

SARVA SHIKSHA ABHIYAN STATE MISSION AUTHORITY

Utilisation Certificate under SSA for the year ended 31. 03. 2008


Sl. No.	Sanction Letter No. & Date	SSA	NPEGEL	KGVB	TOTAL
1.	F. 2-5/07-EE. 14 Dt. 08/01/08	182,450,000.00	961,000.00	1,684,000.00	185,095,000.00
2.	F. 21-5(Min)/2006-EE.8 dt. 7/07/2006	-	-	3,398,000.00	3,398,000.00
	Total	182,450,000.00	961,000.00	5,082,000.00	188,493,000.00

1. Certified that out of **Rs. 18,84,93,000/-** (Rupees **Eighteen Crore eightyfour Lakhs ninety three thousand** only) of grant - in - aid sanctioned during the year 2007 - 2008 in favour of Sarva Shiksha Abhiyan State Mission Authority, Manipur vide letter No. noted against each and State Govt. Share Rs. Nil, **Rs. 13,15,400.42** (Rupees **Thirteen lakhs fifteen thousand four hundred and forty two paise** only) on account of interest earned and **Rs. 2,000/-** (Rupees **Two thousand**) own contribution during the year ended **31. 03. 2008** and **Rs. 18,13,16,015.60** (Rupees **Eighteen crore thirteen lakhs sixteen thousand fifteen and sixty paise** only) on account of unspent balance of the previous year, a sum of **Rs. 12,54,63,685.35** (Rupees **Twelve crore fiftyfour lakhs sixty three thousand six hundred eightyfive and thirty five paise** only) has been utilised for the purpose for which it was sanctioned and the balance of **Rs. 24,56,98,930.67** (Rupees **Twenty four crore fiftysix lakhs ninetyeight thousand nine hundred thirty and sixtyseven paise** only) remaining unutilised at the end of the year (as per reconciliation statement attached) will be adjusted towards the grants - in - aids payables during the next year **2008-2009**.

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

Date: **19th June, 2009.**

Place: Imphal


State Project Director

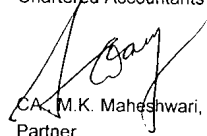
State Project Director
SSA State Mission Authority Manipur

AUDITOR'S CERTIFICATE

We have verified the above statement with the books/records/& other supportings produced before us for our verification and found that the same has been drawn in accordance therewith.



For M/S AMD & ASSOCIATES,
(Formerly Barua & Baruah)
Chartered Accountants


CA. M.K. Maheshwari, F.C.A.
Partner,
Mem. No. 300-54272.

SARVA SHIKSHA ABHIYAN STATE MISSION AUTHORITY

Year ended 31.3.2008

Reconciliation statement attached to Utilisation Certificate

Opening balance brought forward		181,316,015.60
Add :		
Total Grant in aid : from Govt. of India	188,493,000.00	
Total Grant in aid : from State Govt.	-	188,493,000.00
Own contribution for opening of bank account		2,000.00
Interest on bank deposit		1,315,400.42
Less : Excess payment to VEC (As per contra)		36,200.00
A Total		371,162,616.02
Total payments :(as shown in Receipts and payments Account)		202,177,432.83
Less :		
1 Adjustment/Recovery of advances	105,298,853.48	
Less Recovered	(28,600,000.00)	
	76,698,853.48	
2 Deduction of Sales Tax & 3% Contingency	12,900.00	
4 Temporary borrowing	1,994.00	
		76,713,747.48
B Net Payment out of the grant		125,463,685.35
C Unutilised Balance to be carried forward [A - B]		245,698,930.67
D Supported by		
Closing Cash and Bank balance as per statement of account		
a) Cash at bank (As certified)		242,798,113.67
b) Cash in hand (As certified)		2,864,617.00
Add : Excess payment recoverable(As per contra)		36,200.00
Total fund available		245,698,930.67

Countersigned



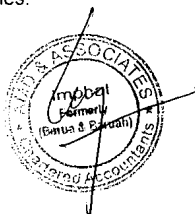
State Project Director

State Project Director
SSA State Mission Authority Manipur



SARVA SHIKSHA ABHIYAN, MANIPUR, IMPHAL,
AUDITOR'S REPORT FOR THE YEAR 2007-08.

