



AUDITED STATEMENT OF ACCOUNTS

OF

**SAMAGRA SHIKSHA (EE, SE & TE)
&
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**

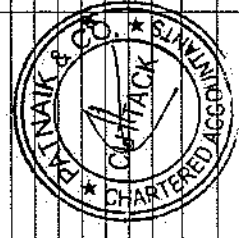
For the Financial year 2020-21

**ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY
SHIKHYA SOUDH, UNIT-V, BHUBANESWAR-751001.**

Odisha School Education Programme Authority

Utilisation Certificate in respect of OSEPA, Odisha for the Financial Year 2020-21 for SS(Elementary, Secondary & TE) (Grant-in-Aid General)

Name of the State: Odisha	Particulars	Elementary	Secondary	Teacher Education	Total
A	Opening Balance		1,07,12,79,758.79		3,47,43,79,541.52
	Unspent Balance	2,42,89,58,782.73		-2,38,59,000.00	14,13,49,70,343.41
	Outstanding Advance as on 1.04.2020	12,42,28,92,658.83	1,71,20,77,684.58		
	Sub Total	14,84,98,51,441.56	2,78,33,57,443.37	-2,38,59,000.00	17,60,93,49,884.93
B	Govt of India Ministry of HRD, Department of School Education and Literacy, New Delhi Letter No. & Date.				
	Grant-in-Aid-General (Elementary)				
	F.No. 16-3/2020-IS-11 (GEN)(SC) & (ST) Dt: 24.05.2020	2,53,00,00,000.00			2,53,00,00,000.00
	F.No. 16-3/2020-IS-11 (GEN) & (SC) Dt: 21.07.2020	1,73,07,92,000.00			1,73,07,92,000.00
	F.No. 16-3/2020-IS-11 (ST) Dt: 23.07.2020	74,92,08,000.00			74,92,08,000.00
	F.No. 16-3/2020-IS-11 (GEN)(SAP)(SC) & (ST) Dt: 03.11.2020	49,84,00,000.00			49,84,00,000.00
	F.No. 16-3/2020-IS-11 (GEN) (SC) & (ST) Dt: 01.12.2020	2,75,42,01,000.00			2,75,42,01,000.00
	F.No. 16-3/2020-IS-11 (PI) (GEN)(SC) & (ST) Dt: 23.02.2021	2,75,42,00,000.00			2,75,42,00,000.00
	Sub Total	11,01,68,01,000.00			11,01,68,01,000.00
	Grant-in-Aid-General (Secondary)				
	F.No. 16-3/2020-IS-11 (GEN)(SC) & (ST) Dt: 24.05.2020	42,32,00,000.00			42,32,00,000.00
	F.No. 16-3/2020-IS-11 (GEN)(SC)(ST) & SAP Dt: 03.11.2020	51,97,29,000.00			51,97,29,000.00
	F.No. 16-3/2020-IS-11 (GEN)(SC) & (ST) Dt: 01.12.2020	4,02,17,000.00			4,02,17,000.00
	F.No. 16-3/2020-IS-11 (PI)(GEN)(SC) & (ST) Dt: 23.02.2021	25,99,44,000.00			25,99,44,000.00
F.No. 16-3/2020-IS-11 (PI)(SC) & (ST) Dt: 31.03.2021	20,00,00,000.00			20,00,00,000.00	
Sub Total	1,44,30,90,000.00			1,44,30,90,000.00	
Grant-in-Aid-General (Teacher Education)					
Funds received from Government of India (MHRD, GoI)			16,49,06,000.00	16,49,06,000.00	
Sub Total			16,49,06,000.00	16,49,06,000.00	
Total (Elementary+Secondary+Teacher Education)		11,01,68,01,000.00	1,44,30,90,000.00	16,49,06,000.00	12,62,47,97,000.00
C	Funds Received from state Govt. Letter No. & Date				
	Grant-in-Aid-General (Elementary)				
	9233.9223.9218.9213.9228 & 9208 Dt: 30.06.2020	1,68,66,66,667.00			1,68,66,66,667.00
	11911.11918.11940.11928 & 11923 Dt: 28.08.2020	1,44,94,53,333.00			1,44,94,53,333.00
	12347 Dt: 07.09.2020	20,38,60,000.00			20,38,60,000.00
	17933.17898.17928 & 17893 Dt: 28.11.2020	33,22,66,667.00			33,22,66,667.00
	19601.19579.19575.19596.19590 & 19582 Dt: 18.12.2020	1,83,61,34,000.00			1,83,61,34,000.00
	5038.5028.5043.5048.5033 & 5023 Dt: 03.03.2021	1,83,61,33,333.00			1,83,61,33,333.00
	Sub Total	7,34,45,34,000.00			7,34,45,34,000.00
	Grant-in-Aid-General (Secondary)				
	9046.904.9036 Dt: 29.06.2020	28,21,33,333.00			28,21,33,333.00
	17938.17949.17942.17956 Dt: 28.11.2020	34,64,85,000.00			34,64,85,000.00
	19628.19632 & 19636 Dt: 21.12.2020	2,68,11,334.00			2,68,11,334.00
	5095.5087 & 5091 Dt: 03.03.2021	17,32,96,000.00			17,32,96,000.00
7441.7446 & 7451 Dt: 31.03.2021	13,33,33,333.00			13,33,33,333.00	
Sub Total	96,20,60,000.00			96,20,60,000.00	
Grant-in-Aid-General (Teacher Education)					
Fund received from State Govt.			20,88,58,000.00	20,88,58,000.00	
Sub Total			20,88,58,000.00	20,88,58,000.00	
Total (Elementary+Secondary+Teacher Education)		7,34,45,34,000.00	96,20,60,000.00	20,88,58,000.00	8,51,54,52,000.00
Sub Total (B+C)		18,36,13,35,000.00	2,40,51,50,000.00	37,37,64,000.00	21,14,02,49,000.00
Bank Interest		43,67,68,739.73	9,23,38,443.06	-	52,91,07,182.79
Other receipt		6,43,46,112.06	63,98,583.00	-	7,07,44,695.06
Sub total (A+D+E+F)		33,71,23,01,293.35	5,26,72,44,469.43	34,99,05,000.00	39,34,94,50,762.78
Less:					
Expenditure		21,14,04,30,618.80	2,70,34,22,569.22	35,86,70,000.00	24,20,25,23,188.02
Advances		8,78,85,60,051.43	2,50,31,33,548.15	-	11,29,16,93,599.58
Unspent Balance as on 31st March, 2021 (G-H-I)		3,78,33,10,623.12	8,06,88,352.06	-87,65,000.00	3,85,52,33,975.18



1. Certified that out of **Rs. 3934,94,50,762.78/-** (Rupees three thousand nine hundred thirty four crore / ninety four lakh / fifth thousand / Seven hundred sixth two & seventy eight paise only) of **Grant-in-Aid General** sanctioned / received during the year **2020-21** in favour of Samagra Siksha (Elementary, Secondary & TE) OSEPA, Odisha vide Ministry of Education, Department of School Education & Literacy Govt. of India, & Govt. of Odisha, Letter Nos., noted against each and **Rs.52,91,07,182.80 /-** (Rupees fifty two crore / ninety one lakh / seven thousand / one hundred eighty two & eighty paise only) on account of bank interest earned during the period from **01.04.2020 to 31.03.2021** and **Rs.7,07,44,695.06/-**(Rupees Seven crore / seven lakh / forty four thousand / six hundred ninety five & six paise only) on account other receipt and **Rs.347,43,79,541.52/-** (Rupees Three hundred forty seven crore/ forty three lakh / seventy nine thousand / five hundred forty one & fifty two paise only) on account of unspent Balance and **Rs.1413,49,70,343.41** (Rupees One thousand four hundred thirteen crore / forty nine lakh / seventy thousand / three hundred forty three & forty one paise only) as opening advance, a sum of **Rs.2420,25,23,188.02/-** (Rupees Two thousand four hundred twenty crore / twenty five lakh / twenty three thousand / one hundred eighty eight & two paise only) of **Grant-in-Aid General** has been utilized for the purpose for which it was sanctioned and amount of **Rs.385,52,33,975.18/-** (Rupees Three hundred eighty five crore / fifth two lakh / thirty three thousand / nine hundred seventy five & eighteen paise only) remain unutilized at the year-end will be adjusted towards the Grant-in-Aid payable during the year 2021-22.
2. It is also certified that out of an amount of **Rs.2420,25,23,188.02/-** (Rupees Two thousand four hundred twenty crore / twenty five lakh / twenty three thousand / one hundred eighty eight & two paise only) shown as utilized, account for amount of Rs. Nil of Grant in Aid General are yet to be received from implementing units/agencies, which has been allowed to be carried forward.
3. Certified that we have satisfied ourselves that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of checks exercised:

- Audited Statement of Accounts
- Utilization Certificate

Date: 30.10.2021

State Project Director
OSEPA

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

For Patnaik & Co.
Chartered Accountant
Firm Registration No.310028E



CA S.K Patnaik, FCA, DISA
Partner, M.No.068524

Countersigned

Principal Secretary to Govt.
S & ME Deptt. Govt. of Odisha

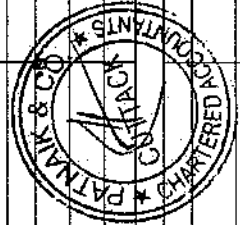
Odisha School Education Programme Authority

Utilisation Certificate in respect of OSEPA, Odisha for the Financial year 2020-21 for SS (Elementary, Secondary & TE) (Grant-in-Aid Capital)

Name of the State: odisha

(Amount in Rs.)

Sl.No.	Particulars	Elementary	Secondary	Teacher Education	Total
A	Opening Balance				
	Unspent Balance	2,56,39,04,575.71	1,19,17,86,190.67	1,29,52,000.00	3,76,86,42,766.38
	Outstanding Advance as on 1.04.2020	4,42,16,35,425.64	5,37,86,06,520.00	-	9,80,02,41,945.64
	Sub Total	6,98,55,40,001.35	6,57,03,92,710.67	1,29,52,000.00	13,56,88,84,712.02
B	Govt of India Ministry of HRD, Department of School Education and Literacy, New Delhi Letter No. & Date.				
	Grant-in-Aid-Capital(Elementary Education)				
	F.No.16-3/2020-IS-11 (Pt.) (ST) Dt.22.03.2021	2,84,18,000.00			2,84,18,000.00
	Sub Total	2,84,18,000.00			2,84,18,000.00
	Grant-in-Aid-Capital(Secondary Education)				
	F.No.16-3/2020-IS-11 (GEN)(SC) & (ST) Dt.03.11.2020		18,06,76,000.00		18,06,76,000.00
	F.No.16-3/2020-IS-11 (Pt.)(SC) & (ST) Dt.22.03.2021		5,55,43,505.00		5,55,43,505.00
	F.No.16-3/2020-IS-11 (Pt.II) (GEN) & (SC) Dt.30.03.2021		12,51,32,495.00		12,51,32,495.00
	Sub Total		36,13,52,000.00		36,13,52,000.00
	Grant-in-Aid-Capital(Teacher Education)				
Fund Received from Govt. of India(MHRD,GOI)					
Sub Total					
Total(Elementary+Secondary+Teacher Education)	2,84,18,000.00	36,13,52,000.00	-	38,97,70,000.00	
Funds Received from state Govt. Letter No. & Date					
Grant-in-Aid-Capital(Elementary Education)					
7176 Dt.26.03.2021	1,89,45,333.00			1,89,45,333.00	
Sub Total	1,89,45,333.00			1,89,45,333.00	
Grant-in-Aid-Capital(Secondary Education)					
18039,18028,18024 Dt.01.12.2020		12,04,50,666.00		12,04,50,666.00	
7166 & 7170 Dt.26.03.2021		3,70,29,004.00		3,70,29,004.00	
7421 & 7425 Dt.31.03.2021		8,34,21,663.00		8,34,21,663.00	
Sub Total		24,09,01,333.00		24,09,01,333.00	
Grant-in-Aid-Capital(Teacher Education)					
Funds Received from state Govt.					
Sub Total					
Total(Elementary+Secondary+Teacher Education)	1,89,45,333.00	24,09,01,333.00	-	25,98,46,666.00	
Sub Total (B +C)	4,73,63,333.00	60,22,53,333.00	-	64,96,16,666.00	
Bank Interest	5,48,63,578.78	2,34,11,460.04		7,82,75,038.82	
Sub total (A+D+E)	7,08,77,66,913.13	7,19,60,57,503.71	1,29,52,000.00	14,29,67,76,416.84	
Less:					
Expenditure	2,18,25,99,800.14	53,51,20,759.00		2,71,77,20,559.14	
Advances	4,47,65,67,950.12	5,64,50,76,143.45		10,12,16,44,093.57	
Unspent Balance as on 31st March, 2021(F-G-H)	42,85,99,162.87	1,01,58,60,601.26	1,29,52,000.00	1,45,74,11,764.13	



- 4
1. Certified that out of **Rs. 1429,67,76,416.84/-** (Rupees One Thousands Four Hundred Twenty Nine Crores / Sixty Seven lakh / Seventy Six thousand / four hundred sixteen & eighty four paisa only) of **Grant-in-Aid Capital** sanctioned/received during the year **2020-21** in favour of Samagra Siksha (Elementary, Secondary & TE) OSEPA, Odisha vide Ministry of Education, Department of School Education & Literacy Govt. of India, & Govt. of Odisha, Letter Nos., noted against each and **Rs.7,82,75,038.81/-** (Rupees Seven crore / eighty two lakh / seventy five thousand / thirty eight & eighty one paisa only) on account of bank interest earned during the period from **01.04.2020 to 31.03.2021** and **Rs.376,86,42,766.38/-** (Rupees three hundred seventy six crore / eighty six lakh / forty two thousand / seven hundred / sixty six & thirty eight paisa only) on account of unspent balance and **Rs.980,02,41,945.64** (Rupees Nine hundred eighty crore / two lakh / forty one thousand / nine hundred forty five & sixty four paisa only) on account of opening outstanding advance, a sum of **Rs.271,77,20,559.14/-** (Rupees Two hundred seventy one crore / seventy seven lakh / twenty thousand / five hundred fifty nine & fourteen paisa only) of **Grant in Aid Capital** has been utilized for the purpose for which it was sanctioned and amount of **Rs.145,74,11,764.12/-** (Rupees One hundred forty five crore / seventy four lakh / eleven thousand / seven hundred sixty four & twelve paisa only) remain unutilized at the year-end will be adjusted towards the Grant-in-Aid payable during the year 2021-22.
 2. It is also certified that out of an amount of **Rs.271,77,20,559.13/-** (Rupees Two hundred seventy one crore / seventy seven lakh / twenty thousand / five hundred fifty nine & thirteen paisa only) shown as utilized, account for amount of Rs. Nil of Grant in Aid Capital are yet to be received from implementing units/agencies, which has been allowed to be carried forward.
 3. Certified that we have satisfied ourselves that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of checks exercised:

- **Audited Statement of Accounts**
- **Utilization Certificate**

Date: 30.10.2021

**State Project Director
OSEPA**

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



**For Patnaik & Co.
Chartered Accountant
Firm Registration No.310028E**

**CA S.K Patnaik, FCA, DISA
Partner, M.No.068524**

Countersigned

**Principal Secretary to Govt.
S & ME Deptt. Govt. of Odisha**

INDEPENDENT AUDITORS' REPORT

To
The State Project Director
Odisha School Education Programme Authority
Unit-V, Bhubaneswar,
Odisha.-751001

1. We have audited the attached Consolidated Balance Sheet of "Samagra Shiksha (Elementary) Project implemented by Odisha School Education Programme Authority (OSEPA), Sikhya Soudha , Unit-V, Bhubaneswar as at 31st March 2021, it's consolidated Income and Expenditure Account, Consolidated Receipts and Payments Account and Consolidated Annual Financial Statements for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on the Financial Statement based on our audit.
2. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain responsible assurance about whether financial statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis of our opinion and we report as under :-
3. Samagra Shiksha (Elementary) is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act by the name, State Project Office of Odisha Council of Primary Education.
4. The Grants received by the Society State Project Office are released to various District Level, Block Level, Cluster Levels and School Level for utilization and State Project Office themselves utilize the Grants for various Districts.
5. The Grant received, Grant Returned (Savings), Undisbursed Grant of previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.



We report that:-

- 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.
- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of account maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31st March 2021 has not been physically verified by us.
- d) The utilization certificate has been compiled on the basis of receipts and payment account and utilization certificates duly certified by competent authorities at District level / MC level.
- e) In our opinion requisite books of accounts have been maintained by the project, as appears from sample checking of the same.
- f) Based on the records made available for our verification and information given to us, we have conducted audit of Procurement Procedure done for procurement of Goods, Works and Services and have nothing material to report their upon.
- g) The Books of Accounts of all DPOs have been audited by district Auditors and the audited accounts of all DPOs have been consolidated at State Project Office, Bhubaneswar.
- h) In our opinion and to the best of our information and explanations given to us the said accounts subject to Notes on Accounts and our Management Letter of even date, give a true and fair view in conformity with the accounting principles followed by the State Project office.
 - 1) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31st March 2021.
 - 2) In the case of the Income and Expenditure Accounts, the excess of Expenditure over Income for the year ended on 31st March 2021.
 - 3) Receipts and Payment account pertaining to receipt and payment of the project for the year ended on 31st March 2021.



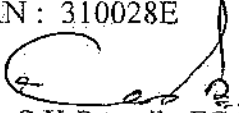
OUR AUDIT OBSERVATIONS:

1. Fixed Assets Register is maintained at DPOs level, the same needs updating on regular basis. Physical verification of assets needs to be conducted on yearly basis at District level.
2. As per the information there is fraud on embezzlement of cash/funds detected in DPO Bolangir during the year 2012-13 which is under investigation by State Crime Branch and Vigilance Department.
3. Rs 66,37,125.00/- is shown in Suspense Account as assets in the Balance Sheet of DPO, Jagatsinghpur since long which is under enquiry by commission on Departmental Inquiry (CDI).

Place: Bhubaneswar
Date: 30.10.2021



For PATNAIK & CO
Chartered Accountants
FRN : 310028E


CA. S.K. Patnaik, FCA, DISA
(Partner, M No.068524)

**SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS FORMING
PART OF ACCOUNTS- SAMAGRA SHIKSHA (ELEMENTARY), ODISHA**

1. **Significant Accounting Policies**

a) **Basis of Accounting :**

The Project accounts are prepared on historical cost convention and on accrual basis of accounting.

b) **Fixed Assets :**

Fixed Assets acquired/created by State Project office or at field levels for different programmes have been treated as Expenditure at the time of release of payment. Project Civil work i.e. Construction of Schools, Additional Classrooms, Boundary Wall etc. are charges to the Income and Expenditure as expenditure.

c) **Inventory :**

Inventories of consumables and other distributable are not valued as on 31.3.2021. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) **Investment :**

There are no investments other than the balance maintained in the saving and flexi accounts of the banks.

e) **Government Grant :**

Government Grants to the Project are recognized on accrual basis.

f) **Grant Return :**

(i) Grant amount disbursed under a particular budget head in the current financial year and returned as unspent/unutilized in the current financial year are reversed in that same budget head itself. And the Grant amount disbursed under particular budget head in the previous financial years and returned as unspent/unutilized in the current financial year are considered as Grant Returned (Savings) and treated as income.

(ii) Utilization of Grant-in-Aid :

The utilization of funds received as grant in aid have been accounted on the basis of utilization certificate received from blocks / districts / clusters / districts.



Schedule-4

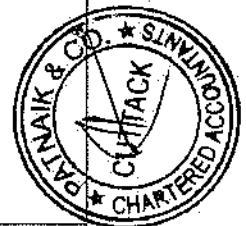
2. Notes to Accounts :

- a) 'Samagra Sikshha (Elementary) is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Odisha School Education Programme Authority.
- b) The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village Levels/SMCs for utilization or utilized by the State Project Office itself for various purpose.
- c) Advances outstanding are also being reconciled and in respect of certain other expenses necessary steps are being taken for reconciliation and necessary adjustments.
- d) In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurring heads and becomes eligible for being considered as spill over activities for the forthcoming year.
- e) Balances of the trade receivables, trade payables, advances and balances of deposits are subject to confirmation, reconciliation and adjustments, if any. The management does not expect any material difference affecting the current year's financial statements.
- f) The balance amount in current liabilities and current assets are not truly current in nature as per the Generally Accepted Accounting Practices.
- g) Provisions for Expenses have been made on an estimated basis.
- h) There are no contingent liabilities and off balance sheet items.
- i) As per practice no depreciation is being charged on any of the fixed assets.



Reply of Odisha School Education Programme Authority, Odisha on observations for the year 2019-20 & Comments of Statutory Auditor for the Year 2020-21 on the observations.

Sl No	Observation by External Auditors of 2019-20	Reply of OSEPA, Odisha	Comments of Statutory Auditor for the year 2020-21
1	Fixed Assets Register is maintained at DPOs level which is not updated regularly and physical verification of assets was not conducted regularly, which needs to be done at least once in a year.	The Fixed Asset register has been maintained as per the format provided in SSA manual on MFP. In some units the fixed asset register was maintained but not in the prescribed format. Instructions have already been given to those units to prepare the fixed asset register as per the prescribed format and produce to the Statutory Auditor for 2020-21 for verification.	Fixed asset registers are maintained with DPOs, they are being advised to update timely basis for any additions/ deletions of the fixed assets.
2	As per the information there is fraud on embezzlement of cash/funds detected in DPO Bolangir during the year 2012-13 which is under investigation by State Crime Branch and vigilance department. Proper accounting should be made in respect of frauds. If required provisioning should be made for the anticipated losses since the amount is quite high.	The matter is under investigation by the State Crime Branch & vigilance department. Action as suggested by the Auditor can only be materialized after ascertaining the actual amount of embezzlement, recovery there off if any.	Since the case is under investigation by State Crime Branch and Vigilance Department, the DPO Bolangir advised to record the current development of the case from time to time.
3	Rs 66,37,125.00/- is shown in Suspense Account as assets in the Balance Sheet of DPO, Jagatsinghpur since long which is under enquiry by commission on Departmental Inquiry (CDI).	The matter is under investigation by the Commissioner on Departmental Inquiry.	Since the case is under jurisdiction of Commission on Departmental Inquiry (CDI), the DPO, Jagatsinghpur has been advised to record the development regarding such case from time to time.

