

Annual Report

2014-15

Sarva Shiksha Abhiyan, Meghalaya

INTRODUCTION

Meghalaya is located in the northeast region of India, and extends latitude 20°1''N-26°5''N and longitude 85°49''E-92°52''E. It extends for about 300 km in length and about 100 km in width. It is bounded on the north and east by the state of Assam and on the south and west by Bangladesh. A compact and isolated state in the northeastern region of India, Meghalaya extends to 22,429 sq km of land. The landscape of Meghalaya is mostly rolling plateau with south-facing slopes being extremely steep. With the hill rising to 2,000 m, the state is cool despite its proximity to tropics. The state abounds in lakes and waterfalls. Meghalaya lies in a severe earthquake belt and it has already faced some of them in the centuries gone by.

Around 30% of total land in Meghalaya is under forest cover. Depending on the varied scales of rainfall at different parts of the year and at different altitudes and places, both tropical and temperate vegetation occur in Meghalaya. Different parts of many plants growing in Meghalaya have been put to medicinal use.

THE DISTRICTS

Meghalaya consist of 11 districts namely East Khasi Hills, West Khasi Hills, South West Khasi Hills, Ri-Bhoi, East Jaintia Hills, West Jaintia Hills, East Garo Hills, North Garo Hills, West Garo Hills, South West Garo Hills and South Garo Hills. The state also consists of 39 Blocks.

PEOPLE

The people of Meghalaya are not of the same ethnic origin. The predominant groups are: the Khasis, the Jaintias and the Garos. Besides the local tribals, population in the plain belts of the state consists of a large section of non-tribal population like the Bengalis, Assamese, Nepalese, Biharis etc., who are cultivators, business men, professionals, government employees etc. Other tribal inhabitants are Hajongs, Rabhas, Koch, Mizos, Manipuris and Nagas.

The Khasis inhabit the eastern part of Meghalaya and the ones occupying the northern lowlands and foothills in Ri Bhoi district are known as the Bhois. Those living in the southern tracts are termed as 'Wars'. Again among the Wars, those living in the Khasi Hills are called War-Khasis and those in the Jaintia Hills, War -Pnars or War-Jaintias.

In the Jaintia Hills we have the Khyrwangs, Labangs, Nangphylluts, Nangtungs in the north-eastern part and the east.In the West Khasi Hills live the Lyngams. But they are all believed to have decended from the Ki Hynniew Trep and are known by the generic name of Khasi-Pnars or simply as 'Khasis'. They have the same traditions, customs and language with a little variation owing to geographical divisions.

The people who reside in the three districts of Garo Hills are known as the 'Garos' or the 'A'chiks' in their own language. The Garo society is divided into 'Chatchis' or clans which are further sub divided into sub-clans or 'Ma'chongs'. These 'Ma'chongs are the basic units in the Garo social structure, and are usually named after animals, rivers, hills, caves etc.

There is one unique feature common to the Khasis, Jaintias and the Garos in their social practice, and that is the system of matrilineal practice as these tribes trace their lineage from their mother's title and the man leaves the parental home to live with the wife after marriage. Common to all these tribes, marriage within a clan is taboo.

LITERACY

Literacy rate in Meghalaya has seen an upward trend and at 75.48% as per 2011 population census. Of that, male literacy stands at 77.17 % while female literacy is at 73.78 %. In 2001, literacy rate in Meghalaya stood at 62.56 % of which male and female were 71.18 % and 50.43 % literate respectively.

In actual numbers, total literates in Meghalaya stands at 1,817,761 of which males were 934,091 and females were 883,670.

It was also observed that the gap between urban and rural literacy was 20.18% as per 2011 census. In 2001, the gap was 30% in 2001.

Though the State literacy rate has climbed up from 62.56% in 2001 to 75.48% in 2011. However, to achieve the 100% mark, effective implementation of educational programme sponsored by the State and Central Govt. still calls for a dedicated and sincere officers and staff at the grass root level with requisite qualification to give academic support and motivational skills to the teaching community, student community and the general public at large. Tables below give the literacy rate (as per 2011 Census):

Table below showing the Literacy rate & Population in the State

Description	2011	2001
Approximate Population	29.64 Lakh	23.19 Lakh
Actual Population	2,964,007	2,318,822
Male	1,492,668	1,176,087
Female	1,471,339	1,142,735
Population Growth	27.82%	29.94%
Percentage of total Population	0.24%	0.23%
Sex Ratio	986	975
Child Sex Ratio	970	932
Density/km2	132	103
Density/mi2	342	268
Area km2	22,429	22,429
Area mi2	8,660	8,660
Total Child Population (0-6 Age)	555,822	467,979
Male Population (0-6 Age)	282,189	237,215
Female Population (0-6 Age)	273,633	230,764
Total Literacy	75.48 %	62.56 %
Male Literacy	77.17 %	71.18 %
Female Literacy	73.78 %	50.43 %
Total Literate	1,817,761	1,157,875
Male Literate	934,091	614,272
Female Literate	883,670	543,603

ECONOMY

The economy of the State is mainly agrarian in nature. According to Census 2001 48.1% of the Main workers are farmers and 17.7% are Agricultural labourers. Horticulture in the recent years has been promoted in a big way. The state of Meghalaya has a lot of untapped natural resources. There are no heavy industries in the state and small industries include plywood, fruit preservation, beverage factories and state owned cement factory and hydro-electricity. Nearly 80% of the population live in the villages and depend primarily and predominantly on agriculture.

The major minerals, which are presently exploited are Coal, Limestone, Clay and Silimanite. These mineral are utilized in several mineral-based industries in the country. Besides, Coal and limestone are exported to Bangladesh, earning a good amount of foreign exchange. Other

minerals are phospherite, glass-sand or silica sand, quartz, feldspar, gypsum etc. However, these activities are confined only to a few coal belt areas in the state.

The state is connected only through the State of Assam with the rest of India. Roads are the main means of communication in the State. The state is trying its level best to improve the economy through Agriculture and Handloom products. Strawberry cultivation and floriculture are being introduced to the local farmers and already the products are making an impact in the local markets including cities in other states as both products are in great demand.

CLIMATE

Though the state in general enjoys salubrious climate throughout the year, the monsoon rains can play havoc with road communications especially in the rural areas.

The most difficult situation arises during the monsoons when the roads turn slippery and muddy and small streams turn to angry rivers preventing the children from crossing to reach the village schools. This not only poses a problem to the school going children but also to the field staff for monitoring activities. Out of the 10 academic months, the monsoon rains start from the month of May and lasts till September.

LANGUAGE

The majority of the populations in Meghalaya use the Khasi and Garo language with English as the official language of the State. The different tribes and communities communicate with each other through English, Hindi and local tribal dialects. Besides these, Bengali, Assamese, and Nepalese languages are used commonly. The medium of instruction in the educational institutions is English except at the primary stage where the mother tongue is the medium of instruction



Map of Meghalaya

District-wise Educational Block of Meghalaya

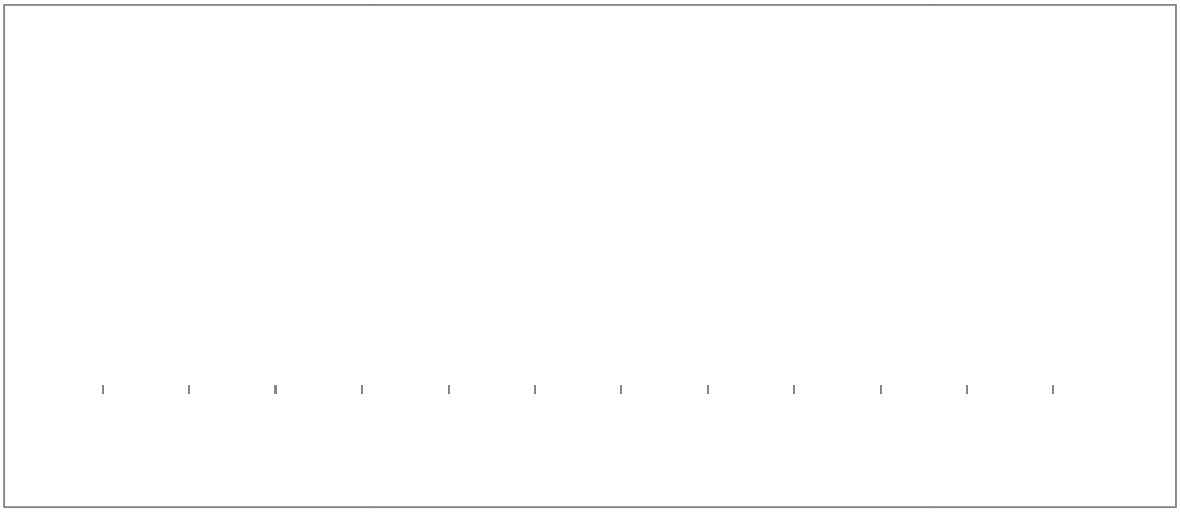
Sl. No.	Name of District	Name of Block
1	**East Khasi Hills**	Laitkroh BRC
		Mylliem BRC
		Mawsynram BRC
		Mawryngkneng BRC
		Shella BRC
		Mawphlang BRC
		Pynursla BRC
		Mawkynrew BRC
2	**West Khasi Hills**	Nongstoin BRC
		Mairang BRC
		Mawkyrwat BRC
		Ranikor BRC
		Mawthadraishan BRC
		Mawshynrut BRC
3	**Jaintia Hills**	Khliehreiat BRC
		Thadlaskein BRC
		Amlarem BRC
		Saipung BRC
		Laskein BRC
4	**Ri Bhoi**	Umsning BRC
		Umling BRC
		Jirang BRC

Sl. No.	Name of District	Name of Block
5	**East Garo Hills**	Samanda BRC
		Songsak BRC
		Rongjeng BRC
		Kharkutta BRC
		Resubelpara BRC
6	**West Garo Hills**	Rongram BRC
		Dalu BRC
		Gambegre BRC
		Betasing BRC
		Zigzag BRC
		Tikrikilla BRC
		Selsella BRC
		Dadengre BRC
7	**South Garo Hills**	Baghmara BRC
		Choklpot BRC
		Gasuapara BRC
		Rongra BRC

Status of Elementary Education:

With the wide spread of population growth in Meghalaya which has recorded increase in growth rate over the decade, the schooling facility imparting Elementary education in Meghalaya has also increase over the past few years (Table 1.0). With the implementation of RTE Act 2009 and the Meghalaya Right to Education Act, 2010, the State has notified Grade I- V for primary cycle and grade VI – VIII for Upper Primary Cycle. Elementary Schools has increased to 5071 schools (63%) from Academic year 2004-05 (8103) to Academic year 2014-15 (13174)

Table 1.0



Elementary schools in the State by Management

District	Government	Central Govt.	Other	KGBV	Pvt. Aided	Pvt. Unaided	Un-Recognised	Total
WEST GARO HILLS	1360	1	0	5	401	298	0	2065
EAST GARO HILLS	586	1	0	2	130	58	0	777
SOUTH GARO HILLS	772	1	0	1	172	61	2	1009
WEST KHASI HILLS	798	1	0	0	627	312	4	1742
RI BHOI	652	3	3	0	261	216	0	1135
EAST KHASI HILLS	1030	6	0	0	939	397	42	2414
WEST JAINTIA HILLS	699	1	0	0	199	109	60	1068
NORTH GARO HILLS	493	0	0	0	198	32	0	723
EAST JAINTIA HILLS	438	0	0	0	114	65	28	645
SOUTH WEST KHASI HILLS	405	0	0	0	293	175	0	873
SOUTH WEST GARO HILLS	493	1	0	2	167	60	0	723
Grand Total	**7727**	**15**	**3**	**10**	**3500**	**1783**	**136**	**13174**

Table above indicated the total schools in the state of Meghalaya imparting Elementary education segregated into Primary Section, Upper Primary Section and Composite Section by Management i.e. Govt. School (Dept. Of Edu & SSA), Govt Aided (Deficit, Adhoc, Non-Govt, Improved) Private (Unaided, Opening Permit)as per U-DISE 2014-15.

Enrolment

Enrolment in the state of Meghalaya at Elementary level as per UDISE 2014-15 was **756455** (Seven Lakhs Fifty Six Thousand Four fifty five) for which Primary only is **539085** and at Upper Primary Level is **217370**.

Enrolment by Social category in the State was dominated by Schedule Tribe category. At Primary level 91% enrolment is Schedule Tribe, 1% enrolment is Schedule Caste, General category enrolment is 7%, OBC enrolment is 1% and at Upper Primary Level Scheduled Tribe enrolment is 89%, SC enrolment is 2%, General category enrolment is 8% and OBC enrolment is 1%.

Enrolment District–wise by gender (All Community).

	Primary			Upper Primary		
District	**boys**	**girls**	**Total**	**boys**	**girls**	**Total**
WEST GARO HILLS	42361	43047	85408	19155	21058	40213
EAST GARO HILLS	15798	15948	31746	5398	5562	10960
SOUTH GARO HILLS	15846	15643	31489	6538	6426	12964
WEST KHASI HILLS	31561	30505	62066	9641	11095	20736
RI BHOI	27580	26669	54249	8326	9918	18244
EAST KHASI HILLS	59495	58570	118065	26656	29802	56458
WEST JAINTIA HILLS	21823	23526	45349	6951	9475	16426
NORTH GARO HILLS	14319	14319	28638	5821	6148	11969
EAST JAINTIA HILLS	13202	13951	27153	3827	4487	8314
SOUTH WEST KHASI HILLS	13756	13271	27027	4477	4728	9205
SOUTH WEST GARO HILLS	14132	13763	27895	5985	5896	11881
Grand Total	269873	269212	539085	102775	114595	217370

Dropout Rate:

The Dropout Rate from the past few year have decrease and this shows the effect of RTE which have impact on the children to come back to school rather than dropping out from the system. The Methodology of calculating Dropout is the concern to debate for our states. But since there are no alternative definitions of dropout, the society have adopted the Annual Average Dropout Method provided by NUEPA. The state has also undergo research study related to Drop out and declining of enrolment trend for which report is still awaited from the researcher.

However, comparing to the gender-wise dropout, the rate of drop out is higher with the boys rather than that of the girl's counterpart. The following are trusted to be the key factors that directly or indirectly lead to high dropout rate among genders.

i. Economic conditions of rural mass.
ii. Easy money from coal mines
iii. Low intelligence (poor in studies)
iv. Repeated failures
v. Lack of access due to small habitations
vi. Teacher behaviour and lack of training
vii. Poor infrastructure of State Government existing schools.
viii. Domestic and siblings care responsibility of girls.
ix. Migration.

Table: Dropout by gender Primary level

District	Primary			Upper Primary		
	Boys	Girls	All	Boys	Girls	All
West Garo Hills	10.96	9.82	10.38	4.51	5.87	5.22
East Garo Hills	11.28	10.99	11.13	7.02	13.98	10.64
South Garo Hills	14.53	14.06	14.29	4.94	6.45	5.69
West Khasi Hills	13.39	10.88	12.16	16.59	16.13	16.34
Ri Bhoi	9.34	6.70	8.04	14.44	10.14	12.13
East Khasi Hills	5.28	2.69	4.00	4.15	3.97	4.05
West Jaintia Hills	11.95	9.78	10.81	4.68	5.23	5.00
North Garo Hills	16.78	14.48	15.63	0.0	0.52	0.09
East Jaiñtia Hills	10.70	8.25	9.43	11.11	12.78	12.00
South West Khasi Hills	19.44	18.29	18.87	5.27	8.37	6.87
South West Garo Hills	18.78	17.18	17.99	3.01	7.78	5.40
State total	11.30	9.39	10.34	6.30	7.29	6.82

Management:

Project Set-up (State and District level)

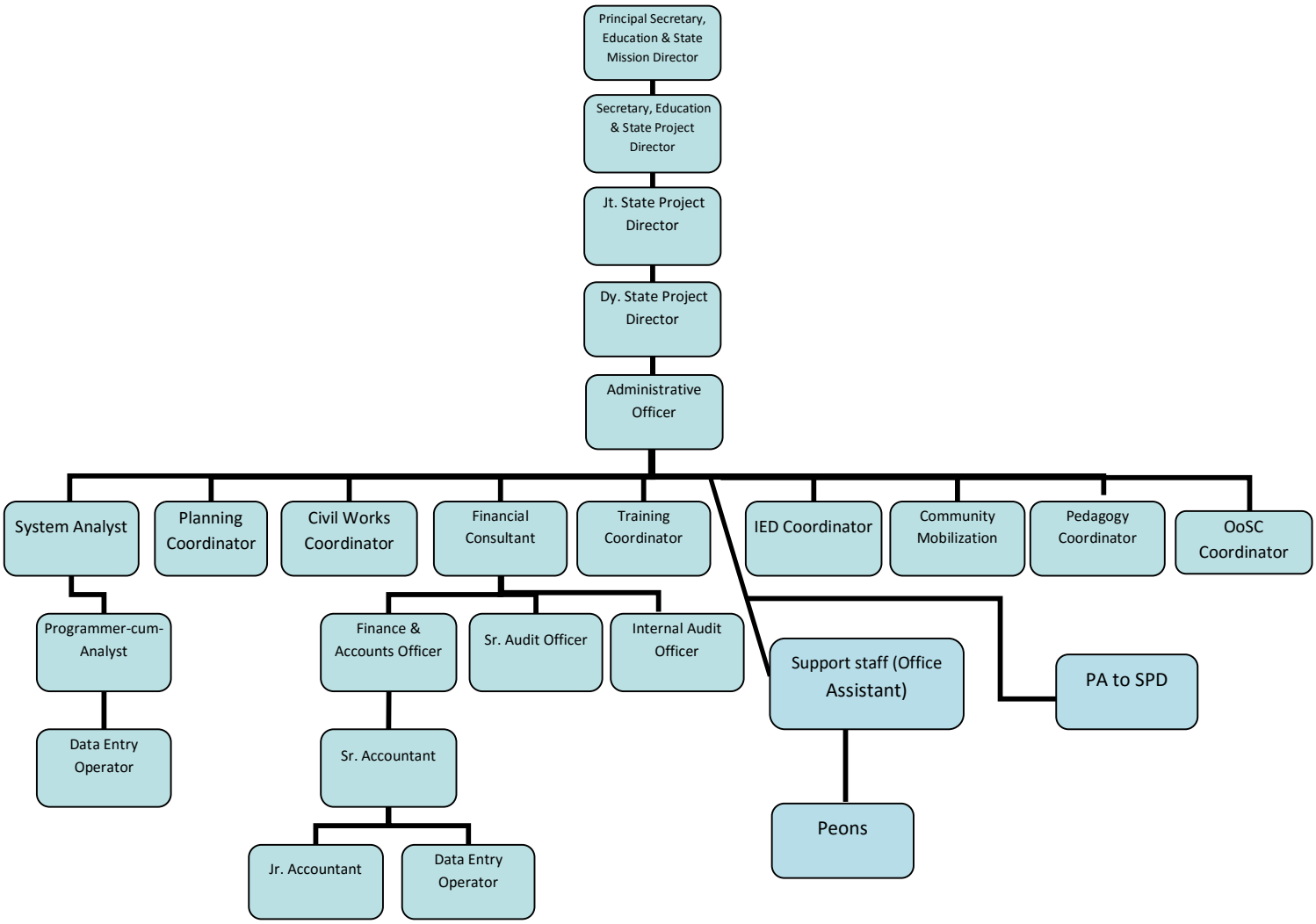
Under the State Education Mission Administration Meghalaya - Sarva Shiksha Abhiyan (SEMAM-SSA), the Chief Secretary of Meghalaya is the Chairman of the Executive Committee of Sarva Shiksha Abhiyan. The Principal Secretary of Education Department runs the Society as the State Mission Director who is the head of the Society. The Secretary of Education Department performs as the State Project Director of the Society.

