380	Govt. of India	99,00,000.00
6	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028381	Govt. of India	99,00,000.00
7	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028377	Govt. of India	34,08,000.00
8	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028382	Govt. of India	99,00,000.00
9	5/19/2015 No.F.14-1/2015-EE.16 Ch NO :- 028379	Govt. of India	59,88,000.00
10	9/16/2015 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	2,28,17,000.00
11	9/16/2015 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	19,11,000.00
12	9/16/2015 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	8,08,85,000.00
13	9/16/2015 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	1,11,19,000.00
14	9/16/2015 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	5,18,42,000.00
15	3/30/2016 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	8,00,00,000.00
16	3/30/2016 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	1,55,97,000.00
17	3/18/2016 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	7,72,68,000.00
18	3/18/2016 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	64,73,000.00
19	3/18/2016 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	9,44,000.00
20	3/18/2016 No.F.14-1/2015-EE.16 Ch NO :- -	Govt. of India	1,12,73,000.00
	Total (1 to 20)		40,54,36,000.00
21	2/05/2016 767/Actts/HRDD/HQ Ch NO:- 025705	Govt. of Sikkim	2,00,00,000.00
22	14/03/2016 403/Actts/HRDD/HQ Ch NO :- -	Govt. of Sikkim	2,00,00,000.00
23	13/10/2015 415/Actts/HRDD/HQ Ch NO :- -	Govt. of Sikkim	2,27,36,000.00
	Total (21 to 23)		6,27,36,000.00
	Total		46,81,72,000.00

Certified that out of Rs.40,54,36,000.00 (Rupees Forty Crore Fifty Four Lakh And Thirty Six Thousand) only of grant-in-aid sanctioned during the year 2015 – 16 in favour of Sikkim State Project Director –Sarva Shiksha Abhiyan vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. at serial no 1 to 20 and Rs 6,27,36,000.00 (Rupees Six Crore Twenty Seven Lakh And Thirty Six Thousand) only as state share from the State Government vide letter no at serial no 21 to 23 and Rs 29,61,166.00 (Rupees Twenty Nine Lakh Sixty One Thousand One Hundred And Sixty Six) only on account of interest earned during the period and Rs 7,12,70,890.00

(Rupees Seven Crore Twelve Lakh Seventy Thousand Eight Hundred and Ninety) only on account of unspent balance of the previous year, sum of Rs.42,71,69,965.00 (Rupees Forty Two Crore Seventy One Lakh Sixty Nine Thousand Nine Hundred and Sixty Five) only has been utilized for the purpose for which it was sanctioned and that the balance of Rs 11,52,34,091.00 (Rupees Eleven Crore Fifty Two Lakh Thirty Four Thousand and Ninety One) only remains unutilized at the end of the year which will be adjusted towards the grants-in-aid payable during the next year 2016 – 17.

It is also certified that out of amount of Rs.42,71,69,965.00 (Rupees Forty Two Crore Seventy One Lakh Sixty Nine Thousand Nine Hundred and Sixty Five) only shown as utilized, accounts for an amount of Rs Nil (Rupees Nil) are yet to be received from the implementing units/ agencies as per details enclosed, which has been allowed to be carried forward.

It is also certified that as on 31st March, 2016 Rs 31,11,167.00 (Rupees Thirty One Lakh Eleven Thousand One Hundred and Sixty Seven) only, as advance released remains unadjusted and the Bank Balance is Rs 11,72,03,478.00 (Rupees Eleven Crore Seventy Two Lakh Three Thousand Four Hundred and Seventy Eight) only.

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

Kinds of checks exercised

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

Date: 23rd August 2016

Signature with rubber-stamp
SPD

AUDITOR'S CERTIFICATE

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

Date: 23rd August 2016




Chartered Accountant Firm

SARVA SHIKSHA ABHIYAN SIKKIM

Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2015-16 (Grant -in-Aid, Capital)

CAPITAL EXPENDITURE

(₹ In Rupees)

Sl. No.	Particulars	SSA	Total
1.	Opening Balance	-	-
A.	Cash in Hand	-	-
B.	Cash at Bank	70,58,662.00	70,58,662.00
C.	Fund in Transit		-
D.	Unadjusted Advances		-
E.	Less: Bank Interest*		-
	Sub-total (A) Opening Balance	70,58,662.00	70,58,662.00
2	Funds received from Government of India (MHRD)		
a.	Grant-in-Aid-Capital		
i)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028376	6,88,000.00	6,88,000.00
ii)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028371	95,000.00	95,000.00
iii)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028374	4,41,000.00	4,41,000.00
iv)	16-09-2015 No.F.14-1/2015-EE.16 Ch No;- -	2,28,17,000.00	2,28,17,000.00
v)	16-09-2015 No.F.14-1/2015-EE.16 Ch No;- -	19,11,000.00	19,11,000.00
vi)	18-03-2016 No.F.14-1/2015-EE.16 Ch No;- -	9,44,000.00	9,44,000.00
vii)	18-03-2016 No.F.14-1/2015-EE.16 Ch No;- -	1,12,73,000.00	1,12,73,000.00
	Total (2)	3,81,69,000.00	3,81,69,000.00
3	Funds received from State Government		
i)	13-10-2015 767/Acts/HRDD/HQ Ch. No. :-	2,2736,000.00	2,27,36,000.00
	Total (3)	2,2736,000.00	2,2736,000.00
4	Bank Interest		-
5	Miscellaneous Income	-	-
	Sub Total (2 + 3) = (B)	6,09,05,000.00	6,09,05,000.00
	Grand Total (A+B)	6,79,63,662.00	6,79,63,662.00
6	Less Amount		
A.	Actual Expenditure during the year 2015-16	2,53,11,127.00	2,53,11,127.00
		-	-
B.	Outstanding Advance as on 31st March,2016	20,52,000.00	20,52,000.00
	Total (A+B)	2,73,63,127.00	2,73,63,127.00
		-	-
7	Excess/Deficit of Fund	4,06,00,535.00	4,06,00,535.00
8	Unspent balance as on 31st March,2016 (6.B+7)	4,26,52,535.00	4,26,52,535.00

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

SARVA SHIKSHA ABHIYAN SIKKIM

Utilization Certificate in respect of Sarva Shikha Abhiyan (SSA) for the Financial Year 2015-16

CAPITAL EXPENDITURE

ANNEXURE-I

- 1 Certified that out of ₹ 3,81,69,000.00 (Rupees Three Crore Eighty One Lakh and Sixty Nine Thousand) only of Grant-in-aid-Capital sanctioned/received during the year 2015-16 in favour of Sikkim State Project Director -SSA Mission, Sikkim vide State exchequer Ministry of Human Resources Development Department of School Education & Literacy, letter Nos., at sl no 1 and 2 each ₹ 2,27,36,000.00 (Rupees Two Crore Twenty Seven Lakh and Thirty Six Thousand) only as State share from the State Government vide letter no at serial no 3 and ₹ Nil (Rupees Nil) on account of Interest earned during the period 01.04.2015 to 31.03.2016 and ₹ 70,58,662.00 (Rupees Seventy Lakh Fifty Eight Thousand Six Hundred and Sixty Two) only on account of unspent balance of the previous year, a sum of ₹ 2,53,11,127.00 (Rupees Two Crore Fifty Three Lakh Eleven Thousand One Hundred and Twenty Seven) only of Grant-in-Aid- Capital has been utilized for the purpose for which it was sanctioned and an amount of ₹ 4,26,52,535.00 (Rupees Four Crore Twenty Six Lakh Fifty Two Thousand Five Hundred and Thirty Five) only remaining un-utilized at the year end will be adjusted towards the Grants-in-Aid payable during the year 2016-17.
- 2 Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned. Kinds of checks exercised:-

Kinds of checks exercised

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

Date: 23rd August 2016

Place: Gangtok

Signature with rubber-stamp

SPD

AUDITOR'S CERTIFICATE

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

Date: 23rd August 2016

Place: Gangtok




Chartered Accountant Firm

SARVA SHIKSHA ABHIYAN SIKKIM

Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2015-16 (Grant -in-Aid, General)

GENERAL EXPENDITURE

(Figures in ₹)

