

Audited Project Financial Statements

Project Number: 46166-001

Loan Number: 3033

Period covered: 1 April 2018 to 31 March 2019

India: Supporting Human Capital Development in Meghalaya

Prepared by Finance Department, Government of Meghalaya

For the Asian Development Bank

Date received by ADB: 19 March 2021

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Access to Information Policy and as agreed between ADB and Finance Department, Government of Meghalaya.



R. Pal & Co.
Chartered Accountants

Membership No: 54234

Firm Registration No: 322343E

C.P.I. Office Campus | Quinton Road | Shillong | PIN – 793001 | ☎ (0364) 2224371 | email – ranadhirpal@gmail.com

REVISED AUDITOR'S REPORT

To,

Project Director

Supporting Human Capital Development in Meghalaya (Shillong)

Govt. of Meghalaya

Finance Department

Shillong.

We have audited the attached Revised financial statement viz Receipts & Payments account, Statement of Expenditure by Category and Financier, Statement of Disbursement, Notes to the Financial Statement, Disbursement Claim under Statement of Expenditure, Statement of **PROJECT : SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA** from 1st April 2018 to 31st March 2019.

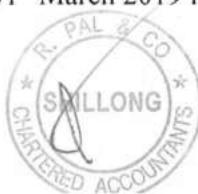
Our Auditor's Report dated 9/1/2020 has been revised and earlier report has been withdrawn to comply with Asian Development Bank's (ADB) financial reporting obligations in terms of section 2.09 of the Project Agreement.

These financial statements are the responsibility of the management of the **PROJECT: SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA** from 1st April 2018 to 31st March 2019.

Our responsibility is to express an opinion on the accompanying statements based on our audit.

We conducted our examination in accordance with Indian Standards on Auditing promulgated by the Institute of Chartered Accountants of India (ICAI). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of misstatement. Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit also includes assessing the accounting principles and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the sources and applications of funds of Project for the year ended 31st March 2019 in accordance with the Accounting





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In addition, in our opinion;

- (A) Proceeds of the loan from ADB have been utilized only for the purposes as per ADB Loan/ Project Agreement.
- (B) Financial covenants in the loan agreement **SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA: LOAN NO. 3033- INDIA dated 23rd January, 2014** have been complied with.
- (C) (i) With respect to SOE's, adequate supporting documentation has been maintained to support claim to the Asian Development Bank for reimbursements of expenses incurred: expenses are eligible for financing under the Loan Agreement.
- (ii) (a) The IMPREST Accounts give a true and fare view of the receipts collected and payments made during the period from 1st April 2018 to 31st March 2019.
- (b) These receipts and payments support Imprest Account Liquidations/ replenishments during the period from 1st April 2018 to 31st March 2019.
- (D) According to clause 10 of Schedule-5 of the Loan agreement MSSDS is required to follow accrual based accounting system however the same is not being followed as cash method of accounting is still being followed.
- (E) The Statement of Disbursement (Annexure - 3) is arithmetically inaccurate as the total "ADB fund claimed during the year" does not match with the "Total Eligible Expenditure claimed" on cumulative level. Further the Total Eligible Expenditure claimed does not match with the aggregate amount of all the Withdrawal Application (WA) submitted till 31-03-2019 to ADB from time to time.

Dated Shillong

The 16th March 2021

For R. Pal & Co

Chartered Accountants

(
RANADHIR PAL)

Proprietor

Membership No. 54234

FRN:- 322343E

UDIN : 21054234AAAACX6903



CONSOLIDATED
REVISED STATEMENT OF RECEIPTS AND PAYMENTS
REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 March 2019