Similarly, at the District Level, the District Collector performs as the Chairman of the District Administration and the official at the rank of the District School Education Officer or higher performs as the District Mission Coordinator.

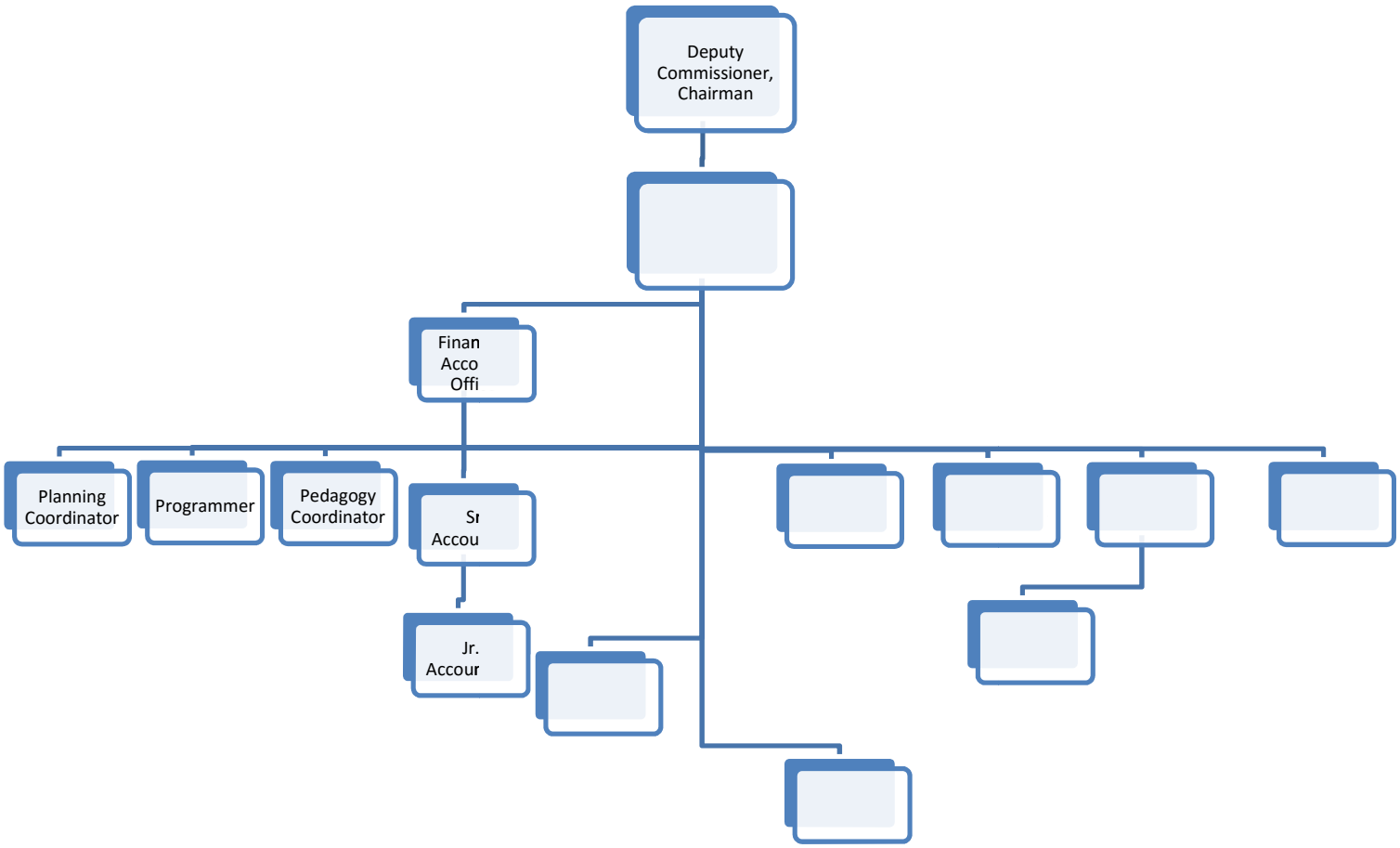
The State has appointed Officers and Coordinators at the state and district levels for purpose of better monitoring and effective implementation of different interventions approved by the PAB.

The Organizational Chart of the State Administration and the District Administration of implementation is shown in the following pages:

Organizational Chart at State Project Office



Organizational Chart at District Project Office



Project Approval Board for the Financial Year 2014-15

During the year 2014-15, the Project Approval Board approved a budget of Rs. 35942.81 Lakhs for the State of Meghalaya. The details of the approvals shown in table below:

S. No.	Components	Physical	Financial
1	**Teachers' Salary of Teachers in place**		
1.1	PS teachers	5766	6365.66
1.2	PS Head teachers	0	0.00
1.3	UPS teachers	6715	7977.42
1.4	UPS Head teachers	0	0.00
1.5	Subject specific teachers	0	0.00
1.6	Part time instructors	0.00	0.00
1.7	Salary component of BRC and CRC	1147	1391.94
A	**Sub-Total**	**13628**	**15735.02**
2	**Civil Works**		
2.1	**Sanctioned during 2013-14 (Spillover)**		
	(a) School buildings	**1488**	**6971.52**
	(b) ACRs in lieu of UPS	1464	2497.61
	(c) Toilets	5295	2541.60
	(d) Drinking Water	0	0
	(e) KGBV buildings		
B	**Sub-Total**	**8247**	**12010.72**
2.1	**Civil Works Deferred for 2014-15**	**Physical Incomplete**	**Financial Residual for 2014-15**
	(a) School buildings		
	(b) Toilets		
	(c) Drinking Waters		
	(d) Ramps		
	(e) ACRs		
C	**Sub-Total**	**0.00**	**0.00**
D	**Total Civil Works (B+C)**	**8247**	**12010.72**
3	**Other Components**		
3.1	Free uniforms	354921	1419.68
3.2	Free Textbooks including braille books	589263	1055.99
3.3	Teacher Grant	0	0.00
3.4	School Grant	11208	626.28

3.5	Maintenance Grant	7607	449.57
3.6	Recurring cost for residential schools	0	0.00
3.7	Recurring cost for KGBVs	10	334.25
3.8	Recurring cost of existing BRCs & CRCs	650	80.60
E	**Sub-Total**	**985448**	**3966.37**
F	**National Outlay (A+D+E)**	**1007323**	**31712.12**
G	**Other Activity**		
1	REMS	22416	130.57
2	CWSN	11944	358.32
3	Innovations (SC / ST)	0	4.80
4	SMC/PRI Training	46380	139.14
5	Fresh Civil Works	17	182.27
6	Office-cum-store-cum-Head Teacher's room (Primary)- Spillover	12	16.39
7	Office-cum-store-cum-Head Teacher's room (Upper Primary)-Spillover	10	13.67
8	Ramps with Handrails	2576	322.01
9	Project Management	0	1079.67
10	LEP	0	31.49
11	Community Mobilization	0	43.54
12	Special Training	25426	419.53
13	Non-Recurring cost for KGBVs	29	458.67
14	Transport & Escort Facility	0	0.00
15	Teacher Training	28619	999.13
16	TLE	0	0.00
17	CAL	21	31.50
18	Libraries	0	0.00
H	**Sub-Total**	**137450**	**4230.69**
I	**Grand Total (F+H)**	**1144773**	**35942.81**

HIGHLIGHTS OF IMPLEMENTATION DURING 2014-15

QUALITY

- 100% Textbook distribution successfully completed within commencement of academic session
- Innovative activity based teaching learning on Early Maths successfully initiated with Jodo Gyan for 1057 schools covering 36,963 students as part of Early Maths programme under Padhe Bharat,Badhe Bharat.
- Pilot Mobile Library initiated to promote Readiing as part of Early Literacy programme in East Khasi Hills dist to cover schools in 8 Blocks
- Completed Development of Local language materials & Readers for early literacy in collaboration with NERIE.
- Art Integrated Learning Programme (AIL) initiated with component of Music and Drama for better learning in SSA schools in collaboration with British Council and NCERT.

ACCESS:

- Spill overs in Civil Works reduced to 54 Crores from 125 crores (6158 units completed from earlier spillover of 10862 leaving a balance of only 4704 units)
- Obtained CSR from ONGC for construction of 1900 Dysfunctional Toilets
- 4284 OoSC mainstreamed out of 17575 enrolled. Special training modules translated into local language to facilitate better learning for OOSC in Special training centers.
- Special Training through Innovative means successfully launched in coal belt areas of Jaintia Hills (in 8 centers covering 231 children)

EQUITY:

- Launched 8 month programme Education Quality Improvement Pathway for Schools (EQUIPS) for KGBVs in collaboration with British Council

  Successful collaboration with NCPCR for sensitizing on issues of child rights and child protection

INTERVENTION-WISE ON IMPLEMENTATION DURING THE YEAR 2014-15

1. Access:

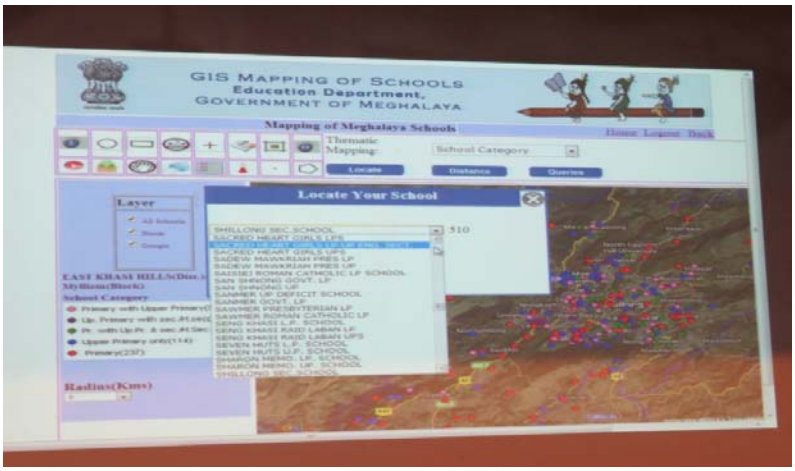
State's definition of neighbourhood as per RTE provision:

The areas or limits of neighbourhood within which a school has to be established by the State Government shall be as under:

- **Primary Schools:** In respect of Children in Classes I – V, a school shall be established within a walking distance of one Kilometre of the neighbourhood.
- **Upper Primary Schools:** In respect of Children in Classes VI – VIII, a school shall be established within a walking distance of 3 Kilometre of the neighbourhood.

Status of School Maping:

To facilitate implementation of the Right of Children to Free and Compulsory Education Act 2009, the State had taken up School mapping exercise on GIS platform. The GIS map has been extensively utilized for demarcating of school neighbourhood and for identification of types of schools located within the neighbourhood boundary.



GIS Mapping

Child Tracking System:

State has initiated Child Tracking System and create data base of all Children in the age group of 6-14 years with details of each and every child such as unique child code, name,

date of birth, sex, social group, educational status, reasons for non attendance/out of school and data on other related key variables

Approvals:

The State was approved with 5 New Lower Primary Schools and 2 New Upper Primary Schools during the year. School Managing Committees has been formed in all these newly approved schools and the schools were made functional during the month of February.

2. Out Of School Children (OoSC):

Up-to the year 2014-15 the state is being able to set up 729 Special Training Centre in all the districts for providing education to Out of School Children (OoSC) and also providing age appropriate class after completing special training programme. 17593 Out of School Children have been enrolled into Special Training Centers and 5439 children were mainstreamed into age appropriate classes.

Table below shows the achievement during the year against the PAB target:

Sl.No	District	Target as per PAB	Enrolment in Special Training Centre	Mainstreaming in age appropriate class
1	East Khasi Hills	5531	4411	1205
2	West Khasi Hills	5727	591	349
3	Ri Bhoi	1515	1168	50
4	Jaintia Hills	5917	5793	430
5	East Garo Hills	2474	2474	2048
6	West garo Hills	3299	2193	1264
7	South Garo Hills	963	963	93
Meghalaya		**25426**	**17593**	**5439**

Translation of Special Training Module for Lower Primary section into local languages (Khasi & Garo): The decision for translation of Special Training Modules into local language emerged from discussions at PAB as a measure for encouraging OoSC to attend special training centres. It was suggested that amongst many other measures like flexible timings, Special Training through innovative means, translation of special training materials into local languages would be a highly effective means to encourage OoSC. Field inspections undertaken by State Coordinator also suggested that translation into local languages would be a better means of facilitating both teaching and learning of OoSC, who basically belong to the dropped out and never enrolled category and who require age appropriate learning and teaching and a substantial amount of teaching to be transacted in the local language. Accordingly State Resource Group on translation was constituted with members from DERT and other retired DERT faculty, who duly translated special training material into both Khasi and Garo languages.

Organized Community Awareness Programme: Community awareness programme for parents, OoSC and the community has been organized spreading the message of importance of education for the future generation of the children.

Celebration of World Literacy Day: Celebration of World Literacy Day being organized all over the State on 8th September 2014 so as to create enrolment drive and mass awareness programme for OoSC. During the occasion, Awards was also distributed for Best Cluster Resource Centre and Education Volunteers on Special Training Programme.

Flexible timing for Special Training Centres: Many of the OoSC are unable to attend special training centre as these centres are run in the same school timing as other regular school. The State Project Office has also initiate flexible timing to cater those children who are not able to attend during the same school timing so as to encourage them to attend the special training centre.

Collaboration and Networking with NGOs: For reaching children in the street/ slum and other disadvantaged group, the State Project Office collaborates with NGOs in the state to reach to all section of population in all districts for imparting education to those identified Out of School Children.

Table below shows the list of various NGOs in collaboration with SPO for OoSC:

S. No.	Name of NGOs	District
1	Reach Shillong Ministries	East Khasi Hills
2	Society of Providence	East Khasi Hills
3	Shishu Shiksha Ghar	East Khasi Hills
4	St. Anthony's Evening School	East Khasi Hills
5	Bellefonte Community College	East Khasi Hills
6	Rilang Shelter Home	East Khasi Hills
7	Shishu Shiksha Ghar, Rangmen Nongsder	Ri Bhoi
8	Ms Roy Syiem Memorial Centre for out of school children	Ri Bhoi
9	Fair Drop out	Ri Bhoi

10	Livelihood Multi-purpose Society, umtngam	Ri Bhoi
11	Lapongshai Educational Society	Ri Bhoi
12	Tbeh Jingshai out of school centre	Ri Bhoi
13	Atur kimi New Light Educational Society Pisamhuru	Ri Bhoi
14	Kyntoilang Self Help Group, Nongtalang	Jaintia Hills
15	Seng Kyntu Chaphrang Ki Kynthei, Nartiang	Jaintia Hills
16	Seng Kynthei Catholic Lumpyrtuh, Mihmyntdu	Jaintia Hills





OoSC in Special Training Centres





Enrollment Drive

3. Quality:

Activities Implemented during the year:

State has been implementing a pilot project focussing on improving early numeracy in class I & II with support from an NGO Jodo Gyan in 60 schools.

The PAB approved expansion of this programme to 1000 PS to cover the provision of maths kits at a unit cost of Rs 3000/ school for Rs.30.00 lakhs under LEP and teacher training of 3 days on early maths non-residential training for 1 teacher each from 1000 schools for Rs 6.0 lakhs.

Follow up of these teachers at the cluster level was approved for 5 days for Rs 5.0 lakhs

The PAB approved training for 6 days for 359 RPs for Rs 2.15 lakhs for this programme.

The PAB as the focus is to get children to be able to read and comprehend in the medium of instruction i.e. Garo and Khasi. The State was strongly advised by the PAB to develop reading material for children in classes I&II in Garo and Khasi language. SCERT agreed to initiate material development for which Rs.3.0 lakhs has been approved under State Project Management cost.

3 days of non-residential training for 845 resource persons for Rs 5.07 lakhs for this programme.

PAB approved maths kits for 74 UP schools at a unit cost of Rs1000 per school for Rs0.74 lakhs under LEP; one maths kit for resource persons at BRC level at a unit cost of Rs. 1933 per kit for each of the 39 BRC for Rs.0.754 lakhs under LEP.

One maths teacher each from 74 schools will receive 6 days of non-residential training for mathematics.

