

**OFFICE OF THE SARVA SHIKSHA ABHIYAN
STATE MISSION AUTHORITY OF
MEGHALAYA ::: SHILLONG**

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Kennelworth Road, Laitumkhrab,
Shillong- 793003.
Meghalaya.

No. MEGH/SSASMAM/FIN/18/2008/1

Dated Shillong the 17th December , 2008

From,

**Shri. J. D. Sangma, MCS
State Project Director
SSA-SMAM
Shillong.**

To,

**Shri. D. K Gautam
Deputy Secretary Govt. of India.
Ministry of Human Resource Development,
Deptt. of School Education & Literacy
Shastri Bhawan, New Delhi-111-115.**

Sub: Submission of Audited Statement of Accounts and Audited Report for the 2007-08.

Sir,

With reference to the above, I have the honour to submit herewith the Audited Statement of Accounts and Report for the year 2007-08 in respect of the Implementation of SSA Programme and NPEGEL / KGVB for the year 2007-08 along with the requisite supporting documents of the SSA State Mission Authority of Meghalaya, Shillong for favour of information and acceptance.

Yours faithfully,

**State Project Director,
SSA-SMAM
Meghalaya, Shillong.**

Memo No. MEGH/SSASMAM/FIN/18/2008/1-A

Dated Shillong the 17th December , 2008

Copy to:

1. Commissioner and Secretary Govt. of Meghalaya, for information and necessary action.
2. ✓ Smt. Amita Siza, Consultant Financial Management ,Edcil Technical support Group, 10-B Indra prastha Estate, New Delhi-110 002 for information and necessary action.

Sh. Ved Pra Kash

Amita

**State Project Director,
SSA-SMAM
Meghalaya, Shillong**



STATUTORY AUDITOR'S REPORT
ON THE
ACCOUNTS OF THE
SSA STATE MISSION AUTHORITY OF
MEGHALAYA
IN RESPECT OF SSA PROGRAMME
(INCLUDING NPEGEL & KGBV
PROGRAMME)
FOR THE YEAR
2007-08
(CONSOLIDATED)



SARVA SHIKSHA ABHIYAN : MEGHALAYA

Auditors' Report

We have examined the annexed Balance Sheet of SARVA SHIKSHA ABHIYAN: MEGHALAYA as at March 31, 2008, the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date, together with annexed schedules 1 to 31. 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 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 disclosures 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.

Our opinion on the annexed Balance Sheet, The Income & Expenditure Account & The Receipts & Payments Account is a consolidation of reports derived from the accounts reported upon by Auditors' appointed jointly and/or severally in respect various districts of the State and State Mission Authority (The Office of the State Project Director). This report

includes reports as made available to us in respect of accounts of State Mission Authority (The Office of the State Project Director at Shillong) Meghalaya and reports on the accounts of 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.

In view of the above we put forward the pertinent observations of Auditors in respect of the State Mission Authority and the Districts.

In our opinion and to the best of our knowledge & information and on the basis of explanations given to us we are to report that in respect of :

1. State Mission Authority, Meghalaya (The Office of the State Project Director at Shillong):

- a) The Program entity is carrying out its financial management function as per requirements laid down in manual.
- b) It was not possible for the Auditors to conduct any physical verification of implementation of Schemes/Works at the field level.
- c) Grants in aid as disbursed continue to be written of as expenses in the year of release.
- d) Improvement in maintenance of Fixed Assets Register has been suggested.
- e) Method of accounting employed is mainly cash basis in nature.



2. Ri Bhoi District, East Garo Hills District and South Garo Hills District:

The Auditors are to report that:

1. That no check has been carried out from our end as far as implementation and evaluation of the programme is concerned and we have also not conducted any physical verification of the implementation of the programme.
2. Physical verification of Fixed Assets have not been carried out by the Management.
3. Following applicable books, account and registers as mentioned in the manual on financial management & procurement were not maintained.
(a) Journal (b) Advance Register
4. By and large the organization's head of Accounts are similar to the budget head.
5. In many cases payments were made by bearer cheques/cash & not by Account payee cheques.

Specific comments:

I. South Garo Hills:

1. That Fixed Assets/non-consumables were not properly maintained.
2. Advances of Rs. 200000/- has been outstanding since 2005-06.
3. Bank Account has not been reconciled & bank statement has not been produced before us for verification.
4. Payments Registers were incomplete and not updated.
5. No money receipt were produced before us for payment of text Books of Rs. 2,37,550/-

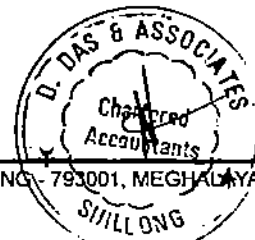
II. Ri-Bhoi District:

1. That Fixed Assets/non-consumables were not properly maintained.
2. Closing Cash in hand has not been verified. Further cash was not been verified by the Management once a month.
3. In many cases payments were made by bearer cheques/cash & not by Account payee cheques.

Bank reconciliation has not been carried out on a regular monthly basis but only at the year end.

Following is our observation on Bank Reconciliation STATE MENT OF MCAB, A/c No. G/20

- i) As per the Bank Reconciliation Statement there is an unreconciled amount of Rs.18630/-
- ii) As per the Bank Reconciliation Statement 235 Nos stale cheques amounting to Rs.1443090/- which were issued have not been encashed. The amount has not written back.



III. East Garo Hills:

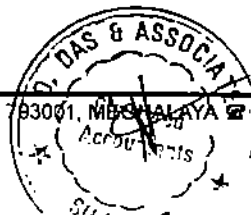
- i). In some cases utilization Certificates/Expenditure Statement in Respect of Grant in Aid Disbursed have not been furnished by the recipient authorities in time.
- ii) Bank A/c has been reconciled by Jt. |DMC, Williamnagar & Jt.DMC, Resubelpara.
- iii) Following is our observations regarding Bank Reconciliation Statement.

Name of Bank	A/c No.	Remarks
MCAB	775/05	<ol style="list-style-type: none">i) There is an unreconciled difference of Rs.680/-ii) 23 Nos stale cheques amounting to Rs. 191240/- which were issued have not been encashed. The amount has not been written back.
SBI	11757646087	<ol style="list-style-type: none">iii) 7 Nos stale cheques amounting to Rs. 16920/- which were issued have not been encashed. The amount has not been written back.