Particulars	Note Reference	(In Rupees)	(In Rupees)	(In Rupees)
		During the Current Year for 12 month period	During the Previous Year for 12 months period	Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance (A)		21,56,31,324.82	13,27,47,475.81	0.00
Receipts				
Grant Received from government of Meghalaya		16,00,00,000.00	8,00,00,000.00	32,03,68,200.00
Amount received from Govt. of India, Ministry of Finance, Dept. of Expenditure (ADB, EAP)		1,28,48,28,000.00	64,58,35,000.00	2,83,01,42,000.00
Recovered from Accenture Services Pvt Ltd. on account of excess payment		0.00	0.00	57,00,301.00
Interest Earned		53,19,758.97	51,41,399.56	1,79,50,503.20
Refund of excess salary paid during previous year		0.00	0.00	9,085.00
Tender Fee		1,39,500.00	54,000.00	1,93,500.00
Amount adjusted for procurement of Equipment for Internet connection		42,039.00	0.00	42,039.00
Total Receipts (B)		1,45,03,29,297.97	73,10,30,399.56	3,17,44,05,628.20
Total (C=A+B)		1,66,59,60,622.79	86,37,77,875.37	3,17,44,05,628.20
Payments				
1. Investment Costs				
Consulting Services/Mobilisation Advance		10,02,72,952.00	5,64,83,287.00	38,55,58,992.00
Civil Works/Mobilisation Advance		81,28,94,337.06	50,95,43,941.00	1,91,09,48,157.06
Skill training & teacher training/Mobilisation Advance		14,83,85,320.00		
Furniture Equipment & Mobilization Advance		16,64,51,087.00	4,44,83,600.00	55,29,28,695.00
ICT Equipment & Mobilization Advance		19,36,08,688.00		
Mobilisation Advance to Various Parties		1,47,54,285.00	1,65,20,000.00	3,12,74,285.00
Subtotal (D)		1,43,63,66,669.06	62,70,30,828.00	2,88,07,10,129.06
2. Incremental Administration Cost				
Staff Salary		1,72,16,571.00	1,50,69,781.00	4,84,77,177.00
Incremental Recurring Cost		33,59,487.00	9,36,187.20	2,14,90,541.64
Operational Cost		85,88,165.00	41,65,960.00	1,56,47,356.00
Skill training & teacher training		13,95,366.00	0.00	13,95,366.00
Subtotal(E)		3,05,59,589.00	2,01,71,928.20	8,70,10,440.64
3. Others				
Advance for Procurement of equipments for internet Connection		0.00	0.00	42,039.00
Furniture & Accessories		0.00	0.00	1,81,222.00
Computer maintenance expenses		0.00	0.00	5,750.00
Office Equipments		41,400.00	0.00	41,400.00
Advance to Staff		0.00	-15,800.00	0.00
Bank Charges		0.00	1,213.35	2,503.77
Refund of Security Deposit		0.00	0.00	7,60,497.00
Renovation of Building		0.00	9,23,732.00	9,23,732.00
Purchase of Steel Almirah		0.00	34,649.00	34,649.00
Subtotal(F)		41,400.00	9,43,794.35	19,91,792.77
Excess amount paid to Accenture Services Pvt Ltd. (G)		0.00	0.00	57,00,301.00
Total Payments		1,46,69,67,658.06	64,81,46,550.55	2,97,54,12,663.47
Financing Charges During Implementation (H)		0.00	0.00	0.00
Total Project Cost (I=D+E+F+H)		1,46,69,67,658.06	64,81,46,550.55	2,96,97,12,362.47
Advance to PIU-4, PWD-State Share (J)		0.00	0.00	
Closing Balance (C-I-J)		19,89,92,964.73	21,56,31,324.82	20,46,93,265.73

Place: Shillong
 Date: 16th March 2021

Deputy Project Director

Deputy Project Director
 Supporting Human Capital
 Development in Meghalaya
 Finance Deptt. Govt. of Meghalaya

For R. Pal & Co.
 Chartered Accountants

(RANADHIR PAL)
 Proprietor

DIN : 21054234AAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 Name of the Project: Supporting Human Capital Development in Meghalaya
 Loan/Grant No.: 3033-IND
HEAD OFFICE (ADB SHARE)

REVISED STATEMENT OF RECEIPTS AND PAYMENTS
 REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 march 2019

