



AUDITED STATEMENT OF ACCOUNTS

OF

**SAMAGRA SHIKSHA (ELEMENTARY)
&
KASTURBA GANDHI BALIKA VIDYALAYA (KGBV)**

For the Financial year 2019-20

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

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 2020, its 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 are 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 2020 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 2020.
 - 2) In the case of the Income and Expenditure Accounts, the excess of Income over Expenditure for the year ended on 31st March 2020.
 - 3) Receipts and Payment account pertaining to receipt and payment of the project for the year ended on 31st March 2020.



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. Large sum is lying outstanding at different DPOs level under different heads like Staff advance, institutional advance & advance to suppliers. But recovery/adjustment of the same is not regular. Moreover staff advance includes advances to persons who have already retired the chances of their recovery is less. Necessary provision should be made at DPOs level to write off the same.
3. 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.
4. 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).

Date: 19TH January 2021
Place: Bhubaneswar



For PATNAIK & CO
Chartered Accountants
FRN : 310028E

B. B. Kar

CA. B B KAR, FCA
(Partner, M No.304776)

**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 31.3.2020. 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 (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.



- 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.

Date: 19TH January 2021
Place: Bhubaneswar



For PATNAIK & CO
Chartered Accountants
FRN : 310028E

B. B. Kar

CA. B B KAR, FCA
(Partner, M No.304776)

Reply of Odisha School Education Programme Authority, Odisha on observations for the year 2018-19 & Comments of Statutory Auditor for the Year 2019-20 on the observations.

SI No	Observation by External Auditors of 2018-19	Reply of OSEPA, Odisha	Comments of Statutory Auditor for the year 2019-20
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 2019-20 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	Huge sum is lying outstanding against different DPOs level under different heads like Staff advance, institutional advance & advance to suppliers. But recovery/adjustment of the same is not satisfactory. Moreover staff advance includes advances to persons who have already retired the chances of their recovery is very remote. Necessary provision should be made at DPOs level to write off the same. is quite high.	The advances lying outstanding against different DPOs level under different heads are adjusted on the basis of vouchers/UCs submitted. However circulars have been issued to all the DPOs for the adjustment of outstanding advances on priority basis.	All DPOs should follow the circulars regarding the adjustments/ recovery of outstanding advances on priority basis.
3	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.
4	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.



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, 2019-20 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

Date: 19TH January 2021
Place: Bhubaneswar



For PATNAIK & CO
Chartered Accountants
FRN : 310028E

B. B. Kar

CA. B B KAR, FCA
(Partner, M No.304776)

Utilisation Certificate - Odisha
Scheme - Samagra Shiksha (Elementary Component)

Utilisation Certificate for the year ended 31.03.2020 for Recurring Grant
(General head) under Samagra Shiksha (Elementary Component)

(Amount in Rs.)

Sl.No.	Particulars	Total
(A)	Opening Balance	
	Unspent Balance.	1,00,93,02,291.95
	Outstanding advance as on Dt.01.04.2019	10,14,45,95,035.21
	Sub Total	11,15,38,97,327.16
(B)	Govt of India Ministry of HRD, Department of School Education and Literacy, New Delhi Letter No. & Date.	
	Grant-in-Aid-General	
	F.No.16-3/2019-IS-11 (GEN)(SC) & (ST) Dt.30.04.2019	4,97,16,71,000.00
	F.No.16-3/2019-IS-11 (GEN)(SC) (SAP)& (ST) Dt.30.08.2019	5,97,76,75,000.00
	F.No.16-3/2019-IS-11 (GEN)(SC) & (ST) Dt.31.12.2019	3,64,97,80,000.00
	Sub Total	14,59,91,26,000.00
(C)	Funds Received from state Govt. Letter No. & Date	
	Grant-in-Aid-General	
	10781,10786,10791,10806,10801&10796 Dt.20.05.2019	3,31,44,47,334.00
	22824,22871,22866,22856,22829,22876 & 22861 Dt.28.10.2019	3,98,51,16,666.00
	1399,1404,1409,1414,1419 & 1424 Dt.18.01.2020	2,43,31,86,666.00
	Sub Total	9,73,27,50,666.00
(D)	Sub Total (B +C)	24,33,18,76,666.00
(E)	Bank Interest	32,14,52,538.92
(F)	Misc. Receipt	1,92,01,911.43
(G)	Sub - total (A+D+E+ F)	35,82,64,28,443.51
	Less:	
(H)	Expenditure	20,97,65,77,001.95
(I)	Outstanding Advance as on Dt.31.03.2020	12,42,28,92,658.83
(J)	Unspent Balance as on 31st March,2020 (G-H-I)	2,42,69,58,782.73



1. Certified that out of **Rs.3582,64,28,443.51** (Rupees Three thousand five hundred eighty two crore / sixty four lakh / twenty eight thousand / four hundred forty three and fifty one paise only) of Grant -in -Aid **General** sanctioned/received/available during the year **2019-20** in favour of Samagra Siksha (Elementary) OSEPA, Odisha vide Ministry of Human Resource Development, Department of School Education & Literacy, Govt. of Odisha, Letter Nos., noted against each and **Rs.34,06,54,450.35** (Rupees thirty four crore / six lakh / fifty four thousand / four hundred fifty and thirty five paise only) on account of bank interest & other Receipt earned during the period from **01.04.2019** to **31.03.2020** and **Rs. 100,93,02,291.95** (Rupees Hundred crore / ninety three lakh / two thousand / two hundred ninety one and ninety five paise only) on account of unspent balance, and **Rs. 1014,45,95,035.21** (Rupees One thousand fourteen crore / forty five lakh / ninety five thousand / thirty five and twenty one paise only) as opening advance, a sum of **Rs. 2097,65,77,001.95** (Rupees Two thousand ninety seven crore/ sixty five lakh/ seventy seven thousand / one & ninety five paise only) of Grant in Aid **General** has been utilized (**Rs.1069,80,54,271/-** under **General Component** , **Rs. 398,55,49,630/-** under **SC Component** & **Rs. 629,29,73,100.95** under **ST Component**) for the purpose for which it was sanctioned and outstanding advance as on **31.03.2020** is **Rs.1242,28,92,658.83** (Rupees One thousand two hundred forty two crore / twenty eight lakh / ninety two thousand / six hundred fifty eight & eighty three paise only) . Certified further that out of the expenditure of **Rs.2097,65,77,001.95** ,an expenditure of **Rs.1258,59,46,201.17** falls against the Gol grants and **Rs. 839,06,30,800.78** against State share on the basis of books of accounts / or on the basis of proportional distribution of expenditure (**60:40**) between Gol and State share and the balance of **Rs. 2,42,69,58,782.73** (Rupees two hundred forty two crore / sixty nine lakh / fifty eight thousand / seven hundred eighty two and seventy three paise only) (Rs. 145,61,75,269.64 against central share and Rs. 97,07,83,513.09 against state share) remaining un utilized at the year - end will be adjusted towards the grant -in-aid payable during the year 2020-21.
2. It is also certified that out of an amount of **Rs. 2097,65,77,001.95** shown as utilized ,account for amount of Rs. Nil of Grant in Aid 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.

Kinds of checks exercised:

- Audited Statement of Accounts (copy enclosed)
- Utilisation certificate
- Audit Report and Management Letter.

Date:

State Project Director
Odisha School Education
Programme Authority,
Bhubaneswar

Signature with Rubber Stamp
State Project Director

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



For Patnaik & Co.
Chartered Accountants
Firm Regn. No.310028E

Biswa Bhushan Kar

CA.Biswa Bhushan Kar,FCA
(Partner,Memb. No.304776)

Countersigned

[Signature]
Principal Secretary to Govt.
S & ME Department.

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

Utilisation Certificate - Odisha
Scheme - Samagra Shiksha (Elementary Component)

Utilisation Certificate for the year ended 31.03.2020 for Non - Recurring Grant
(Capital head) under Samagra Shiksha (Elementary Component)

(Amount in Rs.)

Sl. No.	Particulars	Total
	Opening Balance	
(A)	Unspent Balance.	19,57,92,534.19
	Outstanding Advance as on Dt.01.04.2019	4,87,22,40,508.28
	Sub Total	5,06,80,33,042.47
	Govt of India Ministry of HRD, Department of School Education and Literacy, New Delhi Letter No. & Date.	
(B)	Grant-in-Aid-Capital	
	F.No.16-3/2019-IS-11 (GEN)(SC) & (ST) Dt.30.08.2019	1,04,13,57,000.00
	F.No.16-3/2019-IS-11 (GEN)(SC) & (ST) Dt.18.02.2020	1,09,97,15,000.00
	Sub Total	2,14,10,72,000.00
	Funds Received from State Govt. Letter No. & Date	
(C)	Grant-in-Aid-Capital	
	22839,22846 & 22851 Dt.28.10.2019	60,00,00,000.00
	6417,6424 & 6428 Dt.20.03.2020	22,57,62,000.00
	7452,7457 & 7462 Dt.27.05.2020	60,16,19,200.00
	Sub Total	1,42,73,81,200.00
(D)	Sub Total (B +C)	3,56,84,53,200.00
(E)	Bank Interest	4,77,49,410.18
(F)	Misc. Receipt	28,52,302.70
(G)	Sub - total (A+D+E+F)	8,68,70,87,955.35
	Less:	
(H)	Expenditure	1,70,15,47,954.00
(I)	Outstanding Advance as on Dt.31.03.2020	4,42,16,35,425.64
(J)	Unspent Balance as on 31st March,2020 (G-H-I)	2,56,39,04,575.71



1. Certified that out of **Rs.868,70,87,955.35** (Rupees Eight hundred sixty eight crore / Seventy lakh / Eighty Seven thousand / Nine hundred fifty five & thirty five paise only) of Grant -in -Aid **Capital** sanctioned / received / available during the year **2019-20** in favour of Samagra Siksha (Elementary) OSEPA, Odisha vide Ministry of Human Resource Development, department of School Education & Literacy & Govt. of Odisha, Letter Nos., noted against each and **Rs. 5,06,01,712.88** (Rupees Five crore / Six lakh / one thousand / seven hundred twelve and eighty eight paise only) on account of bank interest & other Receipt earned during the period from **01.04.2019** to **31.03.2020** and **Rs.19,57,92,534.19** (Rupees Nineteen crore / fifty seven lakh / ninety two thousand / five hundred thirty four & nineteen paise only) on account of unspent balance, and **Rs. 487,22,40,508.28** (Rupees Four hundred eighty seven crore / twenty two lakh / forty thousand / five hundred eight and twenty eight paise only) as opening advance, a sum of **Rs.170,15,47,954.00** (Rupees One hundred seventy crore / fifteen lakh / forty seven thousand / nine hundred fifty four only) of Grant in Aid **Capital** has been utilized (**Rs. 86,77,89,457/-** under **General Component** , **Rs. 32,32,94,111/-** under **SC Component** & **Rs. 51,04,64,386/-** under **ST Component**) for the purpose for which it was sanctioned and outstanding advance as on **31.03.2020** is **Rs. 442,16,35,425.64** (Rupees four hundred forty two crore / sixteen lakh / thirty five thousand / four hundred twenty five and sixty four paise only) . Certified further that out of the expenditure of **Rs.170,15,47,954.00** , an expenditure of **Rs.102,09,28,772/-** falls against the Gol grants and **Rs.68,06,19,182/-** against State share on the basis of books of accounts / or on the basis of proportional distribution of expenditure (**60:40**) between Gol and State share and the balance of **Rs. 256,39,04,575.71** (Rupees Two hundred fifty six crore / thirty nine lakh / four thousand / five hundred seventy five and Seventy one paise only) (**Rs. 153,83,42,745.42** against central share and **Rs.102,55,61,830.29** against state share) remaining un utilized at the year-end will be adjusted towards the grant -in-aid payable during the year 2020-21.
2. It is also certified that out of an amount of **Rs.170,15,47,954.00** shown as utilized ,account for amount of Rs. Nil of Grant in Aid are yet to be received from implementing units/agencies, which has been allowed to be carried forward.
3. Certified that we have satisfied our shelves 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.

Kinds of checks exercised:

- Audited Statement of Accounts (copy enclosed)
- Utilisation certificate
- Audit Report and Management Letter.

Date:

State Project Director
Odisha School Education
Programme Authority
Bhubaneswar

Signature with Rubber Stamp
State Project Director

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

For Patnaik & Co.
Chartered Accountants
Firm Regn. No.310028E



Biswa Bhusan Kar

CA.Biswa Bhusan Kar,FCA
(Partner,Memb. No.304776)

Countersigned

[Signature]
Principal Secretary to Govt.
S & ME Department

Principal Secretary to Govt.
School & Mass Edu. Deptt

Utilisation Certificate - Odisha

Scheme - Samagra Shiksha (Elementary Component)

Utilisation Certificate for the year ended 31.03.2020 for Recurring and Non- Recurring Grant
(General head +Capital head) under Samagra Shiksha (Elementary Component)

(Amount in Rs.)