3. West Garo Hills and West Khasi Hills:

The Auditors are to report that:

- i) The programme entities are carrying out the financial management functions as per requirements laid down in Manual.
- ii) Fixed Assets Register as is being maintained requires improvement.
- iii) Under the scope of audit, the auditors have verified the Receipts & Payments Accounts made through Cash Books and vouchers only and it was not possible to conduct any physical verification of implementation of schemes/works at the field level.
- iv) Utilisation Certificates have not been received produced for verification in some cases. In those cases where these certificates have been received maintenance of the same is deficient and do not allow for instant verification.
- v) Details in respect of Civil Works is not forthcoming
- vi) In so far as purchase of Free Text Books is concerned norms for the same have not been followed as per norms laid down in manual for procurement. Norms for procurement in respect of other items do not appear to have been followed as per laid down standards.
- vii) In West Khasi Hills District Advance to joint DMCs, Blocks & other subsidiary units continues to be written off in the year of release.



viii) In respect of West Khasi Hills District advance to Joint DMCs and Blocks have been adjusted on the following premises:

- a) That Interest on Saving Bank received has been first utilization certificate.
- b) That audit report of each year has been taken to be the utilization certificate.
- ix) On the basis of information & explanations given to us it appears that payments have mostly been made by bearer cheques & also in some instances by cash.
- x) In Terms of the manual on financial management & procurement were not maintained.
 - (a) Journal (b) Non Consumable article register. (c) Monthly accounts of Receipts & Payments
- xi) There appears no records to suggest verification of Cash by the Management once a month.

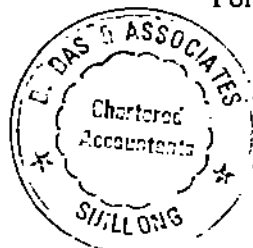
4. I. East Khasi Hills Districts:

- i) The release of funds to Joint District Mission Co-coordinators, Block Resources Centres and Urban Resource Centres are being treated as expenditure and not as advances. As such the requirements under clause 72.1 of 'Manual on Financial Management and Procurement' are not being followed.
- ii)
 - a) the audit has been carried out as per the laid down Terms of Reference.
 - b) the programme entities are carrying out their financial function as per requirements laid down in the manual expect for the instances as given under 1.
 - c) Sub District entities are covered under the audit.

II. Jaintia Hills Districts:

- i) The utilization Certificates/ Expenditure Statements from Schools etc. have not been received in all cases. Moreover, even where such certificates/ Statements have not been received, they are not maintained in a systematic manner to facilitate easy verification with accounts. As such we have not been able to verify such utilization Certificates / Statements of Accounts in respect of accounts audited by us and we are unable to certify the end use of funds.

For D.Das & Associates
Chartered Accountants



Debapratim Das
Debapratim Das
(Proprietor)

Utilization Certificate for the year 2007-08 in respect of the Grants-in-Aid released to the State Project Director, SSA State Mission Authority of Meghalaya, Shillong

1. Certified that out of **Rs.107,22,83,100.00** (*Rupees One Hundred and Seventy Crore Twenty Two Lakh Eighty Three Thousand One Hundred only*) of Grant-in-Aid sanctioned during the year 2007-08 in favour of the SSA-State Mission Authority of Meghalaya, Kennel Worth, Laitumkhrah, Shillong - 793003, under the Govt. of India and State Govt.'s letter(s) of number and date given above along with an unspent balance of the previous grant of **Rs.33,95,45,639.37** (*Rupees Thirty Three Crore Ninety Five Lakh Forty Five Thousand Six Hundred Thirty Nine and Thirty Seven Paise only*) and Advances of **Rs.16,09,92,765.16** (*Rupees Sixteen Crores Nine Lakhs Ninety Two Thousand Seven Hundred Sixty Five and Sixteen Paise only*), refund/adjustment of advances of **Rs.10,49,200.00** (*Rupees Ten Lakhs Forty Nine Thousand Two Hundred only*) and Bank Interest of **Rs.84,22,724.10** (*Rupees Eighty Four Lakh Twenty Two Thousand Seven Hundred Twenty Four and Ten Paise only*) and Miscellaneous receipts of **Rs.23,270.00** (*Rupees Twenty Three Thousand Two Hundred Seventy only*), totaling to **Rs.158,23,16,698.63** (*Rupees One Hundred Fifty Eight Crore Twenty Three Lakhs Sixteen Thousand Six Hundred Ninety Eight and paise Sixty Three only*). A sum of **Rs.99,76,25,252.00** (*Rupees Ninety Nine Crores Two Lakh Ninety Two Thousand One Hundred Eighty only*) has been utilized for the purposes for which it was sanctioned, **Rs.15,11,000.00** (*Rupees Fifteen Lakh Eleven Thousand only*) being Central and State share of KGBV was transferred to KGBV Account. A sum of **Rs. 50,68,00,327.63** (*Rupees Fifty Crore Sixty Eight Lakhs Three Hundred Twenty Seven and Sixty Three paise only*) with Closing advance of **Rs. 7,63,80,119.00** (*Rupees Seven Crores Sixty*

D. Das & Associates

Chartered Accountants

Three Lakhs Eighty Thousand One Hundred Nineteen only) remained unutilized at the end of the year under report/ UC.

2. Certified that the Govt. of India has been /was/is being requested to permit the society to carry forward the unspent balance of Rs.50,68,00,327.63(Rupees Fifty Crore Sixty Eight Lakhs Three Hundred Twenty Seven and Sixty Three paisa only) and outstanding advance of Rs. 7,63,80,119.00(Rupees Seven Crores Sixty Three Lakhs Eighty Thousand One Hundred Nineteen only), totaling of Rs.58,31,80,446.63(Rupees Fifty Eight Crores Thirty One Lakhs Eighty Thousand Four Hundred Forty Six and Sixty Three paisa only) to the next Financial year by adjusting the same towards the grand in aid payable during the next Financial Year/ or that the balance of Rs. NA remained unutilized at the end of the year (viz on date) had been surrendered to Govt. of India vide NA dt NA

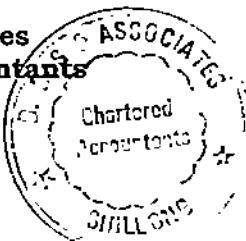
3. Certified that I have satisfied myself that the conditions on which the Grants-in-Aid was sanctioned have been fully fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised:-

1. Audited Statement of Accounts
2. Utilisation Certificate
3. Progress report.

For D.Das & Associates
Chartered Accountants

Debapratim Das
(Proprietor)



17 DEC 2008

Thor\ D:\doc2008\U-certificat: Utilisation certificate(2007-08)


State Project Director
Serve Shiksha Abhiyan State Mission
State Project Directorate
Shillong.

UTILISATION CERTIFICATE 2007-08

Utilisation Certificate under SSA for the year 2007-08 in respect of the Grants in Aid released to the State Project Director, SSA State Mission Authority of Meghalaya, Shillong