Particulars	Note Reference	(In Rupees) During the Current Year for 12 month period	(In Rupees) During the Previous Year for 12 months period	(In Rupees) Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance (A)		1,28,87,022.00	8,22,72,856.00	0.00
Receipts				
Amount received from Govt. of India, Ministry of Finance, Dept. of Expenditure (ADB, EAP)		1,28,48,28,000.00	64,58,35,000.00	2,83,01,42,000.00
Grant Received from government of Meghalaya		0.00	0.00	1,92,75,000.00
Recovered from Accenture Services Pvt Ltd. on account of excess payment		0.00	0.00	57,00,301.00
Bank Interest		26,37,261.00	33,98,548.00	1,20,76,567.00
Refund from PIU 1, Director of School Education & Literacy		0.00	0.00	4,26,00,000.00
State Share-ADB		21,00,00,000.00		21,00,00,000.00
Total Receipts (B)		1,49,74,65,261.00	64,92,33,548.00	3,11,97,93,868.00
Total (C=A+B)		1,51,03,52,283.00	73,15,06,404.00	3,11,97,93,868.00
Payments				
1. Investment Costs				
Consulting Services/ Mobilisation Advance		10,02,72,952.00	5,64,83,287.00	38,55,58,992.00
Civil Works/Mobilisation Advance		0.00	0.00	2,94,20,739.00
Subtotal (D)		10,02,72,952.00	5,64,83,287.00	41,49,79,731.00
2. Incremental Administration Cost				
Subtotal (E)		0.00	0.00	0.00
3. Others				
Transferred to PIU-1 (Director of School Education & Literacy, Meghalaya)-ADB Share		37,98,33,809.00	11,90,37,803.00	54,14,71,612.00
Transferred to State Share Fund		0.00	0.00	1,92,75,000.00
Transferred to PIU-4, PWD-ADB Share		93,00,00,000.00	51,00,00,000.00	2,00,50,23,410.00
Transferred to Labour Department, PIU-3, ADB Share		1,90,38,012.00	83,01,300.00	2,73,39,312.00
Transferred to MSSDS, PIU-2, ADB Share		7,61,45,639.00	2,47,96,992.00	10,09,42,631.00
Subtotal (F)		1,40,50,17,460.00	66,21,36,095.00	2,69,40,51,965.00
Excess amount paid to Accenture Services Pvt Ltd. (G)		0.00	0.00	57,00,301.00
Total Payments		1,50,52,90,412.00	71,86,19,382.00	3,10,90,31,696.00
Financing Charges During Implementation (H)		0.00	0.00	0.00
Total Project Cost (I=D+E+F+H)		1,50,52,90,412.00	71,86,19,382.00	3,10,90,31,696.00
Closing Balance (C-I)		50,61,871.00	1,28,87,022.00	1,07,62,172.00

Place: Shillong
 Date: 16th March 2021

Plk Agre
 Deputy Project Director
 Deputy Project Director
 Supporting Human Capital
 Development in Meghalaya
 Finance Deptt. Govt. of Meghalaya

For R. Pal & Co.
 Chartered Accountants
(Signature)
 (RANADHIR PAL)
 Proprietor
 UDIN : 21054234AAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
Name of the Project: Supporting Human Capital Development in Meghalaya
Loan/Grant No.: 3033-IND
HEAD OFFICE (ADB SHARE)
BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019
HDFC BANK A/C NO. 50100120550182

Bank Balance as per Cash Book 50,61,871.00

ADD: Cheque issued but not withdrawn from bank :

<u>Date</u>	<u>Cheque</u>	<u>Amount</u>	
25-03-2019	000266	1,70,746.00	
28-03-2019	000186	8,79,340.00	10,50,086.00

Bank Balance as per Bank Statement 61,11,957.00



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 Name of the Project: Supporting Human Capital Development in Meghalaya
 Loan/Grant No.: 3033-IND

EDUCATION DEPARTMENT (PIU-1) ADB SHARE

STATEMENT OF RECEIPTS AND PAYMENTS

REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 March 2019

Particulars	Note Reference	(In Rupees)	(In Rupees)	(In Rupees)
		During the Current Year for 12 month period	During the Previous Year for 12 months period	Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance (A)		7,69,26,003.00	0.00	0.00
Receipts				
Funds received from Head Office		37,98,33,809.00	11,90,37,803.00	54,14,71,612.00
Total Receipts (B)		37,98,33,809.00	11,90,37,803.00	54,14,71,612.00
Total (C=A+B)		45,67,59,812.00	11,90,37,803.00	54,14,71,612.00
Payments				
1. Investments				
Skill training & teacher training (including SET) & Mobilization Advance		7,97,92,570.00	4,21,11,800.00	48,19,64,145.00
Furniture Equipment & Mobilization Advance		16,64,51,087.00		
ICT Equipment & Mobilization Advance		19,36,08,688.00		
Subtotal (D)		43,98,52,345.00	4,21,11,800.00	48,19,64,145.00
1.Others				
Refund to head Office(ADB)		0.00	0.00	4,26,00,000.00
Subtotal(E)		0.00	0.00	4,26,00,000.00
Total Payments		43,98,52,345.00	4,21,11,800.00	52,45,64,145.00
Financing Charges During Implementation (F)		0.00	0.00	0.00
Total Project Cost (G=D+E+F)		43,98,52,345.00	4,21,11,800.00	52,45,64,145.00
Closing Balance (C-G)		1,69,07,467.00	7,69,26,003.00	1,69,07,467.00

Place:Shillong

Date: 16th March 2021

For R.Pal & Co.
Chartered Accountants

[Signature]
Deputy Project Director
Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya

UDIN : 21054234AAAACX6903

[Signature]
(RANADHIR PAL)
Proprietor



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

EDUCATION DEPARTMENT (PIU-1) ADB SHARE

BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019

Bank Balance as per Cash Book

1,69,07,467.00

Bank Balance as per Bank Statement

1,69,07,467.00



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 Name of the Project: Supporting Human Capital Development in Meghalaya
 Loan/Grant No.: 3033-IND

EDUCATION DEPARTMENT (PIU-1) STATE SHARE

STATEMENT OF RECEIPTS AND PAYMENTS

REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 march 2019

Particulars	Note Reference	(In Rupees) During the Current Year for 12 month period	(In Rupees) During the Previous Year for 12 months period	(In Rupees) Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance (A)		29,78,404.00	11,47,250.00	0.00
Receipts				
Funds received from State Share		93,79,180.00	54,00,532.00	1,69,74,706.00
Tender Fees		30,000.00	54,000.00	84,000.00
Total Receipts (B)		94,09,180.00	54,54,532.00	1,70,58,706.00
Total (C=A+B)		1,23,87,584.00	66,01,782.00	1,70,58,706.00
Payments				
1. Incremental Administration Cost				
Staff Salary		28,62,667.00	31,97,545.00	71,07,956.00
Incremental Recurring Cost		16,73,657.00	5,000.00	16,78,657.00
Operational Cost		18,33,036.00	4,20,833.00	22,53,869.00
Subtotal(D)		63,69,360.00	36,23,378.00	1,10,40,482.00
Total Payments (E)		63,69,360.00	36,23,378.00	1,10,40,482.00
Financing Charges During Implementation (F)		0.00	0.00	0.00
Total Project Cost (G=D+E+F)		63,69,360.00	36,23,378.00	1,10,40,482.00
Closing Balance (C-G)		60,18,224.00	29,78,404.00	60,18,224.00

Place:Shillong

Date: 16th March 2021

PKDgc
 Deputy Project Director
 Deputy Project Director
 Supporting Human Capital
 Development in Meghalaya
 Finance Deptt. Govt. of Meghalaya

For R.Pal & Co.
 Chartered Accountants

Ranadhir Pal
 (RANADHIR PAL)
 Proprietor

UDIN : 21054234AAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
Name of the Project: Supporting Human Capital Development in Meghalaya
Loan/Grant No.: 3033-IND

EDUCATION DEPARTMENT (PIU-1) ADB SHARE
BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019

Bank Balance as per Cash Book 60,18,224.00
Add: Cheque issued but not cleared from bank

<u>Date</u>	<u>Cheque no.</u>	<u>Amount</u>	
25-03-2019	087414	41,870.00	
25-03-2019	087415	35,689.00	
25-03-2019	087416	31,672.00	1,09,231.00

Bank Balance as per Bank Statement 61,27,455.00



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

MEGHALAYA STATE SKILL DEVELOPMENT SOCIETY (PIU-2) ADB SHARE

STATEMENT OF RECEIPTS AND PAYMENTS

REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 march 2019

Particulars	Note Reference	(In Rupees)	(In Rupees)	(In Rupees)
		During the Current Year for 12 month period	During the Previous Year for 12 months period	Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance (A)		83,27,539.00		0.00
Receipts				
Funds received from :				
(a) Head office		7,61,45,639.00	2,47,96,992.00	10,09,42,631.00
Interest on SB a/c		4,47,537.44	50,547.00	4,98,084.44
Total Receipts (B)		7,65,93,176.44	2,48,47,539.00	10,14,40,715.44
Total (C=A+B)		8,49,20,715.44	2,48,47,539.00	10,14,40,715.44
Payments				
1. Investments				
Mobilisation Advance to Various Parties		1,47,54,285.00	1,65,20,000.00	3,12,74,285.00
Subtotal(D)		1,47,54,285.00	1,65,20,000.00	3,12,74,285.00
2. Others				
Skill Training		6,62,20,950.00	0.00	6,62,20,950.00
Subtotal (E)		6,62,20,950.00	0.00	6,62,20,950.00
Total Payments		8,09,75,235.00	1,65,20,000.00	9,74,95,235.00
Financing Charges During Implementation (F)		0.00	0.00	0.00
Total Project Cost (G=D+E+F)		8,09,75,235.00	1,65,20,000.00	9,74,95,235.00
Closing Balance (C-H)		39,45,480.44	83,27,539.00	39,45,480.44