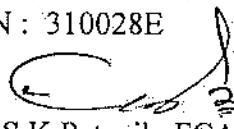


- j) Figures have been rounded to nearest rupee.
- k) Previous year figures have been re-arranged or re-grouped wherever necessary.
- l) Unspent balances as per utilization certificates are not in agreement with the actual cash and bank balances at the year-end due to provisions and other funds receipts.

Place: Bhubaneswar
Date: 30.10.2021



For PATNAIK & CO
Chartered Accountants
FRN : 310028E


CA. S.K. Patnaik, FCA, DISA
(Partner, M No.068524)

PROCUREMENT CERTIFICATE

State: Odisha

This is to certify that we have gone through the procurement procedure in vogue in the state based on the audit of the records for the year, 2020-21 of the SIS & inputs from the district audit reports. We are satisfied as to the procurement procedure prescribed in the manual on Financial Management & Procedure under Samagra Shiksha is generally having been followed.

Details	Deviations	Amount involved (for declaring mis-procurement /any other recommended action)
	Nil	Nil

Place: Bhubaneswar
Date: 30.10.2021



For PATNAIK & CO
Chartered Accountants
FRN : 310028E

CA. S.K. Patnaik, FCA, DISA
(Partner, M No. 608524)

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Shiksha Soudha, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (ELEMENTARY)
Balance Sheet as at 31st March 2021

Liabilities	Sch.	Previous Year Amount(Rs.)	Current Year Amount(Rs.)	Assets	Sch.	Previous Year Amount(Rs.)	Current Year Amount(Rs.)
Capital Fund		16,68,25,56,597.34	23,36,33,51,856.79				
Add/(Less): Income Over Expenditure/Excess of exp. Over income		6,68,07,95,259.45	(3,30,17,47,190.36)	Fixed Assets			
				Gross Block as on 1.04.2019/01.04.2020		15,05,55,092.18	15,55,89,492.18
Current Liabilities		23,36,33,51,856.79	20,06,16,04,666.43	Add:- Addition During the year	3	50,34,400.00	33,84,611.00
Funds for Phalini	2	7,13,784.00	12,36,873.00	Less:- Sale During the year			
Loan from DPEP		43,17,184.00	43,17,184.00				
Funds from NCERT		138.00	139.00	Loans & Advances	2	15,55,89,492.18	15,89,84,103.18
Funds from RWSS		30,000.00	30,000.00	PERIPHERY FUND		18,40,000.00	18,40,000.00
POSCO India (Jagatsinghpur)		4,88,000.00	4,88,000.00	Grant-in-Aid Receivable		55,96,65,353.00	
DSWO		20,76,741.00	20,76,741.00	KGBV		4,24,09,95,815.80	5,82,58,45,287.28
Funds from OFSDP		3,61,017.00	3,61,017.00	Caution Money		7,500.00	7,500.00
				Loan to MDM		6,13,990.00	6,13,990.00
RSBP		10,20,871.26	10,20,871.26	Funds from GOO-Repair		13,83,501.00	13,83,501.00
Pay Roll Deduction (EPF)		6,11,699.00	6,11,699.00	Transfer of funds to SCERT (SPO)		9,25,200.00	9,25,200.00
Loan from UNICEF		2,58,986.00	2,58,986.00	Suspense (Jagatsinghpur)		64,54,802.00	64,54,802.00
IEDC Scheme		26,587.00	26,587.00	EGS & AIE		7,98,415.00	7,98,415.00
Prize from P.M		5,00,000.00	5,00,000.00	Liability for exp.(Civil)		86,760.00	86,760.00
Funds for CAL		1,75,90,679.00	1,83,22,184.00	Community Mobilisation (Siksha Chetana)		29,540.00	29,540.00
Funds from DRDA (Rayagada Rs.200000-Rs.196000)		4,000.00	4,000.00	Govt of Odisha		3,70,00,000.00	3,70,00,000.00
Sale of NT Books		11,39,473.00	11,82,436.00	Accrued Interest			
Funds from (OMC)		12,600.00	12,600.00	Funds from PSUs (Toilets)			
Sundry Creditors		7,43,09,606.93	39,43,15,179.50	TDS Payable		9,212.00	9,212.00
Receipt from BDO		4,70,000.00	4,70,000.00	Advance PSUs (Toilets)			
Fund from DEO, Boudh (for Sisu Mahotsav)		30,000.00	30,000.00	SD/Electricity & Telephone		15,21,558.00	15,21,558.00
Grant Received for Quality Award		1,21,000.00	1,21,000.00	Cash at Bank REMS			
Grant Received for reconstruction & Restoration of school		16,76,501.00	16,76,501.00	School Student Help line		5,06,524.00	5,06,524.00
Funds from SPO (Bedding for Seasonal Hostel)		1,86,74,390.00	1,86,74,390.00	Swachha Bharat Kosh		10,05,103.00	10,05,103.00
Funds from SPO (IEV Salary)		54,64,447.04	91,26,588.68	SLAS		4,82,497.00	2,28,732.00
SHALA SIDHI		69,92,296.00	76,33,645.00	Funds for Kitchen Shed			
Funds from Redcross		5,00,000.00	5,00,000.00	Model Toilet		2,20,413.00	



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Shiksha Soudha, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (ELEMENTARY)
Balance Sheet as at 31st March 2021

Liabilities	Sch.	Previous Year Amount(Rs.)	Current Year Amount(Rs.)	Assets	Sch.	Previous Year Amount(Rs.)	Current Year Amount(Rs.)
Compensation for Land & Building Acquisition		1,14,93,693.00	2,28,81,955.00	Sundry Debtor		9,16,19,970.00	8,73,39,970.00
Funds from CDMO		72,045.00	72,045.00	Ujjwala Programme		22,66,403.00	20,24,160.00
MDM		6,64,460.00	23,29,460.00	Other Receivables	4		3,61,85,06,174.00
Model Kitchen Shed		2,81,699.00	2,83,270.00				
Funds From GA Deptt. Govt. of Odisha		6,10,000.00	6,10,000.00	Closing Balance	1		
Funds from TSG Edoil		7,95,897.00	7,95,897.00	Cash in Hand		71,537.35	67,277.35
Funds from GOO-Uniform		2,67,37,000.00	5,10,26,037.64	Cash at Bank		11,27,79,36,610.36	12,73,75,62,629.95
Funds From SIEMAT		-	-	Funds in Transit		1,35,63,30,800.00	1,34,94,40,800.00
Funds from UIDAI		7,40,41,200.00	12,54,936.00	Advance		16,22,59,96,084.54	12,60,46,14,507.39
Funds from DCPO Angul		-	-				
Funds from DSSO		-	-				
Funds from ADM (Malkangiri)		3,18,700.00	3,18,700.00				
Advance from JNV		7,31,505.00	7,31,505.00				
Funds from PSUs (Toilet Construction)		85,46,75,029.00	85,46,75,029.00				
Funds for UDISE		3,89,542.00	5,84,313.00				
Loan from SAMAGRA SHIKSHA (ELEMENTARY) (NPEGEL)		20,14,85,216.80	20,13,29,916.80				
Provision for Exp.		8,98,86,71,178.41	11,94,53,78,754.66				
Duties & Taxes		2,86,36,597.72	32,43,312.84				
Security Deposit/EMD		1,61,46,963.50	1,61,88,281.50				
PDS Funds		15,40,000.00	13,78,000.00				
Funds for Multi Cap multi Tap		21,62,376.00	75,17,376.00				
Funds from OMIS For IEDSS(RMSA)		4,61,60,673.00	4,60,60,437.00				
Grant Received(SETU)		9,22,65,655.78	18,51,85,655.78				
Funds for Swachha Bharat Swachha Vidyalaya Abhiyan		8,17,13,351.00	8,15,24,351.00				
Funds From Labour Commission		3,58,435.00	3,58,435.00				
Funds for REMS		2,81,36,507.00	3,00,42,982.00				
SAATH		45,27,500.00	1,00,000.00				
Model Toilet			4,54,587.00				
Other Liabilities SCH-4			2,45,78,69,221.06				
Total		33,96,33,57,081.23	36,43,67,95,746.15	Total		33,96,33,57,081.23	36,43,67,95,746.15

Notes on Accounts 4
For Odisha School Education Programme Authority

In terms of our attached report of even date
For PATNAIK & CO.
Chartered Accountants
FRN310028E



(Signature)

CA S.K Patnaik, FCA DISA
(Partner, MNo. 068524)

UDIN: 21068524YAAAAAK7063

(Signature)
State Project Director

Date : 30.10.2021
Place : Bhubaneswar

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Shiksha Soudha, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (ELEMENTARY)
Income and Expenditure Account
for the year ended 31st March, 2021

Expenditure		Amount in Rs.	Income		Amount in Rs.
To			By		
To	ACCESS & RETENTION		By	Funds from GOI & GOO	18,40,86,98,333.00
To	Residential School	1,33,86,589.50	By	Interest Received A/c	48,09,45,163.09
To	Residential Hostel	4,01,25,166.50	By	Misc. Receipt	6,24,80,384.06
To	Transport & Escort Facility	1,66,83,300.00	By	Excess of Expenditure over & above Income	3,30,17,47,190.36
To	RTE ENTITLEMENTS				
To	Uniform	2,56,88,70,639.21			
To	Free Text Books	61,11,18,758.00			
To	Reimbursement of Fee against 25% admission	99,29,000.00			
To	Special Training of Out of School Children (OoSC)	59,82,158.00			
To	Media & Community Mobilisation	10,00,99,125.00			
To	Training of SMC/SMDC	5,03,51,200.50			
To	SMC/PRI Training	-			
To	QUALITY INTERVENTION				
To	Quality Components (Safety & Security+Shaala Siddhi)	5,58,19,408.00			
To	Project Innovation(SURAVI,Id Cards,Shagun Portal,Fit India, Youth & eco Club, Yuth & Eco P. School only, Twinning of school & EK Bharat & Sresth Bharat)	24,76,52,793.74			
To	Foundational Literacy & Numeracy	5,00,000.00			
To	LEP(Class-III to VIII)	45,03,94,769.00			
To	Assessment at National & State Level	9,85,237.00			
To	Composite School Grant (upto Highest Class-VIII)	1,87,98,19,562.75			
To	Library Grants (upto Highest Class-VIII)	78,14,69,055.00			
To	Rashtrya Avishkar Abhiyan	7,42,20,126.00			
To	ICT & Digital Initiative (non Recurring)	85,60,31,000.00			
To	Support at Pre-primary Level	5,33,71,017.00			
To	Training for In-service Teachers & Head Teachers (class-I to VIII)	11,45,59,583.50			
To	Computer Aided Learning	(12,64,167.00)			
To	TLE	13,30,500.00			
To	ACADEMIC SUPPORT THROUGH BRC/URC/CRC				
To	Provision for BRCs/URCs.	36,15,35,376.58			
To	Provision for CRCs	13,49,96,416.00			



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Shiksha Soudha, Unit-V, Bhubaneswar-751001

SAMAGRA SHIKSHA (ELEMENTARY)

Income and Expenditure Account

for the year ended 31st March, 2021

Expenditure		Amount in Rs.	Income	Amount in Rs.
To	TEACHER SALARY(HMs/Teachers)	9,07,63,30,363.64		
To	Primary Teachers-Existing, in Position (Contractual)	1,84,91,83,658.00		
To	Upper Primary Teachers(Contractual)(Art,Health & Physical Education & Any other contractual)	85,85,595.00		
To	GENDER & EQUITY	-		
To	Self Defence Training for Girls(upto highest class-VIII)	70,58,039.00		
To	Special Projects for Equity(Tribal education Resource centres & Review of Tribal co-ordinators)	1,13,69,512.00		
To	Girls Education	84,81,967.00		
To	SC/ST & Minority	4,93,94,744.00		
To	INCLUSIVE EDUCATION (upto highest class-VIII)	13,74,34,499.93		
To	SPORTS & PHYSICAL EDUCATION	9,11,42,502.00		
To	Sports & Physical Education (Primary Schools)	18,34,72,299.00		
To	Sports & Physical Education (Upper Primary Schools)	2,82,81,900.00		
To	MONITORING OF THE SCHEME			
To	Management Information System (Udise+)	2,41,27,429.00		
To	Monitoring of School Activities	15,00,00,000.00		
To	Programme Management(MMER)(E.E/S.E/T.E.)	1,25,34,42,581.52		
To	NON RECURRING EXP.			
To	Strengthening of Existing Schools (Upto highest class-VIII)	94,75,99,366.14		
	TOTAL	22,25,38,71,070.51	TOTAL	22,25,38,71,070.51

In terms of our attached report of even date

For Odisha School Education Programme Authority

For PATNAIK & CO.

Chartered Accountants

FRN310028E



(Signature)

CA S.K.Patnaik, FCA DISA

(Partner, MNo. 068524)

Date : 30.10.2021

Place : Bhubaneswar

State Project Director

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
 Shiksha Soudha, Unit-V, Bhubaneswar- 751001
 SAMAGRA SHIKSHA (ELEMENTARY)
 Receipts and Payment Account
 for the year ended 31st March, 2021

RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
To	Opening Balance		By	Provision & Payable (Opening)	9,39,51,92,620.12
	(a) Cash in Hand	71,537.35	By	Opening Current Liability	6,61,01,401.00
	(b) Cash at Bank	11,27,79,36,610.36	By	REMS (2017-2018)	11,67,100.00
	(c) Advance (SSA)	16,22,59,96,084.54	By	Funds for OSVPA & SAP	5,823.00
To	Receivable	8,61,94,036.00	By	EPF For IEV	708.00
To	Advance to DPC (NPEGEL)	2,96,614.70	By	Payable To Model Kitchen Shed	1,22,364.00
To	Duties & Taxes	202.00	By	Grant received for SATH	44,27,500.00
To	Cash at Bank(For SRC Grant on Phillin Work)	5,24,970.00	By	Loan to Samagra Shiksha (SE)	5,98,46,572.00
To	Advances(For SRC Grant on Phillin Work)	58,40,616.00	By	Fund Transferrable	50,04,83,600.00
To	Funds from GOI & GOO	18,40,86,98,333.00	By	CAL Provision(OB)	3,61,041.00
To	Grant Received (SETU)	9,29,20,000.00	By	Sale of NT Books	6,51,061.00
To	Interest Received A/c	48,09,45,163.09	By	Other provisions (Advance From SPO)	60,03,402.00
To	Misc. Receipt	6,24,80,384.06	By	Funds received From OPEPA For repair and Restoration of School Building (SP)	2,50,000.00
To	Funds Received from OSEPA(STATE PROJECT OFFICE) / Districts/SSA	21,88,52,82,624.00	By	Funds from Model Toilet	4,84,587.00
To	Funds Receivable from OPEPA	42,39,70,987.00	By	Funds for APL Uniform Grant	1,64,10,600.00
To	Grant in -Aid MLE Volunteer	88,70,400.00	By	Funds from SPO for IEDSS RMSA	1,950.00
To	Funds From Govt. For SPO	60,60,000.00	By	Funds Released on SAALA SIDHI	22,07,896.00
To	Funds towards MDM	16,65,000.00	By	Funds from OPEPA (Uniform)	22,00,000.00
To	Funds Received from CALA	1,13,88,262.00	By	Fund Received for IEDSS	5,86,227.00
To	Funds Received from SC/ST Dept.	1,23,56,732.00	By	UNICEF (TA/DA)	6,220.00
To	Funds Received From SPO (MLE Volunteers Salary)	6,52,800.00	By	Funds for REMS	23,79,281.00
To	Funds Received for (KALLA UTSAV)	13,000.00	By	Advance Received from OPEPA for UJJWAL	47,15,000.00
To	Loan From SS (Secondary Education)	4,86,56,510.00	By	Advance Received from OPEPA for REMS	17,60,068.00
To	Funds Received from Other Sources (DRDA)	57,01,475.56	By	Funds From OPEPA for SLAS	2,66,477.00
To	Funds Received from OPEPA and transferred (Secondary)	2,46,35,588.00	By	Funds Receivable From OPEPA	6,15,000.00
To	Funds Received from OPEPA and Not transferred (Secondary)	3,25,30,287.00	By	Sundry Creditors / Bills Payable	42,36,764.00
To	Payable for IVE Salary	13,836.00	By	Advance received from OPEPA for SLAS(Part of Opening Provision)	4,30,056.00
To	Payable to TRP	500.00	By	Security Deposit/EMD/VAT/RTI/Royalty/labour cess	4,77,521.00
To	EPF share of KGBV Employees	6,44,00,000.00	By	Funds Received from OPEPA for IEV's Remuneration	4,913.00
To	Refund by DPC	23,36,835.00	By	ACCESS & RETENTION	



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
 Shiksha Soudha, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)
Receipts and Payment Account
 for the year ended 31st March, 2021

RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
To	Level-V Ex-Cadre Gana Shikshak-Arrear Remuneration	1,70,55,96,350.00	By	Residential School	1,33,86,589.50
To	Funds in Transit	69,05,000.00	By	Residential Hostel	4,01,25,166.50
To	Security Deposit with NESCO	8,047.00	By	Transport & Escort Facility	1,66,83,300.00
To	Loan to NPEGL	4,39,42,043.72	By	RTE ENTITLEMENTS	-
To	Loan to KGBV	4,25,43,40,411.80	By	Uniform	2,56,88,70,639.21
To	Loan to Super 30	13,18,583.00	By	Free Text Books	61,11,18,758.00
To	Funds for APL Uniform Grant	2,00,82,837.64	By	Reimbursement of Fee against 25% admission	99,29,000.00
To	Advance received from OPEPA for SLAS (Part of CI Provision)	8,785.00	By	Special Training of Out of School Children (CoSC)	59,82,158.00
To	Funds for REMS	28,00,830.00	By	Media & Community Mobilisation	10,00,99,125.00
To	Funds for SLAS	3,23,213.00	By	Training of SMC/SMDC	5,03,51,200.50
To	Fund Received from OPEPA for Purchase of Bed & bedding for residential hostel	7,124.00	By	SMC/PRI Training	-
To	Funds for UDISE Account (OPEPA)	1,94,771.00	By	QUALITY INTERVENTION	-
To	Security Deposit/EMD/VAT/RTI/With held Amount	8,70,306.00	By	Quality Components (Safety & Security+Shaala Siddhi)	5,58,19,408.00
To	Sale of NT Books	6,94,024.00	By	Project Innovation(SURAVI,Id Cards,Shagun Portal,Fit India, Youth & eco Club, Youth & Eco P.School only, Twinning of school & EK Bharat & Sresth Bharat)	24,76,52,793.74
To	Sundry Creditors / Bills Payable	33,76,50,602.84	By	Foundational Literacy & Numeracy	5,00,000.00
To	Funds Received for CAL Provision	10,92,546.00	By	LEP(Class-III to VIII)	45,03,94,769.00
To	Funds from other scheme SALA-SIDHHI	28,49,246.00	By	Assessment at National & State Level	9,85,237.00
To	Funds from SPO for Uwjala Programme	35,03,789.00	By	Composite School Grant (upto Highest Class-VIII)	1,87,98,19,562.75
To	Funds Received from OPEPA (Model Toilet)	11,59,587.00	By	Library Grants (upto Highest Class-VIII)	78,14,69,055.00
To	Funds Received from OPEPA (Uniform)	2,43,47,400.00	By	Rashtrya Avishkar Abhiyan	7,42,20,126.00
To	Funds Received from OPEPA for IEV's Remuneration	57,32,979.84	By	ICT & Digital Initiative (non Recurring)	85,60,31,000.00
To	Funds Received From OPEPA for iEDSS/RMS Programme	5,90,177.00	By	Support at Pre-primary Level	5,33,71,017.00
To	Payable to Model Kitchen Shed	1,23,935.00		Training for In-service Teachers & Head Teachers (class-I to VIII)	11,45,59,583.50
To	Advance from opepa for SLAS & Student programme	3,73,320.00		Computer Aided Learning	(12,64,167.00)
To	Advance from opepa for UJUWAL	19,50,000.00	By	TLE	13,30,500.00
To	EPF of IEVs	1,432.00	By	ACADEMIC SUPPORT THROUGH BRC/JURC/CRC	-



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Shiksha Soudha, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

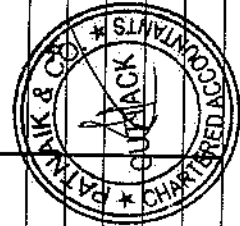
Receipts and Payment Account
for the year ended 31st March, 2021

RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
To	Funds received From OPEPA For repair and Restoration of School Building (SP)	2,50,000.00	By	Provision for BRCs/URCs	36,15,35,376.58
To	Funds for Swachha Bharat Vidyalaya Abhiyan	10,24,360.00	By	Provision for CRCs	13,49,96,416.00
To	Funds for REMS	30,44,575.00	By	TEACHER SALARY(HMs/Teachers)	9,07,63,30,363.64
To	Grant-in-Aid Receivable	1,51,55,53,000.00	By	Primary Teachers-Existing, in Position (Contractual)	1,84,91,83,658.00
To	Current Liabilities	57,02,534.00	By	Upper Primary Teachers(Contractual)(Art,Health & Physical Education & Any other contractual)	85,85,595.00
To	Liabilities for SLAS(Part or Closing Provision)	1,07,500.00	By	GENDER & EQUITY	-
To	Party Payable	3,34,686.00	By	Self Defence Training for Girls(upto highest class-VIII)	70,58,039.00
To	Liabilities for UJJWAL AND SCHOOL EVALUATION	2,42,243.00	By	Special Projects for Equity(Tribal education Resource centres & Review of Tribal co-ordinators)	1,13,69,512.00
To	Sundry Debtors	42,80,000.00	By	Girls Education	84,81,967.00
To	Funds from PDS	(1,62,000.00)	By	SC/ST & Minority	4,93,94,744.00
To	Funds for SBSV	(1,35,000.00)	By	INCLUSIVE EDUCATION (upto highest class-VIII)	13,74,34,499.93
To	Funds payable toSecondary	3,000.00	By	SPORTS & PHYSICAL EDUCATION	9,11,42,502.00
To	Funds from OSEPA Secondary	3,45,82,169.00	By	Sports & Physical Education (Primary Schools)	18,34,72,299.00
To	Funds Received from OSEPA General	2,81,85,995.00	By	Sports & Physical Education (Upper Primary Schools)	2,82,81,900.00
To	Funds Received from OSEPA Secondary General Capital	4,56,25,200.00	By	MONITORING OF THE SCHEME	
To	Provision for Recurring grants of KGBV Type-II	27,62,550.00	By	Management Information System (Udise+)	2,41,27,429.00
To	Funds Payables To Secondary	1,02,85,370.00	By	Monitoring of School Activities	15,00,00,000.00
To	GHWS (Misc.)	14,03,000.00	By	Programme Management(MMER)(E.E/S.E/T.E.)	1,25,34,42,581.52
To	Write off Provision	1,30,99,101.00	By	Furniture & Fixture	10,08,071.00
To	Self Defense Trg. Receivable	21,69,000.00	By	Equipment	16,04,179.00
To	Ganima Award (LEP) Receivable	15,32,240.00	By	Computer	7,82,361.00
To	Inv. Fund (BOI) A/c	1,91,49,162.00	By	NON RECURRING EXP.	
To	Payable & Provision (Royalty For SRC)	1,881.00	By	Strengthening of Existing Schools (Upto highest class-VIII)	94,75,99,366.14
To	Funds Received from DPO (Jagatsinghpur)	1,48,000.00	By	Capital Fund	3,32,37,17,829.00
To	Funds for OSVPA & SAP	5,823.00	By	Advance to Secondary PTA	7,38,11,195.00



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
 Shiksha Soudha, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)
Receipts and Payment Account
 for the year ended 31st March, 2021

RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
To	Funds from Others	1,08,18,456.10	By	Bank Interest Refunded to SPO	2,04,668.00
To	Funds received for UNICEF	6,220.00	By	Funds Released out of DRDA Funds	14,04,708.00
To	Funds Received from SPO (Multi Tap & Multi Cap)	53,55,000.00	By	Funds Transfer to Secondary Funds	2,46,35,588.00
To	Funds Transferable to KGBV	80,00,000.00	By	Funds Transfer to KGBV	3,49,04,000.00
To	Advance from OPEPA (CWSN Activity)	32,48,343.00	By	Funds Receivable From Secondary Scheme	73,98,351.00
To	REMS (CB)	13,67,519.00	By	Advance from OPEPA For Books & Stationery	5,23,650.00
To	SLAS (CB)	1,46,265.00	By	Advance from OPEPA (Transport Allowance)	4,77,000.00
To	SSA	37,78,43,754.40	By	Advance from OPEPA (CWSN Activity)	2,71,950.00
To	Payable & Provision (Closing)	11,44,45,74,211.37	By	GHWS	14,03,000.00
			By	Funds Payable to KGBV Scheme	2,60,00,000.00
			By	Funds Received from OPEPA For Purchase of Bed & Bedding	7,124.00
			By	Funds Received from OPEPA For UJJWAL & School Evaluation	7,38,789.00
			By	Duties & Taxes	2,53,93,486.88
			By	Refund Of Unicef Fund	38,994.00
			By	TDS Expenses: (TDS on flexi interest @ 20%)	35,62,716.00
			By	Grant-in-aid/Funds Receivable	77,42,014.00
			By	Honorarium of IEV	20,80,485.20
			By	APL UNIFORMS	15,30,600.00
			By	Sundry Creditors	1,86,99,268.27
			By	Fund received from OPEPA for Swachha Bharat Vidyalaya Abhiyan	10,78,360.00
			By	Bills Payable	4,11,532.00
			By	Interest Receivable	1,48,79,474.00
			By	EMD Refund & others	7,80,179.00
			By	Funds from UIDAI	7,27,86,264.00
			By	NPEGEL Expense	1,55,300.00
			By	Advance received from OPEPA (SLAS)	8,785.00
			By	Loan to SS (Secondary)	2,17,29,450.00
			By	Fund for KGBV	2,68,03,000.00
			By	Loan From SS (Secondary) KALLA UTSAV	3,530.00
			By	Advance Received from OPEPA	2,11,894.00
			By	Repair & Restoration (Grant from SRC for Phaijin work)	1,881.00



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Shiksha Soudha, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

Receipts and Payment Account
for the year ended 31st March, 2021

RECEIPT	Amount(Rs)	PAYMENT	Amount(Rs)
		By Funds in Transit	15,000.00
		By Fund receivable from SPO	8,02,434.00
		By Inv. Fund A/C (BOI)	2,63,34,617.00
		By Fund Receivable from OPEPA	2,91,01,217.00
		By Funds From OPEPA for IEDSS Rmsa	1,02,236.00
		By Receivable	14,05,835.00
		By Loan to KGBV	5,76,22,45,433.28
		By Loan to NPEGEL	4,32,41,558.82
		By NPEGEL (Advance with SMC)	9,97,099.60
		By Advances for SRC grant on Phailin work	58,40,616.00
		By Transfer of Funds To DPCs	21,88,52,82,624.00
		By Advance to super 30	13,68,583.00
		By EPF Account Balance	60,63,205.00
		By Security Deposit with NESCO	3,59,514.00
		By Closing Balance	
		By (a) Cash in Hand	67,277.35
		By (b) Cash at Bank	12,73,75,62,629.95
		By (c) Advance	12,60,46,14,507.39
Total	89,12,74,60,886.37	Total	89,12,74,60,886.37

In terms of our attached report of even date

For PATNAIK & CO.

Chartered Accountants

FRN310028E



State Project Director

CA S.K Patnaik, FCA DISA
(Partner, MNo. 068524)

Date:30.10.2021

Place : Bhubaneswar

Consolidated Annual Financial Statement for the Year 2020-21

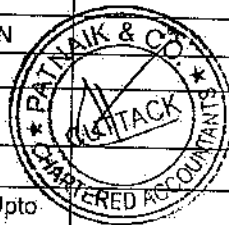
(Rs.in lakhs)

State:Odisha

Year ending 31.3.2021

SOURCE & APPLICATION

SOURCE		SS (ELE.)	KGBV/SS (ELE.) EXP.	TOTAL
1)	Opening Balance			
(a)	Cash in Hand	0.72	-	0.72
(b)	Cash at Bank	1,12,779.37	1,448.73	1,14,228.10
(c)	Advance	1,62,259.96	6,185.32	1,68,445.28
Sub total		2,75,040.05	7,634.05	2,82,674.10
2)	Source (Receipt)			
(a)	Funds received from Govt. of India	1,10,452.19		1,10,452.19
(b)	Funds received from State Govt.	73,634.79		73,634.79
(d)	Interest	4,809.45	106.87	4,916.32
(e)	Miscellaneous Receipts	624.80	18.66	643.46
(f)	Others (as per Annexure-I)	4,26,713.35	61,764.37	4,88,477.72
Sub total		6,16,234.58	61,889.90	6,78,124.48
TOTAL Receipts (1+2)		8,91,274.63	69,523.95	9,60,798.58
Application (Expenditure)		Approved AWP&B including spill over		Savings
1	ACCESS & RETENTION			
2	Residential School & Hostel Rec+Non-Rec)	1248.82	535.12	713.70
3	Opening of New School -Non Recurring(Elementary)(spillover)	49.94		
4	Transport & Escort Facility	3130.86	166.83	2,964.03
5	RTE ENTITLEMENTS			
6	Uniform	25420.18	25,688.71	(268.53)
7	Free Text Books	11634.33	6,111.19	5,523.14
8	Reimbursement of Fee against 25% admission	99.29	99.29	-
9	Special Training of Out of School Children (OoSC)	1058.18	59.82	998.36
10	Media & Community Mobilisation	2191.55	1,000.99	1,190.56
13	LEP, Innovation & Guidance	15389.98	8,047.18	7,342.80
14	Assessment at National & State Level	40.8	9.85	30.95
15	Composite School Grant (upto Highest Class-VIII)	14885.13	18,798.20	(3,913.07)
16	Library Grants (upto Highest Class-VIII)	3739.04	7,814.69	(4,075.65)
17	Rashtrya Avishkar Abhiyan	806.01	742.20	63.81
18	ICT & Digital Initiative (Rec & Non Recurring)	12736.69	8,560.31	4,176.38
19	Support at Pre-primary Level(Rec+Non Rec)	1709.87	533.71	1,176.16
20	Training for In-service Teachers & Head Teachers (class-I to VIII)	1927.05	1,145.60	781.45
21	Computer Aided Learning		(12.64)	12.64
22	TLE		13.31	(13.31)
23	ACADEMIC SUPPORT THROUGH BRC/URC/CRC			
24	Provision for BRCs/URCs/CRC	6035.44	4,965.31	1,070.13
25	TEACHER SALARY(HMs/Teachers)	198110.57	1,09,341.00	88,769.57
26	GENDER & EQUITY	1446.58	763.05	683.53
27	INCLUSIVE EDUCATION (upto highest class-VIII)	2335.5	1,374.34	961.16
28	SPORTS & PHYSICAL EDUCATION	3271.85	3,028.97	242.88
29	MONITORING OF THE SCHEME	1662.05	1,741.26	(79.21)
30	Programme Management(MMER)(E.E/S.E/T.E.)	17335.34	12,568.37	4,766.97
31	NON RECURRING EXP.			
32	Strengthening of Existing Schools (Upto highest class-VIII)	6244.07	9,475.99	(3,231.92)
(A)	TOTAL SS(EE)	3,32,509.12	2,22,572.65	1,09,936.47



Consolidated Annual Financial Statement for the Year 2020-21

(Rs.in lakhs)

State:Odisha

Year ending 31.3.2021

SOURCE & APPLICATION

(B)	TOTAL (KGBV)	19788.47	10,657.65	9,130.82
(C)	TOTAL(SSA+KGBV)	352297.59	2,33,230.30	1,19,067.29
(D)	Others (as per Annexure-II)	4,15,279.53	41,199.74	4,56,479.27
(E)	Closing Balance	SS (ELE.)	KGBV	Total
1	Cash in Hand	0.67	-	0.67
2	Cash at Bank	1,27,375.63	11,061.43	1,38,437.06
3	Advances	1,26,046.15	6,605.13	1,32,651.28
(F)	Total Closing Balance	2,53,422.45	17,666.56	2,71,089.01
TOTAL (Application) (A+D+F)		8,91,274.63	69,523.95	9,60,798.58

In terms of our attached report of even date

For Odisha School Education Programme Authority

For PATNAIK & CO.

Chartered Accountants

FRN310028E

State Project Director



(Handwritten signature)

Date:30.10.2021

Place : Bhubaneswar

CA S.K Patnaik, FCA DISA
(Partner, MNo. 068524)

Annexure-I (Financial Year,2020-21)
(Amount Rs. in lakhs)

Sl.No.	SS(EE)		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
1	Receivable	861.94	Capital Fund	
2	Advance to DPC (NPEGEL)	2.97	Security deposit Electricity	0.13
3	Duties & Taxes	-	Funds received from State Project Office	3,023.44
4	Cash at Bank(For SRC Grant on Phillin Work)	5.25	Funds Receivable from SPO	340.00
5	Advances(For SRC Grant on Phillin Work)	58.41	Provision of Fooding & Lodging of Child	83.16
6	Grant Received (SETU)	929.20	Provision of Maintainance of child	6.30
7	Funds Received from OSEPA(STATE PROJECT OFFICE) / Districts/SSA	2,18,852.83	Provision of Medical Care	4.56
8	Funds Receivable from OPEPA	4,239.71	Provision of Supplimentary of TLM	3.65
9	Grant in -Aid MLE Volunteer	88.70	Grant in Aid Receivable	1,201.08
10	Funds From Govt. For SPO	60.60	Funds in Transit	160.00
11	Funds towards MDM	16.65	Capacity Building	-
12	Funds Received from CALA	113.88	Sundry Creditors	-
13	Funds Received from SC/ST Dept.	123.57	Loan Receivable from SSA A/C	1,992.08
14	Funds Received From SPO (MLE Volunteers Salary)	6.53	Current Liabilities	508.02
15	Funds Received for (KALLA UTSAV)	0.13	EMD/SD/TDS/VAT Received or deducted	2.54
16	Loan From SS (Secondary Education)	486.57	Provision KGBV building	438.72
17	Funds Received from Other Sources (DRDA)	57.01	Provision (Closing)	18,875.03
18	Funds Received from OPEPA and transferred (Secondary)	246.36	Loan from Class viii funds	28.95
19	Funds Received from OPEPA and Not transferred (Secondary)	325.30	Loan From SSA(C.B)	35,096.71
20	Payble for IVE Salary	0.14	Advance To DPC	-
21	Payble to TRP	0.01		
22	EPF share of KGBV Employees	644.00		
23	Refund by DPC	23.37		



Annexure-I (Financial Year, 2020-21)
(Amount Rs. in lakhs)

Sl.No:	SS(EE)		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
24	Level-V Ex-Cadre Gana Shikshak-Arrear Remuneration	17,055.96		
25	Funds in Transit	69.05		
26	Security Deposit with NESCO	0.08		
27	Loan to NPEGEL	439.42		
28	Loan to KGBV	42,543.40		
29	Loan to Super 30	13.19		
30	Funds for APL Uniform Grant	200.83		
31	Advance received from OPEPA for SLAS (Part of CI.Provision)	0.09		
32	Funds for REMS	28.01		
33	Funds for SLAS	3.23		
34	Fund Received from OPEPA for Purchase of Bed & bedding for residential hostel	0.07		
35	Funds for UDISE Account (OPEPA)	1.95		
36	Security Deposit/EMD/VAT/RTI/With held Amount	8.70		
37	Sale of NT Books	6.94		
38	Sundry Creditors / Bills Payable	3,376.51		
39	Funds Received for CAL Provision	10.93		
40	Funds from other scheme SALA-SIDHHI	28.49		
41	Funds from SPO for Uwjala Programme	35.04		
42	Funds Received from OPEPA (Model Toilet)	11.60		
43	Funds Received from OPEPA (Uniform)	243.47		
44	Funds Received from OPEPA for IEV's Remuneration	57.33		
45	Funds Received From OPEPA for IEDSS/RMS Programme	5.90		
46	Payable to Model Kitchen Shed	1.24		
47	Advance from opepa for SLAS & Students Helpline programme	3.73		
48	Advance from opepa for UJJWAL	19.50		



Annexure-I (Financial Year,2020-21)
(Amount Rs. in lakhs)

Sl.No.	SS(EE)		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
49	EPF of IEVs	0.01		
50	Funds received From OPEPA For repair and Restoration of School Building (SP)	2.50		
51	Funds for Swachha bharat Vidyalaya Abhiyan	10.24		
52	Funds for REMS	30.45		
53	Grant-in-Aid Receivable	15,155.53		
54	Current Liabilities	57.03		
55	Liabilities for SLAS(Part or Closing Provision)	1.08		
56	Party Payable	3.35		
57	Liabilities for UJJWAL AND SCHOOL EVALUATION	2.42		
58	Sundry Debtors	42.80		
59	Funds from PDS	(1.62)		
60	Funds for SBSV	(1.35)		
61	Funs payable toSecondary	0.03		
62	Funds from OSEPA Secondary	345.82		
63	Funds Received from OSEPA General General	281.86		
64	Funds Received from OSEPA Secondary General Capital	456.25		
65	Provision for Recurring grants of KGBV Type-ii	27.63		
66	Funds Payables To Secondary	102.85		
67	GHWS (Misc.)	14.03		
68	Write off Provision	130.99		
69	Self Defense Trg. Receivable	21.69		
70	Garima Award (LEP) Receivable	15.32		
71	Inv. Fund (BOI) A/c	191.49		
72	Payble & Provision (Royalty For SRC)	0.02		
73	Funds Received from DPO (Jagatsinghpur)	1.48		
74	Funds for OSVPA &SAP	0.06		
75	Funds from Others	108.18		
76	Funds received for UNICEF	0.06		



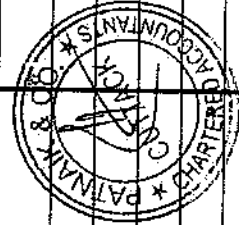
Annexure-I (Financial Year,2020-21)
(Amount Rs. in lakhs)

Sl.No.	SS(EE)		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
77	Funds Received from SPO (Multi Tap & Multi Cap)	53.55		
78	Funds Transferable to KGBV	80.00		
79	Advance from OPEPA (CWSN Activity)	32.48		
80	REMS (CB)	13.68		
81	SLAS (CB)	1.46		
82	SSA	3,778.45		
83	Payable & Provision (Closing)	1,14,445.74		
	Total	4,26,713.35		61,764.37

Annexure-II

(Amount Rs. in lakhs)

Sl.No.	SSA		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
1	Provision & Payable (Opening)	93,951.93	Provision	12,322.86
2	Opening Current Liability	661.01	Loan from SSA	27,974.55
3	REMS (2017-2018)	11.67	EMD/SD/TDS/NAT Received or deducted	2.27
4	Funds for OSVPA & SAP	0.06	Loan from Class viii funds	28.95
5	EPF For IEV	0.01	Advance to DPC (KGBV Class-IX & X Reimbursement)	-
6	Payable To Model Kitchen Shed	1.22	Accrued Interest	1.22
7	Grant received for SATH	44.28	Grant/funds Receivable (SSA)	450.47
8	Loan to Samagra Shiksha (SE)	598.47	Loan Receivable	419.30
9	Fund Transferrable	5,004.84	DBT Transfer	-
10	CAL Provision(OB)	3.61	Capital Fund	-
11	Sale of NT Books	6.51	Security deposit Electricity	0.13
12	Other provisions (Advance From SPO)	60.03	Sundry Debtors	-
13	Funds received from OPEPA for repair and Restoration of School Building (SD)	2.50		-
14	Funds from Model Toilet	4.85		-
15	Funds for APL Uniform Grant	164.11		-



Annexure-I (Financial Year,2020-21)
(Amount Rs. in lakhs)

Sl.No.	SS(EE)	KGBV	
		Heads of accounts	Amount
16	Funds from SPO for IEDSS RMSA	0.02	
17	Funds Released on SAALA SIDHI	22.08	
18	Funds from OPEPA (Uniform)	22.00	
19	Fund Received for IEDSS	5.86	
20	UNICEF (TA/DA)	0.06	
21	Funds for REMS	23.79	
22	Advance Received from OPEPA for UJJWAL	47.15	
23	Advance Received from OPEPA for REMS	17.60	
24	Funds From OPEPA for SLAS	2.66	
25	Funds Receivable From OPEPA	6.15	
26	Sundry Creditors / Bills Payable	42.37	
27	Advance received from OPEPA for SLAS(Part of Opening Provision)	4.30	
28	Security Deposit/EMD/NAT/RTI/Royalty/labour cess	4.78	
29	Funds Received from OPEPA for IEV's Remuneration	0.05	
30	Capital Fund	33,237.18	
31	Advance to Secondary PTA	738.11	
32	Bank Interest Refunded to SPO	2.05	
33	Funds Released out of DRDA Funds	14.05	
34	Funds Transfer to Secondary Funds	246.36	
35	Funds Transfer to KGBV	349.04	
36	Funds Receivable From Secondary Scheme	73.98	
37	Advance from OPEPA For Books & Stationery	5.24	
38	Advance from OPEPA (Transport Allowance)	4.77	
39	Advance from OPEPA (CWSN Activity)	2.72	
40	GHWS	14.03	
41	Funds Payble to KGBV Scheme	260.00	



Annexure-I (Financial Year,2020-21)
(Amount Rs. in lakhs)

Sl.No.	SS(EE)	KGBV	
		Heads of accounts	Amount
42	Funds Received from OPEPA For Purchase of Bed & Bedding	0.07	
43	Funds Received from OPEPA For UJJWAL & School Evaluation	7.39	
44	Duties & Taxes	253.93	
45	Refund Of Unicef Fund	0.39	
46	TDS Expenses (TDS on flexi interest @ 20%)	35.63	
47	Grant-in-aid/Funds Receivable	77.42	
48	Honorarium of IEV	20.80	
49	APL UNIFORMS	15.31	
50	Sundry Creditors	186.99	
51	Fund received from OPEPA for Swachha Bharat Mission	10.78	
52	Bills Payable	4.12	
53	Interest Receivable	148.79	
54	EMD Refund & others	7.80	
55	Funds from UIDAI	727.86	
56	NPEGEL Expense	1.55	
57	Advance received from OPEPA (SLAS)	0.09	
58	Loan to SS (Secondary)	217.29	
59	Fund for KGBV	268.03	
60	Loan From SS (Secondary) KALLA UTSAV	0.04	
61	Advance Received from OPEPA	2.12	
62	Repair & Restoration (Grant from SRC for Prarambik work)	0.02	
63	Funds in Transit	0.15	
64	Fund receivable from SPO	8.02	
65	Inv. Fund A/C (BOI)	263.35	
66	Fund Receivable from OPEPA	291.01	



Annexure-I (Financial Year,2020-21)
(Amount Rs. in lakhs)

Sl.No.	SS(EE)		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
67	Funds From OPEPA for IEDSS Rmsa	1.02		
68	Receivable	14.06		
69	Loan to KGBV	57,622.45		
70	Loan to NPEGEL	432.42		
71	NPEGEL (Advance with SMC)	9.97		
72	Advances for SRC grant on Phailin work	58.41		
73	Transfer of Funds To DPCs	2,18,852.83		
74	Advance to super 30	13.69		
75	EPF Account Balance	60.63		
76	Security Deposit with NESCO	3.60		
	Total	4,15,279.53	Total	41,199.74

For Odisha Primary Education Programme

State Project Director

Date : 30.10.2021

Place : Bhubaneswar



For PATNAIK & CO.