Sl. No.	Sanction Order No & date	Total
	Opening Balance as on Dt.01.04.2019	
(A)	Unspent Balance,	1,20,50,94,826.14
	Outstanding Advance	15,01,68,35,543.49
	Sub Total	16,22,19,30,369.63
	Govt. of India Ministry of HRD, Department of School Education and Literacy, New Delhi Letter No. & Date.	
(B)	F.No.16-3/2019-IS-11 (GEN)(SC) & (ST) Dt.30.04.2019	4,97,16,71,000.00
	F.No.16-3/2019-IS-11 (GEN)(SC) (SAP)& (ST) Dt.30.08.2019	5,97,76,75,000.00
	F.No.16-3/2019-IS-11 (GEN)(SC) & (ST) Dt.31.12.2019	3,64,97,80,000.00
	F.No.16-3/2019-IS-11 (GEN)(SC) & (ST) Dt.30.08.2019	1,04,13,57,000.00
	F.No.16-3/2019-IS-11 (GEN)(SC) & (ST) Dt.18.02.2020	1,09,97,15,000.00
	Sub Total	16,74,01,98,000.00
	Funds Received from state Govt. Letter No. & Date	
(C)	10781,10786,10791,10806,10801&10796 Dt.20.05.2019	3,31,44,47,334.00
	22824,22871,22866,22856,22829,22876 & 22861 Dt.28.10.2019	3,98,51,16,666.00
	1399,1404,1409,1414,1419 &1424 Dt.18.01.2020	2,43,31,86,666.00
	22839,22846 &22851 Dt.28.10.2019	60,00,00,000.00
	6417,6424 & 6428 Dt.20.03.2020	22,57,62,000.00
	7452,7457 & 7462 Dt.27.05.2020	60,16,19,200.00
	Sub Total	11,16,01,31,866.00
(D)	Total Grants Received (B+C)	27,90,03,29,866.00
(E)	Bank Interest	36,92,01,949.10
(F)	Misc. Receipt	2,20,54,214.13
(G)	Total Receipt (A+D+E+F)	44,51,35,16,398.86
Less:		
(H)	Expenditure	22,67,81,24,955.95
(I)	Outstanding Advance as on Dt.31.03.2020	16,84,45,28,084.47
(J)	Unspent Balance (G-H-I)	4,99,08,63,358.44



1. Certified that out of Rs. 4451,35,16,398.86 (Rupees Four thousand four hundred fifty one crore / Thirty five lakh / Sixteen thousand / Three hundred Ninety Eight & Eighty Six paise only) of Grant -in -Aid sanctioned / received / available during the year 2019-20 in favour of Samagra Siksha (Elementary) OSEPA, Odisha vide Ministry of Human Resource Development, Department of School Education & Literacy & Govt. of Odisha, Letter Nos., noted against each and Rs.39,12,56,163.23 (Rupees Thirty Nine Crore / Twelve lakh / Fifty Six thousand / One hundred Sixty Three & twenty three paise only) on account of bank interest & other Receipt earned during the period from 01.04.2019 to 31.03.2020 and Rs.120,50,94,826.14 (Rupees One hundred twenty crore / fifty lakh / ninety four thousand / eight hundred twenty six & fourteen paise only) on account of unspent balance, and Rs.1501,68,35,543.49 (Rupees One thousand five hundred one crore / sixty eight lakh / thirty five thousand / five hundred forty three and forty nine paise only) as opening advance , a sum of Rs.2267,81,24,955.95 (Rupees Two thousand two hundred sixty seven crore / eighty one lakh / twenty four thousand / nine hundred fifty five and ninety five paise only) of Grant in Aid has been utilized for the purpose for which it was sanctioned (General Head - Rs. 2097, 65,77,001.95 , Capital Head - Rs. 170,15,47,954/-) and outstanding advance as on 31.03.2020 is Rs.1684,45,28,084.47 (Rupees One thousand six hundred eighty four crore / forty five lakh / twenty eight thousand / eighty four and forty seven paise only). Certified further that out of the expenditure of Rs.2267,81,24,955.95 , an expenditure of Rs.1360,68,74,973.57 falls against the Gol grants and Rs.907,12,49,982.38 against State share on the basis of books of accounts / or on the basis of proportional distribution of expenditure (60:40) between Gol and State share and the balance of Rs.4,99,08,63,358.44 (Rupees Four hundred ninety nine crore / eight lakh / Sixty three thousand / three hundred fifty eight and forty four paise only) (Rs.299,45,18,015.06 against central share and Rs.199,63,45,343.38 against state share) remaining un utilized at the year -end will be adjusted towards the grant -in-aid payable during the year 2020-21.
2. It is also certified that out of an amount of Rs.2267,81,24,955.95 shown as utilized ,account for amount of Rs. Nil of Grant in Aid 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.

Kinds of checks exercised:

- Audited Statement of Accounts (copy enclosed)
- Utilisation certificate
- Audit Report and Management Letter.

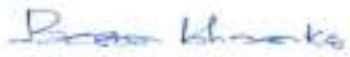
Date:


State Project Director
Odisha School Education
Programme Authority,
Bhubaneswar

Signature with Rubber Stamp
 State Project Director

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

For Patnaik & Co.
 Chartered Accountants
 Firm Regn. No.310028E



CA. Biswa Bhushan Kar, FCA
 (Partner, Memb. No.304776)

Countersigned


 Principal Secretary to Govt.
 S & ME Department

Principal Secretary to Govt.
 School & Mass Edn. Deptt

SAMAGRA SHIKSHA (ELEMENTARY)
Summary Budget Analysis (Entire Program)
For the Year ended on 31/03/2020
(1/4/2019 to 31/03/2020)

Name of the State: ODISHA

(Rs. in lakhs)

Scheme	AWP&B 2019-20	Opening Balance on 01.04.2019	Release by GOI	Releases by State	Reported Expenditure
1	2	3	4	5	6
SS(EE)	3,51,685.59	41,826.37	1,67,401.98	1,11,601.32	2,16,109.00
KGBV	29,478.28	(29,775.43)			10,672.25
Total	3,81,163.87	12,050.94	1,67,401.98	1,11,601.32	2,26,781.25

In terms of our attached report of even date

For Odisha School Education Programme Authority

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



For PATNAIK & CO.

Chartered Accountants

FRN310028E

Biswa Bhusan Kar

CA Biswa Bhusan Kar, FCA
(Partner, MNo. 304776)

Date: 19.01.2021

Place : Bhubaneswar

SAMAGRA SHIKSHA (ELEMENTARY)
Expenditure Report Summary (Entire Program)
Frequency:Semi annual Data"upto date Report"
For the Year ended on : 31/03/2020 SS(EE+KGBV)

Name of the State: ODISHA

Scheme	Opening Balance(as on 01.04.2019)	Releases(1.04.2019 to 31.03.2020)	Reported Expenditure (1.04.2019 to 31.03.2020)
SS(EE)	41,826.37	2,79,003.30	2,16,109.00
KGBV	(29,775.43)		10,672.25
TOTAL	12,050.94	2,79,003.30	2,26,781.25

In terms of our attached report of even date

For Odisha School Education Programme Authority

State Project Director

State Project Director
 Odisha School Education
 Programme Authority,
 Bhubaneswar



For PATNAIK & CO.

Chartered Accountants

FRN310028E

Biswa Bhusan Kar

CA Biswa Bhusan Kar, FCA
 (Partner, MNo. 304776)

Date: 19.01.2021

Place : Bhubaneswar

SAMAGRA SHIKSHA (ELEMENTARY)
State-Odisha

FMR-III

Activity-wise Expenditure Statement of SS (Elementary) & KGBV For the Year Ended 31.3.2020 (1/4/2019 to 31/3/2020)

Sl.No	Expenditure by Activity SS(EE)	Amount in Rs.)
(A)	ACCESS & RETENTION	
1	Residential School	
2	Residential Hostel	1,90,000.00
3	Transport & Escort Facility	5,72,09,094.37
4	Free Text Book	3,10,97,153.00
5	Uniform	69,79,21,999.00
6	Reimbursement of Fee against 25% admission	2,49,71,85,714.61
7	Special Training of Out of School Children (OOSC)	88,33,274.00
8	Media & Community Mobilisation	3,31,31,740.00
9	SMC PRI Training	7,79,61,896.88
9	TLE	3,32,95,651.00
		(12,98,077.00)
(B)	QUALITY INTERVENTION	
1	Quality Components	
2	Project Innovation & Guidance	1,09,65,776.00
3	LEP	8,49,91,104.00
4	Assesment at State & District Level	45,89,42,337.00
5	Training for In-service Teachers & Head Teachers	1,47,90,395.00
6	Composite School Grant	27,00,91,202.00
7	Libraries	1,01,98,98,014.72
8	Rashtrya Avishkar Abhiyan	9,63,46,909.00
9	ICT & Digital Initiative	18,37,52,500.00
10	Computer Aided Learning	7,10,000.00
11	Support at Pre-primary Level	14,98,669.00
12	Academic Support through BRC	15,46,43,360.00
13	Academic Support through CRC	33,23,40,416.00
14	Salary of Teachers	13,68,62,345.70
15	Maintenance Grant	12,29,17,04,309.66
16	School Improvement Grant(Teacher Grant)	2,42,35,844.00
		1,82,80,960.53
(C)	GENDER & EQUITY	
1	Self Defence Training for Girls	
2	Special Projects for Equity	1,33,80,248.00
3	Girls Education	83,31,067.00
4	SC/ST	1,58,46,723.00
5	Urban Deprived Children	99,74,902.00
6	ECCE	1,07,500.00
		53,71,041.00
(D)	INCLUSIVE EDUCATION	
(E)	SPORTS & PHYSICAL EDUCATION	
1	Sports & Physical Education (Primary Schools)	
2	Sports & Physical Education (Upper Primary Schools)	17,20,21,017.00
		2,87,17,543.00



SAMAGRA SHIKSHA (ELEMENTARY)
State-Odisha

FMR-III

Activity-wise Expenditure Statement of SS (Elementary) & KGBV For the Year Ended 31.3.2020 (1/4/2019 to 31/3/2020)

Sl.No	Expenditure by Activity	Amount in Rs.)
(F)	MONITORING OF THE SCHEME	
(G)	PROGRAMME MANAGEMENT(MMER)	23,51,42,410.90
1	Programme management	
2	Furniture & Fixture	1,17,22,51,455.05
3	Equipment	19,28,745.00
4	Computer	26,98,018.00
(H)	STRENGTHENING OF EXISTING SCHOOLS	2,07,637.00
(I)	TOTAL SS(EE)	1,16,75,43,303.00
(J)	TOTAL (KGBV)	21,61,09,00,355.93
GRAND TOTAL (I+J)		1,06,72,24,600.02
		22,67,81,24,955.95

In terms of our attached report of even date

For Odisha School Education Programme Authority

State Project Director


State Project Director
Odisha School Education
Programme Authority,
Bhubaneswar

Date: 19.01.2021

Place : Bhubaneswar



For PATNAIK & CO.

Chartered Accountants

FRN310028E



CA Biswa Bhusan Kar, FCA

(Partner, MNo. 304776)

Consolidated Annual Financial Statement for the Year 2019-20

(Rs.in lakhs)

State:Odisha

Year ending 31.3.2020

SOURCE & APPLICATION

SOURCE		SS (ELE.)	KGBV/SS (ELE.) EXP.	TOTAL
1)	Opening Balance			
(a)	Cash in Hand	0.67	-	0.67
(b)	Cash at Bank	42,628.75	589.32	43,218.07
(c)	Advance	1,45,773.17	4,395.19	1,50,168.36
	Sub total	1,88,402.59	4,984.51	1,93,387.10
2)	Source (Receipt)			
(a)	Funds received from Govt. of India	1,67,401.98	-	1,67,401.98
(b)	Funds received from State Govt.	1,11,601.32	-	1,11,601.32
(d)	Interest	3,644.40	47.62	3,692.02
(e)	Miscellaneous Receipts	218.91	1.63	220.54
(f)	Others (as per Annexure-I)	4,01,758.62	41,071.98	4,42,830.60
	Sub total	6,84,625.23	41,121.23	7,25,746.46
TOTAL Receipts (1+2)		8,73,027.82	46,105.74	9,19,133.56
Application (Expenditure)		Approved AWP&B including spill over		Savings
(A)	ACCESS & RETENTION			
1	Residential School	682.02	1.9	680.12
2	Residential Hostel	578.73	572.09	6.64
3	Transport & Escort Facility	566.76	310.97	255.79
4	Free Text Book	11,448.70	6979.22	4,469.48
5	Uniform	25,108.18	24971.86	136.32
6	Reimbursement of Fee against 25% admission	88.33	88.33	-
7	Special Training of Out of School Children (OoSC)	1,289.27	331.32	957.95
8	Media & Community Mobilisation	741.47	779.62	(38.15)
9	SMC PRI Training	1,482.93	332.96	1,149.97
9	TLE		-12.98	12.98
10	Opening of New School	1,583.06		1,583.06
(B)	QUALITY INTERVENTION			
1	Quality Components	2,688.83	109.66	2,579.17
2	Project Innovation & Guidance	4,847.34	849.91	3,997.43
3	LEP	8,169.43	4589.42	3,580.01
4	Assesment at State & District Level	300.00	147.9	152.10
5	Training for In-service Teachers & Head Teachers	5,576.24	2700.91	2,875.33
6	Composite School Grant	15,467.25	10198.98	5,268.27
7	Libraries	3,779.58	963.47	2,816.11
8	Rashtrya Avishkar Abhiyan	1,853.68	1837.53	16.15
9	ICT & Digital Initiative	15,555.80	7.10	15,548.70
10	Computer Aided Learning		14.99	(14.99)
11	Support at Pre-primary Level	1,649.12	1546.43	102.69
12	Academic Support through BRC	4,298.86	3,323.40	975.46
13	Academic Support through CRC	1,783.23	1,368.62	414.61
14	Salary of Teachers	1,98,110.64	1,22,917.04	75,193.60
15	Maintenance Grant		242.36	(242.36)
16	School Improvement Grant(Teacher Grant)		182.81	(182.81)
17	SPORTS & PHYSICAL EDUCATION	3,316.95	2,007.39	1,309.56
(C)	GENDER & EQUITY			
1	Self Defence Training for Girls	1,445.49	133.80	1,311.69
2	Special Projects for Equity	165.63	83.31	82.32
3	Girls Empowerment/Girls Education	235.50	158.47	77.03
4	SC/ST		99.75	(99.75)



