

शिक्षा का अधिकार

सर्व शिक्षा अभियान
सब पढ़ें सब बढ़ें

Annual Report

2011-12



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Bihar

FOREWORD

1st April 2012 marked the completion of the second year of the RTE Act. While the Act is seminal- each child in the age-group of 6-14 years now has the right to go to school and obtain elementary education – the implementation can by no means be said to be complete. Several initiatives have been taken in the State to further the objectives of the Act, including: (a) notifying the State RTE Rules; (b) constitution of SCPCR; (c) issuance of notifications prohibiting corporal punishment; (d) issuance of notifications prohibiting screening for admission and capitation fees; (e) issuance of notifications prohibiting expulsion and detention; (f) issuance of notification banning Board examinations till completion of elementary education; (g) notification of the Academic Authority.

Notification of teacher qualifications under section 23 of the RTE Act, Teacher Eligibility Test (TET) organised by the State was other significant development pursuant to the RTE Act becoming operative in the State.

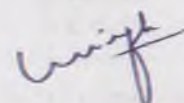
These policy initiatives have contributed to a new vibrancy, meaning and urgency in the State's efforts to universalize elementary education, and are expected to infuse new life in the schooling system in the years to come.

There has been substantial spatial and numerical expansion of primary and upper primary schools in the state (32 % increase in number of school as compared to 2005-06) and the access and enrolment at the primary stage of education have reached near universal levels. Nonetheless, there remains an unfinished agenda of universalising education at the upper primary stage. The number of children, particularly children from disadvantaged groups and weaker sections, who drop out of school before completing upper primary education, remains high, and the quality of learning achievement is not always entirely satisfactory even in the case of children who complete elementary education.

Gender parity index (GPI) has also shown significant increase, particularly at the upper primary level. The primary level GPI improved from 0.80 in 2005-06 to 0.97 in 2011-12. Also, GPI at upper primary level increased from 0.64 in 2005-06 to 0.95 in 2011-12, mainly due to the gender gap having already been reduced considerably with the SSA. Transition Rate from primary to upper primary is also improved significantly from 67.11 in 2006-07 to 78.42 in 2011-12. The transition rate for girls (80.81) is also slightly higher than that for boys (76.28).

Decline in the percentage of out of school children has taken place across gender and all social categories; nonetheless, Muslim, SC and ST children need greater and focused attention. The number of out of school children aged 6-14 years has decreased from 21.14 lacs in 2006 to 2.82 lacs in the year 2012.

There is no doubt that there has been significant progress in several areas after the inception of SSA and the RTE Act. Even so, there is a long way to go. It is our ardent hope that the State achieves the set targets.



Rahul Singh
State Project Director

INTRODUCTION

Salient Features of the RTE Act, 2009

- i. The right of children to *free and compulsory education till completion of elementary education* in a neighbourhood school.
- ii. It clarifies that 'compulsory education' means obligation of the appropriate government to provide free elementary education and ensure compulsory admission, attendance and completion of elementary education to every child in the six to fourteen age group. 'free' means that no child shall be liable to pay any kind of fee or charges or expenses which may prevent him or her from pursuing and completing elementary education.
- iii. It makes provisions for a non-admitted child to be admitted to an ageappropriate class.
- iv. It specifies the duties and responsibilities of appropriate Governments, local authority and parents in providing free and compulsory education, and sharing of financial and other responsibilities between the Central and State Governments.
- v. It lays down the norms and standards relating inter alia to Pupil Teacher Ratios (PTRs), buildings and infrastructure, school-working days, teacher-working hours.
- vi. It provides for rational deployment of teachers by ensuring that the specified pupil teacher ratio is maintained for each school, rather than just as an average for the State or District or Block, thus ensuring that there is no urbanrural imbalance in teacher postings. It also provides for prohibition of deployment of teachers for non-educational work, other than decennial census, elections to local authority, state legislatures and parliament, and disaster relief.
- vii. It provides for appointment of appropriately trained teachers, i.e. teachers with the requisite entry and academic qualifications.
- viii. It prohibits (a) physical punishment and mental harassment; (b) screening procedures for admission of children; (c) capitation fee; (d) private tuition by teachers and (e) running of schools without recognition,
- ix. It provides for development of curriculum in consonance with the values enshrined in the Constitution, and which would ensure the all-round development of the child, building on the child's knowledge, potentiality and talent and making the child free of fear, trauma and anxiety through a system of child friendly and child centred learning.

SSA was officially initiated in Bihar in 2001-02, in partnership between the Government of India and the State government. About eleven in years has passed since the inception of SSA and during this period the Bihar Shiksha Pariyojna Parishad [Bihar Education Project Council] has been working tirelessly to extend elementary education to every corner of the third most populous state of India. Bihar is rapidly getting on track towards achievement of the SSA-RTE Goals.

There have been some significant achievements in the previous years, in particular the massive increase in enrolments, the elimination of gender disparity in primary enrolments and the recruitment of additional teachers. Further progress has been made in expanding access to all groups and habitations and in delivering infrastructural improvements. With greatly increased enrolment of children aged 6 to 14 years in Bihar, the key challenges now are firstly to accommodate these larger numbers comfortably in school, particularly the Class I and II students, bring the all out-of-school children into the system, improve attendance and reduce dropout, particularly among girls, SC, ST and Muslims, increase access to the Upper Primary level, eliminate all remaining infrastructure gaps and to improve the quality of education, which remains an area of considerable concern.

The Sarva Shiksha Abhiyan has created a major awareness among the masses regarding the importance of elementary

education and the newfound enthusiasm among villagers in school a managements very encouraging. SSA has brought primary education to doorsteps of millions of children, particularly the deprived children and enrolled them, first generation learners, through successive fast track initiatives in hitherto unserved and underserved habitations.



In short, the state is yet to achieve the elusive goal of Universalization of Elementary Education (UEE), which means 100 percent enrolment and retention of children with schooling facilities in all habitations. It is with a view to fill this gap that the Government has launched the Sarva Shiksha Abhiyan to achieving the long cherished goal of Universalisation of Elementary Education (UEE) through a time bound integrated approach in partnership between centre & states.

The Right of children to Free and Compulsory Education Act came into force from April 1, 2010. This was a historic day for the people of India as from this day the right to education was accorded the same legal status as the right to life as provided for by Article 21A of the Indian Constitution. Every child in the age group of 6-14 years will be provided 8 years of elementary education in an age appropriate classroom in the vicinity of his/her neighbourhood.

With a view to enabling to meet the requirement of RTE Rule, Sarva Shiksha Abhiyan was used as the vehicle and hence certain modifications have been made in the framework of Sarva Shiksha Abhiyan. The year 2011-12 was remarkable as several provisions were made in the budget of Sarva Shiksha Abhiyan in accordance with the Constitutional commitment to ensure free and compulsory education.

The right to education is recognized as a human right and is understood to establish an entitlement to free, compulsory elementary education for all children, a responsibility to provide basic education for individuals who have not completed elementary education. The fulfilment of the right to education can be assessed using the 4 As framework, which asserts that for education to be a meaningful right it must be **available, accessible, acceptable and adaptable**.

As per RTE, education is considered an important public function and the state is seen as the chief provider of education through the allocation of substantial budgetary resources and regulating the provision of education. The pre-eminent role of the state in fulfilling the right to education is enshrined in the 1966 International Covenant on Economic, Social and Cultural Rights. Traditionally, education has been the duty of a child's parents. However with the rise of systems of education, the role of parents has diminished. With regards to realising the right to education the World Declaration on Education for All, adopted at the 1990 World Conference on Education for All states that "partnerships between government and non-governmental organisations, the private sector, local communities, religious groups, and families are necessary.

Considering initiation taken by GOI and launching of SSA-RTE for catering the need of all 6-14 age group children and parents, the preparedness of Right To Education in the state of Bihar are as follows:-

Sl.	Particulars	Status
1	State Rules	Notified
2	Constitution of SCPCR	Constituted
3	Academic Authority	SCERT
4	Eight Year Elementary Education Cycle	Already in place
5	No Board examination till completion of the Elementary Education	Order issued
6	No corporal punishment and expulsion	Order issued
7	Guidelines on private tuitions and screening procedure and capitation fee	Order issued
8	Guidelines on minimum number of working days (200 days for Class I to V & 220 days for Class VI to VIII), instructional hours (800 hours for Class I to V & 1000 hours for Class VI to VIII) in an academic year	Order issued
9	Guidelines on minimum working hours per week (45 hours) for the teachers	Being prepared

As per guidelines provided by GOI, the district wise gap in context to right to education has been calculated. All exercises have been done on basis of DISE 2011-12. The following gap on major indicators shows our current position for the state.

Sl.	Major Parameters	Total Requirement	Available	Sanctioned	Actual GAP
1	Teachers- Primary	427146	282522	134563	10061
2	Teachers- Upper Primary	148178	49413	98913	
3	Head Teachers- Primary	46636	0	0	46636
4	Head Teachers- Upper Primary	16893	973	27366	0
5	Part Time Instructors – Upper Primary	50679	10197	23695	16787
6	Classrooms inc. under Prog.	575324	327853	97051	186260
7	Common Toilets	70508	54283	1161	15064
8	Separate Girls Toilet	70508	32556	22274	15678

BIHAR: A PERSPECTIVE

Bihar, the ancient land of Buddha, has witnessed golden period of Indian history. 'Bihar' probably owes its nomenclature to Muslim rulers in 12th and 13th centuries CE, owing to the presence of the numerous 'Viharas' (Monasteries) that had been built by the Buddhist monks in many parts of the region.

Bihar finds mention in the Vedas, Puranas and the epics. Bihar was the main scene of Buddhist activities and of the twenty-four Jain Tirthankars. Great rulers of the state before the Christian era were Bimbisar, only Udayin, who founded the city of Patliputra, Chandragupta Maurya and Emperor Asoka of the Mauryan dynasty, the Sungas and the Kanvas. Then came the Kushan rulers followed by Chandragupta Vikramaditya of the Gupta dynasty.

The State of Bihar at present extends approximately 24° 20' 10" North latitude to 27° 31' 15" North latitude and from 83° 19' 50" East longitude to 88° 17' 40" East longitude. The maximum north – south extent of Bihar is about 385 k.m. and the maximum east west is about 483 k.m. It has Nepal in its north, Jharkhand in its south, Uttar Pradesh in its west and West Bengal in its east.

At the commencement of the British Raj, the state was part of the Province of Bengal. It was separated from Bengal and formally inaugurated on 1st April 1912 as a separate state, the area included present day Orissa and Jharkhand. In 1936, Orissa was carved out of Bihar. Again in the year 2000, on 15th November, Bihar had to face a bifurcation that created Jharkhand state. After independence, the boundaries of the state were

readjusted twice, once in 1956 according to the recommendations of the State Re-Organization Commission and again at the time of the creation of Jharkhand.

After the formation of Jharkhand, Bihar remains the third most populous state in the country with 83 million people. Around 40 percent of the population is below the poverty line, which is the highest in the country. As per the Planning Commission figures of 1999-2000, rural poverty (44.3 percent) was substantially

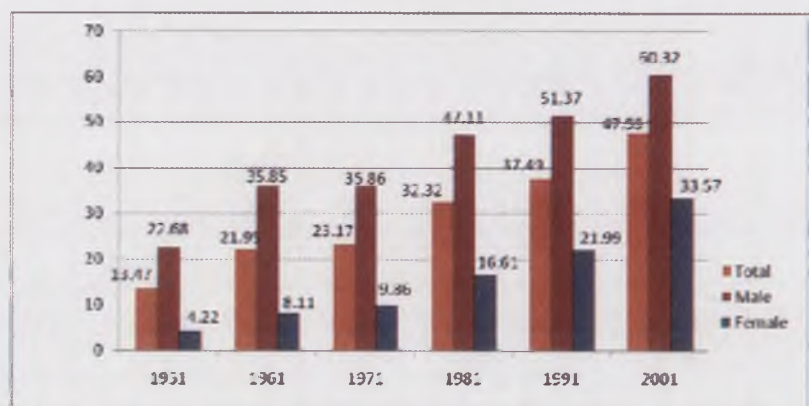


FIGURE 1: BIHAR LITERACY RATES: SLOW GROWTH

higher than urban (24.7 percent), but with 9 out of every 10 persons in Bihar living in villages, poverty in Bihar is significantly a rural phenomenon.¹

In spite of the efforts of planned development in the past several decades, the regional disparities have widened and states like Bihar are at the lowest rung of development indicators. The bifurcation of the state has added further miseries. With 46 percent of the land transferred to Jharkhand, Bihar has to sustain 75 percent of the population of the

Millennium Development Goal

- **ACHIEVE UPE: Ensuring by 2015 that children everywhere, boys and girls alike, will be able to complete full course of primary schooling.**
- **PROMOTE GENDER EQUALITY AND EMPOWER WOMEN: Eliminate gender disparity in primary & secondary education preferably by 2005 and to all levels of Education by 2015.**

undivided state –resulting in an extremely high population density. The bifurcation of the State has had its impact on income and revenue raising capacity. The State Domestic Product has been of the order of 40 percent while the revenue receipts have fallen by 33 percent.

Vigorous efforts are needed to create conditions for a faster and more equitable growth. A World Bank study indicates that at the present rate of progress, by 2015, Bihar will be able to achieve only two of the eight Millennium Development Goals: reduction in child malnutrition and access to safe drinking water).

EDUCATIONAL STATUS: CHALLENGES AND VISION

The educational system in Bihar is one of the oldest in the world. There are historical evidences to prove that a fairly well developed educational system existed here for more than four thousand years. The Nalanda University is one such example, where students from all over the world used to study.

Education in Bihar has been almost stagnant, except some activities in the area of elementary education, owing largely to the centrally sponsored scheme of Sarva Siksha Abhiyan. There has been large-scale educational migration of youth from Bihar.

The 2001 census shows Bihar's literacy level (47%) as the lowest in India (65%). Educational indicators for Bihar have been improved significantly as compared to the previous years. The Gross Enrolment Ratio (GER) for primary and upper primary during 2011-12 in the case of children in the age group of 6-14, who have a fundamental right to access free and compulsory education, was 102 and 80 respectively. The GER at primary level for boys and girls was 98 and 106, while it was 76 and 84 respectively for upper primary level. The state

¹ Bihar: Approach to 11th Five Year Plan – GoB Planning & Development Department, 2006

annual average dropout rate at primary level and upper primary level were 5.73 (boys - 7.29 & girls - 4.07) and 4.29 (boys - 6.22 & girls - 2.17) respectively.

The educational output at the basic level is a reflection of the poor input of educational services on the supply side. The number of elementary schools and other infrastructures have increased. However, the classes are crowded even today. The teacher-pupil ratio is 1:40 as per sanctioned posts but it is 1:58 against working units.

STRATEGIES PLANNED

UNIVERSAL ACCESS

Opening of Schools: The State government has made it a point to ensure one Primary School within a radius of 1 km. distance covering all villages and habitations and to open/upgrade Primary School into Middle School within a radius of 3 k.m as per the national norms of 2:1.

At present the state has 42,629 Primary Schools and 29,133 Middle Schools and data suggests that out of 95,692 habitations in the State, 95,460 habitations have Primary Schooling facility within a radius of 1 km and 232 habitations are not qualifies for the Primary Schools as per distance & population norms. So far under SSA, 19,936 Primary Schools have been opened against the target of 21,419.

School Building: The problem of universal access to schools is also associated with the lack of building to the schools. The State government is willing to provide at least six rooms with verandah in Primary and 10 classrooms with verandah in Middle Schools.

Upgradation of Primary Schools to Upper Primary Schools: At present in the state, the ratio of Middle Schools to Primary Schools is about 1:2.5 whereas the national norm is 1:2. The State government is determined to achieve the national standard in this respect. So far under SSA, 19,139 Upper Primary Schools have been sanctioned for upgradation, out of which 20,182 have been upgraded.

Enrolment Drive: The level of potential demand for education is quite high in the State. Partly because of economic compulsions and partly because of various age-old cultural traditions, the children of 6-14 age group are not sufficiently motivated to get themselves enrolled into schools. This requires sustained effort on the part of government to initiate enrolment drive through teachers. As such, every year from April to June, the teachers of respective schools initiate enrolment drive till 2011-12.

Provision of Basic Infrastructure: It is partly a problem of access and partly a problem of retention in schools. The girl children need toilet facilities in schools. Efforts are being made to provide toilet especially for girls in all schools under SSA as well as from convergence from Total Sanitation Campaign. Similarly, provision of drinking water facilities are being made in all such schools who do not have this facility.

UNIVERSAL RETENTION

Availability of Teachers: A teacher is very crucial to the school system. The State has taken an unprecedented decision to appoint 2.36 lakh elementary and secondary school teachers to clear the entire backlog of vacancies and bring all out-of-school children into the elementary school. The policy decision is specifically aimed at bringing teacher pupil ratio to the national norm of 1:40.

Absenteeism of Teachers: To check the problem of absenteeism of teachers following steps have been taken:

1. Monitoring and Supervision of schools by community by enacting "Bihar Elementary School Education Committee Act 2007" .
2. Recruitment of teachers (Panchayat/Prakhand/Nagar) of the same Panchayat/Block/Nagar.
3. Transfer of teachers in their own Block.
4. Choice Transfers.

Due to these steps taken by the State the teachers absenteeism have been checked upto a great extent, and functioning of school on time has been ensured. The Govt. has also taken steps not to engage teachers in non-teaching works. This has also helped in running the school properly.

Teacher's Deputation Discipline Rules: Previously, the system of deputing teachers to the schools was not rational. The teachers were being deputed to the schools far away from their homes. This created a lot of problems. Teachers had to spend much time in moving from the home to the school and back from school to home. This had an adverse impact on the performance of teachers.

The state government has now decided to put the teachers in the schools nearer to their home Panchayats or in their own Panchayats.

Teacher Promotion: One of the important reasons of the demotivation of teachers is that there is no proper system for the promotion of teachers. Due to the pending promotion, a large number of middle schools do not have the Headmasters. To overcome this problem the State Govt. is devising new rules for teachers' promotion.

UNIVERSAL QUALITY

Text Book: To improve the quality of education and also to ensure the retention of all children (I to VIII), it is essential to provide text books to all children. Hence free text book will be provided under SSA to all children of class I to VIII.

SUPPLEMENTATION OF SSA BY STATE GOVERNMENT

MUKHYA MANTRI SAMAGRA VIDYALAYA VIKAS YOJANA: The concept of building a 'school' and not adding classrooms as under the SSA has been introduced and the programme of "Mukhya Mantri Samagra Vidyalaya Vikas" has been launched. For this programme, the

state has provided funds from its budget for major repairs and improvements of school buildings, facilities for games and sports and construction of boundary walls. Provisions for toilets, drinking water, kitchen sheds, etc. are being converged under schemes of different departments.

MUKHYA MANTRI BALIKA POSHAK YOJANA: In order to address the issue of retention of the girl child, the State government has taken decision to support the girl child of Classes VI-VIII with a pair of dresses (Poshak) to all enrolled girls in the State. For this purpose, the State has made a provision @Rs. 700/- per girl child.

MUKHYA MANTRI POSHAK YOJANA: The State government has taken decision to support the all enrolled children of Classes III-V with a pair of dresses (Poshak) in the State. For this purpose, the State has made a provision @Rs. 500/- per girl child.

EXCURSION TOUR OF SCHOOL CHILDREN: Under this scheme, every Middle Schools across State have been provided a grant of Rs. 5000/- per School for the exposure visit of the rural children, to visit historical and important places of the State.

No. of Schools in the State (District Wise)					
S.No.	Name of Districts	No. of Primary Schools	No. of Upper Primary Schools	No. of Basic Schools*	No. of High Schools
1	Araria	1434	629	1	42
2	Arwal	351	206	2	41
3	Aurangabad	1182	1022	6	92
4	Banka	1226	846	10	72
5	Begusarai	793	744	5	83
6	Bhagalpur	996	893	14	110
7	Bhojpur	1226	828	10	107
8	Buxar	702	474	7	71
9	Darbhanga	1512	909	13	79
10	East Champaran	2027	1357	10	92
11	Gaya	1732	1423	12	125
12	Gopalganj	1130	680	9	65
13	Jamui	857	850	8	45
14	Jehanabad	549	351	3	42
15	Kaimur	615	590	6	50
16	Katihar	1199	719	7	63
17	Khagaria	546	512	4	41
18	Kishanganj	825	592	0	20
19	Lakhisarai	486	291	5	46
20	Madhepura	853	728	8	45
21	Madhubani	1962	1005	14	142
22	Munger	652	471	7	76
23	Muzaffarpur	1691	1400	29	110
24	Nalanda	1369	829	11	133
25	Nawada	996	697	12	62
26	Patna (R)	1980	1008	19	132
27	Patna (U)	192	145	0	27
28	Purnea	1397	843	14	57
29	Rohtas	1310	798	4	117
30	Saharsa	767	509	2	51
31	Samastipur	1657	988	27	110
32	Saran	1505	1096	22	124
33	Sheikhpura	269	240	1	30
34	Sheohar	232	187	2	14
35	Sitamarhi	1204	893	9	64
36	Siwan	1314	882	12	93
37	Supaul	1111	623	1	49
38	Vaishali	1135	964	22	92
39	West Champaran	1645	911	43	70
Total		42629	29133	391	2884

*included in Upper Primary Schools

SOME VALUABLE DATA

2.0: ADMINISTRATIVE UNIT		
Division with (H.Q.)	Districts	District H.Q.
1. Patna (Patna)	1. Patna 2. Nalanda 3. Rohtas 4. Bhojpur 5. Buxar 6. Kaimur	1. Patna 2. Biharsharif 3. Sasaram 4. Arrah 5. Buxar 6. Bhabhua
2. Tirhut (Muzaffarpur)	1. Muzaffarpur 2. Vaishali 3. Sitamarhi 4. Sheohar 5. East Champaran 6. West Champaran	1. Muzaffarpur 2. Hajipur 3. Sitamarhi 4. Sheohar 5. Motihari 6. Bettiah
3. Darbhanga (Darbhanga)	1. Darbhanga 2. Madhubani 3. Samastipur	1. Darbhanga 2. Madhubani 3. Samastipur
4. Saran (Chapra)	1. Saran 2. Siwan 3. Gopalganj	1. Chapra 2. Siwan 3. Gopalganj
5. Koshi (Saharsa)	1. Saharsa 2. Supaul 3. Madhepura	1. Saharsa 2. Supaul 3. Madhepura
6. Munger (Munger)	1. Munger 2. Jamui 3. Lakhisarai 4. Sheikhpura 5. Begusarai 6. Khagaria	1. Munger 2. Jamui 3. Lakhisarai 4. Sheikhpura 5. Begusarai 6. Khagaria
7. Bhagalpur (Bhagalpur)	1. Bhagalpur 2. Banka	1. Bhagalpur 2. Banka
8. Purnia (Purnia)	1. Purnia 2. Katihar 3. Kishanganj 4. Araria	1. Purnia 2. Katihar 3. Kishanganj 4. Araria
9. Magadh (Gaya)	1. Gaya 2. Jehanabad 3. Arwal 4. Aurangabad 5. Nawada	1. Gaya 2. Jehanabad 3. Arwal 4. Aurangabad 5. Nawada

2.1: DISTRICT WISE ADMINISTRATIVE UNIT				
Districts	Blocks	Mahayat	Revenue Villages	Habitation
Araria	9	218	753	5001
Arwal	5	68	348	608
Aurangabad	11	203	1786	3498
Banka	11	185	1681	3005
Begusarai	18	257	780	1335
Bhagalpur	16	242	1770	2185
Bhojpur	14	228	1243	2085
Buxar	11	142	1194	1563
Darbhanga	18	330	1268	2007
E. Champaran	27	410	1345	3539
Gaya	24	333	2860	4386
Gopalganj	14	234	1620	2341
Jamui	10	152	1530	2190
Jehanabad	7	93	599	1122
Kaimur	11	152	1360	1733
Katihar	16	238	1543	2867
Khagaria	7	129	306	1169
Kishanganj	7	126	824	3225
Lakhisarai	7	80	496	698
Madhepura	13	170	447	2242
Madhubani	21	399	1072	2779
Munger	9	101	861	1775
Muzaffarpur	16	387	1861	4194
Nalanda	20	249	1183	2519
Nawada	14	187	1139	1908
Patna	23	331	1455	2923
Purnia	14	251	1241	3607
Rohtas	19	246	1710	2534
Saharsa	10	153	432	2617
Samastipur	20	381	1250	3941
Saran	20	330	1813	4305
Sheikhpura	6	54	289	496
Sheohar	5	54	207	345
Sitamarhi	17	273	846	1629
Siwan	19	293	2417	3700
Supaul	11	180	688	4404
Vaishali	16	290	1459	2157
W. Champaran	18	315	1395	3060
Total	534	8464	45071	95692

2.2: DISTRICT WISE POPULATION AND DENSITY

Districts	Area in sq.km	population (2001 census)	Density of p/sq. K.M	Sex Ratio/ 1000 Male
Araria	2780	2158608	776	916
Aurangabad	3305	2013055	609	936
Banka	3020	1608773	533	908
Begusarai	1918	2349366	1225	911
Bhagalpur	2570	2423172	943	878
Bhojpur	4098	2243144	547	900
Buxar	1758	1402396	798	901
Darbhanga	3279	3295789	1005	914
E. Champaran	3968	3939773	993	898
Gaya	4958	3473428	701	937
Gopalganj	2134	2152638	1009	1005
Jamui	3098	1398796	452	917
Jehanabad	1459	1514315	1038	928
Kaimur	3404	1289074	379	907
Katihar	3057	2392638	783	919
Khagaria	1486	1280354	862	890
Kishanganj	1938	1296348	669	940
Lakhisarai	1299	802225	618	923
Madhepura	1889	1526646	808	915
Madhubani	3501	3575281	1021	943
Munger	1396	1137797	815	878
Muzaffarpur	3172	3746714	1181	928
Nalanda	2367	2370528	1001	915
Nawada	2494	1809696	726	948
Patna (U+R)	3202	4718592	1474	873
Purnia	3202	2543942	794	916
Rohtas	3834	2450748	639	909
Saharsa	1661	1508182	908	910
Samastipur	2573	3394793	1319	927
Saran	2641	3248701	1230	965
Sheikhpura	606	525502	867	920
Sheohar	443	515961	1165	896
Sitamarhi	2200	2682720	1219	893
Siwan	2223	2714349	1221	1033
Supaul	2374	1732578	730	920
Vaishali	2036	2718421	1335	921
W. Champaran	5228	3043466	582	901
Total	576747	82998509	880	921

2.3: DISTRICT WISE POP. (6-14), Enrolment & Out of School (As on 31.03.2012)

Districts	Population (6-13 ⁺ Year)	Enrolment (6-13 ⁺ Year)	Out of School (6-13 ⁺ Year)
Araria	554626	590903	12632
Arwal	143112	154705	1337
Aurangabad	534650	561949	2583
Banka	390313	433760	12754
Begusarai	708862	661258	9599
Bhagalpur	587865	567693	8650
Bhojpur	659433	564103	3403
Buxar	353571	390053	771
Darbhanga	797037	727271	8413
E. Champaran	1107501	1053316	4234
Gaya	858490	871428	3857
Gopalganj	557651	507344	2732
Jamui	378897	390951	9166
Jehanabad	241697	240709	1728
Kaimur	376013	362836	3947
Katihar	687948	674469	16177
Khagaria	350036	369106	10101
Kishanganj	343963	394897	4321
Lakhisarai	196540	206946	3258
Madhepura	457552	487902	12492
Madhubani	943079	938574	9317
Munger	257474	273050	6654
Muzaffarpur	1044021	862431	1524
Nalanda	557453	564059	5251
Nawada	501793	453630	19286
Patna (U+R)	1101577	817699	51108
Purnia	673136	663396	4044
Rohtas	580562	560775	3428
Saharsa	439559	433971	4910
Samastipur	915210	866986	2589
Saran	892415	790874	3882
Sheikhpura	136184	133011	10488
Sheohar	133993	131557	3087
Sitamarhi	665635	670377	2608
Siwan	694160	622381	4844
Supaul	476355	486378	1990
Vaishali	738732	683716	12889
W. Champaran	772036	694767	2615
Total	21809131	20859231	282669

2.4: DISTRICT WISE LITERACY RATE

S.No.	Name of Districts	Literacy Rate 1991			Literacy Rate 2001			Increase in Literacy Rate		
		Total	Male	Female	Total	Male	Female	Total	Male	Female
1	Araria	26.2	37.0	14.0	35.0	46.4	22.4	8.8	9.4	8.4
2	Aurangabad	45.1	61.1	26.7	57.0	71.1	41.9	11.9	10.0	15.2
3	Banka	34.6	48.2	19.0	42.7	55.3	28.7	8.2	7.1	9.7
4	Begusarai	36.9	48.7	23.5	48.0	59.1	35.6	11.1	10.4	12.1
5	Bhagalpur	41.8	53.4	28.1	49.5	59.2	38.1	7.7	5.8	10.0
6	Bhojpur	48.2	66.4	28.0	59.0	74.3	41.8	10.8	8.0	13.9
7	Buxar	33.5	62.9	25.7	56.8	71.9	39.9	23.3	9.0	14.2
8	Darbhanga	34.9	48.3	20.1	44.3	56.7	30.8	9.4	8.4	10.7
9	East Champaran	27.6	39.7	13.7	37.5	49.3	24.3	9.9	9.7	10.6
10	Gaya	40.5	55.2	24.0	50.4	63.3	36.7	9.9	8.1	12.7
11	Gopalganj	35.0	51.6	17.8	47.5	63.0	32.2	12.5	11.4	14.5
12	Jamui	33.4	48.5	16.4	42.4	57.1	26.3	9.0	8.6	9.9
13	Jehanabad	45.8	63.1	26.8	55.3	70.1	39.4	9.5	7.0	12.6
14	Kaimur	39.4	55.7	20.7	55.1	69.7	38.8	15.8	14.0	18.1
15	Katihar	28.1	39.2	16.9	35.1	45.3	23.8	7.0	6.1	6.9
16	Khagaria	32.3	43.0	19.8	41.3	51.8	29.3	9.0	8.8	9.5
17	Kishanganj	22.2	33.1	10.4	31.1	42.7	18.6	8.9	9.6	8.2
18	Lakhisarai	39.0	53.1	23.5	48.0	60.7	34.0	9.0	7.6	10.5
19	Madhepura	27.7	39.3	14.4	36.1	48.8	22.1	8.4	9.5	7.7
20	Madhubani	33.2	48.5	16.8	42.0	56.8	26.2	8.8	8.3	9.5
21	Munger	52.3	65.0	37.1	59.5	69.9	47.4	7.3	5.0	10.3
22	Muzaffarpur	36.1	48.4	22.3	48.0	59.1	35.8	11.9	10.7	13.5
23	Nalanda	47.0	62.0	30.0	53.2	66.4	38.6	6.3	4.5	8.6
24	Nawada	39.0	54.9	21.8	46.8	60.6	32.2	7.8	5.8	10.4
25	Patna	56.3	69.1	41.4	62.9	73.3	50.8	6.6	4.2	9.5
26	Purnia	29.5	38.9	16.1	35.1	45.6	23.4	5.6	6.7	7.3
27	Rohtas	48.5	64.1	30.3	61.3	75.3	45.7	12.8	11.3	15.4
28	Saharsa	30.0	42.4	15.8	39.1	51.7	25.3	9.1	9.3	9.5
29	Samastipur	36.4	50.4	21.2	45.1	57.6	31.7	8.7	7.2	10.5
30	Saran	41.8	60.2	22.7	51.8	67.3	35.8	10.0	7.1	13.1
31	Sheikhpura	40.9	55.4	24.4	48.6	61.9	33.9	7.7	6.5	9.5
32	Sheohar	26.2	36.4	14.3	35.3	45.3	23.9	9.1	8.9	9.6
33	Sitamarhi	28.5	39.9	15.5	38.5	49.4	26.1	10.0	9.5	10.6
34	Siwan/	39.1	57.5	21.3	51.6	67.3	36.9	12.5	9.8	15.6
35	Supaul	28.1	41.0	13.7	37.3	52.4	20.8	9.2	11.4	7.1
36	Vaishali	40.6	55.6	24.1	50.5	63.2	36.6	9.9	7.6	12.5
37	W.Champaran	28.0	39.6	14.4	38.9	51.1	25.2	10.9	11.5	10.8
	Bihar	37.5	51.4	22.0	47.0	59.7	33.1	9.5	8.3	11.1

2.5: DISTRICT WISE LITERACY RATE OF SC & ST (2001)

S.No.	Name of Districts	Schedule Caste			Schedule Tribe		
		Total	Male	Female	Total	Male	Female
1.	Araria	18.9	27.6	9.4	21.9	33.1	10.1
2.	Aurangabad	35.7	49.9	20.3	49.7	61.3	36.2
3.	Begusarai	27.6	39.7	14.1	22.2	33.3	10.5
4.	Banka	31.4	42.8	18.8	78.6	87.0	68.9
5.	Bhagalpur	33.7	44.7	20.7	37.2	48.5	24.1
6.	Bhojpur	39.1	55.3	20.7	46.7	63.4	27.2
7.	Buxar	37.9	55.6	17.6	44.6	58.6	27.6
8.	Darbhanga	24.7	35.5	12.8	49.5	58.1	38.5
9.	East Champaran	20.6	30.3	9.7	34.3	48.9	18.1
10.	Gaya	26.3	36.8	15.0	49.1	60.5	36.8
11.	Gopalganj	32.1	46.7	17.3	37.8	53.0	23.8
12.	Jamui	24.5	35.4	12.8	26.7	39.5	13.0
13.	Jehanabad	32.6	46.5	17.4	32.4	46.0	16.6
14.	Kaimur	40.5	56.6	22.2	38.6	54.7	20.4
15.	Katihar	26.3	36.5	15.2	24.2	35.3	12.5
16.	Khagaria	24.2	33.6	13.6	46.7	58.2	31.2
17.	Kishanganj	28.2	40.0	15.5	15.3	22.6	7.5
18.	Lakhisarai	26.8	37.8	14.8	12.9	20.2	4.9
19.	Madhepura	17.1	25.9	7.7	33.6	47.5	19.8
20.	Madhubani	22.2	33.8	9.7	35.8	48.1	22.3
21.	Munger	42.6	54.1	29.3	37.3	52.0	21.8
22.	Muzaffarpur	28.9	39.0	17.9	50.4	63.7	36.2
23.	Nalanda	29.4	42.0	15.4	29.8	39.3	18.2
24.	Nawada	22.4	32.9	11.1	20.5	27.5	12.7
25.	Patna (Rural)	31.3	43.8	17.2	15.7	17.1	12.3
26.	Patna (Urban)	58.3	68.6	46.0	83.4	89.2	76.2
27.	Purnia	18.5	26.6	9.7	24.5	36.3	11.9
28.	Rohtas	41.3	57.0	23.7	30.0	42.1	16.2
29.	Supaul	18.5	27.4	8.9	24.5	34.4	13.9
30.	Saharsa	25.1	35.7	13.6	22.0	17.1	46.1
31.	Samastipur	33.6	48.8	17.5	48.5	64.6	31.7
32.	Saran	25.2	36.3	12.7	45.6	59.2	29.8
33.	Sheikhpura	16.9	24.4	8.3	38.8	60.0	16.7
34.	Sheohar	22.1	31.8	11.1	31.4	42.8	18.1
35.	Sitamarhi	35.6	51.3	20.3	44.0	60.0	28.7
36.	Siwan	19.6	30.8	7.5	26.9	41.1	12.0
37.	Vaishali	29.4	40.8	16.8	29.9	37.4	21.8
38.	West Champaran	22.3	33.1	10.3	24.1	35.2	12.1
Bihar		28.5	40.2	15.6	28.2	39.8	15.5

2.6: Information on School & Enrolment (District wise)

S. No.	Name of District	Total Schools	Enrolment (Class I - V)			Enrolment (Class VI - VIII)			Enrolment (Class I - VIII)		
			Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
			1	Araria	1814	236830	231747	468577	55721	52163	107884
2	Arwal	526	58478	56688	115166	20392	19244	39636	78870	75932	154802
3	Aurangabad	1919	208503	210834	419337	70127	72485	142612	278630	283319	561949
4	Banka	2117	166579	160286	326865	56983	49912	106895	223562	210198	433760
5	Begusarai	1549	251095	240272	491367	86868	83023	169891	337963	323295	661258
6	Bhagalpur	1894	222342	214814	437156	68285	62191	130476	290627	277005	567632
7	Bhojpur	2037	211553	209371	420924	73232	69947	143179	284785	279318	564103
8	Buxar	1205	145226	140065	285291	54075	50687	104762	199301	190752	390053
9	Darbhangha	2415	284467	268134	552601	93966	81532	175498	378433	349666	728099
10	East Champaran	3155	421017	392330	813347	124859	115110	239969	545876	507440	1053316
11	Gaya	3079	330331	326372	656703	106167	108558	214725	436498	434930	871428
12	Gopalganj	1768	181532	189846	371378	62287	68660	130947	243819	258506	502325
13	Jamui	1711	157669	147898	305567	46663	38721	85384	204332	186619	390951
14	Jehanabad	902	92381	89829	182210	29951	28548	58499	122332	118377	240709
15	Kaimur	1186	136538	131516	268054	48141	46641	94782	184679	178157	362836
16	Katihar	1982	261487	259510	520997	74744	74305	149049	336231	333815	670046
17	Khagaria	1039	141226	133593	274819	50762	43525	94287	191988	177118	369106
18	Kishanganj	1528	156851	158733	315584	37239	42074	79313	194090	200807	394897
19	Lakhisarai	776	81877	78086	159963	24511	22408	46919	106388	100494	206882
20	Madhepura	1461	199781	186189	385970	57848	43774	101622	257629	229963	487592
21	Madhubani	3146	353483	348686	702169	123297	113130	236427	476780	461816	938596
22	Munger	1054	103429	99503	202932	35463	34655	70118	138892	134158	273050
23	Muzaffarpur	3069	329948	320329	650277	105459	108140	213599	435407	428469	863876
24	Nalanda	2193	219952	210151	430103	68571	65967	134538	288523	276118	564641
25	Nawada	1665	181900	173184	355084	49910	48636	98546	231810	221820	453630
26	Patna	3343	310828	307542	618370	99758	99461	199219	410586	407003	817589
27	Purnia	2044	272578	263150	535728	68885	61603	130488	341463	324753	666216
28	Rohtas	2131	200392	200489	400881	79532	80362	159894	279924	280851	560775
29	Saharsa	1251	186734	165654	352388	48761	35403	84164	235495	201057	436552
30	Samastipur	2526	332082	329612	661694	104772	100520	205292	436854	430132	866986
31	Saran	2532	291959	293246	585205	101605	104064	205669	393564	397310	790874
32	Sheikhpura	478	52712	49079	101791	16411	14809	31220	69123	63888	133011
33	Sheohar	427	54254	49698	103952	14609	12996	27605	68863	62694	131557
34	Sitamarhi	2145	270195	254419	524614	76221	69542	145763	346416	323961	670377
35	Siwan	2128	218217	232082	450299	80516	91636	172152	298733	323718	622451
36	Supaul	1747	192867	184335	377202	64651	48871	113522	257518	233206	490724
37	Vaishali	2051	242949	238883	481832	101199	100671	201870	344148	339554	683702
38	West Champaran	2515	292019	279293	571312	63825	59630	123455	355844	338923	694767
TOTAL		70508	8052261	7825448	15877709	2546266	2423604	4969870	10598527	10249052	20847579