SI No.	Particulars	SSA	Total
1	Opening Balance	-	
A.	Cash in Hand	-	
B.	Cash at Bank	6,02,17,987.00	6,02,17,987.00
C.	Unadjusted Advances	39,94,241.00	39,94,241.00
D.	Current Liabilities	-	
E.	Bank Interest*	-	-
	Sub-total (A) Opening Balance	6,42,12,228.00	6,42,12,228.00
2	Funds received from Government of India (MHRD)		
i)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028378	49,87,000.00	49,87,000.00
ii)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028380	99,00,000.00	99,00,000.00
iii)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028381	99,00,000.00	99,00,000.00
iv)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028377	34,08,000.00	34,08,000.00
v)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028382	99,00,000.00	99,00,000.00
vi)	19-05-2015 No.F.14-1/2015-EE.16 Ch No;-028379	59,88,000.00	59,88,000.00
vii)	16-09-2015 No.F.14-1/2015-EE.16 Ch No;- -	8,08,85,000.00	8,08,85,000.00
viii)	16-09-2015 No.F.14-1/2015-EE.16 Ch No;- -	1,11,19,000.00	1,11,19,000.00
ix)	16-09-2015 No.F.14-1/2015-EE.16 Ch No;- -	5,18,42,000.00	5,18,42,000.00
x)	30-03-2016 No.F.14-1/2015-EE.16 Ch No;- -	8,00,00,000.00	8,00,00,000.00
xi)	30-03-2016 No.F.14-1/2015-EE.16 Ch No;- -	1,55,97,000.00	1,55,97,000.00
xii)	18-03-2016 No.F.14-1/2015-EE.16 Ch No;- -	7,72,68,000.00	7,72,68,000.00
xiii)	18-03-2016 No.F.14-1/2015-EE.16 Ch No;- -	64,73,000.00	64,73,000.00
	Total (2)	36,72,67,000.00	36,72,67,000.00
3	Funds received from State Government		-
i)	05-02-2016 767/Actts/HRDD/HQ Ch No;- 025705	2,00,00,000.00	2,00,00,000.00
ii)	14/03/2016 767/Actts/HRDD/HQ Ch No;- -	2,00,00,000.00	2,00,00,000.00
	Total (3)	4,00,00,000.00	4,00,00,000.00
4	Bank Interest	29,61,166.00	29,61,166.00
5	Miscellaneous Income	-	-
	Sub Total (2 + 3) = (B)	41,02,28,166.00	41,02,28,166.00
	Grand Total (A+B)	47,44,40,394.00	47,44,40,394.00
6	Less Amount		
A.	Actual Expenditure during the year 2015-16	40,18,58,838.00	40,18,58,838.00
	-		
B.	Outstanding Advance as on 31st March,2016	10,59,167.00	10,59,167.00
	Total (A+B)	40,29,18,005.00	40,29,18,005.00
			-
7	Excess/Deficit of Fund	7,15,22,389.00	7,15,22,389.00
8	Unspent balance as on 31st March,2016 (6.B+7)	7,25,81,556.00	7,25,81,556.00

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

SARVA SHIKSHA ABHIYAN SIKKIM

Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the Financial Year 2015-16

GENERAL EXPENDITURE


ANNEXURE-I

- 1 Certified that out of ₹ **36,72,67,000.00 (Rupees Thirty Six Crore Seventy Two Lakh and Sixty Seven Thousand)** only of Grant-in-aid-General sanctioned/received during the year 2015-16 in favour of SSA Mission, vide State exchequer Sikkim vide Ministry of Human Resources Development, Department of School Education & Literacy and the State of Sikkim, letter Nos., at serial no i to xiii and ₹ **4,00,00,000.00 (Rupees Four Crore)** only as state share from the State Government vide letter no at sl no i and ii ₹ **29,61,166.00 (Rupees Twenty Nine Lakh Sixty One Thousand One Hundred and Sixty Six)** only on account of interest earned during the period 01.04.2015 to 31.03.2016 and ₹ **6,42,12,228.00 (Rupees Six Crore Forty Two Lakh Twelve Thousand Two Hundred and Twenty Eight)** only on account of opening unspent balance of the previous year, a sum of ₹ **40,18,58,838.00 (Rupees Forty Crore Eighteen Lakh Fifty Eight Thousand Eight Hundred and Thirty Eight)** only of Grant-in-Aid- General has been utilized for the purpose for which it was sanctioned and an amount of ₹ **7,25,81,556.00 (Rupees Seven Crore Twenty Five Lakh Eighty One Thousand Five Hundred and Fifty Six)** only remains unutilized at the year end will be adjusted towards the Grants-in-Aid payable during the year 2016-17.
- 2 Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised:-

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

Date: 23rd August 2016
Place: Gangtok


Signature with rubber-stamp
SPD

AUDITOR'S CERTIFICATE

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

Date: 23rd August 2016
Place: Gangtok




Chartered Accountant Firm

IUFR - I

**SUMMARY BUDGET ANALYSIS (ENTIRE PROGRAMME)
FOR THE FINANCIAL YEAR ENDED ON: 31.03.2016**

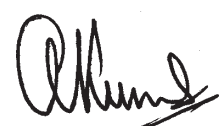
(₹ in Lakhs)

Name of the State	AWP & PB	Opening Balance	Release by GOI	Release State	Expenditure	Estimated AWP & B for the Next Year
SIKKIM	6120.58	712.70	4054.36	627.36	4271.69	6851.10

For : A.K. Kumar & Co.
Chartered Accountants
Firm Regn: 308013E



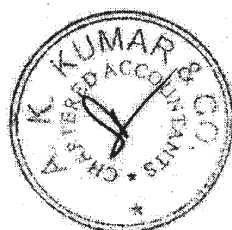
State Project Director
HRD Department
Gangtok



Anjan Kumar
(Proprietor)
Membership No: 013166

Place: Gangtok

Date: 23rd August 2016



**SUMMARY BUDGET ANALYSIS (ENTIRE PROGRAMME)
FOR THE FINANCIAL YEAR ENDED ON: 31.03.2016**


(₹ in Lakhs)

Name of the State	Opening Balance for the year	Release for the half year	Release for the financial year	Expenditure for the half year	Expenditure for the financial year	Estimated AWP & B for the next year
SIKKIM	712.70	2138.81	4681.72	1765.52	4271.69	6851.10

For : A.K. Kumar & Co.
Chartered Accountants
Firm Regn: 308013E



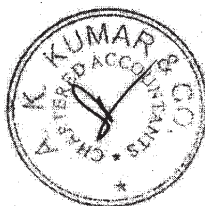
State Project Director
HRD Department
Gangtok



Anjan Kumar
(Proprietor)
Membership No: 013166

Place: Gangtok

Date: 23rd August 2016



IUFR -III

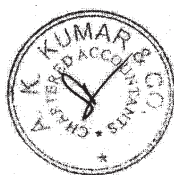
SARVA SHIKSHA ABHIYAN STATE - SIKKIM

ACTIVITY WISE EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED ON: 31.03.2016

(₹ in Lakhs)


	Half Year Ended	Financial Year
Residential Hostel for specific category of children	7.50	15.00
Special Trg for mainstreaming (OOSC)	5.96	11.92
Free Text Book	-	150.73
Provision of 2 sets of Uniform	-	309.53
Teachers Salary (Recurring in position)	1,040.07	2,080.13
Trainings	18.14	36.28
Academic Support -BRC / URC	165.88	331.76
Academic Support -CRC	278.87	557.73
Computer Aided Education in UPS	-	27.28
School Grant	33.66	67.32
Research, Eve, Monitor & Supervision	1.00	1.99
Maintenance Grant	45.08	90.15
Interventions for CWSN	18.45	36.89
Innovation	12.07	24.13
SMC/PRI Training	2.13	4.26
School Infrastructure	-	253.11
Project Management Cost	98.69	197.38
Kasturba Gandhi Balika Vidhalaya	38.05	76.10
Total	1,765.52	4,271.69

For : A.K. Kumar & Co.
Chartered Accountants.
Firm Regn: 308013E



Place: Gangtok

Date: 23rd August 2016


Anjan Kumar
(Proprietor)

Membership No: 013166

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

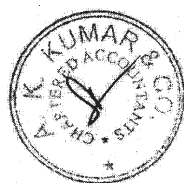
**PROCUREMENT AUDIT CERTIFICATE
 FINANCIAL YEAR-2015-2016**

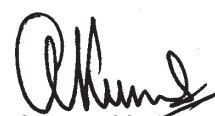
This is to certify that we have gone through the procurement procedure used for the Sikkim State for SSA and based on the audit of the records for the year 2015-2016 and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial management and Procurement under SSA has been followed.

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

For: A. K Kumar & Co.
 Chartered Accountants
 Firm Regn: 308013E


 State Project Director
 Sarva Shiksha Abhiyan




 Anjan Kumar
 Proprietor
 Membership No: 013166

PROCUREMENT REPORT

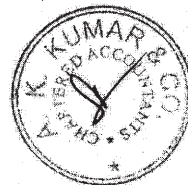
The Sarva Shiksha Abhiyan has not yet drawn up manual for Procurement Procedure. In absence of well laid down policies and procedures, we are not in a position to scrutinize the transactions from all aspects. However, to the best of our knowledge and belief and in accordance with the information as furnished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

For: A. K Kumar & Co.
Chartered Accountants
Firm Regn: 308013E



Anjan Kumar
Proprietor

Membership No: 013166



Human Resource Development Department
Government of Sikkim
Sarva Siksha Abhiyan

Consolidated Annual Financial Statement**State: Sikkim****Year ended 31st March, 2016****SOURCES & APPLICATION**

(₹ in Lakhs)

Opening Balance		
Bank Balance		663.95
Cheque in Hand		100.65
Unadjusted Advances		39.94
Total		804.54
Source (Receipts)		
Funds received from Government of India		4,054.36
Funds received from Government of Sikkim		627.36
Bank Interest		35.86
Current Liabilities		(47.29)
		5,474.83