5	Urban Deprived Children		1.08	(1.08)
6	ECCE		53.71	(53.71)
(D)	INCLUSIVE EDUCATION	3,206.15	2,415.96	790.19
(E)	MONITORING OF THE SCHEME	2,391.01	2,351.42	39.59
(F)	PROGRAMME MANAGEMENT(MMER)			-
1	Programme management(MMER)	18,986.59	11,722.51	7,264.08
2	Furniture & Fixture		19.29	(19.29)
3	Equipment		28.98	(28.98)
4	Computer		2.08	(2.08)
(G)	STRENGTHENING OF EXISTING SCHOOLS	14,288.82	11,675.43	2,613.39
(H)	TOTAL SS(EE)	3,51,685.59	2,16,109.00	1,35,576.59
(I)	TOTAL (KGBV)	29478.28	10,672.25	18,806.03
(J)	TOTAL(SSA+KGBV)	381163.87	2,26,781.25	1,54,382.62
(K)	Others (as per Annexure-II)	3,81,878.77	27799.44	
(L)	Closing Balance	SS (ELE.)	KGBV	Total
(a)	Cash in Hand	0.72	-	0.72
(b)	Cash at Bank	1,12,779.37	1,448.73	1,14,228.10
(c)	Advances	1,62,259.96	6,185.32	1,68,445.28
(M)	Total Closing Balance	2,75,040.05	7,634.05	2,82,674.10
TOTAL (Application) (J+K+M)		8,73,027.82	46,105.74	9,19,133.56

For Odisha School Education Programme Authority

In terms of our attached report of even date

For PATNAIK & CO.

Chartered Accountants

FRN310028E

Biswa Kar

CA Biswa Bhusan Kar, FCA
(Partner, MNo. 304776)

Date: 19.01.2021
Place : Bhubaneswar

[Signature]
State Project Director
State Project Director
Odisha School Education
Programme Authority,
Bhubaneswar



Annexure-I (Financial year,2019-20)
(Amount Rs. in lakhs)

Sl.No.	SSA		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
1	Advance for REMS	1.13	Security deposit Electricity	0.13
2	Receivable	1,144.84	Sundry Creditors	60.62
3	Ajay Ku Gochhayat	0.01	Receivable from SSA A/C	2.92
4	Advance to DPC (NPEGEL)	2.97	Current Liabilities	503.70
5	Duties & Taxes		EMD/SD/TDS/VAT Received or deducted	2.27
6	Cash at Bank (IEDRMS)	250.54	Provision KGBV building	40.00
7	Cash at Bank(For SRC Grant on Phillin Work)	8.63	Provision (Closing)	7748.04
8	Advances(For SRC Grant on Phillin Work)	5.20	Loan from Class viii funds	28.95
9	Grant Received (SETU)	58.70	Loan From SSA(C.B)	32685.35
10	Interest on Swachha Bharat Kosh	56.66		
11	Funds Receivable from OPEPA	(0.26)		
12	Funds payable towards APL	13,188.68		
13	Funds in Transit	0.34		
14	Security Deposit with NESCO	5,884.70		
15	Funds from CDMO	4.18		
16	Loan to NPEGEL	0.72		
17	Loan to KGBV	439.42		
18	Funds for APL Uniform Grant	33,507.69		
19	Advance received from OPEPA for SLAS (Part of Cl.Provision)	154.70		
20	Advance received from OPEPA for REMS	7.26		
21	Advance of Fund for REMS (Provision-Ujjwal)	64.04		
22	Funds for REMS	2.42		
23	Fund Received from OPEPA for Purchase of Bed & bedding for residential hostel	47.07		
24	Funds for UDISE Account (OPEPA)	115.01		
25	Security Deposit/EMD/VAT/RTI/With held Amount	1.95		
26	Sale of NT Books	17.73		
27	Sundry Creditors / Bills Payable	6.75		
28	Funds Received for CAL Provision	238.99		
		10.93		



Annexure-I (Financial year,2019-20)
(Amount Rs. in lakhs)

Sl.No.	SSA		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
29	Funds from other scheme SALA-SIDHHI	75.47		
30	Funds from SPO for Ujwala Programme	35.10		
31	Funds Received from OPEPA (Model Toilet)	4.85		
32	Funds Received from OPEPA (Uniform)	113.30		
33	Funds Received from OPEPA for IEV's Remuneration	25.32		
34	Funds Received From OPEPA for IEDSS/RMS Programme	14.33		
35	Payable to Model Kitchen Shed	1.67		
36	Advance from OPEPA (Transport Allowance)	0.21		
37	Advance from opepa for SLAS & Students Helpline programme	1.26		
38	Advance from opepa for UJJWAL	21.80		
39	EPF of IEVs	0.01		
40	Funds received From OPEPA For repair and Restoration of School Building (SP)	2.50		
41	Funds for Swachha bharat Vidyalaya Abhiyan	10.24		
42	Funds for REMS	21.69		
43	Grant-in-Aid Receivable	404.30		
44	IEV Salary	1.00		
45	Current Liabilities	640.15		
46	Funds from OMSM	363.64		
47	Funds from UIDAI	740.41		
48	Received from School (Old Amount)	30.52		
49	Funds for OSVPA &SAP	0.13		
50	Funds from Others	13.67		
51	Compensation for Land and Building Acquisition			
52	Funds received for Sikhya Sath App	98.03		
53	Funds received for UNICEF	1.00		
54	Funds Received from SPO (Multi Tap & Multi Cap)	1.18		
		8.85		



Annexure-I (Financial year,2019-20)
(Amount Rs. in lakhs)

SSA		KGBV	
Sl.No.	Heads of accounts	Amount	Heads of accounts
55	Funds transferable to KGBV	809.04	Amount
56	Advance from OPEPA (CWSN Activity)	3.00	
57	Funds Transferable	5,368.09	
58	Grant Received from SAATH	44.28	
59	Payable & Provision (Closing)	93,901.07	
60	Funds Received from OSEPA(STATE PROJECT OFFICE)	2,43,781.51	
	Total	4,01,758.62	41,071.98
Annexure-II			
(Amount Rs. in lakhs)			
SSA		KGBV	
Sl.No.	Heads of accounts	Amount	Heads of accounts
1	Provision & Payable (Opening)	71,791.61	Provision
2	CAL Provision(OB)	3.61	Loan from SSA
3	Sale of NT Books	5.26	EMD/SD/TDS/VAT Received or deducted
4	Other provisions (Advance From SPO)	11.18	Loan from Class VIII funds
5	Funds received From OPEPA For repair and Restoration of School Building (SP)	2.50	Grant/funds Receivable (SSA)
6	Funds from Model Toilet	1.40	Capital Fund
7	Funds for APL Uniform Grant	169.01	Security deposit Electricity
8	Funds from SPO for IEDSS RMSA	1.82	
9	Funds Released on SAALA SIDHI	5.55	
10	Funds from OPEPA (Uniform)	9.06	
11	Fund Received for IEDSS	9.08	
12	Funds from Labour Commission	96.42	
13	Funds for REMS	52.75	
14	Advance Received from OPEPA for UJJWAL	39.70	
15	Advance Received from OPEPA for REMS	27.50	
16	Funds From OPEPA for SLAS	10.85	



Annexure-I (Financial year,2019-20)
(Amount Rs. in lakhs)

Sl.No.	SSA		KGBV	
	Heads of accounts	Amount	Heads of accounts	Amount
17	Funds Receivable from OPEPA	37.15		
18	Sundry Creditors / Bills Payable	1,794.65		
19	Advance received from OPEPA for SLAS(Part of Opening,Provision)	1.05		
20	Security Deposit/EMD/VAT/RTI/Royalty/labour cess	1.80		
21	Funds Received from OPEPA for IEV's			
22	Remuneration	4.96		
22	DCPO ANGUL	5.55		
23	Fund received from OPEPA for UJJWAL & School Evaluation	39.86		
24	Fund received from Bed & Bedding	0.07		
25	Grant-in-aid/Funds Receivable	15,565.63		
26	Honorarium of IEV	23.40		
27	APL UNIFORMS	53.52		
28	Sundry Creditors	3.85		
29	Fund received from OPEPA for Swachha Bharat Vidyalaya Abhiyan	12.87		
30	Fund received from OPEPA for REMS	9.78		
31	Payble and Provision (Royalty for SRC)	0.23		
32	Bills Payable	16.06		
33	Funds Receivable/NEPGEEL U.C.	3.15		
34	EMD Refund & others	7.83		
35	SUNDRY DEBTOR	45.64		
36	NPEGEL Expense	4.23		
37	Loan to KGBV	8,581.43		
38	Advance received from OPEPA (SLAS)	1.51		
39	Funds from SBSV	1.53		
40	Funds in Transit	71.18		



Annexure-I (Financial year,2019-20)
(Amount Rs. in lakhs)

Sl.No.	SSA		KGBV	Amount	Heads of accounts	Amount
	Heads of accounts	Heads of accounts				
41	Fund receivable from SPO			1,377.17		
42	Inv. Fund A/C (BOI)			191.49		
43	Cash at Bank(For SRC Grant on Phailin Work)			5.25		
44	Fund Receivable from OPEPA			3,141.82		
45	Funds From OPEPA for IEDSS Rmsa			5.03		
46	Receivable			226.37		
47	Loan to KGBV			34,101.92		
48	Loan to NPEGEL			432.42		
49	Funds From SIEMAT			7.10		
50	NPEGEL (Advance with SMC)			9.97		
51	Advances for SRC grant on Phailin work			58.41		
52	Transfer of Funds To DPCs			2,43,781.51		
53	Advance to super 30			13.19		
54	Fund from DSSO (net)			0.29		
55	Funds Receivable from DPC Balangir			0.55		
56	Security Deposit with NESCO			2.05		
	Total		Total	3,81,878.77		27,799.44

For Odisha Primary Education Programme


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

Date : 19.01.2021

Place : Bhubaneswar



For PATNAIK & CO.