Chartered Accountants

FRN310028E

CA S.K Patnaik, FCA DISA
(Partner, MNo. 068524)

SCHEDULE - '1' CASH IN HAND, CASH AT BANK & ADVANCES.

(in Rupees)

Opening Balance as on 1.04.2020

Closing Balance as on 31.03.2021

Particulars	Cash In Hand	Cash at Bank	Advances	Total	Cash In Hand	Cash at Bank	Advances	Total
SPO		2,84,33,73,207.86	4,10,37,59,440.46	6,94,71,32,648.32		3,63,36,36,129.59	1,60,35,20,877.96	5,23,71,57,007.55
Angul		26,16,69,875.78	24,28,46,746.00	50,45,15,621.78		26,75,55,060.65	16,10,25,070.00	42,85,80,130.65
Balesore	4,692.10	21,85,29,608.42	42,75,81,301.93	64,61,15,542.45	3,372.10	23,48,41,597.94	98,40,87,36.29	1,21,87,32,705.33
Barangarh	6,115.00	18,40,89,782.04	27,87,76,302.20	46,28,72,199.24	6,380.00	23,72,38,535.14	15,42,32,878.20	39,14,77,793.34
Boudh		5,63,10,896.19	22,68,23,560.00	28,31,34,456.19		7,47,18,691.19	24,94,75,287.00	32,41,93,978.19
Bhadrak	32.00	25,18,19,113.80	95,32,24,010.48	1,20,50,43,156.29	32.00	22,87,21,200.70	94,32,89,655.49	1,17,00,10,888.19
Bolangir		44,46,61,276.79	58,86,72,965.00	1,03,33,34,241.79		37,21,42,766.23	68,27,69,271.54	1,05,49,12,057.77
Cuttack	3,151.00	22,29,90,362.84	48,57,86,981.64	70,87,80,495.48	86.00	31,91,04,697.60	38,11,84,102.04	70,02,88,886.84
Deogarh		9,20,99,522.31	23,51,41,234.00	32,72,40,756.31		9,34,25,458.96	18,83,27,189.00	28,17,52,627.96
Dhenkanal		21,25,34,184.59	14,91,01,374.00	36,16,35,558.59		22,83,24,506.89	14,40,40,949.36	37,23,65,456.25
Gejapati		21,30,58,627.64	14,01,07,340.25	35,31,55,967.89		16,70,99,979.97	8,00,63,665.00	26,71,63,644.97
Ganjam	1,126.00	58,22,24,935.53	58,12,60,696.82	1,16,34,86,758.35	2,126.00	73,42,68,877.33	62,76,70,646.85	1,36,19,41,850.18
Jagatsinghpur		24,33,15,090.05	41,47,09,647.25	65,80,24,737.30		25,93,16,070.25	37,85,81,347.50	63,78,97,417.75
Jaipur		28,60,09,058.50	47,47,40,660.50	76,07,49,719.00		22,69,21,738.78	32,07,81,823.50	54,77,03,562.28
Jharsuguda	2,270.00	6,95,71,746.80	6,35,09,718.00	13,30,93,734.80	770.00	6,24,00,872.14	9,40,63,930.00	15,64,65,372.14
Kalahandi		45,37,38,888.84	37,48,15,159.69	82,85,53,998.53		39,55,34,411.48	35,98,03,807.69	75,43,38,219.17
Kandhamal	53,243.00	42,26,38,427.89	69,63,77,161.77	1,11,90,69,832.66	53,243.00	52,85,28,486.37	56,90,32,152.49	1,09,76,13,881.86
Kendrapara	0.25	31,96,65,892.86	41,18,86,210.28	73,15,52,103.39	0.25	28,69,31,695.45	39,13,86,848.79	67,83,18,544.49
Keonjhar		24,73,17,973.00	61,81,40,271.00	86,54,58,244.00		57,45,56,758.09	68,58,70,006.50	1,26,04,26,764.59
Khurda		35,95,06,471.97	24,21,58,616.27	60,16,67,088.24		31,63,91,432.43	34,40,91,491.79	66,04,82,924.22
Koraput		43,92,21,081.82	51,72,23,215.52	95,64,44,297.34		34,48,37,889.25	27,37,72,151.11	61,86,10,040.36
Maliktagiri		36,03,89,206.18	7,19,91,323.00	43,23,80,529.18		35,15,64,100.02	8,47,69,543.00	43,63,33,643.02
Mayurbhanj		43,63,76,715.80	54,33,19,554.26	97,96,96,270.06		95,85,95,920.84	40,32,66,539.36	1,36,18,02,460.20
Navarangpur		38,12,73,813.83	46,73,62,398.00	84,86,36,211.83		21,96,11,752.24	27,80,19,349.00	49,76,30,101.24
Nayagarh		19,39,97,859.59	36,88,95,242.45	56,28,93,102.04	300.00	16,37,61,993.82	23,31,96,450.45	39,69,58,744.27
Nuapada		16,66,39,729.17	15,24,25,448.11	31,92,65,177.28		13,18,36,759.42	18,48,32,133.00	32,66,68,892.42
Puri		52,33,26,092.40	82,58,62,026.52	1,34,91,88,118.92		59,10,27,058.32	54,11,52,899.60	1,13,21,79,757.92
Rayagada	203.00	32,18,84,911.63	30,43,31,368.49	62,62,16,483.12	203.00	17,50,92,350.68	15,47,00,509.44	32,97,93,063.12
Sambalpur		13,31,95,774.65	27,40,30,327.00	40,71,66,101.65		13,26,46,597.77	25,26,37,755.80	38,52,84,353.57
Sonepur	448.00	16,32,15,889.43	26,38,41,857.49	42,70,58,194.92	448.00	20,17,63,218.73	30,24,90,397.49	50,42,54,064.22
Sundargarh	317.00	17,31,37,642.16	72,72,94,926.15	90,04,32,885.31	317.00	20,74,26,201.48	54,34,79,263.15	75,09,05,781.63
TOTAL	71,537.35	11,27,79,38,510.36	16,22,69,96,084.54	27,50,40,04,232.25	67,277.35	12,73,75,62,629.95	12,60,46,14,507.39	25,34,22,44,414.69



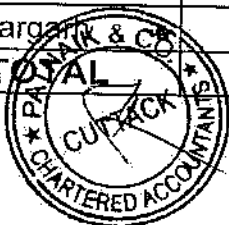
Schedule-3

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

Fixed Asset (Addition during the year,2020-21)

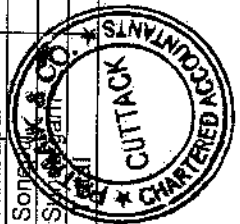
(Amount in Rs.)

Sl.No	District/SPO	Furniture & Fixture	Equipment	Computer	Total
1	SPO	25,109.00	5,92,451.00		6,17,560.00
2	Angul				-
3	Balasore				-
4	Baragarh		3,000.00		3,000.00
5	Boudh	13,500.00	18,650.00		32,150.00
6	Bhadrak				-
7	Bolangir				-
8	Cuttack				-
9	Deogarh				-
10	Dhenkanal				-
11	Gajapati				-
12	Ganjam	1,92,667.00			1,92,667.00
13	Jagatsinghpur	41,000.00			41,000.00
14	Jajpur		1,55,045.00	38,990.00	1,94,035.00
15	Jharsuguda			1,82,035.00	1,82,035.00
16	Kalahandi		3,22,577.00	5,61,336.00	8,83,913.00
17	Kandhamal	7,000.00			7,000.00
18	Kendrapara				-
19	Keonjhar				-
20	Khurda		1,600.00		1,600.00
21	Koraput				-
22	Malkanagiri				-
23	Mayurbhanj				-
24	Nawarangpur				-
25	Nayagarh	1,03,300.00	10,856.00		1,14,156.00
26	Nuapada	5,00,000.00	5,00,000.00		10,00,000.00
27	Puri				-
28	Rayagada				-
29	Sambalpur	9,000.00			9,000.00
30	Sonepur	19,995.00			19,995.00
31	Sundargarh	96,500.00			96,500.00
	TOTAL	10,08,071.00	16,04,179.00	7,82,361.00	33,94,611.00



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

LIABILITIES								
S.No	Districts	Receivable	Advance to DPC (NPEGEL)	Duties & Taxes	Cash at Bank (For SRC Grant on Phillin Work)	Advances (For SRC Grant on Phillin Work)	Grant Received (SETU)	Funds Received from OSEPA (STATE PROJECT OFFICE) / Districts/SSA
1	2	3	4	5	6	7	8	9
1	SPO						4,64,60,000.00	
2	Angul							53,50,19,637.00
3	Balasore							1,16,85,51,617.00
4	Baragadh	89,06,836.00						71,46,73,104.00
5	Boudh							39,18,16,010.00
6	Bhadrak							69,47,88,912.00
7	Bolangir							96,02,69,467.00
8	Cuttack			202.00	5,24,970.00	58,40,616.00		73,23,84,640.00
9	Deogadh							29,06,05,965.00
10	Dhenkanal							50,72,11,042.00
11	Gajapati							52,52,77,494.00
12	Ganjam							1,31,74,84,521.00
13	Jagatsinghpur							41,41,02,667.00
14	Jajpur							68,72,20,087.00
15	Jharsuguda							21,64,81,109.00
16	Kalahandi							1,07,69,31,136.00
17	Kandhamal							64,70,35,019.00
18	Kendrapara							58,65,61,502.00
19	Keonjhar							95,82,86,492.00
20	Khurda	7,04,60,000.00						52,11,47,668.00
21	Koraput							88,09,87,924.00
22	Malakanagiri						4,64,60,000.00	55,60,59,720.00
23	Mayurbhanj		2,96,614.70					1,81,49,18,678.00
24	Nawarangpur							90,37,02,171.00
25	Nayagadh							40,41,18,556.00
26	Nuapada							57,31,56,196.00
27	Puri							88,46,82,063.00
28	Rayagada							70,99,62,357.00
29	Sambalpur	68,27,200.00						60,00,05,396.00
30	Sonepur							41,58,42,588.00
31	Sundargarh							1,19,59,98,688.00
		8,61,94,036.00	2,96,614.70	202.00	5,24,970.00	58,40,616.00	9,29,20,000.00	21,88,52,82,624.00



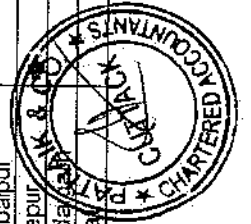
ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
 Sikshya Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

S.No	Districts	LIABILITIES									
		Funds Receivable from OPEPA	Grant in -Aid MLE Volunteer	Funds From Govt. For-SPO	Funds towards MDM	Funds Received from CALA	Funds Received from SC/ST Dept.	Funds Received From SPO (MLE Volunteers Salary)			
		10	11	12	13	14	15	16			
1	2										
1	SPO		88,70,400.00								
2	Angul										
3	Balasore	65,60,000.00									
4	Baragarh										
5	Boudh	71,18,000.00									
6	Bhadrak	28,74,650.00									
7	Bolangir	16,80,000.00									
8	Cuttack	6,30,82,200.00									
9	Deogarh										
10	Dhenkanal	3,15,000.00			9,75,000.00	1,13,88,262.00			1,23,56,732.00		
11	Gajapati										
12	Ganjam	3,56,45,000.00									
13	Jagatsinghpur	2,04,45,000.00									
14	Jajpur	46,65,000.00			6,90,000.00						
15	Jharsuguda										
16	Kalahandi	35,40,000.00									
17	Kandhamal										
18	Kendrapara	1,54,10,900.00									
19	Keonjhar	2,09,80,000.00									
20	Khurda										
21	Koraput			60,60,000.00							
22	Malkangiri	85,60,000.00								6,52,800.00	
23	Mayurbhanj	5,32,25,000.00									
24	Nawarangpur										
25	Nayagadh										
26	Nuapada	5,60,000.00									
27	Puri	14,30,15,500.00									
28	Rayagada	17,85,000.00									
29	Sambalpur										
30	Sonepur	1,29,34,737.00									
31	Sundargarh	2,15,75,000.00									
	Total	2,39,78,987.00	88,70,400.00	60,60,000.00	16,65,000.00	1,13,88,262.00	1,23,56,732.00	6,52,800.00	1,23,56,732.00	6,52,800.00	



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

S.No	Districts	LIABILITIES										Payable to TRP
		Funds Received for (KALLA UTSAV)	Loan From SS (Secondary Education)	Funds Received from Other Sources (DRDA)	Funds Received from OPEPA and transferred (Secondary)	Funds Received from OPEPA and Not transferred (Secondary)	Payable for IVE Salary	Payable to TRP				
		17	18	19	20	21	22	23				
1	2											
1	SPO		4,86,49,510.00									
2	Angul											
3	Balasore											
4	Baragarh											
5	Boudh											
6	Bhadrak											
7	Bolangir											
8	Cuttack											
9	Deogarh											
10	Dhenkanal											
11	Gajapati											
12	Ganjam											
13	Jagatsinghpur											
14	Jajpur											
15	Jharsuguda											
16	Kalahandi	13,000.00										
17	Kandhamal											
18	Kendrapara											
19	Keonjhar											
20	Khurda											
21	Koraput											
22	Malikarigiri		7,000.00									
23	Mayurbhanj			57,01,475.56	2,46,35,588.00	3,25,30,287.00						
24	Nawarangpur											
25	Nayagarh											
26	Nuapada											
27	Puri											
28	Rayagada											
29	Sambalpur											
30	Sonepur											
31	Sundargarh											
	Total	13,000.00	4,86,56,510.00	57,01,475.56	2,46,35,588.00	3,25,30,287.00				13,836.00		500.00

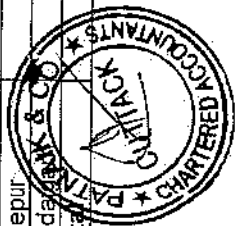


ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Siksha South, Unit-V, Bhubaneswar- 751001

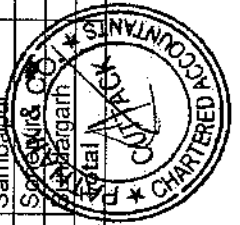
SAMAGRA SHIKSHA (ELEMENTARY)

LIABILITIES										
S.No	Districts	EPF share of KGBV Employees	Refund by DPC	Level-V Ex-Cadre Gana Shikshak-Arrear Remuneration	Funds in Transit	Security Deposit with NESCO	Loan to NPEGEL	Loan to KGBV		
1	2	24	25	26	27	28	29	30		
1	SPO	6,44,00,000.00	23,36,835.00	1,70,55,96,350.00						
2	Angul							4,54,87,368.71		
3	Balasore							8,12,36,095.00		
4	Baragarh							8,85,10,656.00		
5	Boudh							7,01,19,550.00		
6	Bhadrak					4,188.00		1,98,86,709.00		
7	Bolangir						1,58,51,557.00	28,67,32,504.00		
8	Cuttack									
9	Deogarh									
10	Dhenkanal							4,37,01,374.00		
11	Gajapati							2,79,37,577.00		
12	Ganjam				7,70,000.00			21,24,02,401.99		
13	Jagatsinghpur							40,15,52,484.00		
14	Jajpur									
15	Jharsuguda				1,75,000.00			4,92,08,240.00		
16	Kalahandi									
17	Kandhamal							28,05,81,503.00		
18	Kendrapara							25,61,12,797.00		
19	Keonjhar					3,859.00				
20	Khurda							20,27,16,784.10		
21	Koraput									
22	Maikangiri						2,70,93,387.12	30,57,47,899.00		
23	Mayurbhanj							16,13,77,927.00		
24	Nawarangpur						9,97,099.60	63,28,34,872.00		
25	Nayagarh				59,60,000.00			29,60,55,826.00		
26	Nuapada									
27	Puri							12,74,61,097.00		
28	Rayagada									
29	Sambalpur							21,92,37,960.00		
30	Sonepur							7,20,72,740.00		
31	Sundargarh							13,94,00,202.00		
	Total	6,44,00,000.00	23,36,835.00	1,70,55,96,350.00	69,05,000.00	8,047.00	4,39,42,043.72	4,25,43,40,411.80		



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Siksha Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

S.No	Districts	LIABILITIES							Fund Received from OPEPA for Purchase of Bed & bedding for residential hostel
		Loan to Super 30	Funds for APL Uniform Grant	Advance received from OPEPA for SLAS (Part of CI.Provision)	Funds for REMS	Funds for SLAS	35	36	
1	2	31	32	33	34	35	36		
1	SPO								
2	Angul								
3	Balasore								
4	Baragarh				5,38,956.00				
5	Boudh								
6	Bhadrak								
7	Bolangir								
8	Cuttack							7,124.00	
9	Deogarh								
10	Dhenkanal		43,86,000.00						
11	Gajapati	13,18,583.00							
12	Ganjam								
13	Jagatsinghpur								
14	Jajpur								
15	Jharsuguda								
16	Kalahandi		1,18,35,837.64						
17	Kandhamal								
18	Kendrapara								
19	Keonjhar				15,36,100.00	1,43,213.00			
20	Khurda				7,25,774.00				
21	Koraput								
22	Malakanagiri		15,30,600.00						
23	Mayurbhanj								
24	Nawarangpur								
25	Nayagarh								
26	Nuapada								
27	Puri		17,000.00	8,785.00					
28	Rayagada		23,13,400.00				1,80,000.00		
29	Sambalpur								
30	Sonepur								
31	Subarnapur								
	Total	13,18,583.00	2,00,82,837.64	8,785.00	28,00,830.00	3,23,213.00		7,124.00	



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

		LIABILITIES								
S.No	Districts	Funds for UDISE Account (OPEPA)	Security Deposit/EMD/VAT/RTI /With held Amount	Sale of NT Books	Sundry Creditors / Bills Payable	Funds Received for GAL Provision	Funds from other scheme SALA-SIDHHI			
1	2	37	38	39	40	41	42			
1	SPO				33,37,49,830.88					
2	Angul									
3	Balasore									
4	Baragarh	1,94,771.00								
5	Boudh		30,000.00			7,31,505.00	6,42,600.00			
6	Bhadrak						6,64,650.00			
7	Bolangir									
8	Cuttack		18,070.00							
9	Deogarh									
10	Dhenkanal		5,000.00		80,582.00		31,946.00			
11	Gajapati									
12	Ganjam									
13	Jagatsinghpur									
14	Jajpur									
15	Jharsuguda									
16	Kalahandi		1,91,910.00			3,61,041.00				
17	Kandhamal									
18	Kendrapara		15,000.00	3,27,656.00	37,22,548.96		6,78,600.00			
19	Keonjhar									
20	Khurda									
21	Koraput		1,61,700.00							
22	Malakgiri			5,766.00						
23	Mayurbhanj									
24	Nawarangpur									
25	Nayagarh									
26	Nuapada		13,626.00							
27	Puri									
28	Rayagada			3,60,602.00			8,32,050.00			
29	Sambalpur									
30	Sonepur				97,641.00					
31	Sundargarh		4,35,000.00							
	Total	1,94,771.00	8,70,306.00	6,94,024.00	33,76,50,602.84	10,92,546.00	28,49,246.00			



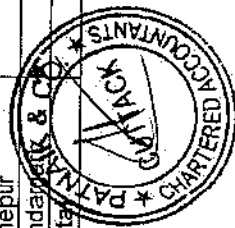
ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Siksha Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

		LIABILITIES								
S.No	Districts	Funds from SPO for Uwjala Programme	Funds Received from OPEPA (Model Toilet)	Funds Received from OPEPA (Uniform)	Funds Received from OPEPA for IEV's Remuneration	Funds Received From OPEPA for IEDSS/RMS Programme	Payable to Model Kitchen Shed	Advance from opopa for SLAS & Students Helpline programme		
		43	44	45	46	47	48	49		
1	2									
1	SPO									
2	Angul									
3	Balasore			1,38,85,200.00						
4	Baragarh									
5	Boudh									
6	Bhadrak									
7	Bolangir				18,01,087.16		1,23,279.00	1,24,025.00		
8	Cuttack	7,38,789.00								
9	Deogarah			1,40,400.00	3,930.00	13,950.00		1,643.00		
10	Dhenkanal				37,20,001.68			1,42,452.00		
11	Gajapati									
12	Ganjam									
13	Jagatsinghpur									
14	Jaipur									
15	Jharsuguda									
16	Kalahandi									
17	Kandhamal									
18	Kendrapara									
19	Keonjhar			1,03,21,800.00						
20	Khurda					3,99,900.00				
21	Koraput									
22	Malikangiri				2,05,133.00					
23	Mayurbhanj									
24	Nawarangpur									
25	Nayagarh									
26	Nuapada									
27	Puri						656.00			
28	Rayagada	27,65,000.00	11,59,587.00		2,828.00	1,76,327.00				
29	Sambalpur									
30	Sonepur							1,09,200.00		
31	Sundargarh									
	Total	35,03,789.00	11,59,587.00	2,43,47,400.00	57,32,979.84	5,90,177.00	1,23,935.00	3,73,320.00		