Source: DISE, 2011-12

2.7: Information on Infrastructure in Schools (District wise)

S. No.	Districts	Total Schools	Total Classrooms	Student Classroom Ratio (SCR)	Schools with Building	Schools having Common Toilets	Schools having separate girls Toilets	Schools having Drinking Water Facility	Schools having Black Board
1	Araria	1814	7482	77.05	1523	903	431	1640	1770
2	Arwal	526	1772	87.36	473	363	232	495	526
3	Aurangabad	1919	7248	77.53	1784	1567	603	1843	1919
4	Banka	2117	6472	67.02	1839	1656	1414	1894	1994
5	Begusarai	1549	7042	93.90	1318	1282	807	1507	1549
6	Bhagalpur	1894	7092	80.04	1704	1451	1076	1761	1894
7	Bhojpur	2037	7166	78.72	1790	1584	1784	1818	2037
8	Buxar	1205	5244	74.38	1032	1123	472	1133	1205
9	Darbhanga	2415	9034	80.60	2046	1727	895	2139	2415
10	East Champaran	3155	11474	91.80	2520	2344	850	2891	3155
11	Gaya	3079	10500	82.99	2822	2538	1983	2951	3079
12	Gopalganj	1768	6596	76.16	1368	1677	1047	1606	1733
13	Jamui	1711	5295	73.83	1254	949	557	1422	1711
14	Jehanabad	902	3388	71.05	844	779	627	863	902
15	Kaimur	1186	4996	72.63	1137	804	515	1146	1186
16	Katihar	1982	8803	76.12	1668	2043	1241	1982	1982
17	Khagaria	1039	4341	85.03	906	850	446	1006	991
18	Kishanganj	1528	6146	64.25	1217	1144	607	1441	1528
19	Lakhisarai	776	4171	49.60	606	721	471	584	711
20	Madhepura	1461	5169	94.33	1137	954	587	1313	1460
21	Madhubani	3146	10396	90.28	2838	2057	682	3008	3146
22	Munger	1054	3754	72.74	895	687	462	915	1054
23	Muzaffarpur	3069	11326	76.27	2823	2566	1557	2977	3069
24	Nalanda	2193	8022	70.39	2103	1951	996	2045	2193
25	Nawada	1665	6525	69.52	1506	1272	888	1474	1665
26	Patna	3343	10594	77.17	2953	3413	1810	3343	3343
27	Purnia	2044	8211	81.14	1601	1330	827	2044	2044
28	Rohtas	2131	8093	69.29	1951	1839	1425	2130	2130
29	Saharsa	1251	3989	109.44	910	754	281	1123	1250
30	Samastipur	2526	9704	89.34	2098	1532	744	2247	2526
31	Saran	2532	9930	79.64	2207	1873	765	2333	2532
32	Sheikhpura	478	1911	69.60	444	452	375	423	478
33	Sheohar	427	1584	83.05	341	277	177	353	417
34	Sitamarhi	2145	7905	84.80	1755	1694	918	1824	2145
35	Siwan	2128	8173	76.16	1922	1472	606	2002	2104
36	Supaul	1747	6603	74.32	1224	1180	1139	1747	1747
37	Vaishali	2051	9079	75.31	1807	1857	1256	1851	2051
38	West Champaran	2515	9261	75.02	2234	1618	1003	2322	2515
TOTAL		70508	264491	78.82	60600	54283	32556	65596	70156

Source: DISE, 2011-12

2.8: Information on Teachers (District wise)

S. No.	Name of District	Total Teacher	Pupil Teacher Ratio (PTR)	% of Female Teachers	% of Single Teacher Schools	% of Schools with 3 or less Teachers	Teachers without professional Qualification
1	Araria	9687	59.51	35.60	3.09	27.39	57.83
2	Arwal	2584	59.91	41.14	4.75	38.10	53.28
3	Aurangabad	8255	68.07	35.22	5.52	29.55	48.69
4	Banka	6339	68.43	34.81	4.82	52.67	46.41
5	Begusarai	11575	57.13	47.32	0.97	27.22	50.41
6	Bhagalpur	10488	54.12	40.66	1.27	21.73	49.08
7	Bhojpur	9286	60.75	31.82	3.29	32.94	43.59
8	Buxar	6096	63.99	38.32	3.82	30.27	57.56
9	Darbhanga	12524	58.14	35.92	3.52	20.79	52.41
10	East Champaran	17835	59.06	38.86	0.95	15.40	62.83
11	Gaya	11302	77.10	37.38	7.37	28.65	54.49
12	Gopalganj	10472	47.97	38.87	1.81	31.39	55.78
13	Jamui	6326	61.80	37.93	6.31	56.06	64.05
14	Jehanabad	4579	52.57	41.08	2.55	37.05	45.24
15	Kaimur	5689	63.78	34.98	5.14	30.45	48.06
16	Katihar	12921	51.86	37.44	0.35	11.54	62.27
17	Khagaria	5735	64.36	39.72	2.41	28.07	49.29
18	Kishanganj	7677	51.44	32.52	7.13	31.60	73.86
19	Lakhisarai	4134	50.04	49.13	4.38	33.60	52.34
20	Madhepura	7788	62.61	37.82	3.08	35.80	60.21
21	Madhubani	17337	54.14	37.16	2.67	24.86	61.16
22	Munger	4227	64.60	36.70	8.54	33.40	31.52
23	Muzaffarpur	15847	54.51	42.65	1.69	25.87	36.02
24	Nalanda	8769	64.39	38.27	5.20	36.35	31.76
25	Nawada	6934	65.42	40.22	3.18	31.39	42.86
26	Patna	14036	58.25	39.18	4.25	37.17	35.70
27	Purnia	10691	62.32	32.78	6.36	30.43	57.59
28	Rohtas	10503	53.39	36.26	2.02	24.95	44.08
29	Saharsa	7757	56.28	40.35	3.28	36.56	64.80
30	Samastipur	13806	62.80	41.29	1.31	25.33	46.61
31	Saran	14131	55.97	41.02	2.88	28.63	56.51
32	Sheikhpura	2065	64.41	36.96	7.74	39.51	41.67
33	Sheohar	2151	61.16	36.70	2.58	32.13	61.77
34	Sitamarhi	11064	60.59	39.91	5.41	37.82	48.19
35	Siwan	12394	50.22	40.48	1.27	25.34	61.02
36	Supaul	7741	63.39	36.61	6.18	40.31	64.70
37	Vaishali	12538	54.53	41.42	2.93	20.98	47.81
38	West Champaran	13755	50.51	34.36	0.87	21.53	50.39
TOTAL		357038	58.39	38.46	3.49	29.64	52.23

Source: DISE, 2011-12

BIHAR SHIKSHA PARIYOJANA PARISHAD

Bihar Shiksha Pariyojna Parishad (BSPP)², registered under the society Registration Act 1860 in 1991 is an independent and autonomous organisation with its own memorandum of understanding, rules and service and financial regulations.

STATE IMPLEMENTATION SOCIETY

Bihar Shiksha Pariyojna Parishad (BSPP), as State Implementation Society (SIS), has implemented the World Bank assisted District Primary Education Programme (DPEP-III) in eleven educational districts (comprising twenty revenue districts of Bihar). The Council is also the State Implementation Society for the Government of India sponsored Sarva Shiksha Abhiyan (SSA) in all the districts of Bihar, including twenty DPEP districts.



Within this broad arrangement, one Society, namely “State Programme for Elementary Education Development (SPEED)” which was earlier implementing the SSA in four districts (Saharsa, Nalanda, Patna and Supaul) has also been merged with BSPP as per the decision of the state Government and now the BSPP is the sole implementing agency of SSA activities in the state.

BSPP operates and facilitates at State / Division / District / Block / CRC / and School level and involves SSA staff, Government personnel in the field, Learners, Teachers, Parents, PRIs, Community, Voluntary Agencies, Resource Institutions and willing and creative individuals.

In BSPP, 469 programme personnel (grade I & II) are in place against the sanctioned unit of 786. However, at State Level Office (SLO) 82 personnel are working against the total sanctioned strength of 114 (including support & auxiliary staff). Even though the SLO is apparently understaffed, a culture of mutual cooperation and coordination has evolved, with personnel meeting and interacting frequently in small, manageable groups, to plan, implement and evaluate the various activities in accordance with the State Plan of Action.

Presently all the 38 districts have a separate office of Bihar Education Project each district comprising district management structure of 31-36 personnel (total 1264 personnel) while State management structure comprises 114 personnel.

² Also referred to as Bihar Education Project Council [BEPC] (English Translation)

At Block level there is a Block Resource Centre wherein, besides Resource Persons/Teacher Trainers, there are 1074 posts of resource person for IE, 537 posts of MIS Coordinator, 537 posts of Data Entry Operator and 2040 Accounts personal. At Block level out of 7931 positions created there are 2688 personnel in position.

There are 5755 Cluster Resource Centre (each comprising around 18 schools/sections) wherein 4479 Cluster Resource Centre Coordinators are in place.

In the light of understaffed, review of management structure has recently been under taken by state and has been strengthened by following actions :-

- (i) State level management structure has been revised by creating 12 additional posts as well as by creating Internal CELLS of 28 Personnel viz Quality Cell, Urban Access Cell, Gender Equity Cell, Internal Audit Cell, Civil Monitoring Cell thus upgraded the strength from 74 to 114 men team at State level.
- (ii) District level structure has also been revised putting in 02 Quality Coordinators and One additional Accounts personnel in every district. State has created one post of JE for every two blocks. In this way 95 new posts of JEs are created. As of now, total 267 posts of JE have been sanctioned.
- (iii) Block level man power support has tremendously been increased by 5454 additional posts, as dealt below.
- (iv) Creation of 1611 subject specific Resource Persons @ 3 Resource Persons each BRC in addition to existing 1599 posts.
- (v) For Inclusive Education of Disabled 1074 Resource Persons are @ 2 Resource Persons per BRC. This is in addition to 2148 Resource Teachers @ 4 RT per BRC (out of 2148 RT 1254 are in place).
- (vi) For maintaining financial discipline and accelerated flow of fund one Accounts Assistant for every 50 schools (Total 2040) over and above 533 existing positions of Accounts Assistant-cum- Data Entry Operator existing in BRCs.
- (vii) For every BRC there will be one MIS Coordinator and one Data Entry Operator (1074).

The Education Minister of Bihar heads the General Council, which is the apex body, as its Ex-officio Chairman and the State Project Director (SPD) of BSPP is the Ex-officio Member Secretary.

For the effective facilitation, supervision and co-ordination of the affairs of the Council there is an Executive Committee headed by the Development Commissioner, Govt. of Bihar. The Principal Secretary, Department of Education is the Ex-officio Vice-Chairman and State Project Director of BSPP as its ex-officio Member Secretary. The Executive Committee has been given adequate powers to implement the programmes.

STATE RESOURCE GROUP (SRG)

- Constituted for each component as per guidelines.
- Group of eminent experts & specialists.

- Meets as per need and requirement.

MISSION TASK FORCE (MTF)

- Comprising all programme personnel in S.L.O.
- Regular weekly meeting.
- Review of progress, discussion and solution.
- Keeps programme personnel pro-active.
- Meeting chaired by State Project Director.

REFLECTION CUM PLANNING MEETING

- RCP meetings are held every month
- Participation of District Programme Co-ordinator/ DSE/ Accounts officers, AE/ JE
- The review of progress, discussion on implementation related problems, sharing of experiences and suggestions for facilitating programme implementation in the districts.
- Chaired by State Project Director

INTERNAL SUPERVISION MISSION (ISM)

- An in-house mechanism to monitor and facilitate programme implementation in the districts.
- Comprising of two to three senior programme personnel from SLO/DLO, makes periodic visits to schools, VECs, CRCs, BRCs, Mata Samities and Parents in the districts for monitoring and evaluation of programme.
- Gets on the spot experience of programme implementation, discusses difficulties and hard spots with programme personnel and communicates to find out feasible and workable solution consistent with DPEP/SSA guidelines.
- Assesses by actual observation the impact of DPEP/SSA inputs on classroom process and pedagogical improvement.

MANAGEMENT STRUCTURE AT DISTRICT LEVEL

- SSA is District Based Programme.
- A well defined and compact office headed by the District Programme Co-ordinator.
- At present 37 district level offices are functional.
- 31 to 36 persons in every SSA districts while 42 in DPEP III districts.

DISTRICT EXECUTIVE COMMITTEE (DEC)

- At the district level, under the ex-officio chairmanship of the District Magistrate.
- District Programme Co-ordinator is the ex-officio member secretary of the committee.
- The function of the committee is to facilitate convergence with other related departments of government and monitoring of the programme for its timely execution. The District Executive Committee consists of Educational Officers,

representatives of Mass Education, Rural Development, Health, PHED, Welfare Department, Teachers representative, NGOs, Parents, VSSs representative of the districts.

- Takes policy decisions.

DISTRICT RESOURCE GROUP (DRG)

- DRG constituted for every component.
- Group of experts and specialists locally available.
- Works as think-tank for district management.
- Meets as per need and requirement.

DISTRICT TASK FORCE (DTF)

- In all the DLO's
- Chaired by the Deputy Development Commissioner.
- District heads of education and other related departments i.e. DEO, DSE, take part in the meeting. District Programme coordinator convenes the meeting.
- Meets every fortnightly.
- Works as an organic team for effective programme implementation.
- Primarily concerned with the implementation of programme as per AWP&B and convergence of DPEP and SSA with govt. programmes in primary and other related areas.

SELECTION, TRAINING AND CAPACITY BUILDING OF PERSONNEL IN SLO/DLO

- Selection done not only on the ground of their academic and professional qualification but also their aptitude and inclination to work for the have not.
- Along with orientation training they are also given professional and on-hand training.
- For their capacity building they are sent to national level seminars, meetings and workshops.
- Training for the plan preparation and budget formation for the districts has been provided to the officers under SSA so that in future they work with a clear vision while implementing the programme.

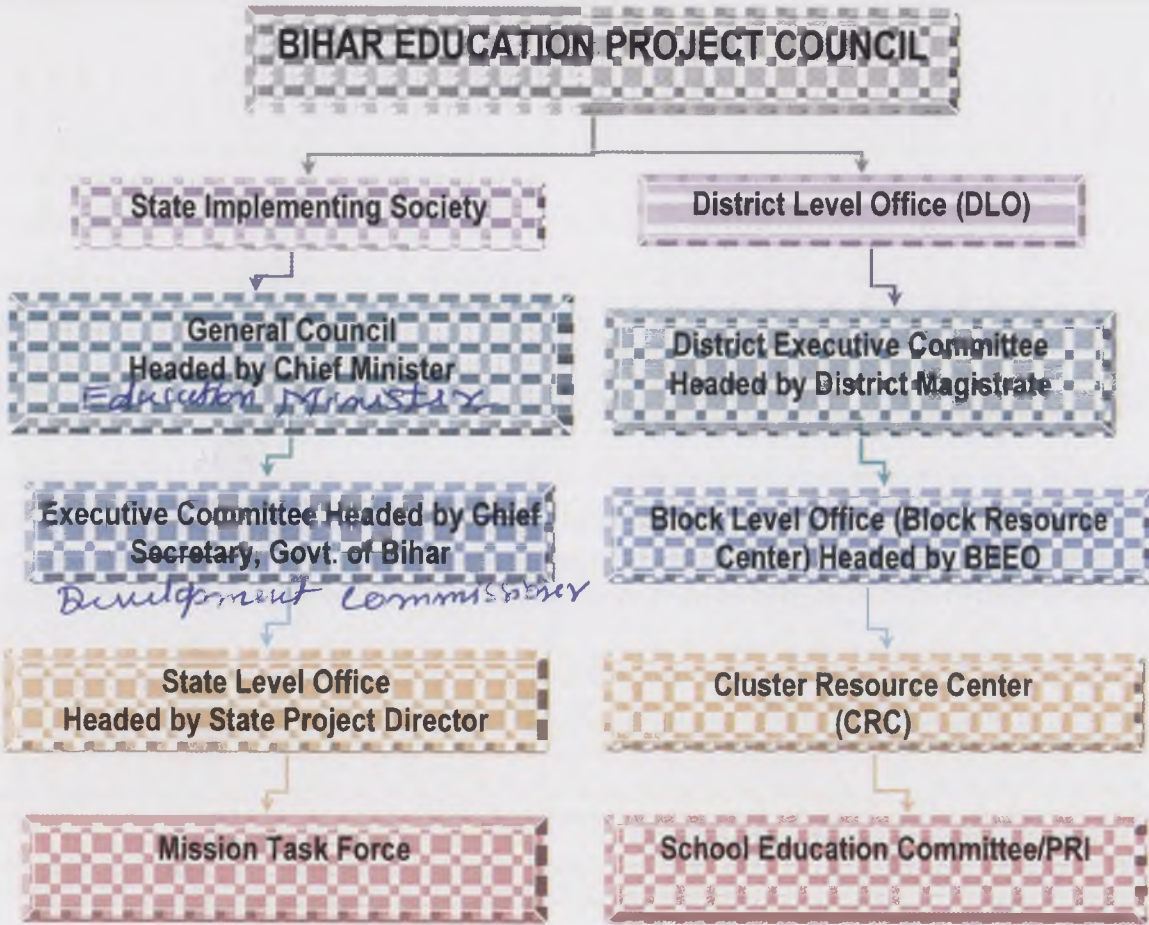
AUDIT AND ACCOUNTS

- Statutory Audit of the accounts of BSPP is done on annual basis.
- Comptroller and Auditor General of India also audit the accounts of the BSPP.
- Meeting of the General Council of BSPP is held annually.

During the year 2011-12, Executive Committee of BSPP met on the following dates:-

Meeting of EC	Date
66 th Meeting	21.09.2011
67 th Meeting	14.02.2012

ORGINATIONAL CHART



CIVIL WORKS

Good and adequate infrastructural facilities are unmet necessities of every school. Children feel pleasure and homely environment in schools having good infrastructural facilities. Keeping in view the above facts, SSA emphasises on construction of School building, Additional Classrooms, Toilets, drinking water etc. But the upper ceiling of Civil Works is limited. Considering the large infrastructural gap in Bihar, the G.O.I has permitted to go beyond the above limit to some extent while budgeting. All schools can not be provided with all infrastructure facilities which they need owing to limited financial resource. The prevailing conditions are proving great obstacles in achieving goals of UEE (Universalisation of Elementary Education) especially retention and enrolment.

In State Project Office there are posts of one Civil Works Manager, one Architect and one Assistant Engineer. Services of State Resource Group Members are also being taken for better implementation of Civil Works in all 38 districts in Bihar. The catalogue containing Drawings & estimates have been developed for civil works under SSA for guidance of DLOs in the matter of effective implementation of civil works. The third party supervision monitoring and quality assurance of civil works is also in force.

As per sanctioned strength, every SSA district is to have one Executive Engineer, two Assistant Engineers and four to eight Junior Engineers and one Technical Supervisor are being engaged for each 10 to 20 sites after technical training.

CONSTRUCTION UNDER SSA

Towards this end, construction work has been undertaken under the SSA. There are different types of construction:

A **Block Resource Centre** is to be constructed at every revenue block to be utilised for teachers' training and other academic related activities at block level. 249 BRC (including UBRC) have been constructed out of a target of 291.

A **Cluster Resource Centre** to be constructed for every cluster of 12 to 16 schools or 35 to 40 teachers. This structure is to be utilised for training of teachers and other academic



activities at cluster level. The room can also be used as additional classroom when it is free from training and other activities. 1453 CRC have been completed out of a target of **1475**.

New School Buildings are to be constructed for newly designated schools or schools without buildings in order to provide the children of the target group with proper access to schooling. 2785 new school buildings have been built out of a target of 3010 for school without buildings and **8124 new school buildings** have been constructed out of a target of **15000 for newly designated schools**.

Additional Classrooms to be built in overcrowded schools. One classroom is to accommodate forty students in order to accommodate students and aid learning and retention. So far **1,41,595** classrooms have been constructed and **80,827** are under construction against the target of **2,72,455**.



Toilets are to be constructed in schools having no separate toilets for boys and girls. This is to be undertaken through convergence with the department of Public Health Engineering. This basic amenity will provide a hygienic atmosphere and

remove a hurdle for the girl students. So far **54,968** toilets (including girl's) have been built out of a target of **62,739** under SSA.

Drinking water facility is to be provided through convergence with the Department of Public Health Engineering in every school and is a basic amenity. Under SSA **20,921** units have been constructed out of a target total of **21,606** so far.

A **head-teacher's room** is to be constructed in schools having no such facility. The room will provide a secure place to maintain records and for school administration and management activity. So far **1428** HM rooms have been built out of a target of **1431**.

Boundary walls are to be constructed in schools having no boundary walls through convergence with the concerned department and cooperation with the local community, in order to ensure the safety of the children and define the school perimeter. All **240** sanctioned units have been constructed so far.

Electrification of schools that are without electric connection to provide electricity to the schools for lighting, for providing computer facilities and for using computer aided teaching and learning materials. **3,812** schools have been provided with electricity out of a target of **3,812**.

Accumulated Achievement of Sanctioned Schemes (upto 2010-11) under SSA are as follows:

SI	Particulars	Physical Target	Completed	Under Construction	Taken up (%)	Completed (%)
1	Block Resource Centre	291	249	42	100	86
2	Cluster Resource Centre	1475	1453	22	100	99
3	New School Building	15000	8124	2629	72	54
3	School Building	3010	2785	97	96	93
4	Addl. Classroom	195762	141317	48382	97	72
5	Headmaster Room	1431	1428	3	100	100
6	Toilet	31003	30753	0	99	99
7	Toilet (2 U) & D W for 8034 UPS	16068	15302	256	97	95
8	Drinking Water	13449	13150	0	98	98
9	Model Cluster	3778	3294	269	94	87
10	KGBV Building	535	264	179	83	49
11	Electrification	3812	3812	0	100	100
12	Baundry Wall	240	240	0	100	100

Status of target and achievement of sanctioned schemes in 2011-12 are as follows:-

Si	Particulars	Physical Target	Completed	Under Construction	Taken up (%)	Completed (%)
1	ACR (With Stair)	25471	25	13107	52	0
2	ACR (Without Stair)	51222	253	29338	58	0
3	Toilets/Urinal (Urban)	688	337	217	81	49
4	Separate Girls Toilet	15000	8576	6274	99	57
5	DW Facility (Urban)	123	120	3	100	98
6	Head Master's Room	8129	231	4079	53	3
7	Residential School	2	0	0	0	0
8	Ramps	11246	0	150	1	0
9	Disabled Friendly Toilet	8695	6	160	2	0

COMMUNITY MOBILISATION

Education is, undoubtedly, an integral part of the process of social transformation. Emergence of the "Bihar Elementary School Education Committee Act 2007 " regarding constitution of VSS with every school and other statutory character has been perceived as an outcome of the ongoing empowerment exercise for community.

Bihar Education Project Council constantly strives to strengthen community participation in all its programmes and activities. Education attains the purpose of positive social change, especially when there is community ownership of the services.

The huge task of Universalization of Elementary Education cannot be achieved without active involvement of community. That is why, in SSA great emphasis is laid on Community Mobilization. Bihar Education Project has consistently and consciously included community participation and environment building in its strategy.

The success of every endeavor of social transformation hinges upon the fact, that to what extent the community is emotionally linked to, and involved in any such endeavor in real terms. Thus Bihar Education Project has been stressing on activities which generate demand for education among people.

PROGRESS OVERVIEW

- **School Development Grant** - 91109 Schools (89%) were received School Development Grant against the target of 101882.
- **TLM Grant** – Altogether 303845 teachers (85%) were received TLM Grant against the target of 351496.
- **R & M Grants** –46604 Schools (80%) were received R & M Grant against the target of 58632.
- **3 days residential Community Training** - 101530 members of VSS have been provided three days residential training against the target of 280116.
- **3 days non-residential Community Training** - 129900 members of VSS have been provided three days non-residential training against the target of 280116.
- **One Day Orientation** – 17687 VSS (41912 members) have been imparted one day orientation against the target 70029.
- **3 days Training of Local Authority** - 6901 PRI members in districts have been imparted 3 days training against the target 33788.

ELEMENTARY FORMAL EDUCATION

State Vision of Quality

The State believes that schools must proactively work against the structures of exclusion and replace it by structures for inclusion and ensure full participation of children in school.

Schools must enable every child to access schooling; and facilitate those who drop out or are pushed out to get back (older children).

They must assure children of their continuance in school without any disruption at least until they reach Class VIII.

Sarva Shiksha Abhiyan aims to achieve universal quality education with equity. To achieve quality education with equity, Bihar focuses on attainment of certain learning levels of children with special focus on hardest to reach out of school children, capacity building of teachers, curriculum development in the light of National Curriculum Framework, grading of schools & teachers for intervention and bridging the gaps in quality & standard of education. Following strategies were stressed for Quality Education:

- Intensive teachers training drive integrating all teachers education & teacher training activities geared to the actual ground situation. A time bound comprehensive strategies & plan of action for training & retraining of all teachers engaged in primary & upper primary level teaching.
- Supervision & Monitoring of quality related intervention at the training of teachers level & class room transaction level.
- Evaluation of learning to assess the learning outcomes.

The steps taken to improve pedagogical renewal process and other strategies to improve quality are as follows:

Schooling Facility - Across the state, educational facilities are now available to a large segment of population and areas. About 99.75% and 99.857% habitations have facility of primary and upper primary schooling respectively.

Opening of New Primary School - Project Approval Board, Govt. of India sanctioned 1756 new primary schools in 2011-12 and 910 schools have been started. Altogether 19,936 new primary school opened so far.

Upgradation of Primary School - Project Approval Board has sanctioned upgradation of 447 primary schools in 2011-12 and 366 primary schools have been upgraded into upper primary schools in this year. Till 2011-12, 19139 primary schools have been upgraded into upper primary school against the target of 20182.

Teacher Recruitment - The Pupil Teacher Ratio (PTR) is about 58:1. Under SSA, So far, 1,98,035 (Panchayat/ Prakhhand/ Nagar Teachers and HM/GT teachers) have been appointed against the target of 4,03,413. Besides, State govt. has appointed 32,127 regular teachers against the State's vacancy.

Learning is supposed to take place through a curriculum that matches with age and cognitive level of children as well as their experience base.

Development and Production of Text books and their Distribution - State has taken the initiative to develop the textbooks on the basis of approved syllabus. The development of textbooks for elementary classes (I to VIII) completed in three phases :-

1st Phase – Class I, III & VI (Printed & Distributed)

2nd Phase – Class II, IV & VII (being supplied to students in 2012-13 session)

3rd Phase – Class V & VIII (being supplied to students in 2012-13 session)

Teachers' Capacity Building - Teachers training may be viewed one of the very important ingredients to achieve quality education. In 2011-12, about 58,191 teachers imparted in-service

The state has revised its curriculum and syllabus on the pattern of the national curriculum Framework (NCF) 2005. It was the first attempt at state-level curriculum design in Bihar. Based on BCF - 2008, syllabus for grade I to XII developed (2008) and approved by Govt. of Bihar (Feb., 2009). To share the vision developed in Bihar Curriculum Framework (BCF-08), NCF-05 and content of new syllabus workshops have been organised by SCERT in all districts.

training namely Ujala & Subject Specific at BRC level. 30 days induction training imparted to nearly 17,848 newly recruited teachers.

SOME GOOD PRACTICES

- State Quality Mission (SQM) **“SAMJHEN – SHIKHEN”** established on 5 Sept, 2011 to improve the quality of elementary education in the State. The Quality Mission is monitoring 20 major parameters to address the issue of quality elementary education in the State.
- “Dhama Chaukari”, a collection of poems by children of Bihar Bal Bhawan procured and distributed to schools.
- Five workshops were organized to finalize CCE system & pupil specific records formats.
- Now, a model for CCE has been developed and it will be implemented in all elementary schools across the State in the academic year 2012-13.
- Learning Facilitation Manual (LFM) for teachers of classes I to IV (Mathematics and Hindi) and VI-VII (Mathematics and English) developed.
- Teachers of upper Primary level are being trained for Science/ Maths teaching through "Bodhi Bhaskar" module at divisional level to minimize the transmission loss.
- In order to make the CRCs enriched, effective and accountable, a booklet has been developed, printed and distributed to districts.
- 171 Titles of e-TLMs in Language & Mathematics have been developed.



ALTERNATIVE & INNOVATIVE EDUCATION

The state has taken a great stride in covering the out of school children. The number of out of school children which was more than 45 lakhs at a time, came down to 2.82 lakhs. These children are also in the process of "to be covered" soon. Appointment of teachers as per 40:1 PTR, opening of new primary schools, upgradation of primary schools into upper primary schools and the most importantly, improving in infrastructural scenario played a crucial role.

The enrolment at the primary and Upper primary levels of education over time has improved significantly. A large number of children have been mainstreamed through different interventions during the year 2011-12 and number of out of school children (age/gender/social category wise) identified after 2011-12 are as follows:

There is a great heterogeneity among 'out of school children'. Out of school children could belong to remote school-less habitations, could be working children, street children, deprived children in urban slums, bonded child labourers, children of sex workers, girls belonging to the minority community, girls involved in domestic chores or sibling care, children who are engaged in cattle grazing etc. This heterogeneity demands diversified approaches and strategies for their education.

Descriptions	6-10+			11-13+		
	Boys	Girls	Total	Boys	Girls	Total
Total	87252	79589	166841	62019	53809	115828
Rural	82454	75502	157956	58951	51196	110147
Urban (Patna)	4798	4087	8885	3068	2613	5681
SC	24525	23076	47601	19811	18549	38360
ST	1628	1590	3218	1163	1338	2501
Minority	21327	18734	40061	16663	14358	31021

The children presently Out Of School are, no doubt, of the most difficult categories. They are the children of Most Deprived communities like Mushar, Dom, Nats etc., the so called Maha Dalits. Enrolment of minorities girls and most deprived sections of the minorities the so called Pasmada Muslims is also our concern. Apart from above, children of migratory families, children of the families who are coming to work on Brick kilns and stone crushers either from the different locations of the districts of the state or from the other states like West Bengal, Assam and Jharkhand are also making a sizable out of school.

PROGRESS OVERVIEW

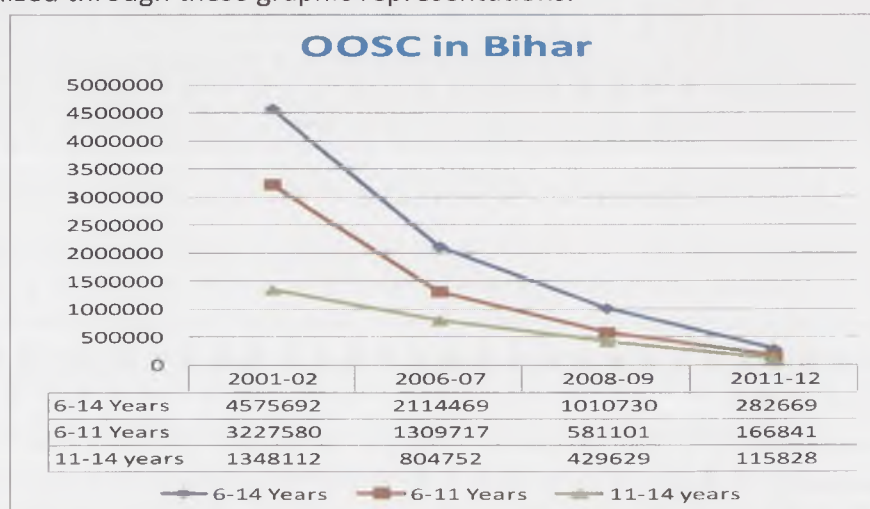
- Substantial decrease in out-of-school children (45.00 Lakhs in 2001 to 2.82 (1.36%) Lakhs in 2012).
- 1,71,842 OOSC (including 91,431 direct enrolment) have been covered during 2011-12.
- 11,570 AIE centres (5536 Prayas (NRBC), 2381 Utpreeran (RBC), 128 Dini Maqtab/Madarsa (NRBC), 3509 Talimi Markaj (NRBC) and 16 Unnayan (RBC-Working Children) are running and covering 3,43,714 children. Besides, 19442 Utthan Kendras are also running under state budget and covering 4,86,050 children.
- The progress of out-of-school children can be visualized through these graphic representations.

Interventions designed and developed for the coverage, mainstreaming and retention of out of school children [OOSC] include:

- ☞ Direct Enrolment of 6-8 age group children in schools through enrolment drives.
- ☞ Prayas Kendra-Non-residential Bridge course for 8-10 age group
- ☞ Utkarsh Kendra - Non-residential Bridge course for 10⁺-13⁺ age group
- ☞ Utpreeran Kendra - Residential Bridge course for 10⁺-13⁺ age group
- ☞ Unnayan Kendra - Special Residential Centres for rescued child labours
- ☞ Talimi Markaj - Educationally and Economically deprived Muslim children of 6-10 age group
- ☞ Utthan kendra - Special Intervention to ensure the enrolment and attendance of all 6-10 age group Mahadalit children in school
- ☞ Residential bridge course camps for children in the 'difficult to reach' group
- ☞ Area specific involvement of NGOs for the coverage, mainstreaming and retention of out of school children

Other interventions

- ☞ Interventions for the children enrolled in Din-i-Maqtab and Madarsas
- ☞ Special interventions for the urban children, street children, railway platform children, working children and migratory children
- ☞ Summer camp/Winter camp: time bound campaign with accelerated learning inputs
- ☞ Remedial Teaching for mainstreamed children



8.1 EARLY CHILDHOOD EDUCATION

Researches undertaken worldwide have demonstrated that the first 6 years in the life of a child is crucial for her life long development. Early childhood stage is also important as a foundation for the inculcation of social and personal habits and values that are known to last a life time. Researches also have brought out that early childhood education significantly contributes to retention of children in school and raises their achievement levels.

Early Childhood Care and Education (ECCE) as a concept was pioneered in India by Gijubhai Badheka, Tarabai Modak and Maria Montessori in the decades preceding independence. Our great educational thinkers like Mahatma Gandhi, Zakir Husain and Rabindranath Tagore stressed the significance of this phase of education as being critical to the formative years of child development.

The Constitution of India recognized the importance of holistic child development, with pre-school education as a critical component, by including the 0-6 year age group children in the original Article 45 which directed the State to provide “free and compulsory education for all children until they complete the age of fourteen years (emphasis added).”

NPE-1986 recognized the holistic nature of child development viz. nutrition, health, social mental, physical, moral and emotional development. For this, the Policy decided to give high priority to ECCE and stated that “ECCE will be child-oriented, focused around play and the individuality of the child.

The Early Childhood Care and Education in the state of Bihar is largely being addressed by the Integrated Child Development Services (ICDS) of Bihar. All 533 Blocks are covered under ICDS.

Sarva Shiksha Abhiyan has also given importance to Early Childhood Education and ECE is a component under the ‘innovation’ head. Each district has a budget of Rs. 15 lakhs for running the activities of ECE. BSPP has taken the decision to run the Balvarg (pre-schooling) in elementary school premises.

MAJOR ACHIEVEMENTS

- 5,100 Balvarg are running in School Premises.
- 2,97,205 Children enrolled in these centres.
- 58,558 Children mainstreamed.
- ASRGs have been appointed to provide academic support to Balvarg.
- “Buniyad” Ten days training Module developed for ASRG.
- Resource materials developed (Aao Gayen Geet, Aao Kahani Sune, Aao Khelein Khel and Aao Bujhauwal Bujhawan) developed and distributed to all Balvarg as well as ICDS centres.
- Weekly Schedule “Umang Shiksha ki Sidhi” developed & Distributed to all Balvarg as well ICDS centres.
- Quarterly Magazine namely “Muskan” being published and distributed to all Balvarg, ICDS centres and KGBV etc.

8.2 GIRL'S EDUCATION

Setting out to achieve the goal of Universalisation of Elementary Education, a special thrust has to be given to girls' education, given their traditionally low participation in elementary education. This is borne out by all available statistics. Girls who have remained outside the ambit of primary education have largely factored the non-attainment of UEE even after fifty years of independence. The urgent need to focus on those categories of girls who have still to join the school system, and also to impact on girls' learning levels need to be taken into consideration while planning girl' education, specially for those belonging to the scheduled castes and scheduled tribes.

The Sarva Shiksha Abhiyan recognizes the need for special efforts to bring the out of school girls especially girls form disadvantaged sections to school.

The provision for girls' education would have to be situated in the local contexts and interventions designed to suit the specific community needs in their regard. Special interventions, based on the experiences and lessons learned form DPEP and MS are designed to address learning needs of girls and relating education to their life.



Under innovative activity for girls' education, the district's plan and implement various programmes and activities based on the successful experiences of DPEP and other programmes.

PROGRESS DURING 2011-12

The State has appointed State Gender Coordinator as well as District Gender Coordinators and also formed District Resource Groups in all the Districts.

- 1. Meena Activities: (4231 Meena Clubs)** Meena clubs were constituted in all Govt. upper primary schools to create awareness in the community on the social issues viz child marriage, dowry system etc and motivate parents of irregular, dropout and never enrolled girl's to send their daughters to school. Every Meena Manch conducts a range of activities leading to empowerment, participation and involvement of adolescent girls. This includes:

- Meena Reading room- Meena Manch members meet every Saturday and read and discuss Meena stories. They discuss on social issues like child marriage, dowry, health, sanitation etc.
 - House Visit – Meena Manch members, with the facilitator, visit each house in the village, collect information on out of school girls, and persuade parents to send girls to school.
 - Meena Manch members escort newly enrolled girls and children in the marginalized communities to school for ensuring regular attendance. In some villages, the Manch members are fondly called as “Meena Police”.
 - Meena Attendance Chart – Meena Manch members monitor attendance of students with the help of a chart in every class. Students with high attendance are rewarded by the Manch.
 - Organizes meeting in the village to promote girls education.
 - Organizes Grandma Melas (where grandmas recount old folk stories and songs), enrollment and retention drives and children’s rallies.
 - Organizes remedial teaching for weaker children and conducts adult education classes.
 - Meena Manch Life Skill Training- With the support of UNICEF a 4-day life skill module developed for Meena Manch. It was field tested and master trainers trained to impart life skill training to all the Meena Manch members across the state. 20,000 girls of more than 1,000 Meena Manch trained on life skill across the state.
 - Support to Balvarg (centre for 3-6 age group child) is also provided.
2. **Resource Group for Gender:** To build strong conceptualities on gender issues, the State has formulated a group of resource persons at the State level. The group is responsible for planning gender related activities in the State. The module of the training is planned in such a way that they are imbedded in all the related activities of training. This is a continuous process.
 3. **Orientation of Sugamkarta & Meena Prerak :** Each BRP will conduct one day workshop for Sugamkarta and Meena preraks 3 girls from each school- one from class 6, one from class 7 and one from class 8 by BRP.
 4. **Meena Theater :** Theater Programs, on Health Education with girls at MCS level. To promote awareness on children’s’ health which accelerates the rate of enrolment and retention.
 5. **Meena Materials :** Meena Communication Initiative and Meena Manch: They will be able to explain how to form Meena Manch, objectives of the Meena Manch , roles of the Teacher and Students, activities of the Meena manch.

8.3 SC/ST EDUCATION

Education is necessary for self- growth as well as for their holistic development of Children. Hence, for equity in society the focus of education must also be given on SC/ST Children. They are the major deprived sections in the State. The majority of this population belongs to socially, educationally and economically disadvantaged group. They are suffering from the lack of access even after the serious efforts the government. Low percentage share in enrollment and high percentage share in out of school children warrant special attention to ensure elementary education of SC/ST Children. The parents are not even in a position to provide cloths, teaching learning materials to their children going to schools.