Chartered Accountants

FRN310028E



CA Biswa Bhushan Kar, FCA
(Partner, MNo. 304776)

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
 Sikshya Soudha, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (ELEMENTARY)
 Balance Sheet as at 31st March 2020

Liabilities	Sch.	Previous Year Amount(Rs.)	Current Year Amount(Rs.)	Assets	Sch.	Previous Year Amount(Rs.)	Current Year Amount(Rs.)
Capital Fund							
Add/(Less) Income Over Expenditure		14,87,93,79,843.50	16,68,25,56,597.34	Fixed Assets			
		1,80,31,76,753.84	6,68,07,95,259.45	Gross Block as on 1.04.2018/01.04.2019		14,35,34,589.18	15,05,55,082.18
		16,68,25,56,597.34	23,36,33,51,856.79	Add - Addition During the year	3	71,03,768.00	50,34,400.00
Current Liabilities	2			Less - Sale During the year		83,285.00	
Funds for Phalitn		6,90,304.00	7,13,784.00			15,04,56,092.18	15,55,89,482.18
Loan From DPEP		43,17,184.00	43,17,184.00	Loans & Advances	2		
Funds From NCERT		138.00	138.00	PERIPHERY FUND		18,40,000.00	18,40,000.00
Funds From RWSS		30,000.00	30,000.00	Grant-in -Aid Receivable			55,98,65,363.00
POSCO India (Jagatsinghpur)		4,88,000.00	4,88,000.00	KGBV		3,40,43,32,854.70	4,24,09,95,815.80
DSWO		20,76,741.00	20,76,741.00	Caution Money		7,500.00	7,500.00
Funds from OFSOP		3,61,017.00	3,61,017.00	Loan to MDM		6,13,980.00	6,13,980.00
RSBP		10,20,871.26	10,20,871.26	Funds from GOO-Repair		13,83,501.00	13,83,501.00
Pay Roll Deduction (EPP)		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		1,20,000.00	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
Price from P.M		5,00,000.00	5,00,000.00	Liability for exp.(Civil)		86,760.00	86,760.00
Funds for CAL		1,66,59,174.00	1,75,90,679.00	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		9,90,227.00	11,39,473.00	Accrued Interest		-	-
Funds From (OMC)		12,600.00	12,600.00	Funds from PSUs (Toilets)			
Sundry Creditors		4,53,49,116.90	7,43,09,606.93	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 Sasu Mahotsav)		30,000.00	30,000.00	SD/Electricity & Telephone		13,16,744.00	15,21,658.00
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		16,146.00	5,06,524.00
Funds from SPO (Bedding for Seasonal Hostel)		71,80,280.00	1,86,74,390.00	Swadaha Bharat Kosh		10,05,103.00	10,05,103.00
Funds from SPO (IEV Salary)		56,67,636.00	54,64,447.04	SLAS		4,82,497.00	4,82,497.00
SHALA SIDHI			89,92,295.00	Funds for Kitchen Shed			
Funds from Redcross		5,00,000.00	5,00,000.00	Model Toilet		2,20,413.00	2,20,413.00



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
 Sikshya Southa, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (ELEMENTARY)
 Balance Sheet as at 31st March 2020

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		16,91,147.00	1,14,03,083.00	Sundry Debtor		6,65,34,600.00	9,16,19,970.00
Funds from CDMO			72,045.00	Ujwala Programme			22,88,403.00
MOM		6,64,460.00	6,64,460.00				
Model Kitchen Shed		1,14,335.00	2,81,688.00				
Funds from GA Deptt. Govt. of Odisha		6,10,000.00	6,10,000.00	Closing Balance	1	67,060.35	71,537.35
Funds from TSG Edal		7,95,897.00	7,95,897.00	Cash in Hand		4,28,26,75,462.31	11,27,70,38,610.36
Funds from GOO-Uniform		2,30,61,767.00	2,67,37,000.00	Cash at Bank		1,93,76,83,200.00	1,35,63,39,800.00
Funds from SIEMAT		7,09,916.00	-	Funds in Transit			
Funds from UIDW			7,40,41,200.00	Advance		14,57,73,17,002.88	16,22,69,96,084.54
Funds from DCPO Angul		5,55,000.00	-				
Funds from DSSO		28,526.00	-				
Funds from ADM (Makhangiri)		3,18,700.00	3,18,700.00				
Advance from JNV		7,31,505.00	7,31,505.00				
Funds from PSUs (Toilet Construction)		85,43,30,029.00	85,46,75,029.00				
Funds for UDISE		1,84,771.00	3,89,542.00				
Loan from SAMAGRA SHIKSHA (ELEMENTARY) (NPEGEL)		20,22,23,496.80	20,14,85,216.80				
Other Liabilities							
Provision for Exp.		6,35,75,06,181.10	8,98,86,71,179.41				
Duties & Taxes		2,81,630.00	2,96,36,587.72				
Security Deposit(EMD)		1,49,18,832.50	1,61,46,983.50				
PDS Funds		15,40,000.00	15,40,000.00				
Funds for Multi Cap multi Tap		12,17,376.00	21,62,376.00				
Funds from OMSM For IEDSS(RMSA)		87,92,853.00	4,61,60,873.00				
Grant Received(SETU)		8,86,00,000.00	9,22,85,855.78				
Funds for Swachh Bharat Sanadha							
Vidyalya Abhiyan		8,21,41,547.00	8,17,13,351.00				
Funds from Labour Commission		1,00,00,000.00	3,58,435.00				
Funds for REMS		2,35,04,359.00	2,81,36,507.00				
CGST(IGS)		4,43,108.39					
IGST(IGS)		4,43,109.39					
SAATH		24,14,890.72					
Total		24,45,15,55,114.40	33,96,33,67,081.23	Total		24,45,15,55,114.40	33,96,33,67,081.23

Notes on Accounts

4
 For Odisha School Education Programme Authority

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



Chartered Accountant
 PINA 100302


 State Project Director
 Odisha School Education
 Programme Authority,
 Bhubaneswar


 CA Itwa Bhasan Kumar, FCA
 (Partner, M.No. 3547761)

ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)
Sikshya Soudha, Unit-V, Bhubaneswar-751001
SAMAGRA SHIKSHA (ELEMENTARY)
Income and Expenditure Account
for the year ended 31st March, 2019

Expenditure		(in Rupees) Amount	Income	(in Rupees) Amount
To	ACCESS & RETENTION			
To	Residential School	1,90,000.00	By Funds from GOI & GOO	27,90,03,29,666.00
To	Residential Hostel	5,72,09,094.37	By Interest Received A/c	36,44,40,335.25
To	Transport & Escort Facility	3,10,97,153.00	By Misc. Receipt	2,18,91,214.13
To	RTE ENTITLEMENT			
To	Free Text Book	69,79,21,999.00		
To	Uniform	2,49,71,85,714.61		
To	Reimbursement of Fee against 25% admission	88,33,274.00		
To	Special Training of Out of School Children (OoSC)	3,31,31,740.00		
To	Media & Community Mobilisation	7,79,61,896.88		
To	TLE	(12,98,077.00)		
To	QUALITY INTERVENTION			
To	Quality Components	1,09,65,776.00		
To	Project Innovation & Guidance	8,49,91,104.00		
To	LEP	45,89,42,337.00		
To	Assesment at State & District Level	1,47,90,395.00		
To	Training for In-service Teachers & Head Teachers	27,00,91,202.00		
To	Composite School Grant	1,01,98,98,014.72		
To	Maintenance Grant	2,42,35,844.00		
To	Libraries	9,63,46,909.00		
To	Rashtrya Avishkar Abhiyan	18,37,52,500.00		
To	ICT & Digital Initiative	7,10,000.00		
To	Computer Aided Learning	14,98,669.00		
To	Support at Pre-primary Level	15,46,43,360.00		
To	Academic Support through BRC	33,23,40,416.00		
To	Academic Support through CRC	13,68,62,345.70		
To	Teachers' Salary	12,29,17,04,309.66		
To	Teachers Grant	1,82,80,960.53		
To	GENDER & EQUITY			
To	Self Defence Training for Girls	1,33,80,248.00		
To	Special Projects for Equity	83,31,067.00		



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

Income and Expenditure Account
for the year ended 31st March, 2019

	Expenditure	(in Rupees) Amount	Income	(in Rupees) Amount
To	Girls Education	1,58,46,723.00		
To	SC/ST	99,74,902.00		
To	Urban Deprived Children	1,07,500.00		
To	ECCE	53,71,041.00		
To	INCLUSIVE EDUCATION	24,15,96,157.50		
To	SPORTS & PHYSICAL EDUCATION			
To	Sports & Physical Education (Primary Schools)	17,20,21,017.00		
To	Sports & Physical Education (Upper Primary Schools)	2,87,17,543.00		
To	MONITORING OF THE SCHEME	21,95,51,279.00		
To	SMC/PRI Training	3,32,95,651.00		
To	Management Information System (SDMIS & ShalakoSh)	1,55,91,131.90		
To	Programme Management(MMER)	1,17,22,51,455.06		
To	STRENGTHENING OF EXISTING SCHOOLS	1,16,75,43,303.00		
To	Excess of Income Over Expenditure	6,68,07,95,259.45		
	TOTAL	28,28,66,61,215.38	TOTAL	28,28,66,61,215.38

In terms of our attached report of even date

For PATNAIK & CO.

Chartered Accountants

FRN310028E



For Odisha School Education Programme Authority

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

Date : 19.01.2021
 Place : Bhubaneswar

Biswa Bhushan Kar

CA Biswa Bhushan Kar, FCA

(Partner, MNo. 304776)

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

Receipts and Payment Account
for the year ended 31st March, 2020

RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
To	Opening Balance		By	Opening Balance	
	(a) Cash in Hand	67,069.35		Provision & Payable (Opening)	7,17,91,60,857.54
	(b) Cash at Bank	4,26,28,75,462.31		CAL Provision(OB)	3,61,041.00
	(c) Advance (SSA)	14,57,73,17,002.86		Sale of NT Books	5,26,001.00
To	Advance for REMS			Other provisions (Advance From SPO)	11,17,614.00
		1,13,203.00		Funds received from OPEPA For repair and Restoration of School Building (SP)	2,50,000.00
To	Receivable		By	Funds from Model Toilet	1,39,587.00
		11,44,84,236.00	By	Funds for APL Uniform Grant	1,69,00,567.00
To	To Advance to DPC (NPEGEL)		By	Funds from SPO for IEDSS RAMSA	1,81,673.00
		1,000.00	By	Funds Released on SAALA SIDHI	5,54,509.00
To	To Duties & Taxes		By	Funds from OPEPA (Uniform)	9,05,800.00
		2,96,614.70	By	Fund Received for IEDSS	9,07,771.00
To	To Cash at Bank (IEDRMS)		By	Funds from Labour Commission	96,41,565.00
		2,50,53,858.22	By	Audit Fees	5,78,106.00
To	To Cash at Bank(For SRC Grant on Phillin Work)		By	Funds for REMS	52,75,384.00
		8,62,673.00	By	Advance Received from OPEPA for UJJWAL	39,70,000.00
To	To Advances(For SRC Grant on Phillin Work)		By	Advance Received from OPEPA for REMS	27,50,370.00
		5,19,501.00	By	Funds From OPEPA for SLAS	10,85,281.00
To	To Funds from GOI & GOO		By	Funds Receivable From OPEPA	37,15,000.00
		58,69,565.00	By	Sundry Creditors / Bills Payable	17,94,66,495.27
To	To Grant Received (SETU)		By	Advance received from OPEPA for SLAS(Part of Opening Provision)	1,05,200.00
		27,90,03,29,666.00	By	Security Deposit(EMDVAT/RTI/Royalty/labour cess	1,80,170.00
To	To Interest Received A/c				
		56,65,655.78			
To	To Interest on Swachha Bharat Kosh				
		36,44,40,335.25			
To	To Misc. Receipt				
		(25,775.00)			
To	Funds Received from OSEPA(STATE PROJECT OFFICE)/ Districts/SSA				
		2,18,71,214.13			
To	Funds Receivable from OPEPA				
		24,37,81,51,248.00			
To	Funds payable towards APL				
		1,31,88,67,800.00			
To	Funds in Transit				
		33,600.00			
To	Security Deposit with NESCO				
		58,84,70,400.00			
		4,17,531.00			



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

Receipts and Payment Account
for the year ended 31st March, 2020

RECEIPT	Amount(Rs)		PAYMENT	Amount(Rs)
To Funds from CDMO	72,045.00	By	Funds Received from OPEPA for IEV's Remuneration	4,56,224.00
To Loan to NPEGEL	4,39,42,043.72	By	DCPO ANGUL	5,55,000.00
To Loan to KGBV	3,35,07,69,343.70	By	ACCESS & RETENTION	-
To Funds for APL Uniform Grant	1,54,69,600.00	By	Residential School	1,90,000.00
To Advance received from OPEPA for SLAS(Part of CI Provision)	7,25,672.00	By	Residential Hostel	5,72,09,094.37
To Advance received from OPEPA for REMS	64,03,981.00	By	Transport & Escort Facility	3,10,97,153.00
To Advance of Fund for REMS (Provision-Ujjwal)	2,42,243.00	By	RTE ENTITLEMENT	-
To Funds for REMS	47,07,462.00	By	Free Text Book	69,79,21,999.00
To Fund Received from OPEPA for Purchase of Bed & bedding for residential hostel	1,15,01,234.00	By	Uniform	2,49,71,85,714.61
To Funds for UDISE Account (OPEPA)	1,94,771.00	By	Reimbursement of Fee against 25% admission	88,33,274.00
To Tender Paper Cost	20,000.00	By	Special Training of Out of School Children (OoSC)	3,31,31,740.00
To Security Deposit/EMD/VAT/RTI/With held Amount	17,73,270.00	By	Media & Community Mobilisation	7,79,61,896.88
To Sale of NT Books	6,75,247.00	By	TLE	(12,98,077.00)
To Sundry Creditors / Bills Payable	2,38,98,866.27	By	QUALITY INTERVENTION	-
To Funds Received for CAL Provision	10,92,546.00	By	Quality Components	1,09,65,776.00
To Funds from other scheme SALA-SIDHHI	75,46,804.00	By	Project Innovation & Guidance	8,49,91,104.00