1. We have audited the attached balance sheet as at 31/03/2008 of Sarva Shiksha Abhiyan Mission (SSA), Manipur and also annexed Income and Expenditure Account and Receipts and Payments Account for the year ended on that date in which the accounts of State Project Office and 9 (nine) District Offices are consolidated. These financial statements are the responsibility of the State Mission Authority, SSA. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We had conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination, on test basis of evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion (Subject to our comments and observations).
3. It is the policy of the "State Mission Authority" to maintain its accounts and prepare its financial statement on cash basis instead of accrual basis of accounting prescribed by SSA Mission, Govt. of India.
4. The accounts of the District Offices and Block Resources Centres are not maintained on a day-to-day basis in normal course of activities. The Final Accounts have been compiled by the SSA Authority from available records & supporting made available to us and partly on the basis of findings & report of the Internal Auditors, as well who, had already commented on this aspect in their report. As informed to us, the D.Os and BRCs are in the process of appointment of few accounting staff to take care of the accounting activities of the offices. We observe that overall internal control procedure is not in tune with the volume and nature of the activities & leaves a lot to be desired and further improvement is required. Hence, we are unable to comment on the accounting system as a whole as it leaves a lot to be improved as per our examination of the records at the SPD Head Office as well as district offices. Subsequently, we cannot offer any comments on the authenticity of the accounts examined by us.
5. The comments / observations/suggestions of the Internal Auditors form an integral part of our report also and should be taken into consideration while relying on the financial statement. No corrective action could be taken by the authorities on the Internal Auditor's observations and remarks due to time constraints and due to the urgent need to submit the audited statement of accounts to the appropriate authorities as it is already a delayed case as informed to us by the management.
6. Under the scope of our audit, we have not verified physical implementation of programme activities at field level and therefore, unable to comment on the implementation of the schemes.



M/S AMD & ASSOCIATES

(Formerly Barua & Baruah)

CHARTERED ACCOUNTANTS

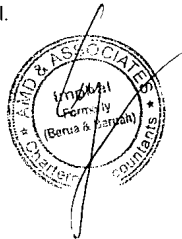


IMPHAL BRANCH
THANGAL BAZAR
IMPHAL, MANIPUR


7. Some of the guidelines issued by the Govt. of India under the Manual of Financial Management and Procurement and its amendment thereof is not being fulfilled by the State Mission Authorities viz. APW & B related MIS reports, expenditure incurred as Management Cost etc.
8. In our opinion and to the best of our information and according to the explanations given to us, the financial statements subject to our above comments and observations and also recommendations given in the management letter attached hereto, give a true and fair view of:
 - i) in the case of Balance Sheet, the state of affairs of the SSA, State Mission Authority, Manipur as at 31.03.2008;
 - ii) in the case of Income and Expenditure Account, of the excess of Income over Expenditure of the SSA, State Mission Authority for the year ended on that date; and
 - iii) in the case of the Receipt and Payment Account, of the transaction of the SSA, State Mission Authority for the year ended on that date

Date: 19th June, 2009.

Place: Imphal.



For M/S AMD & ASSOCIATES,
(Formerly Barua & Baruah)
Chartered Accountants,


CA, M.K. Maheshwari, F.C.A.,
Partner,
Mem. No. 300-54272.

Branch in Charge : CA. M. K. Maheshwari, B. Com. (Hons), FCA, PARTNER

M/S AMD & ASSOCIATES

(Formerly Barua & Baruah)

CHARTERED ACCOUNTANTS



IMPHAL BRANCH
THANGAL BAZAR
IMPHAL, MANIPUR

**SARVA SHIKSHA ABHIYA MISSION : STATE MISSION
AUTHORITY, MANIPUR.**

Year ended 31.03.2008.

Schedule :- I : NOTES ON ACCOUNT :

1) Significant Accounting Policies :

- a) The accounts are maintained and financial statements are prepared on the basis of the historical cost convention.
- b) The method of accounting adopted is cash basis. Thus income and expenditure and assets and liabilities are recognised and accounted on actual cash receipts and disbursement basis. The accruals, receivables, obligations and payables are not accounted and hence not incorporated in the financial statements.
- c) The whole amount of grant in aid received from the Government is treated as revenue receipts.
- d) The assets acquired under the programme out of the grant had been included to Income and Expenditure Account in order to reflect the total expenditure of programme activities and the amount is subsequently capitalised to Capital Fund in the Balance Sheet.

2) Fixed Assets :

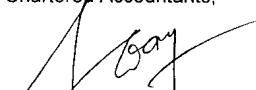
- a) Fixed Assets are shown at cost without charging depreciations.
- b) None of the fixed assets has been revalued during the year.

3) Advances :

The Advances shown in the books of district office pertains to payments made to Blocks and Villages Education Communities for the purpose of carrying out the designated programme activities, but the activities has not either been taken up fully or in some cases could not be started or in some cases is in progress and hence the amount is treated as "advance".



For M/S AMD & ASSOCIATES,
(Formerly Barua & Baruah)
Chartered Accountants,


CA., M.K. Maheshwari, F.C.A.,
Partner,
Mem. No. 300-54272.

Branch in Charge : CA. M. K. Maheshwari, B. Com. (Hons), FCA, PARTNER



SARVA SHIKSHA ABHIYAN STATE MISSION
AUTHORITY : MANIPUR.

YEAR 2007-08.