4. Inclusive Education:

Identification:

12793 CWSN identified by the VECs (**Source:** VER) as well by the teachers who are trained in using the checklists that had been circulated to all the Elementary Schools in the State (**Source:** DISE). In this year Plan, due to the discontinuation of IE Volunteers, the number CWSN identified had gone down drastically as compared to the previous years.

Coverage of CWSN:

As reported in UDISE **8177** Enrolled in School, whereas **5** girls with disabilities are Enrolled in KGBV. **2304** CWSN covered through Home Based Education (HBE) and **2312** CWSN covered under School Readiness Programme (SRP) at the Resource Rooms in the Blocks and Schools.

Teachers' Training

- **1331** General Teachers are trained on IE from the Teachers Training Component.
- **1565** are specifically trained on Braille and Sign Language through IE Component.





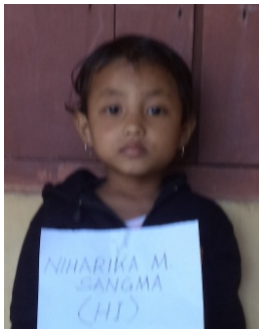
Assessment Camp:

During the year 2014-15, the State could conduct only **39** camps as under:

a) Functional Assessment Camps which is an on-going programme, regularly performed by the Resource Teachers and Block Resource Persons on IE who assess the functional level of the Child as per the degree and category of disabilities. Based on the assessment, CWSN

were given school placement and coverage through HBE and hence IEPs and Case Study were developed by the personnel on IE.

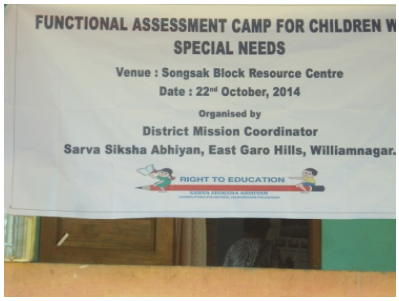






b) Medical Assessment Camps are conducted in convergence with the State Health Deptt, ALIMCO, CRC and NGOs to assess the percentage and degree of disability. CWSN who are disabled with more than 40% of disability are provided with a spot disability certificate. During the Camp, CWSN are identified for provision of aids and appliances as well as for undergoing corrective surgeries.







Transport/Escort Allowance:

Only **1633** enrolled CWSN are provided with Transport and **1533** with Escort Allowances. Transport and Escort allowances for CWSN were provided only by the Districts of East Khasi Hills, East Garo Hills and West Garo Hills and South Garo Hills whereas the remaining Districts did not provide due to shortage of funds.





Barrier-Free Environment:

2576 nos. of Schools was provided with Ramps and Hand Rails from Civil Work component.

Curricular and Textbooks Adaptations:

7919 Enrolled CWSN were provided with free textbooks, whereas **258** children with Blindness and who are trained in Braille are provided with Braille Textbooks. Curricular and textbooks adaptations were taken up by the RTs as per needs and degree of disabilities of the CWSN. IEPs were developed by the RTs for newly enrolled CWSN and for those CWSN covered under HBE with specific and general goals. Remedial teachings were taken at Special Training Centres/Block Resource Rooms.

Evaluation techniques adopted for CWSN:

1907 nos. of IEPs has been developed by the Resource Teachers as per the needs and degree of Disabilities targeting the long and short term goals to be achieved by an individual CWSN. During the process:

- CWSN were evaluated regularly by the Resource Teachers at various intervals depending on the level of their performance for eg.
- For Blind child either orally or writing in Braille, where the resource teacher transcribe the Braille script in print.
- Child who found difficulty in writing can answer orally.
- Written test/ direct observation during the activity
- Worksheets were prepared as per the needs and competencies level of CWSN.

- Learning indicators were reflected in their performance and reported accordingly in a report card.

Convergence with various departments:

- **Corrective Surgery: 48** nos. of CWSN received corrective surgery on cleft/lip Palate through Operation Smile, Guwahati, Smile Train, Shillon; Eye correction at Bansara Eye Care Centre, Shillong; Perforated Ears & ear correction at NEIGRIHMS, Shillllong and Webbed limbs at Woodland and Civil Hospital Shillong.

Before **After**



Lip Cleft surgery

Before **After**



Eye Corrective Surgery

- **Provision of Aids and Appliances:** Generally the State usually provide Aids and Appliances through ALIMCO in a sharing pattern of 60:40. During the year plan 2014-15, **181** Nos. of Aids & Appliances are being provided from different sources as shown in the table below. CRC Guwahati and SRC Civil Hospital, Shillong provided the aids free of cost with a

condition that the beneficiaries submitted the Income Certificate(BPL) and Disability Certificate.

Sl.	Type of Aids	Numbers provided	Source
i)	Low Vision Spectacle	19	Bansara Eye Care Centre, Shillong
ii)	Telescope	5	
iii)	Spectacle	113	
iv)	Hearing Aids	37	CRC Guwahati
v)	Wheel-Chair(Small)	2	SRC, Civil Hospital, Shillong
vi)	Wheel-Chair(Big)	2	
vii)	White Cane	2	
viii)	Crutch	1	
	Total	**181**	

Inclusive Sports:

Inclusive Sports were organized at Block level as every child has the right to enjoy the fun of playing sports, the joy of teamwork, the achievement of hitting a ball or making a goal or crossing the finish line. Many programs have been developed to get children with disabilities in the game.



The students were categorized into three categories namely Sub-Junior, Junior and Senior. In each category four games were selected based on the age and nature of disability of the students.



During this events games like Spoon Race, Bursting the Balloon, Passing the Parcel, Musical Chair, Jelebe Race, Frog-Jumping Race, Throwing balls In the Bucket etc.

were organize both for the CWSN and Non-CWSN.

Observation of World Disabled Day:

Every year, World Disabled is observed at Block level. During this Specil Even Various programmes like Singing, Dancing, painting and many other programmes were organized involving everyone such as Students (both disabled and non-disabled), Teachers, Local Leaders, Parents and various Organisations in the function.





5. Civil Works:

Implementation of 3rd party Monitoring and Evaluation Team

A 3rd Party Monitoring and Evaluation Team was appointed at the State Project Office to monitor the Quality of construction of School Buildings and to strictly follow designs and measurement as per the norms. The Team is also to monitor on the part of those schools with least performance in terms of Civil Works constructions and where completion is less than 50%.

Impact of 3rd Party Monitoring:

The impact we get through 3rd Party Monitoring is that there is a better progress in construction and SMC's more vigilant due to frequent visit by Third Party and complying with norms.

Chart below shows the improvement from the 1st visit to the 2nd visit.





There is also an improvement in 422 schools with low performance in construction where completion is below 50%. The completion rate as per January, 2015 has risen to 71.1%. Below is the District-wise progress of those low performance schools in construction which has shown improvement with the appointment of 3rd Party Monitoring and Evaluation.

District	No. of Schools	Average Completion Rate (%)
East Khasi Hills	60	59.3
West Khasi Hills	35	87.4
Ri-Bhoi	33	54.7
Jaintia Hills	15	78.0
East Garo Hills	207	62.7
West Garo Hills	71	86.3
South Garo Hills	21	69.5
Total	**422**	**71.1**

6. Community Mobilization:

Community Mobilization is a process through which action is stimulated by a community itself that is planned, carried out, and evaluated by a community s individuals, groups, and organizations on a participatory and sustained basis to improve the education levels so as to enhance the overall standard of living in the community. Community Mobilization can be viewed as a process which begins a dialogue among members of the community to determine who, what, and how issues are decided, and also to provide an avenue for everyone to participate in decisions that affect their live. SSA is one of the programmed which depend on active participation of the community. It would be impossible for the RTE and the SSA to achieve its goals without the people s support and ownership. Under the RTE Act,it mandated for age appropriate admission of every out of school children, therefore, special training has to be provided for each child to enable him or her to cope in school.

3 days Community Leaders Training (Non-Residential) at the rate of Rs. 100/- per head/ per day was conducted with participation of the community members. The training imparted was based on the following aims and objectives which are mentioned below:

- To inculcate in the mind of the community members about the importance role of community ownership and their active involvement.
- To enhance the knowledge of the community members.
- To motivate the members to participate and give support to the scheme provided by the Government under the SSA- RTE.
- To increase their accountability.
- Community based planning, implementation and monitoring











7. Kasturba Gandhi Balika Vidhyalaya (KGBV):

Sarva Shiksha Abhiyan is a centrally sponsored scheme which attempts to reach out to girls and children belonging to Schedule Caste, Schedule Tribe and Muslim Minority Communities. It has also given attention to urban deprived children; children affected by periodic migration, children living in remote and scattered habitation. It has also identified Special Focuss District on the basis of enrolment, retention and gender parity as well as concentration of Schedule Caste, Schedule Tribe and minority Communities.

Two KGBV schools Building of Jenjal and Dadenggre that was sanctioned in the year 2003-04 and 2008-09 respectively construction has been completed since 2006 and 2013. The other eight building are still in progress. The status of progress of construction of these KGBV schools is shown in table below:

Name of the District	Name of the Block, where KGBV Sanctioned	Sanctioned of the Year	Operational	Model	Completed	In progress
West Garo Hills	Jenjal	2003-04	2005-06	II	100%	
	Dadenggre	2008-09	2008-09	II	100%	
	Dalu	2011-12	2011-12	II		60%
	Selsella	2011-12	2011-12	II		73%
	Tikrikilla	2011-12	2011-12	II		65%
South West Garo Hills	Betasing	2011-12	2011-12	II		57%
	Zikzak	2011-12	2011-12	II		43%
East Garo Hills	Samanda	2011-12	2011-12	II		18%
	Songsak	2011-12	2011-12	II		18%
South Garo Hills	Baghmara	2011-12	2011-12	II		67%

New Initiative during the year 2014-15:

a) **Special Training Programme through Innovative means:** During the year 2014-15, PAB has approved the implementation of innovative strategies for the 500 Children of migrant community in Jaintia Hills District on a pilot basis. The State adopted a strategy in initiating a Special Training Programme through innovative means in which instead, of a child going to school, a teacher volunteer to reach to those areas where migrant children live and impart education to them. The areas implemented are Coal mine areas, factory area, School less habitation and agricultural areas.





Special Training through Innovative Means

b) **Education Quality Improvement Pathway for Schools (EQUIPS) for KGBVs:**

SSA-Meghalaya collaborated with British Council for implementation of an innovative capacity building progamme called Education Quality Improvement Pathway for Schools (EQUIPS) specifically designed for capacity building of teachers of the 10 Kasturba Gandhi Balika Vidyalayas (KGBVs) in the Garo Hills region of Meghalaya.







c) Mobile Library Programme (Kali Kit Kot):

Library is central to learning and plays a key role as a place for encouraging innovation, curiosity, and problem solving.

As per DISE, out of 13045 elementary schools, there are only 969 elementary schools having libraries (i.e. 7.43%).

The 20th Joint Review Mission 2014 reports has indicated that in Meghalaya, there are only 250 libraries and 500 Reading Corners. JRM has also pointed out that the role of libraries and reading corners are critical for learning as well as acquiring literacy in early grades. Libraries and Reading Corners are required in each school and ways to find it need to be found.

Mobile Library Programme equipped with all necessary books and equipments will be launched in different schools to encourage reading and promote literacy among school going children.

The Mobile Library Programme is being implemented in collaboration with KALI KIT KOT, a Mobile Library based in Shillong. The programme is initially being implemented on a pilot scale in East Khasi Hills District, which if found to be effective and satisfactory; will be up-scaled and expanded to other Districts as well









d) Wing of Words Innovative Programme - "Inspiring Reading in Children":

To achieve the objective of "Padhe Bharat Badhe Bharat", i.e. enabling children to read and write with comprehension in early grades, SSA is collaborating with Stones2Milestones "Wing of Words" innovative programme aim at helping and inspiring children to read and write by applying reading comprehension strategies, craft and book based activities.

Training of teachers on the above programme was conducted on the 12th September 2014 for 18 teachers from 4 Blocks of East Khasi Hills District.







e) Development of Local Language Materials:

As per PAB advised, SSA- Meghalaya in collaboration with NERIE has developed reading materials for children of class I & 2 in local language, i.e. Khasi & Garo to enable children to read and comprehend in their local language.

The above materials were developed by a team of Language Experts from North East Regional Institute of Education (NERIE), North Eastern Hill University (NEHU), School Teachers, Meghalaya Board of School Education (MBOSE) and Directorate of Educational Research & Training (DERT).











Photographs used in textbook to enable children comprehend better

f) Swachh Bharat Mission:

Prior to MHRD's instruction for launching of Swachh Bharat Mission on 14th November 2014, SSA-Meghalaya had already launched the cleaning drive campaign from the month of September 2014 onwards in all SSA schools of the 7 Districts.

So far, Reports from 3 districts has been received, wherein 3449 school have conducted cleaning drive. Reports from other districts are still awaited.

The activities include cleaning of classrooms, benches, desks, school campus and nearby roads.

Teaching, non-teaching staff and school children were all involved in the cleaning drive.









g) Workshop on Issues of Child Rights & Child Protection:

A one day State Workshop to sensitize SMCs on issues relating to Child Rights & Child Protection SSA-Meghalaya was organized by SSA-Meghalaya in collaboration with National Commission on Protection of Child Rights, at State Convention Hall, Hotel Pinewood, Shillong on the 23rd July 2014.

Some of the key issues discussed are: Child Abuse, Laws & Programmes of Government relating to Child Rights, Role and responsibilities of SMC's in ensuring the rights of the child.

Report on the above workshop along with suggestions and recommendations to improve child rights and protection was submitted to NCPCR.











Financial Status during the Financial Year 2014-15

Items	Amount
1. Opening Balance	1,45,05,26,109.67
2. Funds received during the year:	
a) Government of India	1,78,79,00,500.00
b) State Share	27,93,24,500.00
c) Other Receipt	4,13,45,351.51
3. Funds receipt for Swachh Bharat Vidyalaya:	
a) Government of India	25,25,51,400.00
b) State Share	2,37,26,200.00
Total Fund Available during the year:	**3,83,53,74,061.18**
4. Opening Advance:	32,03,52,814.20
Grand Total:	**4,15,57,26,875.38**
5. Expenditure during the Year	2,71,46,28,996.23
6. Closing Advance:	**43,12,91,309.42**
7. Closing Balance	**1,00,98,06,569.73**

The details of the fund receipt and utilization during the year 2014-15 is supported by the Statutory Auditor's Report 2014-15 duly certified by the Chartered Accountant shown in the following pages.

STATUTORY AUDITOR'S REPORT ON THE ACCOUNTS OF THE SSA STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA IN RESPECT OF SSA PROGRAMME FOR THE YEAR 2014-15 (CONSOLIDATED)



(AS REVISED)

STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

CONSOLIDATED AUDITED STATEMENT OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015 IN RESPECT OF STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA - SSA & KGBV, Meghalaya, Shillong