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

Receipts and Payment Account
for the year ended 31st March, 2020

RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
To	Funds from SPO for Uwjala Programme	35,10,000.00	By	LEP	45,89,42,337.00
To	Funds Received from OPEPA (Model Toilet)	4,84,587.00	By	Assesment at State & District Level	1,47,90,395.00
To	Funds Received from OPEPA (Uniform)	1,13,30,200.00	By	Training for In-service Teachers & Head Teachers	27,00,91,202.00
To	Funds Received from OPEPA for IEV's Remuneration	25,31,767.00	By	Composite School Grant	1,01,98,98,014.72
To	Funds Received From OPEPA for IEDSS/RMS Programme	14,33,177.00	By	Maintenance Grant	2,42,35,844.00
To	Payable to Model Kitchen Shed	1,67,364.00	By	Libraries	9,63,46,909.00
To	Advance from OPEPA (Transport Allowance)	20,608.00	By	Rashtriya Avishkar Abhiyan	18,37,52,500.00
To	Advance from opepa for SLAS & Students Helpline programme	1,25,668.00	By	ICT & Digital Initiative	7,10,000.00
To	Advance from opepa for UJJWAL	21,80,073.00	By	Computer Aided Learning	14,98,669.00
To	EPF of IEVs	708.00	By	Support at Pre-primary Level	15,46,43,360.00
To	Funds received From OPEPA For repair and Restoration of School Building (SP)	2,50,000.00	By	Academic Support through BRC	33,23,40,416.00
To	Funds for Swachha bharat Vidyalaya Abhiyan	10,24,360.00	By	Academic Support through CRC	13,68,62,345.70
To	Funds for REMS	21,69,396.00	By	Teachers' Salary	12,29,17,04,309.66
To	Grant-in-Aid Receivable	4,04,30,000.00	By	Teachers Grant	1,82,80,960.53
To	IEV Salary	1,00,424.00	By	GENDER & EQUITY	-
To	Current Liabilities	6,40,15,402.00		Self Defence Training for Girls	1,33,80,248.00
To	Funds from OMSM	3,63,64,200.00		Special Projects for Equity	83,31,067.00
To	Funds from UIDAI	7,40,41,200.00	By	Girls Education	1,58,46,723.00
To	Received from School (Old Amount)	30,52,153.00	By	SC/ST	99,74,902.00
To	Funds for OSVPA & SAP	12,803.00	By	Urban Deprived Children	1,07,500.00
To	Funds from Others	13,67,038.00	By	ECCE	53,71,041.00
To	Compensation for Land and Building Acquisition	98,02,546.00	By	INCLUSIVE EDUCATION	24,15,96,157.50



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

Receipts and Payment Account
for the year ended 31st March, 2020

RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
To	Funds received for Sikhya Sath App	1,00,000.00	By	SPORTS & PHYSICAL EDUCATION	
To	Funds received for UNICEF	1,18,378.00	By	Sports & Physical Education (Primary Schools)	17,20,21,017.00
To	Funds Received from SPO (Multi Tap & Multi Cap)	8,85,000.00	By	Sports & Physical Education (Upper Primary Schools)	2,87,17,543.00
To	Funds transferable to KGBV	6,09,04,000.00	By	MONITORING OF THE SCHEME	21,95,51,279.00
To	Advance from OPEPA (CWSN Activity)	3,00,000.00	By	SMC/PRI Training	3,13,54,412.00
To	Funds Transferable	53,68,08,600.00	By	Management Information System (SDMIS & Shalakoah)	1,55,91,131.90
To	Grant Received from SAATH	44,27,500.00	By	Programme Management(MMER)	1,17,16,73,349.06
To	Payable & Provision (Closing)	9,39,01,07,452.12	By	STRENGTHENING OF EXISTING SCHOOLS	1,16,75,43,303.00
			By	Furniture & Fixture	19,28,745.00
			By	Equipment	28,98,018.00
			By	Computer	2,07,637.00
			By	Fund received from OPEPA for UJJAL & School Evaluation	39,86,476.00
			By	Fund received from Bed & Beding	7,124.00
			By	Grant-in-aid/Funds Receivable	1,55,65,63,900.00
			By	Honorarium of IEV	23,39,863.96
			By	APL UNIFORMS	53,52,000.00
			By	Sundry Creditors	3,84,509.24
			By	Fund received from OPEPA for Swachha Bharat Vidyalaya Abhiyan	12,86,584.00
			By	Fund received from OPEPA for REMS	9,78,385.00
			By	Payble and Provision (Royalty for SRC)	23,480.00
			By	Bills Payable	16,06,020.00



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

Receipts and Payment Account
for the year ended 31st March, 2020

RECEIPT		Amount(Rs)	PAYMENT		Amount(Rs)
			By	Training of Educational Administrator	19,41,239.00
			By	Funds Receivable/NPEGEL U.C.	3,15,000.00
			By	EMD Refund & others	7,82,500.00
			By	Sundry Debtor	45,64,025.00
			By	NPEGEL Expense	4,23,280.00
			By	Loan to KGBV	85,81,42,852.99
			By	Advance received from OPEPA (SLAS)	1,51,237.00
			By	Funds from SBSV	1,53,000.00
			By	Fund receivable from SPO	13,77,17,200.00
			By	Inv. Fund A/C (BOI)	1,91,48,162.00
			By	Cash at Bank(For SRC Grant on Phallin Work)	5,24,970.00
			By	Fund Receivable from OPEPA	31,41,81,740.00
			By	Funds From OPEPA for IEDSS Ramsa	5,02,786.00
			By	Receivable	2,26,36,587.00
			By	Loan to KGBV	3,41,01,93,441.81
			By	Loan to NPEGEL	4,32,41,558.82
			By	Funds From SIEMAT	7,09,918.00
			By	NPEGEL (Advance with SMC)	9,97,099.60
			By	Advances for SRC grant on Phallin work	58,40,616.00
			By	Transfer of Funds To DPCs	24,37,81,51,248.00
			By	Advance to super 30	13,18,583.00
			By	Fund from DSSO (net)	28,526.00



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

Receipts and Payment Account
for the year ended 31st March, 2020

RECEIPT	Amount(Rs)	PAYMENT	Amount(Rs)
		By Funds Receivable from DPC Balangir	54,600.00
		By Security Deposit with NESCO	2,04,814.00
		By Closing Balance	.
		(a) Cash in Hand	71,537.35
		(b) Cash at Bank	11,27,79,36,610.36
		(c) Advance	16,22,59,96,084.54
		By Funds in Transit	71,18,000.00
Total	87,30,27,81,795.41	Total	87,30,27,81,795.41

In terms of our attached report of even date

For PATNAIK & CO.

Chartered Accountants

FRN310028E



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

Date: 19.01.2021

Place : Bhubaneswar

CA Biswa Bhushan Kar, FCA

(Partner, MNo. 304776)

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

(in Rupees)

Opening Balance as on 1.04.2019

Closing Balance as on 31.03.2020

Particulars	Cash in Hand	Cash at Bank	Advances	Total	Cash in Hand	Cash at Bank	Advances	Total
SPO		43,37,81,128.40	2,35,55,53,011.94	2,78,93,44,141.34		2,94,33,73,207.86	4,10,37,59,440.48	6,94,71,32,648.32
Angul		10,35,96,280.40	21,59,11,424.80	31,95,07,715.20		26,16,69,875.78	24,28,45,746.00	50,45,15,621.78
Balasore	6,719.10	9,10,50,749.18	38,51,62,776.93	47,73,20,245.21	4,632.10	21,55,29,608.42	42,75,81,301.93	64,61,15,542.45
Barangah	1,600.00	4,85,37,503.44	25,46,08,118.70	30,31,47,622.14	6,115.00	15,40,89,782.04	27,87,76,302.20	46,29,72,199.24
Boudh		4,02,53,004.19	22,82,09,474.00	26,84,62,478.19		5,83,10,886.19	22,68,23,950.00	28,51,34,858.19
Bhadrak	32.00	13,96,35,438.99	86,59,19,732.49	1,12,57,55,204.48	32.00	29,16,19,113.80	86,32,24,010.49	1,20,50,43,156.29
Bolangir		30,25,13,225.60	47,67,51,595.00	77,92,64,820.60		44,46,61,276.79	58,86,72,965.00	1,03,33,34,241.79
Cuttack	170.00	10,17,34,287.44	45,18,39,824.84	55,36,34,282.08	3,151.00	22,29,90,362.84	48,67,86,981.64	70,87,80,495.48
Deogarh		8,15,06,459.54	23,98,92,628.05	32,13,99,087.54		9,20,99,522.31	23,51,41,234.00	32,72,40,756.31
Dhenkanal		7,82,85,363.97	28,37,90,124.00	34,20,78,487.97		21,25,34,184.59	14,91,01,374.00	36,16,35,558.59
Gajapati		11,62,53,208.39	10,08,85,422.25	21,71,08,530.64		21,30,56,927.64	14,91,01,374.00	36,22,40,756.31
Ganjam		17,71,87,366.26	95,49,19,015.82	83,21,06,404.08	1,126.00	98,22,24,935.63	58,12,60,686.82	1,16,34,68,758.35
Jagatsinghpur		13,11,58,092.45	13,29,35,954.25	26,40,93,946.70		24,33,15,990.05	41,47,09,647.25	65,80,24,737.30
Japur		13,96,30,634.72	50,81,58,285.50	64,77,88,920.22		28,60,09,958.50	47,47,40,660.50	76,07,49,719.00
Jharsuguda	3,200.00	3,67,91,048.80	7,68,70,085.80	11,36,64,335.30	2,270.00	6,95,71,746.80	8,35,09,718.00	13,30,69,734.80
Kalahandi		11,36,19,551.24	84,00,10,406.70	95,36,29,957.94		45,37,38,039.84	37,48,15,159.69	82,85,53,998.53
Kandhamal	53,243.00	10,05,72,755.89	61,14,39,974.92	71,21,65,373.81	93,243.00	42,26,39,427.89	69,63,77,161.77	1,11,90,69,632.85
Kendrapada	212.25	16,86,81,747.62	31,00,35,084.60	47,87,15,044.47	0.25	31,96,55,852.86	41,18,85,210.28	73,15,52,103.39
Keonjhar		22,41,53,779.83	73,67,96,729.00	96,09,50,499.83		24,73,17,973.00	61,81,40,271.00	86,54,58,244.00
Khurda		7,42,15,175.35	30,80,73,869.86	38,22,89,037.31		35,95,08,471.97	24,21,58,816.27	60,16,67,088.24
Koraput		10,42,20,069.30	44,54,46,429.84	54,96,69,475.24		43,92,21,081.82	51,72,23,215.02	95,64,44,267.34
Malikarjuni		34,79,46,794.86	5,43,40,691.00	40,22,87,475.86		36,03,99,206.18	7,19,81,323.00	43,23,80,529.18
Meyurthar		18,19,84,349.26	50,08,64,754.83	68,28,49,104.09		43,63,76,715.80	54,33,19,564.26	97,96,96,270.06
Nabarangpur		21,98,35,631.87	61,21,62,551.00	83,21,98,182.87		38,12,73,813.63	46,73,62,398.00	84,86,36,211.63
Nayagarh		14,75,24,339.11	23,44,82,339.95	38,20,06,679.06		19,39,97,859.59	36,88,95,242.45	56,28,93,102.04
Nuapada		10,00,28,922.82	18,23,18,036.11	28,23,46,957.93		16,68,39,729.17	15,24,25,443.11	31,92,65,177.28
Puri		8,71,86,565.85	65,34,57,621.52	94,06,44,207.41		52,33,26,052.40	62,56,62,026.52	1,34,91,88,118.92
Rayagada	200.00	12,78,68,601.36	30,63,62,406.27	43,42,21,210.63	203.00	32,18,64,911.63	30,43,31,368.49	62,62,16,483.12
Sambalpur		5,76,43,187.55	24,52,43,541.00	30,28,86,728.55		13,31,35,774.65	27,40,30,327.00	40,71,66,101.65
Sonepur	1,373.00	5,80,73,393.93	33,04,88,880.49	39,75,63,647.42	448.00	16,32,15,869.43	26,35,41,857.49	42,70,58,194.92
Sundargarh	317.00	12,14,46,479.18	66,33,12,233.75	78,47,59,020.51	317.00	17,31,37,642.16	72,72,94,926.16	90,04,32,885.31
TOTAL	67,069.36	4,26,28,75,462.31	14,57,71,17,002.86	16,04,02,59,534.52	71,537.36	11,27,79,36,610.36	16,22,59,96,084.54	27,50,40,04,232.25



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

S.No	Districts	LIABILITIES								
		Advance for REMS	Receivable	Ajay Ku Gochhayat	Advance to DPC (NPEGEL)	Duties & Taxes	Cash at Bank (IEDRMS)	Cash at Bank(For SRC Grant on Phillin Work)		
1	2	3	4	5	6	7	8	9		
1	SPO			1,000.00		2,50,44,011.22				
2	Angul									
3	Balasore									
4	Baragarh.		3,37,28,236.00							
5	Boudh									
6	Bhadrak									
7	Boiagir									
8	Cuttack					9,847.00		5,19,501.00		
9	Deogarh									
10	Dhenkanal									
11	Gejapati									
12	Ganjam									
13	Jagatsinghpur									
14	Jaipur						8,21,400.00			
15	Jharsuguda									
16	Kalahandi									
17	Kandhamal									
18	Kendrapara	52,763.00								
19	Keonjhar									
20	Khurda									
21	Koraput									
22	Malanagiri									
23	Mayurbhanj									
24	Nawarangpur				2,96,614.70					
25	Nayagarh									
26	Nuapada									
27	Puri									
28	Rayagada									
29	Sambalpur	60,440.00	8,07,56,000.00							
30	Sonepur						41,273.00			
31	Sundargarh									
	Total	1,13,203.00	11,44,84,236.00	1,000.00	2,96,614.70	2,50,53,858.22	8,62,673.00	5,19,501.00		