MANAGEMENT LETTER :

1. **Accounting Records System and Internal Control :**

- a) The Accounting records primarily maintained at the SPD office as well as at the district offices are neither in tune with the accounting principles and norms nor maintained properly on a day to day basis. The cash book has not been maintained on the double entry system on a day -to-day basis neither the head has been segregated properly. Moreover, no ledger has been maintained and our accounting heads are all based on the vouchers and other documents and partly on the subsidiary records checked by us. The following books of accounts, however, have been maintained though not properly and leaves a lot to be improved.
- i) Register of advances,
 - ii) Cheque issue register,
 - iii) Bill register,
 - iv) Stock register,
 - v) Fixed assets register,
 - vi) TA/DA advance register,
 - vii) Register of Grants-in-Aid received.
- This is applicable almost for all the Districts and SPD and hence the system of accounting records is not upto the accepted accounting norms and procedures.
- b) Bank reconciliation statement is not prepared monthly or quarterly which should have been prepared for proper accounting purpose.
- c) The register of Grants received and register to record the grants released to the districts are partially maintained and needs to be improved further.
- d) The system of payment of advance needs to be co-related properly when these are accounted for finally under the proper head of account.
- e) No monthly budget is prepared either at the SPD level or at the District level.
- f) The requirement of maintaining account under the double entry system of accounting has, therefore, been practically non-existent and should be immediately introduced from the next accounting year as also has been recommended under the SSA procedure.



Branch in Charge : CA. M. K. Maheshwari, B. Com. (Hons), FCA, PARTNER



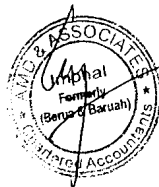
- g) As informed to us, the D.Os and BRCs are in the process of appointing adequate regular accounting staff to take care of the accounting formalities. We have also been informed that a few accounting staff has already been appointed both at the SPD and at the District Level and this may improve the overall accounting system in future. However, as of now the entire accounting system both at the SPD and District Level leaves a lot to be desired and needs immediate improvement.
- h) Periodic Fund Flow statement as prescribed under the Financial Norms has not been prepared till date.
2. **Internal Control :**
- a) There is no proper internal control mechanism in commensurate with the volume and nature of transactions and should be introduced immediately. The Internal audit have been conducted and their findings/observations/comments and suggestions forms an integral part of our report also since no action has been taken on their observations/comments/suggestions due to time constraints as explained to us.
- b) Proper training to the accounting staff is required to ensure the maintenance of accounting records as per the norms and procedures and this will automatically strengthen the overall financial control of the authority in future.
3. **Accounting Policy :**
- The method of accounting followed is on cash basis thus any liability arising from the obligations in respect of goods and services received has not been accounted. Thus the maintenance of accounts on accrual basis under guidelines issued by the Ministry is not followed.
4. **Physical Verification of Assets :**
- There is no evidence of physical verification of assets having been carried out periodically.
5. **Asset Register :**
- The asset register as prescribed in form GFR has not been properly maintained and as such the stock register though maintained doesn't confirm to the prescribed norms.
6. **Monitoring of District Accounts by Head Office :**
- There is no mechanism to monitor the expenditure as well as activities of the Districts. Periodic MIS reporting system as prescribed have not been introduced and needs to be done in future.



Branch in Charge : CA. M. K. Maheshwari, B. Com. (Hons), FCA, PARTNER



7. **Advances for expenses :**
The advances paid to staff and other parties should be followed up properly and accounted for as early as possible. No advance should be released before adjusting advance given earlier. The Internal Auditor's comments on this point also highlights the same feature and the system needs to be improved.
8. **Proper follow up of the District Accounts :**
There is no mechanism at present to follow up the District Accounts either monthly or quarterly and hence this needs to be introduced immediately so that the accounts as a whole can be consolidated at periodic intervals to ensure better accountability.
9. **Publication of Text Books :**
A better internal control needs to be developed while publication of the text books and distribution of the same at the district level since at present there is no mechanism to control or to reconcile the actual number of text books published and distributed at the district level.
10. **Adherence to guidelines and prescribed rules :**
Some of the guidelines issued by the Govt. of India under the Manual of Financial Management and Procurement and its amendment thereof is not being fulfilled by the State Mission Authorities viz. APW & B related MIS reports, expenditure incurred as Management Cost etc. and as such this aspect should be looked into seriously by the authorities in future.
11. **Qualified Accounting Staff :**
The main hindrance for poor accounting system as well as accounting records is non-deployment of proper qualified accounting staff neither at the SPD Head Office nor at any of the districts and hence the concept and awareness for proper accounting is also non-existent which needs to be addressed immediately. However, we were given to understand that the management is taking steps to recruit proper accounting staff both at the District Level as well as the SPD and once this is done the overall accounting system will improve in future.
12. **Abnormal cash balance at the District level at the year end :**
From the perusal of the financial statements it can be observed that some of the districts like Chandel, Bishnupur and Imphal West have huge closing cash balances as on 31/03/2008 which is not desirable as per financial norms. As far as practicable cash transactions should be avoided and banking transactions should be carried out and wherever this is not possible a proper monitoring mechanism should be evolved so that the SPD Office is also aware of and the system of approval from the SPD Office even though it may be post-facto should be introduced so that the financial discipline can be maintained in future.