Sl. No	Sanctioned No & Date	SSA Receipt of Fund Amount (Rs.)	KGBV Receipt of Fund Amount (Rs.)	TOTAL Col (3+4) Amount (Rs.)
1	2	3	4	5
A. CENTRAL SHARE (Government of India)				
1. Capital Fund 2014-15				
1)	F.11-2/2014-EE-3(d) Dt- 30/5/2014	₹ 1,72,69,900.00		₹ 1,72,69,900.00
2)	F.11-2/2014-EE-3(e) Dt- 30/5/2014	₹ 25,61,800.00		₹ 25,61,800.00
3)	F.11-2/2014-EE-3(f) Dt- 30/5/2014	₹ 20,89,07,300.00		₹ 20,89,07,300.00
4)	F.2/2014-EE3(c) dt-4-2-15	₹ 10,94,59,000.00		₹ 10,94,59,000.00
5)	F.2/2014-EE3(d) dt-4-2-15	₹ 15,09,000.00		₹ 15,09,000.00
	Total Fund for Grant in aid-Capital	₹ 33,97,07,000.00		₹ 33,97,07,000.00
2. General Fund 2014-15				
1)	F.11-2/2014-EE-3(a) Dt- 30/5/2014	₹ 2,59,04,800.00		₹ 2,59,04,800.00
2)	F.11-2/2014-EE-3(b) Dt- 30/5/2014	₹ 38,42,800.00		₹ 38,42,800.00
3)	F.11-2/2014-EE-3(c) Dt- 30/5/2014	₹ 31,33,60,900.00		₹ 31,33,60,900.00
4)	F.11-2/20/2014-EE-3(a) Dt- 10.10.2014	₹ 5,67,08,000.00		₹ 5,67,08,000.00
5)	F.11-2/20/2014-EE-3(b) Dt- 10.10.2014	₹ 79,59,000.00		₹ 79,59,000.00
6)	F.11-2/20/2014-EE-3(c) Dt- 10.10.2014	₹ 59,53,11,604.00	₹ 4,06,39,396.00	₹ 63,59,51,000.00
7)	F.2/2014-EE3(a) dt-4-2-15	₹ 39,89,66,000.00		₹ 39,89,66,000.00
8)	F.2/2014-EE3(b) dt-4-2-15	₹ 55,01,000.00		₹ 55,01,000.00
	Total Fund for Grant in aid-General	₹ 1,40,75,54,104.00	₹ 4,06,39,396.00	₹ 1,44,81,93,500.00
	Total (CENTRAL SHARE)	₹ 1,74,72,61,104.00	₹ 4,06,39,396.00	₹ 1,78,79,00,500.00
B. STATE SHARE (Government of Meghalaya)				
1)	EDN.191/2002/Pt-III/233 dt-31.3.2014	₹ 5,50,43,300.00		₹ 5,50,43,300.00
2)	DSEL/EL/GB/Adhoc LPS/1/2013/17 dt-01.05.2014	₹ 2,40,12,000.00		₹ 2,40,12,000.00
3)	EDN.191/2002/Pt-III/303 dt-26/8/2014	₹ 6,35,38,600.00		₹ 6,35,38,600.00
4)	DSEL/EL/GB/Adhoc LPS/1/2013/18 dt-09/7/2014	₹ 2,40,12,000.00		₹ 2,40,12,000.00
5)	Do. DSEL/EL/GB/Adhoc/LPS/1/2013/19	₹ 2,40,12,000.00		₹ 2,40,12,000.00
6)	Do. DSEL/EL/GB/Adhoc/LPS/1/2014/20 dt 8/12/14	₹ 1,94,96,890.00	₹ 45,15,110.00	₹ 2,40,12,000.00
8)	EDN.191/2002/Pt-IV/53 Dt-31-3-15	₹ 6,46,94,600.00		₹ 6,46,94,600.00
	TOTAL 2014-15	₹ 27,48,09,390.00	₹ 45,15,110.00	₹ 27,93,24,500.00
C. Swachh Bharat Vidhyalaya Fund 2014-15				
	Central Share :			
1)	F.11-2/2014-EE-3(a) dt 5-1-2015	₹ 1,67,65,000.00		₹ 1,67,65,000.00
2)	F.11-2/2014-EE-3(b) dt 5-1-2015	₹ 29,04,000.00		₹ 29,04,000.00
3)	F.11-2/2014-EE-3(c) dt 5-1-2015	₹ 19,38,67,000.00		₹ 19,38,67,000.00
2)	F.11/2/2014-EE3(a) dt-28-3-15	₹ 3,61,79,400.00		₹ 3,61,79,400.00
3)	F.11/2/2014-EE3(b) dt-28-3-15	₹ 28,36,000.00		₹ 28,36,000.00
	TOTAL 2014-15	₹ 25,25,51,400.00		₹ 25,25,51,400.00
	State Share :			
1)	EDN.21/2015/20 dt 28-3-2015	₹ 2,37,26,200.00		₹ 2,37,26,200.00
	Total Swach Bharat during 2014-15	₹ 2,37,26,200.00		₹ 2,37,26,200.00
	Total Swach Bharat during 2014-15	₹ 27,62,77,600.00		₹ 27,62,77,600.00
	GRAND TOTAL (CENTRAL+STATE+SWACHCH BHARAT) 2014-15	₹ 2,29,83,48,094.00	₹ 4,51,54,506.00	₹ 2,34,35,02,600.00
	Opening Balance	₹ 1,44,71,42,953.67	₹ 33,83,156.00	₹ 1,45,05,26,109.67
	Opening Advance	₹ 31,92,61,719.00	₹ 10,91,095.20	₹ 32,03,52,814.20
	Interest	₹ 3,42,73,333.20	₹ 2,71,164.00	₹ 3,45,44,497.20
	Misc. Receipt	₹ 30,29,354.31		₹ 30,29,354.31
	Refund of Advance			
	Receipt from District SSA Accounts		₹ 37,69,500.00	₹ 37,69,500.00
	Temporary Loan/receipt		₹ 2,000.00	₹ 2,000.00
	Grand Total	₹ 4,10,20,55,454.18	₹ 5,36,71,421.20	₹ 4,15,57,26,875.38
	Total Expenditure	₹ 2,66,40,59,985.45	₹ 4,76,19,010.78	₹ 2,71,16,78,996.23
	Fund Transfer from Dist. SSA A/c to KGBV	₹ 29,50,000.00		₹ 29,50,000.00
	Closing Advance	₹ 42,90,82,112.00	₹ 22,08,197.42	₹ 43,12,91,309.42
	Closing Balance :	₹ 1,00,59,62,356.73	₹ 38,44,213.00	₹ 1,00,98,06,569.73

Shillong Chartered Accountants

State Project Director (SSA)
State Education Mission Authority
Meghalaya

(AS REVISED)

CONSOLIDATED UTILIZATION CERTIFICATE OF SSA & KGBV FOR THE YEAR ENDED 31ST MARCH, 2015

Certified that out of **Rs. 2,34,35,02,600.00** (*Rupees Two hundred thirty four Crore thirty five lakh two thousand six hundred only*) (i.e SSA Rs.202,20,70,494.00, Swachh Bharat Vidhyalaya Rs. 27,62,77,600.00 and KGBV Rs.4,51,54,506.00) of Grant in aid sanctioned during the year 2014-15 in favour of the SSA State Education Mission Authority of Meghalaya, Kennel Worth Road, Laitumkhrah, Shillong – 793003, vide Ministry of Human Resources Development, Department of School Education and Literacy and State Government of Meghalaya, Letter Nos. and date given above noted against each and **Rs.3,45,44,497.20** (*Rupees Three crore forty five lakh forty four thousand four hundred ninety seven and twenty paisa only*) i.e., (Rs.3,42,73,333.20 under SSA & Rs.2,71,164.00 under KGBV) on account of interest earned during the period and **Rs.32,03,52,814.20** (*Rupees Thirty two crore three lakh fifty two thousand eight hundred fourteen and Twenty Paisa only (i.e SSA Rs.31,92,61,719.00 and KGBV Rs.10,91,095.20)* as opening advances and **Rs.1,45,05,26,109.67** (*Rupees One hundred forty five crore five lakh twenty six thousand one hundred nine and sixty seven paisa only*) (i.e, SSA Rs.1,44,71,42,953.67 and KGBV Rs. 33,83,156.00) on account of unspent balance of the previous year and **Miscellaneous Income of Rs.68,00,854.31**(i.e.,Rs.30,29,354.31 under SSA and Rs.37,71,500.00 under KGBV) *(Rupees Sixty eight lakh eight hundred fifty four and thirty one paisa only)* during the year, totaling to **Rs.4,15,57,26,875.38** (*Rupees four hundred fifteen crore fifty seven lakh twenty six thousand eight hundred seventy five and thirty eight paisa only*), a sum of **Rs.2,71,16,78,996.23**(*Rupees Two hundred seventy one crore Sixteen lakh Seventy eight thousand nine hundred ninety six and twenty three paisa only*) (i.e, SSA Rs.266,40,59,985.45 and KGBV Rs. 4,76,19,010.78) has been utilized during the year 2014-15. Outstanding Advances during the year **Rs.43,12,91,309.42**(*Rupees Forty three crore twelve lakh ninety one thousand three hundred nine and forty two paisa*), (i.e, SSA 42,90,83,112.00, KGBV Rs.22,08,197.42) and Fund transfer from District SSA A/c to KGBV of Rs.29,50,000.00 (*Rupees Twenty nine lakh and fifty thousand only*) and leaving a balance of Rs. **1,00,98,06,569.73** (*Rupees One hundred crore ninety eight lakh six thousand five hundred sixty nine and seventy three paisa only*) (i.e, SSA Rs.100,59,62,356.73 and KGBV Rs.38,44,213.00) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid payable during the next financial year 2015-16.



Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid (Consolidated)** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 2nd December 2015

For A. Paul & Co.

Chartered Accountants

A. Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)

Proprietor

Membership No. 050527

Signature with rubber stamp

State Project Director

State Project Director (SSA)
State Education Mission Authority
Meghalaya

(AS REVISED)

STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

UTILIZATION CERTIFICATE under SSA for the year 2014-15 in respect of the GRANT-IN-AID - GENERAL released to the State Project Director, State Education Mission Authority of Meghalaya - SSA & KGBV, Meghalaya, Shillong

A. CENTRAL SHARE (Government of India)

Sl. No	Sanctioned No & Date	SSA Receipt of Fund Amount (Rs.)	KGBV Receipt of Fund Amount (Rs.)	TOTAL Col (3+4) Amount (Rs.)
1	2	3	4	5
I .General Fund 2014-15				
1)	F.11-2/2014-EE-3(a) Dt- 30/5/2014	₹ 2,59,04,800.00		₹ 2,59,04,800.00
2)	F.11-2/2014-EE-3(b) Dt- 30/5/2014	₹ 38,42,800.00		₹ 38,42,800.00
3)	F.11-2/2014-EE-3(c) Dt- 30/5/2014	₹ 31,33,60,900.00		₹ 31,33,60,900.00
4)	F.11-2/20/2014-EE-3(a) Dt- 10.10.2014	₹ 5,67,08,000.00		₹ 5,67,08,000.00
5)	F.11-2/20/2014-EE-3(b) Dt- 10.10.2014	₹ 79,59,000.00		₹ 79,59,000.00
6)	F.11-2/20/2014-EE-3(c) Dt- 10.10.2014	₹ 59,53,11,604.00	₹ 4,06,39,396.00	₹ 63,59,51,000.00
7)	F.2/2014-EE3(a) dt-4-2-15	₹ 39,89,66,000.00		₹ 39,89,66,000.00
8)	F.2/2014-EE3(b) dt-4-2-15	₹ 55,01,000.00		₹ 55,01,000.00
	Total of Central Share -General Fund	₹ **1,40,75,54,104.00**	₹ **4,06,39,396.00**	₹ **1,44,81,93,500.00**
B. STATE SHARE (Government of Meghalaya)				
1)	EDN.191/2002/Pt-III/233 dt-31.3.2014	₹ 5,50,43,300.00		₹ 5,50,43,300.00
2)	DSEL/EL/GB/Adhoc LPS/1/2013/17 dt-01.05.2014	₹ 2,40,12,000.00		₹ 2,40,12,000.00
3)	EDN.191/2002/Pt-III/303 dt-26/8/2014	₹ 6,35,38,600.00		₹ 6,35,38,600.00
4)	DSEL/EL/GB/Adhoc LPS/1/2013/18 dt-09/7/2014	₹ 2,40,12,000.00		₹ 2,40,12,000.00
5)	Do. DSEL/EL/GB/Adhoc/LPS/1/2013/19	₹ 2,40,12,000.00		₹ 2,40,12,000.00
6)	Do. DSEL/EL/GB/Adhoc/LPS/1/2014/20 dt 8/12/14	₹ 1,94,96,890.00	₹ 45,15,110.00	₹ 2,40,12,000.00
8)	EDN.191/2002/Pt-IV/53 Dt-31-3-15	₹ 6,46,94,600.00		₹ 6,46,94,600.00
	Total of State Share Fund	₹ 27,48,09,390.00	₹ 45,15,110.00	₹ 27,93,24,500.00
	GRAND TOTAL	₹ 1,68,23,63,494.00	₹ 4,51,54,506.00	₹ 1,72,75,18,000.00

	Opening Balance	₹ 53,75,57,147.67	₹ 33,83,156.00	₹ 54,09,40,303.67
	Opening Advance	₹ 6,53,64,368.00	₹ 10,91,095.20	₹ 6,64,55,463.20
	Interest	₹ 3,42,73,333.20	₹ 2,71,164.00	₹ 3,45,44,497.20
	Misc. Receipt	₹ 30,29,354.31		₹ 30,29,354.31
	Security Deposit			₹ -
	Receipt from District SSA Accounts		₹ 37,69,500.00	₹ 37,69,500.00
	Temporary Loan receipt		₹ 2,000.00	₹ 2,000.00
	Grand Total	₹ 2,32,25,87,697.18	₹ 5,36,71,421.20	₹ 2,37,62,59,118.38
	Total Expenditure	₹ 1,87,75,60,075.45	₹ 4,76,19,010.78	₹ 1,92,51,79,086.23
	Fund Transfer from Dist. SSA A/c to KGBV	₹ 29,50,000.00		₹ 29,50,000.00
	Closing Advance	₹ 5,40,09,563.00	₹ 22,08,197.42	₹ 5,62,17,760.42
	Closing Balance :	₹ 38,80,68,058.73	₹ 38,44,213.00	₹ 39,19,12,271.73



(AS REVISED)

Certified that out of the total amount of **Rs. 2,37,62,59,118.38** *(Rupees two hundred thirty seven crore sixty two lakh fifty nine thousand one hundred eighteen and thirty eight paise only)* available during 2014-15, consisting of grant-in- aid general from **Government of India under SSA of Rs. 1,44,81,93,500.00** (*Rupees one hundred forty four crore eighty one lakh ninety three thousand and five hundred only*) and **from Government of Meghalaya of Rs.27,93,24,500.00**(*Rupees twenty seven crore ninety three lakh twenty four thousand and five hundred only),* **Opening balance of** Rs. **54,09,40,303.67** (*Rupees Fifty four crore nine lakh forty thousand three hundred three and sixty seven paise only*), **Outstanding Advance** of previous year of **Rs. 6,64,55,463.20**(i.e., SSA- Rs.653,64,368.00 and KGBV- Rs.10,91,095.20) (*Rupees Six crore sixty four lakh fifty five thousand four hundred sixty three and twenty paise only)* , **Bank Interest of Rs.3,45,44,497.20** *(* i.e Rs. 342,73,333.20 under SSA and Rs. 2,71,164.000 under KGBV) *(Rupees Three crore forty five lakh forty four thousand four hundred ninety seven and twenty paise only*) and **Miscellaneous Income of Rs.68,00,854.31**(i.e.,Rs.30,29,354.31 under SSA and Rs.37,71,500.00 under KGBV) *(Rupees Sixty eight lakh eight hundred fifty four and thirty one paise only)* during the year, a sum of Rs. **192,51,79,086.23** (i.e., Rs. 187,75,60,075.45 under SSA and Rs.4,76,19,010.78 under KGBV) *(Rupees One hundred ninety two crore fifty one lakh seventy nine thousand eighty six and twenty three paise only)* has been **utilized during the year 2014-15** for the purpose for which it was sanctioned and **Fund transfer from district SSA A/c to KGBV A/c Rs.29,50,000.00**(*Rupees Twenty nine lakhs fifty thousand only*) and **Outstanding Advances** as on 31.3.2015 of Rs. **5,62,17,760.42**(i.e Rs. 5,40,09,563.00 under SSA and Rs. 22,08,197.42 under KGBV) *(Rupees Five crore sixty two lakh seventeen thousand seven hundred sixty and forty two paise only).* **The unspent balance of Rs.39,19,12,271.73** (i.e Rs.38,80,68,058.73 under SSA and Rs. 38,44,213.00 under KGBV) (*Rupees thirty nine crore nineteen lakh twelve thousand two hundred seventy one and seventy three paise only*) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid general payable during the next financial year 2015-16.

Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid general** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong
Date: - 2nd December 2015

For A. Paul & Co.
Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No. 050527

A. Paul & Co. Shillong Chartered Accountants

Signature with rubber stamp
State Project Director

State Project Director (SSA)
State Education Mission Authority
Meghalaya

(AS REVISED)

STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

UTILIZATION CERTIFICATE under SSA for the year 2014-15 in respect of the GRANT-IN-AID - CAPITAL released to the State Project Director, State Education Mission Authority of Meghalaya - SSA & KGBV, Meghalaya, Shillong

A. CENTRAL SHARE (Government of India)

Sl. N	Sanctioned No & Date	SSA Receipt of Fund Amount (Rs.)	KGBV Receipt of Fund Amount (Rs.)	TOTAL Amount (Rs.)
1	2	3	4	5
1 . Capital Fund 2014-15				
1)	F.11-2/2014-EE-3(d) Dt- 30/5/2014	₹ 1,72,69,900.00		₹ 1,72,69,900.00
2)	F.11-2/2014-EE-3(e) Dt- 30/5/2014	₹ 25,61,800.00		₹ 25,61,800.00
3)	F.11-2/2014-EE-3(f) Dt- 30/5/2014	₹ 20,89,07,300.00		₹ 20,89,07,300.00
4)	F.2/2014-EE3(c) dt-4-2-15	₹ 10,94,59,000.00		₹ 10,94,59,000.00
5)	F.2/2014-EE3(d) dt-4-2-15	₹ 15,09,000.00		₹ 15,09,000.00
	Total Fund for Grant in aid-Capital	₹ **33,97,07,000.00**		₹ **33,97,07,000.00**
	Opening Balance	₹ 90,95,85,806.00		₹ **90,95,85,806.00**
	Opening Advance	₹ 25,38,97,351.00		₹ **25,38,97,351.00**
	Grand Total	₹ **1,50,31,90,157.00**		₹ 1,50,31,90,157.00
	Total Expenditure	₹ 57,29,63,910.00		₹ **57,29,63,910.00**
	Closing Advance	₹ 37,50,73,549.00		₹ **37,50,73,549.00**
	Closing Balance :	₹ 55,51,52,698.00		₹ **55,51,52,698.00**



STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA -SSA

UTILIZATION CERTIFICATE under SSA for the year 2014-15 in respect of the GRANT-IN-AID -Swachh Bharat Vidhyalaya released to the State Project Director, State Education Mission Authority of Meghalaya - SSA & KGBV, Meghalaya, Shillong

Sl. No	Sanctioned No & Date	Receipt of Fund	TOTAL
		Amount (Rs.)	Amount (Rs.)
1	2	3	4
Swachh Bharat Vidhyalaya Fund 2014-15			
A.	**Central Share :**		
1)	F.11-2/2014-EE-3(a) dt 5-1-2015	₹ 1,67,65,000.00	₹ 1,67,65,000.00
2)	F.11-2/2014-EE-3(b) dt 5-1-2015	₹ 29,04,000.00	₹ 29,04,000.00
3)	F.11-2/2014-EE-3(c) dt 5-1-2015	₹ 19,38,67,000.00	₹ 19,38,67,000.00
2)	F.11/2/2014-EE3(a) dt-28-3-15	₹ 3,61,79,400.00	₹ 3,61,79,400.00
3)	F.11/2/2014-EE3(b) dt-28-3-15	₹ 28,36,000.00	₹ 28,36,000.00
	Total Central Share	₹ **25,25,51,400.00**	₹ **25,25,51,400.00**
B.	**State Share :**		
1)	EDN.21/2015/30 dt 28-3-2015	₹ 2,37,26,200.00	₹ 2,37,26,200.00
	Total State Share	₹ **2,37,26,200.00**	₹ **2,37,26,200.00**
	TOTAL	₹ **27,62,77,600.00**	₹ **27,62,77,600.00**
	Opening Balance		-
	Opening Advance		-
	Grand Total		₹ **27,62,77,600.00**
	Total Expenditure		₹ **21,35,36,000.00**
	Closing Advance		-
	Closing Balance :		₹ 6,27,41,600.00



(AS REVISED)

Certified that out of the total amount of **Rs.150,31,90,157.00** *(Rupees one hundred fifty crore thirty one lakh ninety thousand one hundred and fifty seven only)* available during 2014-15, **consisting** of grant-in-aid capital from Government of India under SSA of **Rs.33,97,07,000.00** *(Rupees Thirty three crore ninety seven lakh seven thousand only)* and from Government of Meghalaya of Rs. NIL, **Opening Balance** of Rs. **90,95,85,806.00** *(Rupees Ninety crore ninety five lakh eighty five thousand eight hundred and six only)* , **Outstanding Advances of previous year of Rs. 25,38,97,351.00** *(Rupees Twenty five crore thirty eight lakh ninety seven thousand three hundred and fifty one only)*, Bank Interest and Miscellaneous income of Rs. NIL, a sum of Rs. **57,29,63,910.00** ***(Rupees Fifty seven crore twenty nine lakh sixty three thousand nine hundred and ten only)*** has been **utilized** for the purpose for which it was sanctioned and **Outstanding advance as on 31.03.2015** of Rs.**37,50,73,549.00** *(Rupees Thirty seven crore fifty lakh seventy three thousand five hundred and forty nine only)*. **The unspent balance of Rs. 55,51,52,698.00** *(Rupees fifty five crore fifty one lakh fifty two thousand six hundred and ninety eight only)*) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid capital payable during the next financial year 2015-16.

Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid capital** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 2nd December 2015

For A. Paul & Co.
Chartered Accountants

A. Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No. 050527

Signature with rubber stamp
State Project Director

State Project Director (SSA)
State Education Mission Authority
Meghalaya

Certified that out of **Rs.27,62,77,600.00** ***(Rupees Twenty seven crore sixty two lakh seventy seven thousand and six hundred only)*** of Grant in Aid Swachh Bharat Vidhyalaya sanctioned/received during the year 2014-15 in favour of SEMAM, Shillong vide Ministry of Human Resource Development, Department of School Education & Literacy , letter Nos. noted against each and Rs. NIL on account of Interest and Miscellaneous income earned during the period 01.04.2014 to 31.03.2015 and Rs. **NIL** on account of unspent balance and a sum of Rs. **21,35,36,000.00** ***(Rupees Twenty one crore thirty five lakh thirty six thousand only***) has been utilized for the purpose for which it was sanctioned and amount of closing balance of Rs.**6,27,41,600.00** ***(Rupees Six crore twenty seven lakh forty one thousand and six hundred only)***) remaining unutilized at the end of the financial year will be adjusted towards the Grant in Aid Swachh Bharat Vidhyalaya payable during the next financial year 2015-16.

Certified that we have satisfied ourselves that the conditions on which the Grant **in Aid Swachh Bharat Vidhyalaya** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate
3. Progress Report

Place: - Shillong

Date: - 10th November 2015

For A. Paul & Co.
Chartered Accountants

A. Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No. 050527

Signature with rubber stamp
State Project Director

State Project Director (SSA)
State Education Mission Authority
Meghalaya

A.Paul & Co.
Chartered Accountants

AJIT PAUL
B.Com, F.C.A

Phone:2225630

AUDITORS' REPORT

We have examined the annexed Consolidated Balance Sheet of **Sarva Shiksha Abhiyan: State Education Mission Authority of Meghalaya : Shillong as at March 31, 2015** and the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date.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 standards 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 made 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 Consolidated Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Account is based on a consolidation of reports derived from the accounts reported upon by different Auditors appointed severally in respect various districts of the State and State Mission Authority (The Office of the State Project Director). Our report therefore includes reports as made available to us in respect of accounts of districts viz. 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 and State Mission Authority (The Office of the State Project Director at Shillong) Meghalaya.

In our opinion and to the best of our knowledge & information and on the basis of explanations given to us we observe as below:

1. **State Mission Authority and District wise comments of the respective auditors are listed below :**

   <u>State Mission Authority, Meghalaya</u> (Office of the State Project Director at Shillong), the Auditors have to report that:

i) Income-tax and VAT are to be deducted, wherever applicable.
ii) Supervision and Monitoring of programme implementation to be carried on regular basis.
iii) Fixed Asset Register to be maintained in a proper way and physical verification of the same to be carried out at least once a year.

2. **<u>East Khasi Hills District</u>, the Auditors have to report that:**

i) No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
ii) Cases were observed where Utilisation Certificates/ Expenditure Statements have not been fully submitted on time by the beneficiaries. Management should take effective steps to ensure that Utilisation Certificates are received in time in order to adjust the outstanding advances.

Police Bazar, Shillong-793001

A.Paul & Co.
Chartered Accountants

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iii) Fund released to Schools, Jt. DMCs, BRCs and URCs should be made by E-transfer and credit advice list should be duly acknowledged by the Bank.

iv) Adjustment of Advances by each unit should be carried out in the Advance Register through Journal Book.

v) Maintenance of Fixed Assets by all units should be improved further. The source of receipt of the Assets as well as their location should properly be recorded under the column specially provided in the Fixed Asset Register.

vi) That we have audited the accounts of 125 SSA Schools for 2014-15 , subject to the following remarks :-

a) Out of 125 schools audited, cases were observed where schools have not maintained separate Bank Accounts and Cash Book for transactions pertaining to SSA grants.

b) Out of 125 schools audited, cases were observed where cash transactions persist and this needs to be avoided.

c) Retention of Cash in hand to be avoided.

d) Maintenance of Books of Account requires improvement in conformity with SSA manual.

3. <u>West Garo Hills District</u>, the Auditors have to report that:

i) The system of periodical verification of fixed assets does not appear to be in place.

ii) All Payments above Rs. 20000/- should be made by account payee cheques or drafts only. Payments for construction of Ramp were made in cash which is irregular.

iii) Details of adjustment of advance were not forthcoming.

iv) We conducted the audit of 234 School Management Committees of West Garo Hills District for the year 2014-2015 and have the following observations to make in general.

v) In some cases separate book of account as well as bank account were not maintained for the SSA grants.

vi) Maintenance of accounts has plenty of room for improvement.

vii) In many Schools payments are being made in cash, which should be avoided at least in respect of payment beyond Rs. 20000/. Also maintenance of cash in hand beyond a certain limit should be avoided.

viii) We are of the opinion that a 'Notes on Accounts' along with the annual Finance Statements would have given a better reading thereof.

ix) We suggest an early computerization of accounts both at the district office as well as at the sub district levels to achieve efficiency in accounting.

x) Utilization Certificate (UCs) are not being submitted in time in many cases. Timely submission thereof be insisted upon further disbursement.

xi) There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.

4. <u>West Khasi Hills District</u>, the Auditors have to report that:

i) Cases were observed where Utilization Certificate/ Expenditure Statement from schools etc have not been submitted on time. As such we have not been able to verify such Utilization Certificate/ Expenditure Statement accordingly we are unable to certify the end use of funds.

ii) Suppliers TIN Registration No. etc not mentioned in the supporting vouchers submitted with the Utilization Certificate by schools.

A.Paul & Co.
Chartered Accountants

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iii) Journal Book was not maintained. The same should be maintained in order to verify the advance adjusted with the Utilization Certificate submitted by the Schools etc.
iv) Payments towards Civil works have been released without obtaining & verifying Utilization Certificate of previous disbursements.
v) Cheques drawn for payment are generally not issued to the beneficiaries immediately but after several months.
vi) No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.
vii) Stale Cheques appearing in BRS to be written back suitably.
viii) Big payment relating to civil works etc are made by cash & not by account payee cheques.
ix) Separate ledger to be maintained for all Management Cost heads and Intervention for CWSN (IED).
x) That we have verified records of 120 nos. SSA Schools for 2014-15 following are our remarks:-
   a) Cases were observed where many schools not maintained separate cash book & bank account for recording transactions relating to SSA Grant.
   b) Maintenance of books of account required improvement.
   c) Cash transactions to be avoided.

5. <u>South Garo Hills District</u>, the Auditors have to report that:

i) Payments by Cash should have been avoided.
ii) Books of account should have been computerized.
iii) All vouchers should be properly passed by appropriate authority.
iv) Vouchers for expenses under the head Training are not in proper form.
v) Stale Cheques should be reversed.
vi) Journal Book should be introduced.
vii) Registration u/s 12A of Income Tax Act should be obtained and income tax return is to be filed every year.
viii) There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
ix) We conducted the audit of books of account of 132 SSA Schools for the year 2014-2015 and have the following observations to make in general :
   a) In some cases account of Mid Day Meal Scheme transactions have been included in the books of account.
   b) Vouchers for various payments are not in proper form.
   c) Payments were made in cash. Beyond a certain limit payments through account payee instruments should be insisted upon.
   d) Holding of cash in hand is to be avoided.
   e) Vouchers for various payments should be corroborating to entries passed in the books of account.

6. <u>East Garo Hills District</u>, the Auditors have to report that:

i) The system of periodical verification of fixed assets does not appear to be in place.
ii) Stale Cheque Register should be maintained by DMC, Jt. DMC,s and BRCs.There are a number of stale cheques requiring necessary adjustments.

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iii) Utilization Certificate (UCs) are not being submitted in time in many cases. Timely submission thereof be insisted upon.

iv) From Schedule 'F' it appears that advances of Rs.10765340/- given during the year were not adjusted till 31.3.2015. Timely recovery/adjustments of advances should be a priority . Moreover , the unadjusted advances of Rs.387550/- from previous year requires reconciliation as well as follow up.

v) DMC, BRC Samanda, BRC Songsak, and BRC Resubelpara have prepared Bank Reconciliation Statement as on 31.3.2015 and there are unreconciled differences of Rs.681/-, Rs.17000/-, Rs.9145/- and Rs.112070/- respectively which along with other outstanding items need to be addressed at the earliest. Jt. DMC, Williamnagar, Jt. DMC Resubelpara and BRC Rongjeng have not prepared the Bank Reconciliation Statements.

vi) We conducted the audit of 139 School Management Committees of East Garo Hills District for the year 2014-2015 and have the following observations to make in general :
   a) In some cases separate book of account as well as bank account were not maintained for the SSA grants.
   b) Maintenance of accounts has plenty of room for improvement.
   c) In many Schools payments are being made in cash, which should be avoided at least in respect of payment beyond Rs. 20000/. Also maintenance of cash in hand beyond a certain limit should be avoided.

vii) We are of the opinion that a 'Notes on Accounts' along with the annual Financial Statements would have given a better reading thereof.

viii) We suggest an early computerization of accounts both at the district office as well as at the sub district levels to achieve efficiency in accounting.

ix) There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.

7. <u>Ri Bhoi District</u>, the Auditors have to report that:

i) An amount of Rs.11495880/- on account of Teachers Salary was recorded and accounted for in the Cash Book during 2014-15 although the same was paid during 2013-14 and debited in the bank a/c during 2013-14. Suppliers TIN Registration No. etc not mentioned in the supporting vouchers submitted with the Utilization Certificate by schools.

ii) Bank Reconciliation Statement has not been prepared in case of bank account with Meghalaya Rural Bank.

iii) VAT has not been deducted against various payments made to suppliers even the TIN registration numbers are not mentioned on the cash memos/bills of the suppliers.

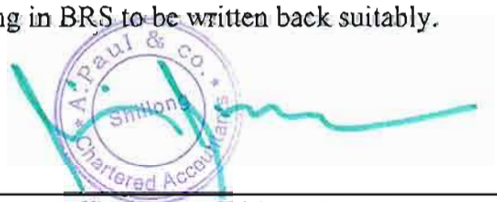
iv) Cases were observed where Utilization Certificate/ Expenditure Statement from schools etc have not been submitted on time. As such we have not been able to verify such Utilization Certificate/ Expenditure Statement accordingly we are unable to certify the end use of funds.

v) Payments towards Civil works have been released without obtaining & verifying Utilization Certificate of previous disbursements.

vi) Cheques drawn for payment are generally not issued to the beneficiaries immediately but after several months.

vii) No physical check has been carried out from our end, as far as implementation and evaluation of the programme is concerned.

viii) Stale Cheques appearing in BRS to be written back suitably.



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Chartered Accountants

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ix) Number of Utilisation Certificates issued by the Schools have been over written & corrected by using white correction fluid.

x) That we have verified records of 125 nos. SSA Schools for 2014-15 following are our remarks:-

a) Separate cash book & bank accounts is not maintained for transactions relating to SSA Grant.
b) Maintenance of books of account required improvement.
c) Cash transactions to be avoided.

8. <u>Jaintia Hills District</u>, the Auditors have to report that:

i) Payments by Cash should have been avoided.
ii) All vouchers should be properly sanctioned by appropriate authority.
iii) Journal Book should be introduced.
iv) Books of account should have been computerized.
v) Registration u/s 12A of Income Tax Act should be obtained and income tax return is to be filed every year.
vi) There is no provident fund scheme for the employees who are not on deputation. Since non implementation of Employees Provident Fund Scheme is a statutory violation, the DMC should immediately explore the applicability of such scheme.
vii) We conducted the audit of books of account of 121 SSA Schools for the year 2014-2015 and have the following observations to make in general :

a) In some cases account of Mid Day Meal Scheme transactions have been included in the books of account.
b) Vouchers for various payments are not in proper form.
c) Payments were made in cash. Beyond a certain limit payments through account payee instruments should be insisted upon.
d) Holding of cash in hand is to be avoided.
e) Vouchers for various payments should be corroborating to entries passed in the books of account.

Subject to the above:

1. The Balance Sheet gives a true and fair view of the state of affairs as on March 31, 2015.
2. The Income & Expenditure Account gives a true and fair view of the **deficit** for the year ended March 31, 2015.
3. The Receipts & Payments Accounts gives a true and fair view of the receipts and payments for the year ended March 31, 2015.

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

A.Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No.050527

Dated Shillong,
the 10th November 2015.

A.Paul & Co.
Chartered Accountants

AJIT PAUL
B.Com, F.C.A

Phone:2225630

MANAGEMENT LETTER

To
The State Project Director,
Sarva Siksha Abhiyan,
State Education Mission Authority,
Meghalaya,
Shillong.

Sir,
Re: Management letter for 2014-15

Please refer to the audit report for 2014-15 we are giving below further comments.

1. There are variations, as listed below, between the Closing Balances as appearing in the consolidated audited accounts of previous year and balances as considered by the Districts as Opening Balances in the current year. These differences, however, have been corrected in the current year at State level only.

a) SSA :

1	**Capital Fund Account :**		
	As per last audited Consolidated Accounts	Rs.1795217427.65	
	As per Current audited State Mission & District Accounts	Rs.1789167416.65	Rs. 6050011/-
2	**Temporary Loan :**		
	As per last audited Consolidated Accounts	Rs.7000/-	
	As per Current audited State Mission & District Accounts	Rs.4000/-	Rs. 3000/-
	Total Rupees		**Rs. 6053011/-**

1	**Fixed Assets :**		
	As per last audited Consolidated Accounts	Rs.30562454.96	
	As per Current audited State Mission & District Accounts	Rs.26583245.96	Rs. 3979209/-
2	**Advance to KGBV:**		
	As per last audited Consolidated Accounts	Rs.2695302/-	
	As per Current audited State Mission & District Accounts	Rs.621500/-	Rs. 2073802/-
	Total Rupees		**Rs. 6053011/-**

A.Paul & Co.
Chartered Accountants

AJIT PAUL
B.Com, F.C.A

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b) KGBV :

1	**Capital Fund Account :**		
	As per last audited Consolidated Accounts	Rs.5933904.20	
	As per Current audited KGVB & District Accounts	Rs.3556713.20	Rs. 2377191/-
2	**SSA A/c :**		
	As per last audited Consolidated Accounts	Rs.2695302/-	
	As per Current audited KGVB & District Accounts	Rs.1130306/-	Rs.1564996/-
	Total Rupees		**Rs. 3942187/-**

1	**Advances :**		
	As per last audited Consolidated Accounts	Rs.4837120.20	
	As per Current audited KGVB & District Accounts	Rs.834511/-	Rs.4002609.20
2	**Advance to Societies:**		
	As per last audited Consolidated Accounts	Rs.408673/-	
	As per Current audited KGVB & District Accounts	Rs.469095.20	(Rs. 60422.20)
	Total Rupees		**Rs. 3942187/-**

2. Internal Audit and Internal Control mechanism are inadequate in the absence of separate Internal Audit Wing in the SIS. Manual for Internal Audit is to be prepared as per SSA guidelines and a format for more exhaustive Internal Audit Report is to be devised.
3. Comments of Internal Audit and Statutory Audit should be promptly dealt with.
4. The Position of Settlement of audit objections and outstanding thereof are as under.

Year	Total No. of audit objections	Total No. of audit objections settled through pursuance with the Districts & the CAs	No. of audit objections remained unsettled
2006-2014	210	134	76

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5. Although SSA School accounts have been audited but school specific observations should be insisted upon for initiating necessary rectifying steps.
6. Electronic transfer to beneficiaries should be made mandatory at all levels.
7. Non preparation of Bank Reconciliation Statements, wherever pending, should be done immediately.
8. Income-tax and VAT should be deducted at all appropriate cases.
9. Supervision & Monitoring of programme implementation to be carried on regular basis.
10. Fixed Assets register to be maintained in a proper way and physical verification of the same to be carried out at least once a year.
11. Stale Cheques should be reversed at all levels.

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

A.Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No.050527

Dated Shillong,
the 10th November, 2015.

A.Paul & Co.

Chartered Accountants

AJIT PAUL
B.Com, F.C.A

Phone:2225630

PROCUREMENT CERTIFICATE FOR THE YEAR ENDED MARCH 31, 2015

This is to certify that on the basis of audit as performed by us and on the basis of reports as submitted by District Auditors for the year ended 31st March, 2015 and on the basis of information & explanation given to us we are to report that procurement procedure prescribed by the Manual on Financial Management for SSA has been satisfactorily followed by SSA, State Education Mission Authority Of Meghalaya and no major deviations have been observed during the year 2014-15.