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

S.No	Districts	LIABILITIES									
		Advances(For SRC Grant on Phillin Work)	Grant Received (SETU)	Interest on Swachha Bharat Kosh	Funds Receivable from OPEPA	Funds payable towards APL	Funds in Transit	Security Deposit with NESCO			
		10	11	12	13	14	15	16			
1	2										
1	SPO										
2	Angul										
3	Balasore										
4	Baragarh										
5	Boudh										
6	Bhadrak										
7	Bolangir										
8	Cuttack	58,69,565.00									
9	Deogarh										
10	Dhenkanal										
11	Gajapati										
12	Ganjam										
13	Jagatsinghpur										
14	Jajpur		26,43,472.78								
15	Jharsuguda		30,22,183.00	(25,775.00)							
16	Kalahandi										
17	Kandhamal										
18	Kendrapara										
19	Keonjhar										
20	Khurda										
21	Koraput										
22	Malaknagiri										
23	Mayurbhanj										
24	Nawarangpur										
25	Nayagarh										
26	Nuapada										
27	Puri										
28	Rayagada										
29	Sambalpur										
30	Sonepur										
31	Sundargarh										
	Total	58,69,565.00	56,65,655.78	(25,775.00)	1,31,88,67,800.00	33,600.00	58,84,70,400.00	1,46,000.00	4,17,531.00		





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

S.No	Districts	LIABILITIES				LIABILITIES			
		Funds from CDMO	Loan to NPEGEL	Loan to KGBV	Funds for APL Uniform Grant	Advance received from OPEPA for SLAS (Part of CI.Provision)	Advance received from OPEPA for REMS		
		17	18	19	20	21	22		
1	2								
1	SPO								
2	Angul	4,770.00		3,50,68,965.71					
3	Balasore			5,84,31,819.00		38,522.00			
4	Baragarh			7,54,97,127.00		1,07,500.00			
5	Boudh			5,80,38,550.00					
6	Bhadrak			1,72,24,969.00					
7	Bolangir		1,58,51,557.00	23,10,84,804.00					
8	Cuttack								
9	Deogarh			3,71,75,374.00		1,42,452.00			
10	Dhenkanal				53,52,000.00				
11	Gajapati			11,90,15,401.99					
12	Ganjam			33,70,40,864.00					
13	Jagatsinghpur			27,95,000.00					
14	Jajpur								
15	Jharsuguda								
16	Kalahandi								
17	Kandhamal			19,89,09,393.00	1,01,17,800.00				
18	Kendrapara			22,06,64,446.00					
19	Keonjhar	67,275.00		19,86,72,221.00		1,43,213.00			
20	Khurda								
21	Koraput								
22	Malikangiri		2,70,93,387.12	25,23,19,849.00					
23	Mayurbhanj			10,58,73,927.00					
24	Nawarangpur		9,97,099.60	58,66,32,859.00					
25	Nayagarh			16,21,65,260.00					
26	Nuapada								
27	Puri			10,38,11,097.00			60,03,402.00		
28	Rayagada			17,97,96,950.00		8,785.00			
29	Sambalpur			5,34,66,740.00		1,80,000.00	4,00,579.00		
30	Sonepur			12,01,05,402.00		1,05,200.00			
31	Sundargarh			19,69,78,325.00					
	Total	72,045.00	4,39,42,043.72	3,35,07,69,343.70	1,54,69,800.00	7,25,672.00	64,03,981.00		

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

S.No	Districts	LIABILITIES									
		Advance of Fund for REMS (Provision-Ujjwal)	Funds for REMS	Fund Received from OPEPA for Purchase of Bed & bedding for residential hostel	Funds for UDISE Account (OPEPA)	Tender Paper Cost	Security Deposit/EMD/VAT/R Ti/With held Amount	Sale of NT Books			
		23	24	25	26	27	28	29			
1	2										
1	SPO										
2	Angul										
3	Balasore		13,47,899.00								
4	Baragarh	2,42,243.00	5,38,956.00		1,94,771.00			17.00			
5	Boudh										
6	Bhadrak						1,35,000.00				
7	Bolangir			1,06,13,995.00							
8	Cuttack			7,124.00							
9	Deogarh		9,78,385.00				18,070.00				
10	Dhenkanal						10,31,200.00				
11	Gajapati										
12	Ganjam										
13	Jagatsinghpur										
14	Jaipur										
15	Jharsuguda										
16	Kalahandi										
17	Kandhamal			8,80,115.00			3,57,000.00				
18	Kendrapara		15,36,100.00								
19	Keonjhar						1,37,000.00	3,27,656.00			
20	Khurda										
21	Koraput										
22	Maliknagiri										
23	Mayurbhanj										
24	Nawarangpur					20,000.00	95,000.00	24,070.00			
25	Nayagarh										
26	Nusapada										
27	Puri										
28	Rayagada										
29	Sambalpur										
30	Sonepur		3,06,122.00					3,23,504.00			
31	Sundargarh										
	Total	2,42,243.00	47,07,462.00	1,15,01,234.00	1,94,771.00	20,000.00	17,73,270.00	6,75,247.00			



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

S.No	Districts	LIABILITIES					
		Sundry Creditors / Bills Payable	Funds Received for CAL Provision	Funds from other scheme SALA-SIDHHI	Funds from SPO for Ujwala Programme	Funds Received from OPEPA (Model Toilet)	Funds Received from OPEPA (Uniform)
		30	31	32	33	34	35
1	2						
1	SPO						
2	Angul	6,86,689.00					
3	Balasore						
4	Baragarh	3,34,686.00	7,31,505.00	8,52,950.00			
5	Boudh			6,42,600.00			
6	Bhadrak			3,36,600.00			
7	Bolangir			6,64,650.00			
8	Cuttack			8,73,900.00			42,47,400.00
9	Deogarh	40,80,582.00					
10	Dhenkanal			31,346.00	7,45,000.00		2,03,800.00
11	Gajapati						
12	Ganjam						
13	Jagatsinghpur						
14	Jaipur						
15	Jharsuguda						
16	Kalahandi		3,61,041.00	9,56,250.00			
17	Kandhamal						
18	Kendrapara	1,86,99,268.27		6,78,600.00			
19	Keonjhar			43,258.00			
20	Khurda						19,96,200.00
21	Koraput						
22	Malkangiri			10,76,850.00			
23	Mayurbhanj			5,57,750.00			15,30,600.00
24	Nawarangpur						
25	Nayagarh						
26	Nuapada						
27	Puri						
28	Rayagada			8,32,050.00			
29	Sambalpur				27,65,000.00	4,84,587.00	33,52,200.00
30	Sonepur	97,641.00					
31	Sundargarh						
	Total	2,38,98,866.27	10,92,546.00	75,46,804.00	35,10,000.00	4,84,587.00	1,13,30,200.00



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

S.No	Districts	LIABILITIES								
		Funds Received from OPEPA for IEV's Remuneration	Funds Received From OPEPA for IEDSS/RMS Programme	Payable to Model Kitchen Shed	Advance from OPEPA (Transport Allowance)	Advance from opepa for SLAS & Students Helpline programme	Advance from opepa for UJJWAL			
1	2	36	37	38	39	40	41			
1	SPO									
2	Angul									
3	Balasore									
4	Baragarh									2,36,284.00
5	Boudh		2,00,000.00							
6	Bhadrak									
7	Bolangir	17,22,957.00		1,16,400.00		1,24,025.00		12,05,000.00		
8	Cuttack									
9	Deogarh	4,913.00	1,950.00			1,643.00		7,38,789.00		
10	Dhenkanal									
11	Gajapati									
12	Ganjam									
13	Jagatsinghpur									
14	Jajpur									
15	Jharsuguda									
16	Kalahandi	3,00,000.00	6,45,000.00	45,000.00	5,167.00					
17	Kandhamal									
18	Kendrapara									
19	Kecnihar		4,09,900.00							
20	Khurda									
21	Koraput									
22	Maliknagiri	5,03,697.00								
23	Mayurbhanj				9,221.00					
24	Nawarangpur									
25	Nayagarh									
26	Nuapada									
27	Puri			5,964.00						
28	Rayagada									
29	Sambalpur		1,76,327.00		6,220.00					
30	Sonepur									
31	Sundargarh									
	Total	25,31,767.00	14,33,177.00	1,67,364.00	20,608.00	1,25,668.00	21,80,073.00			



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

S.No	Districts	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	IEV Salary	LIABILITIES	
								Current Liabilities	
1	2	42	43	44	45	46	47	48	
1	SPO								
2	Angul								
3	Balasore								
4	Baragarh			84,135.00					
5	Boudh								
6	Bhadrak	708.00							
7	Bolangir			13,59,489.00					
8	Cuttack		2,50,000.00	10,24,360.00					
9	Deogarh								
10	Dhenkanal								
11	Gajapati								
12	Ganjam					4,04,30,000.00			6,39,56,861.00
13	Jagatsinghpur								
14	Jajpur								
15	Jharsuguda								
16	Kalahandi								
17	Kandhamal								
18	Kendrapara								
19	Keonjhar								
20	Khurda				7,25,774.00				
21	Koraput								
22	Malanagiri								
23	Mayurbhanj								
24	Nawarangpur								
25	Nayagarh								
26	Nuapada								
27	Puri						1,00,424.00		
28	Rayagada								
29	Sambalpur								
30	Sonepur								58,541.00
31	Sundargarh								
	Total	708.00	2,50,000.00	10,24,360.00	21,69,398.00	4,04,30,000.00	1,00,424.00	6,40,15,402.00	



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

S.No	Districts	LIABILITIES									
		Funds from OMSM	Funds from UIDAI	Received from School (Old Amount)	Funds for OSVPA & SAP	Funds from Others	Compensation for Land and Building Acquisition	Funds received for Sikhya Sath App	Funds received for UNICEF		
		49	50	51	52	53	54	55	56		
1	2										
1	SPO	3,63,64,200.00	7,40,41,200.00	51		53	54	55	56		
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										
17	Kandhamal										
18	Kendrapara			30,52,153.00							
19	Keonjhar				5,823.00						
20	Khurda				6,980.00						
21	Koraput										
22	Maikanihari										
23	Mayurbhanj										
24	Nawarangpur										
25	Nayagarh										
26	Nuapada										
27	Puri										
28	Rayagada										
29	Sambalpur										
30	Sonepur										
31	Sundargarh										
	Total	3,63,64,200.00	7,40,41,200.00	30,52,153.00	12,803.00	13,67,038.00	98,02,546.00	1,00,000.00	64,378.00	1,18,378.00	



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

S.No	Districts	LIABILITIES									
		Funds Received from SPO (Multi Tap & Multi Cap)	Funds transferable to KGBV	Advance from OPEPA (CWSN Activity)	Funds Transferable	Grant Received from SAATH	Payable & Provision (Closing)	Provision & Payable (Opening)			
		57	58	59	60	61	62	82			
1	2										
1	SPO				53,68,08,600.00	44,27,500.00	4,70,37,25,741.71	2,65,52,91,344.71			
2	Angul						8,88,23,919.00	14,11,42,993.00			
3	Balasore		60,00,000.00				18,78,96,701.80	21,74,80,018.80			
4	Baragarh		80,00,000.00				11,67,03,266.00	4,92,72,203.00			
5	Boudh		60,00,000.00				3,34,13,932.00	3,33,12,394.00			
6	Bhadrak						14,35,89,737.00	13,46,67,678.00			
7	Bolangir	5,70,000.00		3,00,000.00			32,25,06,828.00	35,46,74,649.00			
8	Cuttack						6,53,57,374.80	14,09,88,540.80			
9	Deogarh						7,39,80,870.00	9,76,03,786.00			
10	Dhenkanal						9,36,53,768.00	1,58,00,134.00			
11	Gajapati						10,93,56,483.00	14,26,97,428.00			
12	Ganjam						15,14,25,632.00	8,96,32,543.00			
13	Jagatsinghpur						24,45,88,236.00	11,92,62,694.00			
14	Jajpur		40,00,000.00				23,39,30,906.24	19,80,92,122.24			
15	Jharsuguda						2,12,86,953.00	6,51,67,065.00			
16	Kalahandi						22,78,38,877.70	20,30,60,780.00			
17	Kandhamal						30,54,78,444.56	23,96,23,472.56			
18	Kendrapara						33,74,01,681.00	20,66,02,450.00			
19	Keonjhar	15,000.00					6,90,62,211.00	7,35,32,756.00			
20	Khurda						30,59,65,831.40	9,53,10,171.40			
21	Koraput		20,00,000.00				5,96,92,197.00	8,77,89,769.00			
22	Malanagiri	3,00,000.00	3,49,04,000.00				18,77,35,399.00	23,90,29,690.00			
23	Mayurbhanj						20,80,31,058.00	31,60,43,289.00			
24	Nawarangpur						30,26,12,816.44	33,88,15,753.44			
25	Nayagarh						13,92,97,792.00	9,88,02,238.00			
26	Nuapada						16,41,54,657.11	19,38,04,017.11			
27	Puri						14,90,66,151.00	12,24,71,612.00			
28	Rayagada						12,98,83,967.00	16,39,05,539.00			
29	Sambalpur						7,58,68,421.38	11,01,89,285.50			
30	Sonepur						4,92,11,369.00	4,59,37,143.00			
31	Sundargarh		2,00,00,000.00				8,85,66,229.98	18,91,57,307.98			
	Total	8,85,000.00	8,09,04,000.00	3,00,000.00	53,68,08,600.00	44,27,500.00	9,39,01,07,452.12	7,17,91,60,867.54			