Application (Expenditure)	Approved AWP & B including spill over	Expenditure for the year	Saving/Excess
Residential Hostel for specific category of children	15.19	15.00	0.19
Special Trg for mainstreaming (OOSC)	19.69	11.92	7.77
Free Text Book	150.73	150.73	-
Provision of 2 sets of Uniform	309.53	309.53	-
Teachers Salary (Recurring in position)	3,004.20	2,080.13	924.07
Trainings	60.87	36.28	24.59
Academic Support -BRC / URC	473.68	331.76	141.92
Academic Support -CRC	757.02	557.73	199.29
Computer Aided Education in UPS	27.60	27.28	0.32
School Grant	67.57	67.32	0.25
Research, Eve, Monitor & Supervision	2.00	1.99	0.01
Maintenance Grant	90.38	90.15	0.23
Interventions for CWSN	36.90	36.89	0.01
Innovation	30.00	24.13	5.87
SMC/PRI Training	13.81	4.26	9.55
School Infrastructure	720.30	253.11	467.19
Project Management Cost	238.91	197.38	41.53
Kasturba Gandhi Balika Vidhalaya	102.20	76.10	26.10
			-
Closing Balance			-
Cash at Bank		1,172.03	1,172.03
Unadjusted Advances		31.11	280.83
			-
	6,120.58	5,474.83	3,301.75

A. K Kumar & Co.
Chartered Accountants
Gangtok, Sikkim

Independent Auditors' Report

To the Members of the Governing Body of Sarva Shiksha Abhiyan, Sikkim Report on the Financial Statements

We have audited the accompanying financial statements of Sarva Shiksha Abhiyan which comprise the Balance Sheet as on 31st March 2016, the Income & Expenditure Account and Receipt & Payment Account for the year ended and a summary of Significant Accounting Policies and Notes to Accounts. Information incorporated in these Financial Statements are of the State Project Office along with the four District Project Offices audited by us for the period from 01st April, 2015 to 31st March, 2016.

Management's responsibility for the Financial Statements

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

Auditors' Responsibility

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

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers the internal controls relevant to the Management's preparation and fair presentation of the financial statements in order to design audit

A. K Kumar & Co.
Chartered Accountants
Gangtok, Sikkim

procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Management's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

- (i) In the case of the Balance Sheet, of the state of affairs of the Bank as at 31st March, 2016;
- (ii) In the case of the Profit and Loss Account of the excess of Income over expenditure for the year ended on that date and;
- (iii) In the case of the Receipt and Payment Account of the receipt and payment for the year ended on that date;

Report:

We report that:

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

In our opinion, the Balance Sheet, the Income and Expenditure Account and Receipt and Payment Account comply with the Accounting Standards

**A. K Kumar & Co.
Chartered Accountants
Gangtok, Sikkim**

issued by Institute of Chartered Accountants of India (ICAI) to the extent applicable.

We further report that:

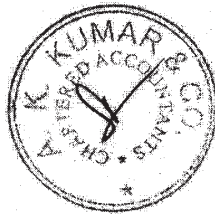
- (i) The Balance Sheet, the Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of account.
- (ii) In our opinion, proper books of account as required by law have been kept by the State and District Project Offices so far as appears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

Date: 22nd August 2016
Place: Gangtok

**For: A.K Kumar & Co.
Chartered Accountants
Firm Regn No:-308013E**



**Anjan Kumar
(Proprietor)
Mem. No: 013166**



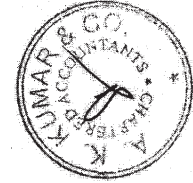
**Human Resource Development Department
Government of Sikkim
Sarva Shiksha Abhiyan
Consolidated Balance Sheet As on 31st March 2016**


Previous Year 31.03.2015 (₹)	LIABILITIES	Sch No	Current Year 31.03.2016 (₹)	Previous Year 31.03.2015 (₹)	ASSETS	Sch No	Current Year 31.03.2016 (₹)
6,69,97,224.00	Fixed Assets - Grant Fund (As per contra)	1	6,77,83,624.00	6,69,97,224.00	Fixed Assets (As per contra)		6,77,83,624.00
46,27,82,687.00	Other Fixed Asset	1A	54,70,15,288.00	46,27,82,687.00	Other Fixed Asset	1	56,70,15,288.00
	Civil Works		4,63,70,814.00		Civil Works	1A	4,63,70,814.00
	KGBV-School Building				KGBV-School Building	3	
7,12,70,890.00	<u>Unspent Balance</u> (As per Income & Expenditure A/C)		11,52,34,091.00	19,42,241.00	<u>Advances</u> General Advance		10,59,167.00
62,22,375.00	Current Liabilities	2	14,80,096.00	20,52,000.00	Capital Advance		20,52,000.00
29,61,166.00	<u>Bank Interest</u> (Interest earned during the year)		36,00,458.00	6,63,95,370.00	Closing Balance	4	11,72,03,478.00
61,02,34,342.00	Total		80,14,84,371.00	61,02,34,342.00	Cheques in hand (District Offices)	4A	-
					Total		80,14,84,371.00

 Significant Accounting Policies
 Notes to Accounts

 14
 15

In terms of our report on even date.

 Date: 23rd August 2016
 Place: Gangtok

 For: A. K. Kumar & Co.
 Chartered Accountants
 Firm Regn. 308013E


 Anjan Kumar
 (Proprietor)
 M.No:-013166

Human Resource Development Department
Government of Sikkim
Sarva Shiksha Abhiyan
Consolidated Income & Expenditure Accounts
For the year ended 31st March 2016

Previous Year 31.03.2015 (₹)	EXPENDITURE	Sch No	Current Year 31.03.2016 (₹)	Previous Year 31.03.2015 (₹)	INCOME	Sch No	Current Year 31.03.2016 (₹)
38,04,259.00	<u>ACCESS</u>	6	11,92,500.00	7,88,12,832.00	<u>UNSPENT BALANCE</u>	-	7,12,70,890.00
1,74,150.00	Special Trg for mainstreaming (OOSC)	-	15,00,000.00	45,26,15,000.00	Opening		
	Residential (Contd from previous year)			5,00,00,000.00	From Government of India		40,54,36,000.00
	Non-Residential (Fresh)	7	1,50,73,000.00	-	From Government of Sikkim		6,27,36,000.00
1,64,85,000.00	<u>RETENTION</u>		3,09,53,000.00	-			-
	Free Text Book			-	Bank Interest	5	29,61,166.00
3,42,93,000.00	Provision of 2 sets of Uniform			53,15,928.00			
	Teaching Learning Equipment (TLE)	8					
19,06,25,919.00	<u>ENHANCING QUALITY</u>		20,80,13,331.00				
	Teachers Salary (Recurring in position)		36,27,700.00				
21,62,400.00	Trainings		3,31,75,847.00				
3,24,31,589.00	Academic Support -BRC / URC		5,57,73,744.00				
5,74,31,855.00	Academic Support -CRC		27,28,265.00				
1,99,98,327.00	Computer Aided Education in UPS	9					
	<u>ANNUAL GRANTS</u>		67,32,000.00				
66,93,500.00	School Grant		1,99,472.00				
6,57,580.00	Research, Evg, Monitor & Supervision		90,15,000.00				
89,85,500.00	Maintenance Grant						
37,37,43,079.00	Bal. c/f to Next page..		36,79,83,859.00	58,67,43,760.00	Bal. c/f to Next page..		54,24,04,056.00

**Human Resource Development Department
 Government of Sikkim
 Sarva Shiksha Abhiyan
 Consolidated Income & Expenditure Accounts
 For the year ended 31st March 2016**

Previous Year 31.03.2015 (₹)	EXPENDITURE	Sch No	Current Year 31.03.2016 (₹)	Previous Year 31.03.2015 (₹)	INCOME	Sch No	Current Year 31.03.2016 (₹)
37,37,43,079.00	Bal. b/f from previous page..	-	36,79,83,859.00	58,67,43,760.00	Bal. b/f from previous page..	-	54,24,04,056.00
	<u>BRIDGING GENDER & SOCIAL</u>						
	<u>CATEGORY GAPS</u>	10					
44,11,662.00	Interventions for CWSN		36,89,000.00				
	Innovation		24,13,430.00				
13,83,340.00	SMC/PRI Training		4,25,616.00				
	<u>SCHOOL INFRASTRUCTURE</u>	11					
7,65,65,468.00	Civil Works Construction		2,53,11,127.00				
	<u>PROJECT MGT COST</u>	12					
2,03,51,550.00	a) Management		1,78,389,067.00				
24,97,000.00	b) Learning Enhancement Programme		-				
23,89,720.00	c) Community Mobilization		6,00,000.00				
5,99,000.00	d) REMS Activity		12,47,866.00				
48,19,40,819.00	Bal. c/f to Next page..		41,95,59,965.00	58,67,43,760.00	Bal. c/f to Next page..		54,24,04,056.00

**Human Resource Development Department
Government of Sikkim
Sarva Siksha Abhiyan
Consolidated Income & Expenditure Accounts
For the year ended 31st March 2016**

Previous Year 31.03.2015 (₹)	EXPENDITURE	Sch No	Current Year 31.03.2016 (₹)	Previous Year 31.03.2015 (₹)	INCOME	Sch No	Current Year 31.03.2016 (₹)
48,19,40,819.00	Bal. b/f from previous page..		41,95,59,965.00	58,67,43,760.00	Bal. b/f from previous page..	-	54,24,04,056.00
2,46,68,581.00	<u>KASTURBA GANDHI BALIKA VIDHALAYA</u>	13	76,10,000.00				
88,63,470.00	a) Non recurring one time grant		42,71,69,965.00				
51,54,72,870.00	b) Recurring		11,52,34,091.00				
	<u>SURPLUS</u>						
7,12,70,890.00	Excess of Income over Expenditure	14	54,24,04,056.00	58,67,43,760.00	Grand Total		54,24,04,056.00
58,67,43,760.00	Grand Total	-					

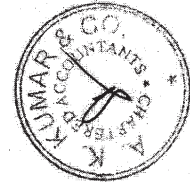
Significant Accounting Policies 14


Notes to Accounts 15

In terms of our report on even date.