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

LIABILITIES										
S.No	Districts	Advance from opepa for UJJWAL	EPF of IEVs	Funds received From OPEPA For repair and Restoration of School Building (SP)	Funds for Swachha bharat Vidyalaya Abhiyan	Funds for REMS	Grant-in-Aid Receivable	Current Liabilities	Liabilities for SLAS(Part or Closing Provision)	
1	2	50	51	52	53	54	55	56	57	
1	SPO						1,50,40,48,000.00			
2	Angul							9,34,107.00		
3	Balasore									
4	Baragarh									
5	Boudh									
6	Bhadrak	12,05,000.00	1,432.00			13,59,489.00			1,07,500.00	
7	Bolangir									
8	Cuttack			2,50,000.00						
9	Deogath	7,45,000.00			10,24,360.00	9,78,385.00	41,75,000.00			
10	Dhenkanal									
11	Gajapati									
12	Ganjam							47,18,561.00		
13	Jagatsinghpur									
14	Jajpur									
15	Jharsuguda									
16	Kalahandi									
17	Kandhamal									
18	Kendrapara						73,30,000.00			
19	Keonjhar									
20	Khurda									
21	Koraput									
22	Malkangiri									
23	Mayurbhanj									
24	Nawarangpur									
25	Nayagarh									
26	Nuapada									
27	Puri									
28	Rayagada					4,00,579.00				
29	Sambalpur					3,06,122.00				
30	Sonepur							49,866.00		
31	Sundargarh									
	Total	19,50,000.00	1,432.00	2,50,000.00	10,24,360.00	30,44,575.00	1,51,55,53,000.00	57,02,534.00	1,07,500.00	



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudh, Unit-V, Bhubaneswar - 751001
SAMAGRA SHIKSHA (ELEMENTARY)

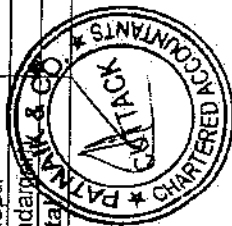
S.No	Districts	LIABILITIES										Funds Received from OSEPA General
		Party Payable	Liabilities for UJJWAL AND SCHOOL EVALUATION	Sundry Debtors	Funds from PDS	Funds for SBSV	Funs payable to Secondary	Funds from OSEPA Secondary				
		58	59	60	61	62	63	64			65	
1	2											
1	SPO			60		62	63	64			65	
2	Angul			42,80,000.00								
3	Balasore											
4	Baragarh	3,34,686.00	2,42,243.00									
5	Boudh						3,000.00					
6	Bhadrak											
7	Bolangir											
8	Cuttack											
9	Deogarh											
10	Dhenkanal											
11	Gajapati										2,81,85,995.00	
12	Ganjam											
13	Jagatsinghpur											
14	Jajpur											
15	Jharsuguda											
16	Kalahandi											
17	Kandhamal											
18	Kendrapara											
19	Keonjhar				(1,62,000.00)	(1,35,000.00)						
20	Khurda							3,45,03,169.00				
21	Koraput											
22	Malkangiri											
23	Mayurbhanj											
24	Nawarangpur											
25	Nayagarh											
26	Nuapada											
27	Puri											
28	Rayagada											
29	Sambalpur							79,000.00				
30	Sonepur											
31	Surugaparhi											
	TOTAL	3,34,686.00	2,42,243.00	42,80,000.00	(1,62,000.00)	(1,35,000.00)	3,000.00	3,45,03,169.00			2,81,85,995.00	



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Siksha Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

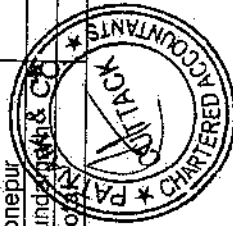
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S.No	Districts	LIABILITIES									
		Funds Received from OSEPA Secondary General Capital	Provision for Recurring grants of KGBV Type-ii	Funds Paybles To Secondary	GHWS (Misc.)	Write off Provision	Self Defense Trg. Receivable	Garima Award (LEP) Receivable	Inv. Fund (BOI) A/c		
1	2	66	67	68	69	70	71	72	73		
1	SPO										
2	Angul										
3	Balasore										
4	Baragarh										
5	Boudh										
6	Bhadrak										
7	Bolangir										
8	Cuttack					1,30,99,101.00					
9	Deogarh										
10	Dhenkanal										
11	Gajapati	4,56,25,200.00	27,62,550.00								
12	Ganjam										
13	Jagatsinghpur										
14	Jejpur										
15	Jharsuguda										
16	Kalahandi										
17	Kandhamal										
18	Kendrapara										
19	Keonjhar										
20	Khurda										
21	Koraput										
22	Malkangiri										
23	Mayurbhanj										
24	Nawarangpur						21,69,000.00	15,32,240.00	1,91,49,162.00		
25	Nayagarh										
26	Nuapada										
27	Puri										
28	Rayagada										
29	Sambalpur										
30	Sonepur										
31	Sundargarh										
Total		4,56,25,200.00	27,62,550.00	1,02,85,370.00	14,03,000.00	1,30,99,101.00	21,69,000.00	15,32,240.00	1,91,49,162.00		



SHS SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Siksha Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

S.No	Districts	LIABILITIES					ASSET			
		REMS (CB)	SLAS (CB)	SSA	Payable & Provision (Closing)	Provision & Payable (Opening)	Opening CL	REMS (2017-2018)		
1	2	82	83	84	85	86	87	88		
1	SPO				7,23,57,41,271.71	4,70,37,25,741.71				
2	Angul				3,07,83,971.00	8,88,23,919.00				
3	Balasore				20,10,51,319.80	19,51,08,592.80				
4	Baragarh				10,29,17,445.00	12,74,95,527.00				
5	Boudh				3,20,28,361.00	3,34,13,932.00				
6	Bhadrak				14,60,50,385.00	14,35,89,737.00				
7	Bolangir				24,28,78,622.00	32,25,08,828.00				
8	Cuttack				6,07,10,426.80	6,53,57,374.80				
9	Deogarh				7,57,44,163.00	7,39,80,870.00				
10	Dhenkanal				20,77,96,052.00	9,36,53,768.00				
11	Gajapati				8,88,44,056.00	10,93,56,483.00				
12	Ganjam				14,15,01,417.78	15,14,25,632.00				
13	Jagatsinghpur	13,67,519.00	1,46,265.00		25,72,76,679.00	24,45,88,236.00				
14	Jajpur				10,52,16,323.24	23,39,30,906.24				
15	Jharsuguda				4,46,50,975.00	2,12,86,953.00				
16	Kalahandi				17,86,90,418.70	22,78,38,877.70				
17	Kandhamal				44,18,08,807.06	30,54,78,444.56				
18	Kendrapara				34,86,28,788.00	33,74,01,681.00		11,67,100.00		
19	Keonjhar				14,87,47,728.00	6,90,62,211.00				
20	Khurda			18,69,20,202.40		30,59,65,831.40				
21	Koraput				3,58,03,921.00	5,96,92,197.00				
22	Malakanagiri				16,55,83,674.00	18,77,35,399.00				
23	Mayurbhanj				65,28,88,830.00	19,51,11,975.00				
24	Nawarangpur				10,05,34,488.80	30,26,12,816.44				
25	Nayagadh				5,76,76,263.00	13,92,97,792.00				
26	Nuapada			19,09,23,552.00		16,41,54,657.11				
27	Puri				4,02,89,889.00	14,90,66,151.00				
28	Rayagada				11,20,65,619.00	12,98,84,066.00				
29	Sambalpur				6,72,56,789.50	7,58,68,421.38				
30	Sonepur				3,52,08,601.00	4,92,11,369.00				
31	Sundergarh & Co				8,61,66,945.98	8,85,66,229.98				
	Total	13,67,519.00	1,46,265.00	37,78,43,754.40	11,44,45,74,211.37	9,39,51,92,620.12	6,61,01,401.00	11,67,100.00		



SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Chikshya Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

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S.No	Districts	ASSET									
		Funds for OSVPA & SAP	EPF For IEV	Payable To Model Kitchen Shed	Grant received for SATH	Loan to Samagra Shiksha (SE)	Fund Transferrable	CAL Provision(OB)			
1	2	89	90	91	92	93	94	95			
1	SPO				44,27,500.00	5,98,46,572.00	50,04,83,600.00				
2	Angul										
3	Balasore										
4	Baragarh										
5	Boudh										
6	Bhadrak		708.00	1,16,400.00							
7	Bolangir										
8	Cuttack										
9	Deogadh										
10	Dhenkanal										
11	Gajapati										
12	Ganjam										
13	Jagatsinghpur										
14	Jajpur										
15	Jharsuguda										
16	Kalahandi										
17	Kandhamal										3,61,041.00
18	Kendrapara	5,823.00									
19	Keonjhar										
20	Khurda										
21	Koraput										
22	Malikangiri										
23	Mayurbhanj										
24	Nawarangpur										
25	Nayagarh										
26	Nuapada										
27	Puri			5,964.00							
28	Rayagada										
29	Sambalpur										
30	Sonepur										
31	Sundargarh										
	Total	5,823.00	708.00	1,22,364.00	44,27,500.00	5,98,46,572.00	50,04,83,600.00				3,61,041.00



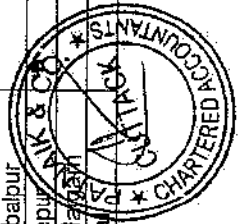
SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

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Sikshya Soudh, Unit-V, Bhubaneswar- 751001

SAMAGRA SHIKSHA (ELEMENTARY)

S.No	Districts	ASSET									
		Sale of NT Books	Other provisions (Advance From SPO)	Funds received From OPEPA For repair and Restoration of School Building (SP)	Funds from Model Toilet	Funds for APL Uniform Grant	Funds from SPO for IEDSS RMSA	Funds Released on SAALA SIDHI			
1	2	96	97	98	99	100	101	102			
1	SPO										
2	Angul										
3	Balasore										
4	Baragarh										
5	Boudh										
6	Bhadrak										6,64,650.00
7	Bolangir										
8	Cuttack			2,50,000.00							
9	Deogarh										
10	Dhenkanal								1,950.00		31,346.00
11	Gajapati										1,250.00
12	Ganjam								45,36,000.00		
13	Jagatsinghpur										
14	Jajpur										
15	Jharsuguda										
16	Kalahandi										
17	Kandhamal								84,88,800.00		
18	Kendrapara	3,27,666.00									
19	Keonjhar										6,78,600.00
20	Khurda										
21	Koraput										
22	Malenkagiri										
23	Mayurbhanj										
24	Nawarangpur										
25	Nayagarh										
26	Nuapada		60,03,402.00								
27	Puri								33,600.00		
28	Rayagada	3,23,405.00							33,52,200.00		8,32,050.00
29	Sambalpur				4,84,587.00						
30	Sonepur										
31	Sundargarh										
	Total	6,51,061.00	60,03,402.00	2,50,000.00	4,84,587.00	1,64,10,600.00	1,950.00				22,07,896.00



SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Siksha Soudh, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY)

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S.No	Districts	ASSET									Funds From OPEPA for SLAS	
		Funds from OPEPA (Uniform)	Fund Received for IEDSS	UNICEF (TA/DA)	Funds for REMS	Advance Received from OPEPA for UJJWAL	Advance Received from OPEPA for REMS	106	107	108		109
1	2	103	104	105	106	107	108	109				
1	SPO											
2	Angul											
3	Balasore											
4	Baragarh											
5	Boudh											
6	Bhadrak											
7	Bolangir								12,05,000.00	13,59,489.00		1,24,025.00
8	Cuttack											
9	Deogarh	2,03,800.00										
10	Dhenkanal								7,45,000.00			1,42,452.00
11	Gajapati											
12	Ganjam											
13	Jagatsinghpur											
14	Jaipur											
15	Jharsuguda											
16	Kalahandi											
17	Kandhamal											
18	Kendrapara											
19	Keonjhar	19,96,200.00	4,09,900.00						3,69,000.00			
20	Khurda								7,25,774.00			
21	Koraput											
22	Malkangiri											
23	Mayurbhanj											
24	Nawarangpur											
25	Nayagarh											
26	Nuapada											
27	Puri											
28	Rayagada											
29	Sambalpur											
30	Sohepur											
31	Sundergarh											
	Total	22,00,000.00	5,86,227.00	6,220.00	23,79,281.00	47,15,000.00	17,60,068.00					2,66,477.00

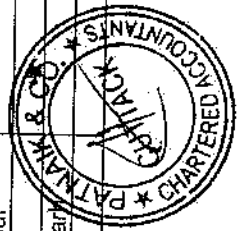


S.No	Districts	ASSET									
		Funds Receivable From OPEPA	Sundry Creditors / Bills Payable	Advance received from OPEPA for SLAS(Part of Opening.Provision)	Security Deposit/EMD/VAT/IR TI/Royalty/labour cess	Funds Received from OPEPA for IEV's Remuneration	GDMO ANUGUL	Capital Fund			
		110	111	112	113	114	115	116			
1	2										
1	SPO										
2	Angul										
3	Balasore										
4	Baragarh										
5	Boudh										
6	Bhadrak										
7	Bolangir										
8	Cuttack			1,643.00	18,070.00						
9	Deogarh										
10	Dhenkanal	6,15,000.00	40,80,582.00			4,913.00					
11	Gajapati										
12	Ganjam										
13	Jagatsinghpur										
14	Jaipur										
15	Jharsuguda										
16	Kalahandi										
17	Kandhamal					4,59,451.00					
18	Kendrapara			1,43,213.00							
19	Keonjhar										
20	Khurda										
21	Koraput										
22	Malkangiri										
23	Mayurbhanj										
24	Nawarangpur										
25	Nayagarh										
26	Nuapada										
27	Puri										
28	Rayagada			1,80,000.00							
29	Sambalpur		1,56,182.00	1,05,200.00							
30	Sonepur										
31	Sundergarh										
	Total	6,15,000.00	42,36,764.00	4,30,056.00	4,77,521.00	4,913.00				3,32,37,17,829.00	

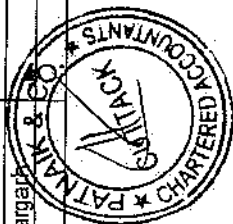


PROGRAMME AUTHORITY (OSEPA)
 , Bhubaneswar-751001
 HA (ELEMENTARY)

S.No	Districts	ASSET									
		Salary Allowances	Advance to Secondary PTA	Bank Interest Refunded to SPO	Funds Released out of DRDA Funds	Funds Transfer to Secondary Funds	Funds Transfer to KGBV	Funds Receivable From Secondary Scheme	Advance from OPEPA For Books & Stationery		
1	2	117	118	119	120	121	122	123	124		
1	SPO										
2	Angul										
3	Balasore										
4	Baragarh										
5	Boudh										
6	Bhadrak										
7	Bolangir										
8	Cuttack										
9	Deogarh										
10	Dhenkanal										
11	Gajapati		7,38,11,195.00								
12	Ganjam										
13	Jagatsinghpur										
14	Jajpur										
15	Jharsuguda			2,04,668.00							
16	Kalahandi										
17	Kandhamal										
18	Kendrapara										
19	Keonjhar										
20	Khurda										
21	Koraput										
22	Malanagiri										
23	Mayurbhanj				14,04,708.00	2,46,35,588.00	3,49,04,000.00				
24	Nawarangpur										
25	Nayagarh										
26	Nuapada										
27	Puri							73,98,351.00			
28	Rayagada										
29	Sambalpur										
30	Sonepur										
31	Sundaigarh										
	Total		7,38,11,195.00	2,04,668.00	14,04,708.00	2,46,35,588.00	3,49,04,000.00	73,98,351.00		5,23,650.00	



ASSET										
S.No	Districts	Advance from OPEPA (Transport Allowance)	Advance from OPEPA (CWSN Activity)	GHWS	Funds Payable to KGBV Scheme	Funds Received from OPEPA For Purchase of Bed & Bedding	Funds Received from OPEPA For UJJWAL & School Evaluation	Duties & Taxes	Refund Of Unicef Fund	
		125	126	127	128	129	130	131	132	
1	2									
1	SPO									
2	Angul									
3	Balasore									
4	Baragarh									
5	Boudh									
6	Bhadrak				60,00,000.00					
7	Bolangir									
8	Cuttack	4,77,000.00	2,71,950.00	14,03,000.00						
9	Deogarh					7,124.00	7,38,789.00	9,847.00		
10	Dhenkanal									
11	Gajapati									
12	Ganjam									
13	Jagatsinghpur									
14	Jajpur									
15	Jharsuguda									
16	Kalahandi									
17	Kandhamal									
18	Kendrapara									
19	Keonjhar									
20	Khurda									
21	Koraput									
22	Malanagiri								38,994.00	
23	Mayurbhanj									
24	Nawarangpur									
25	Nayagarh									
26	Nuapada									
27	Puri									
28	Rayagada									
29	Sambalpur									
30	Sonepur									
31	Sundargarh									
	Total	4,77,000.00	2,71,950.00	14,03,000.00	2,00,00,000.00	7,124.00	7,38,789.00	2,53,93,486.88	38,994.00	



		ASSET									
S.No	Districts	TDS Expenses (TDS on flexi interest @ 20%)	Grant-in- aid/Funds Receivable	Honorarium of IEV	APL UNIFORMS	Sundry Creditors	Fund received from OPEPA for Swachha Bharat Vidyalaya Abhiyan	Bills Payable	Interest Receivable		
1	2	133	134	135	136	137	138	139	140		
1	SPO										
2	Angul										
3	Balasore										
4	Baragadh										
5	Boudh										
6	Bhadrak										
7	Bolangir			18,65,846.20			54,000.00				
8	Cuttack						10,24,360.00				
9	Deogarh										
10	Dhenkanal										
11	Gajapati										
12	Ganjam	35,62,716.00									
13	Jagatsinghpur										
14	Jajpur										
15	Jharsuguda		30,750.00								
16	Kalahandi										
17	Kandhamal		5,37,064.00								
18	Kendrapara		71,74,200.00								
19	Keonjhar					1,86,99,268.27					
20	Khurda							4,11,532.00			
21	Koraput										
22	Malakanagiri				15,30,600.00						
23	Mayurbhanj			1,14,215.00							
24	Nawatrangpur								1,48,79,474.00		
25	Nayagarh										
26	Nuapada										
27	Puri			1,00,424.00							
28	Rayagada										
29	Sambalpur										
30	Sonepur										
31	Sundargarh										
	Total	35,62,716.00	77,42,014.00	20,80,485.20	15,30,600.00	1,86,99,268.27	10,78,360.00	4,11,532.00	1,48,79,474.00		

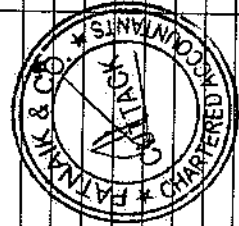


ASSET										
S.No	Districts	EMD Refund & others	Funds from UIDAI	NPEGEL Expense	Advance received from OPEPA (SLAS)	Loan to SS (Secondary)	Fund for KGBV	Loan From SS (Secondary) KALLA UTSAV	Advance Received from OPEPA	
		141	142	143	144	145	146	147	148	
1	2									
1	SPO		7,27,86,264.00							
2	Angul									
3	Balasore									
4	Baragarh									
5	Boudh	1,80,505.00								
6	Bhadrak									2,11,894.00
7	Bolangir									
8	Cuttack									
9	Deogarh									
10	Dhenkanal									
11	Gajapati									
12	Ganjam									
13	Jagatsinghpur									
14	Jajpur						2,68,03,000.00			
15	Jharsuguda									
16	Kalahandi									
17	Kandhamal									
18	Kendrapara	84,371.00				89,75,000.00				
19	Keonjhar									
20	Khurda									
21	Koraput									
22	Malanagiri	75,000.00								
23	Mayurbhanj					1,27,54,450.00		3,530.00		
24	Newarangpur									
25	Nayagarh									
26	Nuapada									
27	Puri				8,785.00					
28	Rayagada									
29	Sambalpur									
30	Sonepur									
31	Sundargarh	4,40,303.00		1,55,300.00						
	Total	7,80,179.00	7,27,86,264.00	1,55,300.00	8,785.00	2,17,29,450.00	2,68,03,000.00	3,530.00	2,11,894.00	2,11,894.00



Schedule-2

S.No	Districts	ASSET								
		Repair & Restoration (Grant from SRC for Phailin work)	Funds in Transit	Fund receivable from SPO	Inv. Fund A/C (BOI)	Fund Receivable from OPEPA	Funds From OPEPA for IEDSS Rmsa	Receivable		
1	2	149	150	151	152	153	154	155		
1	SPO									
2	Angul									
3	Balasore					17,60,000.00				
4	Baragarh					19,71,186.00				
5	Boudh		3,000.00				82,236.00			
6	Bhadrak									
7	Bolangir								13,88,335.00	
8	Cuttack	1,881.00								
9	Deogarh			8,02,434.00						
10	Dhenkanal									
11	Gajapati									
12	Ganjam					1,80,564.00				
13	Jagatsinghpur									
14	Jajpur									
15	Jharsuguda									
16	Kalahandi									
17	Kandhamal		12,000.00							
18	Kendrapara									
19	Keonjhar									
20	Khurda									
21	Koraput									
22	Malakanagiri									
23	Mayurbhanj									
24	Nawarangpur									
25	Nayagarh									
26	Nuapada									
27	Puri									
28	Rayagada									
29	Sambalpur									
30	Sonepur									
31	Sundargarh								17,500.00	
	Total	1,881.00	15,000.00	8,02,434.00	2,63,34,617.00	2,91,01,217.00	1,02,236.00	14,05,835.00		