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

A.Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No.050527

Dated Shillong,
the 10th November, 2015.

SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2015

LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS		CURRENT YEAR	PREVIOUS YEAR
FUND ACCOUNT:				**FIXED ASSETS:**			
Per last account	1,795,217,427.63		879,055,532	As Per Schedule "D"		32,957,063.96	30,562,455
Less : Excess of Expenditure over Income transferred from Income & Expenditure Account	329,240,894.94		814,522,096	**CURRENT ASSETS:**			
	1,465,976,532.69		1,793,577,628	Security Deposit(Telephone):			
Add:Fund of Previous Year	-		10,342,500	Per last account			
	1,465,976,532.69		1,803,920,128	East Khasi Hills	5,300.00		5,300
Less: Expenditure of Previous Year	-		8,680,600	Jaintia Hills	2,000.00	7,300.00	2,000
	1,465,976,532.69		1,795,239,528	**Advances:**			
Add :Adjustment of Fixed Assets	-	1,465,976,532.69	22,100	As Per Schedule "C"		425,588,310.00	318,666,417
			1,795,217,428				
CURRENT LIABILITIES				Advance to KGBV:			
Vat Payable				Per last account	2,695,302.00		
Per last account		1,750,000.00	1,750,000	Add : Addition	819,500.00	3,514,802.00	2,695,302
Salary Payable EKH		276,300.00	-				
LOAN:				Closing Balances :			
Temporary Loan				As Per Schedule "B"		1,005,962,358.73	1,447,142,954
Per last account		7,000.00	7,000				
Total Rupees		1,468,009,832.69	1,796,974,428	**Total Rupees**		1,468,009,832.69	1,796,974,428

Per Raport Annexed

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

A.Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No. : 050527

Dated Shillong,
the 10th November, 2015.

(AS REVISED)

SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2015

RECEIPTS	Sch.		CURRENT YEAR	PREVIOUS YEAR
Opening Balances :				
As Per Schedule "A"			1,44,71,42,953.67	64,70,40,919
Grant in Aid received from:				
1. Central Government for .				
a. Capital		33,97,07,000.00		1,56,69,53,190
b. General		1,40,75,54,104.00		1,24,60,97,000
c. KGBV		4,06,39,396.00		1,90,35,810
d. Swach Bharat		25,25,51,400.00	2,04,04,51,900.00	
2. State Government for:				
a. General		27,48,09,390.00		29,39,32,910
b KGBV		45,15,110.00		21,15,090
c. Swach Bharat		2,37,26,200.00	30,30,50,700.00	
3. 13th FCA				11,00,00,000
Interest on Savings Bank	1		3,42,73,333.20	2,78,49,322
Miscellaneous Receipts	2		30,29,354.31	1,12,15,549
Refund of Advances	3		5,73,506.00	-
Fund of Previous Year			-	1,03,42,500

PAYMENTS	Sch.	CURRENT YEAR	PREVIOUS YEAR
Teachers Salary	4	1,37,23,63,265.00	1,38,01,93,221
Teacher Learning Equipment		-	2,69,75,000
Provision of 2 Sets of Uniform		-	1,42,28,800
Block Resource Centre	5	5,34,82,236.00	4,80,13,506
Cluster Resource Centre	6	5,58,37,591.00	4,57,78,182
Transport/Escort Facility		-	22,56,800
School Grant	7	4,36,70,000.00	5,81,41,500
Maintenance Grant	8	2,78,19,980.00	3,66,57,730
Teachers' Training	9	4,88,46,005.05	3,92,21,120
Special Training for Mainstreaming of out of School Children	10	1,24,15,034.00	2,15,90,225
Inclusive Education for Disabled CWSN (IED)	11	1,51,48,532.00	2,54,20,523
Civil Works	12	60,60,94,026.00	41,58,94,423
Research, Evaluation, Monitoring & Supervision	13	5,70,248.00	20,83,563
SMC/PRI Training	14	17,20,500.00	42,59,405
Community Mobilization	15	11,92,270.00	20,64,436
Management Cost : (Districts)	16	5,91,72,813.40	5,48,67,046
State Components:			
Management Cost	17	1,22,33,739.00	99,88,785
Free Text Book		10,15,03,049.00	9,52,56,939
Computer Aided Learning		29,72,592.00	-
Learning Enhancement Programme		28,62,887.00	-
Innovative Activities Under SC/ST		1,60,000.00	-
NPEGEL Amount transferred to SSA A/c		-	42,000
Fund transfer to KGBV	18	29,50,000.00	2,11,50,900
Fund transferred to Districts KGBV		4,51,54,506.00	-
Advance to KGBV		8,19,500.00	8,13,892
Advances:			
As per Schedule "C"		35,55,70,817.00	18,37,43,640
Closing Balances :			
As Per Schedule "B"		1,00,59,62,356.73	1,44,71,42,954

Total	Rupees		3,82,85,21,747.18	3,93,65,82,290	Total	Rupees	3,82,85,21,747.18	3,93,65,82,290

Per Report Annexed

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

(AJIT PAUL)
Proprietor
Membership No. : 050527

Dated Shillong,
the 2nd December, 2015.

(AS REVISED)

SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG

REVISED CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2015

EXPENDITURE	Sch	CURRENT YEAR	PREVIOUS YEAR
Teachers Salary:	4	1,37,23,63,265.00	1,38,01,93,221
Teacher Learning Equipment		-	2,69,75,000
Provision of 2 Sets of Uniform		-	1,42,26,800
Block Resource Centre	5	5,34,79,236.00	4,88,96,236
Cluster Resource Centre	6	5,58,37,591.00	4,57,54,182
Transport/Excon Facility		-	22,56,500
School Grant	7	4,36,70,000.00	5,36,64,500
Maintenance Grant	8	2,78,19,980.00	3,37,17,730
Teacher's Training	9	4,88,46,005.05	3,92,21,120
Special Training for Mainstreaming of out of School Children)	10	1,24,15,034.00	2,15,90,225
Inclusive Education for Disabled CWSN (IED)	11	1,51,48,532.00	2,54,20,523
Civil Works	12	60,60,94,026.00	41,56,94,423
Research, Evaluation, Monitoring & Supervision:	13	5,70,248.00	19,34,965
SMC/PRI Training	14	17,20,500.00	42,59,405
Community Mobilization	15	11,92,270.00	20,64,436
Management Cost : (Districts)	16	5,68,19,386.40	5,16,79,479
State Components:			
Management Cost	17	1,21,95,567.00	88,62,849
Free Text Book		10,15,03,049.00	9,52,56,939
Computer Aided Learning		29,72,592.00	-
Learning Enhancement Programme		28,62,887.00	-
Innovative Activities Under SC/ST		1,60,000.00	-
NPEGEL Amount transferred to SSA A/c		-	42,000
Fund transfer to KGBV	18	29,50,000.00	2,11,50,900
Fund transferred to Districts KGBV		4,51,54,506.00	-
Salary		2,76,300.00	-
Advances adjusted :			
As per Schedule "C"		24,59,95,218.00	17,08,15,342
Being Excess of Income over Expenditure transferred to Fund Account		-	81,45,22,096
Total Rupees		2,71,00,46,182.45	3,27,91,98,871

INCOME	Sch.		CURRENT YEAR	PREVIOUS YEAR
Grant in Aid received from:				
1. Central Government for :				
a. Capital		33,97,07,000.00		1,56,89,53,190
b. General		1,40,75,54,104.00		1,24,60,97,000
c. KGBV		4,06,39,396.00		1,90,35,810
d. Swach Bharat		25,25,51,400.00	2,04,04,51,900.00	
2. State Government for:				
a. General		27,48,09,390.00		29,39,32,910
b. KGBV		45,15,110.00		21,15,090
c. Swach Bharat		2,37,26,200.00	30,30,50,700.00	
3. 13th FCA			-	11,00,00,000
Interest on Savings Bank A/c	1		3,42,73,333.20	2,78,49,322
Miscellaneous Receipts	2		30,29,354.31	1,12,15,549
Being Excess of Expenditure over Income transferred to Fund Account			32,92,40,894.94	
Total Rupees			2,71,00,46,182.45	3,27,91,98,871

Per Report Annexed

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

(AJIT PAUL)
Proprietor
Membership No. : 050527

A.Paul & Co. Shillong Chartered Accountants

Dated Shillong,
the 2nd December, 2015.

SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG

SCHEDULE OF OPENING BALANCE
AS AT APRIL 01, 2014
SCHEDULE 'A'

	Cash in Hand	Imprest	Cash at Bank	Cheque In Transit	Amount (Rs.)
State Project Director	20,581.00	-	538,702,748.36	-	538,723,329.36
East Khasi Hills	29,741.00	-	31,046,899.04	169,824,700.00	200,901,340.04
Ri Bhoi District	6,255.00	-	15,486,407.90	63,289,100.00	78,781,762.90
West Khasi Hills	-	-	120,807,969.02	-	120,807,969.02
Jaintia Hills	131,967.97	-	5,734,151.22	117,223,300.00	123,089,419.19
East Garo Hills	2,776.00	-	25,112,267.76	86,345,300.00	111,460,343.76
West Garo Hills	30,378.00	-	25,754,450.40	116,230,600.00	142,015,428.40
South Garo Hills	-	-	20,268,161.00	111,095,200.00	131,363,361.00
Total Rupees	221,698.97	-	782,913,054.70	664,008,200.00	1,447,142,953.67

SCHEDULE OF CLOSING BALANCE
AS AT MARCH 31, 2015
SCHEDULE 'B'

	Cash in Hand	Imprest	Cash at Bank	Cheque In Transit	Amount (Rs.)
State Project Director	13,618.00	-	48,410,822.36	642,871,200.00	691,295,640.36
East Khasi Hills	6,888.00	-	85,575,417.64	-	85,582,105.64
Ri Bhoi District	-	-	2,530,020.90	-	2,530,020.90
West Khasi Hills	-	-	3,154,408.02	-	3,154,408.02
Jaintia Hills	3,278.97	-	13,368,086.73	59,400.00	13,430,765.70
East Garo Hills	-	-	52,165,816.71	-	52,165,816.71
West Garo Hills	29,000.00	-	75,866,335.40	231,000.00	76,126,335.40
South Garo Hills	-	-	73,833,164.00	7,844,100.00	81,677,264.00
Total Rupees	52,584.97	-	354,904,071.76	651,005,700.00	1,005,962,356.73



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG

ADVANCES AS AT MARCH 31, 2015

SCHEDULE "C"

		Opening Balance	Refund of Advances	Addition	Adjusment	Closing Balance
1	East Khasi Hills :					
	Transport /Excort Facility	2,500.00	-	-	-	2,500.00
	School Grant	41,000.00	41,000.00	-	-	-
	Maintenance Grant	30,000.00	25,000.00	-	5,000.00	-
	Out of School Children	334,306.00	2,706.00	-	331,600.00	-
	Civil Works	13,887,700.00		19,658,100.00	12,362,100.00	21,183,700.00
	2 sets of Uniform	179,600.00	176,400.00	-	3,200.00	-
	Teachers Training	9,700.00	5,200.00	-	-	4,500.00
	Interventions for CWSN (IED)	35,000.00	35,000.00	-	-	-
	Total Rupees	14,519,806.00	285,306.00	19,658,100.00	12,701,900.00	21,190,700.00
2	West Khasi Hills :					
	School Grant	2,879,000.00	-	2,082,000.00	2,879,000.00	2,082,000.00
	Teacher's Salary	17,009,500.00	288,200.00	16,718,500.00	17,009,500.00	16,430,300.00
	Maintenance Grant	1,790,730.00	-	2,358,090.00	1,790,730.00	2,358,090.00
	Out of School Children	923,822.00	-	154,545.00	482,846.00	595,521.00
	Interventions for CWSN (IED)	271,200.00	-	-	172,750.00	98,450.00
	Civil Works	-	-	2,349,250.00	-	2,349,250.00
	Total Rupees	22,874,252.00	288,200.00	23,662,385.00	22,334,826.00	23,913,611.00
3	RI Bhoi :					
	Teacher's Salary	5,437,900.00	-	-	5,437,900.00	-
	Cluster Resource Centre	501,700.00	-	-	501,700.00	-
	Maintenance Grant	3,822,000.00	-	-	3,822,000.00	-
	Civil Works	11,366,541.00	-	33,902,320.00	2,904,646.00	42,364,215.00
	TLE	3,745,000.00	-	-	3,745,000.00	-
	Interventions for CWSN (IED)	1,495,000.00	-	-	1,495,000.00	-
	Total Rupees	26,368,141.00	-	33,902,320.00	17,906,246.00	42,364,215.00
4	Jaintia Hills :					
	Cluster Resource Centre	84,000.00	-	-	84,000.00	-
	Teacher's Salary	17,942,500.00	-	-	17,942,500.00	-
	Civil Works	59,540,500.00	-	130,932,500.00	94,104,000.00	96,369,000.00
	BRC	36,000.00	-	-	36,000.00	-
	Programmer	202,160.00	-	-	202,160.00	-
	Pedagogy	19,500.00	-	-	19,500.00	-
	Honoranuim	266,000.00	-	-	266,000.00	-
	Research & Evaluation	127,548.00	-	-	127,548.00	-
	Office Expenses	50,000.00	-	-	50,000.00	-
	Management Cost	218,000.00	-	-	218,000.00	-
	Salary for IE & R.T (IED)	14,000.00	-	-	14,000.00	-
	School Grant	-	-	2,295,000.00	-	2,295,000.00
	Maintenance Grant	-	-	2,031,000.00	-	2,031,000.00
	Total Rupees	78,500,208.00	-	135,258,500.00	113,063,708.00	100,695,000.00
	East Garo Hills :					-
5	Teacher's Salary	3,913,300.00	-	-	3,913,300.00	-
	Out of School Children	1,264,700.00	-	-	1,264,700.00	-
	Civil Works:	21,641,550.00	-	10,765,340.00	21,254,000.00	11,152,890.00
	Uniform Grant	3,618,400.00	-	-	3,618,400.00	-
	DIET	150,000.00	-	-	150,000.00	-
	Total Rupees	30,587,950.00	-	10,765,340.00	30,200,400.00	11,152,890.00
6	South Garo Hills					
	Civil Works:	28,635,750.00	-	59,527,558.00	49,788,138.00	38,375,170.00
	Total Rupees	28,635,750.00	-	59,527,558.00	49,788,138.00	38,375,170.00
7	West Garo Hills					
	Civil Works	115,080,310.00	-	72,796,414.00	-	187,876,724.00
	Total Rupees	115,080,310.00	-	72,796,414.00	-	187,876,724.00
	Grand Total Rupees	316,566,417.00	573,506.00	355,570,817.00	245,995,218.00	425,568,310.00



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULE OF FIXED ASSETS AS ON MARCH 31, 2015
SCHEDULE "D"

		Opening Balances	Addition During The Year	Closing Balances
1	**BRC Buildings:**			
	East Khasi Hills	3049921.00	-	3049921.00
	Jaintia Hills	2277974.85	-	2277974.85
	Total Rupees	5327895.85	-	5327895.85
2	**Office Equipments:**			
	State Project Director	1196212.33	-	1196212.33
	East Khasi Hills	2025111.00	286214.00	2311325.00
	Ri Bhoi District	161860.00	-	161860.00
	West Khasi Hills	571847.00	-	571847.00
	Jaintia Hills	494289.55	6230.00	500519.55
	West Garo Hills	358165.00	-	358165.00
	South Garo Hills	516216.00	-	516216.00
	Total Rupees	5323700.88	292444.00	5616144.88
3	**Furniture & Fittings:**			
	State Project Director	617146.26	38182.00	655328.26
	East Khasi Hills	1289833.00	353983.00	1643816.00
	Ri Bhoi District	666522.00	-	666522.00
	West Khasi Hills	889156.00	91600.00	980756.00
	Jaintia Hills	997459.00	30440.00	1027899.00
	East Garo Hills	1744848.00	-	1744848.00
	West Garo Hills	207127.00	26500.00	233627.00
	South Garo Hills	711318.00	136100.00	847418.00
	Total Rupees	7123409.26	676805.00	7800214.26
4	**Computer & Printer:**			
	State Project Director	438781.00	-	438781.00
	East Khasi Hills	3040930.00	-	3040930.00
	Ri Bhoi District	454987.00	-	454987.00
	West Khasi Hills	1162833.00	492495.00	1655328.00
	Jaintia Hills	1017084.00	33120.00	1050204.00
	East Garo Hills	303899.00	-	303899.00
	West Garo Hills	460419.00	56600.00	517019.00
	South Garo Hills	311364.00	51210.00	362574.00
	Total Rupees	7190297.00	633425.00	7823722.00
5	**Xerox Machines:**			
	Ri Bhoi District	373261.00	198000.00	571261.00
	West Khasi Hills	1958537.40	-	1958537.40
	Jaintia Hills	424470.00	-	424470.00
	East Garo Hills	348561.00	-	348561.00
	South Garo Hills	80389.00	-	80389.00
	State Project Director	160876.00	-	160876.00
	Total Rupees	3346094.40	198000.00	3544094.40
6	**Generators:**			
	West Khasi Hills	108199.60	528500.00	636699.60
	East Garo Hills	30589.00	-	30589.00
	South Garo Hills	104769.00	-	104769.00
	State Project Director	63750.00	-	63750.00
	Total Rupees	307307.60	528500.00	835807.60
7	**Camera:**			
	Ri Bhoi District	28864.00	-	28864.00
	West Khasi Hills	113050.00	-	113050.00
	East Garo Hills	551586.00	-	551586.00
	South Garo Hills	100513.00	-	100513.00
	Total Rupees	794013.00	-	794013.00
8	**Vehicles:**			
	State Project Director	77237.97	-	77237.97
	East Khasi Hills	71403.00	-	71403.00
	Ri Bhoi District	47852.00	-	47852.00
	Jaintia Hills	46189.00	-	46189.00
	East Garo Hills	110250.00	-	110250.00
	Total Rupees	352931.97	-	352931.97



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULE OF FIXED ASSETS AS ON MARCH 31, 2015
SCHEDULE "D"

9	**Printers:**			
	East Garo Hills	171502.00	-	171502.00
	South Garo Hills	102520.00	-	102520.00
	Total Rupees	274022.00	-	274022.00
10	**Fax Machines:**			
	Ri Bhoi District	6771.00	-	6771.00
	East Garo Hills	8694.00	-	8694.00
	Total Rupees	15465.00	-	15465.00
11	**Resograph Duplicating Machines:**			
	Ri Bhoi District	59900.00	-	59900.00
	East Garo Hills	6307.00	-	6307.00
	Total Rupees	66207.00	-	66207.00
12	**P.A.Systems:**			
	Ri Bhoi District	11239.00	-	11239.00
	West Khasi Hills	39313.00	-	39313.00
	Total Rupees	50552.00	-	50552.00
13	**Fan & Coolers:**			
	East Garo Hills	1984.00	-	1984.00
	Total Rupees	1984.00	-	1984.00
14	**LCD Projectors:**			
	Jaintia Hills	-	65435.00	65435.00
	East Garo Hills	87632.00	-	87632.00
	South Garo Hills	54811.00	-	54811.00
	Total Rupees	142443.00	65435.00	207878.00
15	**VSAT:**			
	East Garo Hills	97615.00	-	97615.00
	South Garo Hills	78295.00	-	78295.00
	Total Rupees	175910.00	-	175910.00
16	**Server:**			
	South Garo Hills	381.00	-	381.00
	Total Rupees	381.00	-	381.00
17	**Air Conditioner :**			
	South Garo Hills	59093.00	-	59093.00
	Total Rupees	59093.00	-	59093.00
18	**Room Coolers:**			
	South Garo Hills	10748.00	-	10748.00
	Total Rupees	10748.00	-	10748.00
	Grand Total Rupees	30562454.96	2394609.00	32957063.96



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULE OF BANK INTEREST & MISCELLANEOUS RECEIPTS

Sch.