M'S AMD & ASSOCIATES
(Formerly Barua & Baruah)
CHARTERED ACCOUNTANTS



IMPHAL BRANCH
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IMPHAL, MANIPUR

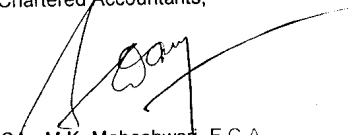
13. **Closing Balances :**
All the closing balances are as per books and records as produced before us and subject to reconciliation if any. The closing cash balances and bank balances have been duly certified by the management.
14. **Compilation of Accounts and Authenticity thereof:**
The accounts have been compiled on the basis of the records and other supportings which were produced before us and which in our opinion are not in line with the accounting principles and conventions as already highlighted by the Internal Auditors also in their report and as such we are unable to comment on the overall authenticity of the same. Moreover, even the primary and basic records have not been maintained properly due to the lack of trained and adequate staff both at the SPD as well as the Districts who are not familiar with the accounting principles and norms.

Date : 19th June, 2009.

Place : Imphal.



For M/S AMD & ASSOCIATES,
(Formerly Barua & Baruah)
Chartered Accountants,


CA., M.K. Maheshwari, F.C.A.,
Partner,
Mem. No. 300-54272.

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN - MANIPUR

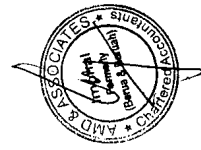
CONSOLIDATED BALANCE SHEET AS AT 31.3.2008

LIABILITIES	Schedule	Amount		ASSETS	Schedule	Amount	
		Current year	Previous year			Current year	Previous year
Capital Fund	A	329,603,459.80	291,654,901.58	Fixed assets	B	50,313,022.98	43,465,384.98
Fund received from Govt of India							
(a) SSA							
(b) NPEGEL						149,410.00	113,210.00
Fund received from State Govt				Advances for expenses	E	60,487,098.74	125,287,176.22
(a) SSA				Suspenses account [Imphal West]			1,450,000.00
(b) NPEGEL				Balances at districts	H	167,593,243.67	83,255,820.82
Others				(a) Cash at bank (As certified)			
Balances at districts/blocks				(b) Cheque in transit			1,589,350.00
Add : Excess of income over Expenditure		26,736,844.59	31,088,920.22	(c) Balance of Fund		2,860,292.00	2,837,753.76
Advances repayable				(d) Cash in Hand (As certified)	H	75,204,870.00	65,016,272.00
Deduction awaiting remittance	C	210,444.00	212,376.00	Closing balance at SPO			
Sales tax & 3% Contingency				(a) Cash at bank (As certified)			
Payable account	D	61,514.00	65,589.00	(b) Cheque in hand			
Temporary borrowings				(c) Balance of fund			
				(d) Cash in Hand (As certified)		4,325.00	16,819.00
		356,612,262.39	323,021,786.80			356,612,262.39	323,021,786.80

Per our report of even date annexed.

For

M/S AMD & ASSOCIATES
(Formerly BARUA & BARUAH)
Chartered Accountants.



Date : 16.6.2009
Imphal

State Project Director

State Project Director
SSA State Mission Authority Manipur

Partner,
LCA, M.K. Maheshwari, FCA,
Mem. No. 300-54272.

12.8.09

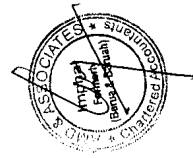
STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN - MANIPUR

Contd. CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2008

EXPENDITURE	Schedule	Amount		INCOME	Schedule	Amount	
		Current year	Previous year			Current year	Previous year
balance carried forward		156,933,917.83	173,722,769.46	balance carried forward		189,808,400.42	264,070,233.68
State Component							
BRC		-	96,000.00				
CRC		-	384,000.00				
Civil Works		-	32,819,250.00	Balances at blocks			
Innovative activities		-	4,348,518.00	(a)			
Research & Evaluation		-	-	(b)			
TLE		-	-	Expenditure of Blocks level adjusted against advances			
Purchase of assets		6,137,638.00	21,610,776.00	Excess of Expenditure over Income			
Add : Excess of Income over Expenditure		26,736,844.59	31,088,920.22				
		189,808,400.42	264,070,233.68			189,808,400.42	264,070,233.68


Per our report of even date annexed.

For MIS AMD & ASSOCIATES
(Formerly BARUA & BARUAH)
Chartered Accountants.



Date : 16.6.2009
Imphal

CSM K. Maheshwari, FCA,
Partner,
Mem. No. 300-54272.


 State Project Director
 State Project Director
 SSA, State Mission Authority Manipur

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN : MANIPUR

Contd. CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2008

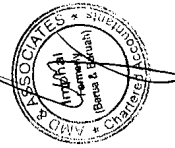
EXPENDITURE	Schedule	Amount		INCOME	Schedule	Amount	
		Current year	Previous Year			Current year	Previous year
balance carried forward		156,933,917.83	173,722,769.46	balance carried forward		189,808,400.42	264,070,233.68
State Component							
BRC		-	96,000.00				
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Civil Works		-	32,819,250.00	Balances at blocks			
Innovative activities		-	4,348,518.00	(a)			
Research & Evaluation		-	-	(b)			
TLE		-	-	Expenditure of Blocks level adjusted against advances			
Purchase of assets		6,137,638.00	21,610,776.00	Excess of Expenditure over Income			
Add : Excess of Income over Expenditure		26,796,844.59	31,086,920.22				
		189,808,400.42	264,070,233.68			189,808,400.42	264,070,233.68

Per our report of even date annexed.

