

Phone : 0172-2708532
FAX : 0172-2721319

Haryana Prathamik Shiksha Pariyojna Parishad
(Regd. Under Societies Registration Act, 1860)
S.C.O. No 170-172, Sector 17-C, Chandigarh

Ref:- (SSA/CF&A/SSA)

Dated:- 6.1.2011

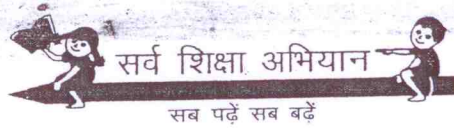
To

Sh. Ved Parkash,
Ed.CIL, Technical Support Group
10-B, Indraprastha Estate,
New Delhi-110002

Subject: Balance Sheet for the year 2009-10

Please find enclosed herewith a copy of Balance Sheet for the Financial Year 2009-10 of SSA Haryana for information and necessary action.


Controller Finance & Accounts
For State Project Director



Phone : 0172-2708532

FAX : 0172-2721319

Haryana Prathamik Shiksha Pariyojna Parishad
(Regd. Under Societies Registration Act, 1860)
S.C.O. No 170-172, Sector 17-C, Chandigarh

Ref:- 13282/C.A. A/SSA

Dated:- 16/11/10

To

Sh. D.K.Gautam,
Dy. Secy. To Govt. of India,
MHRD, Deptt. of School Education & Literacy,
Shastri Bhawan, New Delhi

Subject: Audited Accounts & U.C for the year 2009-10

Please find enclosed the following documents of Audited Accounts of
SSA Haryana for ^{the} year 2009-10 in respect of the grant received under SSA, NPEGEL &
KGBV :

1. Annual Consolidated financial Statement Annexure xviii
2. Consolidated utilization the certificate.
3. Balance Sheet Annexure xix
4. Income & Expenditure accounts Annexure xx
5. Receipt & Payment accounts Annexure xxi
6. Management Letter
7. Financial Monitoring Report
8. Audit Report submitted by CA

The approval of Executive Committee will be obtained in ensuing meeting.

Kindly acknowledge its receipt

Controller (Finance & Accounts)
For State Project Director

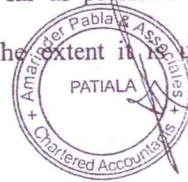
**Encl:- Three copies of Balance Sheet &
U.C for the year 2009-10 as
detailed above**

HARYANA PRATHMIK SHIKSHA PARIYOJANA PARISHAD
SCO-170-171-172, SECTOR 17C, CHANDIGARH
SARVA SHIKSHA ABHIYAN (SSA)

SCHEDULE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
FOLLOWED BY THE SOCIETY FOR THE YEAR ENDED 31ST MARCH 2010

1. The Financial statements have been prepared in accordance with the historical cost convention.
2. Previous year's figures have been regrouped and re-arranged whenever necessary to bring them in conformity with the current year figures.
3. The accounts have been drawn in accordance with Manual of Financial Management & Procurement.
4. Depreciation on fixed Assets is not provided in terms of guidelines of Ministry of Human Resource Development.
5. Books of accounts are maintained as per the principles of Cash System of Accounting and on the principles as per the generally accepted Principles of accounting as amended by the guideline issued by Executive Committee.
6. Separate set of books of accounts are maintained at SPO in respect of SSA/NPEGEL/KGBV and other State Government assisted programme.
7. Grants received have been accounted for on actual receipt basis however expenses are accounted for on accrual basis as far as possible. The Grant (income) is accounted for as income only to the extent it is utilized for



revenue expenditure. No expenditure on capital account is incurred during the year.

8. The grants received from the Government of India, Government of Haryana are duly acknowledged and have been accounted for its terms guidelines issued by the Ministry of Human Resource Development as amended by Executive Committee from time to time.
9. Unspent grant at the end of the year is equivalent to the cash and bank balances, closing stock of consumable stores, advances less outstanding liabilities and balance of income and expenditure account.
10. Capital expenditure on activity account denotes the cost of fixed assets purchased out of the grants received in cash/bank.
11. Capital cost in terms of construction of hostels/class rooms and other assets have been capitalized in terms of the guidelines issued by the Executive Committee as amended from time to time.
12. Interest accrued on funds received from Government of India and State Government for implementation of SSA/NPGEL is accounted for as part of the share of respective grant from Government of India and State Government in the succeeding financial year.
13. Pre-budget expenses incurred before implementation of the project are shown in the balance sheet from year to year basis till the financial disposal. The guidelines from the executive are awaited.
14. In case of the official on deputation from Government of Haryana and other State Government undertaking, payment of Provident Fund/Leave Salary and



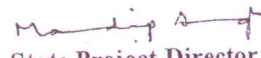
Pension contribution etc. are made as per the standard terms of deputation as amended from time to time.