Date: 23rd August 2016

Place: Gangtok


 For: A. K. Kumar & Co.
 Chartered Accountants
 Firm Regn. 308013E


 Anjan Kumar
 (Proprietor)
 M.No:-013166

**Human Resource Development Department
 Government of Sikkim
 Sarva Shiksha Abhiyan
 Consolidated Receipts & Payments Accounts
 For the year ended 31st March 2016**

Previous Year 31.03.2015 (₹)	RECEIPTS	Sch No	Current Year 31.03.2016 (₹)	Previous Year 31.03.2015 (₹)	PAYMENTS	Sch No	Current Year 31.03.2016 (₹)
2,48,56,762.00	<u>Opening Balance</u>				<u>Advances</u>		
4,32,45,832.00	Balances at Bank	4	6,63,95,370.00	11,24,24,507.00	(Disbursed during the year)	-	5,42,85,730.00
	Cheques in hand (District Offices)		1,00,64,820.00				
	<u>Grants Received</u>			38,04,259.00	<u>ACCESS</u>	6	
45,26,15,000.00	From Government of India			1,74,150.00	Special Trg for mainstreaming (OOSC)		11,92,500.00
5,00,00,000.00	From Government of Sikkim		40,54,36,000.00	-	Residential (Contd from previous year)		-
			6,27,36,000.00		Non-Residential (Fresh)		15,00,000.00
					<u>RETENTION</u>	7	
				1,64,85,000.00	Free Text Book		1,50,73,000.00
				3,42,93,000.00	Provision of 2 sets of Uniform		3,09,53,000.00
55,60,834.00	Current Liabilities	2	51,66,627.00	-	Teaching Learning Equipment (TLE)		-
	<u>Advances</u>				<u>ENHANCING QUALITY</u>	8	
12,52,50,533.00	(Settled during the year)		5,51,68,804.00	19,06,25,919.00	Teachers Salary (Recurring in position)		20,80,13,331.00
	Bank Interest	5	36,00,458.00	21,62,400.00	Trainings		36,27,700.00
29,61,166.00				3,24,31,589.00	Academic Support -BRC / URC		3,31,75,847.00
				5,74,31,855.00	Academic Support -CRC		5,57,73,744.00
				1,99,98,327.00	Computer Aided Education in UPS		27,28,265.00
70,44,90,127.00	Bal. c/f to Next page..		60,85,68,079.00	46,98,31,006.00	Bal. c/f to Next page..		40,63,23,117.00

**Human Resource Development Department
 Government of Sikkim
 Sarva Shiksha Abhiyan
 Consolidated Receipts & Payments Accounts
 For the year ended 31st March 2016**

Previous Year 31.03.2015 (₹)	RECEIPTS	Sch No	Current Year 31.03.2016 (₹)	Previous Year 31.03.2015 (₹)	PAYMENTS	Sch No	Current Year 31.03.2016 (₹)
70,44,90,127.00	Bal. b/f from previous page..		60,85,68,079.00	46,98,31,006.00	Bal. b/f from previous page..		40,63,23,117.00
				66,93,500.00	<u>ANNUAL GRANTS</u>	9	67,32,000.00
				6,57,580.00	School Grant		1,99,472.00
				89,85,500.00	Research, Eve, Monitor & Supervision		90,15,000.00
					Maintenance Grant		
					<u>BRIDGING GENDER & SOCIAL</u>	10	
					<u>CATEGORY GAPS</u>		
				44,11,662.00	Interventions for CWSN		36,89,000.00
					Innovation		24,13,430.00
				13,83,340.00	SMC/PRI Training		4,25,616.00
					<u>SCHOOL INFRASTRUCTURE</u>	11	
				7,65,65,468.00	Civil Works Construction		2,53,11,127.00
					<u>PROJECT MGT COST</u>	12	
				2,03,51,550.00	a) Management		1,78,89,067.00
				24,97,000.00	b) Learning Enhancement Programme		-
				23,89,720.00	c) Community Mobilization		6,00,000.0
				5,99,000.00	d) REMS Activity		12,47,866.00
70,44,90,127.00	Bal. c/f to Next page..		60,85,68,079.00	59,43,65,326.00	Bal. c/f to Next page..		47,38,45,695.00

**Human Resource Development Department
Government of Sikkim
Sarva Siksha Abhiyan
Consolidated Receipts & Payments Accounts
For the year ended 31st March 2016**

Previous Year 31.03.2015 (₹)	RECEIPTS	Sch No	Current Year 31.03.2016 (₹)	Previous Year 31.03.2015 (₹)	PAYMENTS	Sch No	Current Year 31.03.2016 (₹)
70,44,90,127.00	Bal. b/f from previous page..		60,85,68,079.00	59,43,65,326.00	Bal. b/f from previous page.. <u>KASTURBA GANDHIBALIKA</u> <u>VIDHALAYA</u>	13	47,38,45,695.00
				2,46,68,581.00	a) Non recurring one time grant		-
				88,63,470.00	b) Recurring		76,10,000.00
				1,32,560.00	Current Liabilities (Settled) Closing Balance	2	99,08,906.00
				6,63,95,370.00	Balances at Bank	4	11,72,03,478.0
				1,00,64,820.00	Cheques in hand (District Offices)	4A	
70,44,90,127.00	Grand Total		60,85,68,079.00	70,44,90,127.00	Grand Total		60,85,68,079.00

Significant Accounting Policies

14

Notes to Accounts


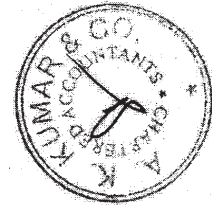
15

In terms of our report on even date.

Date: 23rd August 2016

Place : Gangtok

 For: A. K. Kumar & Co.
 Chartered Accountants
 Firm Regn. 308013E


 Anjan Kumar
 (Proprietor)
 M.No:-013166


Human Resource Development Department
Government of Sikkim
Sarva Siksha Abhiyan

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

Sl. No.	Particulars	Opening Balance 1.4.2015 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2016 (₹)
A	State Office				
1	Furniture & Fixtures	7,12,941.00		-	7,12,941.00
2	Office Equipment	1,23,151.00	-	-	1,23,151.00
3	Computer & Accessories	5,99,207.00	3,24,241.00	-	9,23,448.00
4	Vehicle -Bolero (VLS BS-42WD)	7,85,484.00			7,85,484.00
5	Electronic Appliance	64,707.00	-	-	64,707.00
6	Laptop	2,54,542.00			2,54,542.00
7	Photocopy Machine	1,09,375.00			1,09,375.00
8	Almirah Godrej	14,667.00			14,667.00
9	Camera (2 nos)	1,92,208.00			1,92,208.00
10	Computer & Accessories	4,04,49,132.00			4,04,49,132.00
11	5KVA Battery	4,57,800.00			4,57,800.00
	Total (A)	4,37,63,214.00	3,24,241.00	-	4,40,87,455.00
B	North District				
1	Furniture & Fixtures	10,92,208.00			10,92,208.00
2	Computer & Accessories	9,85,599.00	45,600.00		10,31,199.00
3	Printers	7,500.00			7,500.00
4	Laptop & Accessories	66,854.00			66,854.00
5	Xerox Machine	5,85,002.00			5,85,002.00
6	Digital Camera	1,33,141.00			1,33,141.00
7	P.A System	52,864.00			52,864.00
8	Fax Machine	20,855.00			20,855.00
9	Furniture for Upper Primary School	7,95,000.00			7,95,000.00
	Total (B)	37,39,023.00	45,600.00		37,84,623.00
C	East District				
1	Furniture & Fixtures	10,71,020.00	64,520.00		11,35,540.00
2	Xerox Machine	13,63,491.00			13,63,491.00
3	Computer & Accessories	13,72,815.00	2,48,800.00		16,21,615.00
4	Digital Resography Duplicator	99,015.00			99,015.00
5	Wooden Cabinet	20,196.00			20,196.00
6	Furniture for UPS	14,93,427.00			14,93,427.00
	Total (C)	54,19,964.00	3,13,320.00		57,33,284.00