For

M/S AMD & ASSOCIATES
(Formerly BARUA & BARUAH)
Chartered Accountants,

State Project Director



Date : 16.6.2009
Imphal

CA. M.K. Maheshwari, FCA,
Partner,
Mem. No. 300-54272.

State Project Director
State Mission Authority, Manipur

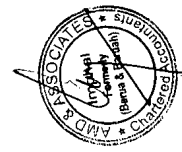
STATE MISSION AUTHORITY
SARVA SHIKSHA ABHYAN : MANIPUR

CONTD.: CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2008

Contd. RECEIPTS	Schedule	Amount		Contd. PAYMENTS	Schedule	Amount	
		Current year	Previous year			Current year	Previous year
Balance carried forward		447,825,269.50	509,207,392.06	Balance carried forward		163,071,555.83	195,333,545.46
Deduction awaiting remittance				State Component			
				BRC			96,000.00
Sales tax & 3% Contingency		12,900.00	7,769.00	CRC			384,000.00
				Civil Works			32,819,250.00
Temporary borrowing		1,994.00	19,600.00	Innovative activities			4,348,518.00
				Advances outstanding			
				(a) State Level		570,641.00	29,682,530.00
				(b) District Level		38,478,135.00	92,210,805.00
				Miscellaneous payments			
				(a) Sales Tax		14,832.00	88,684.00
				(b) Recoverable excess payment from VEC/WEC etc		36,200.00	105,310.00
				(c) Repayment of borrowing		6,069.00	103.00
				Suspense account			
				Wangol Block			1,450,000.00
		447,840,163.50	509,234,751.06	Closing Balance	H	202,177,432.83	356,518,745.46
				(a) Cash at bank (As certified)		242,798,113.67	148,272,092.82
				(b) Cheque in hand/Transit			
				(c) Balance of Fund			1,589,350.00
				(d) Cash in Hand (As certified)		2,864,617.00	2,854,572.78
		447,840,163.50	509,234,751.06			447,840,163.50	509,234,751.06

Per our report of even date annexed.

For
M/S AMD & ASSOCIATES
(Formerly BARUA & BARUAH)
Chartered Accountants,



Date : 16.6.2009
Imphal

State Project Director

State Project Director
State Mission Authority Manipur

CA. M.K. Maheshwari, FCA.,
Partner,
Mem. No. 300-54272.

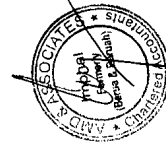
STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN : MANIPUR

CONTD.: CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2008

Contd. RECEIPTS	Schedule	Amount		Contd. PAYMENTS	Schedule	Amount	
		Current year	Previous year			Current year	Previous year
Balance carried forward Deduction awaiting remittance		447,825,269.50	509,207,392.06	Balance carried forward State Component BRC CRC Civil Works Innovative activities		163,071,555.83	195,333,545.46
Sales tax & 3% Contingency		12,900.00	7,769.00	Advances outstanding (a) State Level (b) District Level Miscellaneous payments			96,000.00 384,000.00 32,819,250.00 4,348,518.00
Temporary borrowing		1,984.00	19,600.00	(a) Sales Tax (b) Recoverable excess payment from VEC/WEC etc (c) Repayment of borrowing Suspense account Wangoi Block		570,641.00 38,478,135.00 14,832.00 36,200.00 6,069.00	29,682,530.00 92,210,805.00 88,684.00 105,310.00 103.00
		447,840,163.50	509,234,761.06	Closing Balance (a) Cash at bank (As certified) (b) Cheque in hand/Transit (c) Balance of Fund (d) Cash in Hand (As certified)	H	202,177,432.83 242,798,113.67 - 2,864,617.00	356,518,745.46 148,272,092.82 - 2,854,572.78
		447,840,163.50	509,234,761.06			447,840,163.50	509,234,761.06

Per our report of even date ante:
MS AMD & ASSOCIATES
(Formerly BARUA & BARUAH)
Chartered Accountants.

CA., M.K. Maheshwari, FCA.,
Partner.
Mem. No. 300-54272.