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

S.No	Districts	ASSET										Funds Released on SAALA SIDHI
		CAL Provision(OB)	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				
1	2	83	84	85	86	87	88	89	90			
1	SPO											
2	Angul											
3	Balasore											
4	Baragarh											
5	Boudh											
6	Bhadrak											
7	Bolangir											
8	Cuttack											
9	Deogarh				2,50,000.00							
10	Dhenkanal											
11	Gajapati											
12	Ganjam											
13	Jagatsinghpur											
14	Jajpur											
15	Jharsuguda											
16	Kalahandi	3,61,041.00										
17	Kandhamal						16062167					
18	Kendrapara											
19	Keonjhar		2,02,596.00									
20	Khurda											
21	Koraput											
22	Malikangiri											
23	Mayurbhanj											554509
24	Nabarangpur											
25	Nayagarh											
26	Nuapada											
27	Puri			11,17,614.00								
28	Rayagada											
29	Sambalpur		3,23,405.00			139587		17600			181673	
30	Sonepur							820800				
31	Sundargarh											
	Total	3,61,041.00	5,26,001.00	11,17,614.00	2,50,000.00	1,39,587.00	1,69,00,567.00	1,81,673.00	5,54,509.00			



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

S.No	Districts	Funds from OPEPA (Uniform)	Fund Received for IEDSS	Funds from Labour Commission	Audit Fees	Funds for REMS	Advance Received from OPEPA for UJJWAL	Advance Received from OPEPA for REMS	Funds From OPEPA for SLAS
1	2	91	92	93	94	95	96	97	98
1	SPO			9641565	578106				
2	Angul					1347899			
3	Balasore								
4	Baragarh								
5	Boudh								
6	Bhadrak								
7	Bolangir					1359489	1205000		124025
8	Cuttack								
9	Deogarh								
10	Dhenkanal	29200	50671					2349791	1643
11	Gajapati								
12	Ganjam								
13	Jagatsinghpur								
14	Jajpur								
15	Jharsuguda								
16	Kalahandi								
17	Kandhamal		680200						636400
18	Kendrapara								
19	Keonjhar		176900			1536100			143213
20	Khurda					725774			
21	Koraput								
22	Malkangiri	876600							
23	Mayurbhanj								
24	Nawarangpur								
25	Nayagarh								
26	Nuapada								
27	Puri								
28	Rayagada								
29	Sambalpur						2765000	400579	180000
30	Sonepur					306122			
31	Sundargarh								
Total		9,05,800.00	9,07,771.00	96,41,565.00	5,78,106.00	52,75,384.00	39,70,000.00	27,50,370.00	10,85,281.00



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

S.No	Districts	ASSET								Fund received from OPEPA for UJJWAL & School Evaluation
		Funds Receivable From OPEPA	Sundry Creditors / Bills Payable	Advance received from OPEPA for SLAS(Part of Opening.Provision)	Security Deposit/EMD/VAT /RTI/Royalty/labour cess	Funds Received from OPEPA for IEV's Remuneration	DCPO ANGUL			
1	2	99	100	101	102	103	104	105		
1	SPO		160454542							
2	Angul		312685				555000			
3	Balasore									
4	Baragarh									
5	Boudh									
6	Bhadrak									
7	Bolangir									
8	Cuttack				18070				738789	
9	Deogarh								1146278	
10	Dhenkanal									
11	Gajapati									
12	Ganjam									
13	Jagatsinghpur									
14	Jajpur								122770	
15	Jharsuguda	175000								
16	Kalahandi	3540000								
17	Kandhamal									
18	Kendrapara								1436308	
19	Keonjhar		18699268.27		162100					
20	Khurda									
21	Koraput									
22	Malakargiri									
23	Mayurbhanj					184204				
24	Nawarangpur									
25	Nayagarh									
26	Nuapada									
27	Puri									
28	Rayagada									
29	Sambapur					312020			542331	
30	Sonepur			105200						
31	Sundargarh									
	Total	37,15,000.00	17,94,66,495.27	1,05,200.00	1,80,170.00	4,96,224.00	5,55,000.00	39,86,476.00		



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

S.No	Districts	ASSET								NPEGEL Expense
		Payble and Provision (Royalty for SRC)	Bills Payable	Training of Educational Administrator	Funds Receivable/NEPGEL U.C.	EMD Refund & others	S DEBTOR			
1	2	113	113(A)	114	115	116	117	118		
1	SPO									
2	Angul					335000	284025			
3	Balasore						4280000			
4	Baragarh									
5	Boudh									
6	Bhadrak					5000				
7	Bolangir									
8	Cuttack	23480								
9	Deogarh									
10	Dhenkanal		129835							
11	Gajapati				315000					
12	Ganjam									
13	Jagatsinghpur									
14	Jajpur									
15	Jharsuguda									
16	Kalahandi									
17	Kandhamal									
18	Kendrapara									
19	Keonjhar		1310904							
20	Khurda									
21	Koraput			1941239						
22	Malkangiri									
23	Mayurbhanj									
24	Nawarangpur							142500		
25	Nayagarh									
26	Nuapada									
27	Puri									
28	Rayagada									
29	Sambalpur									
30	Sonepur		165281							
31	Sundargarh									
	Total	23,480.00	16,06,020.00	19,41,239.00	3,15,000.00	7,82,500.00	45,64,025.00	423280	4,23,280.00	



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

S.No	Districts	ASSET										Cash at Bank(For SRC Grant on Phillin Work)	
		Loan to KGBV	Advance received from OPEPA (SLAS)	Funds from SBSV	Funds in Transit	Fund receivable from SPO	Inv. Fund A/C (BOI)						
1	2	119	120	121	122	123	124					125	
1	SPO												
2	Angul												
3	Balasore												
4	Baragarh	23995883											
5	Boudh				7118000								
6	Bhadrak												
7	Bolangir	286732504											
8	Cuttack												
9	Deogarh	43701374	142452			63082200							524970
10	Dhenkanal					4175000							
11	Gajapati	212402402											
12	Ganjam												
13	Jagatsinghpur												
14	Jaipur												
15	Jharsuguda												
16	Kalahandi												
17	Kandhamal												
18	Kendrapara												
19	Keonjhar												
20	Khurda			153000									
21	Koraput									70460000			
22	Maliknagiri												
23	Mayurbhanj												
24	Nawarangpur												
25	Nayagarh												
26	Nusapada												
27	Puri												
28	Rayagada	219237950											
29	Sambalpur	72072740											
30	Sonepur												
31	Sundargarh												
	Total	85,81,42,852.99	1,51,237.00	1,53,000.00	71,18,000.00	13,77,17,200.00	1,91,49,162.00	13,77,17,200.00	71,18,000.00	1,53,000.00	1,91,49,162.00	13,77,17,200.00	5,24,970.00



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



S.No	Districts	Fund Receivable from OPEPA	Funds From OPEPA for IEDSS Rmsa	Receivable	Loan to KGBV	Loan to NPEGEL	Funds From SIEMAT
1	2	126	127	128	129	130	131
1	SPO						709918
2	Angul				41487368.71		
3	Balasore	6560000			75236095		
4	Baragarh	8770000	82236		88510656		
5	Boudh		415800		70119550		
6	Bhadrak			2874650	19886709		
7	Bolangir					15851557	
8	Cuttack						
9	Deogarh		4750				
10	Dhenkanal						
11	Gajapati	770000			27937577		
12	Ganjam	35645000			401552464		
13	Jagatsinghpur	20445000					
14	Jajpur	4665000			45208240		
15	Jharsuguda						
16	Kalahandi						
17	Kandhamal				280581503		
18	Kendrapara				256112797		
19	Keonjhar	20960000			202715784.1		
20	Khurda						
21	Koraput	6060000				27093387.12	
22	Malikangiri	8560000			305747899		
23	Mayurbhanj	56925240			161377927		
24	Nabarangpur				632834872	296614.7	
25	Nayagarh				296055826		
26	Nuapada					127461097	
27	Puri	143015500					
28	Rayagada	1785000					
29	Sambalpur			6827200			
30	Sonepur			12934737	139400202		
31	Sundargarh				233966875		
	Total	31,41,81,740.00	5,02,786.00	2,26,36,587.00	3,41,01,93,441.81	4,32,41,558.82	7,09,918.00

AS

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

S.No	Districts	SET					ASSET			
		NPEGEL (Advance with SMC)	Advances for SRC grant on Phallin work	Transfer of Funds To DPCs	Advance to super 30	Fund from DSSO (net)	Funds Receivable from DPC Balangir	Security Deposit with NESCO		
1	2	132	133	134	135	136	137	138		
1	SPO			24378151248						
2	Angul									
3	Balasore									
4	Baragarh									
5	Boudh						54600			
6	Bhadrak									
7	Bolangir							4188		
8	Cuttack		5840616							
9	Deogarh									
10	Dhenkanal									
11	Gajapati				1318583					
12	Ganjam									
13	Jagatsinghpur									
14	Jaipur									
15	Jharsuguda									
16	Kalahandi									
17	Kandhamal							167000		
18	Kendrapara									
19	Keonjhar					28526				
20	Khurda									
21	Koraput									
22	Maliknagiri									
23	Mayurbhanj	997099.6								
24	Nawarangpur									
25	Nayagarh									
26	Nuapada							13626		
27	Puri									
28	Rayagada									
29	Sambalpur									
30	Sonepur									
31	Sundargarh									
Total		9,97,099.60	58,40,616.00	24,37,81,51,248.00	13,18,583.00	28,526.00	54,600.00	2,04,814.00		



Schedule-3

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

Fixed Asset (Addition during the year,2019-20)

Amount in Rs.

Sl.No	District/SPO	Furniture & Fixture	Equipment	Computer	Total
1	SPO	14,75,603.00	17,89,822.00		32,65,425.00
2	Angul	33,850.00	60,395.00		94,245.00
3	Balasore	17,723.00	73,130.00		90,853.00
4	Baragarh		98,754.00		98,754.00
5	Boudh	39,800.00	37,300.00		77,100.00
6	Bhadrak				-
7	Bolangir				-
8	Cuttack				-
9	Deogarh				-
10	Dhenkanal				-
11	Gajapati				-
12	Ganjam	1,39,122.00			1,39,122.00
13	Jagatsinghpur	48,200.00			48,200.00
14	Jajpur		46,696.00	22,500.00	69,196.00
15	Jharsuguda		5400		5,400.00
16	Kalahandi				-
17	Kandhamal				-
18	Kendrapara				-
19	Keonjhar				-
20	Khurda		42,483.00		42,483.00
21	Koraput				-
22	Malkanagiri				-
23	Mayurbhanj				-
24	Nawarangpur				-
25	Nayagarh	69,046.00	6,700.00		75,746.00
26	Nuapada		7,00,000.00		7,00,000.00
27	Puri				-
28	Rayagada	40,350.00			40,350.00
29	Sambalpur	7,000.00	37,338.00		44,338.00
30	Sonepur	23,262.00		1,44,991.00	1,68,253.00
31	Sundargarh	34,789.00		40,146.00	74,935.00
	TOTAL	19,28,745.00	28,98,018.00	2,07,637.00	50,34,400.00



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Sikshya Soudh, Unit-V, Bhubaneswar-751001

SAMAGRA SHIKSHA (ELEMENTARY) KGBV

Balance Sheet as at 31st March, 2020

Liabilities	Sch	Previous Year	Amount in Rs.		Sch	Assets	Previous Year	Amount in Rs.	Current Year	Amount (Rs)
			Current Year	Amount (Rs)						
Capital Fund										
Opening Balance		(2,54,98,61,295.24)		(3,08,57,11,474.34)		Accrued Interest	9,933.00	9,933.00		9,933.00
Less : Excess of Expenditure over Income		(53,58,50,179.10)	(3,08,57,11,474.34)	(1,06,23,00,644.17)	1	Closing balance			14,48,73,106.98	
Loan from DPEP			3,00,000.00		1	(a) Cash at Bank	5,89,31,595.33			
Advance to DPC			8,18,953.00		1	(b) Cash in Hand	9.00		8.00	
Loan From SSA					1	(c) Advances	43,95,18,540.63	49,84,50,144.95	61,85,31,999.93	76,34,05,114.89
Current Liabilities										
EMD Refundable	2		5,04,346.00	5,04,346.00		Receivable from SSA				18,37,15,885.00
Current Liabilities & Provision	2		3,57,87,10,833.30	5,08,96,83,332.40						
Sales Tax Payable			720.00	720.00						
GoO fund towards Class IX & X KGBV Students'			38,36,700.00	38,36,700.00						
Total			49,84,60,077.96	94,71,31,932.89	Total			49,84,60,077.96		94,71,31,932.89