Human Resource Development Department
Government of Sikkim
Sarva Siksha Abhiyan

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

Sl. No.	Particulars	Opening Balance 1.4.2015 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2016 (₹)
D	West District				
1	Furniture & Fixtures	29,75,218.00			29,75,218.00
2	Xerox Machine	4,81,835.00			4,81,835.00
3	Computer & Accessories	6,41,744.00	43,599.00		6,85,343.00
4	Vehicle	4,40,404.00			4,40,404.00
5	Digital Camera	1,19,186.00			1,19,186.00
6	Generator	32,770.00			32,770.00
7	Furniture for UPS	42,69,043.00			42,69,043.00
8	Inverter for District Office	58,650.00			58,650.00
9	Sound System		59,640.00		59,640.00
	Total (D)	90,18,850.00	1,03,239.00		91,22,089.00
E	South District				
1	Furniture & Fixtures	15,10,200.00			15,10,200.00
2	Xerox Machine	1,20,000.00			1,20,000.00
3	Computer & Accessories	17,82,463.00			17,82,463.00
4	Vehicle	4,54,928.00			4,54,928.00
5	Digital Camera	1,15,804.00			1,15,804.00
6	LCD Projector	1,99,500.00			1,99,500.00
7	Laser Printer	3,46,750.00			3,46,750.00
8	Hamdycam Camera & Accessories	2,09,939.00			2,09,939.00
9	Display Boards	1,62,000.00			1,62,000.00
10	600 VA UPS	2,700.00			2,700.00
11	Computer Monitor (Acer)	5,500.00			5,500.00
12	Laptop -Dell Vastro 1014	1,46,389.00			1,46,389.00
	Total (E)	50,56,173.00	-		50,56,173.00
	Grand Total	6,69,97,224.00	7,86,400.00	-	6,77,83,624.00

Human Resource Development Department
Government of Sikkim
Sarva Siksha Abhiyan

Consolidated Accounts**Schedule - 1-A****Fixed Assets - Civil Works as on 31.03.2016**

Sl. No.	Particulars	Opening Balance 1.4.2015 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2016 (₹)
A	State Office				
2	Furniture for Govt. UPS		47,62,627.00		47,62,627.00
	Total (A)		47,62,627.00		47,62,627.00
B	Civil Works-East District				
	Construction of BRC	18,00,000.00			18,00,000.00
	Construction of CRC	24,00,000.00			24,00,000.00
	Building for new primary school	37,50,000.00			37,50,000.00
	Upgraded UPS in Lieu of UPS	5,84,03,661.00			5,84,03,661.00
	HM's Room	2,72,02,000.00			2,72,02,000.00
	Addl. Rooms for PS & UPS	3,79,56,000.00	8,23,500.00		3,87,79,500.00
	Rooms for Monastic Schools	1,19,12,000.00			1,19,12,000.00
	Electricity Connection	14,20,000.00			14,20,000.00
	Drinking Water	28,50,000.00			28,50,000.00
	Toilets	20,00,000.00	27,43,276.00		47,43,276.00
	Girls Toilets	33,80,000.00	25,56,724.00		59,36,724.00
	Toilets for CWSN	8,00,000.00			8,00,000.00
	Boundary Wall/Fencing	67,50,000.00			67,50,000.00
	Boundary Wall/Fencing in running metre	34,48,000.00			34,48,000.00
	Major Repairs	1,04,39,000.00	8,73,000.00		1,13,12,000.00
	Child Friendly Activity	2,50,000.00			2,50,000.00
	Augmentation of Training facility in BRC	49,08,000.00			49,08,000.00
	Environmental Assessment, School Layout Plan, 3rd Party Evaluation	16,10,000.00			16,10,000.00
	Infrastructure for setting libraries including books				
	a) Primary School (per school)	7,08,000.00			7,08,000.00
	b) Upper Primary School (per school)	11,82,000.00			11,82,000.00
	Furniture for children	28,09,000.00			28,09,000.00
	Total (B)	18,59,77,661.00	69,96,500.00	-	19,29,74,161.00

Human Resource Development Department
Government of Sikkim
Sarva Siksha Abhiyan

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

Sl. No.	Particulars	Opening Balance 1.4.2015 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2016 (₹)
C	Civil Works-West District				
	Construction of BRC	12,00,000.00			12,00,000.00
	Construction of CRC	76,00,000.00			76,00,000.00
	Building for new primary school	1,09,80,000.00	9,21,500.00		1,19,01,500.00
	Upgraded UPS in Lieu of UPS	3,98,24,000.00			3,98,24,000.00
	HM's Room	12,00,000.00			12,00,000.00
	Addl. Rooms for upgraded UPS	7,20,000.00			7,20,000.00
	Addl. Rooms for PS & UPS	3,58,45,000.00			3,58,45,000.00
	Rooms for Monastic Schools	19,50,000.00			19,50,000.00
	Electricity Connection	27,97,000.00			27,97,000.00
	Drinking Water	33,45,000.00			33,45,000.00
	Toilets	58,80,000.00	15,81,810.00		74,61,810.00
	Girls Toilets	50,40,000.00	19,18,190.00		69,58,190.00
	Toilets for CWSN	2,00,000.00			2,00,000.00
	Boundary Wall/Fencing	68,50,000.00			68,50,000.00
	Boundary Wall/Fencing in running metre	15,20,000.00			15,20,000.00
	Construction of Kitchen shade	25,000.00			25,000.00
	Major Repairs	60,25,000.00	14,88,000.00		75,13,000.00
	Minor Repairs	5,00,000.00			5,00,000.00
	Augmentation of Training facility in BRC	35,00,000.00			35,00,000.00
	Environmental Assessment, School Layout Plan, 3rd Party Evaluation	13,14,000.00			13,14,000.00
	Infrastructure for setting libraries including books				
	a) Primary School (per school)	6,78,000.00			6,78,000.00
	b) Upper Primary School (per school)	9,10,000.00			9,10,000.00
	Furniture for children	42,17,000.00			42,17,000.00
	Total (C)	14,21,20,000.00	59,09,500.00	-	14,80,29,500.00

Human Resource Development Department
Government of Sikkim
Sarva Shiksha Abhiyan

Consolidated Accounts
Schedule - 1- A Contd...
Fixed Assets - Civil Works

Sl. No.	Particulars	Opening Balance 1.4.2015 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2016 (₹)
D	Civil Works-North District				
	Construction of BRC	12,00,000.00			12,00,000.00
	Construction of CRC	34,00,000.00			34,00,000.00
	Building for new primary school	53,00,000.00			53,00,000.00
	Building for Buildingless schools	4,00,000.00			4,00,000.00
	Upgraded UPS in Lieu of UPS	53,10,000.00			53,10,000.00
	HM's Room	15,00,000.00			15,00,000.00
	Addl. Rooms for upgraded UPS	13,20,000.00	8,00,000.00		13,20,000.00
	Addl. Rooms for PS & UPS	2,15,15,000.00			2,15,15,000.00
	Addl. Rooms for Earthquake effected	13,50,000.00			13,50,000.00
	Rooms for Monastic Schools	66,00,000.00			66,00,000.00
	Electricity Connection	10,00,000.00			10,00,000.00
	Drinking Water	11,10,000.00			11,10,000.00
	Toilets	18,80,000.00			18,80,000.00
	Girls Toilets	83,60,000.00	33,00,000.00		1,16,60,000.00
	Boundary Wall/Fencing	19,90,000.00			19,90,000.00
	Boundary Wall/Fencing in running metre	35,51,000.00			35,51,000.00
	Construction of Kitchen shade	6,75,000.00			6,75,000.00
	Major Repairs	48,60,000.00	16,21,000.00		64,81,000.00
	Child Friendly Activity	1,75,000.00			1,75,000.00
	Augmentation of Training facility in BRC	20,00,000.00			20,00,000.00
	Environmental Assessment, School Layout Plan, 3rd Party Evaluation	6,37,000.00			6,37,000.00
	Infrastructure for setting libraries including books				
	a) Primary School (per school)	2,52,000.00			2,52,000.00
	b) Upper Primary School (per school)	3,30,000.00			3,30,000.00
	Furniture for children	21,46,000.00			21,46,000.00
	Total (D)	7,68,61,000.00	57,21,000.00	-	8,25,82,000.00