Among the SC/ST, most are deprived and they require special support to ensure the elementary education of their children. The provision for SC-ST Children would have to be made in the Local Contexts and Interventions designed to suit the specific community need. In this regard, Special intervention has been designed to address learning needs of SC/ST children and relating education to their life.

In the light of above, three areas (Computer Training, Spoken English and Special Coaching) has been identified for SC/ST children under Innovation Head. Out of these three areas one area has to be implemented by each district and each course is of 2 months duration. These courses conducted at BRC/CRC and nearest Middle Schools.

MAJOR ACHIEVEMENTS

- 1500 Batches of Computer Training for SC/ST children in 27 districts for two months. Altogether, 37500 Children imparted Computer Training under Innovative activity.
- 150 Batches of Spoken English for SC/ST children in 01 district for two months and a total 3750 Children imparted Spoken English under Innovative activity.
- 350 Batches of Special Coaching for SC/ST children in 04 districts for two months. Altogether, 8750 Children imparted Special Coaching under Innovative activity.

8.4 MINORITY EDUCATION

Even after sixty three years of independence, a large number of children belonging to the Muslim minority have remained outside the ambit of Elementary Education. Minorities are socially, educationally and economically disadvantaged groups. They are found in each and every district of the state. The population share of Muslim minority is about 16.66 percent in the state and it varies from 4.41% in Lakhisarai to 67.58% in Kishanganj.

On the basis of muslim minority population, seven districts namely Kishanganj (67.58), Katihar (42.53), Araria (41.14), Purnea (36.76), Darbhanga (22.73), West Champaran (21.25)

and Sitamarhi (21.21) have been declared as Minority dominated districts. Looking at enrolment trends, there are remain significant gaps in the enrolment of Muslim minority children at Elementary Level, as compared to other castes, especially at the Upper Primary Level. The objective of Innovative activity is to ensure quality education to the Muslim minority children through different intervention at Upper Primary Level.

In the light of above, three areas (Computer Training, Spoken English and Special Coaching) has been identified for Muslim minority children under Innovation Head. Out of these three areas one area has to be implemented by each district and each course is of 2 months duration. These courses conducted at BRC/CRC and nearest Middle Schools.

MAJOR ACHIEVEMENTS

- 1075 Batches of Computer Training for Muslim children in 18 districts for two months. Altogether, 26875 Children imparted Computer Training under Innovative activity.
- 450 Batches of Spoken English for Muslim children in 04 district for two months and a total 11250 Children imparted Spoken English under Innovative activity.
- 400 Batches of Special Coaching for Muslim children in 04 districts for two months. Altogether, 10000 Children imparted Special Coaching under Innovative activity.

INCLUSIVE EDUCATION

Sarva Shiksha Abhiyan aims to ensure that children with special needs (CWSN) between the age group of 6-14 years irrespective of the kind, category and degree of disability to be provided elementary education in an appropriate environment in the schools according to the need and suitability of the child, adopting zero rejection policy, so that no child is left out of the education system. To achieve this goal, a wide range of approaches, options and strategies have been adopted by the State for imparting education to the CWSN according to their potentialities. This includes engagement of resource teachers to provide technical support to the institution and therapeutic management to the children, home based education programme (HBEP) through trained volunteers, establishment of resource centres, assessment and distribution of aids and appliances, teacher training for management of CWSN in class room situation, repair and maintenance of aids and appliances, residential bridge course, remedial teaching, part time classes, community based rehabilitation, vocational training, parental training etc. More over, there is provision of training to the community leaders, Vidyalaya Shiksha Samiti members and parents of CWSN for creating awareness for educational and vocational rehabilitation of CWSN and for its prevention.

Implications of RTE on CWSN – RTE, 2010 is having provisions for all children including children with special needs who are not enrolled in schools or have dropped out. CWSN are to be enrolled in the neighborhood schools in an age appropriate grade & they are to be provided 'special training' through regular teachers or teachers specifically appointed for this purpose of providing technical support to the CWSN. Further, Children with Special Needs then be mainstreamed through school readiness programmers, special training and HBE. The dropout rate is high for CWSN because of unavailability of needful manpower, barrier free environment, lack of sophisticated equipments, lack of mobility trainers etc. The multi –category training of resource teachers have been completed in year 2011-12, and a resource teacher is able to handle the educational needs of each category of CWSN in the respective block. RTE Act proposes a ratio of 1:30. Now if in a class of 30 students there are 2 visually impaired children, 2 hearing impaired children, one multiple disabled child. Right

DISABILITY STATUS	
Population of the State	8,29,000,00
Population of disabled persons (%)	18,87,644 (2.28%)
No. of Children with disabilities (6-14 yrs)	3,46,287
Percentage	1.60%
Low Vision	32,987
Totally Blind	16,458
Hearing Impaired	47,523
Speech Impaired	21,524
Orthopedically Impaired	1,33,872
Cerebral Palsy	22,714
Mental Retardation	30,926
Learning Disabled	16,990
Multiple Handicapped	15,967
Autism Spectrum Disorder	7,326
Total enrolment in schools	2,71,801

to education Act is very useful but it will be fruitful only when we have the proper resources, infrastructure and manpower to educate the CWSN.

ACHIEVEMENTS 2011-12

- The total population of CWSN is 3,46,287 out of which 2,71,801 have been enrolled in schools. 11083 CWSN covered through School readiness and 14643 through home-based education. 7804 CWSN have been mainstreamed through HBE.
- 1254 resource teachers/ rehabilitation professionals engaged at district level.
- 24722 CWSN provided aids and appliances till now through DDRCs, NAB - Mumbai, NGOs.
- 12588 CWSN provided therapeutically support.
- 734 teachers provided training through RCI foundation course.
- 64 nos. of assessment-cum-distribution camp have been organized.
- 10,322 children have been diagnosed, out of which 5,568 children are found fit for Ready to use Aids & Appliances
- 3933 CWSN were diagnosed for prosthetics appliances and out of 1555 were found for calipers.
- 4,243 cases of hearing impairment have been diagnosed out of which 2,240 were found fit for hearing Aids and the distributed Aids & appliances.
- 40 nos. of resource rooms well furnished with all diagnostic equipments in 26 districts.
- 38 nos. of Resource Centers full fill all the guidelines of RCI, New Delhi and in the year 2011-12, one no. of Resource Center each district will be upgraded as training center-cum-study center with due approval from RCI, New Delhi.
- 07 nos. ear mould laboratory have been established in the districts of Khagaria, Saran, Bhojpur, Gaya, Sitamarhi, Muzaffarpur & Patna.
- 37544 (52.32%) schools made barrier free.
- 8248 (21.97%) schools have disabled friendly toilets.
- 5039 CWSN provided transport and CWSN given escort in 2011-12
- 62 resource rooms/ learning corners are functional reaching out to 11232 CWSN.



RESEARCH, EVALUATION, MONITORING & SUPERVISION

Research, evaluation, monitoring and supervision supports are integral part of the SSA, and it is recognised as a very important component for its qualitative planning and implementation. Some of the intervention strategies in SSA are based merely on assumptions. To validate them, it is necessary that they are scientifically examined. Moreover, there is a dearth of research on pedagogical and non-pedagogical issues influencing quality of elementary education. In order to seek answers to numerous pertinent issues emanating from variety of context-specific factors, it is essential that the SSA should pay special attention to conduct, promote, sponsor, and advocate for serious research in the area of elementary education.

Evaluation is a process of collecting, analysing and interpreting evidence to judge the degree of success achieved in the Programme. It is a more comprehensive, dynamic and development oriented process used for checking and improving all the stages of the Programme implementation.

If any programme has to be successful, it has to be closely supervised, monitored and evaluated and in this context the role of the Research, Evaluation, Monitoring and Supervision component becomes very critical.

PRESENT SCENARIO

Considering the wide coverage of the programme and the host of activities under various components, a separate, well-planned and well-defined monitoring and supervision system has been evolved for every activity.

In the formal system, CRCs monitor and supervise the activities of schools. Like wise BRC, DIET/District and SIS monitor and supervise CRC, BRC, DIET/District relatively.

Based on the set of activities of each component, separate mechanism and formats have been developed for monitoring at different levels. Various components have separate monitoring and evaluation mechanism and tools which involve evolving a separate set of parameters for monitoring. The parameters are depending upon the type of information required for monitoring at each level. For example, the state has developed format for evaluation of the performance of the district. The formats developed at the State level for monitoring the physical and financial progress of the districts is being used and accordingly grading of districts is also being done. The information/data collected in the form of PMIS, FMIS, EMIS, SAMIS, DISE, HHS, etc. through MIS is also being utilized up to the maximum to

assess the physical and financial progress of the districts. Information so obtained may be analyzed and shared with the key personnel.

PROGRESS OVERVIEW

The REMS cell of BSPP has initiated several research and Evaluation studies after approval of RAC, started Quality Monitoring of Schools on NCERT tools with certain modification, conducted household survey 2009, conducted annual evaluation of all elementary level learners etc. Now computerization of HHS data is going on at the Block Information Centres (BICs). The head wise achievements with abstract of interventions under this component are as follows:

STATUS OF RESEARCH STUDIES COMPLETED (OR IN PROGRESS) DURING 2011-12

Title	Agency	Status
Evaluation of Computer Aided Learning Centres (CALs)	Chandragupt Institute of Management, Patna (CIMP)	Completed
5 % Sample Checking of DISE Data 2010-11	Chandragupt Institute of Management, Patna	Completed
Impact of Mukhya Matri Balika Cycle Yojna on Girls Education	Jan Madhyam, New Delhi	Completed
Evaluation of Textbook Distribution and their Utilisation	Association for Social Science Engineering Research & Training (ASSERT), Patna	Draft Report Submitted
Time on Task Study of Student & Teachers	A. N. Sinha Institute, Patna	Draft Report Submitted
Evaluation of Reading Assessment Programme of Grade II Learners	Asian Development Research Institute (ADRI), Patna	Draft Report Submitted
Evaluation of learning achievement of girls studing in KGBVs	State Council of Educational Research & Training (SCERT), Patna	Draft Report Submitted
Evaluation of Block Information Centres (BICs)	Jag Jiwan Ram Institute of Parliamentary studies & Political Research, Patna	Under Progress

MANAGEMENT INFORMATION SYSTEM (MIS)

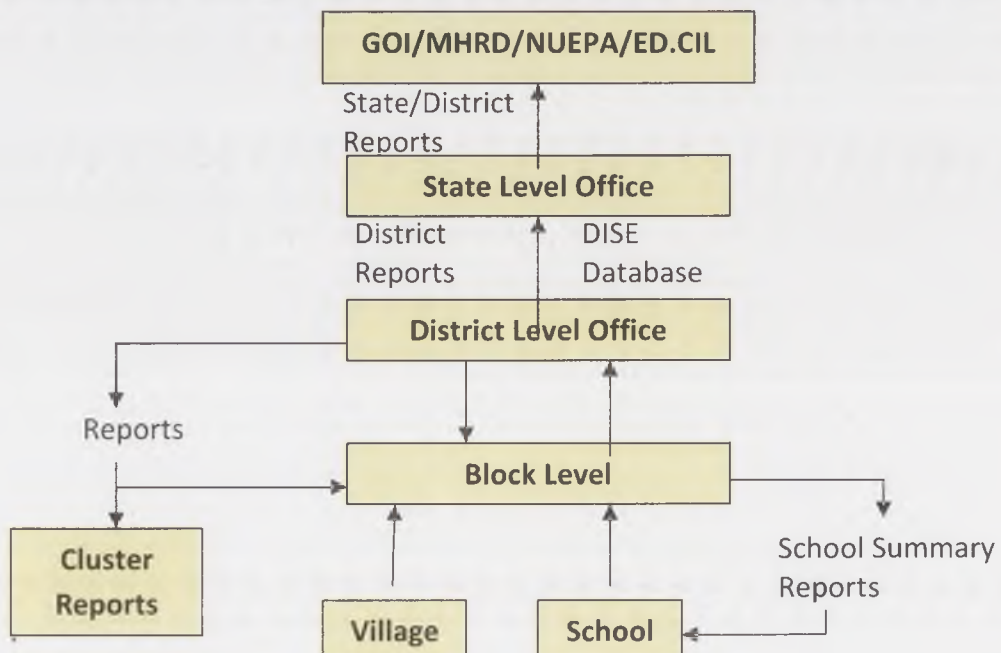
A **management information system (MIS)** is a subset of the overall internal controls of a business covering the application of people, documents, technologies, and procedures by management accountants to solve business problems such as costing a product, service or a business-wide strategy. Management information systems are distinct from regular information systems in that they are used to analyze other information systems applied in operational activities in the organization. The overall objective of the MIS is basically to facilitate the decision-makers for planning, organizing and monitoring the work and functions of the organization in both structured and complex environments.

From the very beginning of implementation of the SSA, a Management Information System (MIS) was contemplated to be put in place. Collection, compilation, analysis and dissemination of data and integration in the planning process are envisaged to be the scope of MIS in general. The MIS primarily assists the SIS in implementing SSA by providing information on access, retention and quality related issues. Besides, the MIS also acts as a Decision Support System (DSS) for the agencies and intervention centres implementing SSA.

INFORMATION FLOW THROUGH MIS

The flow of data plays a very important role in an information system. The basic resources of the data and its flow has been depicted in figure below.

DISTRICT INFORMATION SYSTEM FOR EDUCATION (DISE)



EDUCATIONAL MANAGEMENT INFORMATION SYSTEM (EMIS)

DISE is conceived as the backbone of an integrated Educational Management Information System (EMIS) operating at the district, state and the national level. It is already functional and covers all 38 districts in Bihar. The importance of EMIS was reiterated in the revised Sarva Shiksha Abhiyan (SSA) framework. SSA covers the entire elementary education and all the districts of the state. The GOI envisaged that the DISE had accorded status of the official statistics.

HIGHLIGHTS:

- DISE data is available for the entire State of Bihar covering 38 revenue districts of Bihar. DISE data for the Year 2002-03, 2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11 & 2011-12 have been collected compiled and submitted to NUEPA/GOI.
- Over the years, the analysis of DISE data has provided valuable insights into various aspects of programme implementation with a special focus on issues related to access and retention.
- The analysis of time series and cross-sectional data at various levels has facilitated the identification of key issues to be addressed through district plans. DISE data is being extensively used to monitor the progress in educational indicators on one hand and support component planning on the other. Redeployment of teachers, Allotment of PSMs, decision regarding prioritizing civil works, evaluation of students, distribution of textbooks, etc. are some of the activities where information derived from the DISE becomes the base for decision making.

Salient changes in educational indicators (DISE – 2011 w.r.t. 2010)	
Issues / Indicators	Current Status/Improvement
Coverage (Districts, Schools)	<ul style="list-style-type: none"> ✓ DISE data is being implemented w.e.f. 2002 in all 37 districts of Bihar and Arwal district is included in DISE 2010-11. ✓ DISE data is available for the Year 2011 (30th September, 2011) for all 38 districts. ✓ The scope of DISE data is limited to all recognized Schools imparting education upto Elementary Level (I-VIII). ✓ During 2011, 70,508 schools have been covered under DISE. ✓ Out of 70,508 schools covered during 2011, the major share is of Department of Education which constitutes about 98% (69,098). ✓ Out of 70,508 schools, 40,934 (58.05%) are Primary and 29,574 (41.95%) are primary with Upper Primary Schools/Sections or only upper primary. ✓ The Ratio of Primary and Upper Primary Schools is 2.37:1. The ratio of PS and UPS has improved due to upgradation of primary into upper primary during 2011-12. The ratio of PS and UPS was 2.51:1 in 2010.
Infrastructure/ Facilities (Schools without	<ul style="list-style-type: none"> ✓ In the Year 2011, out of 70,508 Schools, 9,908 Schools have no building. ✓ About 11% Schools have zero classroom and 3.22% schools have single classroom. 12.15% schools have 7 and more than 7

building, Toilets, Drinking Water Facility, Blackboard, Condition of Classrooms)	<p>classrooms.</p> <ul style="list-style-type: none"> ✓ The %age of zero classroom schools and single classroom schools in the Year 2010, were 12.32% and 5% respectively which shows improvement in single classroom schools in the Year 2011. ✓ DISE data for the Year 2011 suggests that, there are about 2,64,491 classrooms used for instructional purposes, whereas in the Year 2010, only 2,39,995 classrooms were available. An increase of about 24,496 (10.21%) Classrooms w.r.t. 2010-11. ✓ The Student Classroom Ratio (SCR) is 79:1 in the Year 2011, the SCR was 84:1 in the Year 2010. A considerable gap in the Student Classroom Ratio is noticed and the issue needs to be addressed. ✓ Out of 2,64,491 classrooms, 24,374 (9%) classrooms require Major Repairs. ✓ About 23% (16,225) schools have no common toilet where as 54% (37,952) Schools have no toilet exclusively for girls. The situation w.r.t 2010 has improved as %age of such schools were 32% & 54% respectively. ✓ About 7% (4,912) schools have no drinking water facility. The situation w.r.t 2010 has been improved which was 8% (5,649). ✓ A very few schools (352) have no blackboard as per DISE data 2011. The situation w.r.t 2010 has improved which was 1% (729).
Enrolment	<ul style="list-style-type: none"> ✓ The Gross Enrolment Ratio (GER) as per DISE data 2011 is about 95.6% (Primary – 102% & Upper Primary – 80%). An improvement of about 2.6% over the year 2010 (93%) at elementary level and about 8% improvement at upper primary level. ✓ An increase of 3.6% enrolment in absolute terms, in the Year 2011 (208.46 from 201.26 lacs) over the Year 2010.
Indicators Grade Transition/ Dropout Rate/ Repetition Rates /Equity issues/ Net Completion rates	<ul style="list-style-type: none"> ✓ The Transition Rate from Primary to Upper Primary is about 78.42% during 2011-12. However, TR of girls (80.81) is higher than that of the boys (76.28). ✓ As per DISE Data 2011-12, the annual average dropout rate at Primary & Upper Primary levels are 5.73% and 4.29% respectively. ✓ The overall Repetition Rate for Primary & Upper Primary levels in the Year 2011 is about 6.71% and 4.37% respectively. ✓ The Gender Parity Index is 0.95 (primary and upper primary level are 0.97 and 0.95 respectively). Similarly, the Social Parity Index is 0.94 and 0.81 at primary and upper primary level respectively.
Teachers, Examination Results, Pupil Teacher Ratio, Students with disabilities, Average Teaching days, Zero Teacher Schools, Single Teacher Schools	<ul style="list-style-type: none"> ✓ There are 3,57,038 teachers including Panchayat/Prakhand/Nagar Shikshak in position as of 30th September, 2011. ✓ There are only 453 zero teacher schools & 3.49% (2,463) single teacher schools as per DISE data 2011. The situation of single teacher schools shows decling trend. ✓ The Pupil Teacher Ratio (PTR) as per DISE data 2011, is about 58:1. The Highest PTR is in Gaya district which is 77:1 and lowest is in Gopalganj district which is 47:1.

DATA ANALYSIS, SHARING AND DISSEMINATION & JAN-VACHAN

- School Report Cards as well as Cluster Level Summary Reports have been generated at Block level through Block Information Centres and have been shared with the concerned CRC Coordinators and BRC Resource Persons.
- School Report Cards have been shared with BRC RPs and CRC coordinators have been oriented to share Jan-Vaachan/School Report Cards at School/Village level in Nalanda district. Other district would also take up this activity once their draft data is available.
- Data available at BICs are used for rationalizing teachers unit as well as planning various activities at Block level.
- Reports generated through DISE are shared at district level with BRC and CRC Coordinators before and after finalizing the DISE Data. Inter and Intra block variations on time-series data is also shared & discussed.
- DISE data is shared with various government functionaries at District level such PWD (Prakalp) SSHE, ICDS etc.
- Data is also shared with various NGOs and research institutes to prepare various strategies under Alternative & Innovative Education.
- Data is shared with all Component head for better decision making and planning.
- Analytical tables (time-series & cross sectional) are generated and shared District level functionaries as well as various govt. functionaries like Dept. of HRD, SCERT, Dept. of Social Welfare etc.
- Data sharing workshop held with all Districts MIS personnel and concerned DSE-cum-DPCs before sending it to GOI/MHRD.
- Data are also shared with Unicef & World Bank functionaries on various parametrs.
- Data are shared with various NGOs and Research institutes and also with the University Students.
- Findings of the 5% sample check shared with all the MIS as well District Functionaries.
- The electronic sharing of the DISE data is being made through on-line, dynamic web-site namely <http://bspssa.org> .

PROJECT MANAGEMENT INFORMATION SYSTEM (PMIS)

PMIS is in place to monitor the progress of project activities in terms of physical and financial achievements against the targeted interventions.

HIGHLIGHTS

- Compiled PMIS reports for the quarter ending 31.03.2012 have been submitted to Bureau as per revised PMIS format for SSA.
- In-house physical and financial monitoring system in place to monitor the progress on monthly as well as quarterly basis.
- In-house grading mechanism developed and in place to monitor the performance of districts.

OTHER INTERVENTIONS:

WEB-ENABLED/E-GOVERNANCE SERVICES

The Parishad has developed a Unicode, bilingual & dynamic web-portal named <http://www.bsppssa.org> for the **Bihar Shiksha Pariyojana Parishad (BSPP)**, an autonomous body, which is running various education schemes/programme in the State of Bihar such as **Sarva Shiksha Abhiyan (SSA)**, **National Programme for Education of Girls at Elementary Level (NPEGEL)** and **Kasturba Gandhi Balika Vidyalaya (KGBV)**.

BSPP has placed all its relevant information about the various programme/schemes being run for the common masses for easy access resulting in more transparency and manageability of the projects/schemes. Besides, other information, the web-portal provides a dynamic interface to retrieve the data/information about each & every school of the State in the form of School Report Card. Besides, disaggregated data on each & every indicator can be retrieved for the State which is available under DISE.

BLOCK INFORMATION CENTRES (BIC)

As a part of decentralized planning and management strategy, Bihar Shiksha Pariyojana Parishad (BSPP), has taken initiatives to take the MIS down to the Block level for better impact, preservation and sharing of the information.

Block Information Centres (BIC) have been envisaged at the Block level. These Centres will primarily function as information centres and there will not be much processing involved. Besides functioning as MIS units for Decision Support Services at Block Level, BIC will be utilized for (a) day-to-day functioning (b) Capacity building for the teachers for providing Computer Aided Learning (Education for life) and (c) creating environment for use of Information and Communication Technology, use of Internet and web-enabled services at the grass-root level. (d) The facility will also be open to other Government departments, teachers and students.

RATIONAL FOR OUTSOURCE

The establishment of Block Information Centre under DPEP/SSA was conceived during 2004-05, in a decentralized manner, from District Level Offices of the BSPP. About 50% districts had procured & installed the necessary Hardware, Software & Peripherals at various blocks. However, due to some reasons or other the centres could not be made fully functional so far to achieve the desired objective of this scheme. Still there were about 50% Blocks left where the process of procurement and provision of manpower could not be made. As such, to maintain homogeneity across the State, the services have been outsourced on the basis of BOOT model for an initial period of three years.

MODEL ADOPTED

Keeping in view the scenario of the State, two types of model have been adopted.

Model-I: Under this model, complete outsourcing, i.e. supply, installation, maintenance & commissioning (including softwares to be developed by the agency) is being carried out by the Private Agency.

Model-II: Under this model, hardware, basic software (except software to be developed by the agency), generator & peripherals (Printer, Scanner, UPS) only would be provided by the District Level Offices of BSPP. The cost of supplementary services such as installation and commissioning of fax machine, telephone, internet, intranet, installation, maintenance & commissioning which also include trained manpower is the responsibility of the Private Agency.

SCOPE OF WORKS

Information Centre will collect information from different educational intuitions/PRIs within the block and report to District Level Offices/State Level Office as per the requirements through phone, fax, internet (wherever available), etc. It will help in implementing MIS i.e. EMIS, PMIS & FMIS, Computerization of Survey information, etc. at Block Level either through the application softwares provided by the society, or by developing the software by the private agency as per the suitability & need of the society.



PRESENT STATUS

At present, 70 BICs under Model-I (Includes 1 DIC) and 427 BICs under Model-II are functional.

COMPUTER AIDED LEARNING (CAL)

Learning proceeds faster when the Teaching Learning Process is interesting, delightful, enjoyable and full of curiosity. Teaching Learning Process followed by teachers becomes qualitative, when they themselves get motivated and feel attached to it. Interest and motivation fundamentally affect the process of learning. When Process of learning becomes mutual, a man gets motivated to learn himself and it yields excellent results. Computer is a very good means of making the process of learning mutual. A man can learn a lot through a computer. The process of computer based education is such that it provides various areas of development of curiosity, thought and analysis.

Aims & Objectives

- To train teachers & children in such a way that they may enrich their knowledge by using a computer.
- To make learning interesting, effective and mutual through a computer.
- Use of computer by all the children of classes 6-8 of that school, where the CRC is located.

Status of Implementation of CAL

Altogether 619 CAL centres are operational in the State which are spread over 375 Blocks across the State. The State has adopted three models under CAL. Under 1st model (BEP Model), CAL is being implemented through SSA itself, in 234 Cluster Middle Schools. Under 2nd model (BOOT Model), CAL is being implemented through private-public partnership under BOOT (Build, Own,



Operate, Transfer) model w.e.f. 2005-06, in 141 schools in a decentralized manner. In the 2nd model, costs included providing computers, development of Education Material/ e-TLM/ Children Hand-Book, One Instructor, Installation, Furniture & Fixtures, Flooring, & Electric Fittings, etc. Under 3rd Model (e-Samarth), CAL is being implemented through the consortium of BSEDC and IL&FS-ETS - PPP Initiatives. So far, nearly 1,75,000 children and 2100 teachers have been benefited through these 619 CAL Centres. 171 Titles of e-TLMs in Language & Mathematics have been developed.

NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL (NPEGEL)

The National Program for Education of Girls at Elementary Level (NPEGEL) is a focused intervention of Government of India, to reach the “Hardest to Reach” girls, especially those not in school launched in July 2003. It is an important component of SSA, which provides additional support for enhancing girl’s education over and above the investments for girl’s education through normal SSA interventions. The program provides for development of a “model school” in every cluster with more intense community mobilization and supervision of girls enrolment in schools. Gender sensitization of teachers, development of gender-sensitive learning materials, and provision of need-based incentives like escorts, stationery, workbooks and uniforms are some of the endeavors under the program.

The scheme is being implemented in educationally backward blocks (EBBs) where the level of rural female literacy is less than the national average and the gender gap is above the national average; in blocks of districts which are not covered under EBBs but are having at least 5% SC/ST population and where SC/ST female literacy is below 10%; and also in select urban slums.

PROGRESS OVERVIEW OF 2011-2012

COVERAGE - NPEGEL is being implemented in 530 EBBs and 4231 model cluster schools of 38 Districts covering 9979082 Girls of classes I to VIII. Out of these 976 clusters in 9 Districts are being run by Mahila Samakhya.

MEETINGS & WORKSHOP - Series of meetings and workshops were organized on different subjects as mentioned-

- Monthly Monitoring meeting to review the physical & financial progress of NPEGEL in district organized at state level.
- 4 days orientation of District Gender coordinators.
- Lunching of “Auzar” scheme which is a step further for HUNAR trained girls to make self empower.
- Regular co-ordination meeting with Mahila Samakhya, NIOS and other organizations, institutions.

MEENA ACTIVITIES - 3638 Meena Clubs were constituted in all Govt. upper primary schools to create awareness in the community on the social issues viz child marriage, dowry system

etc and motivate parents of irregular, dropout and never enrolled girl's to send their daughters to school.

SABLA (JUDO –KARATE) - The broad objectives of the programme are

- Increased enrolment of girls in upper primary classes
- Increased retention of girls in upper primary classes
- Increase the self confidence of participants by gaining a sense of competence through self – defense training
- To ensure all girls in the programme complete yellow belt status in the chosen martial art.



Strategy

The broad aim of the programme is to extend the martial arts training to all girls studying in middle schools across Bihar. A key feature is to extend the programme through a 120 hour training schedule in schools spread over 2 months, with the help of girls who have already attained yellow belt as resource persons. The training is to be scheduled for an hour everyday either before or after the schools hours. The 120 hour training programme would be imparted to two group of twenty girls in the selected school, each group supervised by one student trainer. 30,60,476 girls in middle schools across the state were benefit from the Sabla programme. Six girls participated in international Karate competition at Singapore and four girls received prize for outstanding performance.

HEALTH CHECK-UP - Quarterly health check up programme was under taken in all 3638 MCSs. Hemoglobin test, Height-weight measurement was done by Medical Officers from Government hospitals. Girls were oriented on adolescence health related issues.

HUNAR - About 12,252 girls from Minority, SC/ ST & EBC category have been covered under Hunar - II (phase - I).

AWARDS TO SCHOOL - In current year, a total 4,231 schools were awarded.

CONSTRUCTION OF MCS BUILDING - So far 3,294 MCS building have been constructed and 269 are under construction.

KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)

The Education scenario in Bihar, which is a predominantly rural State, poses many challenges. Bihar is one of the most educationally and economically backward states in the country with nearly 530 educationally backward blocks (EBBS), an overall Literacy rate of

Kasturba Gandhi Balika Vidyalaya

The Government of India launched Kasturba Gandhi Balika Vidyalaya (KGBV) scheme ensures access and quality education to girls from disadvantaged communities through residential schools with boarding facilities at elementary level. In Bihar, 493 KGBVs are functioning against the actual target of 535.

The KGBV scheme is implemented in coordination with other existing schemes, and in Bihar, it is implemented through the Mahila Samakhya (MS) Society in the districts where MS exists, and other districts by Bihar Education Project Council in collaboration with local NGOs.

In the state, all the KGBV centres follow the same strategy: to provide the enrolled girls with hostel facilities, remedial teaching and life skills. While they learn upper primary level education curriculum at formal schools during schools' operation period, the KGBV centres provide them with remedial teachers who support them to cope with the learning at schools and also facilitate them to gain life skills, ranging from critical thinking skills to bicycle riding.

The KGBV centres that are managed by Mahila Samakhya are following the same functioning structure with the Mahila Shikshan Kendra, residential bridge course programme of Mahila Samakhya. The girls are divided into three groups based on their academic achievement, and given instruction based on their levels. They undergo empowerment programmes following the *Jagjagi* manual, vocational training, karate practice, yoga etc, all of which aim at holistic development.

47.53 percent and a female literacy rate of 33.57 percent which is much below the national average. More than 79.50 percent of its population lives in villages and significant proportion are below the poverty line. The majority of the population belongs to socially and economically disadvantages groups, such as Other Backward Cates (OBC), Scheduled Castes(SC) and Minorities, furthermore, the State has a sizeable minority Muslim population comprising nearly 16.05 percent of the total population (2001 census).

The Government of India has approved a scheme called Kasturba Gandhi Balika Vidyalaya for setting up residential schools with boarding facilities at elementary level for girls belonging predominantly to the SC, ST, OBC and Minorities in difficult areas. In Bihar, 535 KGBVs has been sanctioned so far in view of the

maximum number of EBBS (Educationally Backward Blocks) in Bihar.

SCOPE/COVERAGE OF THE SCHEME

The scheme is applicable only in those identified Educationally Backward Blocks whereas per census data of 2001 the rural female literacy is less than the national average and gender gap in literacy is more than the national average. Among these may be set up in areas with Concentration of tribal population with low female literacy and/or a large number of girls out of school.

- Concentration of SC/OBC and minority population with low female literacy and/or a large number of girls out of school.
- Areas with low female literacy, or
- Areas with a large number of small scattered habitations and do not qualify for a school.

OBJECTIVE

Gender disparities still persist in rural areas and among disadvantaged community. Looking at enrolment trends there remain significant gaps in the enrolment of girls at elementary level, as compared to boys, especially at the upper primary level. The objective of KGBV is to ensure access and quality education to the girls of disadvantages groups of society by setting up residential schools at upper primary level.

I. TARGET GIRLS

At Elementary Level (focus on upper primary)

- Adolescent girls who are unable to go to regular schools
- Out of school girls and who are unable to complete primary schools (10+age group)
- Younger girls of migratory population in difficult areas/scattered habitations that do not qualify for primary/upper primary schools.
- Priority of 75% enrolment to girls from SC/ST/OBC and minority communities and 25% to girls from BPL.
- Priority to elder age group girls.



II. STRATEGIES & COMPONENTS OF KGBV

1. To set up residential schools, where minimum of 100 eligible girls from SC/ST & minority communities available to study.
2. To provide:
 - necessary infrastructure
 - prepare and procure TLM & teaching aids
 - to put in place appropriate system to provide necessary academic, evaluation & monitoring support.
3. To motivate and prepare girls and their families to send them to residential schools.
4. Priority to Drop-out girls
5. Priority to 10⁺ girls

6. Priority to SC/Minority/OBC girls
7. 10⁺ girls from different Bridge Courses (Mahila Shikshan Kendra, Uthan, Utpreeran, Utkarsh & Prayas Kendra) is being taken.
8. Till construction of building of the KGBV it will run in rented/government buildings.
9. In Mahila Samakhya districts KGBV will be run through Mahila Samakhya and in non-Mahila Samakhya districts it will be run either through Vidyalaya Shiksha Samiti or capable NGOs.

III. ISSUES IN KGBV

1. Enrolment of girls/selection of teachers etc.
 - a. Selection of girls for enrolment in KGBVs.
 - b. Deciding the appropriate class of enrolment of the girls identified.
 - c. Facilitate the process of setting down to residential schooling environment.
 - d. Ensuring security standards
 - e. Making norms for visitors/guardians
 - f. Making norms for visiting home by the students
 - g. Maintaining/following daily routine
 - h. Teacher/Warden and staff selection and appointment terms
 - i. Ensuring vocational training plans.

2. Utilisation of budgetary provisions under the scheme



- Rupees 900/- per girl per month
- Stipend @ Rs. 50/- per girls per month
- Course book stationary, other educational material @ Rs. 50/- per girl per month
- Examination fee @ Rs. 1000/- per school per year

- Salaries per year for which Rs. 3.50 lacs (Model II, III) and Rs. 6.40 lacs per KGBV is sanctioned.
- Vocational Training @ Rs. 30,000/- per year per school
- Electricity and water charges
- Medical care, contingencies @ Rs. 750/- per year per child
- Annual miscellaneous including maintenance grant
- preparatory camps @ Rs. 10,000/- per year per school
- PTA and school functions @ Rs. 10,000/- per year per school

PROGRESS OVERVIEW:

- Out of 537 sanctioned KGBVs for the State in two EBBs i.e. Bahara (Badhara kothi Block) in Purnea and Keotiranway (keoti block) in Darbhanga are repeated. Thus, out of 535 sanctioned KGBVs, 493 are operational.
- KGBVs are being implemented through Mahila Samakhya (103), NGOs (98) and VSS (292).
- Total enrolled girls learners in these centers are 44,088 [SC-19856 (45%), ST-2729 (6%), OBC-12080 (27%), Minority – 5281 (12%), BPL-3039 (7%) and others-1103 (3%)].
- The girls are being trained in cycling, karate etc.
- Group Insurance through LIC of India of Rs. 1.0 Lakhs introduced (25222 girls benefited) for the girls studying in K.G.B.Vs.
- State Level Monitoring Team comprising of 37 SRGs and 51 ARGs has been constituted to monitor the KGBV activities.
- 264 KGBVs building completed and 187 are under construction against the target of 535.
- Girls from KGBVs have participated in the Kishori Sansad organized under the aegis of child protection and empowerment committee of the Bihar Legislative Council, education department and Mahila Samakhya with the support of UNICEF.
- Girls of KGBV (Muzaffarpur & Darbhanga) have participated in the Asia Karate Cup-2012 in Malaysia. Ten girls participated in the tournament and one girl bagged a bronze medal.
- The State has organised 15 days training programme for wardens & full time teachers (3 teachers from each KGBV) of KGBVs to enhance their capacity to cope with girls coming from different backgrounds.
- Solar light have seen installed in near about fifty percent hostels through Mukhiya & District Magistrates under Mukhymantri Vikas Yojna.
- Regular Health Check-up through PHC/Sub health centers is being conducted and health card of girls are also maintained.

Status of KGBV in Bihar			
Year	Sanctioned	Operational	Model adopted
AWP & B 2005-06	24 38 66	47	Model-III
AWP & B 2006-07	163 59	60	Model-III
2007-08		145	Model-III
2008-09	41	96	Model-III
2009-10		38	Model-III
2010-11	146	63	Model-III
2011-12		44	Model-III

FINANCE / ACCOUNTS / AUDIT

As per the decision of the State Executive Committee of BSPP, provisions of FINANCIAL MANAGEMENT & PROCUREMENT MANUAL (FMP Manual) published by Government of India are followed for implementation of activities and interventions under SSA. BSPP own Financial Regulations and provisions made there under are proposed to be revised in the light of the provisions of the FMP Manual of GOI. Copies of the Manual in Hindi as well as English languages have already been rolled out and circulated to all the district / sub district level offices.

The financial norms as fixed under the FMP manual are followed for regulating and controlling the expenditure on disbursement of Annual / other grant / Training and other intervention under SSA.

FINANCE

- The funding pattern of GOI & GOB was 65:35 during 2011-12 under SSA, NPEGEL and KGBV.
- Electronic Transfer of fund from State to District level
- Receipt of Grant is accounted for on Cash basis
- Un-utilized fund for the financial year is treated as liability for the year and carried over to subsequent financial year as opening balance of fund
- Interest earned and received from bank are treated as part of grant in financing pattern

ACCOUNTS

- Double Entry System of Accounting on Accrual basis at State & District Offices
- Separate set of books of accounts for SSA, NPEGEL, DPEP & UNICEF Assisted Programmes
- Computerized Accounting System in State Office and some of the districts;

AUDIT

- Internal Audit by Chartered Accountant Firms
- Statutory Audit by Chartered Accountant Firms
- Performance Audit in 9 selected districts conducted by C & AG
- Financial Audit by Accountant General, Bihar
- Audit by Institute of Public Auditors of India (IPAI) conducted by GOI
- Audit of VSSs Accounts by CA Firms for creating awareness/ capacity building of community

INTERNAL CONTROL MECHANISM

- Monthly Review Meeting of DSEs-cum-DPCs at State level;
- Implementation of FMP Manual of MHRD, GOI
- Regular Monthly Financial Review Meeting at State level;
- Yearly assessment of Status of Accounts of all District Offices by 2-Members Committee (from state / other districts / state Resource Group)
- Inspection of Accounts of DPOs / KGBV Centres / Modal Cluster Centre by state level teams;
- Periodical Districts / Field Visits by State Level Team (Accounts)
- Internal Audit by Chartered Accountant Firms

CAPACITY BUILDING & TRAINING

- Accounts Awareness Training to DPCs;
- Monthly Review Meeting with DPO's Accountants
- Inter District visits by Accounts Personnel.
- Constitution of Accounts Core Team and Internal assessment of Accounts Status of DPOs.