Sf. No	Receipt From	Sanctioned Letter No.	Date	Amount
1.	Central Government Share :	1. F.11-4/2007-EE-3	07/09/2007	Rs.39,293,000.00
		2. F.11-4/2007-EE-3	02/11/2007	Rs.196,670,000.00
		3. F.11-4/2007-EE-3	25/11/2007	Rs.400,000,000.00
		4. F.21-1(MEB)/2005-EE-8	27/02/2008	Rs.300,000,000.00
Total Central Share =				Rs.935,963,000.00
2.	State Government Share :	1. EDN.70/2003/3 ,received during 2007-08	31/03/2007	Rs.19,100,000.00
		2. DEME/GB/JPSSA/8/2006/25	03/09/2007	Rs.18,043,500.00
		3. DEME/GB/PP/4/2006/16	30/04/2007	Rs.496,800.00
		4. DEME/GB/LPS/2/2006/24	30/04/2007	Rs.6,003,000.00
		5. DEME/GB/BA/4/2007/2	14/05/2007	Rs.583,200.00
		6. DEME/GB/Adhok/LPS/2/2006	25/08/2007	Rs.12,006,000.00
		7. DEME/GB/PP/4/2006/17	03/08/2007	Rs.1,490,400.00
		8. DEME/GB/BA/4/2	14/05/2007	Rs.583,200.00
		9. DEME/GB/LPS/2/2006/28	31/08/2007	Rs.16,008,000.00
		10. DEME/GB/LPS/2/2006/29	27/03/2008	Rs.12,006,000.00
		11. EDN.191/2002/265-A	04/12/2007	Rs.50,000,000.00
Total State Share =				Rs.136,320,100.00
Total Grant (Central & State) Share				Rs.1,072,283,100.00
3.	Unspent Balance form Previous year	339745639.37		Rs.339,545,639.37
	Less : Amount held as Security Deposit	<u>200000.00</u>		
4.	Advances			Rs.160,992,765.16
5.	Refund/Adjustment of Advances			Rs.1,049,200.00
6.	Bank Interest earned during the year			Rs.8,422,724.10
7.	Miscellaneous Receipts			Rs.23,270.00
Grand Total (of available fund during the year)				Rs.1,582,316,698.63



D. Das & Associates

Chartered Accountants

SARVA SHIKSHA ABHIYAN : MEGHALAYA

Balance Sheet as at March 31, 2008

LIABILITIES	Schedule	Current Year	Previous Year	ASSETS	Schedule	Current Year	Previous Year
CAPITAL FUND	30	523772897.03	474612063	FIXED ASSETS	29	11539694.93	10459775
EXCESS OF INCOME OVER EXPENDITURE Per Schedule Annexed	31	78507366.53	47229566	CURRENT ASSETS, DEPOSITS & ADVANCES : Advances outstanding	28	14074502.00	50570642
CURRENT LIABILITIES: Security deposit (Free text books)			200000	Closing Balance : 1) Cash : a) In Hand b) In Imprest Account 2) Cash at Bank 3) Cheque in Hand Advances to BRC's	26	31438.97 11440.00 499250068.66 993000.00 76380119.00	714080 9223 333422166 5600170 121265573
Total Rupees		<u>602280263.56</u>	<u>522041629</u>	Total Rupees		<u>602280263.56</u>	<u>522041629</u>

Per report annexed



For D. Das & Associates
Chartered Accountants

Debaratn Das
(Proprietor)

SARVA SHIKSHA ABHIYAN : MEGHALAYA

Income & Expenditure Account for the year ended March 31, 2008

Expenditure	Schedule	Current Year	Previous Year	Income	Schedule	Current Year	Previous Year
Teachers' Salary :				Grant in aid from:			
LPS	4	88191000.00	46419000	(Central & State share) :			
UPS	5	163512500.00	72553500	Government of India		935963000.00	429400000
OBS	6	4074600.00	5161461	Government of Meghalaya		136320100.00	112142000
Teachers' Grant	7	6628850.00	11860270	Interest	2	8422724.10	7702107
School Grant	8	8979250.00	17945700	Miscellaneous receipts	3	23270.00	196725.00
Teachers' Training	9	3842118.00	12604644	Others :			
Existing Teachers' Training		40000.00	158390	Refunds/Adjustment of advances		5265191.00	-
Fund released to IGNOU (CPE Training)		6923550.00	107520				
Community Mobilization	10	1260060.00	1898813				
Teaching Learning Equipments	11	16280000.00	12540107				
Innovative Activities (ECCE)	12	3903216.00	2764000				
Early Childhood Care & Education	13	635625.00	1723250				
BRC Salaries	14	23261531.00	14999350				
Expenses of :							
Block Resource Centre	15	3394968.00	5374524				
Cluster Resource Centre	16	2294900.00	2379200				
Fund Released to CRC/JRC		-	4186200				
Free Text Book	17	69558837.00	107618154				
Fund Released for EGS/AIE to VEC/NGO		-	140000				
Enrolment Drive		-	550000				
Out of School Children :							
Back to School Camp	18	1210005.00	722500				
Grant for Out of School Children		7678603.00	-				
EGS/AIE	19	34533731.00	24611973				
Integrated Education for Disabled (IED)	20	2438841.00	1061881				
Balance carried down		448640185.00	347380437			1085994285.10	549440832



D. Das & Associates

Chartered Accountants

SARVA SHIKSHA ABHIYAN : MEGHALAYA

Income & Expenditure Account for the year ended March 31, 2008

Balance brought down		448640185.00	347380437	1085994285.10	549440832
Civil Works	21A	456728549.00	114791486		
Research & Evaluation	22	2643102.00	1981805		
Maintenance Grant	23	6257500.00	2282500		
Computer Aided Learning		18112022.00	3926625		
Management Cost (District)		17255644.00	13602434		
Pre Project activities		-	620200		
State Component :					
Management Cost		3413744.00	3577277		
Research & Evaluation		2120885.00	685779		
Grant for DIET, Rasubelpara		96000.00	-		
Advances Adjusted	27	48169128.00	10516319.00		
Transfer to KGBV		1511000.00	416000		
Depreciation		2519159.57	2230404		
Excess of Income over Expenditure transferred to Capital Fund		78507366.53	47229566		
Total Rupees		1085994285.10	549440832	Total Rupees	1085994285.10 549440832

Per report annexed



For D. Das & Associates
Chartered Accountants

Debapram Das
(Proprietor)

D. Das & Associates

Chartered Accountants

SARVA SHIKSHA ABHIYAN : MEGHALAYA

Receipts & Payments Account for the year ended March 31, 2008

Receipts	Schedule	Current Year	Previous Year	Payments	Schedule	Current Year	Previous Year
Opening Balance	1			<u>Teachers' Salary :</u>			
1) Cash :				LPS	4	88191000.00	46419000
a) In Hand		714079.97	250013	UPS	5	163512500.00	72553500
b) In Imprest Account		9223.00	743	OBS	6	4074600.00	5161461
c) In Civil Deposit with State Govt.		-	44024000	Teachers' Grant	7	6628850.00	11860270
2) Cash at Bank		333422166.40	381619365				
3) Cheque in Hand		5600170.00	16163700	School Grant	8	8979250.00	17945700
				Teachers' Training	9	3842118.00	12604644
Advances :				Existing Teachers' Training		40000.00	158390
Advance with BRC's	121265573.16			Fund released to IGNOU (CPE Training)		6923550.00	107520
Fund In Transit	6017000.00			Community Mobilization	10	1260060.00	1898813
Other Advances	<u>33710192.00</u>	160992765.16	2384626	Teaching Learning Equipments	11	16280000.00	12540107
				Innovative Activities (ECCE)	12	3903216.00	2764000
Central & State share of Grant in aid from:				Early Childhood Care & Education	13	635625.00	1723250
Government of India		935963000.00	429400000	BRC Salaries	14	23261531.00	14999350
Government of Meghalaya		136320100.00	112142000	Expenses of :			
				Block Resource Centre	15	3394968.00	5374524
				Cluster Resource Centre	16	2294900.00	2379200
Interest Income	2	8422724.10	7702107	Fund Released to CRC/URC		-	4186200
				Free Text Book	17	69556837.00	107618154
Miscellaneous receipts	3	23270.00	196725	Refund of Security Deposit (Free Text Books)		200000.00	-
				Fund Released for EGS/AIE to VEC/NGO		-	140000
Others :				<u>Out of School Children :</u>			
Refunds/Adjustment of advances		1049200.00	-	Back to School Camp	18	1210005.00	722500
Security deposit (Free Text Books)		-	200000	Grant in aid for Out of School Children EGS/AIE	19	7678603.00	-
				Integrated Education for Disabled	20	34533731.00	24611973
				Civil Works	21	2436841.00	1061881
				Research & Evaluation	22	454443826.00	114791486
				Maintenance Grant	23	2643102.00	1981805
				Computer Aided Learning		6257500.00	2282500
						18112022.00	3926625
Balance carried down		<u>1582516698.63</u>	<u>994083278</u>			<u>930296635.00</u>	<u>469812853</u>