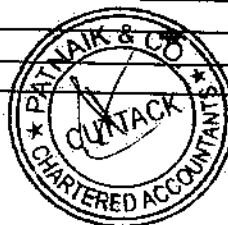


S.No	Districts	ASSET									
		Loan to KGBV	Loan to NPEGEL	NPEGEL (Advance with SMC)	Advances for SRC grant on Phalini work	Transfer of Funds To DPCs	Advance to super 30	EPF Account Balance	Security Deposit with NESCO		
1	2	156	157	158	159	160	161	162	163		
1	SPO					21,88,52,82,624.00					
2	Angul	7,04,92,798.71									
3	Balasore	8,72,72,302.00									
4	Baragarh	13,76,73,553.00									
5	Boudh	9,74,40,220.00									
6	Bhadrak	3,31,15,584.00								4,188.00	
7	Bolangir	30,40,05,619.00	1,58,51,557.00								
8	Cuttack				58,40,616.00						
9	Deogadh	6,70,22,064.00									
10	Dhenkanal	2,91,01,952.00									
11	Gajapati	24,71,21,548.99									
12	Ganjam	62,61,84,919.00					13,68,583.00	60,63,205.00			
13	Jagatsinghpur										
14	Jajpur	5,05,01,960.00									
15	Jharsuguda										
16	Kalahandi	32,77,50,938.00									
17	Kandhamal	27,95,79,489.00									
18	Kendrapara										
19	Keonjhar	21,69,21,938.58									
20	Khurda										
21	Koraput	47,91,90,813.00	2,70,93,387.12								
22	Malkangiri	23,80,22,347.00									
23	Mayurbhanj	93,81,83,450.00									
24	Nawarangpur	37,11,52,576.00									
25	Nayagarh										
26	Nuapada	15,30,77,925.00									
27	Puri										
28	Rayagada	35,86,33,754.00									
29	Sambalpur	11,18,96,630.00									
30	Sonepur	18,72,98,202.00									
31	Sundargarh	35,06,94,850.00									
	Total	6,76,22,45,433.28	4,32,41,558.82	9,97,099.60	58,40,616.00	21,88,52,82,624.00	13,68,583.00	60,63,205.00		3,59,514.00	



Schedule-4

S.No	LIABILITIES	(Amount in Rs.)
1	Grant-in Aid MLE Volunteers	88,70,400.00
2	Funds from Govt. for SPO	60,60,000.00
3	Funds received from SC ST Dept.	1,23,56,732.00
4	Funds received from SPO MLE Volunteers	6,52,800.00
5	Funds received for KALA Utsab	13,000.00
6	Loan from SSA Secondary	4,86,56,510.00
7	Fund received from OPEPA transferred to Secondary	2,46,35,588.00
8	Fund received from OPEPA & not Transferred(Sec)	3,25,30,287.00
9	Payable to TRP	500.00
10	EPF Share of KGBV Employees	6,44,00,000.00
11	Refund by DPC	23,36,835.00
12	Level-V Excadre	1,70,55,96,350.00
13	Loan to Super-30	13,18,583.00
14	Party Payable	3,34,686.00
15	Funds payable to (SE)	3,000.00
16	Funds from OSEPA (Sec)	3,45,82,169.00
17	Funds received from OSEPA Gen(Gen)	2,81,85,995.00
18	Funds received from OSEPA Sec Gen(Capital)	4,56,25,200.00
19	Advance from OPEPA CWSN Activities	32,48,343.00
20	Funds Payable to Secondary	1,02,85,370.00
21	SSA	37,78,43,754.40
22	GHWS	14,03,000.00
23	Provision write off	1,30,99,101.00
24	Investment fund BOI	1,91,49,162.00
25	Payble & Provision Royalty	1,881.00
26	Funds received from DPO Jagatsinghpur	1,48,000.00
27	Funds for OSPVA & SAP	5,823.00
28	Funds from Others	1,08,18,456.10
29	Funds received for UNICEF	6,220.00
30	Fund Received from Other sources (DRDA)	57,01,475.56
Total		2,45,78,69,221.06
S.No	ASSETS	(Amount in Rs.)
1	Opening CL	6,61,01,401.00
2	Funds for OSVPA & SAP	5,823.00
3	Loan to Samgra Shiksha	5,98,46,572.00
4	Unicef TA DA	6,220.00
5	Other Provisions Advance from SPO	60,03,402.00
6	Capital Fund	3,32,37,17,829.00
7	Advance to Secondary PTA	7,38,11,195.00
8	Bank interest refunded to SPO	2,04,668.00
9	Funds released out of DRDA Fund	14,04,708.00
10	Fund transfer to Secondary Funds	2,46,35,588.00
11	Advance from OPEPA for books & stationery	5,23,650.00
12	Advance from OPEPA Transport Allowance	4,77,000.00
13	Advance from OPEPA CWSN Activity	2,71,950.00
14	GHWS	14,03,000.00
15	Refund of UNICEF Funds	38,994.00
16	TDS Exp.(TDS on Flexi interest)	35,62,716.00
17	EMD Refund & Others	7,80,179.00
18	Loan to SSA Secondary	2,17,29,450.00
19	Loan from SS(SE) KALA Utsab	3,530.00
20	Advance received from OPEPA	2,11,894.00
21	Investment fund A/c BOI	2,63,34,617.00
22	Advance to Super-30	13,68,583.00
23	EPF Balance	60,63,205.00
Total		3,61,85,06,174.00



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Sikshya Soudh, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (ELEMENTARY) KGBV

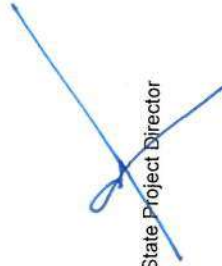
Balance Sheet as at 31st March, 2021

Liabilities	Sch	Previous Year	Amount in Rs.	Current Year	Amount (Rs)	Assets	Sch	Previous Year	Amount in Rs.	Current Year	Amount (Rs)
Capital Fund											
Opening Balance		(3,08,57,11,474.34)	(4,14,80,12,118.51)	(4,14,80,12,118.51)	9,933.00	Accrued Interest					
Less : Excess of Expenditure over Income		(1,06,23,00,644.17)	(4,14,80,12,118.51)	(1,05,32,11,854.01)	(5,20,12,23,972.52)	Closing balance					
Loan from DPEP			3,00,000.00	3,00,000.00	3,00,000.00	(a) Cash at Bank	1	14,48,73,106.96	76,34,05,114.89	1,10,61,42,559.28	1,31,493.00
Advance to DPC			8,18,953.00	8,18,953.00	8,18,953.00	(b) Cash in Hand	1	8.00		8.00	
Loan From SSA						(c) Advances	1	61,85,31,999.93		66,05,13,494.16	1,76,66,56,061.44
Current Liabilities						Receivable from SSA			18,37,16,885.00		27,06,93,481.00
EMD Refundable	2		5,04,346.00		5,32,006.00						
Current Liabilities & Provision	2		5,08,96,83,332.40		7,23,32,16,628.96						
Sales Tax Payable			720.00		720.00						
GoO fund towards Class IX & X KGBV Students'			38,36,700.00		38,36,700.00						
Total			94,71,31,932.99		2,03,74,81,035.44		Total		94,71,31,932.89		2,03,74,81,035.44

Notes on Accounts

4

For Odisha School Education Programme Authority


State Project Director

Date : 30.10.2021

Place : Bhubaneswar

In terms of our attached report of even date

For PATNAIK & CO.
Chartered Accountants
FRN310028E





CA S.K Patnaik, FCA DISA
(Partner, MNo. 068524)

UDIN: 21068524AAAAL2724

57

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudha, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (ELEMENTARY) KGBV

Consolidated Receipts and Payments Account for year ended on 31st March 2021

RECEIPTS		Amount(Rs.)	PAYMENTS		Amount(Rs.)
To	OPENING BALANCE		By	OPENING BALANCE	
	Cash in Hand	8.00		Provision	1,23,22,86,164.00
	Cash at Bank	14,48,73,106.96		Loan from SSA	2,79,74,54,638.81
	Advance			EMD/SD/TDS/VAT Received or deducted	2,26,500.00
To	Capital Fund	61,85,31,999.93		Loan from Class viii funds	28,94,650.00
To	Security deposit Electricity	9.08	By	NON RECURRING	
To	Interest Received	13,448.00		Replacement of bedding (once in 3 years)	2,59,400.00
To	Funds received from State Project Office			Furniture/ Equipment (including kitchen)	8,88,765.00
To	Funds Receivable from SPO	30,23,43,720.00		Construction of building (new)	37,43,49,392.00
To	Provision of Fooding & Lodging of Child	3,40,00,000.00		TLM and equipment including library books	6,37,243.00
To	Provision of Maintainance of child	83,16,000.00		Bedding	11,16,152.00
To	Provision of Medical Care	6,30,000.00		Construction of building KGBV sanctioned earlier	17,18,482.00
To	Provision of Supplimentary of TLM	4,55,868.00	By	RECURRING	
To	Grant in Aid Receivable	3,64,500.00		Fooding / Lodging per child per	32,47,88,555.48
To	Funds in Transit	12,01,07,750.00		1 Head Cook	56,19,136.00
To	Funds in Transit	1,60,00,000.00		2 Assistant Cook	57,22,450.00
To	Capacity Building	-		Specific Skill training	6,97,980.00
To	Misc. Receipt	18,65,728.00		Electricity / Water Charges	1,33,21,132.67
To	Sundry Creditors	-		Medical care / Contingencies	1,91,76,634.00
To	Loan Receivable from SSA A/C	19,92,08,202.00		Maintenance of Girls	9,09,33,555.00
To	Current Liabilities	5,08,01,800.00		Maintenance	7,43,99,512.60
To	EMD/SD/TDS/VAT Received or deducted	2,54,160.00		Miscellaneous	98,89,885.68
To	Provision KGBV building	4,38,72,000.00		Preparatory Camps	4,41,746.00
To	Provision (Closing)	1,88,75,03,446.00		P. T.A.	5,72,506.00
To	Loan from Class viii funds	28,94,650.00		Stipend per child per month	2,01,24,535.00
To	Loan From SSA(C.B)	3,50,96,70,804.29		Capacity Building	2,77,476.00
To	Advance To DPC	-		Physical / Self Defence	2,29,195.00
				Examination Fee	2,23,900.00
				Supplementary TLM, Stationery and	1,65,41,067.00
				1 Warden	1,42,76,247.00
				2 Urdu Teachers	-
				3 Part time teachers	67,79,485.00
				1 Full time Accountant	24,48,970.00
				2 Support staff -	7,86,40,818.00
				Bank Charges	-
			By	Vocational Training/Specify Skill Training	9,73,403.00
			By	Salary of KGBV Staff	6,37,267.00
			By	Night Watchman	57,400.00
			By	Other Management	12,388.00
			By	TDS Expense (TDS on flexi interest @ 20%)	10,059.00
			By	Advance to DPC (KGBV Class-IX & X Reimbursement)	-
			By	Accrued Interest	1,21,560.00
			By	Grant/funds Receivable (SSA)	4,50,46,505.00
			By	Loan Receivable	4,19,30,091.00
			By	DBT Transfer	-
			By	Capital Fund	-
			By	Security deposit Electricity	13,448.00
			By	Sundry Debtors	-
			By	Closing Balance	8.00
				Cash in Hand	1,10,61,42,559.28
				Cash at Bank	66,05,13,494.16
				Advance	6,95,23,94,355.68
					6,95,23,94,355.68
	Total	6,95,23,94,355.68			

Notes on Accounts

4

In terms of our attached report of even date

For Odisha School Education Programme Authority

State Project Director



For PATNAIK & CO.
Chartered Accountants
FRN310028E

CA S.K Patnaik, FCA DISA
(Partner, M.No. 068524)

Date:30.10.2021

Place : Bhubaneswar

58

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Sikshya Soudha, Unit-V, Bhubaneswar- 751001

SAMAGRA SHIKSHA (ELEMENTARY) KGBV

Consolidated Incomes & Expenditures Account for year ended on 31st March, 2021

Expenditure	Amount (Rs)		Income	Amount (Rs)
NON RECURRING				
Replacement of bedding (once in 3 years)	2,59,400.00	By	Interest Received	1,06,87,155.42
Furniture/ Equipment (including kitchen)	8,88,765.00	By	Misc. Receipt	18,65,728.00
Construction of building (new)	37,43,49,392.00	By	Excess of Exp. Over Income	1,05,32,11,854.01
TLM and equipment including library	6,37,243.00			
Bedding	11,16,152.00			
Construction of building KGBV sanctioned	17,18,482.00			
RECURRING				
Fooding / Lodging per child per month	32,47,88,555.48			
1 Head Cook	56,19,136.00			
2 Assistant Cook	57,22,450.00			
Specific Skill training	6,97,980.00			
Electricity / Water Charges	1,33,21,132.67			
Medical care / Contingencies	1,91,76,634.00			
Maintenance of Girls	9,09,33,555.00			
Maintenance	7,43,99,512.60			
Miscellaneous	98,89,885.68			
Preparatory Camps	4,41,746.00			
P.T.A.	5,72,506.00			
Stipend per child per month	2,01,24,535.00			
Capacity Building	2,77,476.00			
Physical / Self Defence	2,29,195.00			
Examination Fee	2,23,900.00			
Supplementary TLM, Stationery and other	1,65,41,067.00			
1 Warden	1,42,76,247.00			
2 Urdu Teachers	-			
3 Part time teachers	67,79,485.00			
1 Full time Accountant	24,48,970.00			
2 Support staff - (Accountant/Assistant, Peon,	7,86,40,818.00			
Bank Charges	-			
Vocational Training/Specify Skill Training	9,73,403.00			
Salary of KGBV Staff	6,37,267.00			
Night Watchman	57,400.00			
Other Management	12,388.00			
TDS Expense (TDS on flexi interest @	10,059.00			
TOTAL	1,06,57,64,737.43		TOTAL	1,06,57,64,737.43

Notes on Accounts

4

For Odisha School Education Programme Authority

In terms of our attached report of even date


For **PATNAIK & CO.**

Chartered Accountants

FRN310028E


State Project Director




CA S.K Patnaik, FCA DISA
(Partner, MNo. 068524)

Date:30.10.2021

Place : Bhubaneswar

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Sikshya Soudha, Unit-V, Bhubaneswar-751001

SAMAGRA SHIKSHA (ELEMENTARY) KGBV

Schedule-1

District wise Opening and Closing Balances

Name of the Districts/SPO	Opening Balance As on 01.04.2020			Closing Balance As on 31.3.2021			Total
	Cash in Hand	Cash at Bank	Advance	Cash in Hand	Cash at Bank	Advance	
SPO		44,22,128.00			44,22,128.00		44,22,128.00
Angul		4,65,412.70	11,58,007.30		4,89,520.70	2,28,91,532.30	2,33,81,053.00
Dhenkanal		7,47,896.19	50,62,336.20		23,06,142.29	60,61,711.20	83,67,853.49
Deogarh		1,50,543.00	72,40,586.00		1,10,93,707.00	1,63,81,797.00	2,74,75,504.00
Keonjhar		31,27,424.59	2,13,10,947.91		32,86,192.59	3,46,41,994.39	3,79,28,186.98
Kandhamal		62,31,508.05	3,80,29,921.50		64,35,283.05	5,28,13,021.50	5,92,48,304.55
Boudh		4931819.05	24965372.25		42333759.69	20877856.75	6,32,11,616.44
Sonepur		56,566.67	6,44,62,623.75		5,98,03,166.67	6,44,62,623.75	12,42,65,790.42
Nuapada		10,52,775.34	1,57,96,896.00		35,34,076.34	2,98,45,872.00	3,33,79,948.34
Nawarangpur		23400595.76	23378715.00		147052379.8	8415709.00	15,54,68,088.76
Malikangiri		17,27,070.00	1,72,70,244.00		7,76,38,647.00	1,87,73,216.00	9,64,11,863.00
Koraput		9642798.00	83,33,321.00		139380879.00	83,33,321.00	14,77,14,200.00
Gajapati		1391972.93	90582660.12		2517727.93	107040836.61	10,95,58,564.54
Rayagada		2,92,742.00	8,44,98,416.00		12,85,16,213.00	65,52,975.00	13,50,69,188.00
Kalahandi		5,13,18,175.19	2,74,60,749.84		7,82,19,738.19	2,81,30,068.04	10,63,49,806.23
Ganjam		3274529.34	103672897.75		185417735.3	148187928.75	33,36,05,664.09
Sundargarh		12486535.01	1,36,32,533.44		133460258	1,11,00,987.94	14,45,61,245.95
Sambalpur		96,37,717.16	56,77,526.91		4,24,91,817.16	50,77,024.66	4,75,68,841.82
Jajpur		4,96,211.25	15,05,000.00		36,97,493.25	15,05,000.00	52,02,493.25
Mayurbhanj		66,496.50	1,71,09,041.63		66,496.50	2,54,47,582.44	2,55,14,078.94
Bargarh		27,80,516.00	1,28,88,390.00		29,76,805.00	1,02,05,052.00	1,31,81,857.00
Balesore		23,26,164.64	1,17,79,010.50		25,15,013.64	2,05,60,242.50	2,30,75,256.14
Bhadrak		1,35,187.00	27,65,419.50		1,07,33,938.00	16,30,823.00	1,23,64,761.00
Bolangir	8.00	47,10,332.59	1,99,51,383.33	8.00	1,77,53,441.17	1,15,76,318.33	2,93,29,767.50
TOTAL	8.00	14,48,73,106.96	61,85,31,999.93	8.00	1,10,61,42,559.28	66,05,13,494.16	1,76,66,56,061.44



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Sikshya Soudhi, Unit - V, Bhubaneswar - 751001

SAMAGRA SHIKSHA (ELEMENTARY) KGBV

" Schedule-2"

S.No	Districts	LIABILITIES										
		Capital Fund	Security deposit Electricity	Funds received from State Project Office	Funds Receivable from SPO	Provision of Fooding & Lodging of Child	Provision of Maintenance of child	Provision of Medical Care	Provision of Supplimentary of TLM	Grant in Aid Receivable		
1	2	3	4	5	6	7	8	9	10	11		
1	SPO											
2	Angul											
3	Dhenkanal									40,00,000.00		
4	Deogarh									40,00,000.00		
5	Keonjhar											
6	Kandhamal											
7	Boudh											
8	Sonepur									60,00,000.00		
9	Nuapada		13,448.00									
10	Nawarangpur											
11	Malkangiri											
12	Koraput											
13	Gajapati											
14	Rayagada									7,81,07,750.00		
15	Kalahandi											
16	Ganjam				3,40,00,000.00							
17	Sundargarh			7,96,80,000.00								
18	Sambalpur									2,00,00,000.00		
19	Jejpur			74,95,720.00						60,00,000.00		
20	Mayurbhanj			20,71,68,000.00								
21	Bargarh			80,00,000.00		83,16,000.00	6,30,000.00	4,55,868.00	3,64,500.00			
22	Balesore											
23	Bhadrak									20,00,000.00		
24	Bolangir	9.08										
Total		9.08	13,448.00	30,23,43,720.00	3,40,00,000.00	83,16,000.00	6,30,000.00	4,55,868.00	3,64,500.00	12,01,07,750.00		



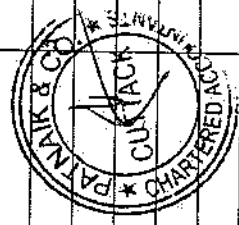
ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Siksha Soudh, Unit - V, Bhubaneswar - 751001

SAMAGRA SHIKSHA (ELEMENTARY) KGBV

"Schedule-2"

S.No	Districts	LIABILITIES											Loan from Class VIII funds
		Funds in Transit	Capacity Building	Sundry Creditors	Loan Receivable from SSA A/C	Current Liabilities	EMD/SD/TDS/VAT Received or deducted	Provision KGBV building	Provision (Closing)	17	18	19	
1	2	12	13	14	15	16	17	18	19	20			
1	SPO												
2	Angul												
3	Dhenkanal												
4	Deogarh							40,00,000.00					
5	Keonjhar									4,57,71,185.00			
6	Kandhamal									15,28,57,932.00			
7	Boudh									1,10,14,220.00			
8	Sonepur	1,20,00,000.00			19,92,08,202.00		27,660.00			2,99,35,322.00			
9	Nuapada									15,55,151.00			
10	Nawarangpur	40,00,000.00								11,37,00,641.00			
11	Maikangiri									3,49,04,000.00			
12	Koraput						2,26,500.00			20,00,000.00			28,94,650.00
13	Gajapati									12,17,521.00			
14	Rayagada									35,86,33,754.00			
15	Kalahandi									16,39,61,490.00			
16	Ganjam									43,55,72,719.00			
17	Sundargarh									11,24,04,621.00			
18	Sambalpur									2,99,18,455.00			
19	Jajpur					5,08,01,800.00							
20	Mayurbhanj									26,43,95,430.00			
21	Bargarh							3,98,72,000.00					
22	Balesore									8,72,72,302.00			
23	Bhadrak									22,90,934.00			
24	Bolangir									4,00,97,769.00			
	Total	1,60,00,000.00	-	-	19,92,08,202.00	5,08,01,800.00	2,54,160.00	4,38,72,000.00	1,88,75,03,446.00	28,94,650.00			



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Siksha Soudh, Unit - V, Bhubaneswar - 751001
SAMAGRA SHIKSHA (ELEMENTARY) KGBV

" Schedule-2"