GRANT RECEIVED DURING THE YEAR 2011-12					
Sl. No.	Programme	AWP & Budget (in Lacs)	GOI share (in Lacs)	GOB Share (in Lacs)	Total (in Lacs)
1	SSA	1083120.79	185108.94	99101.38	284210.32
2	NPEGEL	4704.19	0.00	0.00	0.00
3	KGBV	24518.68	0.00	0.00	0.00

ACCOUNTING POLICIES & MAINTENANCE OF BOOKS OF ACCOUNTS

1. Books of Accounts at State Level Office, Patna and its district offices are maintained on the principles of **Double entry system of accounting on accrual basis**;
2. Separate set of books of Accounts for SSA / NPEGEL /KGBV and other Programmes are maintained at state / district level offices;
3. Separate bank Accounts for each programme to control fund availability and utilization;
4. Full computerization of Accounting system in State as well as District level proposed and compulsory switch over from manual system during the current year;
5. Grant received from Central / State Government are accounted for on cash basis
6. Income from other sources interest allowed on Bank deposits and credited in the bank account is to be considered as part of grant and distribution of share to the funding agencies on pro rata basis, i.e., in proportion of the actual fund releases.

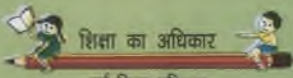
POSITIONING OF ACCOUNTS STAFF

S. No.	Name of the post	Level	Post sanctioned	Post filled up	Post vacant
1	Chief Accounts Officer	SPO	1	-	1
2	Accounts Officer	SPO	2	2	-
3	Accountant	SPO	3	2	1
4	Accounts Assistant	SPO	3	2	1
5	Accounts Officer	DPO	38	27	11
6	Accountant	DPO	38	22	16
7	Accounts Assistant	DPO	76	22	54
8	Assistant Accountant-Cum-Data Entry Operator	BRC	533	246	287
TOTAL			694	323	371

TRAINING & CAPACITY BUILDING EXERCISES

The SIS has been conducting Capacity Building and Training of district and sub-district level accounts personnel including KGBV Accountants during the current Financial Year 2011-12. A total 1974 Mandays Accounts Training have been imparted at State Level and District Level as detailed below:

S. No.	Particulars	No. of Participants	Training in man days
1	Training to District Level Accounts Personnel	70	350
2	Training to KGBV Accountants	227	908
3	Training to Block Accountants (2 batches)	276	552
4	One day Joint Training of Accounts & MIS	72	72
5	Two Days Training of Accounts Officers &	46	92
Total Man- days Accounts Training			1974



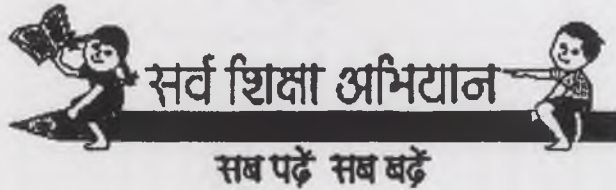
शिक्षा का अधिकार

सर्व शिक्षा अभियान
सब पढ़ें सब बढ़ें

बिहार शिक्षा परियोजना परिषद

शिक्षा भवन, राष्ट्रभाषा परिषद
परिसर,
सैदपुर, पटना – 800 004

**AUDITED ACCOUNTS &
AUDIT REPORT FOR THE
FINANCIAL YEAR : 2011-12
S.S.A., N.P.E.G.E.L. & K.G.B.V.**





BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Shiksha Bhawan, Rastrabhasha Prishad, Parishar Patna

UTILIZATION CERTIFICATE FOR THE YEAR ENDED 31ST MARCH' 2012

State: BIHAR		Annes.XVII (See Para-101.14)			
SL	Sanction Order No. & Date	SSA	NPEGEL	KGBV	Total Amount
(A)	Op. Balance of Unspent Fund as on 01-04-2011	57,74,08,86,458.77	1,54,27,73,598.65	3,19,65,64,767.73	62,48,02,24,825.15
(B)	Add: Grant Received Details attached on Separate sheet):				
(i)	Grant-in-Aid from MHRD, Govt. of India	18,51,08,94,000.00	-	-	18,51,08,94,000.00
(ii)	Grant-in-Aid from MHRD, Govt. of Bihar	9,91,01,38,000.00	-	-	9,91,01,38,000.00
	Total Grant Received (i+ii)	28,42,10,32,000.00	-	-	28,42,10,32,000.00
(C)	Interest & Other Receipts	73,68,77,532.89	41824951.65	5,66,37,956.66	83,53,40,441.20
	Total Fund Available (A+B+C)	86,89,87,95,991.66	1,58,45,98,550.30	3,25,32,02,724.39	91,73,65,97,266.35
	Total Expenditure during the Year 2011-12	27,84,64,14,364.41	6,75,13,989.00	60,37,52,205.20	28,51,76,80,558.61
	Balance of Unspent Fund as on 31-03-2012	59,05,23,81,627.25	1,51,70,84,561.30	2,64,94,50,519.19	63,21,89,16,707.74

1. Certified that out of Rs.18,510,894,000.00 (Rupee One Thousand Eight Hundred Fiftyone Crore Eight Lakh And Ninety Four Thousand only) of Grant-in Aid sanctioned of School Education & Literacy, Govt. of India and Rs.9910138000.00 (Rupee Nine Hundred Nintyone crore One Lakh Thirty Eight Thousand only) by Govt. of HRD, as State Share in favour of BIHAR EDUCATION PROJECT COUNCIL, PATNA, as per details mention above and interest accrued & received from the bank Rs.835340441.20 (Eighty Three Crore Fifty Three Lakh Forty Thousand Four Hundred Forty one And Twenty Paise Only) and Opening Balance of Unspent Fund Rs.62480224825.15 (Rupees Six Thousand Two Hundred Forty Eight crore Two lakhs Twenty Four Thousand Eight Hundred Twentyfive And Fifteen paise only) total sum of Rs.28517680558.61 (RupeesTwo thousand Eight hundred Fifty One crore Seventy Six lakh Eighty thousand Five hundred Fifty Eight and Sixty One paise only) has been utilised for the purpose for which it was sanctioned and that the balance of Rs. 63218916707.74 (Rupees Six Thousand Three Hundred Twenty One Crore Eighty Nine Lakh Sixteen Thousand Seven Hundred Seven And Seventy Four paise only) remaining un utilised at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2012-13.

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

Kinds of checks exercised:-

1. Audited Statement of Accounts (copy enclosed)
2. Utilization Certificate
3. Consolidated Annual Financial Statement
4. Progress Report

Place - Patna
Date: - 08/12/2012

(C.P. Singh) Officer (I/c)
 Chief Accounts Officer
 Bihar Education Project Council
 PATNA

(Rahul Singh) Director
 State Project Director
 Bihar Education Project Council
 Patna,

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



For E.N. MISHRA & Co
CHARTERED ACCOUNTANTS

(CA R.N. Mishra)
E.N. MISHRA
 Partner
PARTNER
 M.No. N. 080270

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

 Shiksha Bhawan, Rastrabhasha Prishad, Parishar Patna

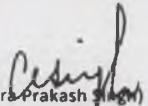
UTILIZATION CERTIFICATE FOR THE YEAR ENDED 31ST MARCH' 2012

Details of Grant-in-Aid Recived during the Financial Year 2011-12

SL	Sanction Order No. & Date	SSA	NPEGEL	KGBV	Total Amount
(A)	Op. Balance of Unspent Fund as on 01-04-2011	57,74,08,86,459.00	1,54,27,73,599.00	31,96,56,47,677.00	91,24,93,07,735.00
(B)	Grant-in-Aid from MHRD, Govt. of India				
	31-05-2011	4,54,36,13,000.00			4,54,36,13,000.00
	06-07-2011	2,27,18,06,000.00			2,27,18,06,000.00
	02-08-2011	4,77,54,75,000.00			4,77,54,75,000.00
	25-01-2012	5,00,00,00,000.00			5,00,00,00,000.00
	31-03-2012	1,92,00,00,000.00			1,92,00,00,000.00
	Sub Total (B)	18,51,08,94,000.00	-	-	18,51,08,94,000.00
(C)	Grant-in-Aid from MHRD, Govt. of Bihar				
	DD No. 752145 Dated 23-08-11	99,00,00,000.00			99,00,00,000.00
	DD No. 752146 Dated 23-08-11	99,00,00,000.00			99,00,00,000.00
	DD No. 752147 Dated 23-08-11	74,77,31,500.00			74,77,31,500.00
	DD No. 752148 Dated 23-08-11	99,00,00,000.00			99,00,00,000.00
	DD No. 752149 Dated 23-08-11	99,00,00,000.00			99,00,00,000.00
	DD No. 752150 Dated 23-08-11	99,00,00,000.00			99,00,00,000.00
	DD No. 752151 Dated 23-08-11	99,00,00,000.00			99,00,00,000.00
	DD No. 752152 Dated 23-08-11	56,22,68,000.00			56,22,68,000.00
	DD No. 753447 Dated 30-08-11	500.00			500.00
	DD No. 757792 Dated 26-09-11	99,00,00,000.00			99,00,00,000.00
	DD No. 757793 Dated 26-09-11	42,23,19,450.00			42,23,19,450.00
	DD No. 757794 Dated 26-09-11	74,51,80,550.00			74,51,80,550.00
	DD No. 347355 20-03-12	50,26,38,000.00			50,26,38,000.00
	Sub Total (C)	9,91,01,38,000.00	-	-	9,91,01,38,000.00

PATNA

08 DEC 2012



 (Chandra Prakash Singh)

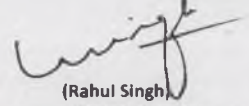
 Chief Accounts Officer (I/c)

 Bihar Education Project Council (I/c)

 Patna

 Bihar Education Project Council

 PATNA



 (Rahul Singh)

 State Project Director

 Bihar Education Project Council

 Patna

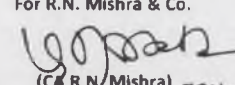
 Bihar Education Project Council

 Patna,

We have verified the above statement with the books and records produced before us for our verification and found the same



For R.N. Mishra & Co.



 (CA R.N. Mishra) FRN-001588C

 Partner

 M.No. 50270

BIHAR EDUCATION PROJECT COUNCIL PATNA					
Consolidated Annual Financial Statement (Receipt and Payment)					
(Rs. In Lakhs)					
State:BIHAR					
Year Ending: 31st March-2012					
SOURCES & APPLICATION					
		SSA	NPEGEL	KGBV	TOTAL
Opening Balance					
(a)	Cash in hand	3.40	0.01	0.05	3.46
(b)	Cash in Bank	130598.82	9976.97	15911.13	156486.92
(c)	Unadjusted Advances	468026.21	6003.00	16456.99	490486.20
(d)	Less- Liabilities	21219.57	552.24	402.52	22174.33
	Total	577408.86	15427.74	31965.65	624802.25
Source (Receipt)					
(a)	Funds received from Government of India	185108.94	0.00	0.00	185108.94
(c)	Funds received from State Government	99101.38	0.00	0.00	99101.38
(d)	Interest	7368.78	418.25	566.38	8353.41
(e)	Other Receipts including Liabilities				0.00
	Total Receipts	291579.10	418.25	566.38	917365.98
	Application (Expenditure)	Approved AWP&B including Spill over	Expenditure incurred	Savings/ Excess	
(a)	Teacher Salary	327737.61	119926.69	207810.92	
(b)	BRC	6238.50	216.29	6022.21	
(c)	CRC	4694.33	225.66	4468.67	
(d)	Civil Work (including furniture and major repairs)	558067.67	114864.99	443202.68	
(e)	INTERVENTION FOR OUT OF SCHOOL CHILDREN	57446.78	8846.37	48600.41	
(g)	Free Text Book	34476.34	20878.91	13597.43	
(h)	Innovative Activities	3800.00	900.91	2899.09	
(i)	IED	9629.34	2637.74	6991.60	
(m)	Research & Evaluation	1222.58	268.63	953.95	
(n)	School Grant	5703.14	1710.82	3992.32	
(o)	Teacher Grant	1757.48	292.71	1464.77	
(p)	TLE	2030.32	369.36	1660.96	
(q)	Teacher Training	10441.20	905.85	9535.35	
(r)	Community Training	2723.77	283.73	2440.04	
(s)	Project Management	20974.84	3928.00	17046.84	
(t)	Management Information System			0.00	
(u)	Media	1579.38	461.99	1117.39	
(v)	Elementary Formal Education			0.00	
(w)	Prior Period Adjustment		1745.50	-1745.50	
(z)	SIEMAT			0.00	
(aa)	State Component			0.00	
(ab)	NPEGEL	4704.19	675.14	4029.05	
(ac)	KGBV	24518.69	6037.52	18481.17	
(ad)	Other				
	TOTAL		285176.81		
Closing Balance					
(a)	Cash in hand		2.69		
(b)	Cash at Bank		57879.79		
(c)	Unadjusted Advances		614598.68		
(d)	Less- Liabilities		40292.00		
	Total		632189.16		

PATNA

632189.16

0.00

08 DEC 2012

(C.P. Singh)
Chief Accounts Officer (I/c)
Chief Accounts Officer (II/c)
Bihar Education Project Council
PATNA

(Rahul Singh)
State Project Director
Bihar Education Project Council
Patna,



For R.N. Mishra & Co.

(CA.R.N. Mishra)

Partner

M.No. ...80270

FRN- 001588C

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001

PH. No. 2541049 / 2541109
Email: rnmca@rediffmail.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of Sarva Shiksha Abhiyan under Bihar Siksha Pariyojna Parishad, Bihar as at 31st March 2012 and the relative Income & Expenditure Account for the year ended on that date, in which are incorporated the Final Trial Balance of 2 Districts Level Offices and State Level Office audited by us and 36 District level offices audited by other Statutory Auditors. The report of the respective District Statutory Auditors as submitted and forwarded to us have been considered in preparing this report. These Financial Statements are the responsibility of the Parishad's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

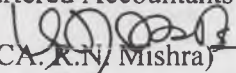
Subject to our comments in Annexure – 1 enclosed herewith:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of account as required by Law have been kept by the Parishad, so far as appear from our examination of these books.
3. The Balance Sheet, Income & Expenditure dealt with by this report are in agreement with the Books of Account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with Significant Accounting Policies and notes on Accounts (Schedule) and subject to our observations in Para 'A' of Annexure – 1 to the Auditors' Report, give a true and fair view:
 - i in the case of the Balance Sheet of the state of affairs of the said programme of the Parishad as at 31st March, 2012; and,
 - ii in the case of the Income & Expenditure Account, of the excess of Income over Expenditure of the said programme of the Parishad for the year ended on that date.



PLACE: PATNA
DATED: 08 DEC 2012

For R.N. Mishra & Co.
Chartered Accountants


(CA. R.N. Mishra)
Partner

M.N.: 80270
FRN: 001588C

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001

PH. No. 2541049 / 2541109
Email: rnmca@rediffmail.com

Annexure – I to the Auditors' report on the accounts of Sarva Shiksha Abhiyan under Bihar Shiksha Pariyojna Parishad, Bihar.

For the year ended 31st March, 2012

(referred to in Para 'A' of our report of even date)

1. FIXED ASSETS:

1.1 FIXED ASSETS REGISTER:

Fixed Assets Register was not maintained by some of the District Level Office (DLO) and SLO too. Besides this, a consolidated statement of various items of Fixed Assets was not prepared at the State Level Office for ascertaining the correct status of the Assets. In SLO and some DLOs it was maintained in Stock Register.

1.2 PHYSICAL VERIFICATION OF FIXED ASSETS:

In SLO & DLOs physical verification of Fixed Assets was not carried out during the year. However, somewhere it was found done during FY 2012-13.

1.3 Depreciation on Fixed Assets was not charged in the light of the decision of the Executive Committee.

1.4 Obsolesce /damaged Fixed Assets was not ascertained and accounted for.

1.5 Insurance of Fixed Assets other than vehicles was not done. 7 nos. of Car and 2 No. of Motorcycles are owned by Bihar Education Project Council, Patna.

1.6 Identification Mark/No. on some of the items of Fixed Assets was not found in some DLOs.

1.7 Civil works expense charged to Income & Expenditure Account during previous years have been capitalised but not recorded in Fixed Assets Register.

2. CASH AND BANK BALANCE:

2.1. CASH:

i) Cash Book was written in TALLY. After taking print outs signatures on cash-book was done by the competent authorities. In some of the DLOs signature of some authority was not found on some dates. Cash Book individual entries were not certified.

ii) Neither in SLO nor in DLOs, Insurance policy for cash in Transit and chest was taken.

iii) Physical verification of cash was found done on separate letter heads in some DLOs and not in the Cash Book.

2.2. BANK:

i) In some DLOs Bank Reconciliations has been done at the yearend only i.e. as on 31st March, 2012. It should be done on monthly/quarterly basis keeping in view NEFT & RTGS transactions. No BRS has been prepared in Saran and Khagaria DLO for some banks.



- ii) Confirmation of Bank Balance were not taken by some DLOs.
- iii) Magnitude of Stale Cheque was still very high in spite of major adjustment.
- iv) Other outstanding entries appearing in Bank Reconciliation Statements (Other than Stale Cheques) were not booked properly in the books of account. In some cases outstanding were very high and alarming. These are outstanding since 2003-04.
- v) A number of Non-operative Bank Accounts were found in SLO & DLOs as well.

3. ADVANCES:

- 3.1. In spite of adjustment of a number of advances for significant amount there are still some very old balances under some heads of advances. A few such examples are as under:

SCHEDULE:-

H - Advance to DSE office/DPO for Teachers Salary	3378680740/-
H - Advance to Internal Auditors	38250/-
H - Advance for Teacher's Learning Equipment	35764500/-
G - Advance for Co-heart Study	621910/-
G - Advance for Additional Teacher's PS	154138338/-
F - Advance for MS Building (SPEED)	1472000/-

- 3.2. Individual-wise breakup of advances was not available. Subsidiary Ledgers for advances were not maintained.
- 3.3. Confirmation for balance was not obtained.
- 3.4. Payment of Advances given to VSS was not acknowledged.
- 3.5. A substantial increase under the head 'Advance for Teachers Salary' was noticed during the year. In fact, the expense under the head 'Teacher Salary' is under stated. The advances made for this year's as well as previous year's salary was not booked as salary during the year in absence of Utilization Certificates. This way the advance is over stated to that extent.

- 3.6. Substantial increase in the following heads was also noticed:

Schedule	Head	Current Yr.	Previous Yr.	Increase
F	Adv. For Head Master Room	1116715279	68459105	1048256174
G	Adv. to BRC for one day orientation of VSS	13864945	2298420	11566525
G	Advance to RBC	1039068665	567775310	471293355
H	Adv. to DSE office/ DPO for Teacher's Salary	8253083484	3378680740	4874402744
H	Advance to Poshak	1362757306	778735800	584021506

- 3.7. In the following cases it was found that although recipient organizations were closed the advances given to them are still being carried over year after year:

<u>Name of Organization</u>	<u>Amount</u>
(i) SIEMAT	1847845



(II) SPEED (632463 + 1472000) = 2104463

3.8. Rs. 9345500/- incurred on renovation of SLO office still lies under Advances.

3.9. Advance to Internal Auditors being Rs. 38250/- is unadjusted for the last several years.

3.10. ADVANCE FOR CAPITAL WORK:

Incomplete constructions has been capitalised instead of booking in under Capital Work-in- Progress Account.

4. TERM DEPOSIT:

(i) Old debit balance appearing under this head amounting to Rs. 29018904/- has been recognised as interest income during the year.

(ii) Unaccounted TDRs amounting to Rs. 133791289/- has been accounted for by debiting TDRs Account and by crediting DPEP by Rs. 9659236/- and other programme by Rs. 127732053/-.

(iii) All TDRs were although encashed and deposited in IOB, Patna, Accrued Interest till 31/03/2012 has not been recognised. However, interest thereon is recognised in the financial year 2012-13 as stated.

5. INTERNAL AUDIT:

Internal Audit carried out does not commensurate with the size and the volume of the programmes. In some of the DLOs Internal Audit Reports were not at all available such as like Gaya & Araria.

6. GRANTS IN KIND:

DLOs did not maintain Stock Register properly. The other subsidiary records were also not maintained properly enabling the auditors to verify.

7. MISAPPROPRIATION OF FUND AT ARARIA

The quantum of Fund misappropriated in earlier years is still not ascertained as the matter is under investigation by the State Vigilance Department, GOB. However, in Special Audit the misappropriation of fund was stated at Rs. 142072039/-. Out of this a meagre amount of Rs. 100000/- only was recovered during the year under audit.

8. STATUTORY DEDUCTIONS, REMITTANCES AND RETURN FILLING:

i) Deductions, Remittances and Return filling of various statutory dues like TDS, VAT, Royalty etc. was done late by the SLO as well as DLOs. Some of the DLOs have not filed the Returns at all. Payment of Advance VAT and review of Sale Tax liability as on close of the year was not made by DLOs. Moreover, VAT was not adjusted when some works against which Advance VAT was paid could not be taken up and the advances given to VSS were refunded by VSS. In Jahanabad and Rohatas Districts civil works Completed were capitalised without adjustment of Advance VAT paid.

ii) Labour Cess and Professional Tax were not deducted at all by some of the DLOs. VAT was also not deducted and paid to Commercial Taxes Deptt. on procurement of materials.

iii) Calculation in respect of Employees Deposit link Insurance, Administrative charges etc. were not correctly made and Deposited by some DLO's. Delayed payment of EPF liability at the DLO's were also observed.



9. STOCK REGISTER:

- i) Stock Register was not properly maintained.
- ii) Physical verification of stock was not done during the year by some of the DLOs.
- iii) Obsolesce/Damaged items were not ascertained and accounted for.
- iv) Valuation of stock was not done as on 31.03.12 i.e. all the consumables purchased were treated as consumed.

10. BOOKING OF INTEREST:

Interest was booked on cash basis only. Rate, period, TDS etc. were not properly checked/verified. Proper records & schedules for TDRs were not maintained. The amounts credited by the Bank as interest was accounted for in the books of account as interest.

11. NON-MAINTENANCE OF REGISTER/ SUBSIDIARY LEDGER:

The following Registers/Subsidiary Ledgers were not maintained:

- i) Liabilities for Expenses.
- ii) Advances/Loans.
- iii) Fixed Assets.
- iv) Capital Expenditure out of Grant.
- v) Various Expenses/ Utilisation Certificate.
- vi) Stale Cheque Register etc.

12. ADVERSE BALANCES UNDER LIABILITIES, ADVANCES & EXPENDITURE HEADS:

Adverse Balance under some of the heads of account was appearing in the account. This was due to wrong adjustment/booking.

13. NON- MAINTAINACE OF LOG-BOOK PROPERLY:

In some DLOs log-books for Vehicles, Gen. sets etc. were not maintained properly.

14. OPENING BALANCES:

Hitherto Accounts were being consolidated on the basis of the Cash Trial Balances of the DLO's and SLO duly audited by the concerned statutory auditors. This year the Balances of all Assets & Liabilities standing in the accounts of the council as on 31.03.2011 was segregated by abstracting the figures appearing in the earlier year's accounts of the DLO's and SLO and transferred to the DLO's for taking opening balance of them in their books as on 01.04.2011. In this exercise there was a difference of Rs. 104682364.30 (Cr.) which was still to be located and exhibited properly.



Place : Patna

Dated : 08 DEC 2012

For R. N. Mishra & Co.
Chartered Accountants

(CA. R.N. Mishra)

Partner

M.N. 80270

FRN:001588C



R.M.ASSOCIATES
CHARTERED ACCOUNTANTS

401, City Heart Apartment, Budh Marg, Patna-01: Tel. :0612-2235748, 0612-2232412
9431019238, 8084813334, 9334390386, E-mail: mati_rahman@hotmail.com,
rmassociates_pat@yahoo.co.in

Branches at: Delhi, Mumbai, Kolkata, Ranchi and Bokaro ; Website :
www.rmaindia.com

Procurement audit Certificate

This is to certify that we have gone through the procurement procedure used for the District Level Offices namely Bhagalpur, Banka, Rohtas, Kaimur, Nawada, Nalanda, Jehanabad, Madhubani, East Champaran, West Champaran, Arwal and Munger audited by us under SSA and based on audit of the books of accounts and records of the area audited by us for the Financial Year 2011-12 of BIHAR EDUCATION PROJECT COUNCIL, Saidpur, Patna-800 004 and inputs from the District internal audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed except the following deviations in case of DLO - NALANDA. Please also refer Management Letters issued by us in this regard.

Sl. No.	Details	Deviations	Amount involved (declared as mis-procurement)
1.	Procurement of Equipment (Genset 15 KVA) from M/s Satya Enterprises, Patna vide voucher no. 234 dated 31/03/2012 for Rs. 2,50,000.00 against supplier's bill amounted Rs. 3,14,649.00. Balance amount Rs. 64,649.00 (Rs. 3,14,649.00 - Rs. 2,50,000.00) has been paid by RMSA	<ol style="list-style-type: none"> Two quotations only were obtained against requirement of at least three quotations to ensure competitive price as provided in the Procurement Procedure for Limited Tender. Letters inviting tender were not issued. Inspection note regarding the delivery of the Genset in satisfactory condition before making the final payment was not available. 	Rs. 2,50,000.00

For R.M. Associates
Chartered Accountants

Pramod Kumar
(CA. Pramod Kumar)
Partner
M. No. # 412455

Place:- Patna
Dated:- 05/12/2012



R. N. MISHRA & CO.
CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001
PH .NO.-2541049 / 2541109
Email : rnmca@rediffmail.com

AUDITOR'S CERTIFICATE

This is to Certify that as per the records and documents under SSA, Verified on random sample checking basis during the course of our audit of books of account for the Financial Year 2011-12 related to procurement used for District Level Offices at Aurangabad, and Gaya and State Level Office (at Patna) of Bihar Education Project Council and based on internal audit reports for the concerned period, the procurement procedure prescribed in the Manual on Financial Management & Procurement under SSA has been followed properly by the above mentioned District Level Offices and the State Level Office. Please also refer Management Letter issued by us in this regard.



Place : Patna

Dated : 08th day of Dec. 2012

For R.N. Mishra & Co.
Chartered Accountants


(CA R.N. Mishra)

Partner

M.N. 80270

FRN : 001588C



S. Sannigrahi & CO.
Chartered Accountants

AUDITOR'S CERTIFICATE

This is to certify that as per the records and documents under SSA, verified on random sample checking basis during the course of our audit of books of account for the Financial Year 2011-12 related to procurement used for District Level Offices at Buxar, Bhojpur, Patna, Gopalganj, Siwan, Saran, Supaul, Madhepura, Saharsa, Katihar, Khagaria and Begusarai of Bihar Education Project Council and based on internal audit reports for the concerned period, the procurement procedure prescribed in the Manual on Financial Management & Procurement under SSA has been followed properly by the above mentioned District Level Offices.

Place: Patna

Date: 04.12.2012



For: S. Sannigrahi & Co.
Chartered Accountants
F.R.N.: 04995C

Manish Chaurasia

[CA Manish Kumar Chaurasia]

Partner

M.No.: 408810

B. Gupta & Co.
Chartered Accountants

Patna New Delhi Kolkata Jamshedpur Ranchi

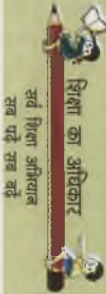
AUDITORS CERTIFICATE

This is to certify that we have gone through the Procurement used for the District Level offices namely Sitamarhi, Muzaffarpur, Sheohar, Samastipur, Darbhanga, Araria, Purnea, Kishanganj, Vaishali, Lakhisarai, Jamui and Sheikhpura audited by us under SSA and based on audit of the books of accounts and records of the area audited by us for the Financial Year 2011-12 of BIHAR ^{EDUCATION} PROJECT COUNCIL, Shiksha Bhawan, Saidpur, Patna and input from the district Internal Audit Reports, we are satisfied that the procurement procedure prescribed in the manual of Financial Management & Procurement under SSA has been followed. Please also refer to Management letters issued by us in this regard.

For **B. Gupta & Co.**,
Chartered Accountants

PATNA,
DATED:08th December,2012

(S. PRASAD) *Prasad*
Partner



**BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
BALANCE SHEET AS AT 31st MARCH 2012**

FIGURES FOR THE PREVIOUS YEAR	LIABILITIES	Sch	AMOUNT RS.	FIGURES FOR THE CURRENT YEAR	FIGURES FOR THE PREVIOUS YEAR	ASSETS	Sch	AMOUNT RS.	FIGURES FOR THE CURRENT YEAR
	GENERAL FUND (Capital Expenditure out of Grant) Balance as per last A/c Add: Addition During the Year Add: Civil Construction Adjustment		29,776,700.94 11,486,499,497.00 17,041,453,563.41	28,557,729,761.35	29,776,700.94 13,059,881,766.54 340,119.28	FIXED ASSETS CURRENT ASSETS :- Cash at Bank Cash in Hand (including cheque in hand amounting to Rs 162043/-) REMITTANCE IN TRANSIT	" A " " B " " C "	4,168,465,503.04 267,622.28 20,000,000.00	28,557,729,761.35 4,188,733,125.32
	CURRENT LIABILITIES & PROVISIONS Unspent Grant (transferred from Income & Expenditure A/c)			59,052,381,627.25		LOANS & ADVANCES :- LOANS & ADVANCES TO STAFF ADVANCE FOR CONST COMMITTEES ADVANCE FOR PROGRAMME EXP OTHER ADVANCES	" E " " F " " G " " H "	78,650,181.84 35,906,999,545.25 11,110,254,880.49 11,534,576,445.29	
	CURRENT LIABILITIES " D " Significant accounting policies and notes on account (FORMING PART OF ACCOUNTS) as per schedule " AC "			3,912,820,203.39		110,785,499.84 32,674,801,268.25 8,163,356,916.85 5,525,144,596.75			58,630,481,052.87
						328,533,377.69	" I "		145,987,652.45
59,892,620,246.14	TOTAL [RS.]			91,522,931,591.99	59,892,620,246.14	TOTAL [RS.]			91,522,931,591.99

Patna, The 28. th day of December , 2012

As per our report of even date

For and on behalf of Bihar Shiksha Pariyojna Parishad (SSA)



(Signature)
(S.P. Singh)
Chief Accounts Officer(I/c)
Chief Accounts Officer (I/c)
Bihar Education Project Council
PATNA

(Signature)
(Rahul Singh)
State Project Director
State Project Director
Bihar Education Project Council
Patna,

Chartered Accountants
For R.N. MISHRA & Co.
CHARTERED ACCOUNTANTS

(Signature)
R. N. MISHRA
Partner
M.No. N. 080270
B. N. MISHRA)
PARTNER
M.No. N. 080270

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2012

PREVIOUS YEAR'S FIGURE	EXPENDITURE	Sch	AMOUNT RS.	CURRENT YEAR'S FIGURE	PREVIOUS YEAR'S FIGURE	INCOME	Sch	AMOUNT RS.	CURRENT YEAR'S FIGURE
	To,					By,			
13,995,333.00	BLOCK RESOURCE CENTRE	"J"		21,628,622.00		Balance of unspent Grant (as per last A/c)		57,740,886,458.77	
11,279,932.00	CLUSTER RESOURCE CENTRE	"K"		22,565,888.00	43,317,070,565.77				
275,184,272.14	PROJECT MANAGEMENT	"L"		319,117,191.63		Add: Grant in Aid Received During the Year :-			
82,708,793.00	MANAGEMENT INFORMATION SYSTEM	"M"		71,303,177.20		From Govt. Of India		18,510,894,000.00	
37,477,613.50	MEDIA	"N"		41,796,267.80	19,586,580,850.00	From Govt. Of Bihar		2,920,138,000.00	
4,969,048,950.00	CIVIL WORKS	"O"		2,380,597.00	14,798,800,000.00	GRANT IN AID(13th Finance Commission)		6,990,000,000.00	
31,936,349.00	ELEMENTARY FORMAL EDUCATION	"P"		4,403,107.00				86,161,918,458.77	
12,394,618,521.00	TEACHERS SALARY	"Q"		5,002,668,516.00		Less Capital Expenditure out of Grant		11,486,499,497.00	74,675,418,961.77
	TEACHERS SALARY (UNDER 13th FC AWARD)			6,990,000,000.00	(5,430,570.00)				
23,644,490.00	TEACHERS GRANT	"R"		29,271,075.00					
155,635,831.00	SCHOOL GRANT	"S"		171,081,689.00					
154,163,489.00	TEACHERS TRAINING	"T"		90,585,056.00	699,545,843.64	INTEREST & OTHER INCOMES	"AB"		736,877,532.89
516,011,225.00	INTERVENTION FOR OUT OF SCHOOL CHILDREN	"U"		884,636,848.50					
1,677,314,912.00	FREE TEXT BOOK	"V"		2,087,890,678.94	8,631,941.00	Prior period Adjustment Account			
134,967,591.00	INTERVENTIONS FOR CWSN (IED)	"W"		263,773,582.00					
4,759,500.00	TEACHING LEARNING EQUIPMENT	"X"		36,935,671.00					
33,893,633.00	RESEARCH AND EVALUATION	"Y"		28,863,361.00					
97,972,198.00	INOVATIVE ACTIVITY	"Z"		90,091,001.00					
49,699,538.00	COMMUNITY TRAINING	"AA"		28,372,968.00					
	Prior Period Adjustment			16,370,164.10					
	Prior Period Adjustment (Grant in kind 04-05)			158,179,406.24					
57,740,886,458.77	EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO BALANCE SHEET			59,052,381,627.25					
7 405,198,630.41	TOTAL [RS.]			75,412,296,494.66	78,405,198,630.41	TOTAL [RS.]			75,412,296,494.66

Patna, The 08th day of December, 2012

Significant accounting policies and notes on account
 (FORMING PART OF ACCOUNTS) as per schedule "AC"

As per our report of even date

For and on behalf of Bihar Shiksha Pariyojna Parishad (SSA)

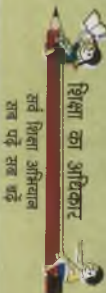
For R.N. Mishra & Co
 Chartered Accountants & Co.
 CHARTERED ACCOUNTANTS



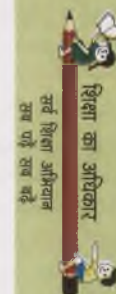
(Signature)
 (C.P. Singh)
 Chief Executive Officer (C.E.O.)
 Bihar Education Project Council
 PATNA

(Signature)
 (Rahul Singh)
 State Project Director
 Bihar Education Project Council
 Patna,

(Signature)
 R. N. Mishra
 Partner
 R. N. MISHRA & Co.
 PARTNER
 M.No. N. 080270



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2012



PREVIOUS YEAR's FIGURE	RECEIPTS	Sch	AMOUNT RS.	PREVIOUS YEAR's FIGURE	PAYMENTS	Sch	CURRENT YEAR's FIGURE
	Opening Balances			5,430,570.00	Fixed Assets Purchased(net of Adj.)	"A"	11,486,499,497.00
11,431,578,119.65	Cash at Bank	B	13,059,881,766.54	13,995,333.00	BLOCK RESOURCE CENTRE	"J"	21,628,622.00
375,271.67	Cash in Hand	C	340,119.28	11,279,932.00	CLUSTER RESOURCE CENTRE	"K"	22,565,888.00
	(including cheque in hand Rs 162043/-)			275,184,272.14	PROJECT MANAGEMENT	"L"	319,117,191.63
33,215,595,520.19	Unadjusted Advances			82,708,793.00	MANAGEMENT INFORMATION SYSTEM	"M"	71,303,177.20
	Fund received:			37,477,613.50	MEDIA	"N"	41,796,267.80
19,586,580,850.00	From Govt. of India			4,969,048,950.00	CIVIL WORKS	"O"	2,380,597.00
14,798,800,000.00	From Govt. of Bihar			31,936,349.00	ELEMENTARY FORMAL EDUCATION	"P"	4,403,107.00
	From 13th Finance Commission			12,394,618,521.00	TEACHERS SALARY	"Q"	5,002,668,516.00
					TEACHERS SALARY (UNDER 13th FC AWARD)	"Q"	6,990,000,000.00
				23,644,490.00	TEACHERS GRANT	"R"	29,271,075.00
699,545,843.64	INTEREST & OTHER INCOMES	"AB"	736,877,532.89	155,635,831.00	SCHOOL GRANT	"S"	171,081,689.00
8,631,941.00	PRIOR PERIOD ADJUSTMENTS			154,163,489.00	TEACHERS TRAINING	"T"	90,585,056.00
				516,011,225.00	INTERVENTION FOR OUT OF SCHOOL CHILDREN	"U"	884,636,848.50
462,945,363.00	LIABILITIES FOR EXPENSES	C	1,790,863,116.96	1,677,314,912.00	FREE TEXT BOOK	"V"	2,087,890,678.94
				134,967,591.00	INTERVENTIONS FOR CWSN (IED)	"W"	263,773,582.00
				4,759,500.00	TEACHING LEARNING EQUIPMENT	"X"	36,935,671.00
				33,893,633.00	RESEARCH AND EVALOATION	"Y"	26,863,361.00
				97,972,199.00	INOVATIVE ACTIVITY	"Z"	90,091,001.00
				49,699,538.00	COMMUNITY TRAINING	"AA"	28,372,968.00
					Closing Balances		
				13,059,881,766.54	Cash at Bank		4,168,465,503.04
				340,119.28	Cash in Hand		267,622.28
					(including cheque in hand Rs. 162043/-)		
					Remittance in Transit	"AC"	20,000,000.00
				46,474,088,281.69	Unadjusted Advances		58,630,481,052.87
80,204,052,909.15	TOTAL [RS.]		90,491,078,972.26	80,204,052,909.15	TOTAL [RS.]		90,491,078,972.26

Patna, The 09th day of December, 2012

Significant accounting policies and notes on account
(FORMING PART OF ACCOUNTS) as per schedule "AC"



On behalf of Bihar Shiksha Pariyojna Parishad (SSA)

(Signature)
 (C.P. Singh)
 Chief Accounts Officer (I/c)
 Bihar Education Project Council
 PATNA

(Signature)
 (Rajendra Singh)
 State Project Director
 Bihar Education Project Council
 Patna,

As per our report of even date

For R.N. Mishra & Co For R.N. MISHRA & Co.
 Chartered Accountants CHARTERED ACCOUNTANTS

(Signature)
 R. N. Mishra
 Partner
 M.No. C.A. R. N. MISHRA
 PARTNER
 N. N. 080270

BIHAR EDUCATION PROJECT, PATNA
ALL ADVANCE (DISTRICTWISE)