Date : 16.6.2009
Imphal

State Project Director
SSA State Mission Authority Manipur

Year ended 31.3.2008

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHYAN : MANIPUR

	Districts										Total
	State Mission Authority	Imphal East	Imphal West	Bishnupur	Thoubal	Churachandpur	Chandel	Ukhrul	Senapati	Tamenglong	
Per last account	100,806,996.00	19,262,395.50	31,604,214.00	26,979,575.00	43,123,519.00	31,950,684.00	7,314,707.78	19,007,445.00	33,980,506.52	8,716,779.00	322,743,821.80
Add : Own contribution	2,000.00									720,000.00	2,000.00
Add : Adjustment of Assets											
Add : Assets procured out of Grant	350,005.00	159,140.00	80,000.00		591,133.00	627,400.00		1,205,000.00	2,051,960.00	1,063,000.00	6,137,638.00
Add : Excess of Income over Expenditure	101,159,001.00	19,421,535.50	31,694,214.00	26,979,575.00	43,711,652.00	32,578,084.00	7,314,707.78	20,212,445.00	36,032,466.52	10,499,779.00	329,603,459.80
Less : Excess of expenditure over Income		8,930,190.00		7,511,454.00	813,099.00	6,028,595.65	8,420,157.27	5,308,475.00	2,221,923.67	11,457,671.00	50,691,565.59
Total	20,424,858.00	5,568,728.00	5,568,728.00			38,606,679.65	15,734,865.05	25,520,920.00	38,254,390.19	21,957,450.00	25,993,586.00
Total	80,734,143.00	28,351,725.50	28,125,486.00	34,491,029.00	44,524,751.00	38,606,679.65	15,734,865.05	25,520,920.00	38,254,390.19	21,957,450.00	354,301,439.39
Schedule - B : Fixed assets											
Head Office		1,800,000.00	1,200,000.00	1,110,506.98		3,600,000.00	2,400,000.00	3,105,000.00	2,999,998.00	2,400,000.00	18,615,504.98
BRC Building		1,800,000.00	970,000.00	200,000.00		1,000,000.00	1,200,000.00	1,200,000.00	4,200,000.00	2,000,000.00	12,570,000.00
CRC Building		3,600,000.00	2,170,000.00	1,310,506.98		4,600,000.00	3,600,000.00	4,305,000.00	7,199,998.00	4,400,000.00	31,165,504.98
Furniture	1,232,373.00	960,263.00	596,738.00	424,192.00	425,535.00	435,803.00	824,880.00	914,499.00	1,051,710.00	800,200.00	7,776,193.00
Equipments	2,302,209.00	22,845.00	128,498.00	23,920.00	85,656.00	50,988.00	49,481.00	16,000.00	681,087.00	121,700.00	3,482,596.00
Computers	2,335,804.00	165,301.00	380,192.00	72,518.00	266,466.00	547,856.00	65,100.00	651,960.00	1,015,776.00	243,860.00	5,744,835.00
Generator			117,780.00	36,250.00	131,740.00	34,000.00	35,500.00	174,300.00	351,072.00	43,200.00	923,842.00
Library books		7,625.00									7,625.00
NPEGEL Account										240,000.00	240,000.00
Building const. in progress										36,000.00	36,000.00
Equipment										75,000.00	75,000.00
KGBV Account										90,000.00	90,000.00
Furniture										22,000.00	22,000.00
TLE materials										600,000.00	600,000.00
Bed & Beddings										10,700.00	10,700.00
Building const. in progress	45,117.00	25,720.00					47,890.00				129,427.00
Misc. assets	5,915,503.00	4,781,754.00	3,493,208.00	1,867,384.00	909,599.00	5,666,647.00	4,622,861.00	6,061,759.00	10,309,645.00	6,682,660.00	50,313,022.99



State Project Director
State Mission Authority Manipur

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN - MANIPUR

Year ended 31.3.2008

	State Mission Authority						Districts					Total
	Imphal East	Imphal West	Bishnupur	Thoubal	Churachandpur	Chandel	Ukhrul	Senapati	Tamenglong			
Schedule - C : Deduction awaiting remittance												
Sales tax & 3% Contingency	-	4,344.00	-	-	-	-	-	193,200.00	-	-	-	212,376.00
Opening balance	-	-	14,832.00	-	-	-	-	-	-	-	-	14,832.00
Add : for the year	-	4,344.00	12,900.00	-	-	-	-	193,200.00	-	-	-	225,276.00
Total	-	4,344.00	14,832.00	-	-	-	-	193,200.00	-	-	-	225,276.00
Less : Paid	-	-	-	-	-	-	-	-	-	-	-	14,832.00
Net balance	-	4,344.00	12,900.00	-	-	-	-	193,200.00	-	-	-	210,444.00
Schedule - D : Temporary Borrowing												
Opening balance	-	9,100.00	11,738.00	2,500.00	20,300.00	-	-	14,000.00	-	-	-	65,596.00
Add : for the year	-	-	-	-	38.00	-	-	1,956.00	-	-	-	1,994.00
Total	-	9,100.00	11,738.00	2,500.00	20,338.00	-	-	15,956.00	-	-	-	67,590.00
Less : Repaid	-	-	4,569.00	-	1,500.00	-	-	-	-	-	-	6,069.00
Net balance	-	9,100.00	7,169.00	2,500.00	18,838.00	-	-	15,956.00	-	-	-	61,521.00
Schedule - E : Programme Advances												
Opening balance	8,182,500.00	20,147,580.00	4,573,244.22	31,120,656.00	5,045,510.00	1,624,200.00	12,593,250.00	13,223,560.00	3,437.00	126,737,176.22		
Add : for the year	570,641.00	1,847,526.00	7,233,195.00	6,465,450.00	2,076,940.00	1,825,000.00	12,260,080.00	4,640,309.00	1,166,635.00	39,048,776.00		
Total	30,793,860.00	21,995,106.00	11,806,439.22	37,586,106.00	7,122,450.00	3,450,200.00	24,853,330.00	17,872,869.00	1,170,072.00	165,785,952.22		
Less : Recovery	29,145,570.00	18,861,921.00	1,931,900.00	12,615,960.00	3,567,654.00	3,445,577.48	12,214,050.00	14,736,979.00	3,437.00	105,299,853.48		
Net balance	1,648,310.00	3,133,185.00	9,874,539.22	24,970,146.00	3,554,796.00	4,622.52	12,639,280.00	3,135,890.00	1,166,635.00	60,487,098.74		
Schedule - F : Interest on Bank interest Others												
Bank interest	-	1,420.00	24,897.00	350,614.00	656,982.00	379.75	-	281,107.67	-	-	-	1,315,400.42
Others	-	-	-	350,614.00	656,982.00	379.75	-	281,107.67	-	-	-	1,315,400.42