S.No	Districts	LIABILITIES				ASSETS						Grant/funds Receivable (SSA)
		Loan From SSA(C.B)	Advance To DPC	Provision	Loan from SSA	EMD/SD/TDS/ VAT Received or deducted	Loan from Class viii funds	Advance to DPC (KGBV Class-IX & X Reimburse ment)	Accrued Interest			
1	2	21	22	23	24	25	26	27	28	29		
1	SPO											
2	Angul	7,04,92,798.71			4,54,87,368.71				121560			
3	Dhenkanal	3,14,25,952.00		2,79,37,577.00								
4	Deogarh	6,69,49,100.00		40,00,000.00	4,36,28,410.00							
5	Keonjhar	21,69,21,938.58		2,00,00,000.00	20,27,15,784.10							
6	Kandhamal	27,95,79,489.00		11,91,80,556.00	25,62,31,964.00							
7	Boudh	2,73,20,670.00		60,00,000.00								
8	Sonepur			1,20,00,000.00	13,94,00,202.00							12000000
9	Nuapada	15,30,77,925.00		49,98,227.00	12,74,61,097.00							
10	Nawarangpur	37,11,52,576.00		9,08,38,220.00	21,53,43,826.00							
11	Malkangiri	23,80,22,347.00			16,13,77,927.00							
12	Koraput	47,91,90,813.00		20,00,000.00	30,57,47,899.00	2,26,500.00	28,94,650.00					
13	Gajapati	3,46,66,647.00		6,39,93,521.00								25046505
14	Rayagada	14,75,19,557.00		12,01,33,873.00	21,92,37,950.00							
15	Kalahandi	32,77,50,938.00		13,30,61,253.00	28,05,81,503.00							
16	Ganjam	22,46,32,455.00		43,55,72,719.00								
17	Sundargarh	3,70,47,975.00			8,07,985.00							
18	Sambalpur	11,18,96,630.00		5,03,70,400.00	7,80,87,195.00							
19	Jajpur											
20	Mayurbhanj	52,38,47,450.00		5,40,07,071.00	63,28,34,872.00							
21	Bargarh	13,76,73,553.00		80,00,000.00	8,85,10,656.00							8000000
22	Balesore			7,52,36,095.00								
23	Bhadrak			23,98,978.00								
24	Bolangir	1,72,73,115.00		25,57,674.00								
Total		3,50,96,70,804.29	-	1,23,22,86,164.00	2,79,74,54,638.81	2,26,500.00	28,94,650.00	-	1,21,560.00	4,50,46,505.00		



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OS
Sikshya Soudh, Unit - V, Bhubaneswar - 751001
SAMAGRA SHIKSHA (ELEMENTARY) KGBV

"Schedule-2"

S.No	Districts	ASSETS						Sundry Debtors
		Loan Receivable	DBT Transfer	Capital Fund	Security deposit Electricity			
1	2	30	31	32	33	34		
1	SPO							
2	Angul							
3	Dhenkanal							
4	Deogarh							
5	Keonjhar							
6	Kandhamal							
7	Boudh							
8	Sonepur							
9	Nuapada				13448			
10	Nawarangpur							
11	Malikangiri							
12	Koraput							
13	Gajapati							
14	Rayagada							
15	Kalahandi							
16	Ganjam							
17	Sundargarh							
18	Sambalpur							
19	Jajpur							
20	Mayurbhanj							
21	Bargarh	41930091						
22	Balesore							
23	Bhadrak							
24	Bolangir							
	Total	4,19,30,091.00			13,448.00			



INDEPENDENT AUDITORS' REPORT

To
The State Project Director
Odisha School Education Programme Authority
Unit-V, Bhubaneswar,
Odisha.-751001

1. We have audited the attached Consolidated Balance Sheet of "Samagra Shiksha (Secondary) Project implemented by Odisha School Education Programme Authority (OSEPA), Sikhya Soudha , Unit-V, Bhubaneswar as at 31st March 2021, it's consolidated Income and Expenditure Account, Consolidated Receipts and Payments Account and Consolidated Annual Financial Statements for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on the Financial Statement based on our audit.
2. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain responsible assurance about whether financial statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis of our opinion and we report as under :-
3. Samagra Shiksha (Secondary) is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act by the name, State Project Office of Odisha Council of Primary Education.
4. The Grants received by the Society State Project Office are released to various District Level, Block Level, Cluster Levels and School Level for utilization and State Project Office themselves utilize the Grants for various Districts.
5. The Grant received, Grant Returned (Savings), Undisbursed Grant of previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.



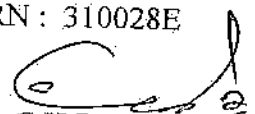
We report that:-

- 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.
- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of account maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31st March 2021 has not been physically verified by us.
- d) The utilization certificate has been compiled on the basis of receipts and payment account and utilization certificates duly certified by competent authorities at District level / MC level.
- e) In our opinion requisite books of accounts have been maintained by the project, as appears from sample checking of the same.
- f) Based on the records made available for our verification and information given to us, we have conducted audit of Procurement Procedure done for procurement of Goods, Works and Services and have nothing material to report their upon.
- g) The Books of Accounts of all DPOs have been audited by district Auditors and the audited accounts of all DPOs have been consolidated at State Project Office, Bhubaneswar.
- h) In our opinion and to the best of our information and explanations given to us the said accounts subject to Notes on Accounts and our Management Letter of even date, give a true and fair view in conformity with the accounting principles followed by the State Project office.
 - 1) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31st March 2021.
 - 2) In the case of the Income and Expenditure Accounts, the excess of Expenditure over income for the year ended on 31st March 2021.
 - 3) Receipts and Payment account pertaining to receipt and payment of the project for the year ended on 31st March 2021.

Place: Bhubaneswar
Date: 30.10.2021



For PATNAIK & CO
Chartered Accountants
FRN : 310028E


CA. S.K. Patnaik, FCA, DISA
(Partner, M No. 068524)

66

**SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS FORMING
PART OF ACCOUNTS- SAMAGRA SHIKSHA (SECONDARY), ODISHA**

I. Significant Accounting Policies

a) Basis of Accounting :

The Project accounts are prepared on historical cost convention and on accrual basis of accounting.

b) Fixed Assets :

Fixed Assets acquired/created by State Project office or at field levels for different programmes have been treated as Expenditure at the time of release of payment. Project Civil work i.e. Construction of Schools, Additional Classrooms, Boundary Wall etc. are charges to the Income and Expenditure as expenditure.

c) Inventory :

Inventories of consumables and other distributable are not valued as on 31.3.2021. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) Investment :

There are no investments other than the balance maintained in the saving and flexi accounts of the banks.

e) Government Grant :

Government Grants to the Project are recognized on accrual basis.

f) Grant Return :

(i) Grant amount disbursed under a particular budget head in the current financial year and returned as unspent/unutilized in the current financial year are reversed in that same budget head itself. And the Grant amount disbursed under particular budget head in the previous financial years and returned as unspent/unutilized in the current financial year are considered as Grant Returned (Savings) and treated as income.

(ii) Utilization of Grant-in-Aid :

The utilization of funds received as grant in aid have been accounted on the basis of utilization certificate received from blocks / districts / clusters / districts.



2. **Notes to Accounts :**

- a) 'Samagra Sikshha (Secondary) is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Odisha School Education Programme Authority.
- b) The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village Levels/SMCs for utilization or utilized by the State Project Office itself for various purpose.
- c) Advances outstanding are also being reconciled and in respect of certain other expenses necessary steps are being taken for reconciliation and necessary adjustments.
- d) In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurring heads and becomes eligible for being considered as spill over activities for the forthcoming year.
- e) Balances of the trade receivables, trade payables, advances and balances of deposits are subject to confirmation, reconciliation and adjustments, if any. The management does not expect any material difference affecting the current year's financial statements.
- f) The balance amount in current liabilities and current assets are not truly current in nature as per the Generally Accepted Accounting Practices.
- g) Provisions for Expenses have been made on an estimated basis.
- h) There are no contingent liabilities and off balance sheet items.
- i) As per practice no depreciation is being charged on any of the fixed assets.

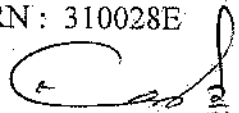


- j) Figures have been rounded to nearest rupee.
- k) Previous year figures have been re-arranged or re-grouped wherever necessary.
- l) Unspent balances as per utilization certificates are not in agreement with the actual cash and bank balances at the year-end due to provisions and other funds receipts.

Place: Bhubaneswar
Date: 30.10.2021



For PATNAIK & CO
Chartered Accountants
FRN : 310028E


CA. S.K.Patnaik, FCA, DISA
(Partner, M No.068524)

PROCUREMENT CERTIFICATE

State: Odisha

This is to certify that we have gone through the procurement procedure in vogue in the state based on the audit of the records for the year, 2020-21 of the SIS & inputs from the district audit reports. We are satisfied as to the procurement procedure prescribed in the manual on Financial Management & Procedure under Samagra Shiksha is generally having been followed.

Details	Deviations	Amount involved (for declaring mis-procurement /any other recommended action)
	Nil	Nil

Place: Bhubaneswar
Date: 30.10.2021



For PATNAIK & CO
Chartered Accountants
FRN : 310028E

A handwritten signature in black ink, appearing to be "S.K. Patnaik".

CA. S.K. Patnaik, FCA, DISA
(Partner, M No. 608524)

SAMAGRA SIKSHYA ABHIYAN (SECONDARY EDUCATION), ODISHA

Consolidated Balance Sheet as on 31-03-2021

Liabilities	Sch No	Current Year Amount (in Rs. P)	Previous Year Amount (in Rs. P)	Assets	Sch No	Current Year Amount (in Rs. P)	Previous Year Amount (in Rs. P)
I Capital Fund				Fixed Assets			
Opening Balance	6A	9,414,215,898.54	7,404,169,381.67	Furniture & Equipment	5A	121,152,928.50	108,986,087.50
Less/Add : Excess of Expenditure over Income /Excess of Income over Expenditure		(96,824,668.12)	2,010,046,516.87	Current Assets			
II Current Liabilities				Receivable		217,609,978.00	
Payable to Monitoring agency	6C			Duties & Taxes		67,626.00	
Provision	6D	2,793,871,775.00	930,097,540.00	Loan Receivable	5C	4,928,487.00	7,156,878.00
VAT Payable	6E	40.00	40.00	Grant receivable from GOI	5D	5,474,000.00	5,474,000.00
EMD Payable	6F	424,020.00	424,020.00	Closing Balance			
Other Liabilities		119,800,545.00		(a) Cash at Bank	5E	3,752,683,707.26	3,132,433,063.46
Sundry Creditor		18,642,000.00		(b) Cash in hand	5F	3,192.00	3,265.00
Total		12,250,129,610.42	10,344,737,498.54	(c) Unadjusted Advance	5G	8,148,209,691.66	7,090,684,204.58
				Total		12,250,129,610.42	10,344,737,498.54

For Odisha School Education Programme Authority

In terms of our attached report of even date

For PATNAIK & Co.,

Chartered Accountants

Firm Regd. No. 310028E



State Project Director

Place: Bhubaneswar

Date : 30.10.2021

CA S.K.Patnaik, FCA, DISA

Partner, M.No-068524

UDIN : 21068524AAAAAM1929

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudha, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (SECONDARY)

Income and Expenditure Account for the year ended 31st March, 2021

Expenditure	(in Rupees) Amount	Income	(in Rupees) Amount
To For Quality Component - Recurring (Secondary & Sr. Secondary)	1,272,380.00	By Grant in Aid Received from Govt. of India	3,007,403,333.00
To For Inclusive Education (Recurring) (Up to highest Class- Xii)	31,558,825.00	By Interest Received	115,749,903.10
To Project Expenses	3,508,808.00	By Miscellaneous Receipts	6,398,583.00
To Vocational Education	320,659,464.00	By Excess of Expenditure over Income made during the year	96,824,668.12
To Office Expenser/Contingency for new school	471,750.00		
To Financial Support for vocational Teacher Trainer (Existing)	15,450,324.00		
To Furniture & Operating System	3,913,500.00		
To Funds for Safety & Security	7,018,700.00		
To Self Defence	7,701,933.00		
To Girls Stipend	1,217,000.00		
To ICT & Digital Initiative	927,408,931.00		
To Girls Toilet	311,000.00		
To Gender & Equity	4,857,206.00		
To Leadership Training	12,706.00		
To Samathya Training	329,579.00		
To Purchase of Printer, Public Address System, Dhoiki Tabla Etc.	114,800.00		
To Books & Stationary	490,875.00		
To Training Expenses	10,786,500.00		
To Composite Grant	54,596,324.00		
To Vocational Grant	93,613,961.00		
To Furniture & Grant to OAV Girls Hostel	1,280,961.00		
To Furniture grant to Schools	8,001,100.00		
To Read to ME @ English	98,370,000.00		
To Atal Tinkering Lab	310,000,000.00		
To Robotic Lab	136,000,000.00		
To SC & ST Tuition fees	1,046,900.00		
To School Office Expenses	790,600.00		
To SPD, OAVS	2,117,552.00		
To Smart Class Secondary	90,480,000.00		
To Smc Training	7,537,005.00		
To Innovation	54,428,350.00		
To Skill Competition	475,000.00		
To Assesment at state level	100,000.00		



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudha, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (SECONDARY)

Income and Expenditure Account for the year ended 31st March, 2021

Expenditure	(in Rupees) Amount	Income	(in Rupees) Amount
To Learning Camp	4,789,500.00		
To KRP language training under NISHTHA level (IX-X)	8,020,581.00		
To Monitoring of school activities	1,317,000.00		
To Refund to DEO, Khorda (Math & Science Kit)	74,400.00		
To Annual School grant	227,172,023.00		
To In Service Teachers Training	8,775,051.90		
To MMER	5,816,633.82		
To Bank Charges	13,609.27		
To special Teaching For Learning achievement	42,000.00		
To Library Grant	137,687,764.00		
To Sports	42,815,000.00		
To Maintenance of KGBV-IV Hostel Expenditure	34,612,573.23		
To Utkarsha, Band Competition, Kala Utsav, Youth & Eco Club (LEP)	144,014,563.00		
To Excursion Trip, Science Exhibition (RAA)	19,599,287.00		
To Civil Work	307,473,918.00		
To Shala Sidhi Expenses	301,078.00		
To Carrier Counselling	22,968,000.00		
To Recurring support to VE (Existing)	56,779,138.00		
To Media Expenditure (SMDC)	7,789,033.00		
To Recurring support to VE (New)	393,300.00		
	3,226,376,487.22	TOTAL	3,226,376,487.22

In terms of our attached report of even date

For **PATNAIK & CO.**

Chartered Accountants
FRN310028E



CA S.K. Patnaik, FCA, DISA
(Partner, MNo. 068524)



For Odisha School Education Programme Authority

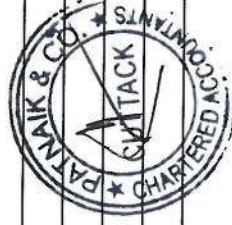
State Project Director

Place : Bhubaneswar
Date : 30.10.2021

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Siksha Soudha, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (SECONDARY)

Receipts and Payment Account for the year ended 31st March, 2021

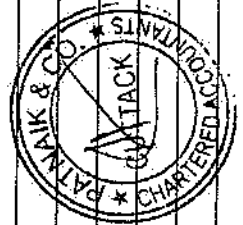
RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
To	Opening Balance		By	Opening Provision	930,097,540.00
	(a) Cash at Bank	3,132,433,063.46	By	For Quality Component - Recurring (Secondary & Sr. Secondary)	1,272,380.00
	(b) Cash in Hand	3,265.00	By	For Inclusive Education (Recurring) (Upto highest Class-Xii)	31,558,825.00
	(c) Unadjusted Advances	7,090,684,204.58	By	Project Expenses	3,508,808.00
To	Sundry Creditor	18,642,000.00	By	Vocational Education	320,659,464.00
To	Advance Received from OSEPA (Kala Utsav)	102,000.00	By	Office Expense/Contingency for new school	471,750.00
To	Funds Payable to Elementary Scheme	7,828,310.00	By	Financial Support for vocational Teacher Trainer (Existing)	15,450,324.00
To	Utkarsha Programme	40,022.00	By	Furniture & Operating System	3,913,500.00
To	Furniture Grant	36,950.00	By	Funds for Safety & Security	7,018,700.00
To	Funds Received From DEO	7,744,592.00	By	Self Defence	7,701,933.00
To	Loans & Advances (Assets)	2,228,391.00	By	Girls Stipend	1,217,000.00
To	Fund Transferrable	142,956,177.00	By	ICT & Digital Initiative	927,408,931.00
To	Funds from D.S.E.Odisha (Funds for CoE)	20,000,000.00	By	Girls Toilet	311,000.00
To	SC & ST Grant	1,900.00	By	Gender & Equity	4,857,206.00
To	BSE (O) SIOS	8,000.00	By	Leadership Training	12,706.00
To	SPD ,OAVS	987,552.00	By	Samathya Training	329,579.00
To	Grant In Aid Received from Govt. of India	3,007,403,333.00	By	Purchase of Printer, Public Address System, Dholki Tabla Etc.	114,800.00
To	Grant In Aid received from Govt. of Odisha	71,448.00	By	Books & Stationary	490,875.00
To	Funds Received from SPO ,OSEPA(SE)	4,541,933,380.00	By	Training Expenses	10,786,500.00
To	Interest Received	115,749,903.10	By	Composite Grant	54,596,324.00
To	Miscellaneous Receipts	6,398,583.00	By	Vocational Grant	93,613,961.00
To	Advance from OPEPA	13,444.00	By	Furniture Grant to KGBV -IV	1,280,961.00
To	Liability Under Capital	14,587,000.00	By	Furniture grant to Schools	8,001,100.00
To	Loan from SS (EE)	59,846,572.00	By	Read to ME @ English	98,370,000.00
To	Liability Under General	343,050.00	By	Atal Tinkering Lab	310,000,000.00
To	Closing Provision	2,793,871,775.00	By	Robotic Lab	136,000,000.00
To	Loan From SSA (CB)	8,975,000.00	By	SC & ST Tuition fees	1,046,900.00
			By	School Office Expenses	790,600.00



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudha, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (SECONDARY)

Receipts and Payment Account for the year ended 31st March, 2021

	By	SPD ,OAVS	2,117,552.00
	By	BSE (O) SIOS	8,000.00
	By	Smart Class Secondary	90,480,000.00
	By	SMDC/Community Training	7,537,005.00
	By	Inovation	54,428,350.00
	By	Skill Competition	475,000.00
	By	Assesment at state level	100,000.00
	By	Learning Camp	4,789,500.00
	By	KRP language training under NISHTHA level (IX-X)	8,020,581.00
	By	Monitoring of school activities	1,317,000.00
	By	Duties & Taxes	67,626.00
	By	Annual School grant	227,172,023.00
	By	In Service Teachers Training	8,775,051.90
	By	MMER	5,816,633.82
	By	procurement of Furniture & Equipment	12,166,841.00
	By	special Teaching For Learning achievement	42,000.00
	By	Bank Charges	13,609.27
	By	Library Grant	137,687,764.00
	By	Sports	42,815,000.00
	By	Maintenance of KGBV-IV Hostel Expenditure	34,612,573.23
	By	Utkarsha, Band Competition, Kala Utsav, Youth & Eco Club (LEP)	144,014,563.00
	By	Excursion Trip, Science Exhibition (RAA)	19,599,287.00
	By	Civil Work	307,473,918.00
	By	Shala Sidhi Expenses	301,078.00
	By	Carrier Counselling	22,968,000.00
	By	Recurring support to VE (Existing)	56,779,138.00
	By	Media Expenditure (SMDC)	7,789,033.00
	By	Transfer of Funds	4,541,933,380.00
	By	Recurring support to VE (New)	393,300.00
	By	Capital Fund	777,295.00



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudha, Unit-V, Bhubaneswar- 751001
SAMAGRA SHIKSHA (SECONDARY)

Receipts and Payment Account for the year ended 31st March, 2021

	By	Closing Balance	
		Refund to DEO, Khorda (Math & Science Kit)	74,400.00
		(a) Cash at Bank	3,620,503,504.70
		(b) Cash at Bank (DEO)	132,180,202.56
		(c) Cash in Hand	3,192.00
		(d) Unadjusted Advances	8,148,209,691.66
		(e) Fund Receivable	360,566,155.00
	Total	20,972,889,915.14	20,972,889,915.14

For Odisha School Education Programme Authority

State Project Director

Place : Bhubaneswar
 Date: 30.10.2021



For PATNAIK & CO.

Chartered Accountants

CA S.K. Patnaik, FCA DISA
 (Partner, MNo. 0688524)

(in Rupees)

SCHEDULE - '5' CASH IN HAND, CASH AT BANK & ADVANCES.

