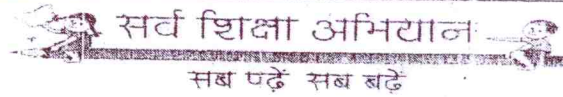




Jharkhand Education Project Council

Vinay Kumar Choubey, I.A.S.
State Project Director

New Co-operative Building, Shyamali Colony
Doranda, Ranchi, Jharkhand-834024
☎0651-2410519/2412028. Fax: 0651-2410528
E-mail : jeperanchi@rediffmail.com



Letter No. JEPC/AC/02/252/07-08/.....09

Dated 3/1/2011

From,

Vinay Kumar Choubey, I.A.S.,
State Project Director

To,

Ms Jyoti Pahwa,
Under Secretary,
Department of School Education & Literacy,
Ministry of Human Resource Development,
Government of India,
Shastri Bhawan, New Delhi-110115.

Sub: Submission of audited Statement of accounts and utilisation certificate etc. of SSA, NPEGEL & KGBV for the Financial year 2009-10.

Madam,

We are to enclose here with original copy of each of audited Statement of Accounts, Audit Report, Utilisation Certificate, Procurement Audit Certificate, VEC's Audit Certificate, F.M.R. Annexure III and consolidated Annual Financial Statement Annexure XX of SSA including NPEGEL and KGBV for the year 2009-10 for necessary action.

Kindly acknowledge receipt.

Yours Faithfully,

Encl: As above

Sd/-

(Vinay Kumar Choubey)
State Project Director

Dated 3/1/2011

Memo No. JEPC/AC/02/252/07-08/.....09

- Copy to
1. Ms Anita Kaul, Joint Secretary (EE)
 2. Mr. P.K. Tiwary, I.A.S, Director (EE-ii)
 3. Mr. Sushil Kumar, Under Secretary, Department of School Education & Literacy, Ministry of Human Resource Development, Govt: of India, Shastri Bhawan New Delhi-110015 and
 4. Mr. Birkhe Ram, Chief Financial Consultant, Edcils, Delhi with enclosures for Kind information and necessary action.

State Project Director

AUDITOR'S REPORT

&

CONSOLIDATED STATEMENT OF ACCOUNTS

OF

SARVA SHIKSHA ABHIYAN (*Including NPEGEL*)

Implemented by J.E.P.C., Ranchi (Jharkhand)

FOR THE YEAR ENDED 31ST MARCH, 2010

M/S N.K.D. & CO.

CHARTERED ACCOUNTANT
2ND FLOOR, RADHA GOURI
GOUSHALA CHOWK, UPPER BAZAR,
RANCHI - 834001 (JHARKHAND)
PH: 0651-2216217, 09431101217
email: nkdandco@rediffmail.co.

AUDITOR'S REPORT

To,
The State Project Director,
Jharkhand Education Project Council,
Shyamli Colony,
Doranda,
Ranchi - 834024

We have audited the attached Balance Sheet, Income & Expenditure Account of **SARVA SHIKSHA ABHIYAN**, implemented by **Jharkhand Education Project Council** for the year ended on **31.03.2010** which is in agreement with the books of accounts maintained. These financial statements are the responsibility of the project management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards requires that we plan and perform the audit to obtain reasonable assurance about, whether the financial statements are free from any material mis-statements. An audit includes examining on test basis, evidence supporting the amount 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 of our opinion.

These financial statements incorporate the accounts of State Project Office, Ranchi and District Level Offices audited by us and other Statutory Auditors.

Subject to our comments and observations in the annexure to this report we report that:-

- a) We have obtained all the information and explanations which to the best of our knowledge were necessary for the purpose of audit;
- b) In our opinion, proper books of accounts have been kept by the above mentioned branch, so far as it appears from our examination of the books;



- c) The Balance Sheet, the Income & Expenditure Account referred to in this report are in agreement with the books of accounts;
- d) In our opinion and to the best of our information and according to the explanations given to us the said accounts give true and fair view in conformity with the accounting principles generally accepted in India;
- In the case of the Balance Sheet, the state of affairs of the above mentioned Project as at 31st March 2010 and,
 - In case of Income & Expenditure Account of the Surplus for the year ended on that date.

Place : Ranchi
Date : 18.12.2010



FOR N. K. D. & Co.
(Chartered Accountants)

(CA. UPENDRA KUMAR)
(Partner)

Mem. No.- 408720

Annexure to Auditor's Report

1. **Adjustment of Advances:** Settlement of advances relating to civil works and programme expenditure is very poor and not satisfactory. Fresh advances have been given during the year without adjustment of the previous advance. ✓
2. **Bank Reconciliation:** It was observed in various districts that monthly Bank Reconciliation Statement was not prepared. In the some districts lots of time-barred cheques are not reversed or adjusted this lead to understatement of bank balances and over/under statement of advance/liabilities. In Gumla district Rs. 2,22,94,901/- was debited by bank but not recorded in cash book and Rs. 63,36,220/- were recorded in the cash book but not credited by bank this relate prior to FY 2009-10. In Jamtara district bank balance of Co-operative bank Narayanpur, SBI Dumka is not reconciled and Rs. 10,10,820/- is credited by bank but not recorded in the books. In Deoghar district bank balance of Bank of India, Deoghar is not reconciled. In Sahebganj district cheques were issued and latter on it was reversed but the same cheque were encashed from bank (Rs. 7,99,680/-) and Rs. 58,44,079.13 is debited by bank but no entry was found in the books. ✓
3. **TDS:** In Gumla, Simdega, West Singhbhum, East Singhbhum and Khunti districts Tax deducted was not deposited within due date. In Simdega and Hazaribag district TDS return is not filed for any quarter. In Latehar district Tax is not deducted on Salary, payment to contractors and fee for technical services.
4. **Procurement:** Generally all the procedures and formalities relating to procurement were complied with except in Godda district where some of supporting of fixed assets purchased were appears excessive (bill Rs. 7,02,400/-) Xerox copy of bill was presented and without date. ✓
5. **Maintenance of Records:** In Gumla, Simdega, East Singhbhum, Bokoro, Lohardagga, Godda, Palamu and Dhanbad districts fixed assets registered is not maintained as per the format provided in FMP Manual. ✓