State Project Director
SARVA SHIKSHA ABHIYAN - MANIPUR

STATE MISSION AUTHORITY

SARVA SHIKSHA ABHIYAN : MANIPUR

Year ended 31.3.2008

Schedule - G. State Head Quarter and District wise expenses

	State Mission Authority	Name of Districts										Total				
		Imphal East	Imphal West	Bishnupur	Thoubail	Churachandpur	Chandel	Ukhrul	Semapaal	Tamenglong						
B. Block Resource Centre																
1.04 Furniture	-	-	-	192,562.00	7,400.00	-	-	-	-	-	-	-	-	-	-	399,962.00
1.05 Contingency Grant	-	37,500.00	38,000.00	37,710.00	73,816.00	50,000.00	50,000.00	50,000.00	87,709.00	50,000.00	50,000.00	50,000.00	20,000.00	50,000.00	50,000.00	424,735.00
1.06 Meeting, TA	-	7,500.00	16,500.00	10,500.00	28,685.00	10,000.00	10,000.00	10,000.00	27,500.00	10,000.00	10,000.00	10,000.00	20,000.00	10,000.00	10,000.00	124,685.00
1.07 TLM Grant	-	30,000.00	15,000.00	18,000.00	30,330.00	18,000.00	18,000.00	18,000.00	20,000.00	60,000.00	60,000.00	60,000.00	335,209.00	60,000.00	60,000.00	1,072,712.00
Sub-total B	-	75,000.00	69,500.00	258,772.00	140,231.00	74,000.00	140,231.00	140,231.00	335,209.00	60,000.00	60,000.00	60,000.00	335,209.00	60,000.00	60,000.00	1,072,712.00
C. Cluster Resource Centre																
2.03 Furniture	-	30,000.00	90,000.00	107,438.00	20,000.00	20,000.00	20,000.00	20,000.00	39,960.00	80,000.00	80,000.00	80,000.00	39,960.00	80,000.00	80,000.00	287,388.00
2.04 Contingency Grant	-	57,500.00	110,000.00	42,735.00	42,942.00	40,000.00	42,942.00	42,942.00	57,500.00	37,500.00	37,500.00	37,500.00	57,500.00	80,000.00	80,000.00	468,177.00
2.05 Meeting, TA	-	23,000.00	65,000.00	22,800.00	33,624.00	21,000.00	22,800.00	22,800.00	48,319.00	15,000.00	15,000.00	15,000.00	48,319.00	32,000.00	32,000.00	260,743.00
2.06 TLM Grant	-	45,000.00	44,000.00	16,000.00	24,679.00	6,000.00	16,000.00	16,000.00	4,000.00	-	-	-	4,000.00	-	-	140,679.00
Sub-total C	-	156,500.00	309,000.00	188,973.00	121,245.00	67,000.00	188,973.00	188,973.00	148,779.00	52,500.00	52,500.00	52,500.00	148,779.00	112,000.00	112,000.00	1,156,997.00
D. Civil Works																
3.01 BRC	-	-	582,000.00	-	-	-	-	-	-	-	-	-	-	-	-	582,000.00
3.02 CRC	-	600,000.00	2,158,000.00	-	600,000.00	-	-	-	1,812,000.00	-	-	-	1,812,000.00	-	-	6,170,000.00
3.03 Primary School	-	-	-	-	-	-	-	-	6,116,960.00	-	-	-	6,116,960.00	-	-	6,116,960.00
3.05 Building Less (P)	-	2,098,750.00	2,331,000.00	-	2,875,334.00	-	-	-	3,990,650.00	-	-	-	3,990,650.00	-	-	16,035,734.00
3.06 Building Less (UP)	-	-	1,876,950.00	-	600,000.00	-	-	-	1,285,650.00	-	-	-	1,285,650.00	-	-	4,947,600.00
3.07 Dilapidated (P)	-	500,000.00	1,227,500.00	-	-	-	-	-	546,000.00	-	-	-	546,000.00	-	-	2,273,500.00
3.09 Additional Class Room	-	2,610,000.00	8,838,000.00	-	3,500,000.00	-	-	-	3,000,000.00	-	-	-	3,000,000.00	-	-	17,948,000.00
3.10 Toilets Urinals	-	-	97,000.00	-	-	-	-	-	-	-	-	-	-	-	-	97,000.00
3.11 Water Facility	-	-	130,950.00	-	-	-	-	-	-	-	-	-	-	-	-	130,950.00
3.12 Boundary Walls	-	210,000.00	-	-	-	-	-	-	374,450.00	-	-	-	374,450.00	-	-	505,400.00
3.13 Separation Wall	-	-	-	-	-	-	-	-	344,000.00	-	-	-	344,000.00	-	-	344,000.00
3.14 Electrification	-	6,018,750.00	17,241,400.00	170,000.00	7,575,334.00	-	-	-	9,925,000.00	-	-	-	9,925,000.00	-	-	55,420,194.00