Financial Year-2011-12

Sl. No.	Name of District	Advance to Staff				Programme Work				Civil Work				Other Advances				Total
		Opening Balance	During the year	Adj. the Year	Closing Balance	Opening Balance	During the year	Adj. the Year	Closing Balance	Opening Balance	During the year	Adj. the Year	Closing Balance	Opening Balance	During the year	Adj. the Year	Closing Balance	
1	Arana	163679.00	363750.00	134400.00	393029.00	195515504.00	91321040.00	192472211.00	267589333.00	932169084.00	719809746.00	355349291.00	1296629539.00	369880188.00	489544289.00	40744869.00	818679608.00	2383291509.00
2	Anwal	10000.00	63500.00	69781.00	3719.00	2798786.00	23198050.00	5146985.00	20849851.00	160308450.00	1638484652.00	37029458.00	286963644.00	4901584.00	149023751.00	128544995.00	25380340.00	333197554.00
3	Aurangabad	1499771.25	241000.00	183288.00	1557483.25	323314847.00	182632075.00	27594244.00	478352678.00	887741994.00	426451901.00	272184495.00	1042009400.00	426237583.00	390451069.00	389454745.00	427233907.00	1949153468.25
4	Banka	2931759.80	627685.00	505079.00	3054365.80	226233678.10	88799841.00	10481931.00	304551588.10	1019443206.00	277022715.00	554645817.00	741820104.00	48309510.00	321440674.00	324701624.00	45048560.00	1094474617.90
5	Begusarai	791556.15	274000.00	203798.00	861758.15	379746052.95	77200635.00	30733995.00	426212692.95	982972347.00	552282456.00	383055503.00	152199300.00	50667058.10	557310700.00	649930290.00	-41952531.90	1537321219.20
6	Bhagalpur	412251.00	781588.00	923501.00	270338.00	95888280.00	91482445.00	24504304.00	162866421.00	667525660.90	416460467.00	32038804.00	741947323.90	164582831.00	648993600.00	244837588.00	56738843.00	1473822925.90
7	Bhojpur	5924355.20	1244308.00	1319736.00	5848927.20	81674112.00	91630589.00	23410476.00	149894225.00	663575965.00	468038297.00	283023870.00	648590392.00	104163226.80	389606080.20	342703419.00	151065888.00	1155399432.20
8	Buxer	678269.00	72600.00	97900.00	652969.00	100057527.00	55090039.00	3482075.00	151865491.00	623258757.00	402650871.00	249260096.00	776649532.00	-231382427.00	366463092.00	152498819.00	-17418154.00	911549838.00
9	Darbhanga	40000.00	67806.00	72606.00	35000.00	181897719.00	109174007.00	76214447.00	214857279.00	914020834.00	999933810.00	495833037.00	1418121607.00	26444522.00	2270353823.00	2265980650.00	308176995.00	1663831581.00
10	E. Champaran	835453.00	581500.00	618270.00	798683.00	436941028.60	116418449.00	37667339.00	515692138.60	1975966283.00	1920838762.00	2198141181.00	1698663864.00	588879760.75	478270887.00	73658653.00	993491994.75	3208646680.35
11	Gaya	409374.70	302721.00	249509.00	462586.70	97074841.00	16651379.00	3382214.00	110344006.00	1157608207.00	746627110.00	738067184.00	1166168133.00	82568700.00	534904849.00	63634148.00	553839401.00	183081426.70
12	Gopalganj	10865293.00	196700.00	247764.00	10814229.00	53204146.98	86055650.00	7571826.00	131687970.98	1188374582.00	421046787.00	544256453.00	1065164916.00	40173655.75	494938593.00	210894028.00	324218220.75	1531885336.73
13	Jahanabad	347710.00	225760.00	198601.00	374869.00	56377932.00	33130525.00	10439035.00	79069422.00	339383147.00	348698647.00	164430743.00	523651051.00	1455472.00	286098538.00	257849868.00	42803242.00	645898584.00
14	Jamui	814273.00	533501.00	691043.00	656731.00	60348482.00	42216386.00	50000.00	102514868.00	697789440.00	77704515.00	12330023.00	652190932.00	38493778.00	230437769.00	200702740.00	68228807.00	823591338.00
15	Kaimur	114829.00	431000.00	335000.00	210829.00	81841154.00	86955361.00	42661300.00	126135215.00	459981563.00	388270002.00	265494526.00	582757039.00	37107912.00	501399400.00	351421062.00	107886250.00	896189333.00
16	Katihar	235160.00	499000.00	149000.00	585160.00	624010763.00	211700150.00	72874687.00	762836226.00	1491957836.00	378486473.00	95876085.00	1774568226.00	182618452.50	2079632011.64	1221067832.00	1041182632.14	2579172244.14
17	Khagana	209113.00	20000.00	19982.00	209131.00	186202717.75	77890928.00	11548252.00	252545393.75	753874886.00	436376822.00	444403391.00	745848317.00	232178260.00	194974884.00	330761280.00	96391864.00	1094994705.75
18	Kishanganj	240311.00	179500.00	326443.00	93368.00	15757707.00	73007435.00	22384346.00	208201706.00	640405865.00	527537268.00	367009790.00	800933343.00	21353358.00	296644906.00	362673516.00	147506758.00	1156735175.00
19	Lakhisarai	2418996.00	20000.00	62000.00	2376996.00	16759180.00	19830500.00	1007000.00	35582680.00	264867948.00	330429436.00	107505011.00	487792373.00	53165894.00	261987006.00	284009818.00	31143082.00	556895131.00
20	Madhepura	942036.00	2131467.00	2068999.00	1004504.00	241448765.50	115403850.00	19075398.00	33777217.50	808180223.00	268114760.00	335201393.00	741093590.00	25522511.23	251928000.00	25522511.23	1105397822.73	
21	Madhubani	1514324.00	520357.00	581909.00	1452772.00	314678910.50	165702201.00	351170080.00	445211031.50	524448806.00	262277453.00	1301088604.00	375023245.00	783841429.00	1101525448.00	57339226.00	1805091633.50	
22	Munger	95013.00	102430.00	197441.00	2.00	61075386.00	123381033.00	17303006.00	167153413.00	355845066.00	253118148.00	230984938.00	377778276.00	173297867.00	24982733.00	1287818.00	421992782.00	96924473.00
23	Muzaffarpur	2673878.62	4947873.62	4990159.00	2631392.62	9508418.00	77262063.00	28012470.00	144333607.00	1162341139.00	606636179.00	1019965592.00	749011726.00	56664573.00	907233108.00	747339767.00	216557914.00	1112534639.62
24	Nalanda	625768.00	430700.00	764125.00	292343.00	304639044.00	114816485.64	58.14000.00	413641529.64	747762925.00	1246784919.00	965413953.00	1029133891.00	132811710.00	440684073.00	1145041.00	572350742.00	2015418505.64
25	Nawada	954582.00	31700.00	44350.00	941932.00	170223275.00	48343752.00	7338185.00	211228842.00	602287091.00	88901443.00	135635878.00	55552656.00	12279104.00	853221658.00	764584284.00	100916478.00	868639908.00
26	Patna- Rural	12960989.00	13269256.00	331307.00	23040.00	290472854.00	99382275.00	43373558.00	346481571.00	1133710720.00	729863347.00	54271625.00	1320702442.00	180470489.10	346470617.50	13520369.00	513420737.60	2180581710.60
27	Patna- Urban	22570.00	0.00	0.00	22570.00	56467710.00	37880920.00	5449208.00	88899422.00	66364697.00	73234227.00	24829772.00	114769152.00	1089738.00	36587000.00	0.00	37676738.00	241367882.00
28	Purena	45639478.00	435520.00	45250033.00	824965.00	100219786.00	137606003.00	96140159.00	141685630.00	1046220742.00	834935693.00	865232233.00	1015924202.00	11767398.00	654076498.00	654879227.00	10964669.00	1169399466.00
29	Rohas	249258.00	121647.00	66223.00	304682.00	143059265.00	208647845.00	56634179.00	295072931.00	550256072.00	892973098.00	576050360.00	867178810.00	267054723.90	537222321.00	525058890.70	279218155.00	1441774578.00
30	Saharsha	269098.00	405000.00	90000.00	584098.00	118714691.75	376742167.25	2031066.25	493425792.75	82952108.35	534536638.00	485860541.00	878196205.35	93317519.48	2096272.00	220000.00	1467399807.58	
31	Samasipur	709590.00	244500.00	392603.00	561487.00	398593830.00	249479517.00	242093426.00	405979921.00	1017459094.00	651383062.00	713131858.00	955710298.00	151036988.40	644732734.60	128147193.00	667622530.00	2029874236.00
32	Saran	86830.00	135500.00	44500.00	177830.00	188086053.00	65036560.00	0.00	253122613.00	1910381407.00	114880307.00	114001671.00	1911060043.00	6852589.00	720554936.00	44977752.00	682429773.00	2846790299.00
33	Shakhpura	113558.00	10000.00	0.00	123558.00	30376885.00	27999745.00	72800.00	58303830.00	326279076.00	241549456.00	935689.00	566892843.00	48740650.00	97032338.00	56852144.00	88920842.00	714241073.00
34	Sheohar	259158.00	360839.00	361115.00	258682.00	28254594.00	40375463.00	11967546.00	56662511.00	210697091.00	161156778.00	60501580.00	311352289.00	61609584.00	78780700.00	9059775.00	131330509.00	499603991.00
35	Sitamarhi	259728.00	323500.00	324830.00	258398.00	103439299.40	102176509.00	49100961.00	156514827.40	978041345.00	776412358.00	456925711.00	1297527992.00	238790626.00	472219900.00	453983976.00	257026550.00	1711327767.40
36	Swan	29792396.00	111200.00	115708.00	29787888.00	165781444.00	78715550.00	4757855.00	239739139.00	934882431.00	363303334.00	236967640.00	1061218125.00	377204391.00	609389000.00	680208503.00	306384888.00	1637130040.00
37	Supaul	744002.00	1144000.00	1040477.00	847525.00	65209521.00	56317909.00	350000.00	121177430.00	673487929.00	371137875.00	280311000.00	770314804.00	112312103.00	391091900.00	383733700.00	119670303.00	1012010662.00
38	Varshahi	876150.00	183600.00	832256.00	227494.00	326905739.00	257971955.00	227864968.00	357012726.00	1013892885.00	620930142.00	529706981.00	1105116046.00	167905963.00	747211400.00	357883712.00	557233651.00	2019589917.00
39	W. Champaran	6786905.12	1106394.00	1160534.00	6732765.12	163240142.00	113158644.00	45386158.00	231012628.00	1245576363.00	542364489.00	814903893.00	973036959.00	296145929.00	674547269.00	362664917.00	608028281.00	1818810633.12
40	State Level Office	646117.00	424780.00	236830.00	834067.00	1156654661.32	1916037963.00	1711590130.00	1361102494.32	201671556.00	776412358.00	456925711.00	1297527992.00	133910303.74	9017411.00	5894909.50	17032805.24	1700540922.56
41	SS Education	0.00			0.00	282917000.00			282917000.00	0.00			0.00	154302000.00			154302000.00	437219000.00
42	SSA	1544095.00			1544095.00	349588.00			349588.00	0.00			0.00	-45838.00			-45838	

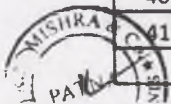
BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA				
Details of Fixed Assets for the Year Ended 31 st March-2012				
Sl. No.	Name of Districts	Opening	Add. during the year	Balance
1	Araria	260887.00	953952447.42	954213334.42
2	Arwal	99774.00	43312499.00	43412273.00
3	Aurangabad	727982.00	902064588.00	902792570.00
4	Banka	495480.00	761466672.69	761962152.69
5	Begusarai	463738.00	610410403.00	610874141.00
6	Bhagalpur	410338.00	866619282.00	867029620.00
7	Bhojpur	635301.00	815874647.00	816509948.00
8	Buxar	2151684.00	746535613.00	748687297.00
9	Darbhanga	134039.00	992397106.00	992531145.00
10	East Champaran	431759.00	1204710532.00	1205142291.00
11	Gaya	220070.00	1085895274.30	1086115344.30
12	Gopalganj	202251.00	739738601.00	739940852.00
13	Jamui	1124079.00	436046136.00	437170215.00
14	Jehanabad	1113661.00	573920884.00	575034545.00
15	Kaimur	576556.00	607721726.00	608298282.00
16	Katihar	454534.04	261111135.00	261565669.04
17	Khagaria	748499.90	377278563.00	378027062.90
18	Kishanganj	1032765.00	870665929.00	871698694.00
19	Lakhisarai	794398.00	358998558.00	359792956.00
20	Madhepura	3760410.00	720737014.00	724497424.00
21	Madhubani	2239465.00	627012602.00	629252067.00
22	Munger	402203.00	561350711.00	561752914.00
23	Muzaffarpur	57386.00	1524432385.50	1524489771.50
24	Nalanda	705301.00	1041591382.00	1042296683.00
25	Nawada	862874.00	594041626.00	594904500.00
26	Patna (Rural)	591621.00	921697215.00	922288836.00
27	Patna (Urban)	60500.00	53623072.00	53683572.00
28	Purnea	270893.00	1435860766.00	1436131659.00
29	Rohtas	190219.00	1029572470.00	1029762689.00
30	Saharsha	60985.00	794040996.00	794101981.00
31	Samastipur	721768.00	1178960147.00	1179681915.00
32	Saran	221850.00	134575271.00	134797121.00
33	Sheikhpura	367075.00	5903456.00	6270531.00
34	Sheohar	222824.00	152061599.00	152284423.00
35	Sitamarhi	158652.00	980126254.00	980284906.00
36	Siwan	899567.00	646820747.00	647720314.00
37	Supaul	277167.00	898897133.00	899174300.00
38	Vaishali	572499.00	951962641.00	952535140.00
39	West Champaran	381012.00	1063849765.50	1064230777.50
40	State office	4662903.00	2115211.00	6778114.00
41	Siemet	11731.00	0.00	11731.00
TOTAL		29776700.94	28527953060.41	28557729761.35



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA		
Details of <i>Capital Fund</i> Districtwise for the Year Ended 31 st March-2012		
Sl. No.	Name of Districts	Amount
1	Araria	954213334.42
2	Arwal	43412273.00
3	Aurangabad	902792570.00
4	Banka	761962152.69
5	Begusarai	610874141.00
6	Bhagalpur	867029620.00
7	Bhojpur	816509948.00
8	Buxar	748687297.00
9	Darbhanga	992531145.00
10	East Chamapran	1205142291.00
11	Gaya	1086115344.30
12	Gopalganj	739940852.00
13	Jamui	437170215.00
14	Jehanabad	575034545.00
15	Kaimur	608298282.00
16	Katihar	261565669.04
17	Khagaria	378027062.90
18	Kishanganj	871698694.00
19	Lakhisarai	359792956.00
20	Madhepura	724497424.00
21	Madhubani	629252067.00
22	Munger	561752914.00
23	Muzaffarpur	1524489771.50
24	Nalanda	1042296683.00
25	Nawada	594904500.00
26	Patna (Rural)	922288836.00
27	Patna (Urban)	53683572.00
28	Purnea	1436131659.00
29	Rohtas	1029762689.00
30	Saharsha	794101981.00
31	Samastipur	1179681915.00
32	Saran	134797121.00
33	Sheikhpura	6270531.00
34	Sheohar	152284423.00
35	Sitamarhi	980284906.00
36	Siwan	647720314.00
37	Supaul	899174300.00
38	Vaishali	952535140.00
39	West Champaran	1064230777.50
40	State office	6778114.00
41	Siemet	11731.00
TOTAL		28557729761.35



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA Annexure-B					
Details of Current Liabilities for the Year Ended 31 st March-2012					
Sl. No.	Name of Districts	Opening	Add. During CR the year	Paid. During DR the year	Balance
1	Araria	9193248.42	2,37,58,855.00	62,91,635.00	26660468.42
2	Arwal	940432.00	1928122.00	1170949.00	1697605.00
3	Aurangabad	8458085.90	2,08,40,407.35	2,76,75,581.25	1622912.00
4	Banka	135740965.00	37322910.00	76856075.00	96207800.00
5	Begusarai	28992761.00	7631402.00	15096162.00	21528001.00
6	Bhagalpur	-11137496.99	32813017.00	13207439.00	8468081.01
7	Bhojpur	7827023.00	174350723.20	13889873.00	168287873.20
8	Buxar	18985521.00	67203685.00	20562969.00	65626237.00
9	Darbhanga	61150648.00	31749996.00	61334021.00	31566623.00
10	East Chamapran	71323848.00	784784923.00	66994180.00	789114591.00
11	Gaya	4,40,37,147.00	250507733.00	48900944.00	245643936.00
12	Gopalganj	2,83,12,871.00	216402696.00	14798030.00	229917537.00
13	Jamui	45539614.00	363024.00	993278.00	44909360.00
14	Jehanabad	43340688.00	14832014.00	9639994.00	48532708.00
15	Kaimur	7238647.00	142604.00	2876537.00	4504714.00
16	Katihar	8984336.36	33144519.64	1289762.00	40839094.00
17	Khagaria	16067986.00	15746522.00	10246787.00	21567721.00
18	Kishanganj	83,25,484.00	23821467.00	18589157.00	13557794.00
19	Lakhisarai	591301.00	19616720.00	622413.00	19585608.00
20	Madhepura	38200771.50	37106738.00	28360451.50	46947058.00
21	Madhubani	62170181.00	12908803.00	71755639.00	3323345.00
22	Munger	(54,60,895.00)	22081853.00	19806922.00	-3185964.00
23	Muzaffarpur	4,14,57,615.72	113570537.00	49573511.00	105454641.72
24	Nalanda	16122764.00	11067531.00	11017389.00	16172906.00
25	Nawada	2,43,38,660.24	16013261.00	11323405.00	29028516.24
26	Patna (Rural)	5439029.00	10397985.00	4595508.00	11241506.00
27	Patna (Urban)	3123501.00	2978908.00	813193.00	5289216.00
28	Purnea	1,64,26,083.00	61947155.00	29609927.00	48763311.00
29	Rohtas	16,60,19,601.00	14159114.00	37098350.00	143080365.00
30	Saharsha	4,22,38,040.00	4883346.00	5423836.00	41697550.00
31	Samastipur	304386910.00	631715424.60	529401897.00	406700437.60
32	Saran	152271998.00	3502650.00	5240416.00	150534232.00
33	Sheikhpura	614819.00	6763833.00	963404.00	6415248.00
34	Sheohar	2,46,10,776.00	6202530.00	27467859.00	3345447.00
35	Sitamarhi	1,02,24,195.00	19161511.00	17734293.00	11651413.00
36	Siwan	79,62,224.00	4236152.48	3052853.00	9145523.48
37	Supaul	7059683.00	1441849.00	3999497.00	4502035.00
38	Vaishali	5,27,77,338.00	118306964.00	75039574.00	96044728.00
39	West Champaran	2,88,84,231.50	6639639.00	32531248.50	2992622.00
40	State office	58,81,04,687.78	645144393.94	340483442.00	892765639.72
41	Siemet	1071763.00			1071763.00
	TOTAL	2121957086.43	3507191518.21	1716328401.25	3912820203.39



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
Schedule - " A " Fixed Assets
Forming part of Balance Sheet as at 31st March' 2012

Sl. No.	PARTICULARS	GROSS BLOCK			
		Cost / Value as at 01-04-2010	Additions During the year	Adjustment during the year	Total as at 31.03.2011
1	Equipment other than office equipment	3,942,769.00	159,046.00	-	4,101,815.00
2	Purchase of Equipment	6,410,569.00	1,591,737.50	-	8,002,306.50
3	Purchase of Generator	2,520,717.00	1,782,470.00	-	4,303,187.00
4	Furniture & Fixture	5,241,593.00	2,001,129.00	-	7,242,722.00
5	Motor Vehicle	1,087,072.00	1,413,541.00	-	2,500,613.00
6	Air Conditioner	126,169.00	58,500.00	-	184,669.00
7	Computer	5,859,210.00	1,513,932.00	-	7,373,142.00
8	Computer Software (FA)	584,197.00	-	-	584,197.00
9	Fixed Assets of SPEED	446,712.00	-	-	446,712.00
	Civil Construction	-	28,519,432,704.91	-	28,519,432,704.91
10	Pre Project Activity (Capital Expenditure)	3,557,692.94	-	-	3,557,692.94
	TOTAL [Rs.]	29,776,700.94	28,527,953,060.41	-	28,557,729,761.35



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
 Schedule - " B " CASH AT BANK
 Forming part of Balance Sheet as at 31st March' 2011

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		Amount	Amount	Amount	Amount
1	Araria		3,802,067.70		92,562,813.70
2	Arwal		43,688,784.00		27,695,573.00
3	Aurangabad		17,041,433.24		22,442,823.24
4	Banka		1,878,750.36		5,452,258.36
5	Begusarai		30,607,683.62		12,929,121.62
6	Bhagalpur		26,497,125.52		11,608,815.52
7	Bhojpur		47,717,033.00		39,263,351.00
8	Buxer		5,742,417.55		16,464,950.55
9	Darbhanga		53,280,036.00		62,644,674.00
10	East Champaran		37,289,072.82		23,008,368.82
11	Gaya		16,639,533.05		23,705,059.30
12	Gopalganj		13,755,057.44		141,200,200.89
13	Jamui		13,394,849.65		24,250,621.65
14	Jehanabad		90,013,857.97		23,414,015.16
15	Kaimur		9,937,511.00		22,082,090.00
16	Katihar		15,263,630.97		93,459,286.97
17	Khagaria		6,777,661.25		35,829,998.25
18	Kishanganj		86,843,939.00		17,468,472.00
19	Lakhisarai		10,317,468.00		56,328,298.00
20	Madhepura		143,555,521.96		59,507,951.96
21	Madhubani		4,113,127.04		18,985,019.54
22	Munger		60,394,616.00		54,613,912.00
23	Muzaffarpur		10,076,502.26		8,945,124.26
24	Nalanda		181,546,863.80		20,106,115.44
25	Nawada		18,045,026.49		69,599,373.49
26	Patna (Rural)		76,803,024.98		37,283,433.98
27	Patna (Urban)		59,991,351.00		5,818,463.00
28	Purnea		4,454,053.15		27,030.15
29	Rohtas		8,830,975.60		133,023,083.60
30	Saharsha		33,731,356.31		92,614,747.31
31	Samastipur		16,802,441.54		77,558,168.54
32	Saran		4,893,272.00		35,076,089.00
33	Sheikhpura		71,839,510.00		66,437,911.00
34	Sheohar		162,071,386.25		49,947,147.25
35	Sitamarhi		3,416,983.26		18,806,480.26
36	Siwan		13,541,406.77		114,305,523.77
37	Supaul		9,715,986.00		221,668,476.00
38	Vaishali		7,177,575.98		13,201,779.98
39	West Champaran		27,799,467.13		15,178,549.61
40	State Level Office		2,719,177,143.38		11,195,366,594.37
41	SIEMAT		-		-
	TOTAL [Rs.]		4,168,465,503.04		13,059,881,766.54



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
Schedule - "C" CASH IN HAND
Forming part of Balance Sheet as at 31st March' 2011

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		Amount	Amount	Amount	Amount
1	Araria		587.00		241.00
2	Arwal		-		3,555.00
3	Aurangabad		3,664.00		7,353.00
4	Begusarai		32.00		154.00
5	Bhagalpur		3,465.00		1,139.00
6	Bhojpur		833.00		833.00
7	Buxer		22.00		4,908.00
8	Darbhanga		8,125.00		9,223.00
9	East Champaran		4,788.00		4,788.00
10	Gaya		1,120.00		116.00
11	Gopalganj		120.00		10.00
12	Jamui		6,885.00		15,120.00
13	Kaimur		-		-
14	Katihar		68.00		68.00
15	Kishanganj		307.00		1,495.00
16	Lakhisarai		1,422.00		541.00
17	Madhepura		-		336.00
18	Madhubani		2,816.00		3,212.00
19	Munger		17.00		3,980.00
20	Muzaffarpur		3,279.16		6,551.16
21	Nalanda		20,000.00		51,198.00
22	Nawada		9,866.00		9,526.00
23	Purnea		1,307.00		497.00
24	Rohtas		5,950.00		1,882.00
25	Saharsha		3,329.00		3,329.00
26	Samastipur		181.00		181.00
27	Saran		702.00		598.00
28	Sheohar		1,081.00		2,876.00
29	Sitamarhi		1,862.00		28,905.00
30	Siwan		9,399.62		6,617.62
31	Supaul		1,725.00		1,570.00
32	Vaishali		1,130.00		206.00
33	West Champaran		9,129.00		6,077.00
34	State Level Office-Cash in Hand		2,367.50		990.50
35	State Level Office-Cheque in Hand		162,043.00		162,043.00
	TOTAL [Rs.]		267,622.28		340,119.28



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

SARVA SHIKSHA ABHIYAN

Schedule - " D " CURRENT LIABILITIES

Forming part of Balance Sheet as at 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS	P]	[RS	P]
1	Other Liabilities (including Supervision)		(28,557.09)		11,596,722.91
2	Group Insurance		94,075.00		93,955.00
3	Earnest Money		3,624,400.00		3,624,400.00
4	Liabilities for Expenses		2,785,826,248.77		876,330,338.75
5	Provision of Expenditure		10,790,787.01		454,272.01
6	Undisbursed Amount		52,867.00		8,060.00
7	Retention Money of BSTBPC		270,931,274.50		278,653,582.50
	Retention Money SEWA KENDRA		32,070.00		-
8	Retention Money of ALIMCO		-		553,158.00
9	ACR Receivable form GOB A/C		3,726,822.00		11,885,822.00
10	Security Deposit		4,330,716.00		3,771,299.00
11	EPF deducted from Employee		792,927.00		2,104,972.00
12	GPF		7,538,472.00		9,469,634.00
13	GIS & Welfare Deduction		7,043.00		81.00
14	Income Tax Deducted at Source		3,712,739.00		4,977,421.00
15	VAT		32,419,978.81		41,130,909.81
16	Royalty		14,154,778.70		15,043,007.70
17	Fund Transferred to/ From Other Fund -PMGY		7,417,843.24		(614,746.50)
18	Fund Transferred to /From Other Fund-UNICEF		21,058,135.20		980,467.00
19	Fund Transferred to/From DSE Cum SDEO		25,668,148.00		25,668,148.00
20	Fund Transferred to/From PHED (Govt. of Bihar)		10,877,357.00		11,730,726.00
	Fund Transferred to/From other fund- GOB PVT. School		12,102,942.00		-
21	Fund Transferred to /From Other Fund-DPEP		96,771,275.25		87,798,672.25
	Fund Transferred to /From Director Primary Edu.		569,418.00		-
	Fund Transferred to /From Other Fund Mass Edu.		4,956,056.00		-
	DPEP (TDR)		9,659,236.00		-
	OTHER (TDR)		127,732,053.00		-
22	Fund from SCERT		9,273.00		9,273.00
23	Education Deptt., Saran		34,643,110.00		29,284,000.00
24	warranty Money		14,571.00		14,571.00
25	Quality Control		2,507,287.00		2,507,287.00
26	Fund from BRC		28,779,670.00		35,979,670.00
27	Fund Transferred		1,009,405.00		8,095.00
28	Stale Chaque		221,961,374.00		499,816,880.00
29	Liability on account of Govt. of Bihar Fund		169,076,408.00		169,076,408.00
	TOTAL (RS.)		3,912,820,203.39		2,121,957,086.43



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
 Schedule - " E " LOANS & ADV. TO STAFF
 Forming part of Balance Sheet as at 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	General advance (staff / others)		68,505,992.59		100,311,293.59
2	T.A. Advance		2,204,414.00		2,239,938.00
3	Festival Adv.		44,248.00		85,298.00
4	Adv. To teacher		2,622,500.00		2,521,500.00
5	Loan refund to Staff		1,000.00		1,000.00
6	Salary Adv.		5,272,027.25		5,626,470.25
			78,650,181.84		110,785,499.84

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
 Schedule - " F " ADVANCE FOR CONSTRUCTIONS COMMITTEES
 Forming part of Balance Sheet as at 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Adv. Receivable From GoB		171,487,456.00		177,877,456.00
2	Adv to BRC const committee		171,854,818.35		173,307,819.35
3	Adv for const of CRC		141,840,347.00		150,757,658.00
4	CRC Building Advance		495,762.00		(104,238.00)
	Adv.For Construction Of Resource Room		73,031,020.00		-
5	Adv.For CMS Construction		282,701,751.00		333,906,409.00
6	Adv. For const of New school building		4,401,153,813.00		5,744,161,001.00
7	Adv. for const. of Add. class room		22,147,356,508.90		19,860,841,370.90
8	Adv. for const. of Add. Class Room -II		2,152,381,808.00		1,800,335,126.00
9	Adv. for const. of Add. Class Room-III & More		2,519,306,646.00		2,333,092,957.00
10	Advance for Head Master Room		1,116,715,279.00		68,459,105.00
11	Adv. for const. of toilet		1,353,591,222.00		704,234,596.00
12	Adv. For Toilet, Drinking Water, Child friendly & Store Room for UPS		161,749,732.00		82,893,500.00
13	Adv. for Upgrading of toilet		29,861,500.00		25,162,500.00
14	Advance for New UPS		476,777,930.00		500,565,583.00
15	Adv. For Buildingless School		206,862,176.00		215,712,789.00
16	Advance for Compound wall		4,164,372.00		4,264,676.00
17	Adv. For Drinking Water Facilities		181,954,470.00		193,558,194.00
18	ADV.Electrification		20,844,711.00		22,020,601.00
19	ADV. Hand Pump		87,158,559.00		89,702,429.00
20	Adv. For Kitchenshed		76,052,888.00		79,266,270.00
21	Advance for Child Friendly		128,184,776.00		113,313,466.00
22	Advance for MS Building (Speed)		1,472,000.00		1,472,000.00
	TOTAL (RS.)		35,906,999,545.25		32,674,801,268.25



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

SARVA SHIKSHA ABHIYAN

Schedule - " G " ADVANCE FOR PROGRAMME EXPENDITURE

Forming part of Balance Sheet as at 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS	P.]	[RS	P.]
1	Repair & Maintenance Grant Advance		643,866,877.00		422,243,820.00
2	Adv. for Research & Evaluation		39,204,217.25		38,132,303.00
3	Adv. For Text Books		1,518,540,139.00		1,320,372,054.00
4	Adv. For Girls Education		7,477,811.00		4,002,360.00
5	Adv to party /suppliers/Govt./Agencies		55,506,136.32		46,435,687.32
6	Adv. To Org. of Assess Camp		204,916.00		105,000.00
7	Adv. To BRCC		324,840,651.00		272,867,418.00
8	Adv. for Computer Educaiton		7,476,115.00		3,673,765.00
9	Adv. To BRC For one Day Orientation Of VSS		13,864,945.00		2,298,420.00
10	Adv to BRC for Training (BEEO)		124,041,794.00		91,832,413.00
11	Adv for Training		129,402,484.00		109,099,750.00
12	Adv For Training Of Teacher On Samarth Module		4,924,884.00		2,825,781.00
13	Advance for IED Training		20,280,666.00		15,771,267.00
14	Adv.to SD Grant		394,109,571.00		237,760,477.00
15	Adv for 30 days Training of P.S.M.		42,997,841.00		39,490,991.00
16	Advance to VSS for SC/ST		31,708,362.00		49,557,853.00
17	Adv to VSS for Baldidi hon		13,000,418.00		3,644,744.00
18	Adv to VSS for Tola sevak hon / Others		21,313,170.00		98,000.00
19	Adv. To Utpraran Kendra		85,169,609.00		40,422,960.00
20	Adv. To Utkarsh Kendra		299,000.00		239,000.00
21	Advance to VSS for Unayan Kendra		8,280,706.00		5,028,791.00
22	Advance for in Service 10 days		24,854,548.00		13,840,150.00
23	Advance for Environment Building at BRC		55,000.00		55,000.00
24	Adv. To BRC/VSS/ DLO for Bal mela		95,744,987.00		94,403,555.00
25	Adv to BRC		517,505,670.99		346,230,124.85
26	Adv. to CRC		375,510,757.00		279,809,502.00
27	Adv. To CRC Samarthya Training		9,183,369.00		4,658,369.00
28	Adv. To CRC for learner's evaluation		40,256,926.50		34,734,120.50
29	Advance to CRCC for Bal Mela		55,999,060.00		43,835,330.00
30	Advance to BRC for Bal Mela		7,687,487.00		4,462,210.00
31	Adv. For AIES & Others		37,326,276.00		51,209,591.00
32	Adv. For Dini Maqtab		5,438,000.00		3,996,000.00
33	Adv. For ECE		3,410,397.00		1,967,244.00
34	Advance to BRC/CRC for Meeting		59,003,180.00		33,617,930.00
35	Advance to BIC		955,162.00		655,462.00
36	Adv. for Basic School		43,825,393.00		43,825,393.00
37	Adv.to VSS (EFE)		9,873,528.00		3,332,128.00
38	Adv. to Mass Education		120,412,546.00		120,412,546.00
39	Advance for PSM Training		73,400,106.00		54,564,349.00
40	Adv. For 1 day training		38,379,043.00		7,961,150.00
41	Advance for EGS		33,787,570.23		33,826,246.98
42	Advance for ECCE		48,771,466.00		45,111,123.00
43	Adv. For In Service Training		19,287,249.00		12,386,236.00
44	Adv. For Madarsa Maqtab		24,063,919.00		14,710,239.00
45	Advance for Girl Education		8,263,218.00		4,316,185.00
46	Adv. For Innovation		1,820,260.00		1,345,000.00
47	Adv. For IED Innovation		4,028,850.00		3,222,850.00
48	Adv. Innovation Activity		54,826,279.10		46,688,927.10
49	Adv. TLE		351,929,539.00		342,711,539.00
	Sub Total c/f		5,552,110,089.39		4,353,791,354.75

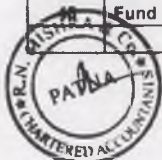


	Sub Total b/f		5,552,110,089.39	4,353,791,354.75
50	Adv. IED		133,413,873.60	57,836,597.60
51	Adv. AIE		838,717,818.50	691,529,217.00
52	Advance for Learning Enhancement Programme		123,869,398.00	121,281,999.00
53	AIE Back to School Adv.		10,472,747.00	4,059,645.00
54	Advance for School Development Grant		714,871,864.00	497,858,059.00
55	Advance for SC /ST		17,491,300.00	12,934,700.00
56	Advance for Talimi Markaj		43,412,199.00	21,008,450.00
57	Advance for Contingency Grant		71,948,355.00	51,198,597.00
58	Advance for TLM		306,203,209.00	199,900,458.00
59	Advance to BRC for TLM		8,876,500.00	300,000.00
60	Advance to CRC for TLM		4,780,970.00	690,000.00
61	Advance for Project Mgt.Advertisement		9,500,000.00	9,497,500.00
62	Advance for PSM Honorarium		964,469,587.00	667,444,409.00
63	Advance for MIS		2,231,834.00	(3,166.00)
64	Advance for RAMP		96,075,384.00	78,662,272.00
65	Advance for Community Leaders Training		17,592,531.00	7,315,194.00
66	Advance for Community Mobilisation		19,788,092.00	6,924,410.00
67	Advance for Summer Camp		35,075,921.00	41,634,817.00
68	Advance for Mahila Samkhyia Summer Camp		741,375.00	741,375.00
69	Adv. For OTHER Operating Exp.		11,498.00	12,193.00
70	Adv. To Generator Exp		7,651.00	17,247.00
71	Advance for RBC		1,039,068,665.00	567,775,310.50
72	Advance for NRBC		343,414,150.00	183,716,703.00
73	Advance for 30 days Training of Newly Recruitment & Induction		2,142,446.00	3,357,234.00
74	Advance for Study Tour		501,683.00	501,683.00
75	Advance for Cultural Activity		1,363,385.00	1,141,885.00
76	Advance for Enrollment Campaign		105,279.00	191,501.00
77	Advance for Award to School		110,000.00	110,000.00
78	Advance for Half Yearly workshop (VSS)		(1,801,279.00)	(2,276,579.00)
79	Advance for Mushar Children		3,035,950.00	2,808,750.00
80	Advance for VSS & Science kit		46,044,735.00	41,743,735.00
81	Advance for Library / Books		331,692,850.00	200,616,850.00
82	Advance for LAB		842,000.00	842,000.00
83	Advance for Remedial Teaching		138,769,430.00	119,013,677.00
84	Advance for Cohert Study		621,910.00	621,910.00
85	Advance for Additional Teachers PS		154,138,338.00	154,138,338.00
86	Advance for Urban Deprived Children		386,400.00	386,400.00
87	Advance for Furniture		33,017,963.00	22,776,750.00
88	Advance for AWP&B		218,718.00	122,556.00
89	Media Adv.		16,181,440.00	15,675,507.00
90	Ujala Training Advance		28,738,621.00	25,457,378.00
	TOTAL (RS.)		11,110,254,880.49	8,163,356,916.85



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
Schedule - "H" OTHER ADVANCE
Forming part of Balance Sheet as at 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS]	[P.]	[RS]	[P.]
1	Adv.Outsourcing Work of SSA/VSS for Const.		72,620,225.00		72,620,225.00
2	Advance for Teacher's Learning Equipment		35,764,500.00		35,764,500.00
3	Centre Contingency Adv.		2,176,874.00		2,176,874.00
4	Advance Account (BLO)		244,712.00		244,712.00
5	Advance to State Food Co-operation		2,990,718.00		2,990,718.00
6	Advance to NGO		88,531,011.00		61,415,770.00
7	Advance to Internal Auditor		38,250.00		38,250.00
8	Advance to BEEO (SPEED)		632,463.00		632,463.00
9	Advance to DLO		928,624.00		765,499.00
10	Advance to VSS (Grant)		474,748,095.00		239,760.00
11	SEIMAT		-		-
12	Advance to Ed.C.I.L, New Delhi		320,187.00		320,187.00
13	Other Advances		38,001,896.45		80,544,297.45
14	Adv. To Establi. Equ. Of Resource centre		9,652,268.00		212,568.00
15	Adv. For MGT.		2,998,972.50		2,223,254.50
16	Advance of PMGY		4,920,040.64		314,440.00
17	Adv. to DIET		(1,981.00)		3,019.00
18	Adv for Special Camping		111,583.00		80,768.00
19	Adv.For Sport & Educational Activity		9,782,750.00		229,750.00
20	MED-Adv. To Gyan Vigyan Samiti		1,024,392.00		1,024,392.00
21	Adv. To Dy. Primary Education , Govt. of Bihar		1,004,344.00		1,004,344.00
22	Advance to DSE Office/ DPO For Teacher's Salary		8,253,083,484.00		3,378,680,740.00
23	Adv. For site support of Sanyojika		319,000.00		319,000.00
24	Advance Under Sankalp Abhlyan		3,293,736.00		3,293,736.00
25	Advance to Sales Tax Commissioner		205,029,804.00		183,637,247.00
26	Advance of MEENA		629,500.00		(104,000.00)
27	Adv WORK Shop Civil		30,000.00		30,000.00
28	Advance to SCERT		928,434.00		861,730.00
29	Advance For one day reflection		20,948,488.00		-
30	Advance for Parent's Training		24,840.00		24,840.00
31	Advance for Foundation Course		285,000.00		285,000.00
32	Advance for Bal Sansad		2,025,600.00		422,200.00
33	Advance to CRC for Maint. Of RTE		3,204,000.00		174,000.00
34	Advance to Ambedkar Khei Vihar		195,000.00		195,000.00
35	Advance to EPF Organisation		8,008,346.00		8,008,346.00
	Advance to BSEDC LTD.		3,284,263.00		-
36	Advance to Pratham		-		-
37	Advance to Mahila Mahotsav		68,577.00		68,577.00
38	Advance to Mahila Samakhya		75,001,494.14		76,322,102.64
39	Advance for teacher grants		33,182,963.00		16,132,612.00
40	Advance for Minority		6,964,910.00		3,459,100.00
41	Advance for Poshak		1,362,757,306.00		778,735,800.00
42	Advance for Aids & Application		3,814,001.00		2,505,825.00
	Outstanding Recoveries-Unicef		-		-
43	Outstanding Recoveries- Others		882,160.00		1,983,250.00
44	Pre-Paid Expenses		34,366.00		34,366.00
45	Fund Transferred to MDM/ Kitchenshed		91,303,509.14		104,948,043.04
46	Fund trans. to / From Govt. of Bihar (School Dev. Fund)		22,905,698.00		34,930,698.00
47	Fund Transferred to /from Other Fund-KGBV		5,263,623.00		4,137,979.40
48	Fund Transferred to Sect. , Bhawan Nirman		70,200,000.00		70,200,000.00
	Sub Total c/f		10,920,158,026.87		4,932,131,983.03