Closing Balance as on 31.03.2021

Opening Balance as on 1.04.2020

Particulars	Cash in Hand	Cash at Bank	Advances	Total	Cash in Hand	Cash at Bank	Advances	Total
Angul		2,03,89,049.50	3,29,18,549.00	5,33,07,598.50		4,04,44,748.90	2,85,06,885.00	6,89,51,633.90
Balasore		8,83,07,185.09	5,02,64,658.00	13,85,71,843.09		7,65,48,773.69	9,18,03,768.00	16,83,52,541.69
Baragadh		4,33,66,979.78	1,44,24,205.22	5,77,91,185.00		4,05,49,038.78	5,89,76,105.22	9,95,25,144.00
Bhadrak		3,39,51,423.33	4,60,95,211.00	8,00,46,634.33		3,97,97,513.60	18,23,36,062.00	22,21,33,575.60
Bolangir		11,04,99,258.00	37,95,35,845.00	49,00,35,103.00		12,59,18,153.00	45,04,62,845.00	57,63,80,998.00
Boudh		2,49,63,755.00	4,38,38,852.00	6,88,02,607.00		2,48,56,960.30	6,92,05,248.00	9,40,62,208.30
Cuttack	192.00	9,91,69,795.92	12,11,61,971.00	22,03,31,968.92	192.00	7,53,93,840.67	21,50,84,926.00	29,04,78,968.67
Deogarh		3,12,89,433.53	4,59,61,594.00	7,72,51,027.53		3,04,05,428.28	5,54,69,834.00	8,58,75,262.28
Dhenkanal		93,47,365.61	2,82,65,756.00	3,76,13,121.61		2,19,40,920.36	7,63,11,813.00	9,82,52,733.36
Gajapati		6,64,18,972.33	17,00,57,872.00	23,64,76,844.33		6,94,18,037.33	19,98,33,813.77	26,92,51,851.10
Ganjam		9,19,99,267.29	25,41,50,362.50	34,60,49,629.79		12,90,59,802.29	37,82,84,128.50	50,73,43,930.79
Jagatsinghpur		2,67,55,906.12	2,52,74,736.00	5,20,30,642.12		2,54,48,968.12	5,66,29,473.00	8,20,78,441.12
Jaipur	3,000.00	5,11,10,469.22	16,60,11,284.89	21,71,24,754.11	3,000.00	6,93,84,517.22	21,60,85,454.00	28,54,72,971.22
Jharsuguda		81,26,962.00	1,91,54,280.80	2,72,81,242.80		66,20,193.80	2,88,82,700.00	3,54,72,893.80
Kalahandi		3,23,23,288.90	23,89,44,256.00	27,12,67,544.90		5,05,85,899.90	28,88,42,807.00	33,94,28,706.90
Kandhamal	73.00	2,77,08,767.00	2,18,30,047.00	4,95,38,814.00		4,42,11,374.00	3,90,81,914.00	8,32,93,288.00
Kendrapara		6,65,24,673.40	1,41,73,588.40	8,06,98,261.80		5,83,84,257.40	8,37,41,902.40	14,21,26,159.80
Keonjhar		10,36,28,646.99	18,48,78,289.00	28,85,06,935.99		9,10,49,262.99	22,46,88,380.00	31,57,37,642.99
Khurda		3,70,81,065.18	7,65,22,549.00	11,36,03,614.18		3,66,86,216.68	12,31,09,174.00	15,97,95,390.68
Koraput		7,30,26,572.65	13,16,43,881.00	20,46,70,453.65		9,24,03,913.85	20,02,10,112.00	29,26,14,025.85
Malkangiri		5,49,03,298.40	6,01,58,533.00	11,50,61,831.40		5,39,51,514.40	8,73,26,921.00	14,12,78,435.40
Mayurbhanj		10,71,01,525.19	35,82,76,104.55	46,53,77,629.74		12,74,66,029.89	11,91,78,330.55	24,66,44,360.44
Nawarangpur		8,27,33,907.74	13,17,23,390.00	21,44,57,297.74		7,72,74,986.74	21,44,19,718.00	29,16,94,704.74
Nayagadh		2,26,35,291.08	5,44,91,569.00	7,71,26,860.08		2,18,62,581.96	8,52,36,903.00	10,70,99,484.86
Nuapada		2,50,71,642.00	5,82,57,905.00	8,33,29,547.00		3,54,08,296.00	5,99,01,425.00	9,53,09,721.00
Puri		4,00,63,369.00	8,52,56,852.00	12,53,20,221.00		4,90,28,846.00	18,66,28,242.00	23,56,57,088.00
Rayagada		7,02,11,678.28	18,56,05,682.72	25,58,17,362.00		12,69,46,504.28	14,89,14,176.72	27,58,60,681.00
Sambalpur		4,64,90,191.30	4,78,43,436.00	9,43,33,627.30		4,62,45,911.30	6,72,10,132.00	11,34,56,043.30
Sonepur		3,67,61,959.50	4,62,59,700.00	8,30,21,659.50		3,10,23,398.50	8,57,44,664.00	11,67,68,062.50
Sundargarh		5,13,43,194.60	13,34,21,046.00	18,47,64,240.60		4,63,55,828.60	14,68,14,248.00	19,31,70,076.60
SPO		1,54,92,28,168.53	3,86,42,82,218.50	5,41,35,10,387.03		1,98,80,11,988.53	3,87,93,17,586.50	5,86,73,29,575.03
TOTAL	3,265.00	3,13,24,33,063.46	7,09,06,84,204.58	10,22,31,20,533.04	3,192.00	3,75,26,83,707.26	8,14,82,09,691.66	11,90,03,96,590.92

77

Annex-XX
(See Para-108.1)

Consolidated Annual Financial Statement for the Year 2020-21

(Rs.in lakhs)

State:Odisha

Year ending 31.3.2021

SOURCE & APPLICATION

SOURCE		SS(Secondary)	SS(Secondary) EXP.	TOTAL
1)	Opening Balance			
(a)	Cash in Hand			
(b)	Cash at Bank	0.03		0.03
(c)	Advance	31,324.33		31,324.33
	Sub total	70,906.84		70,906.84
		1,02,231.20	-	1,02,231.20
2)	Source (Receipt)			
(a)	Funds received from Govt. of India	18,044.42		18,044.42
(b)	Funds received from State Govt.	12,029.61		12,029.61
(d)	Interest	1,157.50		1,157.50
(e)	Miscellaneous Receipts	63.99		63.99
(f)	Others (as per Annexure-I)	76,202.18		76,202.18
	Sub total	1,07,497.70		1,07,497.70
	TOTAL Receipts (1+2)	2,09,728.90	-	2,09,728.90
Application (Expenditure)		Approved AWP&B including spill over	SS (Secondary) EXP.	Savings
1	For Inclusive Education (Recurring) (Upto highest Class-Xii)	374.79	320.50	54.29
2	Vocational Education (Rec & Non Rec)	12,073.31	4,955.81	7,117.50
3	Opening of New/Upgraded Schools-Non-Recurring	857.18		857.18
4	Sports & Physical Education	1,450.50	428.15	1,022.35
5	Funds for Quality(L.E.P,Innovation & Guidance etc)	9,429.90	8,473.48	956.42
6	Self Defence	476.80	77.02	399.78
7	ICT & Digital Initiative	19,748.23	9,287.26	10,460.97
8	Teachers Salary	267.38		267.38
9	Assesment at state level	19.20	1.00	18.20
10	Annual School grant	3,606.00	2,875.99	730.01
11	In Service Teachers Training	347.92	275.83	72.09
12	Library Grant	432.32	1,376.88	(944.56)
13	Gender & Equity (Maintainance of KGBV-IV Hostel Expenditure,Career Councelling)(Non Rec & Recurring)	3,824.78	882.68	2,942.10
14	Excursion Trip,Science Exhibition (RAA)	270.54	196.72	73.82
15	Civil Work	4,928.31	3,077.85	1,850.46
16	Shala Sidhi Expenses		3.01	(3.01)
17	Media Expenditure (SMDC)	261.09	153.25	107.84
(A)	TOTAL SS(SE)	58,368.25	32,385.43	25,982.82
(B)	Others (as per Annexure-II)		58,334.50	58,334.50
(C)	Closing Balance			
1	Cash in Hand		0.03	0.03
2	Cash at Bank		37,526.84	37,526.84
3	Advances		81,482.10	81,482.10
	(D) Total Closing Balance		1,19,008.97	1,19,008.97
	TOTAL (Application) (A+D+F)		2,09,728.90	2,09,728.90

For Odisha School Education Programme Authority

In terms of our attached report of even date

State Project Director



For PATNAIK & CO.
Chartered Accountants
FRN310028E

CA S.K Patnaik, FCA DISA
(Partner, MNo. 068524)

Date:30.10.2021

Place : Bhubaneswar

Annexure-I (Financial Year,2020-21)
(Amount Rs. in lakhs)

Sl.No.	SS(EE)	Amount
	Heads of accounts	
1	Sundry Creditor	186.42
2	Advance Received from OSEPA (Kala Utsav)	1.02
3	Funds Payble to Elementary Scheme	78.28
4	Utkarsha Programme	0.40
5	Furniture Grant	0.37
6	Funds Received From DEO	77.45
7	Loans & Advances (Assets)	22.28
8	Fund Transferrable	1,429.56
9	Funds from D.S.E.Odisha (Funds for CoE)	200.00
10	SC & ST Grant	0.02
11	BSE (O) SIOS	0.08
12	SPD ,OAVS	9.88
13	Grant In Aid received from Govt. of Odisha	0.71
14	Funds Received from SPO ,OSEPA(SE)	45,419.33
15	Advance from OPEPA	0.13
16	Liability Under Capital	145.87
17	Loan from SS (EE)	598.47
18	Liability Under General	3.43
19	Closing Provision	27,938.72
20	Loan From SSA (CB)	89.75
	Total	76,202.18

Annexure-II
(Amount Rs. in lakhs)

Sl.No.	SS(EE)	Amount
	Heads of accounts	
1	Opening Provision	9,300.98
2	BSE (O) SIOS	0.08
3	Duties & Taxes	0.68
4	Transfer of Funds	45,419.33
5	Capital Fund	7.77
6	Fund Receivable	3,605.66
	Total	58,334.50

For Odisha Primary Education Programme Authority

In terms of our attached report of even date

State Project Director

Date : 30.10.2021
Place : Bhubaneswar



For PATNAIK & CO.
Chartered Accountants
FRN310028E

CA S.K Patnaik, FCA DISA
(Partner, MNo. 068524)

20

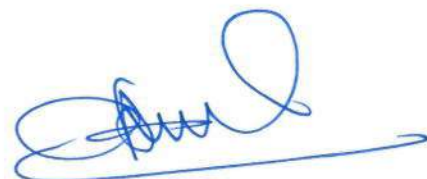
**UTILIZATION / DISBURSEMENT CERTIFICATE (GENERAL) UNDER SAMAGRA
SHIKSHA FOR THE YEAR ENDED 31.03.2021**

(In respect of grant received from Government of India and other sources)

Name of the State : Odisha

Sl. No.	Particulars / Sanction Letter No. and Date	Amount in Rupees				Previous year (details attached)
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2020	-	-	(-) 23859000	(-) 23859000	-
1.	Cash at Bank	-	-	-	-	-
2.	Fund in Transit, if any	-	-	-	-	-
3.	Unadjusted Advances	-	-	-	-	-
4.	Sub-Total (a) Opening Balance	-	-	(-) 23859000	(-) 23859000	-
5.	Funds received from Government of India (MHRD, GOI)	-	-	164906000	164906000	-
6.	Funds received from State Government	-	-	208858000	208858000	-
7.	Bank Interest	-	-	-	-	-
8.	Miscellaneous Income / Receipts	-	-	-	-	-
9.	Sub-Total (b)	-	-	373764000	373764000	-
10.	Grand Total (a+b)	-	-	349905000	349905000	-
	Less Amount	-	-	-	-	-
11.	Actual expenditure during the year, 2020-2021	-	-	358670000	249687000	-
12.	Sub-Total (c)	-	-	358670000	358670000	-
13.	Total (a+b+c) = (d)	-	-	708575000	708575000	-
14.	Excess / Deficit (10-12)	-	-	(-) 8765000	(-) 8765000	-
15.	Unspent Balance as on 31.03.2021	-	-	(-) 8765000	(-) 8765000	-
(a)	Cash and Bank Balance	-	-	-	-	-
(b)	Outstanding Advances	-	-	-	-	-

It is certified that out of the total amount of **Rs.16,49,06,000.00** (Rupees Sixteen Crore Forty-nine Lakhs Six Thousand) only sanctioned and received from Ministry of Human Resource Development, Government of India during 2020-2021 (as reflected in Sl. No. 5 (d) **Rs. 20,88,58,000.00** (Rupees Twenty Crore Eighty-eight Lakhs Five-eight Thousand) only received from Government of Odisha reflected in Sl. No. 6, **Rs. NIL** received on account of Bank interest as reflected in Sl. No. 7, **Rs.NIL** only received on account of Misc. income, as reflected in Sl. No. 8, **Rs.34,99,05,000.00** (Rupees Thirty-four Crore Ninety-nine Lakhs Five Thousand) only as reflected in Sl. No. 10, a sum of **Rs.35,86,70,000.00** (Rupees Thirty-five Crore Eighty-six Lakhs Seventy Thousand) only as reflected in Sl. No. 12 has been incurred / disbursed for the purpose for which it was sanctioned and the remaining unutilized balance of **(-) Rs.87,65,000.00** (deficit Central Share to be reimbursed by GOI) as



reflected in Sl. No. 14 excluding the unadjusted advance of **Rs. NIL** as reflected at Sl. No. 15 (a) (b) has been carried forward to be received from Government of India during the financial year, 2021-2022.

Certified that we have satisfied ourselves that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and that we have exercised the following checks to see the money was actually disbursed for the purpose for which it was sanctioned.

Sanction Letter of MHRD

Sanction Letter of Government of Odisha

IFMS Portal Statement of Disbursement of funds

Signature with rubber stamp
Director, TE and SCERT
Odisha, Bhubaneswar
Date.....

For GSCS & ASSOCIATES
Chartered Accountants
FRN 307067E

C. C. Mohapatra

(CA. C. C. MOHAPATRA)
Partner

M. No. 052175
CHARTERED ACCOUNTANT

UDIN: 21052175 AAAA&05047.

~~State Project Director
Odisha School Education
Programme Authority
Bhubaneswar, Odisha~~

Signature with rubber stamp
Principal Secretary to
Government, Department of
School and Mass Education
Date.....

P. S. Mohapatra
Principal Secretary to Govt.
School & Mass Edn. Deptt.

Encl : Component-wise disbursement of Central and State Assistance for the year, 2020-2021.

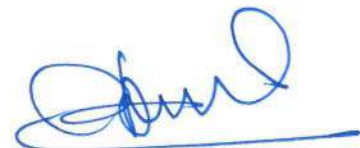
**UTILIZATION / DISBURSEMENT CERTIFICATE (CAPITAL) UNDER SAMAGRA
SHIKSHA FOR THE YEAR ENDED 31.03.2021**

(In respect of grant received from Government of India and other sources)

Name of the State : Odisha

Sl. No.	Particulars / Sanction Letter No. and Date	Amount in Rupees				Previous year (details attached)
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2020	-	-	12952000	-	-
1.	Cash at Bank	-	-	-	-	-
2.	Fund in Transit, if any	-	-	-	-	-
3.	Unadjusted Advances	-	-	-	-	-
4.	Sub-Total (a) Opening Balance	-	-	12952000	-	-
5.	Funds received from Government of India (MHRD, GOI)	-	-	-	-	-
6.	Funds received from State Government	-	-	-	-	-
7.	Bank Interest	-	-	-	-	-
8.	Miscellaneous Income / Receipts	-	-	-	-	-
9.	Sub-Total (b)	-	-	12952000	-	-
10.	Grand Total (a+b)	-	-	12952000	-	-
	Less Amount	-	-	-	-	-
11.	Actual expenditure during the year, 2019-2020	-	-	-	-	-
12.	Sub-Total (c)	-	-	-	-	-
13.	Total (a+b+c) = (d)	-	-	12952000	-	-
14.	Excess / Deficit (10-12)	-	-	12952000	-	-
15.	Unspent Balance as on 31.03.2021	-	-	12952000	-	-
(a)	Cash and Bank Balance	-	-	-	-	-
(b)	Outstanding Advances	-	-	-	-	-

It is certified that out of the total amount of **Rs. NIL** only sanctioned and received from Ministry of Human Resource Development, Government of India during 2020-2021 (as reflected in Sl. No. 5 (d) **Rs. NIL** only received from Government of Odisha reflected in Sl. No. 6, **Rs. NIL** received on account of Bank interest as reflected in Sl. No. 7, **Rs. NIL** only received on account of Misc. income, as reflected in Sl. No. 8, **Rs. 1,29,52,000.00** (Rupees One Crore Twenty-nine Lakhs Fifty-two Thousand) only as reflected in Sl. No. 10, a sum of **Rs. NIL** only as reflected in Sl. No. 12 has been incurred / disbursed for the purpose for which it was sanctioned and the remaining unutilized balance of **Rs. 1,29,52,000.00** (Rupees One Crore Twenty-nine Lakhs Fifty-two Thousand) only as reflected in Sl. No. 15 has been carried forward to the financial year, 2021-2022.



Certified that we have satisfied ourselves that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and that we have exercised the following checks to see the money was actually disbursed for the purpose for which it was sanctioned.

- Sanction Letter of MHRD
- Sanction Letter of Government of Odisha
- IFMS Portal Statement of Disbursement of funds



Director
TE & SCERT
Odisha, Bhubaneswar
Signature with rubber stamp
Director, TE and SCERT
Date.....

For GSCS & ASSOCIATES
Chartered Accountants
FRN 307067E

2.2.21

(CA. C. C. MOHAPATRA)
Partner
M. No. 052175

CHARTERED ACCOUNTANT

UDIN: 21052125 AAAA 80 5847

~~State Project Director
Odisha School Education
Programme Authority
Bhubaneswar, Odisha~~



Principal Secretary to Govt.
School & Mass Edn. Deptt.

Signature with rubber stamp
Principal Secretary to
Government, Department of
School and Mass Education
Date.....

GENERAL

UTILIZATION CERTIFICATE IN RESPECT OF RECURRING AND NON-RECURRING CENTRAL ASSISTANCE PERTAINING TO THE YEAR, 2020-2021 UNDER SAMAGRA SHIKSHA (TEACHER EDUCATION)

Institution	Components	Recurring / Non-recurring	Approved Amount		Released by MHRD		Released by State Government		Expenditure incurred	
			Approved Amount	State Share (40%)	Central Share (60%)	State Share (40%)	Central Share (60%)	Total Expenditure	Central Share (60%)	State Share Balance
DIETs	Salary	Recurring	1726.73	690.69	1036.04			2473.29	1036.04	1437.25
	Programmes and Activities	Recurring	450.00	180.00	270.00			47.31	28.39	18.92
	Technology in Teacher Education	Recurring	72.00	28.80	43.20			64.80	38.88	25.92
	Technology in Teacher Education	Non-Recurring	64.00	25.60	38.40			47.20	28.32	18.88
CTEs	Research Activities	Recurring	150.00	60.00	90.00			19.00	11.40	7.60
	Equipment	Non-Recurring	100.00	40.00	60.00			43.00	25.80	17.20
	Annual Grant	Recurring	600.00	240.00	360.00			109.96	65.98	43.98
	Salary	Recurring	209.35	83.74	125.61			408.32	125.61	282.71
IASES	Salary	Recurring	83.64	33.46	50.18			213.33	50.18	163.15
	Programmes and Activities	Recurring	15.00	6.00	9.00			14.50	8.70	5.80
	Research	Recurring	5.00	2.00	3.00			5.00	3.00	2.00
	DIKSHA	Recurring	200.00	80.00	120.00			6.57	3.94	2.63
SCERT	Annual Grant	Recurring	35.00	14.00	21.00			10.00	6.00	4.00
	Technology in Teacher Education	Recurring	2.40	0.96	1.44			2.16	1.30	0.86
	Salaries	Recurring	85.86	34.34	51.52			100.47	51.52	48.95
	Technology in Teacher Education	Recurring	9.60	3.84	5.76			8.64	5.18	3.46
BIET	Technology in Teacher Education	Non-Recurring		0.00	0.00				0.00	0.00
	Equipment	Non-Recurring		0.00	0.00				0.00	0.00
	Annual Grants	Recurring	20.00	8.00	12.00			13.15	7.89	5.26
		Total		3828.58	2297.15	1531.43	1649.06	2088.58	1498.12	3586.70

[Signature]

State Project Director
Odisha School Education
Programme Authority
Bhubaneswar, Odisha

Principal Secretary to Govt.
School & Mass Edm. Deptt.

[Signature]
Director
TE & SCERT
Odisha Bhubaneswar

8

**DIRECTORATE OF TEACHER EDUCATION AND SCERT : ODISHA : BHUBANESWAR
TEACHER EDUCATION CUMULATIVE STATE SHARE POSITION AS ON 31.08.2021
(BOTH FOR GENERAL AND CAPITAL HEAD)**

Annexure - II

(Rs. in Lakh)

Sl. No.	Year	Approved Outlay	Ratio	Government of India Share	Government of Odisha Share	Actual Release		State share due as per GoI release	State Share Shortfall (-) / Excess (+)	Excess / Shortfall in state share	Cumulative state share
						GoI Share	GOO Share				
1	1987-1988 to 2011-2012	During this period, the Central Share was 100% in Centrally Sponsored Scheme of Teacher Education, So the State Share does not arise.									
1	2012-13	3367.08	75:25	2525.31	841.77	1262.63	422.57	420.88	(+) 1.69	(+) 1.69	1.69
2	2013-14	2786.70	75:25	2090.03	696.67	1500.70	349.81	500.23	(-) 150.42	(-) 150.42	-148.73
3	2014-15	2786.70	75:25	2090.03	696.67	1045.01	919.63	348.34	(+) 571.29	(+) 571.29	422.56
4	2015-16	3685.36	60:40	2211.22	1474.14	1923.84	1773.73	1282.56	(+) 491.17	(+) 491.17	913.73
5	2016-17	3927.44	60:40	2356.46	1570.98	1178.23	1647.16	785.49	(+) 861.67	(+) 861.67	1775.4
6	2017-18	4107.23	60:40	2464.32	1642.91	1566.24	1589.40	1044.16	(+) 545.24	(+) 545.24	2320.64
7	2018-19	4167.98	60:40	2500.79	1667.19	1115.52	1687.68	743.68	(+) 944.00	(+) 944.00	3264.64
8	2019-20	3517.82	60:40	2110.69	1407.13	1900.17	2412.52	1266.78	(+) 1145.74	(+) 1145.74	4410.38
9	2020-21	3828.58	60:40	2297.15	1531.43	1649.06	2088.58	1099.37	(+) 989.21	(+) 989.21	5399.59
10	2021-22	3674.82	60:40	2204.89	1469.93	563.13	-	375.42	(-) 375.42	(-) 375.42	5024.17