15. The expenditure against teacher salary has been incurred by way of depositing the amount in the State Government treasury. The amount of salary has been calculated as per the provisions in the approved plan.
16. Opening Balance of Unspent Grant has been shown in the income and expenditure account.
17. Unspent balance of grant for the year has been treated as liability and shown in the balance sheet.
18. Expenses are apportioned to the respective districts as per the standard terms of Manual of Financial Management and Procurement amended as per guidelines of executive meeting.

For and on behalf of Haryana Prathmik Pariyojna Parishad (SSA).

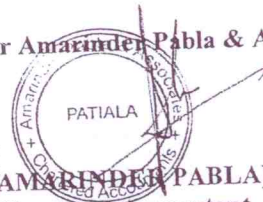

Accounts Officer


Controller (Finance & Accounts)


State Project Director

Place: Patiala
Date: 10/11/10

For Amarinder Pabla & Associate


(AMARINDER PABLA)
Chartered Accountant
12A Budha Dal Complex
Patiala.

AMARINDER PABLA & ASSOCIATES

Chartered Accountants

12A Budha Dal Complex

Patiala.

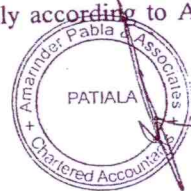
098761-90703

amarinderpabla@yahoo.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of Sarva Shiksha Abhiyan Chandigarh as on 31-03-2010, and also the Income and Expenditure account for the year ended on that date annexed thereto and subject to our observation as under:-

1. Sundry advances with various parties and all the related party accounts as on 31st March, 2010 are subject to reconciliation and confirmation.
2. In some of the cases Bank Reconciliation Statement were not prepared properly e.g. non-mentioning of date of cheques, cheques numbers, party to whom cheques were outstanding for more than six months in the Bank Reconciliation Statement which were not reversed by the concerned units. The debits/credits given by bank on account of bank charges/payment made to parties/interest received/direct deposit in bank were also found appearing in the Bank Reconciliation Statement.
3. The grants in aid received from the Government of India and State Government have been accounted for in terms of guidelines issued by Ministry of Human Resource Development as amended by Executive Committee from time to time and not strictly according to AS12 issued by Institute of Chartered Accountants of India.



4. During the currency of audit, it was observed that Mr. Sanjay Chandel accounts clerk had misappropriated four cheques amounting to Rs31.25 Lacs by forged signature. The same has been confessed by the delinquent employee. An amount of Rs8.73 Lacs has been recovered back till the day of our report. Provision for the rest of amount has been made in the balance amount. Further a provision of Rs 1.59 Lacs has been made on account of theft in Ambala.
5. During the course of audit another observation has been made in respect of advance made on account of civil works. There is no uniformity in his aspect. Some of the districts have treated the amount as advance and when utilization certificates are received they treat the amount as expenditure. This is the correct method but most of the districts have made the entries in their respected books of accounts the opposite way i.e. they have treated the amount as expenditure immediately after releasing of the amount on account of civil works.

We report that:-

Subject to our observation enumerated at point No. 1 to 4 (supra) and note No. 13 & 15 of Significant Accounting Policy and Notes on Account.

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of audit.
- b) In our opinion, proper books of accounts have been kept by the Parishad so far as appears from our examination of the books.



- c) The Balance Sheet and Income and Expenditure Account accounts dealt with by this report are in agreement with the books of accounts.
- d) In our opinion and to the best of our information and explanation give a true and fair view:
- i) In the case of the Balance Sheet of the State of Affairs of Sarva Shiksha Abhiyan of the above said Parishad as on 31st day of March, 2010.
 - ii) In the case of Income and Expenditure Account for the year ended on that date.

Place: Patiala

Date:

For Amarinder Pabla & Associate

(AMARINDER PABLA)

Chartered Accountant

12A Budha Dal Complex

Patiala.

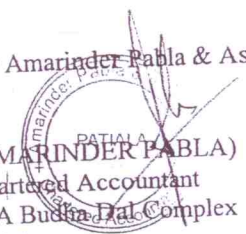
AMARINDER PABLA & ASSOCIATES
Chartered Accountants
12A Budha Dal Complex
Patiala.
098761-90703
amarinderpabla@yahoo.com

TO WHOM IT MAY CONCERN

Certified that the undersigned have conducted the procurement audit alongwith Audit of Annual Accounts of SSA, NPEGEL and KGBV for the year 2009-10, keeping in view the procurement procedures laid down in the manual of Financial Accounts and Procurement and accordingly the Audit Report has already been submitted.

Place: Patiala
Date:

For Amarinder Pabla & Associate


(AMARINDER PABLA)
Chartered Accountant
12A Budha Dal Complex
Patiala.