SARVA SHIKSHA ABHIYAN : MEGHALAYA

Receipts & Payments Account for the year ended March 31, 2008

Balance brought down	1582516698.63	994083278	930296635.00	469812853
			Management Cost (District) 24	20854724.00 16089836
			Enrolment Drive	- 550000
			State Component :	
			Management Cost	3413744.00 4970206
			Research & Evaluation	2120885.00 685779
			Grant for DIET, Rasubelpara	96000.00 -
			Unspent amount of Pre-Project activities	- 820200
			Advances outstanding 25	7333072.00 39727192
			Adjustment of other advances	33710192.00
			Transfer to KGBV	1511000.00 416000
			Closing Balance : 26	
			a) Cash :	
			In Hand	31438.97 714080
			In Imprest Account	11440.00 9223
			b) In Civil Deposit with State Govt.	- -
			c) Cash at Bank	499250068.66 333422166
			d) Cheque in Hand	993000.00 5600170
			e) Fund in Transit	6514380.00 -
			Advances to BRC's 26A	76380119.00 121265573
Total Rupees	<u>1582516698.63</u>	<u>994083278</u>	Total Rupees	<u>1582516698.63</u> <u>994083278</u>

Per report annexed



For D. Das & Associates
Chartered Accountants


Debarajm Das
(Proprietor)

State:- MEGHALAYA

**Activity-Wise Expenditure Statement of SSA (Statewise)
For the Year Ended on 31-3-2008**

(Amount In Rs.)

Expenditure by Activity		Financial Year 2007-08
1	Teachers Salary	255,778,100.00
2	Block Resource Centre	33,989,571.00
3	Cluster Resource Centre	2,294,900.00
4	Civil Works	454,443,826.00
5	Toilets, Drinking water	
6	Intervention for Out of School Children	43,422,339.00
7	Free Text Books	69,556,837.00
8	Innovative Activities	22,650,863.00
9	Intervention for Disabled Children	2,438,841.00
10	Maintenance Grants	6,257,500.00
11	Management & MIS	20,854,724.00
12	Research & Evaluation	2,739,102.00
13	School Grants	8,979,250.00
14	Teacher Grants	6,628,850.00
15	TLE	16,280,000.00
16	Teacher Training	10,805,668.00
18	Community Mobilisation	1,260,060.00
19	SIEMAT	
20	State component	
(a)	Management Cost	3,413,744.00
(b)	Research & Evaluation	2,120,885.00
21	National component	
22	Adjustment of Advances as per contra	33,710,192.00
	Total	997,625,252.00
21	Refund of Pre-Project Amount	
22	Fund transfered to KGBV	1,511,000.00
23	Fund transfered to NPEGEL	
24	Advances to Sub District	
25	Refund of Security Deposits (Free Text Book)	200,000.00
	Grand Total	999,336,252.00


State Project Director
Sarva Shiksha Abhiyan State Mission
State Project Director, Meghalaya
Authority of SSASMA
Meghalaya, Shillong.

Thor: D:2008doc/Audited Stmt/statutory Auditor Report

D. Das & Associates

Chartered Accountants

SARVA SHIKSHA ABHIYAN : MEGHALAYA

Schedule

1

OPENING BALANCE

	Cash in Hand	Cash at Bank	Cheque in Hand	Imprest Account	Total
<u>State Level :</u>					
SMA Meghalaya	6773.00	57661534.86	-	9223.00	57677530.86
<u>District Level :</u>					
a) West Garo Hills District	-	37203849.50	-	-	37203849.50
b) Jaintia Hills District	98890.97	71254711.53	5600170.00	-	76953772.50
c) West Khasi Hills District	-	14302013.90	-	-	14302013.90
d) East Khasi Hills District	-	10246730.85	-	-	10246730.85
e) Ri-Bhoi District	8416.00	44131760.04	-	-	44140176.04
f) South Garo Hills District	-	39993057.00	-	-	39993057.00
g) East Garo Hills District	600000.00	58628508.72	-	-	59228508.72
Total Rupees	714079.97	333422166.40	5600170.00	9223.00	339745639.37

2 INTEREST ON SAVINGS BANK ACCOUNT :

State Level :
SMA, Meghalaya

2993283.00

District Level :

a) East Garo Hills District
b) Jaintia Hills District
c) East Khasi Hills District
d) South Garo Hills District
e) West Garo Hills District
f) West Khasi Hills District

1022396.14
1613643.66
1699330.54
20625.00
154126.66
919319.10

5429441.10

Total Rupees

8422724.10

3 MISCELLANEOUS RECEIPTS :

District Level :

a) East Khasi Hills District
b) Jaintia Hills District

7970.00
15300.00

23270.00

Total Rupees

23270.00



SARVA SHIKSHA ABHIYAN : MEGHALAYA

4 FUNDS RELEASED FOR LOWER PRIMERY SCHOOL SALARY :

a) West Garo Hills District	19337000.00
b) Jaintia Hills District	12138000.00
c) West Khasi Hills District	13806000.00
d) East Garo Hills District	8815000.00
e) Ri- Bhoi District	14022000.00
f) South Garo Hills District	4770000.00
g) East Khasi Hills District	15303000.00
Total Rupees	88191000.00

5 FUNDS RELEASED FOR UPPER PRIMERY SCHOOL SALARY:

a) West Garo Hills District	19806000.00
b) West Khasi Hills District	27324000.00
c) Jaintia Hills District	31224500.00
d) East Garo Hills District	28062000.00
e) South Garo Hills District	11628000.00
f) Ri- Bhoi District	19134000.00
g) East Khasi Hills District	26334000.00
Total Rupees	163512500.00

6 FUNDS RELEASED FOR O.B.S. SALARY :

a) West Garo Hills District	835200.00
b) Jaintia Hills District	363600.00
c) West Khasi Hills District	813600.00
d) East Garo Hills District	804000.00
e) South Garo Hills District	237600.00
f) Ri- Bhoi District	237600.00
g) East Khasi Hills District	783000.00
Total Rupees	4074600.00