1 Interest on Savings Bank :	Amount (Rs.)
State Project Director	17096251.00
East Khasi Hills	4661891.00
Ri Bhoi District	548748.00
West Khasi Hills	1507406.00
Jaintia Hills	1617270.20
East Garo Hills	3046422.00
West Garo Hills	3053985.00
South Garo Hills	2741360.00
Total Rupees	**34273333.20**

2 Miscellaneous Receipts :	Amount (Rs.)
West Khasi Hills	60896.00
East Khasi Hills	107510.00
Ri Bhoi District	337781.00
Jaintia Hills	2523140.31
West Garo Hills	27.00
Total Rupees	**3029354.31**

3 Refund of Advances :	Amount (Rs.)
West Khasi Hills	288200.00
East Khasi Hills	285306.00
Total Rupees	**573506.00**



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULES OF PAYMENTS

Sch.		Lower Primary School	Upper Primary School	Amount (Rs.)
4	Teacher's Salary:			
	East Khasi Hills	85,008,000.00	153,400,500.00	238,408,500.00
	Ri Bhoi District	65,228,000.00	56,430,000.00	121,658,000.00
	West Khasi Hills	98,016,800.00	148,351,500.00	246,368,300.00
	Jaintia Hills	108,949,265.00	82,645,200.00	191,594,465.00
	East Garo Hills	70,656,000.00	92,990,700.00	163,646,700.00
	West Garo Hills	126,776,000.00	145,785,300.00	272,561,300.00
	South Garo Hills	56,193,600.00	81,932,400.00	138,126,000.00
	Total Rupees	**610,827,665.00**	**761,535,600.00**	**1,372,363,265.00**

5	Block Resource Centre:	Salary of Resourse Persons	MIS	Data Entry Operator	Accountant Cum Support Staff	Contingency Grant	Amount (Rs.)
	East Khasi Hills	5,578,576.00	900,000.00	720,000.00	5,580,000.00	377,062.00	13,155,638.00
	Ri Bhoi District	1,717,200.00	360,000.00	288,000.00	2,700,000.00	150,000.00	5,215,200.00
	West Khasi Hills	9,940,714.00	-	-	-	299,931.00	10,240,645.00
	Jaintia Hills	3,546,000.00	620,000.00	1,582,000.00	3,288,000.00	125,000.00	9,161,000.00
	East Garo Hills	3,952,829.00	-	-	-	250,000.00	4,202,829.00
	West Garo Hills	4,307,100.00	970,000.00	776,000.00	-	235,000.00	6,288,100.00
	South Garo Hills	2,196,000.00	444,334.00	378,000.00	2,007,200.00	195,290.00	5,218,824.00
	Total Rupees (A)	**31,238,419.00**	**3,294,334.00**	**3,742,000.00**	**13,575,200.00**	**1,632,283.00**	**53,482,236.00**
	South Garo Hills (Office Equipments)	-	-	-	-	3,000.00	3,000.00
	Total Rupees (B)	**-**	**-**	**-**	**-**	**3,000.00**	**3,000.00**
	Total Rupees (A - B)	**31,238,419.00**	**3,294,334.00**	**3,742,000.00**	**13,575,200.00**	**1,629,283.00**	**53,479,236.00**

6	Cluster Resource Centre:	Salary of Resourse Persons	Contingency	Amount (Rs.)
	East Khasi Hills	9,922,950.00	906,581.00	10,829,531.00
	Ri Bhoi District	4,960,800.00	515,300.00	5,476,100.00
	West Khasi Hills	10,109,500.00	1,110,000.00	11,219,500.00
	Jaintia Hills	6,139,360.00	2,489,200.00	8,628,560.00
	East Garo Hills	7,345,800.00	770,000.00	8,115,800.00
	West Garo Hills	5,736,600.00	555,000.00	6,291,600.00
	South Garo Hills	4,666,500.00	610,000.00	5,276,500.00
	Total Rupees	**48,881,510.00**	**6,956,081.00**	**55,837,591.00**

7	School's Grant:	Lower Primary School	Upper Primary School	Amount (Rs.)
	East Khasi Hills	6,165,000.00	4,291,000.00	10,456,000.00
	West Khasi Hills	5,825,000.00	3,710,000.00	9,535,000.00
	Jaintia Hills	3,830,000.00	1,526,000.00	5,356,000.00
	East Garo Hills	4,735,000.00	2,569,000.00	7,304,000.00
	West Garo Hills	8,560,000.00	2,459,000.00	11,019,000.00
	Total Rupees	**29,115,000.00**	**14,555,000.00**	**43,670,000.00**

8	Maintenance Grant:	Lower Primary School	Upper Primary School	Amount (Rs.)
	East Khasi Hills	3,045,000.00	1,844,500.00	4,889,500.00
	West Khasi Hills	2,866,350.00	1,861,650.00	4,728,000.00
	Jaintia Hills	3,641,500.00	894,250.00	4,535,750.00
	East Garo Hills	4,137,000.00	1,956,210.00	6,093,210.00
	West Garo Hills	5,062,195.00	2,511,325.00	7,573,520.00
	Total Rupees	**18,752,045.00**	**9,067,935.00**	**27,819,980.00**



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULES OF PAYMENTS

9 Teachers Training:	Refresh In Service Teacher Training	One Day Monthly Cluster Level Meeting at CRC Level	Aspire English Training Programme	Amount (Rs.)
State Project Director	46,902,000.00	-	-	46,902,000.00
East Khasi Hills	551,565.00	235,000.00	-	786,565.00
Ri Bhoi District	-	-	63,900.00	63,900.00
West Khasi Hills	-	-	62,500.00	62,500.00
Jaintia Hills	6,340.00	-	-	6,340.00
East Garo Hills	-	-	108,000.05	108,000.05
West Garo Hills	116,200.00	-	186,200.00	302,400.00
South Garo Hills	320,300.00	294,000.00	-	614,300.00
Total Rupees	47,896,405.00	529,000.00	420,600.05	48,846,005.05

10 Special Training for Mainstreaming of Out of School Children:	Non Residential	Enrolment cum World Literacy Day	Training for Educational Volunteers	Printing of Books OOSC	Amount (Rs.)
State Project Director	-	-	-	2,136,034.00	2,136,034.00
East Khasi Hills	5,898,530.00	-	-	-	5,898,530.00
Ri Bhoi District	540,585.00	-	-	-	540,585.00
West Khasi Hills	496,240.00	360,000.00	30,100.00	-	886,340.00
Jaintia Hills	2,334,995.00	-	-	-	2,334,995.00
West Garo Hills	203,550.00	-	198,000.00	-	401,550.00
South Garo Hills	219,000.00	-	-	-	219,000.00
Total Rupees	9,690,900.00	360,000.00	228,100.00	2,136,034.00	12,415,034.00

11 Intervention for Disabled CWSN (IED):	Amount (Rs.)
State Project Director	39,533.00
East Khasi Hills	4,067,175.00
Ri Bhoi District	1,572,000.00
West Khasi Hills	2,107,932.00
Jaintia Hills	2,299,280.00
East Garo Hills	1,683,612.00
West Garo Hills	2,140,000.00
South Garo Hills	1,239,000.00
Total Rupees	15,148,532.00

12 Civil Work:	State Project Office	East Khasi Hills	Ri Bhoi	West Khasi Hills	East Garo Hills	Amount (Rs.)
Toilet	76,248,000.00	-	-	-	-	76,248,000.00
Swach Bharat	213,536,000.00	-	-	-	-	213,536,000.00
LPS Building	-	1,775,000.00	-	-	409,000.00	2,184,000.00
UPS Building	-	5,936,100.00	-	-	22,978,900.00	28,915,000.00
Building Less LPS	-	30,252,500.00	61,121,264.00	34,709,000.00	-	126,082,764.00
Building Less UPS	-	51,502,500.00	3,838,112.00	36,178,500.00	-	91,519,112.00
Additional Classroom	-	288,400.00	-	-	22,252,000.00	22,540,400.00
New LPS 2010-11	-	-	-	6,546,000.00	-	6,546,000.00
ACR Adding Cl V 2011-12	-	-	-	29,970,750.00	-	29,970,750.00
Upgrade UPS 2010-11	-	-	-	927,000.00	-	927,000.00
Head Master Rooms	-	200,000.00	-	-	-	200,000.00
Ramps	-	1,975,000.00	650,000.00	3,162,500.00	1,637,500.00	7,425,000.00
Total Rupees	289,784,000.00	91,929,500.00	65,609,376.00	111,493,750.00	47,277,400.00	606,094,026.00

13 Research, Evaluation, Monitoring & Supervision:	Amount (Rs.)
State Project Director	180,000.00
West Khasi Hills	12,000.00
East Garo Hills	334,248.00
West Garo Hills	14,000.00
South Garo Hills	50,000.00
Total Rupees	570,248.00

A. Paul & Co. Shillong Chartered Accountants

SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULES OF PAYMENTS

14 SMC/PRI Training:	Amount (Rs.)
East Khasi Hills	1,410,560.00
Jaintia Hills	309,940.00
Total Rupees	**1,720,500.00**

15 Community Mobilization:	Amount (Rs.)
East Khasi Hills	275,315.00
Ri Bhoi District	100,000.00
West Khasi Hills	85,000.00
Jaintia Hills	128,955.00
West Garo Hills	351,000.00
South Garo Hills	252,000.00
Total Rupees	**1,192,270.00**



SARVA SHIKSHA ABHIYAN::STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA ::SHILLONG
SCHEDULES OF PAYMENTS

16

Management Cost : (Districts)	East Khasi Hills	Ri Bhoi District	West Khasi Hills	Jaintia Hills	East Garo Hills	West Garo Hills	South Garo Hills	Amount (Rs.)
Remuneration/Salary	5,684,297.00	3,979,709.00	6,194,000.00	5,695,800.00	5,554,000.00	10,143,700.00	3,965,067.00	41,316,573.00
TA	638,139.00	178,895.00	195,950.00	265,840.00	-	-	-	1,278,824.00
Office Expenses	658,970.00	72,336.00	262,020.00	500,650.00	711,345.00	-	-	2,205,321.00
POL	5,300.00	19,500.00	75,050.00	20,800.00	56,414.00	-	25,992.00	203,056.00
Vehicle Hiring	251,780.00	470,950.00	205,000.00	107,900.00	54,000.00	-	-	1,089,630.00
Vehicle Repairing	-	-	-	-	231,870.00	-	-	231,870.00
Audit Fees	122,472.00	197,480.00	252,648.00	104,495.00	-	-	439,674.00	1,116,769.00
Printing & Stationeries	676,009.00	193,850.00	77,498.00	22,054.00	125,497.00	-	388,885.00	1,483,793.00
Postage & Telegram	-	-	-	-	-	-	1,511.00	1,511.00
Advertisements	181,140.00	15,060.00	11,700.00	-	33,000.00	-	-	240,900.00
Teachers Training Refreshment	-	-	-	-	-	-	20,300.00	20,300.00
Training Expenses	-	-	-	-	12,720.00	-	227,794.00	240,514.00
DISE	989,670.00	341,260.00	290,153.00	467,683.00	119,490.00	-	316,350.00	2,524,626.00
DISE Training CRC	-	-	272,500.00	-	312,860.00	-		585,360.00
VER & Inspection Register	-	-	-	-	-	-	570,000.00	570,000.00
Jan Vachan	-	-	-	30,000.00	-	-	118,902.00	148,902.00
ECCE	-	-	-	7,000.00	-	-	-	7,000.00
Repair & Maintenance	92,504.00	13,830.00	66,000.00	6,500.00	-	-	32,450.00	211,284.00
Meeting & Refreshment	80,842.00	11,350.00	20,140.00	2,960.00	19,000.00	-	41,745.00	176,037.00
Miscellaneous Expenses	8,829.00	-	344,891.00	620.00	-	-	-	354,340.00
Bank Charges	32,078.40	350.00	800.00	3,783.00	3,035.00	4,721.00	3,850.00	48,617.40
Electicity Expenses	-	-	24,209.00	5,547.00	-	-	-	29,756.00
Water Supply Expenses	-	-	-	388.00	-	-	21,000.00	21,388.00
Telephone charges	-	-	4,105.00	41,808.00	-	-	-	45,913.00
World Literacy Day	-	-	-	-	68,800.00	-	-	68,800.00
Distribution of Free Text Book	-	-	-	-	-	-	92,845.00	92,845.00
Ramps & ARC Training	-	-	-	20,750.00	-	-	-	20,750.00
Travelling Expenses	-	-	-	27,300.00	237,846.00	-	-	265,146.00
Prepartion of AWP&B	-	-	38,000.00	-	94,233.00	-	-	132,233.00
House Rent	-	-	-	96,000.00	-	-	-	96,000.00
Newspaper & Periodicals	-	-	-	2,361.00	-	-	-	2,361.00
Republic Day	-	-	-	30,000.00	-	-	-	30,000.00
NEHU	-	-	-	30,265.00	-	-	-	30,265.00
Jodo Gyan	-	-	9,200.00	24,750.00	-	-	-	33,950.00
Transport & Escort Facility : children from remote habitation	-	-	-	2,500.00	-	-	-	2,500.00
Continuous & Comprehensive Evaluation Training	62,900.00	-	-	-	-	-	-	62,900.00
IED Honararium	-	260,000.00	740,000.00	-	-	-	-	1,020,000.00
Godown Rent	-	-	80,000.00	-	-	-	-	80,000.00
Char Coal	-	-	39,200.00	-	-	-	-	39,200.00
ASPIRE English Programme	-	-	185,063.00	-	-	-	-	185,063.00
Quality Monitoring Tools	-	-	42,857.00	-	-	-	-	42,857.00
Training Ramps with Handrials	-	-	11,750.00	-	-	-	-	11,750.00
Computer Repairs & Maintenances	-	-	374,482.00	-	-	-	-	374,482.00
Office Rent	-	-	78,000.00	-	-	-	-	78,000.00
Total Rupees (A)	**9,484,930.40**	**5,774,590.00**	**9,893,216.00**	**7,517,764.00**	**7,734,110.00**	**10,148,421.00**	**6,266,366.00**	**56,819,396.40**
Furniture & Fixture	353,983.00	-	91,600.00	30,440.00	-	26,500.00	136,100.00	638,623.00
Xerox Machine	-	198,000.00	528,500.00	-	-	-	-	726,500.00
Equipments	283,214.00	-	-	6,230.00	-	-	-	289,444.00
Computer and its Peripheral	-	-	492,495.00	33,120.00	-	56,600.00	51,210.00	633,425.00
Projector	-	-	-	65,435.00	-	-	-	65,435.00
Total Rupees (B)	**637,197.00**	**198,000.00**	**1,112,595.00**	**135,225.00**	**-**	**83,100.00**	**187,310.00**	**2,353,427.00**
Total Rupees (A + B)	**10,122,127.40**	**5,972,590.00**	**11,005,811.00**	**7,652,979.00**	**7,734,110.00**	**10,231,521.00**	**6,453,676.00**	**59,172,813.40**

17 **Management Cost:**

State Project Director	Amount (Rs.)
Remuneration	7,342,787.00
TA	1,074,364.00
Office Expenses	639,988.00
POL	200,518.00
Vehicle Hiring	526,277.00
Vehicle Repairing	3,430.00
Repairs & Maintenance	13,830.00
consultancy	1,690,038.00
Office Materials	172,467.00
Printing & Stationery	171,378.00
Advertisements	360,460.00
Furniture & Fixture	38,182.00
Total Rupees	**12,233,739.00**

18 **Transfer from SSA A/c:**

Fund Received from SPO :	Amount (Rs.)
Transfer from East Garo Hills	2,950,000.00
Total Rupees	**2,950,000.00**



STATUTORY AUDITOR'S REPORT ON THE ACCOUNTS OF THE SSA STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA IN RESPECT OF KGBV PROGRAMME FOR THE YEAR 2014-15 (CONSOLIDATED)



UTILIZATION CERTIFICATE

OF KASTURBA GANDHI BALIKA VIDYALAYA(KGBV) IN MEGHALAYA FOR

FOR THE YEAR ENDED 31ST MARCH, 2015

Certified that out of the total amount of **Rs.5,36,71,421.20** *(Rupees five crore thirty six lakh seventy one thousand four hundred twenty one and twenty one paisa only)* available during 2014-15, consisting of grant-in-aid form Government of India under KGBV of **Rs.4,06,39,396.00** *(Rupees four crore six lakh thirty nine thousand three hundred and ninety six only)* and from Government of Meghalaya of **Rs.45,15,110.00**(*Rupees forty five lakh fifteen thousand one hundred and ten only*), **Opening Balance** Rs. **33,83,156.00** *(Rupees thirty three lakh eighty three thousand one hundred and fifty six only)*, **Outstanding Advances of previous year of Rs.10,91,095.20** *(Rupees ten lakh ninety one thousand ninety five and twenty paisa only)*, Bank Interest of Rs.2,71,164.00(*Rupees two lakh seventy one thousand one hundred and sixty four only*) and Miscellaneous income of Rs. 37,71,500.00*(Rupees thirty seven lakh seventy one thousand and five hundred only)*, a sum of Rs.4,**76,19,010.78** *(Rupees four crore seventy six lakh nineteen thousand ten and seventy eight paisa only*) has been utilized for the purpose for which it was sanctioned and **Outstanding advance as on 31.03.2015** of Rs.**22,08,197.42** *(Rupees twenty two lakh eight thousand one hundred ninety seven and forty two paisa only)*. **The balance of Rs.38,44,213.00***(Rupees thirty three lakh forty four thousand two hundred and thirteen only)*) remain unspent as on 31st March, 2015

Certified that we have satisfied ourselves that the conditions on which the **Grant in Aid** was sanctioned has been fulfilled / are being fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised-

1. Audited Statements of Accounts
2. Utilization Certificate

Place: - Shillong

Date: - 10th November 2015

For A. Paul & Co.
Chartered Accountants

A. Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No. 050527

Signature with rubber stamp
State Project Director

State Project Director (SSA)
State Education Mission Authority
Meghalaya

A.Paul & Co.