	Sub Total b/f		10,920,158,026.87	4,932,131,983.03
	Fund Transferred to / from - PMGY		16,754,248.00	-
49	Fund transferred to EGS		763,756.25	693,202.75
50	Fund transferred to NPEGEL		16,793,432.00	15,546,912.00
51	Fund transferred to PSM		578,281,442.17	576,793,283.97
	Fund transferred to / From District		-	-
52	Fund transferred From NIOS		1,825,540.00	(20,785.00)
	TOTAL (RS.)		11,534,576,445.29	5,525,144,596.75

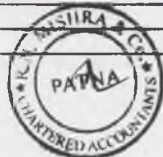
BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA SARVA SHIKSHA ABHIYAN Schedule - " I " ERRORS / OMISSIONS OF EARLIER YEAR PARKED FOR RECONCILIATION Forming part of Balance Sheet as at 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Remittance in Transit (Bank)		124,505,407.41		163,190,870.04
2	Remittance in Transit (Kind)		(4,525,169.97)		153,654,236.27
3	Difference in Opening Cash & Bank Balances with DLO as on 31.03.2006 (Subject to Reconciliation)		26,007,415.01		40,707,175.38
4	Short Term Deposit		-		(29,018,904.00)
	TOTAL (RS.)		145,987,652.45		328,533,377.69
			182,545,725.24		

BIHAR EDUCATION PROJECT COUNCIL, PATNA SARVA SHIKSHA ABHIYAN Schedule - "J" BLOCK RESOURCE CENTRE Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Block Resource Centre		-		-
2	Salary of Resource Persons (BRC)		4,920,000.00		2,328.00
3	Salary to Staff (BRC)		7,957,760.00		9,642,280.00
4	Furniture Grant (BRC)		2,134,757.00		658,800.00
5	Contingency Grant (BRC)		4,165,124.00		2,259,149.00
6	Meeting, TA (BRC)		1,818,991.00		984,032.00
7	TLM Grant (BRC)		631,990.00		448,744.00
	TOTAL (RS.)		21,628,622.00		13,995,333.00



BIHAR EDUCATION PROJECT COUNCIL, PATNA SARVA SHIKSHA ABHIYAN Schedule - "K " CLUSTER RESOURCE CENTRE Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Cluster Resource Centres		-		-
2	Salary of Resource Persons (CRC)		860,000.00		-
3	Furniture Grant (CRC)		-		-
4	Contingency Grant (CRC)		15,989,992.00		3,566,232.00
5	CRC Training & Contengncy		2,234,659.00		2,674,000.00
6	Meeting, TA (CRC)		3,161,076.00		3,781,200.00
7	TLM Grant (CRC)		320,161.00		1,258,500.00
	TOTAL (RS.)		22,565,888.00		11,279,932.00

BIHAR EDUCATION PROJECT COUNCIL, PATNA SARVA SHIKSHA ABHIYAN Schedule - "L " PROJECT MANAGEMENT Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
	PROJECT MANAGEMENT		666,554.00		-
1	Salary to Officer		138,030,133.00		121,690,346.00
2	Salary to Staff		91,307,303.00		79,633,040.00
3	Employer's Contribution to EPF		3,705,753.00		1,811,423.00
4	Honorarium to Resouce group Member		6,043,929.00		4,379,670.00
5	Liveries to staff		138,209.00		139,993.00
6	Publication of Appointment / Procurement/ Advertisement		5,072,615.00		3,074,937.00
7	R & M of Office Equipment		799,629.00		699,428.00
8	Repair & Maintenance of vehicle		1,618,868.00		1,737,357.00
9	Repair & Maintenance of Building		87,506.00		98,000.00
10	Repair & Maintenance of Furniture		36,184.00		50,104.00
11	Rent for Hired Office Building		4,732,933.00		4,955,728.00
12	Bank charges/Commission		396,028.25		163,304.25
13	Premium to Group Insurance		108,224.00		81,997.00
14	Insurance		128,314.00		157,296.00
15	Vehicle POL		4,315,332.00		5,268,074.68
16	Generator Running Expenses		3,940,173.00		2,851,740.92
17	Printing & stationery		964,615.00		976,013.00
18	Recruitment expenses		283,920.00		-
19	Postage & telegram		276,263.00		310,936.00
20	Consumable office exp		1,051,692.65		1,008,632.00
21	Wrok Shop & Meeting arrangement (Inclusive all)		1,185,804.00		1,486,728.00
22	Telephone incl installation cost		1,205,537.00		1,255,377.00
23	Electricity & water		1,028,195.00		814,946.00
24	Office Maintanance		277,066.00		412,662.00
25	Operating expenses/ Contingency		7,336,837.23		4,670,562.39
26	Hiring of Vehicle & POL		13,041,013.00		11,197,693.90
27	Workshop, Meeting & Training		2,263,023.00		1,462,235.00
28	TA/DA		5,807,030.00		5,317,152.00
29	Workshop & Honorarium / Other -KGBV		336,810.00		1,251,592.00
30	Workshop & Honorarium -VSS		-		3,706.00
31	Workshop-NPEGEL		-		2,896,376.00
32	Books & Periodicals		-		-
33	Honorarium		819,745.00		1,402,801.00
	Sub Total c/f		297,005,238.13		261,259,851.14



	Sub Total b/f	297,005,238.13	261,259,851.14
34	TA of Sanyojika	-	-
35	Legal Expenses	2,289,159.00	23,707.00
36	Contingency	1,578,482.50	3,306,637.00
37	Other (Trg. Of BNS/ Empowerment)	1,907,789.00	-
38	Training for Capacity Building	811,653.00	54,768.00
39	Hon. To Internal Cell	1,565,968.00	-
	Study Tour	2,450.00	-
40	Monitor / Field Visited By SRG	-	385,097.00
41	Archit / Consult For NSB. Build Drw	-	47,320.00
42	Mgt. ECE (ASRG)	874,410.00	328,670.00
	NPEGEL Expenses	1,954,356.00	
43	Statutory Audit Fee	322,628.00	322,627.00
44	Internal Audit Fee	955,726.00	1,288,095.00
45	Audit Expenses	124,992.00	-
46	Audit Fee for VSS Audit	9,724,340.00	8,167,500.00
	TOTAL (RS.)	319,117,191.63	275,184,272.14

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
 Schedule - " M " MANAGEMENT INFORMATION SYSTEM
 Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	[P.]	[RS.]	[P.]
1	Workshop exp	49,080.00		567,600.00	
2	Block Information Centre	55,483,307.00		65,639,990.00	
3	Computer Consumables	1,346,824.00		1,763,389.00	
4	Computer Software	41,697.00		277,442.00	
5	R&M of Computer	93,799.00		56,120.00	
6	CAL	4,235,004.00		3,365,642.00	
7	Computer Eqp Hardware	124,302.00		76,639.00	
8	Other	1,716,588.20		104,282.00	
9	MIS Exp.	3,236,284.00		3,620,910.00	
10	DRG Expenses	561,512.00		241,800.00	
11	Furnishing of Computer room/ Strengthening of MIS	437,438.00		248,491.00	
12	Contingency Expenses	1,042,073.00		701,648.00	
13	NICKNET Link	-		84,068.00	
14	Implementation of EMIS (dise)	4,902.00		51,132.00	
15	Mgt. Web sight	93,365.00		32,570.00	
16	Special Compain	1,538,204.00		327,829.00	
17	Preparation of Annual work plan	424,927.00		414,873.00	
	Boot Modle	22,200.00			
18	Orientation Of VSS	590,836.00		10,000.00	
19	Hon. Resource Support	260,835.00		5,124,368.00	
	TOTAL (RS.)	71,303,177.20		82,708,793.00	



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN

Schedule - " N " MEDIA

Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	[P.]	[RS.]	[P.]
1	Media Activities	-	-	-	-
2	One day orientation of VSS members	1,177,191.00		7,439.00	
3	Other Contingency	639,703.00		4,443,025.00	
4	SEEP,BEEP, PEEP, CEEP	-		-	
5	Organising cultural sport at CRC level	4,364,033.00		230,000.00	
6	Organising cultural sport at BRC level	794,623.00		77,400.00	
7	Organising Cultural Activity at DLO Level	888,791.00		1,136,591.00	
8	Enrolment Compain	50,000.00		24,000.00	
9	Special Compain- Media	3,001,648.25		1,364,766.00	
10	Hording Pumplets	179,826.00		754,573.00	
11	SLO Activity /Workshop	121,258.00		269,764.00	
12	Library - Media	6,263.00		5,443.00	
13	Media Bal Sansad	177,300.00		675,000.00	
14	Demonstration	3,989,585.00		1,888,061.00	
15	Media Others	8,637,635.00		4,909,820.50	
16	TA to sanyojika	-		-	
17	Educational Magazine/ Newspaper	69,611.00		30,247.00	
18	Advertisement / Publication	891,961.00		1,390,261.00	
19	Hon. to Resource Support	90,750.00		142,200.00	
20	Dev & Printing of BEP Bhawan	653,371.00		273,518.00	
21	Telecast Fee	2,612,080.00		4,777,298.00	
22	Mela of any Type	4,558,135.00		-	
23	One day Non-Residencal Training RPs	780,275.00		123,000.00	
24	Media Intervention	-		12,236,281.00	
25	4 days Non-Residencal Training RPs	2,524,457.00		405,475.00	
26	Strengthening of Bal Sansad	312,050.00		382,900.00	
27	4 days Res. Trg. Of VSS members	1,833,809.00		-	
28	Half yearly workshop of VSS members	-		5,040.00	
29	Community Mobilisation	2,838,037.00		1,598,450.00	
30	Documentation	603,875.55		292,061.00	
31	Cable transmittion	-		35,000.00	
	TOTAL (RS.)	41,796,267.80		37,477,613.50	



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

SARVA SHIKSHA ABHIYAN

Schedule - " O " CIVIL WORKS

Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	BRC	-	-	4,021,627.00	-
2	NSB A/C	-	-	213,742,363.00	-
3	CRC	-	-	5,952,355.00	-
4	Primary School (new)	-	-	654,552,245.50	-
5	Upper Primary (new)	-	-	53,691,394.00	-
6	Building Less (Pry)	-	-	21,612,653.00	-
7	Building Less (UP)	-	-	2,760,216.00	-
8	Dilapidated Building (UP)	-	-	(37,884.00)	-
9	Additional Class Room (without stairs)	-	-	3,089,991,077.00	-
10	Additional Class Room (with stairs)	-	-	817,588,922.50	-
11	Toilet/Urinals	-	-	12,028,198.00	-
12	Separate Girls Toilet	-	-	-	-
13	Drinking Water Facility	-	-	692,692.00	-
14	Boundary Wall	-	-	90,000.00	-
15	Electrification	-	-	-	-
16	Head Master's Room	-	-	1,495,545.00	-
17	Child Friendly Elements	-	-	1,364,958.00	-
18	Kitchen Shed	-	-	4,587,814.00	-
19	Others (NSB)	-	-	68,712,880.00	-
20	Hon. to Resource Support	-	-	-	-
21	Draw & Design	5,400.00	-	6,000.00	-
22	Monitor/Field Visited by SRG	605,349.00	-	-	-
23	Workshop,	140,265.00	-	7,170.00	-
24	Monetoring for civil work	1,504,583.00	-	3,098,318.00	-
	Printing Of Construction Manual	125,000.00	-	-	-
25	Primary	-	-	13,090,404.00	-
	TOTAL (RS.)		2,380,597.00	4,969,048,950.00	

SARVA SHIKSHA ABHIYAN

Schedule - " P " ELEMENTARY FORMAL EDUCATION

Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Elementary Formal Education	-	-	30,045,769.00	-
2	State level workshop	553,558.00	-	10,679.00	-
3	Module under teacher training	828,587.00	-	434,321.00	-
4	Printing of modules	83,222.00	-	975,280.00	-
5	Monitoring of Teachers Training	-	-	403,122.00	-
6	Other	2,937,740.00	-	67,178.00	-
	TOTAL (RS.)		4,403,107.00	31,936,349.00	



SARVA SHIKSHA ABHIYAN Schedule - " Q " TEACHERS SALARY Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	New Teachers Salary (PS)				
2	Primary Teachers (Regular)		4,782,501,649.00		3,531,959,932.00
3	Upper Primary Teachers (Regular)		293,569,108.00		162,914,010.00
4	Additional Teacher Against PTR				
5	New Additional Teachers - PS (Regular)		1,164,441,033.00		1,732,262,548.00
	New Additional Teachers - PS (Para)		176,728,000.00		
	New Other				
6	Primary Teachers (Regular)		63,093,715.00		-
7	Primary Teachers (Para)		1,149,307,728.00		1,164,366,483.00
8	UP Teachers (Regular)		251,610,823.00		291,928,709.00
9	UP Teachers (Para)		157,426,530.00		74,031,575.00
10	UP Teachers - Head Master		47,443,213.00		54,346,748.00
11	Additional Teachers - PS (Regular)		2,700,526,053.00		5,138,888,901.00
12	Additional Teachers - PS (Para)		-		-
13	Additional Teachers - UPS (Regular)		1,206,020,664.00		189,135,120.00
14	Others (Recurring)		-		54,784,495.00
	TOTAL (RS.)		11,992,668,516.00		12,394,618,521.00
	TEACHER'S SALARY (UNDER 13th FC AWARD)		6,990,000,000.00		
	TEACHER'S SALARY (OTHER)		5,002,668,516.00		

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA SARVA SHIKSHA ABHIYAN Schedule - " R " TEACHERS GRANT Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Teachers Grant		-		27,000.00
2	Primary Teachers		21,220,075.00		15,094,890.00
3	TLM Grant(Para + UPS)		4,353,500.00		3,938,000.00
4	Upper Primary Teachers		3,697,500.00		4,584,600.00
	TOTAL (RS.)		29,271,075.00		23,644,490.00

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA Schedule - " S " SCHOOL GRANT Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Maintenance Grant		58,753,298.00		54,116,945.00
2	School Grant		-		14,710,000.00
3	Primary School		96,119,391.00		51,313,886.00
4	Upper Primary School		16,209,000.00		29,466,000.00
5	Furniture for Govt. UPS		-		6,029,000.00
	TOTAL (RS.)		171,081,689.00		155,635,831.00



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
Schedule - "T" TEACHERS TRAINING
Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	[P.]	[RS.]	[P.]
1	Teachers Training		-		1,278,138.00
2	In-service		41,882,160.50		33,175,201.00
3	Ujala -I, 10 days Training		10,926,573.00		397,701.00
	Teachers Training 5 days Subject Specific		742,614.00		
4	Teachers Training 10 days at CRC Level		11,588,151.00		8,908,536.00
5	New Recruitment 30 days Training		3,567,049.00		-
6	Induction training for Newly Recruit Trained Teachers		15,199,413.00		21,966,795.00
7	One day workshop at CRC Level		3,726,885.00		1,792,365.00
8	Refresher Course- Untrained Techers		502,692.00		64,487,903.00
9	Distance Education		51,000.00		17,300,242.00
10	Others		2,398,518.50		3,203,398.00
11	Graded Learning Materials		-		1,653,210.00
	TOTAL (RS.)		90,585,056.00		154,163,489.00

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
Schedule - "U" INTERVENTION FOR OUT OF SCHOOL CHILDREN
Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	[P.]	[RS.]	[P.]
1	Interventions for out of School Children		-		23,736,727.00
2	EGS Centre (P)		-		-
3	Madarsa/Maqtab		33,369,615.00		23,335,417.00
4	Residential Bridge Course		361,488,105.50		183,521,093.00
5	Non Residential Bridge Course		162,621,250.00		112,504,868.00
6	Back to School		86,596.00		-
7	Resource Support		7,663,167.00		-
8	AIE Center		83,466,878.00		28,829,951.00
9	Uthan Kendra (Tola Sevak)		35,760,866.00		3,535,775.00
10	Poshak (RTE)		157,973,706.00		23,038,177.00
11	AIE(Prayash Pustika)		-		5,314,074.00
12	Printing & stationery (IoSC)		-		-
13	Honorarium to DRG		186,894.00		21,585,003.00
14	Mushar children		1,200,040.00		5,743,430.00
15	Others		2,950,373.00		18,284,697.00
16	Remedial Teaching		2,004,617.00		5,436,680.00
17	Learning Enhancement Programme (LEP)		35,864,741.00		61,145,333.00
	TOTAL (RS.)		884,636,848.50		516,011,225.00



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

SARVA SHIKSHA ABHIYAN

Schedule - "V " FREE TEXT BOOK

Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Free Text Book		-		434,612,270.00
2	Free Text Book (P)		1,240,952,988.77		1,109,587,697.00
3	Free Text Book (UP)		846,937,690.17		133,114,945.00
	TOTAL (RS.)		2,087,890,678.94		1,677,314,912.00

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

SARVA SHIKSHA ABHIYAN

Schedule - "W " INTERVENTIONS FOR CWSN (IED)

Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Salary of Resource teacher		99,719,519.00		18,961,926.00
2	Meeting & workshop		380,096.00		195,411.00
3	Printing & Stationery		-		-
4	Advertisement / Publication		2,777,808.00		48,927.00
5	Assess Cam		6,129,909.00		66,831.00
6	IED Exp.		41,630,240.00		-
7	Providing Aid Application		7,743,973.00		102,810.00
8	Interventions for CWSN (IED)		8,037,564.00		47,546,758.00
9	Inclusive Education		51,586,895.00		41,574,753.00
10	Survey, identification assessment		34,760.00		9,956.00
11	20 days teacher's training		-		1,267,135.00
12	30 days teacher's training		1,414,153.00		1,227,640.00
13	Aids & Appliance		11,736,371.00		4,704,794.00
14	Salary of Resource Persons		12,719,614.00		12,403,225.00
15	Pahal		-		-
16	Samarth Module		1,780,291.00		1,119,333.00
17	R & P of Aids & Appliance		1,033,333.00		852,757.00
18	Residential Bridge Course (IED)		7,112,515.00		1,714,076.00
19	Other Contingency (IED)		813,262.00		2,388,175.00
20	Resource Centre Establishment		6,029,466.00		162,598.00
21	Teachers in disability specific Training		1,342,832.00		64,919.00
22	Organising Assessment Camp		656,715.00		370,577.00
23	Foundation Training		1,094,266.00		184,990.00
	TOTAL (RS.)		263,773,582.00		134,967,591.00



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA					
SARVA SHIKSHA ABHIYAN					
Schedule - "X " TEACHING LEARNING EQUIPMENT					
Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS	P.]	[RS	P.]
1	TLE - New Primary		10,519,968.00		670,000.00
2	TLE - New Upper Primary		26,415,703.00		3,950,000.00
3	TLM Grant (TLE)		-		-
4	UPS not covered under OBB		-		139,500.00
	TOTAL (RS.)		36,935,671.00		4,759,500.00

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA					
SARVA SHIKSHA ABHIYAN					
Schedule - "Y " RESEARCH AND EVALUATION					
Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS	P.]	[RS	P.]
1	Research & Evaluation		3,416,836.00		20,036,334.00
2	Household Surveys		137,172.00		2,104,282.00
3	DISE (Including EGS/Pvt. School)		75,639.00		-
4	Learners Evaluation (Annual)		3,158,375.00		9,442,868.00
5	Research Studies/Action Research		3,075,511.00		18,480.00
6	Monitoring of Quality Dimensions		4,856.00		92,288.00
7	MRE Others		482,382.00		55,335.00
8	Honorarium to Support Group		-		-
9	Sample Checking of DISE		-		-
10	One day orientation of VSS members		2,027,048.00		12,150.00
11	Community Mobilisation		12,092,508.00		2,036,971.00
12	4 Day Residential Training		2,393,034.00		94,925.00
	TOTAL (RS.)		26,863,361.00		33,893,633.00



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA					
SARVA SHIKSHA ABHIYAN					
Schedule - "Z " INOVATIVE ACTIVITY					
Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Innovative Activity		1,226,306.00		2,397,534.00
2	ECCE		30,145,313.00		29,313,412.00
3	Training of academic calender		871,200.00		-
4	Books & Magzines		-		-
5	Girls Education		20,104,628.00		25,204,217.00
6	SC / ST		15,085,311.00		14,309,381.00
7	Computer Education		6,181,175.00		10,409,113.00
8	Bal Mela		432,013.00		3,003,334.00
9	Hon. To Bal Barg Didi		5,033,600.00		3,870,650.00
10	Media & Strainghtening of VSS		282,150.00		631,189.00
11	Minority		8,672,303.00		3,422,829.00
12	Others		19,362.00		1,580,540.00
13	Urban Deprived		2,037,640.00		3,830,000.00
	TOTAL (RS.)		90,091,001.00		97,972,199.00

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA					
SARVA SHIKSHA ABHIYAN					
Schedule - "AA " COMMUNITY TRAINING					
Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P]	[RS.	P]
	Community Training		-		-
1	Community Trainings		28,372,968.00		49,699,538.00
	TOTAL (RS.)		28,372,968.00		49,699,538.00

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA					
SARVA SHIKSHA ABHIYAN					
Schedule - " AB " INTEREST & OTHER INCOMES					
Forming part of Income & Expenditure Account for the year ended 31st March' 2012					
Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Other Income		3,035,621.52		4,868,898.50
2	Other receipts		6,238,878.01		173,053.31
3	Interest on SB deposit		698,584,129.36		694,503,891.83
	Interest on Term deposit		29,018,904.00		-
	TOTAL (RS.)		736,877,532.89		699,545,843.64



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
SARVA SHIKSHA ABHIYAN
Schedule - " AC " REMITTANCE IN TRANSIT (CASH & BANK)
Forming part of BALANCE SHEET AS AT 31ST MARCH 2012

Sl. No.	PARTICULARS	DEBIT BALANCE	CREDIT BALANCE
1	Expenditure on behalf of SLO	-	-
2	Others (Please Specify)	-	-
3	Others (Mahila Samakhya)	-	-
4	Others (Please Specify)	-	-
5	SCRT Activity	-	-
6	GRANT FROM SLO	-	-
7	Grant from SLO (in cash)	(35,080,000,000.00)	-
8	Grant To DLO (in Cash)	35,080,000,000.00	-
9	GRANT FROM SLO in kinds (Text Books)	(2,087,089,565.94)	-
10	Grant from SLO (in Kind) (IGNOU)	-	-
11	Grant from SLO in Kind (Household Survey)	-	-
12	Grant from SLO (in Kind) (Aids & Appliance)	(28,335,107.00)	-
13	Grant from SLO (in Kind) CAL	(4,447,957.00)	-
14	Grant from SLO (in Kind)	(47,758,741.00)	-
	Grant from SLO (LEP)	(25,127,174.00)	-
	Grant to DLO (Graded Learning Material)	-	-
15	Grant from SLO (Prior Period Adjustment Up To 04-05)	-	-
16	Grant to DLO (In Kind) (Text Book)	2,087,089,565.94	-
17	Grant to DLO (in Kind) ()	111,073,296.00	-
18	Grant from SLO in kinds (EPF contribution)	(5,404,316.00)	-
19	Remittance in Transit (Bank)	20,000,000.00	-
20	Remittance in Transit (Kinds)	-	-
	TOTAL	20,000,000.00	-
	NET BALANCE		20,000,000.00



BIHAR SHIKSHA PARIYOJANA PARISHAD

SHIKSHA BHAWAN, SAIDPUR, PATNA
 SARVA SHIKSHA ABHIYAN (SSA)

SCHEDULE-AC

SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY

AND

NOTES ON ACCOUNT FOR THE YEAR ENDED 31st MARCH 2012

A. SIGNIFICANT ACCOUNTING POLICIES

- i. The financial statements have been prepared in accordance with the historical cost convention.
- ii. Books of account are maintained as per the principles of mercantile system of accounting on accrual basis and on the principles as per the generally accepted principles of accounting.
- iii. Separate set of books of account are maintained at SLO and the DLOs for SSA, KGBV and NPEGEL and State Government Assisted Programmes.
- iv. Grants received have been accounted for on actual receipt basis, however, Expenses are accounted for on accrual basis as far as possible unless otherwise stated elsewhere. The Grant is accounted for as income only to the extent it is utilized for capital & revenue expenditure.
- v. Unspent grant at the end of the year is equivalent to the cash and bank balances, closing stock of consumable stores, advances less outstanding liabilities & balance of Income & Expenditure Account.
- vi. Capital Expenditure on activity account denotes the cost of fixed assets purchased out of the grants received in Cash/Bank.
- vii. In case of the official on deputation from Govt. of Bihar and Bihar State Govt. undertaking, payment of provident fund / Leave Salary & Pension contribution etc. are made as per the standard terms of deputation.
- viii. Depreciation on fixed assets is not provided as per the decision of the Executive Committee.
- ix. Unspent grant at the end of the year is equivalent to the cash and bank balances, closing stock of consumable stores, advances less outstanding liabilities & balance of Income & Expenditure Account.

B. NOTES ON ACCOUNT

- i. The final accounts i.e. Income & Expenditure Account balance sheet were prepared on the very basis of cash trial balance in previous years. As such there was no conformity with the Audited Balance Sheet and the Books of Accounts of State Level Office and District Level Office. This year final accounts have been prepared after taking opening balances of Assets & Liabilities as on 01.04.2011 in the Books of Accounts of State Level Office and District Level Office as per Audited Accounts of 2010-11.
- ii. On the advice of the team of Chartered Accountants constituted to advice on the matters of adjustment and reconciliation of outstanding entries in earlier years in pending reconciliation the following adjustments have been made during the year:

SL.No.	Pending Reconciliation	Opening Balance	Adjustment during the year	Closing Balance as on 31-03-2012
1	Remittance in Transit (Bank) 04-05	163190870.04	38685462.63	124505407.41
2	Remittance in Transit (Kind) 04-05	153654236.27	158179406.24	4525169.97
3	Difference in Opening Cash & Bank Balance	40707175.38	14699760.37	26007415.01
4	Term Deposits	29018904.00	29018904.00	-
	Total	328533377.69	182545725.24	145987652.45



- iii. Term Deposit of Rs. 137391289.00 for which Deposit receipts were in possession of Sri L.P.Sahu, the then Accounts Officer and given when he was under suspension on the charges of cash misappropriation in SLO. Deposit Receipts, physically available, appears to be made under BEP Programme, DPEP and SSA. Whereas in the books of accounts there is balance of Rs. 29018204.00 (Cr.). All the TDRs have been en cashed in the current year and deposited in a Savings Bank Account.

Thus debit balance appearing under the head Term Deposit total amounting to Rs. 29018904/- has been recognised as interest income during the year. Unaccounted TDR total amounting to Rs. 133791289/- has been accounted for by debiting TDR account and by crediting DPEP by Rs. 9659236/- and other programme by Rs. 127732053/-. Accrued interest till 31/03/2012 has not been recognised. However interest thereon is recognised in the financial year 2012-13.

- iv. The inter fund transfer amongst different projects i.e. SSA/NPEGEL/KGBV are not reconciled of earlier year .The necessary steps are being taken to reconcile the differences appearing in the accounts and necessary adjustment entries will be passed when the above accounts are identified and reconciled.
- v. Advance to Bihar Mahila Samakhya Society related to earlier years is under Reconciliation and necessary adjustment entries will be passed after reconciliation.
- vi. There was a misappropriation of fund by Primary Agriculture Credit Society (PACS), Dehti (Araria) where SSA fund of Rs.78.00 lakhs (Approx) is reported to be involved. The matter is under investigation by Police and Vigilance Bureau of State Government and the final adjustment in book of accounts for the above amount will be made on final outcome of the investigation.

Quantum of total Fund value was still not ascertained as the matter is under investigation by the State Vigilance Department, GOB. However, Special Audit found misappropriation of fund of Rs. 142072039/-. Out of this a meagre amount of Rs. 100000/- only was recovered during the year under audit.

- vii. On the instruction of EPF Department in the financial year 2000-2001 an amount of Rs.8008346.00 lying in Indian Overseas Bank account was frozen on account of non deduction /deposit of different categories of payment dues in previous years. The said amount is appearing in Balance sheet under the head Loans & Advance. Now BSPP has already submitted the annual return upto 2011-12.

The Bihar Shiksha Pariyojna Parishad has reportedly filed a legal suit in this regard contesting the liability.

- viii. As per the Guidelines of Ministry of Human Resources Development, Government of India, 1/3rd of Vidyalaya Shiksha Samiti (VSS) i.e. 13453 has been audited by the Chartered Accountant firms for the financial year 2010-11.

- ix. ACCOUNTING OF THREE MONTH'S TRANSACTIONS OF EARLIER YEAR i.e. JAN. TO MARCH OF 2003-04:

Accounting of three months' transactions i.e. from 01/01/2004 to 31/03/2004 for some of DLOs was not accounted for in the year 2003-04. The Net effect of these transactions was standing as opening difference. Booking of the Net effect of the transactions of this period was summarily done during the financial year 2011-12.



- x. The amount of Rs. 49,98,16,880.00 was outstanding as on 31.03.2011 under the head of Stale Cheques. Proper entries for the same were passed during the year and the balance as on 31.03.2012 stands at Rs. 22,19,61,374.00.
- xi. Prior Period Adjustment.
Under the prior period head the following expenditures were booked during the year:
- | | | |
|---|---|----------------------------|
| (a) Adjustment for Grant in Kinds (2004-05) | - | Rs. 15,81,79,406.24 |
| (b) Adjustment for Stale Cheque & others | - | <u>Rs. 1,63,70,164.10</u> |
| | | <u>Rs. 17,45,49,570.34</u> |
- xii. Teachers Salary: Rs. 11,99,26,68,516.00
- The amount of Grant of 13th F.C. award being Rs. 6,99,00,00,000.00 was utilised during the year for payment of Teachers' Salary. As such the Teachers Salary expenditure as show in accounts amounting to Rs. 5002668516.00 is after adjustment of this amount.
- xiii. Previous year's figures have been rearranged / regrouped wherever necessary to bring them in conformity with the current year's figures.

Date: 08/12/2012

Patna.

The 8th day of December, 2012

For and on behalf of Bihar Shiksha Pariyojna Parishad (SSA)

(C.P. Singh)

Chief Accounts Officer
Bihar Education Project Council
PATNA

(Signature)

(Rahul Singh)

State Project Director
Bihar Education Project Council
Patna.

Signed for identification
For R.N. Mishra & Co.
Chartered Accountants



(Signature)

(CA R.N. Mishra)

Partner

M.No. 080270

FRNo. 001588C

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

-3882-IN-Elementary Education Project

FMR-I

Summary Budget Analysis (Entire Programme)

For the Financial Year Ended as on 31.03.2012

Name of State : Bihar

(Rs. in lakh)

Name of Programme	A.W.P. & B. 2011-12	Opening Balance	Releases by G.O.I.	Releases by State	Reported Expenditure	Estimated AWP & B for next FY
1	2	3	4	5	6	7
S.S.A.	1083120.79	577408.86	185108.94	99101.38	276718.65	
N.P.E.G.E.L.	4704.19	15427.74	0.00	0.00	675.14	
K.G.B.V.	24518.69	31965.65	0.00	0.00	6037.52	
Total	1112343.67	624802.25	185108.94	99101.38	283431.31	

PATNA

08 DEC 2012

for and on behalf of Bihar Shiksha Pariyojna Parishad

(Signature)
Chief Accounts Officer (I/c)
Education Project Council
PATNA

(Signature)
State Project Director
State Project Council
PATNA

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

FOR R. N. Mishra & Co.
Chartered Accountants



(Signature)
(CA R. N. Mishra)
Partner
M No 80270
FRN 41588C

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Cr-3882-IN-Elementary Education Project

FMR-II

Summary Budget Analysis (Entire Programme)

For the Financial Year Ended as on 31.03.2012

Name of State : Bihar

(Rs.in lakh)

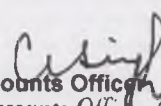
Name of Programme	Opening Balance of the year	Release for the Half Year	Release for the financial year till date	Expenditure for the Half year	Expenditure for the financial year till date	Estimated AWP & B for next FY
1	2	3	4	5	6	7
S.S.A.	577408.86		2,84,210.32		276718.65	
N.P.E.G.E.L.	15427.74		-		675.14	
K.G.B.V.	31965.65		-		6037.52	
Total	6,24,802.25	-	2,84,210.32	-	2,83,431.31	

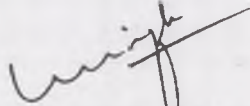
PATNA

Date:-

08 DEC 2012


For and on behalf of Bihar Shiksha Pariyojna Parishad


Chief Accounts Officer
Chief Accounts Officer (I/c)
Bihar Education Project Council
PATNA


State Project Director
State Project Director
Bihar Education Project Council
Patna,

we have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

FOR R. N. Mishra & Co.
Chartered Accountants


(CA R.N. Mishra)
Partner

M.N. 80270
FRN - 001588C



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

Cr-3882-IN-Elementary Education Project

FMR-III

Name of the State : Bihar

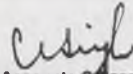
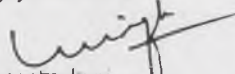
Activity Wise Expenditure Statement of SSA, for the Financial Year Ended 31.03.2012

(Rs. in lakh)

SI.No.	Expenditure by Activity	Half Year Ended 30.09.2011	Financial Year Ended 31.03.2012
1	2	3	4
1	BLOCK RESOURCE CENTRE		216.29
2	CLUSTER RESOURCE CENTRE		225.66
3	PROJECT MANAGEMENT		3,191.17
4	MANAGEMENT INFORMATION SYSTEM		713.03
5	MEDIA		417.96
6	CIVIL WORKS EXPENSES		23.81
	CIVIL CONSTRUCTIONS		1,14,779.79
	CAPITAL EXPENDITURE		85.20
7	ELEMENTARY FORMAL EDUCATION		44.03
8	TEACHERS SALARY		50,026.69
9	TEACHERS SALARY (UNDER 13th FC AWARD)		69,900.00
10	TEACHERS GRANT		292.71
11	SCHOOL GRANT		1,710.82
12	TEACHERS TRAINING		905.86
13	INTERVENTION FOR OUT OF SCHOOL CHILDREN		8846.37
14	FREE TEXT BOOK		20878.91
15	INTERVENTIONS FOR CWSN (IED)		2637.74
16	TEACHING LEARNING EQUIPMENT		369.36
17	RESEARCH AND EVALUATION		268.63
18	INOVATIVE ACTIVITY		900.91
	COMMUNITY TRAINING		283.73
20	NPEGEL		675.14
21	KGBV		6037.52
22	State Component		0.00
23	Others		0.00
	TOTAL		2,83,431.31

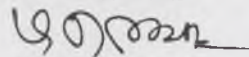
PATNA 08 DEC 2012
Date:-

For and on behalf of Bihar Shiksha Pariyojna Parishad


 Chief Accounts Officer

 State Project Director
 Bihar Education Project Council

Bihar Education Project Council has received statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

FOR R. N. Mishra & Co.
Chartered Accountants


 (CA R.N. Mishra)
 Partner
 M.No. 20870
 FRN 00158PC



08/12/2012
Page 9

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001

PH. No. 2541049 / 2541109
Email: rnmca@rediffmail.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of National Programme for Education for Girls at Elementary Level under Bihar Siksha Pariyojna Parishad, Bihar as at 31st March 2012 and the relative Income & Expenditure Account for the year ended on that date, in which are incorporated the Cash Trial Balance of 2 Districts Level Offices and State Level Office audited by us and 36 District level offices audited by other Statutory Auditors. The report of the respective District Statutory Auditors as submitted and forwarded to us have been considered in preparing this report. These Financial Statements are the responsibility of the Parishad's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to our comments in Annexure–1 enclosed herewith:


1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of account as required by Law have been kept by the Parishad, so far as appear from our examination of these books.
3. The Balance Sheet, Income & Expenditure dealt with by this report are in agreement with the Books of Account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with Significant Accounting Policies and notes on Accounts (Schedule) and subject to our observations in Para 'A' of Annexure–1 to the Auditors' Report, give a true and fair view:
 - i in the case of the Balance Sheet of the state of affairs of the said programme of the Parishad as at 31st March, 2012; and,
 - ii in the case of the Income & Expenditure Account, of the excess of Income over Expenditure of the said programme of the Parishad for the year ended on that date.



PLACE: PATNA

DATED: 08 DEC 2012

For R.N. Mishra & Co.
Chartered Accountants


(CA. R.N. Mishra)
Partner

M.N.: 80270

FRN: 001588C

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001

PH. No. 2541049 / 2541109
Email: rnmca@rediffmail.com

Annexure – I to the Auditors' report on the accounts of National Programme for Education for Girls at Elementary Level under Bihar Shiksha Pariyojna Parishad, Bihar.

For the year ended 31st March, 2012

(referred to in Para 'A' of our report of even date)

1. CASH AND BANK BALANCE:

1.1 CASH:

- i) Cash-Book was written in Tally. Signatures were done by the competent authorities on Tally Generated print. In some of the DLOs signature of some authority was not found on some dates.
- ii) Insurance policy for cash in Transit and cash in chest was not taken in any of the DLO.
- iii) In some cases verification of cash was not done as there was no mention of this fact in the cash book.

1.2 BANK:

- i) Bank Reconciliation was done at the yearend only in some DLOs.
- ii) Confirmation of Bank Balances were not produced by DLOs.
- iii) Magnitude of stale cheque was still very high in spite of major adjustments.
- iv) Other outstanding entries numbering very high and appearing in Bank Reconciliation Statement (Other than Stale Cheques) were not booked properly in books of account.

2. ADVANCES:

- i) Year wise & individual wise breakup of advance was not available at the DLOs.
- ii) Head wise Reconciliation between Control Ledger and Subsidiary Ledger balance was not done.
- iii) Confirmation of balances was not obtained.
- iv) Advances made to VSS, NGO were not acknowledged by them.
- v) A substantial increase of advance was noticed during the year.

3. INTERNAL AUDIT:

Internal Audit carried out does not commensurate with size and volume of the programme. In some of the DLOs Internal Audit Report was not available such as Gaya & Araria.



4. **STATUTORY DEDUCTIONS, REMITTANCES AND RETURN FILLING:**

- i) Deductions, Remittances and Return filling of various statutory dues like TDS, VAT, and Royalty etc. were done very late by some DLOs while some others have not filed returns at all.
- ii) Labour Cess was not deducted at all by any of the DLO.
- iii) Provident Fund calculations were wrong and payments were delayed in some of the DLOs. In case of SRG, DRG, RT, Bal Varg Didi etc. no PF deduction was made. Besides this, Payment on this account was not made to EPFO.

5. **NON-RECONCILIATION OF VARIOUS HEADS AND DIFFERENT PROJECT FUNDS:**

Reconciliation of various heads like Mahila Samakhya Society etc. and different project like SSA, KGBV etc. were not done.