7 TEACHERS' GRANT :

a) West Garo Hills District	3044600.00
b) Jaintia Hills District	935660.00
c) East Garo Hills District	1467660.00
d) West Khasi Hills District	1129760.00
e) East Khasi Hills District	47920.00
f) Ri- Bhoi District	3250.00
Total Rupees	6628850.00

8 SCHOOL GRANT :

a) West Garo Hills District	2854000.00
b) South Garo Hills District	1086000.00
c) Ri- Bhoi District	3250.00
d) Jaintia Hills District	1234000.00
e) East Garo Hills District	2036000.00
f) West Khasi Hills District	1684000.00
g) East Khasi Hills District	82000.00
Total Rupees	8979250.00



SARVA SHIKSHA ABHIYAN : MEGHALAYA

9 TEACHERS' TRAINING :

a) West Khasi Hills District	454700.00
b) South Garo Hills District	1449630.00
c) East Khasi Hills District	1040830.00
d) Jaintia Hills District	896958.00
Total Rupees	<u>3842118.00</u>

10 COMMUNITY MOBILIZATION :

a) West Garo Hills District	994676.00
b) South Garo Hills District	205384.00
c) Ri- Bhoi District	60000.00
Total Rupees	<u>1260060.00</u>

11 TEACHING LEARNING EQUIPMENT :

a) West Garo Hills District	5420000.00
b) Ri-Bhoi District	60000.00
c) West Khasi Hills District	4440000.00
d) East Garo Hills District	310000.00
e) Jaintia Hills District	4850000.00
f) West Khasi Hills District	1200000.00
Total Rupees	<u>16280000.00</u>

12 INNOVATIVE ACTIVITIES (ECCE) :

a) Ri- Bhoi District	167340.00
b) West Garo Hills District	1186000.00
c) West Khasi Hills District	1683000.00
d) South Garo Hills District	780000.00
a) East Khasi Hills District	86876.00
Total Rupees	<u>3903216.00</u>

13 EARLY CHILDHOOD CARE & EDUCATION :

a) East Khasi Hills District	635625.00
Total Rupees	<u>635625.00</u>

14 FUNDS RELEASED TO BLOCK RESOURCE CENTER :

a) East Garo Hills District	5501514.00
b) West Garo Hills District	2102985.00
c) East Khasi Hills District	7837100.00
d) West Khasi Hills District	3951632.00
e) West Garo Hills District	126000.00
f) Ri- Bhoi District	1316500.00
g) South Garo Hills District	2425800.00
Total Rupees	<u>23261531.00</u>



SARVA SHIKSHA ABHIYAN : MEGHALAYA

15 BRC EXPENSES :

a) West Khasi Hills District	199481.00
b) East Khasi Hills District	2162987.00
c) West Garo Hills District	1012500.00
Total Rupees	<u>3394968.00</u>

16 CRC EXPENSES :

A) West Khasi Hills District	1066400.00
B) West Garo Hills District	1228500.00
Total Rupees	<u>2294900.00</u>

17 FREE TEXT BOOKS :

a) State Project Office	68539987.00
b) South Garo Hills District	966850.00
c) West Garo Hills District	50000.00
Total Rupees	<u>69556837.00</u>

18 BACK TO SCHOOL CAMP :

A) East Khasi Hills District	976620.00
B) Jaintia Hills District	233385.00
Total Rupees	<u>1210005.00</u>

19 EGS / AIE :

a) West Garo Hills District	3772220.00
b) East Khasi Hills District	1114119.00
c) Jaintia Hills District	17132517.00
d) West Khasi Hills District	7254300.00
e) Ri- Bhoi District	5260575.00
Total Rupees	<u>34533731.00</u>

20 INTEGRATED EDUCATION FOR DISABLED (IED) :

a) East Khasi Hills District	669937.00
b) Ri- Bhoi District	127674.00
c) Jaintia Hills District	562689.00
d) West Khasi Hills District	40000.00
e) East Garo Hills District	629653.00
f) South Garo Hills District	323688.00
g) West Garo Hills District	85200.00
Total Rupees	<u>2438841.00</u>



D. Das & Associates

Chartered Accountants

SARVA SHIKSHA ABHIYAN : MEGHALAYA

21 CIVIL WORKS :

a) West Garo Hills District	75249566.00
b) West Khasi Hills District	73152500.00
c) East Khasi Hills District	49528830.00
d) Jaintia Hills District	90584180.00
e) East Garo Hills District	94140000.00
f) South Garo Hills District	38527500.00
g) Ri- Bhoi District	33261250.00

Total Rupees

454443826.00

21A CIVIL WORKS :

a) West Garo Hills District	75249566.00
b) West Khasi Hills District	73152500.00
c) East Khasi Hills District	49528830.00
d) Jaintia Hills District	92868903.00
e) East Garo Hills District	94140000.00
f) South Garo Hills District	38527500.00
g) Ri- Bhoi District	33261250.00

Total Rupees

456728549.00

a) Ri- Bhoi District	418014.00
b) West Khasi Hills District	246800.00
c) West Garo Hills District	139000.00
d) East Garo Hills District	1027783.00
e) East Khasi Hills District	255000.00
f) Jaintia Hills District	100375.00
g) South Garo Hills District	456130.00

Total Rupees

2643102.00

23 MAINTENANCE GRANT :

a) East Khasi Hills District	202500.00
b) Jaintia Hills District	1525000.00
c) West Garo Hills District	50000.00
d) South Garo Hills District	725000.00
e) East Garo Hills District	3755000.00

Total Rupees

6257500.00

24 MANAGEMENT COST :

State Level :

SMA, Meghalaya

1155314.00

District Level :

a) West Garo Hills District	3118620.00
b) Jaintia Hills District	3049104.00
c) East Khasi Hills District	2945343.00
d) West Khasi Hills District	3471348.00
e) East Garo Hills District	3154575.00
f) Ri- Bhoi District	2355680.00
g) South Garo Hills District	1604740.00