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State Project Director
SSA State Mission Authority Manipur

Year ended 31.12.2008

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN - MANIPUR

Contd. Schedule - G : State Head Quarter and District wise expenses - Central Share

	State Mission Authority	Grants released to Districts										Total												
		Imphal East	Imphal West	Bishnupur	Thoubal	Churachandpur	Chandel	Ukhrul	Senapati	Tamenglong														
K. Research & Evaluation																								
10.01 Research & Evaluation	371,562.00	273,870.00	80,000.00	373,503.00	200,019.00	50,000.00																	1,455,874.00	
L. School Grant																								
11.01 Primary School Grant	642,000.00	436,000.00	356,000.00	1,177,000.00																				2,627,360.00
11.02 Upper primary School Grant	200,000.00	166,000.00	206,000.00	239,440.00																				811,440.00
Sub - total L	842,000.00	602,000.00	562,000.00	1,416,440.00																				3,438,800.00
M. Teachers Grant																								
12.01 Primary Teachers Grant	125,000.00	514,000.00		421,000.00																				1,060,000.00
12.02 Upper Primary Teachers Grant	116,500.00	281,500.00		191,000.00																				589,000.00
Sub - total M	241,500.00	795,500.00		612,000.00																				1,649,000.00
P. Teachers Training																								
15.01 Inservice	1,036,250.00	343,000.00	26,900.00	700,000.00	108,284.00																			2,666,444.00
Q. Community Mobilization																								
17.01 Community Mobilization	737,625.00	82,000.00	54,000.00	213,000.00	251,800.00																			1,685,760.00
NPEGBL																								348,000.00
KGBV																								1,359,000.00
Total	44,786,993.00	14,109,810.00	24,940,146.00	12,691,515.00	15,126,386.35	4,366,222.48	13,481,525.00	24,680,184.00	6,405,329.00	163,071,555.83														
Others																								
Kala Jatha																								
Pre Project Activities																								
Bank charges																								
Sub - Total	44,786,993.00	14,109,810.00	24,940,146.00	12,691,515.00	15,126,386.35	4,366,222.48	13,481,525.00	24,680,184.00	6,405,329.00	163,071,555.83														
Total Central Share																								



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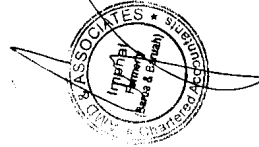
State Project Director
SSA State Mission Authority Manipur

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN - MANIPUR

Year ended 31.3.2008

Schedule - H : Cash and bank balances

	State Mission Authority	Name of Districts								Total			
		Imphal East	Imphal West	Bishnupur	Thoubal	Churachandpur	Chandel	Ukhrul	Senapati		Tamenglong		
Cash at bank													
State Level	73,164,005.00												73,164,005.00
District Level	2,040,865.00												2,040,865.00
District Level		18,994,972.00	21,818,501.80	18,621,408.00	29,188,200.65	10,046,588.53	6,744,041.00	24,858,960.19	14,108,155.00				167,593,243.67
Sub - District Level													
	75,204,870.00	18,994,972.00	21,818,501.80	18,621,408.00	29,188,200.65	10,046,588.53	6,744,041.00	24,858,960.19	14,108,155.00				242,796,113.67
Cash in hand													
State Level	4,325.00												4,325.00
District Level		517,565.00	950,670.00	26,128.00	204,114.00	1,060,793.00	75,840.00	19,401.00					2,860,292.00
Sub - District Level													
	4,325.00	517,565.00	950,670.00	26,128.00	204,114.00	1,060,793.00	75,840.00	19,401.00					2,864,617.00
Total	75,209,195.00	19,512,537.00	22,769,171.80	18,647,536.00	29,392,314.65	11,107,381.53	6,819,881.00	24,878,361.19	14,108,155.00				245,662,730.67



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State Project Director
SSI State Mission Authority Manipur