Human Resource Development Department
Government of Sikkim
Sarva Siksha Abhiyan

Consolidated Accounts
Schedule - 1- A Contd...
Fixed Assets - Civil Works

Sl. No.	Particulars	Opening Balance 1.4.2015 (₹)	Additions During the year (₹)	Deletions During the year (₹)	Closing Balance 31.3.2016 (₹)
E	Civil Works-South District				
	Construction of BRC	12,00,000.00			12,00,000.00
	Construction of CRC	53,05,000.00			53,05,000.00
	Building for new primary school	53,00,000.00			53,00,000.00
	Upgraded UPS in Lieu of UPS	4,49,36,000.00			4,49,36,000.00
	HM's Room	14,25,000.00			14,25,000.00
	Addl. Rooms for PS & UPS	1,89,27,000.00	9,21,000.00		1,98,48,000.00
	Rooms for Monastic Schools	75,07,000.00			75,07,000.00
	Electricity Connection	15,19,000.00			15,19,000.00
	Drinking Water	19,03,000.00			19,03,000.00
	Toilets	79,23,000.00			79,23,000.00
	Girls Toilets	36,80,000.00			36,80,000.00
	Toilets for CWSN	1,00,000.00			1,00,000.00
	Boundary Wall/Fencing	30,50,000.00			30,50,000.00
	Boundary Wall/Fencing in running metre	56,00,000.00			56,00,000.00
	Ramps with Handrails	1,09,00,000.00			1,09,00,000.00
	Major Repairs	71,95,000.00	10,00,000.00		81,95,000.00
	Minor Repairs	7,000.00			7,000.00
	Child Friendly Activity	3,25,000.00			3,25,000.00
	Augmentation of Training facility in BRC	40,00,000.00			40,00,000.00
	Environmental Assessment, School Layout Plan, 3rd Party Evaluation	14,04,000.00			14,04,000.00
	Infrastructure for setting libraries including books				
	a) Primary School (per school)	7,08,000.00			7,08,000.00
	b) Upper Primary School (per school)	10,60,000.00			10,60,000.00
	Furniture for children	27,72,000.00			27,72,000.00
	Total (E)	13,67,46,000.00	19,21,000.00	-	13,86,67,000.00
	Total (A to E)	54,17,04,661.00	2,53,10,627.00	-	56,70,15,288.00

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

**Consolidated Accounts
Schedules to Accounts
Schedule ~ 2
Current Liabilities
As on 31st March 2016**

Sl. No.	Particulars	Opening Balance 1.4.2015 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.3.2016 (₹)
A	State Office				
	Employees Deductions	46.00			46.00
	Cancelled Cheques	4,033.00			4,033.00
	Swatch Bharat Abhiyan	-			
	Kosh (Const. of toilets)	51,00,000.00		51,00,000.00	-
	Total (A)	51,04,079.00	-	51,00,000.00	4,079.00
B	North District				-
	Employees Deductions	79,049.00			79,049.00
	Total (B)	79,049.00			79,049.00
C	East Office				
	Taxes	17,336.00			17,336.00
	Cancelled Cheques	2,55,500.00			2,55,500.00
	Total (C)	2,72,836.00			2,72,836.00
D	West Office				
	Employees Deductions	-	51,60,127.00	42,30,935.00	9,29,192.00
	Total (D)	-	51,60,127.00	42,30,935.00	9,29,192.00
E	South District				
	Taxes	11,080.00	6,500.00		17,580.00
	Employees Deductions	3,55,197.00		1,77,837.00	1,77,360.00
	Cancelled Cheques	6,500.00		6,500.00	-
	CWSN Payable	3,93,634.00		3,93,634.00	-
	Total (E)	7,66,411.00	6,500.00	5,77,971.00	1,94,940.00
	Total (A to E)	62,22,375.00	51,66,627.00	99,08,906.00	14,80,096.00

Human Resource Development Department

Government of Sikkim

Sarva Siksha Abhiyan

Consolidated Accounts

Schedule ~ 3

Schedule of Advances (Capital) as on 31st, March, 2016

Sl. No.	Particulars	Opening Balance 01.04.2015 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.03.2016 (₹)
A	<u>STATE OFFICE</u>				
	SIMFED (Furniture supply)	20,52,000.00			20,52,000.00 -
	Total (A)	20,52,000.00	-	-	20,52,000.00
B	<u>NORTH DISTRICT</u>				
	Girls Toilet		33,00,000.00	33,00,000.00	-
	Additional Classroom		8,00,000.00	8,00,000.00	-
	Major Repairs		16,21,000.00	16,21,000.00	-
	<u>Other Agencies</u>				
	Non Recurring Residential Hostel		7,75,000.00	7,75,000.00	-
	Total (B)	-	64,96,000.00	64,96,000.00	-
C	<u>EAST DISTRICT</u>				
	Girls Toilet		25,56,724.00	25,56,724.00	-
	Additional Classroom		8,23,500.00	8,23,500.00	-
	Major Repairs		8,73,000.00	8,73,000.00	-
	Toilet		27,43,276.00	27,43,276.00	-
	Total (C)	-	69,96,500.00	69,96,500.00	-
D	<u>WEST DISTRICT</u>				
	Girls Toilet		19,18,190.00	19,18,190.00	-
	Additional Classroom		9,21,500.00	9,21,500.00	-
	Major Repairs		14,88,000.00	14,88,000.00	-
	Toilet		15,81,810.00	15,81,810.00	-
	Total (D)	-	59,09,500.00	59,09,500.00	-

Human Resource Development Department**Government of Sikkim****Sarva Siksha Abhiyan****Consolidated Accounts****Schedule ~ 3 Contd...****Schedule of Advances (Capital) as on 31st, March, 2016**

Sl. No.	Particulars	Opening Balance 01.04.2015 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.03.2016 (₹)
E	<u>SOUTH DISTRICT</u>				
	Additional Classroom		9,21,500.00	9,21,500.00	-
	Major Repairs		10,00,000.00	10,00,000.00	-
	Total (E)		19,21,500.00	19,21,500.00	-
	Total (A to E)	20,52,000.00	2,13,23,500.00	2,13,23,500.00	20,52,000.00

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

Consolidated Accounts**Schedule ~ 3****Schedule of Advances (General) as on 31st, March, 2016**

Sl. No.	Particulars	Opening Balance 01.04.2015 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.03.2016 (₹)
A	STATE OFFICE				
	Officers and Staff	5,75,000.00	53,30,000.00	56,80,000.00	2,25,000.00
	Other Agencies	34,240.00	-	34,240.00	-
	Total (A)	6,09,240.00	53,30,000.00	57,14,240.00	2,25,000.00
B	NORTH DISTRICT				
	Officers and Staff		2,50,000.00	2,50,000.00	-
	<u>Block Resource Coordinators</u>				
	Contingency Grants		2,00,000.00	2,00,000.00	-
	Meeting Grants		1,20,000.00	1,20,000.00	-
	<u>Cluster Resource Coordinators</u>				
	Contingency Grants		1,60,000.00	1,60,000.00	-
	Meeting Grants		1,92,000.00	1,92,000.00	-
	<u>Schools</u>				
	School Grants		7,01,000.00	7,01,000.00	-
	Management Grants		9,52,500.00	9,52,500.00	-
<u>Other Agencies</u>					
Recurring Residential Hostel		7,25,000.00	7,25,000.00	-	
	Total (B)	-	33,00,500.00	33,00,500.00	-
C	EAST DISTRICT				
	Officers and Staff		22,00,000.00	21,50,000.00	50,000.00
	<u>Schools</u>				
	School Grants		21,73,000.00	21,73,000.00	-
	Management Grants		28,80,000.00	28,80,000.00	-
<u>Other Agencies</u>					
Household Survey		2,00,000.00	2,00,000.00	-	
	Total (C)	-	74,53,000.00	74,03,000.00	50,000.00

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

Consolidated Accounts**Schedule ~ 3 Contd...****Schedule of Advances (General) as on 31st, March, 2016**

Sl. No.	Particulars	Opening Balance 01.04.2015 (₹)	Additions During the year (₹)	Settled During the year (₹)	Closing Balance 31.03.2016 (₹)
D	<u>WEST DISTRICT</u>				
	Officers and Staff		15,49,962.00	15,49,962.00	-
	<u>Block Resource Coordinators</u>				-
	Contingency Grants		3,50,000.00	3,50,000.00	-
	Meeting Grants		2,10,000.00	2,10,000.00	-
	<u>Cluster Resource Coordinators</u>				-
	Contingency Grants		3,30,000.00	3,30,000.00	-
	Meeting Grants		3,96,000.00	3,96,000.00	-
	<u>Schools</u>				-
	School Grants		18,60,000.00	18,60,000.00	-
	Management Grants		25,05,000.00	25,05,000.00	-
	<u>Other Agencies</u>				-
	KGBV		7,61,000.00	7,61,000.00	-
	Out of School Children		5,08,000.00	5,08,000.00	-
	Total (D)	-	84,69,962.00	84,69,962.00	-
E	<u>SOUTH DISTRICT</u>				
	Officers and Staff	7,75,200.00	30,88,268.00	32,43,468.00	6,20,000.00
	<u>Block Resource Coordinators</u>				-
	Contingency Grants		4,00,000.00	4,00,000.00	-
	Meeting Grants		2,40,000.00	2,40,000.00	-
	<u>Schools</u>				-
	School Grants		26,77,500.00	26,77,500.00	-
	Management Grants		20,03,000.00	20,03,000.00	-
	<u>Other Agencies</u>				-
	Special Residential Training	1,64,167.00	-	-	1,64,167.00
	Aids & Appliances	3,93,634.00	-	3,93,634.00	-
	Total (E)	13,33,001.00	84,08,768.00	89,57,602.00	7,84,167.00
	Total (A to E)	19,42,241.00	3,29,62,230.00	3,38,45,304.00	10,59,167.00