Total Rupees

20854724.00



SARVA SHIKSHA ABHIYAN - MEGHALAYA

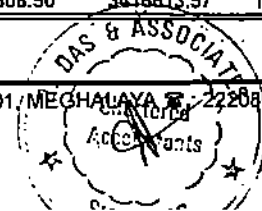
25	ADVANCES OUTSTANDING :					
	a) Ri-Bhoi District					1707125.00
	b) South Garo Hills District					1295280.00
	c) East Garo Hills District					4330667.00
	Total Rupees					<u>7333072.00</u>
26	CLOSING BALANCE	Cash in Hand	Cash at Bank	Cheque in Hand	Imprest Account	Total
	Slate Level :					
	SMA Meghalaya	5554.00	102852317.86	-	11440.00	102869311.86
	District Level :					
	a) West Garo Hills District	-	82081598.50	-	-	82081598.50
	b) Jaintia Hills District	20368.97	56869412.25	993000.00	-	57862781.22
	c) West Khasi Hills District	-	66253159.26	-	-	66253159.26
	d) East Khasi Hills District	-	38044348.89	-	-	38044348.89
	e) Ri-Bhoi District	5516.00	59700202.04	-	-	59705718.04
	f) South Garo Hills District	-	31983660.00	-	-	31983660.00
	g) East Garo Hills District	-	61465369.86	-	-	61465369.86
	Total Rupees	<u>31438.97</u>	<u>499250068.66</u>	<u>993000.00</u>	<u>11440.00</u>	<u>500285947.63</u>
26A	CLOSING BALANCE OF BRC's:	Cash in Hand	Cash at Bank	Cheque in Hand	Imprest Account	Total
	District Level :					
	a) Jaintia Hills District	7583.50	477406.49	1010900.00	-	1495889.99
	b) East Khasi Hills District	500.00	14733135.85	47548000.00	-	62281635.85
	a) West Garo Hills District	-	9418867.40	-	-	9418867.40
	b) West Khasi Hills District	-	3183725.76	-	-	3183725.76
	Total Rupees	<u>8083.50</u>	<u>27813135.50</u>	<u>48558900.00</u>	<u>-</u>	<u>76380119.00</u>
27	Advances Adjusted :					
	East Garo Hills District					18844760.00
	South Garo Hills District					13438850.00
	Ri-Bhoi District					13804250.00
	West Garo Hills District					1126960.00
	East Khasi Hills District					804308.00
	SMA Meghalaya					170000.00
	Total Rupees					<u>48189128.00</u>
28	ADVANCES OUTSTANDING :					
	a) South Garo Hills District					1495280.00
	b) Ri- Bhoi District					1707125.00
	c) East Garo Hills District					4330667.00
	d) East Khasi Hills District					30000.00
	e) West Garo Hills District					6514380.00
	f) Deposit with others					4000.00
						<u>14081452.00</u>
	Less : Temporary Advances :					
	Loan from Joint DMC					1000.00
	Advances Repayable					<u>5950.00</u>
	Total Rupees					<u>14074502.00</u>



SARVA SHIKSHA ABHIYAN : MEGHALAYA

29 FIXED ASSETS AS ON 31.3.2008 :

	Opening Balance	Additions	Total	Depreciation	Closing Balance
Vehicles :					
a) SMA, Meghalaya	208794.88	-	208794.88	41758.98	167035.90
b) Jaintia Hills District	104100.00	-	104100.00	15615.00	88485.00
c) East Khasi Hills District	386693.00	-	386693.00	249907.00	136786.00
d) Ri- Bhoi District	136061.60	-	136061.60	34015.00	102046.60
e) East Garo Hills District	281605.00	-	281605.00	70401.00	211204.00
Total (A)	1117254.48	-	1117254.48	411696.98	705557.50
Equipments :					
a) SMA, Meghalaya	1604630.65	1043329.00	2647959.65	609030.72	2038928.93
b) Jaintia Hills District	502448.00	-	502448.00	75367.00	427081.00
c) East Khasi Hills District	1285042.00	476580.00	1761622.00	607945.00	1153677.00
d) Ri- Bhoi District	267092.70	-	267092.70	40064.00	227028.70
e) West Khasi Hills District	282323.00	-	282323.00	42348.00	239975.00
f) West Garo Hills District	278514.00	-	278514.00	55703.00	222811.00
Total (B)	4220050.35	1519909.00	5739959.35	1430457.72	4309501.63
Furnitures :					
a) SMA Meghalaya	509470.33	111985.00	621455.33	43501.87	577953.46
b) Jaintia Hills District	1274354.00	-	1274354.00	127435.00	1146919.00
c) East Khasi Hills District	1091618.00	10191.00	1101809.00	280776.00	821033.00
d) Ri- Bhoi District	231567.34	60931.00	292498.34	29250.00	263248.34
e) East Garo Hills District	1572034.00	88543.00	1660577.00	166058.00	1494519.00
f) West Khasi Hills District	134743.00	-	134743.00	20211.00	114532.00
g) West Garo Hills District	202257.00	139850.00	342107.00	34211.00	307896.00
h) South Garo Hills District	111690.00	40000.00	151690.00	15169.00	136521.00
Total (C)	5127733.67	451500.00	5579233.67	716611.87	4862621.80
Computer & Peripherals :					
a) Jaintia Hills District	52490.00	-	52490.00	31494.00	20996.00
b) East Khasi Hills District	134899.00	-	134899.00	97127.00	37772.00
c) Ri- Bhoi District	71470.00	162569.00	234039.00	140423.00	93616.00
d) East Garo Hills District	99085.00	331218.00	430303.00	235004.00	195299.00
e) West Khasi Hills District	87595.00	324289.00	411884.00	82377.00	329507.00
f) West Garo Hills District	27929.00	138900.00	166829.00	66732.00	100097.00
g) South Garo Hills District	66120.00	-	66120.00	39672.00	26448.00
Total (D)	539588.00	956976.00	1496564.00	692829.00	803735.00
Machineries :					
a) Ri- Bhoi District	25330.00	286875.00	312205.00	46831.00	265374.00
b) East Garo Hills District	211717.00	-	211717.00	31758.00	179959.00
c) West Khasi Hills District	25024.00	-	25024.00	5005.00	20019.00
Total (E)	262071.00	286875.00	548946.00	83594.00	465352.00
Camera :					
a) East Garo Hills District	25790.00	-	25790.00	3869.00	21921.00
b) South Garo Hills District	-	19500.00	19500.00	2925.00	16575.00
c) West Garo Hills District	-	115700.00	115700.00	23140.00	92560.00
Total (F)	25790.00	135200.00	160990.00	29934.00	131056.00
Xerox Machine :					
a) East Garo Hills District	89518.00	-	89518.00	13427.00	76091.00
b) West Khasi Hills District	89713.00	-	89713.00	17943.00	71770.00
c) South Garo Hills District	134130.00	-	134130.00	20120.00	114010.00
Total (G)	313361.00	-	313361.00	51490.00	261871.00
Grand Total (A)+(B)+(C)+(D)+(E)+(F)+(G)+(H)+(I)+(J)	11605848.50	3350460.00	14956308.50	3416613.57	11539694.93



SARVA SHIKSHA ABHIYAN : MEGHALAYA

30 CAPITAL FUND AS ON 31.03.2008

Capital Fund as on 01.04.2007 :

Per last account :

a) SMA, Meghalaya	60170426.72	
b) South Garo Hills District	53940847.00	
c) Ri- Bhoi District	58650617.68	
d) East Garo Hills District	80128727.72	
e) East Khasi Hills District	82411169.20	
f) West Garo Hills District	52981136.24	
g) West Khasi Hills District	55131584.92	
h) Jaintia Hills District	<u>80358387.55</u>	523772897.03

Total Rupees

523772897.03

being:

Opening balance of Capital Fund	474612063.19
Add : Excess of Income over Expenditure (Per last account)	47229565.84
Refund of Advances (Per previous year)	1931268.00
Total Rupees	<u>523772897.03</u>

31 Excess of Income over Expenditure:

a) SMA, Meghalaya	45652803.43
b) South Garo Hills District	(20171353.00)
c) Ri- Bhoi District	3713539.00
d) East Garo Hills District	(12154697.86)
e) East Khasi Hills District	20096083.54
f) West Garo Hills District	45754123.66
g) West Khasi Hills District	15081103.10
h) Jaintia Hills District	<u>(18663500.34)</u>
	79308101.53

Add: Adjustment Jaintia Hills District:

Civil works considered Fixed Assets	2284723.00
Depreciation on civil works per above	<u>153445.00</u>

81746269.53

Less : Civil works as debited to Income & Expenditure Account

Adjustment of Advance	3068903.00
	<u>170000.00</u>

Total Rupees

78507366.53



To,
State Project Director,
SSA-State Mission Authority of Meghalaya,
Shillong-3

Report on Procurement Procedure: 2007-2008

Our report on the Procurement Procedure for the year ended March 31,2008 is a consolidation of reports derived from the accounts reported upon by Auditors' appointed jointly and/or severally in respect various districts of the State and State Mission Authority (The Office of the State Project Director).