Chartered Accountants

AJIT PAUL
B.Com, F.C.A

Phone:2225630

AUDITORS' REPORT

We have examined the annexed Consolidated Balance Sheet of **Sarva Shiksha Abhiyan: State Education Mission Authority : Meghalaya :Shillong: Account : Kasturba Gandhi Balika Vidhyalaya (KGBV)** as at March 31, 2015, the Consolidated Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date. 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 in accordance with auditing standards 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 disclosure 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.

In our opinion and to the best of our knowledge & information and on the basis of explanations given to us we observe as below:

1. The Balance Sheet gives a true and fair view of the state of affairs as on March 31, 2015.
2. The Income & Expenditure Account gives a true and fair view of the **Surplus** for the year ended on March 31, 2015.
3. The Receipts & Payments Accounts gives a true and fair view of the receipts and payments of funds for the year ended March 31, 2015.

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

A.Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No.050527

Dated Shillong,
the 10th November, 2015.

SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2015

LIABILITIES			ASSETS		
FUND ACCOUNT:			**FIXED ASSETS:**		
Per last account	5,933,904.20		Opening Balance (West Garo Hills)	212,511.00	
Less : Opening Difference in Advance between Consolidated Accounts and Districts	3,942,187.00		Add : Addition As Per Schedule - 3	129,583.00	342,094.00
	1,991,717.20		**CURRENT ASSETS:**		
Add : Excess of Income over Expenditure transferred from Income and Expenditure Account	586,263.22	2,577,980.42	Advances: As Per Schedule - 6		2,208,197.42
			Amount refundable by Dadenggre Society		257.00
CURRENT LAIBILITIES :			Closing Balances: As Per Schedule - 7		
Transferred from SSA Account:			Cash in Hand	57,927.00	
Per last account	2,695,302.00		Cash at Bank	3,786,286.00	3,844,213.00
Add:This Year	819,500.00	3,514,802.00			
Security Deposit		299,979.00			
Temporary Loan		2,000.00			
Total Rupees		6,394,761.42	Total Rupees		6,394,761.42

Per Report Annexed

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

A. Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No. : 050527

Dated Shillong,
the 10th November, 2015.

SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2015

RECEIPTS	Sch.				PAYMENTS	Sch.		
Opening Balances:	1				Expenditure incurred by KGBV			
Cash in Hand			471.00		Societies under West Garo Hills			
Cash at Bank			3382685.00		units of SSA	3		26880884 78
Opening Advances	6	5033282.20						
Less Difference with					Expenditure incurred by KGBV			
District Balances		3942187.00	1091095.20	4474251.20	Society under East Garo Hills			
					District Unit of SSA	4		9262876.00
Grant received by transferred from								
SSA General Fund :					Expenditure incurred by KGBV			
Central Share			40639396.00		Society under South Garo Hills			
State Share			4515110.00	45154506.00	District Unit of SSA	5		8025494.00
Interest on Savings Bank	2			271164.00	KGVB Buildings			3449758 00
					Closing Advances	6		2208197.42
District Mission Co-ordinator								
East Garo Hills, Meghalaya				2950000.00	Closing Balances:	7		
					Cash in Hand		57927 00	
Advances from DMC, Tura				819500.00	Cash at Bank		3786286.00	3844213.00
Temporary Loan				2000.00				
Total	Rupees			53671421.20	Total	Rupees		53671421.20

Per Report Annexed

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

(AJIT PAUL)
Proprietor
Membership No. : 050527

Dated Shillong,
the 10th November, 2015.

SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2015

EXPENDITURE	Sch.		INCOME	Sch.		
Expenditure incurred by KGBV Societies under West Garo Hills units of SSA	3	26,751,301 78	Grant received by transferred from SSA General Fund :			
			Central Share		40,639,396.00	
			State Share		4,515,110.00	45,154,506.00
Expenditure incurred by KGBV Society under East Garo Hills District Unit of SSA	4	9,262,876.00	Interest on Savings Bank	2		271,164.00
			District Mission Co-ordinator East Garo Hills, Meghalaya			2,950,000.00
Expenditure incurred by KGBV Society under South Garo Hills District Unit of SSA	5	8,025,494.00				
KGVB Buildings		3,449,756 00				
Security Deposit		299,979.00				
Excess of Income over Expenditure transferred to Fund Account		586,263.22				
Total Rupees		**48,375,670.00**	**Total Rupees**			**48,375,670.00**

Per Report Annexed

For A.Paul & Co.
Chartered Accountants
F.R.N. : 312060E

A.Paul & Co. Shillong Chartered Accountants

(AJIT PAUL)
Proprietor
Membership No. : 050527

Dated Shillong,
the 10th November, 2015.

SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
SCHEDULES

SCHEDULE-1
Opening Balances:

	Cash in Hand	Cash at Bank	Amount (Rs.)
State Project Director	-	78,456.00	78,456.00
DMC, West Garo Hills	-	64,817.00	64,817.00
South Garo Hills (Secretary KGBV)	-	1,817,430.00	1,817,430.00
South Garo Hills (DMC)	-	1,100.00	1,100.00
East Garo Hills	471.00	1,420,882.00	1,421,353.00
Total Rupees	**471.00**	**3,382,685.00**	**3,383,156.00**

SCHEDULE -2

Interest on Savings Bank :	Amount (Rs.)
State Project Director	1,582.00
DMC, West Garo Hills	69,755.00
East Garo Hills	131,337.00
South Garo Hills (Secretary KGBV)	43,260.00
South Garo Hills (DMC)	25,230.00
Total Rupees	**271,164.00**

SCHEDULE -3

Expenditure incurred by KGBV Society under West Garo Hills:		Amount (Rs.)
Dadenggre Society		2,093,347.00
Jengjal Society		1,915,970.78
Dalu Society		2,392,083.00
Betasing Society		2,479,136.00
Zikzak Society		2,489,655.00
Selsella Soceity		2,530,400.00
Trikikilla Society		2,494,223.00
Tackwando		70,000.00
Electricity		92,976.00
Non Recurring Grant : Civil Works (Building)		9,977,850.00
Pre Project Fund		215,661.00
Total Rupees	**(A)**	**26,751,301.78**
Fixed Assets		129,583.00
Total Rupees	**(B)**	**129,583.00**
Total Rupees	**(A + B)**	**26,880,884.78**

A. Paul & Co. Shillong Chartered Accountants

SARVA SHIKSHA ABHIYAN :STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA :SHILLONG
ACCOUNT :KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)
SCHEDULES

SCHEDULE -4

Expenditure incurred by KGBV Society under East Garo Hills:	**Amount (Rs.)**
Samanda Society	4,688,832.00
Songsak Society	4,573,944.00
District Mission Coordinator	100.00
Total Rupees	**9,262,876.00**

SCHEDULE -5

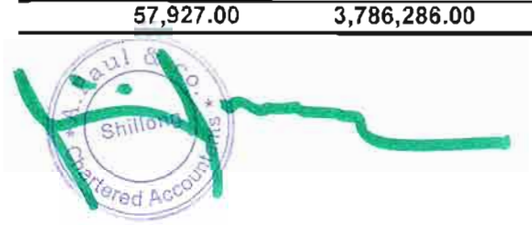
Expenditure incurred by KGBV Society under South Garo Hills:	
South Garo Hills (Secretary KGBV)	2,331,550.00
South Garo Hills (DMC) : Non Recurring Grant : Civil Works (Building)	5,693,944.00
Total Rupees	**8,025,494.00**

SCHEDULE -6

Advances:	**Opening Balance**	**Addition/ Adjustment**	**Closing Balance**
West Garo Hills:			
Dadenggre	35,935.00	31,984.00	67,919.00
Dalu	(19,096.00)	154,917.00	135,821.00
Betasing	10,003.00	27,864.00	37,867.00
Jengjal	29,232.20	351,029.22	380,261.42
Zikzak	36,389.00	(30,651.00)	5,738.00
Selsella	739.00	3,882.00	4,621.00
Tikrikilla	375,893.00	(267,423.00)	108,470.00
South Garo Hills	622,000.00	-	622,000.00
KGVB Buildings	-	845,500.00	845,500.00
Total Rupees (A)	**1,091,095.20**	**1,117,102.22**	**2,208,197.42**
Opening Difference in Advance between Consolidated Accounts and Districts	3,942,187.00	3,942,187.00	-
Total Rupees (B)	**3,942,187.00**	**3,942,187.00**	**-**
Total Rupees (A + B)	**5,033,282.20**	**5,059,289.22**	**2,208,197.42**

SCHEDULE-7

Closing Balances :	**Cash in Hand**	**Cash at Bank**	**Amount (Rs.)**
State Project Director	-	80,038.00	80,038.00
DMC, West Garo Hills	-	39,635.00	39,635.00
East Garo Hills	57,927.00	3,098,187.00	3,156,114.00
South Garo Hills (Secretary KGBV)	-	548,140.00	548,140.00
South Garo Hills (DMC)	-	20,286.00	20,286.00
Total Rupees	**57,927.00**	**3,786,286.00**	**3,844,213.00**



IUFR - 1

SARVA SHIKSHA ABHIYAN
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA, SHILLONG

Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual 'Upto date of Receipt'
For the Half Year/Financial year ending 31.03.2015

(Rs. in lakhs)

S. No.	*Name of State*	*AWP&B*	*Opening Balance for the year*	*Releases by GOI*	*Releases by State*	*Swachh Bharat Vidhyalaya*		*Reported Expenditure*	*AWP&B for Next Year*
						GOI	*State Government*		
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*
1	MEGHALAYA	35942.811	14505.262	17879.005	2793.245	2525.514	237.262	27116.789	28478.255
	Total	**35942.811**	**14505.262**	**17879.005**	**2793.245**	**2525.514**	**237.262**	**27116.789**	**28478.255**

A. Paul & Co. Shillong Chartered Accountants

State Project Director (SSA)
State Education Mission Authority
Meghalaya

SARVA SHIKSHA ABHIYAN
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA, SHILLONG

Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual 'Upto date of Receipt'
For the Half Year/Financial year ending 31.03.2015

(Rs. in lakhs)

S. No.	*Name of State*	*Opening Balance for the year*	*Releases*	*Reported Expenditure*
1	MEGHALAYA	14505.262	23435.026	27116.789
	Total	**14505.262**	**23435.026**	**27116.789**



State Project Director (SSA)
State Education Mission Authority
Meghalaya

IUFR - III

SARVA SHIKSHA ABHIYAN
STATE EDUCATION MISSION AUTHORITY OF MEGHALAYA, SHILLONG

Summary Budget Analysis (Entire Programme)
Frequency : Bi-annual/Annual 'Upto date of Receipt'
For the Half Year/Financial year ending 31.03.2015

(Rs. In Lakh)

Sl. No.	*Expenditure by Activity*	*Half Year ended (Current reporting period)*	*Financial Year till date*
1.	Special Training for mainstreaming of out of school children		144.942
2.	Provision for School Uniform		36.216
3.	Free Text Book	843.446	1,015.030
4.	Teacher Salary	7,170.350	14,127.532
5.	Teachers Training	3.289	565.043
6.	Block Resource Centre	180.465	535.182
7.	Cluster Resource Centre	144.557	564.233
8.	Computer aided learning		29.726
9.	School Grants		465.560
10.	Research & Evaluation	5.101	6.978
11.	Maintenance Grant		334.377
12.	Interventions for Disabled Children	87.702	168.163
13.	Innovative Activities		1.600
14.	SMC/PRI Training		18.705
15.	Civil Works	762.480	5,729.639
16.	Management & MIS (District)	194.453	599.425
17.	Learning Enhancement Prog.(LEP)	30.158	28.629
18.	Community Mobilisation	11.560	11.922
19.	**TOTAL**	**9,433.561**	**24,382.902**
20.	STATE COMPONENT		
21.	Management	44.675	122.337
22.	Research & Evaluation		
23.	Swach Bharat		2,135.360
24.	**TOTAL**	**44.675**	**2,257.697**
25.	KGBV		476.190
26.	**GRAND TOTAL**	**9,478.236**	**27,116.789**

A. Paul & Co. Shillong Chartered Accountants

State Project Director (SSA)
State Education Mission Authority
Meghalaya

Annexure - XX

(See Para-103.1)

Consolidated Annual Financial Statement

State : Meghalaya

Year Ending : 31.3.2015

(Rs. in Lakhs)

SOURCE & APPLICATION			SSA	KGBV	TOTAL
	Opening Balance :				
a)	Cash in hand		2.217	0.005	2.222
b)	Cash at bank		7,829.131	33.827	7,862.957
c)	Cheque in transit		6,640.082	-	6,640.082
d)	NPEGEL A/c		-	-	-
e)	Opening Advance		3,192.617	10.911	3,203.528
	Total (1)		17,664.047	44.743	17,708.789
	Source (Receipt):				-
a)	Funds received from Government of India		17,472.611	406.394	17,879.005
b)	Funds received from State Government		2,748.094	45.151	2,793.245
c)	Funds received from Swachh Bharat Vidhyalaya		-	-	-
	Central Share		2,525.514	-	2,525.514
	State Share		237.262	-	237.262
	sub total		22,983.481	451.545	23,435.026
d)	Interest income		342.733	2.712	345.445
d)	Misc. receipt		30.294	-	30.294
e)	Transfer from District SSA A/c			37.695	37.695
f)	Temporary Loan			0.020	0.020
	Total (2)		373.027	40.427	413.454
	Grand Total (1 + 2)		41,020.555	536.714	41,557.269

	Application (Expenditure)	AWP&B 2014-15	Expenditure incurred SSA	Expenditure incurred KGBV	Excess (-) / Savings (+)
a)	Special Training for mainstreaming of out of school children	419.529	144.942	-	274.587
b)	Provision for School Uniform	1,419.684	36.216	-	1,383.468
c)	Free Text Book	1,055.986	1,015.030	-	40.956
d)	Teacher Salary	14,343.084	14,127.532	-	215.552
e)	Teachers Training	999.133	565.043	-	434.090
f)	Block Resource Centre	685.572	535.182	-	150.390
g)	Cluster Resource Centre	786.967	564.233	-	222.734
h)	Computer aided learning	31.500	29.726	-	1.774
i)	School Grants	626.280	465.560	-	160.720
j)	Research & Evaluation	106.970	6.978	-	99.992
k)	Maintenance Grant	449.574	334.377	-	115.197
l)	Interventions for Disabled Children	358.320	168.163	-	190.157
m)	Innovative Activities	4.800	1.600	-	3.200
n)	SMC/PRI Training	139.140	18.705	-	120.435
o)	Civil Works	12,545.052	5,729.639	-	6,815.413
p)	Management & MIS (District)	723.140	599.425	-	123.715
q)	Learning Enhancement Prog.(LEP)	31.490	28.629	-	2.861
e)	Community Mobilisation	43.540	11.922	-	31.618
s)	STATE COMPONENT	-	-	-	-
t)	Management	356.530	122.337	-	234.193
u)	Research & Evaluation	23.600	-	-	23.600
v)	Swach Bharat	4,553.814	2,135.360	-	2,418.454
	SSA Total	39,703.705	26,640.599	-	13,063.106
w)	KGBV	792.920		476.190	316.730
	GRAND TOTAL	40,496.625	26,640.599	476.190	13,379.836
x)	Fund tranfer from Dist. SSA A/c to KGBV A/c		29.500		
			SSA	KGBV	TOTAL
	Closing Balance:				
a)	Cash in hand	-	0.526	0.579	1.105
b)	Cash at bank	-	3,549.041	37.863	3,586.904
c)	Cheque in transit	-	6,510.057	-	6,510.057
	Total Closing Balance	-	10,059.624	38.442	10,098.066
	Closing Advance	-	4,290.831	22.082	4,312.913

A. Paul & Co. Shillong Chartered Accountants

State Project Director (SSA)
State Education Mission Authority
Meghalaya