Place : Patna

Dated : 08 DEC 2012

For R. N. Mishra & Co.
Chartered Accountants

(CA. R. N. Mishra)
Partner

M.N. 80270

FRN:001588C


BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
NATIONAL PROGRAMME FOR EDUCATION FOR GIRLS AT ELEMENTARY LEVEL (NPEGEL)
BALANCE SHEET AS AT 31st MARCH 2012

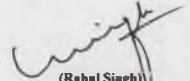
[Figures in Rupees]

FIGURES FOR THE PREVIOUS YEAR	LIABILITIES	Sch	FIGURES FOR THE CURRENT YEAR	FIGURES FOR THE PREVIOUS YEAR	ASSETS	Sch	AMOUNT Rs.	FIGURES FOR THE CURRENT YEAR
-	GENERAL FUND		-		CURRENT ASSETS :-			
1,542,773,598.65	UNSPENT GRANT (TRANSFERRED FROM INCOME & EXPENDITURE A/C)		1,517,084,561.30	997,696,556.98 693.00	BANK BALANCES	" A "	865,264,689.63	
					CASH IN HAND	B	693.00	885,265,382.63
					CHEQUE IN TRANSIT		20,000,000.00	
55,223,989.86	CURRENT LIABILITIES	" C "	67,215,763.86	600,300,338.53	LOANS & ADVANCES	" D "		699,034,942.53
	Significant accounting policies and notes on account (forming part of the Balance Sheet)	" F "						
1,597,997,588.51	TOTAL [RS.]		1,584,300,325.16	1,597,997,588.51	TOTAL [RS.]		-	1,584,300,325.16

T 08 th Day of December, 2012
Place Patna

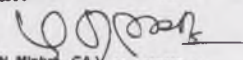
For and on behalf of Bihar Shiksha Pariyojna Parishad (NPEGEL)

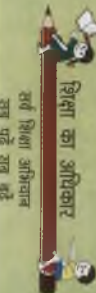

 (C. P. Singh)
 Chartered Accountant (ICAI)
 Bihar Education Project Council
 PATNA


 (Rahul Singh)
 State Project Director
 Bihar Education Project Council
 Patna

As per our report of even date
For R.N. MISHRA & Co
Chartered Accountants

For R.N. MISHRA & Co
CHARTERED ACCOUNTANTS


 (R.N. Mishra, CA) R.N. MISHRA
 Partner PARTNER
 M.No. ———, N. 080270



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
NATIONAL PROGRAMME FOR EDUCATION FOR GIRLS AT ELEMENTARY LEVEL (NPEGEL)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2012

(Figures in Rupees)

PREVIOUS YEAR's FIGURE	EXPENDITURE	Sch	CURRENT YEAR's FIGURE	PREVIOUS YEAR's FIGURE	INCOME	Sch	AMOUNT RS.	CURRENT YEAR's FIGURE
	<u>To.</u>				<u>BY GRANT-IN-AID</u>			
99,227,326.42	PROJECT EXPENSES	" E "	67,513,989.00	1,227,564,209.07	Balance of unspent Grant (as per last A/c)		1,542,773,598.65	
					Additions during the year :			
				268,481,000.00	FROM GOVT. OF INDIA			1,542,773,598.65
					FROM GOVT. OF BIHAR			
1,433,344,858.65	UNSPENT GRANT TRANSFERRED TO BALANCE SHEET		1,517,084,561.30	36,444,589.00	INTEREST ON SB A/C			41,791,373.65
	<i>Significant accounting policies and notes on account (forming part of the Account)</i>	" F "		82,387.00	OTHER RECEIPTS			33,578.00
1,532,572,185.07	TOTAL [RS.]		1,584,598,550.30	1,532,572,185.07	TOTAL [RS.]		-	1,584,598,550.30

The 08th Day of December, 2012
 Place Patna



and on behalf of Bihar Shiksha Pariyojna Parishad (NPEGEL)

(Signature)
 (C.P. Singh)

Chief Accounts Officer (Ac)
 Bihar Education Project Council
 PATNA

(Signature)
 (Rahul Singh)

State In-charge
 Bihar Education Project Council
 Patna

As per our report of even date
 For R.N. MISHRA & Co
 Chartered Accountants
 For R.N. MISHRA & Co.
CHARTERED ACCOUNTANTS

(Signature)

(R.N. Mishra, C.A. R. N. MISHRA
 Partner PARTNER
 M.No. N. 080270

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
NATIONAL PROGRAMME FOR EDUCATION FOR GIRLS AT ELEMENTARY LEVEL (NPEGEL)
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2012

FIGURES FOR THE PREVIOUS YEAR	RECEIPTS	Sch	FIGURES FOR THE CURRENT YEAR	FIGURES FOR THE PREVIOUS YEAR	PAYMENTS	Sch	FIGURES FOR THE CURRENT YEAR
	<u>Opening Balance</u>						
946,152,044.90	Cash at Bank	A	997,696,556.98				
3,013.00	Cash in Hand	B	693.00	99,227,326.42	PROJECT EXPENSES	E	67,513,989.00
555,754,125.03	Unadjusted Advances		600,300,338.53	4,198,726.00	PAYMENT OF CURRENT LIABILITIES		
	Fund received:				<u>Closing Balance</u>		
159,627,820.00	From Govt. of India			997,696,556.98	Cash at Bank	A	865,264,689.63
2,442,000.00	From Govt. of Bihar			693.00	Cash in Hand	B	693.00
	<u>INTEREST & OTHER INCOMES</u>		41,791,373.65	600,300,338.53	Cheque in Transit		20,000,000.00
36,835,425.00					Unadjusted Advances	D	699,034,942.53
609,213.00	<u>OTHER RECEIPTS</u>		33,578.00				
	<u>INCREASE IN LIABILITIES FOR EXP</u>	C	11,991,774.00				
1,701,423,640.93	TOTAL [RS.]		1,651,814,314.16	1,701,423,640.93	TOTAL [RS.]		1,651,814,314.16

The 08th Day of December, 2012
 Place Patna

For and on behalf of Bihar Shiksha Pariyojna Parishad (NPEGEL)

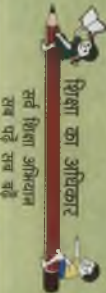


(Signature)
 (C.P. Singh)
Chief Account Officer (U/s)
 Bihar Education Project Council
 PATNA

(Signature)
 (Rahul Singh)
State Project Director
 Bihar Education Project Council
 Patna.

As per our report of even date
 For R.N. MISHRA & Co
 Chartered Accountants
 For R.N. MISHRA & Co.
CHARTERED ACCOUNTANTS

(Signature)
 (R.N. Mishra, CA)
 Partner
C.A. R. N. MISHRA
PARTNER
 M.No. N. 080270



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

NATIONAL PROGRAMME FOR EDUCATION FOR GIRLS AT ELEMENTARY LEVEL (NPEGEL)

Schedule - " A " BANK BALANCES

Forming part of Balance Sheet as at 31st March' 2012

Sl No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS	P.]
1	Araria		241,738.39		1,637,078.39
2	Arwal		1,195,349.00		2,007,287.00
3	Aurangabad		1,131,480.23		3,526,433.23
4	Banka		721,992.00		1,442,048.00
5	Begusarai		1,365,527.00		8,751,340.00
6	Bhagalpur		1,507,040.00		501,811.00
7	Buxer		855,139.50		1,609,525.50
8	Darbhanga		5,046,634.00		4,695,383.00
9	East Champaran		1,438,348.00		5,659,905.00
10	Gaya		-		710,669.00
11	Gopalganj		2,075,017.10		830,064.45
12	Jamui		2,546,480.26		310,626.26
13	Jahanabad		1,893,507.00		3,184,496.00
14	Katihar		2,134,024.00		2,374,613.00
15	Khagaria		3,718,832.62		6,238,414.62
16	Kishanganj		2,633,539.00		2,852,100.00
17	Lakhisarai		4,409,543.00		727,308.00
18	Madhepura		2,339,320.84		376,482.84
19	Madhubani		463,862.29		872,675.29
20	Munger		4,641,080.00		311,332.00
21	Muzaffarpur		6,330,050.80		6,039,623.80
22	Nalanda		3,309,458.00		2,603,756.00
23	Nawada		1,156,016.44		2,247,842.44
24	Patna		1,605,854.00		1,659,303.00
25	Purnea		738,981.00		4,420,850.00
26	Saharsha		3,563,664.00		4,416,393.00
27	Samastipur		7,079,123.00		12,802,588.00
28	Saran		1,684,623.00		4,077,615.00
29	Sheikhpura		1,863,161.00		2,307,727.00
30	Sheohar		6,010,470.29		6,010,470.29
31	Sitamarhi		284,691.87		268,654.87
32	Siwan		2,797,996.00		3,551,475.00
33	Supaul		1,032,439.00		882,658.00
34	Vaishali		798,957.00		6,660,852.00
35	West Champaran		1,370,499.00		1,330,916.00
36	State Level Office		785,280,251.00		889,796,240.00
	Total		865,264,689.63		997,696,556.98

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA

NATIONAL PROGRAMME FOR EDUCATION FOR GIRLS AT ELEMENTARY LEVEL (NPEGEL)

Schedule - " B " CASH BALANCES

Forming part of Balance Sheet as at 31st March' 2012

Sl No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS	P.]
1	Gopalganj		-		-
2	Sitamarhi		693.00		693.00
	Total		693.00		693.00



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
NATIONAL PROGRAMME FOR EDUCATION FOR GIRLS AT ELEMENTARY LEVEL
(NPEGEL)

Schedule - " C " CURRENT LIABILITIES
Forming part of Balance Sheet as at 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS	P.]
1	TDS		1,089,133.00		1,138,123.00
2	Liabilities		19,301,487.00		8,165,947.00
3	Other Liabilities		14,486,024.00		12,823,878.00
4	Outstanding Recovery -UNICEF		47,064.00		47,064.00
5	SSA A/c		12,932,636.00		12,982,636.00
6	Fund from Mass Education		956,900.86		956,900.86
7	Fund from NIOS		101,076.00		101,076.00
8	Fund To/From HRD		62,090.00		62,090.00
9	DPEP A/c		6,595,095.00		6,595,095.00
10	State Cheque		11,552,230.00		11,785,596.00
11	Sales Tax		113,745.00		562,372.00
12	Royalty		228,283.00		253,212.00
13	Fund Transferred from/To KGBV		(250,000.00)		(250,000.00)
	TOTAL (RS.)		67,215,763.86		55,223,989.86



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
NATIONAL PROGRAMME FOR EDUCATION FOR GIRLS AT ELEMENTARY LEVEL
(NPEGEL)

Schedule - " D " LOANS & ADVANCES

Forming part of Balance Sheet as at 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
	LOANS & ADVANCES		-		
1	Other advance		31,971,606.00		7,274,241.00
2	Imprest Advance to Hunar Cell		-		50,000.00
3	General Advance		3,206,401.00		6,895,332.00
4	Adv. For MGT Expenses		289,700.00		133,700.00
5	Adv. to ACR		96,271,663.00		96,404,318.00
6	Adv. to VSS		32,172,194.74		28,863,323.74
7	Adv. to BRC		25,690,640.90		15,520,165.90
8	Adv. to CRC		30,172,622.00		26,107,622.00
9	Adv For CRC Sanyogica Trg.		79,011.00		79,011.00
10	Adv.For NSB		11,304,500.00		11,304,500.00
11	Advance for Gyan Jyoti Yojna		727,600.00		175,000.00
12	Adv. For Model Coluster School Const.		124,590,431.00		126,240,306.00
13	Adv. To BRC (Maa Beti Mela)		1,813,800.00		1,813,800.00
14	Adv. For Mahlla Mahotsav		(16,000.00)		(16,000.00)
15	Adv. To Training of NPEGEL		4,897,599.00		4,061,949.00
16	Adv. For Girls Education		8,402,806.00		5,296,960.00
17	Advance for Martal Art Training		1,608,955.00		1,608,955.00
18	Advance for Skill Training		2,542,407.00		2,542,407.00
19	Advance for SABALA Training		6,093,150.00		616,900.00
20	Advance for Maint. Of School (part time info MCS)		2,992,025.00		1,225,300.00
21	Adv. To TLE		17,770,200.00		16,390,200.00
22	Advance to VSS for Remedial Teachers		34,885,754.00		35,159,939.00
23	Repairs & Maintenance of TLE (Eependture)		300,000.00		300,000.00
24	Avance to VSS for enrolment Compaign		491,100.00		491,100.00
25	Advance to VSS for Cycle Training		5,749,400.00		3,347,000.00
26	Sales Tax Adv.		194,176.00		194,176.00
27	Advance for Award to Schools		31,870,307.00		21,257,507.00
28	Adv. For Drinking Water Facilities		44,300.00		44,300.00
29	Advance to NGO		11,489,875.00		11,674,875.00
30	Advance to NIOS		28,365,523.00		35,312,725.00
31	Adv. to Meena Pratibha Khoj		332,834.00		332,834.00
32	Cycle Advance		1,140,250.00		1,143,250.00
33	Advance for Meena Theator		226,100.00		8,600.00
34	Advance for judo / karate		34,832,387.00		29,988,488.00
35	T.A. Advance		37,034.00		22,389.00
36	Adv. To Staff		224,857.00		378,607.00
37	Adv. For Construction		47,355,262.00		48,382,112.00
38	Advance for Balika Mela		312,000.00		312,000.00
39	Advance for Gender Sensetisation		1,947,000.00		1,947,000.00
40	Advance for Film Show		1,057,040.00		571,040.00
41	Adv.For Community Mobilisation		9,300.00		30,000.00
42	Advance For Diet		(224,279.00)		(224,279.00)
43	Adv. For Gender Training		1,109,133.00		1,118,118.00
	Advance to Hunar		493,380.00		
44	Fund Transferred to/from Mahila Samakhya		93,339,897.89		55,049,566.89
45	Fraudulent withdrawan Recoverable(Mothari)		828,000.00		828,000.00
46	Security Deposit		43,000.00		43,000.00
	TOTAL (RS.)		699,034,942.53		600,300,338.53



BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA
NATIONAL PROGRAMME FOR EDUCATION FOR GIRLS AT ELEMENTARY LEVEL
(NPEGL)

Schedule - " E " PROJECT EXPENSES

Forming part of Income & Expenditure Account for the year ended 31st March' 2012

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.]	[P.]	[RS.]	[P.]
1	Expences on behalf of SLO	18,300.00	-	749.00	-
2	TA/DA Otherthan Workshop/Honorarium	56,100.00	-	104,839.00	-
3	TA to Block Gender Coordinator	-	-	-	-
4	ACR Construction	1,524,955.00	-	9,041,412.00	-
5	Workshop/Meeting	1,708,741.00	-	16,022.00	-
6	Administrative (MGT)	338,218.00	-	755,823.00	-
7	Other General Expenses	416,000.00	-	118,214.92	-
8	Bank Commission/ Insurance	20,525.00	-	27,166.50	-
	Enrollment Campaign	27,900.00	-	-	-
9	Gender Sensitisation Training to Teacher	80,523.00	-	1,430,200.00	-
	MGT (Girls Training) / Girls Education	60,400.00	-	-	-
10	Honorarium to DRG	967,710.00	-	1,818,777.00	-
11	Judo-Karate Grant	(90,000.00)	-	634,100.00	-
12	Judo-Karate Training	6,586,200.00	-	15,036,906.00	-
13	Film Show	-	-	-	-
14	Community Mobilisation	1,409,190.00	-	4,716,529.00	-
15	TLE Grant	460,000.00	-	519,523.00	-
16	Remedial Teaching (Bal Varg)	226,625.00	-	4,796,768.00	-
17	Life Skill training	1,977,000.00	-	16,800.00	-
18	MGT Documentation	8,552.00	-	22,320.00	-
19	Student Evaluation	-	-	570,000.00	-
20	Bal Varg (Child Care Centre)	-	-	(1,000.00)	-
21	Meena Moped Show Exp.	88,725.00	-	964,475.00	-
22	Hon of Part time instructor	-	-	-	-
	Meena Munch	532,825.00	-	-	-
23	CRC exp.	-	-	397,000.00	-
24	Mahila Samakhya	1,501,900.00	-	20,600.00	-
25	Mahila Mahotsav	-	-	135,600.00	-
26	Model Coluster School (Construction)	11,307,223.00	-	5,892,627.00	-
27	MCS room with Toilet,Water,Eac etc.	1,664,891.00	-	2,673,380.00	-
28	Teacher's Training	-	-	6,472.00	-
29	Training of sanyojika	3,106,500.00	-	-	-
	Honorarium to Bal Didi	54,000.00	-	-	-
30	Hunar Exam-NIOS	745,000.00	-	2,200.00	-
31	TA to DRG	-	-	-	-
32	Honorarium of DRG	204,085.00	-	222,900.00	-
33	C.M.-Sanyojika Training	441,600.00	-	-	-
34	Sanyojika Travelling Allowance	-	-	-	-
35	Maintanance of School & Vocational training	3,703,356.00	-	30,239,772.00	-
36	Sanyojika Meeting	-	-	-	-
37	Gyan Joity (Recurring Cost)	-	-	2,153,000.00	-
38	Alternative Schools	-	-	1,125,557.00	-
39	Learning Through Open School	13,545,332.00	-	275,000.00	-
40	Award to School,Bridge Course	2,029,500.00	-	8,946,177.00	-
41	Martial Art Training	-	-	12,000.00	-
42	Part Time Instructor	-	-	20,000.00	-
43	Maintanance of School grant	6,686,075.00	-	4,573,307.00	-
44	Mangement cost @6%	490,522.00	-	928,560.00	-
	Supervision Charges	2,640.00	-	-	-
45	Honararium & T.A expenses	-	-	-	-
46	Remedial Teaching Grant	-	-	-	-
47	Girls insinator	(1,200.00)	-	288,900.00	-
48	Sabla Training	4,683,739.00	-	724,650.00	-
49	Navoday & English Spoken Training	920,516.00	-	-	-
50	Prior Period Items	9,821.00	-	-	-
	TOTAL (RS.)	67,513,989.00		99,227,326.42	



**BIHAR SHIKSHA PARIYOJANA PARISHAD
SHIKSHA BHAWAN, SAIDPUR, PATNA
(N.P.E.G.E.L) SCHEDULE – F
SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY
AND
NOTES ON ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2012**

- (i) The financial statements have been prepared in accordance with the historical cost convention.
- (ii) Books of accounts are maintained as per the principles of Mercantile system of Accounting on accrual basis and generally accepted principles of accounting are followed.
- (iii) Grants received have been accounted for on actual receipt basis however Expenses are accounted for on accrual basis as far as possible. The Grant (income) is accounted for as income only to the extent it is utilized for the purpose of the grant both capital & revenue expenditure.
- (iv) There was a misappropriation of fund by Motihari where NPEGEL fund of Rs.8,28,000/- is reported to be involved. The matter is under investigation and the final adjustment in books of accounts for the above amount will be taken on final outcome of the investigation.
- (v) Unspent grant at the end of the year is equivalent to the cash and bank balances, closing stock of consumable stores, advances less outstanding liabilities & balance of Income & Expenditure Account.
- (vi) Capital expenditure on activity account denotes the cost of fixed assets purchased out of the grants received in Cash/ Bank.
- (vii) The inter fund transfer amongst different projects i.e. SSA/ NPEGEL/ KGBV are not reconciled of earlier years. The necessary steps are being taken to reconcile the differences appearing in the accounts and necessary adjustment entries will be passed when the above accounts are identified and reconciled.
- (viii) Advance to Bihar Mahila Samakhya Society related to earlier years is under Reconciliation and necessary adjustment entries will be passed after reconciliation.
- (ix) Expenditure incurred by Bihar Mahila Samakhya Society against the AWP & B for the year has been included under related account head as per the Audited Accounts and utilization Certificate as on 31st March 2012 duly countersigned by the auditors of the society received. The advance made to Bihar Mahila Samakhya Society has been adjusted to the extent of actual expenditure as per the UC so submitted.
- (x) Previous year's figures have been rearranged / regrouped wherever necessary to bring them in conformity with the current year's figures.

Dated: 08/12/2012
Patna.

The 8th day of December, 2012
For and on behalf of Bihar Shiksha Pariyojna Parishad (NPEGEL)



C.P. Singh
(C.P. Singh)
Chief Accounts Officer (Ch)
Bihar Education Project Council
Bihar Education Project Council
PATNA

Rahul Singh
(Rahul Singh)
State Project Director
Bihar Education Project Council
Bihar Education Project Council
Patna,

Signed for identification
For R.N. Mishra & Co.
Chartered Accountants

R.N. Mishra
(CA R. N. Mishra)
Partner
M.No. 080270
FRNo. 001588C

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001

PH. No. 2541049 / 2541109
Email: rnmca@rediffmail.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of Kasturba Gandhi Balika Vidyalaya under Bihar Siksha Pariyojna Parishad, Bihar as at 31st March 2012 and the relative Income & Expenditure Account for the year ended on that date, in which are incorporated the Cash Trial Balance of 2 Districts Level Offices and State Level Office audited by us and 36 District level offices audited by other Statutory Auditors. The report of the respective District Statutory Auditors as submitted and forwarded to us have been considered in preparing this report. These Financial Statements are the responsibility of the Parishad's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to our comments in Annexure – 1 enclosed herewith:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of account as required by Law have been kept by the Parishad, so far as appear from our examination of these books.
3. The Balance Sheet, Income & Expenditure dealt with by this report are in agreement with the Books of Account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with Significant Accounting Policies and notes on Accounts (Schedule) and subject to our observations in Para 'A' of Annexure – 1 to the Auditors' Report, give a true and fair view:
 - i in the case of the Balance Sheet of the state of affairs of the said programme of the Parishad as at 31st March, 2012; and,
 - ii in the case of the Income & Expenditure Account, of the excess of Income over Expenditure of the said programme of the Parishad for the year ended on that date.



PLACE: PATNA
DATED: 08 DEC 2012

For R.N. Mishra & Co.
Chartered Accountants

(CA. R.N. Mishra)

Partner

M.N.: 80270

FRN: 001588C

R. N. MISHRA & CO.

CHARTERED ACCOUNTANTS
507, VARMA CENTRE
BORING ROAD CROSSING
PATNA – 800 001

PH. No. 2541049 / 2541109
Email: rnmca@rediffmail.com

Annexure – I to the Auditors' report on the accounts of Kasturba Gandhi Balika Vidyalaya under Bihar Shiksha Pariyojna Parishad, Bihar.

For the year ended 31st March, 2012
(referred to in Para 'A' of our report of even date)

1. FIXED ASSETS:

1.1 FIXED ASSETS REGISTER:

Fixed Assets Register was not maintained by some District Level Offices (DLO). Besides this, a consolidated statement of various items of Fixed Assets was not prepared at State Level Office (SLO) for ascertaining the correct status of the Assets.

1.2 PHYSICAL VERIFICATION OF FIXED ASSETS:

In some of the DLOs Physical Verification of Fixed Assets was not carried out.

1.3 Depreciation on Fixed Assets was not charged in the light of the decision of the Executive Committee.

1.4 Obsolesce/Damaged Fixed Assets was not ascertained and accounted for.

1.5 Insurance of Fixed Assets was not done.

1.6 Identification mark on some of the items of Fixed Assets was not found in some DLOs.

2. CASH & BANK BALANCES:

2.1 CASH:

i) Cash Book was written in Tally. Signature after generating print outs were found by the competent authorities. In some DLO signature of some authority was not done on some dates.

ii) Insurance policy for cash in transit & chest was not taken at any DLO.

iii) Physical verification of cash was not found in some DLOs on cash-book.

2.2 BANK:

i) Bank Reconciliation was done on yearly basis instead of monthly.

ii) Confirmation of Bank Balance was not done by some DLOs.

iii) Magnitude of stale cheque was still very high in spite of major adjustments.

iv) Other outstanding entries appearing in Bank Reconciliation Statement (other than stale cheques) were not booked properly in the books of account. In some cases the outstanding was very high.

3. STOCK REGISTER:

i) Stock Register was not properly maintained.

ii) Physical verification of stock materials was not done.

iii) Obsolesce/Damaged items were not identified.



4. **INTERNAL AUDIT:**

Internal Audit carried out does not commensurate with size and volume of the programme. In some of the DLO Internal Audit Report was not at all available such as like Gaya, Ararira etc..

5. **ADVANCES:**

- i) Age-wise breakup was not available with the DLOs.
- ii) Head-wise Reconciliation between Control and Subsidiary Ledger balances was not done.
- iii) Confirmation was not obtained at all for Balances.
- iv) Payment of advances given to VSS & NGO were not acknowledged by them.
- v) Substantial increase in advance was noticed during the year.

6. **STATUTORY DEDUCTIONS, REMITTANCES AND RETURN FILING:**

- i) Deductions, Remittances and Return filing of various statutory dues like TDS, VAT, Royalty etc. were done very late by some DLO while some have not filed returns at all.
- ii) Labour Cess was not deducted at all by any of the DLO.
- iii) Provident Fund calculations were wrong and Payments were delayed in some of the DLOs. In case of DRG, SRG, RT, Bal Varg Didi etc. no PF deduction was made. Payment on account of this was also not made to EPFO.

7. **NON-RECONCILIATION OF VARIOUS HEADS AND DIFFERENT PROJECT FUNDS:**

Reconciliation of various heads like Mahila Samakhya Society and other Projects like SSA, KGBV, NPEGEL etc. was not made.



Place : Patna

Dated : 08 DEC 2012

For R. N. Mishra & Co.
Chartered Accountants

(CA. R. N. Mishra)

Partner

M.N. 80270

FRN:001588C

**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA
KASTURBA GANDHI BALIKA VIDYALAYA (K.G.B.V)
BALANCE SHEET AS AT 31st MARCH 2012**

FIGURES FOR THE PREVIOUS YEAR	LIABILITIES	Sch	AMOUNT Rs.	FIGURES FOR THE CURRENT YEAR	FIGURES FOR THE PREVIOUS YEAR	ASSETS	Sch	FIGURES FOR THE CURRENT YEAR
	GENERAL FUND (Capital Expenditure out of Grant)				18,160,866.00	FIXED ASSETS	" A "	20,525,256.00
17,938,896.00	Balance as per last A/c		18,160,866.00			CURRENT ASSETS :-		
221,970.00	Add: Addition During the Year		2,364,390.00	20,525,256.00	1,591,113,304.29	BANK BALANCE	" B "	714,247,881.16
					5,006.00	CASH BALANCE	" C "	2,916.00
3,196,564,767.73	UNSPENT GRANT (TRANSFERRED FROM INCOME & EXPENDITURE A/C)			2,649,450,519.19	1,645,698,911.44	LOANS & ADVANCES	" E "	1,985,106,167.43
40,252,454.00	CURRENT LIABILITIES Significant accounting policies and notes on account (FORMING PART OF ACCOUNTS) as per schedule "G "	" D "		49,906,445.40				
3,254,978,087.73	TOTAL [RS.]		-	2,719,882,220.59	3,254,978,087.73	TOTAL [RS.]		2,719,882,220.59

Patna, The 08 th day of December, 2012

For and on behalf of Bihar Shiksha Pariyojna Parishad (KGBV)

C. Singh
(C.P. Singh)
Chief Accounts Officer (i/c)
Bihar Education Project Council
PATNA

Rahul Singh
(Rahul Singh)
State Project Director
Bihar Education Project Council
Patna,

As per our report of even date
For R. N. Mishra & Co
Chartered Accountants
For R.N. MISHRA & Co
CHARTERED ACCOUNTANTS

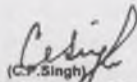
R.N. Mishra
(R.N. Mishra, CA)
Partner
(C.A. R. N. MISHRA)
PARTNER
M.No. _____
N. 080270



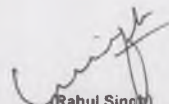
**BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA
KASTURBA GANDHI BALIKA VIDYALAYA (K.G.B.V)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2012**

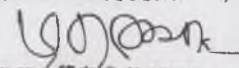
PREVIOUS YEAR's FIGURE	EXPENDITURE	Sch	AMOUNT RS.	CURRENT YEAR's FIGURE	PREVIOUS YEAR's FIGURE	INCOME	Sch	AMOUNT RS.	CURRENT YEAR's FIGURE
	<u>To,</u>				2,813,382,537.55	<u>Balance of unspent Grant (as per last A/c)</u>		3,196,564,767.73	
407,382,482.50	PROJECT EXPENSES	" F "		601,387,815.20	732,754,330.00	<u>Add: Grant in Aid Received During the Year</u>			
						From Govt. of India			
						From Govt. of Bihar			
					(221,970.00)	<u>Less: Capital Expenditure out of Grant</u>		3,196,564,767.73	
3,196,564,767.73	UNSPENT GRANT TRANSFERRED TO BALANCE SHEET			2,649,450,519.19				2,364,390.00	3,194,200,377.73
	Significant accounting policies and notes on account (FORMING PART OF ACCOUNTS) as per schedule " G "				57,819,062.68	<u>OTHER INCOME</u>			
					213,290.00	Interest on S.B.A/C		56,567,654.66	
						Other Receipts		70,302.00	56,637,956.66
3,603,947,250.23	TOTAL [RS.]		-	3,250,838,334.39	3,603,947,250.23	TOTAL [RS.]		-	3,250,838,334.39

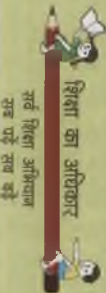
Patna, The 08th day of December, 2012
For and on behalf of Bihar Shiksha Pariyojna Parishad (KGBV)


 (C.P. Singh)
 Chief Accounts Officer (In-charge)
 Bihar Education Project Council
 PATNA




 (Rahul Singh)
 Senior Project Director
 Bihar Education Project Council
 Patna,

As per our report of even date
 For R. N. Mishra & Co
 Chartered Accountants
 For R. N. MISHRA
 CHARTERED ACCOUNTANTS

 (R. N. Mishra) (C.A.)
 Partner PARTNER
 M.No. T. N. 080270



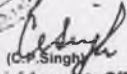
BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA
KASTURBA GANDHI BALIKA VIDYALAYA (K.G.B.V)
Receipts & Payment Accounts for the year 2011-12


FIGURES FOR THE PREVIOUS YEAR	RECEIPTS	Sch	FIGURES FOR THE CURRENT YEAR	FIGURES FOR THE PREVIOUS YEAR	PAYMENTS	Sch	AMOUNT Ra.	FIGURES FOR THE CURRENT YEAR
	<u>Openina Balance</u>							
1,591,495,531.91	Cash at Bank	B	1,591,113,304.29	221,970.00	Fixed Assets Purchased(net of Adj.)	A		2,364,390.00
1,236.00	Cash in Hand	C	5,006.00	407,382,482.50	PROJECT EXPENSES	F		601,387,815.20
1,257,612,525.64	Unadjusted Advances	E	1,645,698,911.44		<u>Closing Balance</u>			
	Fund received:			1,591,113,304.29	Cash at Bank	B		714,247,881.16
732,754,330.00	From Govt. of India			5,006.00	Cash in Hand	C		2,916.00
	From Govt. of Bihar				Unadjusted Advances	E		1,985,106,167.43
57,819,062.68	<u>INTEREST & OTHER INCOMES</u>		56,567,654.66	1,645,698,911.44				
213,290.00	OTHER RECEIPTS		70,302.00					
4,525,698.00	<u>LIABILITIES FOR EXPENSES</u>	D	9,653,991.40					
3,644,421,674.23	TOTAL [RS.]		3,303,109,169.79	3,644,421,674.23	TOTAL [RS.]		-	3,303,109,169.79

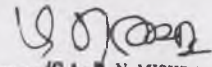
Patna, The 08 th day of December, 2012



and on behalf of Bihar Shiksha Pariyojna Parishad (KGBV)


 (C.P. Singh)
 Chief Accounts Officer (I/c)
 Chief Accounts Officer (I/c)
 Bihar Education Project Council
 PATNA


 (Rajul Singh)
 Super Project Director
 Bihar Education Project Council
 Patna,

As per our report of even date
 For R.N. Mishra & Co
 Chartered Accountants
 For R.N. MISHRA & Co.
CHARTERED ACCOUNTANTS

 (R.N. Mishra) (R.N. MISHRA)
 Partner PARTNER
 M.No. _____ % N. 080270

BIHAR SHIKSHA PARIYOJNA PARISHAD, PATNA**KASTURBA GANDHI BALIKA VIDYALAYA (K.G.B.V)****Schedule - " A" Fixed Assets****Forming part of Balance Sheet as at 31st March' 2012**

Sl. No.	PARTICULARS	GROSS BLOCK			Total as at 31.03.2011
		Cost / Value as at 01-04-2010	Additions During the year	Adjustment during the year	
1	Furniture	17,773,121.00	2,364,390.00	-	20,137,511.00
2	Office Equipment	357,438.00	-	-	357,438.00
3	Generator	30,307.00	-	-	30,307.00
	TOTAL [Rs.]	18,160,866.00	2,364,390.00	-	20,525,256.00



BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA
KASTURBA GANDHI BALIKA VIDYALAYA (K.G.B.V)
Schedule - "C " CASH BALANCES

Forming part of Balance Sheet as at 31st March' 2011

Sl. No.	PARTICULARS	FIGURES FOR THE		FIGURES FOR THE	
		CURRENT YEAR		PREVIOUS YEAR	
		Amount	Amount	Amount	Amount
12	Jamui		2,916.00		5,006.00
	TOTAL [Rs.]		2,916.00		5,006.00



BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA
KASTURBA GANDHI BALIKA VIDYALAYA (K.G.B.V)
Schedule - "D " CURRENT LIABILITIES
Forming part of Balance Sheet as at 31st March' 2011

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS	P.]	[RS.	P.]
1	TDS		62,484.00		118,003.60
2	Liabilities for expenses		39,668,502.00		30,754,278.00
	Other Liabilities		(14,740.00)		-
3	VAT		226,368.00		226,368.00
4	Stale Cheque		3,769,151.00		3,051,086.00
5	Sales Tax		191,885.00		162,373.00
6	Royalty (CL)		162,847.00		153,585.00
	Security Deposit		60,000.00		-
7	SSA A/c		5,487,860.40		5,487,860.40
8	NPEGEL		250,000.00		250,000.00
9	UNICEF		42,088.00		48,900.00
	TOTAL (RS.)		49,906,445.40		40,252,454.00

BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA
KASTURBA GANDHI BALIKA VIDYALAYA (K.G.B.V)
Schedule - " E" LOANS & ADVANCES
Forming part of Balance Sheet as at 31st March' 2011

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
	LOANS & ADVANCES				
1	General Advance		21,688,213.90		27,823,073.00
2	Adv. For MGT Expenses		43,044,247.00		36,625,815.00
3	Advance to Staff		30,000.00		30,000.00
4	Advance to Sales Tax		343,078.00		343,078.00
5	Advance for Library		1,800,000.00		1,800,000.00
6	Adv For Furniture		3,615,000.00		3,615,000.00
7	Adv.for bedding		750,000.00		675,000.00
8	Advance for Maintenance		12,290,500.00		12,290,500.00
9	Advance for Capacity Building		5,628,687.00		5,571,184.00
10	Adv. to BRC		16,975,375.00		16,234,875.00
11	Adv.to KGBV Recurring (Others)		954,279,188.40		659,095,323.40
12	Adv. To KGBV (Training)		4,771,295.00		4,363,145.00
13	Adv. For NSB		25,990,811.00		3,988,000.00
14	Adv. For Bondary Wall Conatruction		8,691,039.00		7,276,039.00
15	Adv. For Model Coluster School Const.		33,567,033.00		33,567,033.00
16	Adv. To NGO		138,926,427.00		142,099,352.00
17	Advance for Electrification		511,000.00		473,000.00
18	Adv For Non Reccuring		60,737,275.00		23,502,573.00
19	Advance to KGBV Mahila Samakhya		193,423,841.13		205,952,134.04
20	Adv. For Construction (KGBV)		436,895,493.00		440,813,123.00
21	Adv. For TLM		18,347,000.00		18,347,000.00
	Adv. For Hand Pump		1,070,000.00		-
22	Advance for Rent		554,300.00		37,300.00
23	Advance to SCERT		1,176,364.00		1,176,364.00
			1,985,106,167.43		1,645,698,911.44



BIHAR SHIKSHA PARIYOJNA PARSHID, PATNA

KASTURBA GANDHI BALIKA VIDYALAYA (K.G.B.V)

Schedule - " F " PROJECT EXPENSES

Forming part of Income & Expenditure Account for the year ended 31st March' 2011

Sl. No.	PARTICULARS	FIGURES FOR THE CURRENT YEAR		FIGURES FOR THE PREVIOUS YEAR	
		[RS.	P.]	[RS.	P.]
1	Expences on behalf of SLO		-		-
2	TA/DA Other than Workshop/Honorarium		166,015.00		305,883.00
3	Construction (KGBV)		83,452,697.00		64,085,063.00
4	Workshop/Meeting/Camps		787,937.00		-
5	Administrative (MGT)		23,570,202.00		196,388.00
6	KGBV Recurring Expenses		260,756,030.00		201,486,127.00
7	KGBV Non-recurring Expenses		46,265,245.00		44,591,211.00
8	Bank Charges		2,675.00		60,351.50
	Supervision Charges		65,073.00		-
9	Recurring Grant to NGO		-		6,352,209.00
10	Vocational Specific		6,516,492.00		2,098,919.00
11	Capacity Building		4,533,867.40		3,162,299.00
	School Function		1,114,624.00		-
	Maintenance of trainee		79,236,644.32		-
	Course Books		4,417,502.50		-
12	Teachers training		1,952,000.00		8,830.00
13	TLE Including Liabrary		-		335,838.00
14	TLM Including Liabrary		8,674,724.00		123,765.00
	Electric Expenses		3,990,856.75		-
15	Boudry Wall		28,440.00		472,000.00
	Boring		450,000.00		-
16	Misc. including Maintenance		19,782,399.25		12,260,568.00
17	Others		1,002,780.50		-
18	Bedding		2,755,329.50		60,000.00
19	KGBV Hostel Operating Expenses		41,305,398.00		71,782,461.00
20	Bank Commission/ Insurance		97,630.38		570.00
	Medical care /contingencies @Rs.750 child		5,996,597.60		-
21	Stipend For trainee		4,466,655.00		-
	TOTAL (RS.)		601,387,815.20		407,382,482.50



**BIHAR SHIKSHA PARIYOJANA PARISHAD
SHIKSHA BHAWAN, SAIDPUR, PATNA
(K.G.B.V.)**

SCHEDULE – G

SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY

AND

NOTES ON ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2012

- (i) The financial statements have been prepared in accordance with the historical cost convention.
- (ii) Books of accounts are maintained as per the principles of Mercantile system of Accounting on accrual basis and generally accepted principles of accounting are followed.
- (iii) Grants received have been accounted for on actual receipt basis however Expenses are accounted for on accrual basis as far as possible. The Grant (income) is accounted for as income only to the extent it is utilized for the purpose of the grant both capital & revenue expenditure.
- (iv) Unspent grant at the end of the year is equivalent to the cash and bank balances, closing stock of consumable stores, advances less outstanding liabilities & balance of Income & Expenditure Account.
- (v) Capital expenditure on activity account denotes the cost of fixed assets purchased out of the grants received in Cash/ Bank.
- (vi) The inter fund transfer amongst different projects i.e. SSA/ NPEGEL/ KGBV are not reconciled of earlier years. The necessary steps are being taken to reconcile the differences appearing in the accounts and necessary adjustment entries will be passed when the above accounts are identified and reconciled.
- (vii) Advance to Bihar Mahila Samakhya Society related to earlier years is under Reconciliation and necessary adjustment entries will be passed after reconciliation.
- (viii) Expenditure incurred by Bihar Mahila Samakhya Society against the AWP & B for the year has been included under related account head as per the Audited Accounts and utilization Certificate as on 31st March 2012 duly countersigned by the auditors of the society received. The advance made to Bihar Mahila Samakhya Society has been adjusted to the extent of actual expenditure as per the UC so submitted.
- (ix) Previous year's figures have been rearranged / regrouped wherever necessary to bring them in conformity with the current year's figures.

Dated: 08/12/2012

Patna.

The 8th day of December, 2012

For and on behalf of Bihar Shiksha Pariyojna Parishad (KGBV)



Ced Singh
(C.P. Singh)
Chief Accounts Officer (I/c)
Bihar Education Project Council
PATNA

Rahul Singh
(Rahul Singh)
State Project Director
Bihar Education Project Council
Patna.