This report includes reports as made available to us in respect of accounts of State Mission Authority (The Office of the State Project Director at Shillong) Meghalaya and reports on the accounts of 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.

Ri-Bhoi District: No deviations reported.

East Garo Hills: No deviations reported.

**West Garo Hills District and
West Khasi Hills District:** No specific deviation reported although adherence to norms for procurement has been suggested.

East Khasi Hills District: No specific deviations reported.

Jaintia Hills Districts: No specific deviations reported.



Cont.....2/-

..2...

South Garo Hills: To following deviations have been reporters:

Sl No.	DETAIL	DEVIATIONS	AMOUNT INVOLVED (FOR DECLARING AS MISPROCUREMENT/ ANY OTHER RECOMMENDED ACTION)
1.	Out of School Children (ECS) Paid to Jamuna Grill Factory for Furniture	(a) No Tender was called. (b) Notices for procurement of the furniture's were not published in various newspaper of the District/ State for wider circulation. It is not clear how the three parties were selected for submission of quotation. © Decision regarding selection of the Supplier & fixation of rates were solely taken by the DMC.	Rs. 1203795/-
2.	Teachers Learning Materials (TLM) paid to Pranab Enterprise	-----Do-----	Rs. 753125/-

In terms of information & explanations given to us and as we have given to understand, procurements have mostly been centralized and procurements have been done at the Office of the State Project Director although no tenders/advertisements in respect such procurements have been specifically invited in view of the fact that procurement have been made on the basis of DGS & D rates and State Government approved rates.



For D. Das & Associates
Chartered Accountants

Debanatim Das
(Proprietor)

D. Das & Associates

Chartered Accountants

To
The State Project Director
Sarva Shiksha Abhiyan
State Mission Authority
Shillong.

Sir,

Re: Management letter for 2005-2006.

The Management letter for the year ended March 31,2008 is a consolidation of such Management letters derived from the issues reported upon by Auditors' appointed jointly and/or severally in respect various districts of the State and State Mission Authority (The Office of the State Project Director).

This report includes Management letters as made available to us in respect of accounts of State Mission Authority (The Office of the State Project Director at Shillong) Meghalaya and reports on the accounts of 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.

We are to forward our observation for your doing the needful and request you further to read this letter in conjunction with Auditor's report on the accounts for the year:

1. Vouchers are required to be pre numbered and duly attested by the concerned DDO.
2. The maintenance of cash book is required to be improved by assigning proper charging heads to items of income and expenditure and the same be authenticated by the DDO.
3. It is advisable that accounts payee cheques preferably make payments.
4. A trial balance be drawn up quarterly and bank reconciliation be made so as to allow for immediate correction of deficiencies.
5. Register of utilization certificates are required to be maintained for immediate verification of payments made.
6. Agreement suppliers & construction contractors are to be drawn up.
7. Proper supervision & monitoring is required to be undertaking and reported from time to so as to allow for better implementation of the programme funds.



Cont.....2/-

..2...

8. Financial records of Civil works to be maintained in proper order.
9. Bank Account to be reconciled monthly.
10. For better implementation of the programme we are of the opinion that officials should regularly visit the schools to ensure that children are actually benefited against the huge sum of money been spend for SSA.
- 11: We are of the opinion that the Assets created by the blocks & implementation of programme needs to be physically verified by competent technical personal/ agency. The full particulars of assets should be maintained in a permanent register.
12. In the payment register against grants disbursed particulars of the date of receipt of the corresponding U.C to be maintained.
13. We are of the opinion that the Assets created by the blocks & implementation of programme needs to be physically verified by competent technical personal/ agency. The full particulars of assets should be maintained in a permanent register.



For D Das & Associates
Chartered Accountants

Debarajim Das
Debarajim Das
(Proprietor)

STATUTORY AUDITOR'S REPORT
ON THE
ACCOUNTS OF THE
SSA STATE MISSION AUTHORITY OF
MEGHALAYA
IN RESPECT OF NPEGEL & KGBV
PROGRAMME
FOR THE
YEAR 2007-08
(CONSOLIDATED)



AUDITORS' REPORT

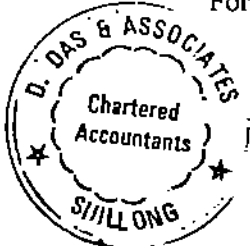
We have audited the annexed Receipt & Payment account of **PROGRAMME : KASTURBA GANDHI BALIKA VIDYALAYA & NATIONAL PROGRAMME OF EDUCATION FOR GIRLS AT ELEMENTARY LEVEL of SARVA SHIKSHA ABHIYAN : STATE MISSION AUTHORITY: SHILLONG : MEGHALAYA** for the year ended March 31, 2008. These Financial statements 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 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 disclosures 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.

We have conducted the audit as far possible with adherence to the guidelines as made available to us as per terms of reference laid down in the manual extended to us. On the basis of our examinations of books of accounts and other documents as produced before us and to the best of our information and on the basis of explanations given to us and subject to our observations annexed as per Annexure "A" of these report we are to report that:-

- A) In our opinion it appears that the program entity is carrying out its financial management function as per requirement laid-down in the manual.
- B) In our opinion and to the best of our information and according to the explanations given to us, the said accounts,
- i. the Balance Sheet as at March 31, 2008 give a true and fair view,
 - ii. the Receipts and Payment Account for the year ended March 31, 2008 is found correct,
 - iii. the Income and Expenditure Account for the year ended March 31, 2008 gives a true balance of Surplus for the year.

For D.Das & Associates
Chartered Accountants



Debapratim Das
Debapratim Das
(Proprietor)

SARVA SHIKSHA ABHIYAN : STATE MISSION AUTHORITY:
SHILLONG: MEGHALAYA

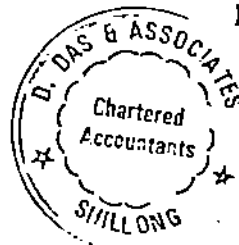
STATE MISSION AUTHORITY: SHILLONG : MEGHALAYA

Annexure "A"

Audit Observation as referred to in Para 1 of our Audit Report

We are to report herein below our observations as referred to in Para 1 of our report of even date.