Notes on Accounts

4

For Odisha School Education Programme Authority


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



In terms of our attached report of even date

For **PATNAIK & CO.**
Chartered Accountants
FRN310028E

Biswanath Kar

CA Biswanath Kar, FCA
(Partner, M.No. 304776)

Date : 19.01.2021
Place : Bhubaneswar

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 2020

RECEIPTS		Amount(Rs.)	PAYMENTS		Amount(Rs.)
To	OPENING BALANCE		By	OPENING BALANCE	
	Cash in Hand	9.00		Provision	26,23,38,879.00
	Cash at Bank	5,89,31,595.33		Loan from SSA	2,33,04,60,418.71
	Advance	43,95,18,540.63		EMD/SD/TDS/VAT Received or deducted	2,26,500.00
To	Interest Received	47,61,613.85		Loan from Class VIII Fund	28,94,650.00
To	Misc. Receipt	1,63,000.00	By	Non Recurring Cost	
To	EMD/SD/TDS/VAT Received or deducted	2,39,948.00		Construction of Building(New)	20,00,00,000.00
To	Provision (Closing)	77,88,04,360.00		Bedding	12,89,807.00
To	Loan From SSA(C.B)	3,26,85,34,700.81		Expansion of Existing Building KGBV sanctioned earlier	33,40,04,651.00
To	Receivable from SSA	2,91,723.00		Boundary wall (Spill over only)	-
To	Current Liabilities	5,64,32,736.00		Furniture & Kitchen Equipment	2,67,182.00
To	loan from Class VIII Funds	28,94,650.00		TLM & Equipment	64,195.00
			By	Recurring Cost	
				Maintenance of of Girls	23,48,88,106.39
				Stipend	2,07,96,770.00
				Supplementary TLM,Stationery and other educational material	1,54,81,119.87
				Self Defence	9,08,131.00
				Salaries	10,07,76,897.32
				Vocational Training/ Specific skill training	94,24,818.50
				Electricity/Water Charges	1,64,06,465.50
				Medical Care / Contingencies	1,33,90,701.00
				Maintenance	9,39,88,806.64
				Miscellaneous	2,12,81,902.80
				Preparatory Camps	7,87,035.00
				PTA/ School function	19,82,886.00
				Capacity Building	6,40,293.00
				Examination Fees	1,31,387.00
			By	Receivable from SSA	18,40,08,608.00
			By	Capital Fund	658.00
			By	Security Deposity	13,448.00
			By	Cash in Hand	8.00
			By	Cash at Bank	14,48,73,106.96
			By	Advance	61,85,31,999.93
	Total	4,61,05,72,876.62		Total	4,61,05,72,876.62

Notes on Accounts

4

In terms of our attached report of even date

For Odisha School Education Programme Authority

For **PATNAIK & CO.**
Chartered Accountants
FRN310028E


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



Biswa Bhushan Kar

CA Biswa Bhushan Kar, FCA
(Partner, MNo. 304776)

Date:19.01.2021
Place : Bhubaneswar

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, 2020

Expenditure		Amount (Rs)	Income		Amount (Rs)
To	Non Recurring Cost		By	Interest Received	47,61,613.85
	Construction of Building(New)	20,00,00,000.00	By	Misc. Receipt	1,63,000.00
	Bedding	12,89,807.00	By	Excess of Exp. Over Income	1,06,22,99,986.17
	Expansion of Existing Building KGBV sanctioned earlier	33,40,04,651.00			
	Boundary wall (Spill over only)	-			
	Furniture & Kitchen Equipment	2,67,182.00			
	TLM & Equipment	64,195.00			
	Bedding per girl	7,13,445.00			
To	Recurring Cost				
	Maintenance of of Girls	23,48,88,106.39			
	Stipend	2,07,96,770.00			
	Supplementary TLM,Stationery and other educational material	1,54,81,119.87			
	Self Defence	9,08,131.00			
	Salaries	10,07,76,897.32			
	Vocational Training/ Specific skill training	94,24,818.50			
	Electricity/Water Charges	1,64,06,465.50			
	Medical Care / Contingencies	1,33,90,701.00			
	Maintenance	9,39,88,806.64			
	Miscellaneous	2,12,81,902.80			
	Preparatory Camps	7,87,035.00			
	PTA/ School function	19,82,886.00			
	Capacity Building	6,40,293.00			
	Examination Fees	1,31,387.00			
	TOTAL	1,06,72,24,600.02		TOTAL	1,06,72,24,600.02

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
State Project Director
Odisha School Education
Programme Authority,
Bhubaneswar



Biswa Bhusan Kar

CA Biswa Bhusan Kar, FCA
(Partner, MNo. 304776)

Date:19.01.2021

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 01.04.2019				Closing Balance As on 31.3.2020			
	Cash in Hand	Cash at Bank	Advance	Total	Cash in Hand	Cash at Bank	Advance	Total
SPO		3,20,825.00		3,20,825.00		44,22,128.00		44,22,128.00
Angul		2,04,679.00	4,36,867.00	6,41,546.00		4,65,412.70	11,58,007.30	16,23,420.00
Dhenkanal		4,59,517.40	41,44,307.20	46,03,824.60		7,47,696.19	50,62,336.20	58,10,232.39
Deogarh		1,57,772.00	76,40,659.00	77,98,431.00		1,50,543.00	72,40,586.00	73,91,129.00
Keonjhar		29,86,963.59	1,39,08,386.38	1,68,95,349.97		31,27,424.59	2,13,10,947.91	2,44,38,372.50
Kandhamal		84,24,889.36	2,94,31,667.70	3,78,56,557.06		62,31,508.05	3,80,29,921.50	4,42,61,429.55
Boudh		45,37,069.80	1,84,11,032.00	2,29,48,101.80		4931819.05	24965372.25	2,98,97,191.30
Sonepur		53,627.67	7,51,00,821.00	7,51,54,448.67		56,556.67	6,44,62,623.75	6,45,19,180.42
Nuapada		17,02,075.34	1,30,58,264.00	1,47,60,339.34		10,52,775.34	1,57,96,896.00	1,68,49,671.34
Nawarangpur		1,31,92,365.76	1,00,79,032.00	2,32,71,397.76		23400595.76	23378715.00	4,67,79,310.76
Malkangiri		17,19,007.00	1,40,80,393.00	1,57,99,400.00		17,27,070.00	1,72,70,244.00	1,89,97,314.00
Koraput		90,16,481.00	83,33,321.00	1,73,49,802.00		9642798.00	83,33,321.00	1,79,76,119.00
Gajapati		13,91,972.93	3,14,41,804.99	3,28,33,777.92		1391972.93	90582660.12	9,19,74,633.05
Rayagada	1.00	19,78,407.00	7,37,27,280.00	7,57,05,688.00		2,92,742.00	8,44,98,416.00	8,47,91,158.00
Kalahandi		8,80,425.19	2,27,11,878.81	2,35,92,304.00		5,13,18,175.19	2,74,60,749.84	7,87,78,925.03
Ganjam		3,52,596.84	5,89,14,915.75	5,92,67,512.59		3274529.34	103672897.75	10,69,47,427.09
Sundargarh		59,20,700.01	90,95,344.44	1,50,16,044.45		12486535.01	1,36,32,533.44	2,61,19,066.45
Sambalpur		14,548.96	68,31,294.84	68,45,843.80		96,37,717.16	56,77,526.91	1,53,15,244.07
Jajpur		1,25,482.25	15,05,000.00	16,30,482.25		4,96,211.25	15,05,000.00	20,01,211.25
Mayurbhanj		66,496.50	1,28,34,608.69	1,29,01,105.19		66,496.50	1,71,09,041.63	1,71,75,538.13
Bargarh		22,13,593.00	83,42,960.00	1,05,56,553.00		27,80,516.00	1,28,88,390.00	1,56,68,906.00
Balesore		20,93,614.64	12,83,510.50	33,77,125.14		23,26,164.64	1,17,79,010.50	1,41,05,175.14
Bhadrak		1,75,077.00	27,13,412.00	28,88,489.00		1,35,187.00	27,65,419.50	29,00,606.50
Bolangir	8.00	9,43,408.09	1,54,91,780.33	1,64,35,196.42	8.00	47,10,332.59	1,99,51,383.33	2,46,61,723.92
TOTAL	9.00	5,69,31,595.33	43,95,18,540.63	49,84,50,144.96	8.00	14,48,73,106.96	61,85,31,999.93	76,34,05,114.89



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Siksha South, Unit - V, Bhubaneswar - 751091

SAMAGRA SHIKSHA (ELEMENTARY) KGBV

" Schedule-2 "

S.No	Districts	LIABILITIES										
		Security deposit Electricity	Sundry Creditors	Receivable from SSA A/C	Current Liabilities	EMD/SD/TDS/MA T Received or deducted	Provision KGBV building	Provision (Closing)	Loan from Class vill funds	Loan From SSA(C/B)		
1	2	3	4	5	6	7	8	9	10	11		
1	SPO									20,39,96,585.00		
2	Angul							40,00,000.00		4,14,97,368.71		
3	Dhenkanal									2,79,37,577.00		
4	Deogarh					40,00,000.00				4,36,28,410.00		
5	Koraput							2,00,00,000.00		20,27,15,784.10		
6	Kandhamal							11,91,80,556.00		25,62,31,964.00		
7	Boudh							60,00,000.00		1,20,81,000.00		
8	Sonepur							1,20,00,000.00		13,94,00,202.00		
9	Nuapada	13,448.00						49,98,227.00		12,74,61,097.00		
10	Nawarangpur							9,08,38,220.00		21,53,43,806.00		
11	Malkangiri							3,49,04,000.00		15,13,77,907.00		
12	Koraput					2,26,500.00		20,00,000.00	28,94,650.00	30,57,47,898.00		
13	Debagpur							6,39,59,521.00		7,81,07,750.00		
14	Rajagada							12,01,33,873.00		21,02,37,950.00		
15	Kalahandi							13,30,81,253.00		28,05,81,503.00		
16	Ganjam							20,255.00		6,45,11,650.00		
17	Sundargarh							2,14,60,182.00		3,69,88,550.00		
18	Sambalpur							60,14,455.00		7,20,72,740.00		
19	Jejpur				5,03,79,400.00							
20	Mayurbhanj							5,40,07,071.00		63,28,34,872.00		
21	Bargarh			2,81,723.00				80,00,000.00		8,85,10,556.00		
22	Balesore		60,62,336.00					6,92,36,095.00				
23	Bhadrak							23,98,978.00		28,81,740.00		
24	Bolangir							25,57,674.00		5,56,47,700.00		
	Total	13,448.00	69,62,336.00	2,91,723.00	5,03,79,400.00	2,26,500.00	40,00,000.00	77,46,04,360.00	28,94,650.00	3,28,85,34,700.81		



ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY (OSEPA)

Siksha South, Unit - V, Bhubaneswar - 751001

SAMAGRA SHIKSHA (ELEMENTARY) KGBV

"Schedule-2"

ASSET

(Amount in Rs.)

S.No	Districts	Pension	Loan from SSA	EMD/SD/TS/VA T Received or deducted	Loan from Class vii funds	Grants/Funds Receivable (SSA)	Capital Fund	Security deposit Electricity
1	2	12	13	14	15	16	17	18
1	SPO							
2	Angul		3506965.71			40,00,000.00		
3	Dhenkanal	2126669				23,26,008.00	658.00	
4	Deogarh		37102410			40,00,000.00		
5	Keonjhar		198872221					
6	Kandhamal	100698073	220685256			80,00,000.00		
7	Boudh					60,00,000.00		
8	Sonepur		120105402			1,20,00,000.00		
9	Nuapada	4098227	103811097			40,00,000.00		13,448.00
10	Nabarangpur	456056	162165250					
11	Malkangiri		106873827			3,49,04,000.00		
12	Koraput		262319949	2,26,500.00	28,94,650.00	20,00,000.00		
13	Gajapati	1217521				6,27,76,000.00		
14	Rayagada	11818231	179736950					
15	Kalahandi	12548813	198999393					
16	Ganjam	20255						
17	Sundargarh		336807			2,00,00,000.00		
18	Sambalpur		53481195			60,00,000.00		
19	Jajpur	38063400				40,00,000.00		
20	Mayurbhanj	2057571	686632639					
21	Bargarh		75497127			80,00,000.00		
22	Balesore	58494155				60,00,000.00		
23	Bhadrak	290634				20,60,000.00		
24	Bolangir	10188674						
Total		26,23,38,875.60	2,33,04,60,418.71	2,26,500.00	28,94,650.00	18,40,08,608.00	658.00	13,448.00