Signed for identification
For R.N. Mishra & Co.
Chartered Accountants

R.N. Mishra
(CA R. N. Mishra)
Partner
M.No. 080270
FRNo. 001588C

COMPLIANCE OF STATUTORY AUDIT REPORT-SSA
FINANCIAL YEAR – 2011-12

Audit Performed by : M/s R.N. Mishra & Co.,
Chartered Accountant

Auditors Observation	Management Replies
<p>We have audited the attached Balance Sheet of Sarva Shiksha Abhiyan under Bihar Siksha Pariyojna Parishad, Bihar as at 31st March 2012 and the relative Income & Expenditure Account for the year ended on that date, in which are incorporated the Final Trial Balance of two Districts Level Offices and State Level Office audited by us and 36 District level offices audited by other Statutory Auditors. The report of the respective District Statutory Auditors as submitted and forwarded to us have been considered in preparing this report. These Financial Statements are the responsibility of the Parishad's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.</p>	<p align="center">No comments</p>
<p>We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.</p>	<p align="center">No comments</p>
<p>Subject to our comments in Annexure – 1 enclosed herewith:</p> <p>a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.</p>	<p align="center">No comments</p>
<p>b. In our opinion proper books of account as required by Law have been kept by the Parishad, so far as appear from our examination of these books.</p>	<p align="center">No comments</p>

<p>c. The Balance Sheet, Income & Expenditure dealt with by this report are in agreement with the Books of Account.</p>	<p>No comments</p>
<p>d. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with Significant Accounting Policies and notes on Accounts (Schedule) and subject to our observations in Para 'A' of Annexure – 1 to the Auditors' Report, give a true and fair view:</p>	<p>No comments</p>
<p>i in the case of the Balance Sheet of the state of affairs of the said programme of the Parishad as at 31st March, 2012; and,</p>	<p>No comments</p>
<p>ii in the case of the Income & Expenditure Account, of the excess of Income over Expenditure of the said programme of the Parishad for the year ended on that date.</p>	<p>No comments</p>

<p>1. FIXED ASSETS:</p> <p>1.1 <u>FIXED ASSETS REGISTER:</u> Fixed Assets Register was not maintained by some of the District Level Office (DLO) and SLO too. Besides this, a consolidated statement of various items of Fixed Assets was not prepared at the State Level Office for ascertaining the correct status of the Assets. In SLO and some DLOs it was maintained in Stock Register.</p> <p>1.2 <u>PHYSICAL VERIFICATION OF FIXED ASSETS:</u> In SLO & DLOs physical verification of Fixed Assets was not carried out during the year. However, somewhere it was found done during FY 2012-13.</p>	<p>Out of 38 DLO and SLO, Ten (10) DLO's has maintained Fixed Assets Register properly and twenty six (26) DLO's including SLO not maintained properly. Only three (3) DLO's not maintained Fixed Assets Register.</p> <p>Instruction has been issued to all concerned DLO and SLO vide letter – Accts/866 dt. 14.02.2013, Acctts/197,196,195 dt. 1.01.2013 & Acctts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & complete the Physical verification of Fixed Assets.</p>
<p>1.3 Depreciation on Fixed Assets was not charged in the light of the decision of the Executive Committee.</p>	<p>As per the decision of the Executive committee taken in the year 1993-94, depreciation on fixed assets will be not charged and assets are shown in the Balance Sheet a its original costs.</p>
<p>1.4 Obsolesce /damaged Fixed Assets was not ascertained and accounted for.</p>	<p>Instruction has been issued to all concerned DLO and SLO vide letter – Accts/866 dt. 14.02.2013, Acctts/197,196,195 dt. 1.01.2013 & Acctts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & complete the Physical verification of Fixed Assets.</p>

<p>1.5 Insurance of Fixed Assets other than vehicles was not done. 7 nos. of Car and 2 No. of Motorcycles are owned by Bihar Education Project Council, Patna.</p>	<p>Instruction has been issued to all concerned DLO and SLO vide letter – Accts/866 dt. 14.02.2013, Accts/197,196,195 dt. 1.01.2013 & Accts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & complete the Physical verification of Fixed Assets.</p>
<p>1.6 Identification Mark/No. on some of the items of Fixed Assets was not found in some DLOs.</p>	<p>Instruction has been issued to all concerned DLO and SLO vide letter – Accts/866 dt. 14.02.2013, Accts/197,196,195 dt. 1.01.2013 & Accts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & complete the Physical verification of Fixed Assets.</p>
<p>1.7 Civil works expense charged to Income & Expenditure Account during previous years have been capitalised but not recorded in Fixed Assets Register.</p>	<p>Civil Works expenses charged to Income & Expenditure Account during previous years had been capitalized, now it is recorded in Fixed Assets Register. Instruction has been issued to the all DLOs vide letter no. Accts/072 dt. 07.01.2013</p>

<p>2. CASH AND BANK BALANCE:</p> <p>2.1. CASH:</p> <p>i) Cash Book was written in TALLY. After taking print outs signatures on cash-book was done by the competent authorities. In some of the DLOs signature of some authority was not found on some dates. Cash Book individual entries were not certified.</p> <p>ii) Neither in SLO nor in DLOs, Insurance policy for cash in Transit and chest was taken.</p> <p>iii) Physical verification of cash was found done on separate letter heads in some DLOs and not in the Cash Book.</p>	<p>i) No comments. However instruction has been issued to authority signature properly to maintain cash book.</p> <p>ii) The cash in hand is not insured as SLO & DLO keeps meager cash in chest.</p> <p>iii) Instruction has been given to DLO vide letter no. 3554 dated 24.05.2013 to mention the physical verification of cash on cash book not on separate letter heads.</p>																					
<p>2.2. BANK:</p> <p>i) In some DLOs Bank Reconciliations has been done at the yearend only i.e. as on 31st March, 2012. It should be done on monthly/quarterly basis keeping in view NEFT & RTGS transactions. No BRS has been prepared in Saran and Khagaria DLO for some banks.</p> <p>ii) Confirmation of Bank Balance were not taken by some DLOs.</p>	<p>The B.R.S. of districts were not prepared till 31.03.11. All efforts have been endeavor for preparation of BRS. All districts have prepared the BRS up to 31.03.13 except Saran & Khagaria. Now the preparations of Saran & Khagaria is under progress. The position of BRS of Saran & Khagaria is as follows</p> <p>BRS done upto</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Saran</u></th> <th style="text-align: center;"><u>Khagaria</u></th> </tr> </thead> <tbody> <tr> <td>B.O.I</td> <td>– 2011-12</td> <td>CBI – 2011-12 (SSA)</td> </tr> <tr> <td>UBKGB</td> <td>– 2010-11</td> <td>CBI – 2009-2010 (NPEGEL)</td> </tr> <tr> <td>PNB</td> <td>– 2011-12</td> <td>DCCB – 01/2013 (NPEGEL)</td> </tr> <tr> <td></td> <td></td> <td>CBI – 01/2013 (KGBV)</td> </tr> <tr> <td></td> <td></td> <td>SBI – 01/2013 (KGBV)</td> </tr> <tr> <td></td> <td></td> <td>UCO – 01/2013 (KGBV)</td> </tr> </tbody> </table>		<u>Saran</u>	<u>Khagaria</u>	B.O.I	– 2011-12	CBI – 2011-12 (SSA)	UBKGB	– 2010-11	CBI – 2009-2010 (NPEGEL)	PNB	– 2011-12	DCCB – 01/2013 (NPEGEL)			CBI – 01/2013 (KGBV)			SBI – 01/2013 (KGBV)			UCO – 01/2013 (KGBV)
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<p>iii) Magnitude of Stale Cheque was still very high in spite of major adjustment.</p>	<p>To minimize the magnitude of stale cheques effective measures have been taken and stale cheque as on 31.03.2012 follows :-</p> <table style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="text-align: left;"></th> <th style="text-align: right;"><u>OB</u> <u>(01.04.2011)</u></th> <th style="text-align: right;"><u>Addition</u> <u>during the year</u></th> <th style="text-align: right;"><u>Adjustment</u> <u>in the year</u></th> <th style="text-align: right;"><u>Balance</u> <u>As on 31.03.12</u></th> </tr> </thead> <tbody> <tr> <td>SSA -</td> <td style="text-align: right;">49.98</td> <td style="text-align: right;">13.46</td> <td style="text-align: right;">41.25</td> <td style="text-align: right;">22.19</td> </tr> <tr> <td>KGBV -</td> <td style="text-align: right;">0.31</td> <td style="text-align: right;">0.08</td> <td style="text-align: right;">-</td> <td style="text-align: right;">.39</td> </tr> <tr> <td>NPEGEL -</td> <td style="text-align: right;">1.18</td> <td style="text-align: right;">0.29</td> <td style="text-align: right;">0.32</td> <td style="text-align: right;">1.15</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>51.47</u></td> <td style="text-align: right;"><u>13.83</u></td> <td style="text-align: right;"><u>41.57</u></td> <td style="text-align: right;"><u>23.73</u></td> </tr> </tbody> </table> <p>As such the magnitude of stale cheques has become minimized from 51.47 + 13.83 = 65.30 crore to 65.30 – 41.57 = 23.73 crore. The letter no. 2583 dated 9.4.13 issued to district for referral of stale cheque amount to proper head.</p>		<u>OB</u> <u>(01.04.2011)</u>	<u>Addition</u> <u>during the year</u>	<u>Adjustment</u> <u>in the year</u>	<u>Balance</u> <u>As on 31.03.12</u>	SSA -	49.98	13.46	41.25	22.19	KGBV -	0.31	0.08	-	.39	NPEGEL -	1.18	0.29	0.32	1.15		<u>51.47</u>	<u>13.83</u>	<u>41.57</u>	<u>23.73</u>																							
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<p>iv) Other outstanding entries appearing in Bank Reconciliation Statements (Other than Stale Cheques) were not booked properly in the books of account. In some cases outstanding were very high and alarming. These are outstanding since 2003-04.</p>	<p>To minimize the magnitude of stale cheques effective measures have been taken and stale cheque as on 31.03.2012 follows :-</p> <table style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="text-align: left;"></th> <th style="text-align: right;"><u>OB</u> <u>(01.04.2011)</u></th> <th style="text-align: right;"><u>Addition</u> <u>during the year</u></th> <th style="text-align: right;"><u>Adjustment</u> <u>in the year</u></th> <th style="text-align: right;"><u>Balance</u> <u>As on 31.03.2012</u></th> </tr> </thead> <tbody> <tr> <td>SSA -</td> <td style="text-align: right;">49.98</td> <td style="text-align: right;">13.46</td> <td style="text-align: right;">41.25</td> <td style="text-align: right;">22.19</td> </tr> <tr> <td>KGBV -</td> <td style="text-align: right;">0.31</td> <td style="text-align: right;">0.08</td> <td style="text-align: right;">-</td> <td style="text-align: right;">.39</td> </tr> <tr> <td>NPEGEL -</td> <td style="text-align: right;">1.18</td> <td style="text-align: right;">0.29</td> <td style="text-align: right;">0.32</td> <td style="text-align: right;">1.15</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>51.47</u></td> <td style="text-align: right;"><u>13.83</u></td> <td style="text-align: right;"><u>41.57</u></td> <td style="text-align: right;"><u>23.73</u></td> </tr> </tbody> </table> <p>As such the magnitude of stale cheques has become minimized from 51.47 + 13.83 = 65.30 crore to 65.30 – 41.57 = 23.73 crore. The letter no. 2583 dated 9.4.13 issued to district for referral of stale cheque amount to proper hand.</p>		<u>OB</u> <u>(01.04.2011)</u>	<u>Addition</u> <u>during the year</u>	<u>Adjustment</u> <u>in the year</u>	<u>Balance</u> <u>As on 31.03.2012</u>	SSA -	49.98	13.46	41.25	22.19	KGBV -	0.31	0.08	-	.39	NPEGEL -	1.18	0.29	0.32	1.15		<u>51.47</u>	<u>13.83</u>	<u>41.57</u>	<u>23.73</u>																							
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<p>v) A number of Non-operative Bank Accounts were found in SLO & DLOs as well.</p>	<p>Instruction has been issued for Closing the non-operative Bank A/c in SLO/DLO and the DLO has closed the bank Accounts. The details are as follows :</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Dist.</th> <th style="text-align: right;">No. of Accts</th> <th style="text-align: left;">Dist.</th> <th style="text-align: right;">No. of Accts</th> <th style="text-align: left;">Dist.</th> <th style="text-align: right;">No. of Accts</th> </tr> </thead> <tbody> <tr> <td>Banka</td> <td style="text-align: right;">3</td> <td>Bhagalpur</td> <td style="text-align: right;">5</td> <td>Buxar</td> <td style="text-align: right;">2</td> </tr> <tr> <td>E. Champaran</td> <td style="text-align: right;">2</td> <td>Gopalganj</td> <td style="text-align: right;">1</td> <td>Jahanabad</td> <td style="text-align: right;">4</td> </tr> <tr> <td>Katihar</td> <td style="text-align: right;">2</td> <td>Kishanganj</td> <td style="text-align: right;">1</td> <td>Lakhisarai</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Madhubani</td> <td style="text-align: right;">1</td> <td>Munger</td> <td style="text-align: right;">2</td> <td>Muzaffarpur</td> <td style="text-align: right;">2</td> </tr> <tr> <td>Patna-R</td> <td style="text-align: right;">3</td> <td>Purnia</td> <td style="text-align: right;">2</td> <td>Rohtas</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Samastipur</td> <td style="text-align: right;">1</td> <td>Sheohar</td> <td style="text-align: right;">3</td> <td>Sitamarhi</td> <td style="text-align: right;">2</td> </tr> <tr> <td>Supaul</td> <td style="text-align: right;">2</td> <td>Vaishali</td> <td style="text-align: right;">1</td> <td>W. Champaran</td> <td style="text-align: right;">1</td> </tr> </tbody> </table>	Dist.	No. of Accts	Dist.	No. of Accts	Dist.	No. of Accts	Banka	3	Bhagalpur	5	Buxar	2	E. Champaran	2	Gopalganj	1	Jahanabad	4	Katihar	2	Kishanganj	1	Lakhisarai	1	Madhubani	1	Munger	2	Muzaffarpur	2	Patna-R	3	Purnia	2	Rohtas	1	Samastipur	1	Sheohar	3	Sitamarhi	2	Supaul	2	Vaishali	1	W. Champaran	1
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3. ADVANCES:

3.1. In spite of adjustment of a number of advances for significant amount there are still some very old balances under some heads of advances. A few such examples are as under:

The trust has been given for adjustment of advances and following instructions have been given to district by Principal Secretary, S.P.D. & Cao(I/c). The following letters have been issued:

Principal Secretary vide Letter no. 2039 dated-26.03.2013

The advance to the DSE & DPO for Teachers Salary Rs. 3378680740 has been adjusted in the year 2013-14. Which will be reflected in Annual Account.

<p>SCHEDULE:- H - Advance to DSE office/DPO for Teachers Salary 3378680740/-</p>	<p>(H) O.B. As on 01.04.2011 - 3378680740 Adv. during the year - 18672355574 Adv. Adjusted during the year - 13797952830 Balance of advance - 8253083484</p> <p>From above figures it is clear that adjustment of advances during the period is Rs. 1379.80 lacs against O.B. & Advances during the year Rs. 337.88 + 1867.24 = 2205.12. As such there is 62.57 % adjustment against advances of O.B. & current year.</p>																														
<p>H - Advance to Internal Auditors 38250/-</p>	<p>(H) DLO, Madhepura 27500 upto 2006-07 SLO, 10750 upto 2005-06 38250</p> <p>The consolidated figure has been identified after the segregating the amount of DLOs & SLO. The reconciliation process is going on. In the year 2012-13 this figures will be reconciled.</p>																														
<p>H - Advance for Teacher's Learning Equipment 35764500/-</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">(H) Up to 2010-11, DLO, Buxar</td> <td style="text-align: right;">2250000</td> </tr> <tr> <td style="padding-left: 100px;">Saran</td> <td style="text-align: right;">9390000</td> </tr> <tr> <td style="padding-left: 100px;">Vaishali</td> <td style="text-align: right;">600000</td> </tr> <tr> <td></td> <td style="text-align: right;">12240000</td> </tr> <tr> <td style="padding-left: 20px;">Upto 2009-10, DLO, Nalanda</td> <td style="text-align: right;">3377500</td> </tr> <tr> <td style="padding-left: 20px;">Samastipur</td> <td style="text-align: right;">10897000</td> </tr> <tr> <td style="padding-left: 20px;">Vaishali</td> <td style="text-align: right;">3050000</td> </tr> <tr> <td></td> <td style="text-align: right;">17324500</td> </tr> <tr> <td style="padding-left: 40px;">Cr. Begusarai –</td> <td style="text-align: right;">(-)1210000</td> </tr> <tr> <td></td> <td style="text-align: right;">16114500</td> </tr> <tr> <td style="padding-left: 20px;">Upto 2008-09, DLO, Saharsa</td> <td style="text-align: right;">4480000</td> </tr> <tr> <td style="padding-left: 40px;">Vaishali</td> <td style="text-align: right;">2880000</td> </tr> <tr> <td></td> <td style="text-align: right;">7360000</td> </tr> <tr> <td style="padding-left: 20px;">Upto 2006-07, DLO, Araria</td> <td style="text-align: right;">50000</td> </tr> <tr> <td></td> <td style="text-align: right;">50000</td> </tr> </table>	(H) Up to 2010-11, DLO, Buxar	2250000	Saran	9390000	Vaishali	600000		12240000	Upto 2009-10, DLO, Nalanda	3377500	Samastipur	10897000	Vaishali	3050000		17324500	Cr. Begusarai –	(-)1210000		16114500	Upto 2008-09, DLO, Saharsa	4480000	Vaishali	2880000		7360000	Upto 2006-07, DLO, Araria	50000		50000
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3.6. Substantial increase in the following heads was also noticed:

Schedule	Head	Current Yr.	Previous Yr.	Increase
F	Adv. For Head Master Room	1116715279	68459105	1048256174
G	Adv. to BRC for one day orientation of VSS	13864945	2298420	11566525
G	Advance to RBC	1039068665	567775310	471293355
H	Adv. to DSE office/ DPO for Teacher's Salary	8253083484	3378680740	4874402744
H	Advance to Poshak	1362757306	778735800	584021506

The budget outlay has been increased year after year. Accordingly GOI & GOB provided the funds and volume of expenditure including advances have been also increased.

3.7. In the following cases it was found that although recipient organizations were closed the advances given to them are still being carried over year after year:

Name of Organization Amount

- (i) SIEMAT 1847845
(II) SPEED (632463 + 1472000) = 2104463

Both Organisations are merged in BEPC. The work regarding reconciliations are in progress.

3.8. Rs. 9345500/- incurred on renovation of SLO office still lies under Advances.

The processes regarding adjustment are in progress.

3.9. Advance to Internal Auditors being Rs. 38250/- is unadjusted for the last several years.

(H) DLO, Madhepura 27500 upto 2006-07
SLO, 10750 upto 2005-06
38250

The consolidated figure has been identified after the segregating the amount of DLOs & SLO. The reconciliation process is going on. In the year 2012-13 this figures will be reconciled.

3.10. ADVANCE FOR CAPITAL WORK:

Incomplete constructions has been capitalised instead of booking in under Capital Work-in-Progress Account.

The works are in progress regarding booking in under capital work-in-Progress Accounts. The entire above balance of advances are under process of adjustment at SLO/DLOs.

<p>4. TERM DEPOSIT:</p> <p>(i) Old debit balance appearing under this head amounting to Rs. 29018904/- has been recognised as interest income during the year.</p> <p>(ii) Unaccounted TDRs amounting to Rs. 133791289/- has been accounted for by debiting TDRs Account and by crediting DPEP by Rs. 9659236/- and other programme by Rs. 127732053/-.</p> <p>(iii) All TDRs were although encashed and deposited in IOB, Patna, Accrued Interest till 31/03/2012 has not been recognised. However, interest thereon is recognised in the financial year 2012-13 as stated.</p>	<p>i) Adjusted during the year 2011-12</p> <p>ii) Reconciliations are in progress.</p> <p>iii) Since the TDR was long pending and bankers has not provided the details of interest as such amount deposited in separate S.B. Accounts. The reconciliation is under process. In due course of reconciliation this point will be taken care.</p>
<p>5. INTERNAL AUDIT:</p> <p>Internal Audit carried out does not commensurate with the size and the volume of the programmes. In some of the DLOs Internal Audit Reports were not at all available such as like Gaya & Araria.</p>	<p>The Concurrent audit has been started. The Internal Audit Reports of all districts including Gaya & Araria has been received.</p>
<p>6. GRANTS IN KIND:</p> <p>DLOs did not maintain Stock Register properly. The other subsidiary records were also not maintained properly enabling the auditors to verify.</p>	<p>Instructions has been issued to all DLO's regarding Proper Book-Keeping of Accounts.</p>
<p>7. MISAPPROPRIATION OF FUND AT ARARIA</p> <p>The quantum of Fund misappropriated in earlier years is still not ascertained as the matter is under investigation by the State Vigilance Department, GOB. However, in Special Audit the misappropriation of fund was stated at Rs. 142072039/-. Out of this a meagre amount of Rs. 100000/- only was recovered during the year under audit.</p>	<p>The A.G. Audit report pointed out the defalcation of Rs. 80.33 Lakh in DLO, Araria. FIR was lodged immediately with concerned Police Station. Case is in progress in dist. Court. The departmental proceedings are going on. Certificate case is also lodged for auction in the DCLR Court. Only one person Sri Sadanad Yadav, Ex-Pramukh, returned the amount by the SBI, D/D No. 240593, dt. 28.09.2011 for Rs. 1.00 Lakh. Final judgments of the Court are awaited.</p>

<p>8. STATUTORY DEDUCTIONS, REMITTANCES AND RETURN FILLING:</p> <p>i) Deductions, Remittances and Return filling of various statutory dues like TDS, VAT, Royalty etc. was done late by the SLO as well as DLOs. Some of the DLOs have not filed the Returns at all. Payment of Advance VAT and review of Sale Tax liability as on close of the year was not made by DLOs. Moreover, VAT was not adjusted when some works against which Advance VAT was paid could not be taken up and the advances given to VSS were refunded by VSS. In Jahanabad and Rohatas Districts civil works Completed were capitalised without adjustment of Advance VAT paid.</p> <p>ii) Labour Cess and Professional Tax were not deducted at all by some of the DLOs. VAT was also not deducted and paid to Commercial Taxes Deptt. on procurement of materials.</p> <p>iii) Calculation in respect of Employees Deposit link Insurance, Administrative charges etc. were not correctly made and Deposited by some DLO's. Delayed payment of EPF liability at the DLO's were also observed.</p>	<p>i) Tax/Statutory deduction and remittances are in progress.</p> <p>ii) Instructions has been sent to all DLO's regarding VAT, vide letter no. 1814 dt. 14.03.13</p> <p>iii) EDLI & EPF amount up to 2012-13 has already been submitted.</p>
<p>9. STOCK REGISTER:</p> <p>i) Stock Register was not properly maintained.</p> <p>ii) Physical verification of stock was not done during the year by some of the DLOs.</p> <p>iii) Obsolesce/Damaged items were not ascertained and accounted for.</p> <p>iv) Valuation of stock was not done as on 31.03.12 i.e. all the consumables purchased were treated as consumed.</p>	<p>i) Instructions regarding the proper maintenance of Stock Register has been issued to all DLO's.</p>
<p>10. BOOKING OF INTEREST:</p> <p>Interest was booked on cash basis only. Rate, period, TDS etc. were not properly checked/verified. Proper records & schedules for TDRs were not maintained. The amounts credited by the Bank as interest was accounted for in the books of account as interest.</p>	<p>Since the TDR was long pending and bankers has not provided the details of interest as such amount deposited in separate S.B. Accounts. The reconciliation is under process. In due course of reconciliation this point will be taken care.</p>

<p>11. <u>NON-MAINTENANCE OF REGISTER/ SUBSIDIARY LEDGER:</u></p> <p>The following Registers/Subsidiary Ledgers were not maintained:</p> <ol style="list-style-type: none"> Liabilities for Expenses. Advances/Loans. Fixed Assets. Capital Expenditure out of Grant. Various Expenses/ Utilisation Certificate. Stale Cheque Register etc. 	<p>Instructions has been issued to all DLO's regarding Proper Book-Keeping of Accounts.</p>
<p>12. <u>ADVERSE BALANCES UNDER LIABILITIES, ADVANCES & EXPENDITURE HEADS:</u></p> <p>Adverse Balance under some of the heads of account was appearing in the account. This was due to wrong adjustment/booking.</p>	<p>Previously the Trial Balance was not maintained now the adverse balance will be solved shortly.</p>
<p>13. <u>NON- MAINTAINACE OF LOG-BOOK PROPERLY:</u></p> <p>In some DLOs log-books for Vehicles, Gen. sets etc. were not maintained properly.</p>	<p>Instructions regarding the proper maintenance of log book has been issued to all DLO's.</p>
<p>14. <u>OPENING BALANCES:</u></p> <p>Hither to Accounts were being consolidated on the basis of the Cash Trial Balances of the DLO's and SLO duly audited by the concerned statutory auditors. This year the Balances of all Assets & Liabilities standing in the accounts of the council as on 31.03.2011 was segregated by abstracting the figures appearing in the earlier year's accounts of the DLO's and SLO and transferred to the DLO's for taking opening balance of them in their books as on 01.04.2011. In this exercise there was a difference of Rs. 104682364.30 (Cr.) which was still to be located and exhibited properly.</p>	<p>The unlocated opening balance (Cr.) will be solved shortly.</p>

**COMPLIANCE OF STATUTORY AUDIT REPORT -NPEGEL
FINANCIAL YEAR – 2011-12**

<p>1. CASH AND BANK BALANCE:</p> <p>1.1 CASH:</p> <p>i) Cash-Book was written in Tally. Signatures were done by the competent authorities on Tally Generated print. In some of the DLOs signature of some authority was not found on some dates.</p>	<p>i) No comments. However instruction has been issued to authority signature properly to maintain cash book..</p>																					
<p>ii) Insurance policy for cash in Transit and cash in chest was not taken in any of the DLO.</p>	<p>i) The cash in hand is not insured as SLO & DLO keeps meager cash in chest.</p>																					
<p>iii) In some cases verification of cash was not done as there was no mention of this fact in the cash book.</p>	<p>ii) Instruction has been given to DLO vide letter no. dated..... to mention the physical verification of cash on cash book not on separate letter heads.</p>																					
<p>1.2 BANK:</p> <p>i) Bank Reconciliation was done at the yearend only in some DLOs.</p>	<p>(i) The B.R.S. of districts were not prepared till 31.03.11. All efforts have been endeavor for preparation of BRS. All districts have prepared the BRS up to 31.03.13 except Saran & Khagaria. Now the preparations of Saran & Khagaria is under progress. The position of BRS of Saran & Khagaria is as follows</p> <p>BRS done upto</p> <table border="0"> <thead> <tr> <th></th> <th align="center"><u>Saran</u></th> <th align="center"><u>Khagaria</u></th> </tr> </thead> <tbody> <tr> <td>B.O.I – 2011-12</td> <td></td> <td>CBI – 2011-12 (SSA)</td> </tr> <tr> <td>UBKGB – 2010-11</td> <td></td> <td>CBI – 2009-2010 (NPEGEL)</td> </tr> <tr> <td>PNB – 2011-12</td> <td></td> <td>DCCB – 01/2013 (NPEGEL)</td> </tr> <tr> <td></td> <td></td> <td>CBI – 01/2013 (KGBV)</td> </tr> <tr> <td></td> <td></td> <td>SBI – 01/2013 (KGBV)</td> </tr> <tr> <td></td> <td></td> <td>UCO – 01/2013 (KGBV)</td> </tr> </tbody> </table>		<u>Saran</u>	<u>Khagaria</u>	B.O.I – 2011-12		CBI – 2011-12 (SSA)	UBKGB – 2010-11		CBI – 2009-2010 (NPEGEL)	PNB – 2011-12		DCCB – 01/2013 (NPEGEL)			CBI – 01/2013 (KGBV)			SBI – 01/2013 (KGBV)			UCO – 01/2013 (KGBV)
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<p>ii) Confirmation of Bank Balances were not produced by DLOs.</p>	<p>(ii) Instructions has been issued to all DLOs regarding confirmation of Bank Balances.</p>																					
<p>iii) Magnitude of stale cheque was still very high in spite of major adjustments.</p>	<p>(iii) To minimize the magnitude of stale cheques effective measures have been taken and stale cheque as follows :-</p>																					

	OB (01.04.2011)	Addition during the year	Adjustment in the year	Bal.
	NPEGEL - 1.18	0.29	0.32	1.15
	The letter no. 2583 dated 9.4.13 issued to district for referral of stale cheque amount to proper head.			
iv) Other outstanding entries numbering very high and appearing in Bank Reconciliation Statement (Other than Stale Cheques) were not booked properly in books of account.	iv) Effort has been going on to reconcile these outstanding entries appearing in the BRS. Some of the BRS has been reconciled any appropriate rectification entries has been pasted in the books of account. Its effects will be seen in the accounts of 2012-13			

2. <u>ADVANCES:</u>	
i) Year wise & individual wise breakup of advance was not available at the DLOs.	(i) Individual – wise breakup of Adv. are available in TALLY . Instructions has been issued regarding ledger maintenance.
ii) Head wise Reconciliation between Control Ledger and Subsidiary Ledger balance was not done.	(ii) Instruction has been issued regarding reconciliation between Control Ledger and Subsidiary Ledger balance was not done.
iii) Confirmation of balances was not obtained.	(iii) Such type of system is not applicable in the organisation.
iv) Advances made to VSS, NGO were not acknowledged by them.	(iv) As regards to verification of payee the amount has been paid through RTGS/ NIFT and A/c Payee only and the actual payment is also verified when works in progress / statement of expenditure is certified by the Engineers. The districts have been continuously alarmed on the quantum of unadjusted advances and action to be taken for its timely adjustments. While making disbursement of advances / grants etc. Receipt of advances is acknowledged by Headmaster/ Statement are being done and in most of the districts this have been updated.
v) A substantial increase of advance was noticed during the year.	(v) The budget outlay has been increased year after year. Accordingly GOI & GOB provided the funds and volume of expenditure including advances have been also increased.

<p>3. INTERNAL AUDIT:</p> <p>Internal Audit carried out does not commensurate with size and volume of the programme. In some of the DLOs Internal Audit Report was not available such as Gaya & Araria.</p>	<p>The Concurrent audit has been started. The Internal Audit Reports of all districts including Gaya & Araria has been received.</p>
<p><u>STATUTORY DEDUCTIONS, REMITTANCES AND RETURN FILLING:</u></p> <p>i) Deductions, Remittances and Return filling of various statutory dues like TDS, VAT, and Royalty etc. were done very late by some DLOs while some others have not filed returns at all.</p>	<p>(i) Tax/Statutory deduction and remittances are in progress.</p>
<p>ii) Labour Cess was not deducted at all by any of the DLO.</p>	<p>Instructions has been sent to all DLO's regarding VAT, vide letter no. 1814 dt. 14.03.2013</p>
<p>iii) Provident Fund calculations were wrong and payments were delayed in some of the DLOs. In case of SRG, DRG, RT, Bal Varg Didi etc. no PF deduction was made. Besides this, Payment on this account was not made to EPFO.</p>	<p>(ii) No P.F. deduction was made as such the amount to the SRG/DRG/RT & Bal Varg Didi are paid as Honorarium.</p>
<p>5. <u>NON-RECONCILIATION OF VARIOUS HEADS AND DIFFERENT PROJECT FUNDS:</u></p> <p>Reconciliation of various heads like Mahila Samakhya Society etc. and different project like SSA, KGBV etc. were not done.</p>	<p>Reconciliations of various heads are in process</p>

**COMPLIANCE OF INTERNAL AUDIT REPORT-KGBV
FINANCIAL YEAR – 2011-12**

Audit Performed by :M/S R.N. Mishra & Co.
Chartered Accountant

1. FIXED ASSETS:	
<p>1.1 <u>FIXED ASSETS REGISTER:</u> Fixed Assets Register was not maintained by some District Level Offices (DLO). Besides this, a consolidated statement of various items of Fixed Assets was not prepared at State Level Office (SLO) for ascertaining the correct status of the Assets.</p>	<p>Out of 38 DLO and SLO, Ten (10) DLO's has maintained Fixed Assets Register properly and twenty six (26) DLO's including SLO not maintained properly. Only three (3) DLO's not maintained Fixed Assets Register. Instruction has been issued to all concerned DLOs vide letter – Accts/866 dt. 14.02.2013, Accts/197,196,195 dt. 1.01.2013 & Accts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & Physical verification of Fixed Assets.</p>
<p>1.2 <u>PHYSICAL VERIFICATION OF FIXED ASSETS:</u> In some of the DLOs Physical Verification of Fixed Assets was not carried out.</p>	<p>As per the decision of the Executive committee taken in the year 1993-94, depreciation on fixed assets will be not charged and assets are shown in the Balance Sheet as its original costs.</p>
<p>1.3 Depreciation on Fixed Assets was not charged in the light of the decision of the Executive Committee.</p>	<p>Instruction has been issued to all concerned DLO and SLO vide letter – Accts/866 dt. 14.02.2013, Accts/197,196,195 dt. 1.01.2013 & Accts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & complete the Physical verification of Fixed Assets</p>
<p>1.4 Obsolesce/Damaged Fixed Assets was not ascertained and accounted for.</p>	<p>Instruction has been issued to all concerned DLO and SLO vide letter – Accts/866 dt. 14.02.2013, Accts/197,196,195 dt. 1.01.2013 & Accts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & complete the Physical verification of Fixed Assets. Instructions has been issued.</p>
<p>1.5 Insurance of Fixed Assets was not done.</p>	<p>Instruction has been issued to all concerned DLO and SLO vide letter – Accts/866 dt. 14.02.2013, Accts/197,196,195 dt. 1.01.2013 & Accts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & complet the Pehysical verification of Fixed Assets.</p>
<p>1.6 Identification mark on some of the items of Fixed Assets was not found in some DLOs.</p>	<p>Instruction has been issued to all concerned DLO and SLO vide letter – Accts/866 dt. 14.02.2013, Accts/197,196,195 dt. 1.01.2013 & Accts/072 dt. 07.01.2013 to maintain Fixed Assets Register properly & complet the Pehysical verification of Fixed Assets.</p>

2. CASH & BANK BALANCES:

2.1 CASH:

- i) Cash Book was written in Tally. Signature after generating print outs were found by the competent authorities. In some DLO signature of some authority was not done on some dates.
- ii) Insurance policy for cash in transit & chest was not taken at any DLO.
- iii) Physical verification of cash was not found in some DLOs on cash-book.

2.2 BANK:

- i) Bank Reconciliation was done on yearly basis instead of monthly.
- ii) Confirmation of Bank Balance was not done by some DLOs.
- iii) Magnitude of stale cheque was still very high in spite of major adjustments.

- i) No comments. However instruction has been issued to authority signature properly to maintain cash book.
- ii) The cash in hand is not insured as DLO keeps meager cash in chest.

Instruction has been given to DLO vide letter no. dated..... to mention the physical verification of cash on cash book not on separate letter heads.

- (i) The B.R.S. of districts were not prepared till 31.03.11. All efforts have been endeavor for preparation of BRS. All districts have prepared the BRS up to 31.03.13 except Saran & Khagaria. Now the preparations of Saran & Khagaria is under progress. The position of BRS of Saran & Khagaria is as follows

BRS done upto

	<u>Saran</u>	<u>Khagaria</u>
B.O.I.	- 2011-12	CBI - 01/2013 (KGBV)
UBKGB	- 2010-11	SBI - 01/2013 (KGBV)
PNB	- 2011-12	UCO - 01/2013 (KGBV)

- ii) Instructions has been issued to all DLOs regarding confirmation of Bank Balances.

- iii) To minimising the magnitude of stale cheques effective measures have been taken and stale cheque as on 31.03.2012 follows :

<u>OB</u>	<u>Addition</u>	<u>Adjustment</u>	<u>Bal.</u>
<u>(01.04.2011)</u>	<u>during the year</u>	<u>in the year</u>	
KGBV - 0.31	0.08	-	.39

The letter no. 2583 dated 9.4.13 issued to district for refersal of stale cheque amount to proper head.

<p>iv) Other outstanding entries appearing in Bank Reconciliation Statement (other than stale cheques) were not booked properly in the books of account. In some cases the outstanding was very high.</p>	<p>iii) Efforts have been going on to reconcile these outstanding entries appearing in the BRS. Some of the BRS has been reconciled any appropriate rectifications entries have been pasted in the books of account. Its effects will be seen in the accounts of 2012-13 & 2013-14</p>
<p>3. STOCK REGISTER:</p> <p>i) Stock Register was not properly maintained.</p> <p>ii) Physical verification of stock materials was not done.</p> <p>iii) Obsolesce/Damaged items were not identified.</p>	<p>Instructions has been issued to all DLOs regarding (i), (ii) & (iii)</p>
<p>4. INTERNAL AUDIT:</p> <p>Internal Audit carried out does not commensurate with size and volume of the programme. In some of the DLO Internal Audit Report was not at all available such as like Gaya, Ararira etc..</p>	<p>The Concurrent audit has been started. The Internal Audit Reports of all districts including Gaya & Araria has been received.</p>
<p>5. ADVANCES:</p> <p>i) Age-wise breakup was not available with the DLOs.</p> <p>ii) Head-wise Reconciliation between Control and Subsidiary Ledger balances was not done.</p> <p>iii) Confirmation was not obtained at all for Balances.</p> <p>iv) Payment of advances given to VSS & NGO were not acknowledged by them.</p>	<p>(i) Individual – wise breakup of Adv. are available in TALLY. Instructions has been issued regarding ledger maintenance.</p> <p>(ii) Instructions have been issued.</p> <p>(iii) Such type of system is not applicable in the organisation.</p> <p>(iv) As regards to verification of payee the amount has been paid through RTGS/ NIFT and A/c Payee only and the actual payment is also verified when works in progress / statement of expenditure</p>

<p>v) Substantial increase in advance was noticed during the year.</p>	<p>is certified by the Engineers. The districts have been continuously alarmed on the quantum of unadjusted advances and action to be taken for its timely adjustments. While making disbursement of advances / grants etc. Receipt of advances is acknowledged by Headmaster/ Statement are being done and in most of the districts this have been updated.</p> <p>(v) The budget outlay has been increased year after year. Accordingly GOI & GOB provided the funds and volume of expenditure including advances have been also increased.</p>
<p>6. STATUTORY DEDUCTIONS, REMITTANCES AND RETURN FILING:</p> <p>i) Deductions, Remittances and Return filing of various statutory dues like TDS, VAT, Royalty etc. were done very late by some DLO while some have not filed returns at all.</p> <p>ii) Labour Cess was not deducted at all by any of the DLO.</p> <p>iii) Provident Fund calculations were wrong and Payments were delayed in some of the DLOs. In case of DRG, SRG, RT, Bal Varg Didi etc. no PF deduction was made. Payment on account of this was also not made to EPFO.</p>	<p>(i) Tax/Statutory deduction and remittances and return filling are in progress.</p> <p>(ii) Instructions has been sent to all DLO's regarding VAT, vide letter no. 1814 dt. 14.03.13</p> <p>(iii) No PF deduction was made as such the amount to the SRG/DRG/RT & BalVarg Didi are period as Honorarium.</p>
<p>7. NON-RECONCILIATION OF VARIOUS HEADS AND DIFFERENT PROJECT FUNDS:</p> <p>Reconciliation of various heads like Mahila Samakhya Society and other Projects like SSA, KGBV, NPEGEL etc. was not made.</p>	<p>Reconciliation of various heads are in process.</p>