1. The books of accounts maintained for the programme as produced before audit are as under:-
 - i. Cash Book.
 - ii. Cheques Issue Register.
 - iii. Ledger.
2. Bank Accounts are Reconciled
3. Under the scope of our audit, we have verified the Receipt & Payment Accounts made through Cash Books and vouchers only and it was not possible for us to conduct any physical verification of implementation of schemes/works at the field level.
4. Accounts of KGBV & NPEGEL at West Garo Hills District continue to be maintained jointly.
5. Advances/Grants to subsidiary continue to be written off as expenses in the year of release .



For D.Das & Associates
Chartered Accountants

(Signature)
Debapratim Das
(Proprietor)

UTILIZATION CERTIFICATE 2007-08

Utilization certificate for the year 2007-08 in respect of grants in aid released to SPD, SSA, State Mission Authority of Meghalaya, Shillong under KGBV and NPEGEL.

Sl. No	Receipt From	Sanctioned Letter No	Amount (Rs)		
			KGBV	NPEGEL	TOTAL
1.	Government of India	Amount Adjusted against unspent grant transfer from SSA account	1,182,000.00	NIL	1,182,000.00
2.	Government of Meghalaya	Amount Adjusted against unspent grant transfer from SSA account	131,000.00	NIL	131,000.00
Sub Total			13,13,000.00	NIL	13,13,000.00
3.	Government of Meghalaya	Matching State Share against Central Share of Rs.5,24,000.00, sanctioned during the year 2006-07	1,98,000.00	NIL	1,98,000.00
Total			15,11,000.00	NIL	15,11,000.00
4.	Unspent balance from Previous years		6,95,254.00	4,81,504.00	11,76,758.00
5.	Bank Interest		20,957.00	688.00	21,645.00
Grand Total of Available fund during the year			22,27,211.00	4,82,192.00	27,09,403.00

Certified that out of the total amount of **Rs.27,09,403.00** (*Rupees Twenty Seven Lakh Nine Thousand Four Hundred and Three only*) available during the year 2007-08, consisting grant in aid from Govt. of India of **Rs.11,82,000.00** (*Rupees Eleven Lakh Eighty Two Thousand only*), grant in aid from Govt. of Meghalaya of **Rs.1,31,000.00** (*Rupees One Lakh Thirty One Thousand only*) by adjustment of unspent balance of 2006-07, and Govt. of Meghalaya grant in aid of **Rs.1,98,000.00** (*Rupees One Lakh Ninety Eight Thousand only*) received during the year, Bank Interest of **Rs.21,645.00**

(Rupees Twenty One Thousand Six Hundred Forty Five only), an amount of **Rs.10,92,000.00** (Rupees Ten Lakh Ninety Two Thousand only) has been utilized during 2007-08 (Rs. 7,22,000.00 under KGBV, Rs.3,00,000.00 under NPEGEL).

The balance of **Rs.16,17,403.00** (Rupees Sixteen Lakh Seventeen Thousand Four Hundred and Three only) (Rs.14,35,211.00 under KGBV and Rs.1,82,192.00 under NPEGEL) remaining unutilized at the end of 2007-08 will be adjusted towards the grant in aid payable during 2008-09.

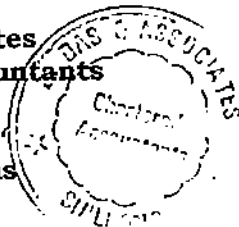
Certified that I have satisfied myself that the conditions on which the Grants-in-Aid was sanctioned have been fully fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised:-

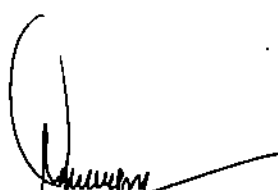
1. Audited Statement of Accounts
2. Utilisation Certificate
3. Progress report.

For D.Das & Associates
Chartered Accountants

Debapratim Das
(Proprietor)



17 DEC 2008


State Project Director
State Mission
Authority of Meghalaya
Shillong.

SARVA SIKSHA ABHIYAN : STATE MISSION AUTHORITY OF MEGHALAYA : SHILLONG

Scheme : "Kasturba Gandhi Balika Vidyalaya" KGBV and "National Programme of Education for Girls' at Elementary Level" NPEGEL

Income and Expenditure Account for the year ended March 31, 2008

Expenditure		Income	
KGBV :		Grant-in-aid received during the year from :	
Grant in aid for implementation of KGBV Scheme	792000.00	Government of India as Central Share towards :	
		NPEGEL	
		KGBV	<u>1182000.00</u>
			1182000.00
NPEGEL :			
Disbursement for:		Government of Meghalaya as State Share towards :	
Construction of class room	300000.00	NPEGEL	
		KGBV	<u>329000.00</u>
			329000.00
Surplus being excess of Income over Expenditure transferred to Fund Account	440645.00	Interest on Savings Bank Account :	
		NPEGEL	688.00
		KGBV	<u>20957.00</u>
			21645.00
Total Rupees	<u>1532645.00</u>	Total Rupees	<u>1532645.00</u>

Balance Sheet as at March 31, 2008

Liabilities			Assets	
FUND ACCOUNT :			CURRENT ASSETS :	
Per last account	1176758.00		Cash at Bank:	
Add: Excess of Income over Expenditure	<u>440645.00</u>	1617403.00	NPEGEL	182192.00
			KGBV	<u>1435211.00</u>
				1617403.00
Total Rupees	<u>1617403.00</u>		Total Rupees	<u>1617403.00</u>

Per report annexed



For D. Das & Associates
Chartered Accountants
(Signature)
Debaraj Das
(Proprietor)

SARVA SIKSHA ABHIYAN : STATE MISSION AUTHORITY OF MEGHALAYA : SHILLONG

Scheme : "Kasturba Gandhi Balika Vidyalaya" KGBV and "National Programme of Education for Girls" at Elementary Level" NPEGEL

Receipts and Payments Account for the year ended March 31, 2008

Receipts		Payments	
Opening Balance :		KGBV :	
Cash at Bank:		Grant in aid for implementation of KGBV Scheme	792000.00
NPEGEL	481504.00		
KGBV	<u>695254.00</u>	NPEGEL :	
	1176758.00	Disbursement for:	
Grant-in-aid received during the year from :		Construction of class room	300000.00
Government of India as Central Share towards :			
NPEGEL	-		
KGBV	<u>1182000.00</u>		
	1182000.00		
Government of Meghalaya as State Share towards :			
NPEGEL	-		
KGBV	<u>329000.00</u>		
	329000.00		
Interest on Savings Bank Account :		Closing Balance :	
NPEGEL	688.00	Cash at Bank:	182192.00
KGBV	<u>20957.00</u>	NPEGEL	<u>1435211.00</u>
	21645.00	KGBV	1617403.00
Total Rupees	<u>2709403.00</u>	Total Rupees	<u>2709403.00</u>

Per report annexed



For D. Das & Associates
Chartered Accountants

Debabratim Das
(Proprietor)