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

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

SI No	Name of Districts & Bank	As on 31st, March, 2016 (₹)	As on 31st, March, 2015 (₹)
A)	<u>State Office</u> Canara Bank KGVV -Canara Bank Cash in Hand	10,73,52,274.00 38,533.00 62,500.00	2,84,04,266.00 38,533.00 -
	Total (A)	10,74,53,307.00	2,84,42,799.00
B)	<u>North District</u> Sikkim State Cooperative Bank Ltd.	15,81,312.00	69,76,266.00
	Total (B)	15,81,312.00	69,76,266.00
C)	<u>East District</u> State Bank of Sikkim	24,07,243.00	1,30,26,534.00
	Total (C)	24,07,243.00	1,30,26,534.00
D)	<u>West District</u> Sikkim State Cooperative Bank Ltd.	51,18,843.00	75,17,724.00
	Total (D)	51,18,843.00	75,17,724.00
E)	<u>South District</u> Sikkim State Cooperative Bank Ltd.	6,42,773.00	1,04,32,047.00
	Total (E)	6,42,773.00	1,04,32,047.00
	Total (A to E)	11,72,03,478.00	6,63,95,370.00

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

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

SI No	Name of Districts & Bank	As on 31st, March, 2016 (₹)	As on 31st, March, 2015 (₹)
A)	<u>State Office</u> Canara Bank KGVV -Canara Bank	19,87,934.00 -	13,58,407.00
	Total (A)	19,87,934.00	13,58,407.00
B)	<u>North District</u> Sikkim State Cooperative Bank Ltd.	1,76,143.00	2,13,998.00
	Total (B)	1,76,143.00	2,13,998.00
C)	<u>East District</u> State Bank of Sikkim	2,76,910.00	4,16,807.00
	Total (C)	2,76,910.00	4,16,807.00
D)	<u>West District</u> Sikkim State Cooperative Bank Ltd.	5,18,519.00	4,57,893.00
	Total (D)	5,18,519.00	4,57,893.00
E)	<u>South District</u> Sikkim State Cooperative Bank Ltd.	6,40,952.00	5,14,061.00
	Total (E)	6,40,952.00	5,14,061.00
	Total (A to E)	36,00,458.00	29,61,166.00

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

**Consolidated Accounts
Schedules to Accounts**

Sl. No.	Schedule-6 ACCESS	State					Figures in ₹	
		North	East	West	South	State Total	31.03.2016 Total	31.03.2015 Total
6.1	Special Training for mainstreaming of Out-of-School Children Residential (Fresh) 12 months	1,72,000.00	-	5,08,000.00	5,12,500.00	-	11,92,500.00	38,04,259.00
6.2	Residential (Continuing from previous year) 9 months	15,00,000.00	-	-	-	-	15,00,000.00	1,74,150.00
6.3	Non-Residential (Fresh) 12 months	16,72,000.00	-	5,08,000.00	5,12,500.00	-	26,92,500.00	39,78,409.00
7.1	Schedule-7 RETENTION Free Text Book Free Text Book (P) Free Text Book (UP)	-	-	-	-	1,50,73,000.00	1,50,73,000.00	73,88,000.00 90,97,000.00 1,64,85,000.00
7.2	Provision of 2 sets of Uniform All Girls ST Boys SC Boys BPL Boys	-	-	-	-	1,53,78,000.00 82,35,000.00 13,20,000.00 60,20,000.00	1,53,78,000.00 82,35,000.00 13,20,000.00 60,20,000.00	1,70,95,000.00 64,38,000.00 14,12,000.00 93,48,000.00
	Total					3,09,53,000.00	3,09,53,000.00	3,42,93,000.00

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

**Consolidated Accounts
Schedules to Accounts contd....**

Sl. No.	Figures in ₹	State				31.03.2016 Total	31.03.2015 Total
		North	East	West	South		
7.3	Teaching Learning Equipment (TLE)						
	New Primary	-	-	-	-	-	-
	Total	-	-	-	-	-	-
8.1	Schedule-8 ENHANCING QUALITY Teachers Salary (Recurring- sanctioned earlier)in position Primary teachers						
	Primary Teachers (Regular)	2,15,69,132.00	64,27,887.00	55,89,035.00	2,20,22,003.00	5,56,08,057.00	9,12,84,279.00
	Primary Teachers (Contract)	1,51,47,971.00	20,84,032.00	1,06,82,773.00		2,79,14,776.00	37,32,803.00
	Head Teacher for Primary	1,87,114.00				1,87,114.00	
b)	Additional teachers Additional Teachers - PS (Contract)		1,89,52,851.00	41,21,158.00	39,16,180.00	2,69,90,189.00	2,83,71,040.00
c)	Upper Primary teachers UP Teachers (Regular) Science and Mathematics Part Time Instructors in position Art Education Health and Physical Education Work Education						
		6,69,286.00	1,11,36,129.00	1,74,60,455.00	1,61,12,343.00	2,85,96,584.00	2,42,48,115.00
		5,08,846.00	59,49,690.00	59,86,294.00	41,76,819.00	1,66,21,649.00	1,27,97,288.00
		5,44,147.00	52,33,299.00	21,39,217.00	24,79,528.00	1,03,96,191.00	23,88,401.00
		4,99,835.00	51,92,464.00	23,71,346.00	28,58,627.00	1,09,22,272.00	93,03,685.00
	Total	3,91,26,331.00	6,17,17,769.00	5,56,03,731.00	5,15,65,500.00	20,80,13,331.00	19,06,25,919.00

Human Resource Development Department Government of Sikkim Sarva Siksha Abhiyan

Consolidated Accounts Schedules to Accounts contd.....

Sl. No.	Description	Figures in ₹				
		North	East	West	South	State Total
8.2	Training					
a)	Teachers					
	Refresher In-service Teachers' Trng at BRC					6,12,100.00
	Class I to II			10,12,500.00		
	Class III to V			17,53,000.00		
	Trg. Of resource persons (VI to VIII)		7,75,200.00			
b)	Resource Persons					
	Refresher Residential Training for all Resource Persons, Master Trainers, BRC & CRC faculty and Coordinators for 10 days					15,50,300.00
	Class I to II			18,000.00		
	Class III to V			39,000.00		
	Class V to IIIV			15,000.00		
	Total			28,52,500.00	7,75,200.00	21,62,400.00
8.3	Academic Support through BRC/ URC					
	Salary of Faculty and Staff					
	6 RPs at BRC for subject specific training	12,18,642.00	22,51,001.00	14,40,237.00	11,09,875.00	60,19,755.00
	2 RPs for CWSN	7,31,917.00	18,77,406.00	4,68,800.00	15,23,132.00	46,01,255.00
	1 MIS Coordinator	4,99,741.00	12,44,900.00	8,87,200.00	10,09,200.00	36,41,041.00
	1 Data Entry Operator	5,35,807.00	10,26,840.00	5,82,665.00	8,29,334.00	29,74,646.00
	1 Accountant-cum-support staff	4,33,226.00	9,25,765.00	6,35,665.00	8,42,334.00	28,36,990.00
	Salary of BRC Co-ordinator	22,94,160.00	44,58,224.00	1,87,200.00	38,42,576.00	71,33,762.00
	Contingency Grant	2,00,000.00	5,00,000.00	3,50,000.00		10,50,000.00
	Meeting, TA	1,20,000.00	3,00,000.00	2,10,000.00	6,40,000.00	12,70,000.00
	Total	60,33,493.00	1,25,84,136.00	47,61,767.00	97,96,451.00	3,31,75,847.00
	Total					3,24,31,589.00

Human Resource Development Department Government of Sikkim Sarva Shiksha Abhiyan

Consolidated Accounts Schedules to Accounts contd....

Sl. No.	Figures in ₹	State					31.03.2016 Total	31.03.2015 Total
		North	East	West	South	State		
8.4	Academic Support through CR Centres							
	Salary of Cluster Coordinator	77,56,022.00	1,42,35,050.00	1,48,75,943.00	1,63,02,873.00	-	5,49,89,855.00	
	Contingency Grant	1,60,000.00	3,00,000.00	3,30,000.00	4,81,856.00	-	11,10,000.00	
	Meeting, TA	1,92,000.00	3,60,000.00	3,96,000.00	3,84,000.00	-	13,32,000.00	
	TLM Grant	-	-	-	-	-	-	
	Maintenance Grant	-	-	-	-	-	-	
	Total	81,08,022.00	1,48,95,050.00	1,56,01,943.00	1,71,68,729.00	-	5,74,31,855.00	
8.5	Computer Aided Education in UPS under Innovation							
	Computer Aided Education in UP schools					27,28,265.00	1,99,98,327.00	
	Total					27,28,265.00	1,99,98,327.00	
9.1	Schedule-9 ANNUAL GRANTS School Grant							
	Primary	3,05,000.00	13,00,000.00	12,53,000.00	12,75,000.00	-	41,33,000.00	
	Upper Primary	3,96,000.00	8,68,000.00	6,07,000.00	7,28,000.00	-	25,67,000.00	
	Total	7,01,000.00	21,68,000.00	18,60,000.00	20,03,000.00	-	66,93,500.00	
9.2	Research, Evaluation, Monitoring & Supervision							
	REMS activities					1,99,472.00	6,57,580.00	
	Monitoring & Supervision					-	-	
	Total	-	-	-	-	1,99,472.00	6,57,580.00	

Human Resource Development Department Government of Sikkim Sarva Shiksha Abhiyan

Consolidated Accounts Schedules to Accounts contd....

Sl. No.	North	East	West	South	State	31.03.2016 Total	31.03.2015 Total
9.3	Maintenance Grant (PS & UPS)	28,80,000.00	25,05,000.00	26,77,500.00		90,15,000.00	89,85,500.00
	Total	28,80,000.00	25,05,000.00	26,77,500.00		90,15,000.00	89,85,500.00
Schedule-10							
BRIDGING GENDER AND SOCIAL CATEGORY GAPS							
10.1	Interventions for CWSN						
	Provision for Inclusive Education Transport/Escort Facility (Children in remote habitations)	2,00,000.00	9,05,000.00	4,98,500.00	6,37,500.00	14,48,000.00	29,61,662.00 14,50,000.00
Total	2,00,000.00	9,05,000.00	4,98,500.00	6,37,500.00	14,48,000.00	36,89,000.00	44,11,662.00
10.2	Innovation Head						
	Girls Education Intervention for SC / ST children- Reading Corner RAA Intervention for Minority Community children Science & Math Kits -RAA Intervention for Urban Deprived children- Swach Vidhalaya	40,000.00	2,50,000.00	1,00,000.00	1,95,000.00		5,85,000.00
Total	2,18,596.00	7,05,604.00	7,46,462.00	7,42,768.00	-	24,13,430.00	
10.3	SMC/PRI Training						
	Non-residential (3 days)				4,25,616.00		13,83,340.00
Total				4,25,616.00		4,25,616.00	13,83,340.00

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

**Consolidated Accounts
Schedules to Accounts contd.....**

Sl. No.	Schedule-11	Figures in ₹					
		North	East	West	South	State	31.03.2016 Total
11	SCHOOL INFRASTRUCTURE						
11.1	Civil Works Construction						
	New Primary School (Rural)		9,21,500.00				9,21,500.00
	Upgraded Upper Primary School						
	Additional class rooms for adding Class VIII						
	Additional Class Room (Hill Area)	8,00,000.00	8,23,500.00		9,21,500.00		1,89,11,518.00
	Additional Class Room (Rural Area)						8,84,000.00
	HMs Room						24,66,000.00
	Toilet/Urinals (for urban areas only)						
	(3 toilets at Rs 4 Lakh)		27,43,276.00	15,81,810.00			43,25,086.00
	(20 toilets at Rs 3 Lakh)						
	(6 toilets at Rs 4 Lakh)						
	(4 toilets at Rs 3 Lakh)						
	Separate Girls Toilet	33,00,000.00	25,56,724.00	19,18,190.00			77,74,914.00
	CWSN Friendly Toilet						
	Drinking Water Facility						
	Boundary Wall						
	Electrification						
	RAMPS with Handdrill						
	Furniture for UPS						
	Major Repairs for Primary School	16,21,000.00		14,88,000.00	10,00,000.00	47,62,627.00	13,50,000.00
	Major Repairs for Upper Primary School		8,73,000.00			8,73,000.00	84,29,161.00
	Total	57,21,000.00	69,96,500.00	59,09,500.00	19,21,500.00	47,62,627.00	7,65,65,468.00

Human Resource Development Department Government of Sikkim Sarva Shiksha Abhiyan

Consolidated Accounts Schedules to Accounts contd.....

Sl. No.	Schedule-12 PROJECT MANAGEMENT COST	Figures in ₹					31.03.2016 Total	31.03.2015 Total
		North	East	West	South	State		
12.1	Management	3,81,200.00	9,16,413.00	8,91,193.00	7,83,729.00	7,73,110.00	37,45,645.00	26,66,547.00
	Salary	1,19,630.00		2,13,094.00		4,87,380.00	8,20,104.00	4,51,803.00
	DISE Expenses		3,598.00			49,052.00	52,650.00	49,741.00
	Telephone & Internet					12,49,767.00	12,49,767.00	11,69,868.00
	Consultancy Fee including Audit Fee	10,83,316.00	10,70,246.00	11,41,872.00	15,04,408.00	40,34,626.00	88,34,468.00	69,87,310.00
	Consumption of consumables, OE/TA & others	3,06,633.00				2,57,070.00	5,63,703.00	-
	Capacity Building	1,00,000.00		1,00,000.00	1,50,000.00	13,25,890.00	17,75,890.00	33,42,586.00
	Media, Publicity & Documentation	1,00,000.00	32,200.00				32,200.00	13,83,313.00
	Meeting and Trainings	1,18,376.00	1,57,927.00	1,51,350.00	1,33,000.00	2,53,987.00	8,14,640.00	43,00,382.00
	Vehicle Maintenance / POL / HSD							
	Total	21,09,155.00	22,80,384.00	24,97,509.00	25,71,137.00	84,30,882.00	1,78,89,067.00	2,03,51,550.00
	Learning Enhancement Programme							24,97,000.00
	Community Mobilization activities	2,00,000.00		2,00,000.00		2,00,000.00	6,00,000.00	23,89,720.00
	REMS Activity	2,00,000.00		2,00,000.00		2,00,000.00	6,00,000.00	23,89,720.00
						12,47,866.00	12,47,866.00	5,99,000.00
								5,99,000.00
						12,47,866.00	12,47,866.00	5,99,000.00

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

**Consolidated Accounts
Schedules to Accounts contd.....**

Sl. No.	Schedule-13	State					Figures in ₹	
		North	East	West	South	State Total	31.03.2015 Total	31.03.2016 Total
13	KGBV Financial Provision							
13.1	Non recurring one time grant Construction of building (new)						2,46,68,581.00	-
	Non Recurring						2,46,68,581.00	-
13	Recurring Expenditure	-	-	76,10,000.00				76,10,000.00
								88,63,470.00

SARVA SHIKSHA ABHIYAN, SIKKIM

Schedule 14

PRINCIPLE ACCOUNTING POLICIES

1. Overview

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

2. Basis Of Preparation

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

3. Accounting Convention:

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

4. Revenue Recognition:

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

5. Fixed Assets and Depreciation:

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

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

6. Civil Works:

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

7. Provisions, Contingent Liabilities and Contingent Assets

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

A disclosure of Contingent Liability is made when there is:

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

Schedule 15

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2016.

1. PRINCIPLES OF CONSOLIDATION.

The Consolidated Financial Statements relate to.

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

2. AS-5 - PRIOR PERIOD ITEMS:

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

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

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

4. DISCLOSURE REQUIREMENT AS PER ACCOUNTING STANDARD-

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

5. CIVIL WORKS

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

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

Date: 23rd August 2016

SUBJECT: Report to Management for the Financial Year 2015-2016

Sir,

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

1. BOOKS OF ACCOUNTS

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

2. FIXED ASSETS ACCOUNTING

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

3. BANK RECONCILIATION

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

4. CIVIL WORKS

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

5. UNSPENT BALANCE

5.1 Unspent Balance of the program need to be equal to the Bank Balance

A. K Kumar & Co.
Chartered Accountants

after adjustment for advances, interest earned and bank charges. The reconciliation is given below.

		Figures in Lakh					
		State Office	East District	West District	North District	South District	Total
I)	Unspent Balance	1,077.38	19.07	36.71	13.26	5.91	1,152.33
	Less: Advances	22.77	0.50	-	-	7.84	31.11
	Add: Current Liabilities	0.04	2.73	9.29	0.79	1.95	14.80
	Total (I)	1,054.65	21.30	46.00	14.05	0.02	1,136.02
II)	Bank Balances	1,074.53	24.07	51.19	15.81	6.43	1,172.03
	Less: Bank Interest	19.88	2.77	5.19	1.76	6.41	36.01
	Total (II)	1,054.65	21.30	46.00	14.05	0.02	1,136.02

6. CURRENT LIABILITIES

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

Name of Districts	(₹)
East District	2,72,836.00
North District	79,049.00
South District	3,61,697.00

7. ADVANCES

The details of advances show that unadjusted advances of State Office valued at 20,52,000.00 from the year 2010-11.

8. STATUTORY COMPLIANCE

Sarva Shiksha Abhiyan is a society registered under the Societies' Registration Act. The society needs to be registered under the Income Tax Act 1961 and /or requires to file returns which have not been done.

9. AUDIT OF SCHOOLS

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

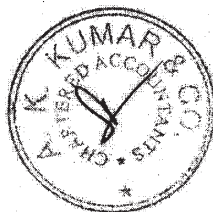
- a) The Balance Sheet of Schools could not be prepared in the absence of value of Asssets and Liabilities.
- b) Fixed Assets and Civil works register have not been maintained by the schools.


11. COMPLIANCE TO THE AUDIT REPORT FOR THE FINANCIAL YEAR 2014-15.

A reply has been received by us with regard to our observations made for the financial year 2014-15. The observations have been complied by the State and the District Offices.

Date: 23rd August, 2016
Place: Gangtok

For: A.K Kumar & Co.
Chartered Accountants
Firm Regn: 308013E




Anjan Kumar
(Proprietor)
Membership No: 013166