Place:Shillong

Date: 16th March 2021

For R.Pal & Co.
Chartered Accountants

P.K. Pal
Deputy Project Director
Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya

(RANADHIR PAL)
Proprietor

UDIN : 21054234AAAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
Name of the Project: Supporting Human Capital Development in Meghalaya
Loan/Grant No.: 3033-IND
MEGHALAYA STATE SKILL DEVELOPMENT SOCIETY (PIU-2) STATE SHARE
BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019

Bank Balance as per Cash Book				39,45,480.44
Electronic Bank Transfer Advice issued but not debited by Bank Dt.31.3.2018				
Add :Check Issued but not yet debited by bank :	<u>Dated</u>	<u>Cheque no.</u>	<u>Amount</u>	
	14-03-2019	184714	<u>43,848.00</u>	43,848.00
Add:Interest credited by Bank not entered in cash book	31-03-2019			2,47,169.00
Bank Balance as per Bank Statement				<u><u>42,36,497.44</u></u>



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 Name of the Project: Supporting Human Capital Development in Meghalaya
 Loan/Grant No.: 3033-IND

MEGHALAYA STATE SKILL DEVELOPMENT SOCIETY (PIU-2) STATE SHARE

STATEMENT OF RECEIPTS AND PAYMENTS

REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 march 2019

Particulars	Note Reference	(In Rupees)	(In Rupees)	(In Rupees)
		During the Current Year for 12 month period	During the Previous Year for 12 months period	Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance (A)		9,97,244.23	23,33,706.67	0.00
Receipts				
Funds received from :				
State Share		72,98,226.00	26,19,223.00	1,86,79,699.00
Interest Earned		1,60,396.53	1,08,716.56	4,61,689.76
Total Receipts (B)		74,58,622.53	27,27,939.56	1,91,41,388.76
Total (C=A+B)		84,55,866.76	50,61,646.23	1,91,41,388.76
Payments				
1. Incremental Administration Cost				
Staff Salary		61,15,850.00	40,18,527.00	1,65,11,547.00
Operational Cost		12,11,078.00	0.00	12,11,078.00
Incremental Recurring Cost		0.00	61,675.00	2,89,825.00
Subtotal(D)		73,26,928.00	40,80,202.00	1,80,12,450.00
2. Others				
Advance to staff		0.00	-15,800.00	0.00
Subtotal (E)		0.00	-15,800.00	0.00
Total Payments(F)		73,26,928.00	40,64,402.00	1,80,12,450.00
Financing Charges During Implementation (G)		0.00	0.00	0.00
Total Project Cost (H=F+G)		73,26,928.00	40,64,402.00	1,80,12,450.00
Closing Balance (C-H)		11,28,938.76	9,97,244.23	11,28,938.76

Place:Shillong

Date: 16th March 2021

For R.Pal & Co.
 Chartered Accountants

PKA
 Deputy Project Director
 Deputy Project Director
 Supporting Human Capital
 Development in Meghalaya
 Finance Deptt. Govt. of Meghalaya

(RANADHIR PAL)
 Proprietor
 UDIN : 21054234AAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

MEGHALAYA STATE SKILL DEVELOPMENT SOCIETY (PIU-2) STATE SHARE

BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019

Bank Balance as per Cash Book				1128938.76
Electronic Bank Transfer Advice issued but not debited by Bank Dt.31.3.2018				
Add :Check Issued but not yet debited by bank :	<u>Dated</u>	<u>Cheque no.</u>	<u>Amount</u>	
	29-03-2019	134222	45,000.00	45,000.00
Add:Interest credited by Bank not entered in cash book	31-03-2019			31,056.00
Bank Balance as per Bank Statement				<u><u>12,04,994.76</u></u>



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

LABOUR DEPARTMENT (PIU-3) ADB SHARE

STATEMENT OF RECEIPTS AND PAYMENTS

REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 march 2019

(In Rupees) (In Rupees) (In Rupees)

Particulars	Note Reference	During the Current Year for 12 month period	During the Previous Year for 12 months period	Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance ¹ (A)		59,29,464.00	0.00	0.00
Receipts				
Funds received from Head office		1,90,38,012.00	83,01,300.00	2,73,39,312.00
Interest Earned		52,982.00	0.00	52,982.00
Tender Fee		31,500.00	0.00	31,500.00
Total Receipts (B)		1,91,22,494.00	83,01,300.00	2,74,23,794.00
Total (C=A+B)		2,50,51,958.00	83,01,300.00	2,74,23,794.00
Payments				
1. Investment Costs				
Skill training & teacher training		23,71,800.00	23,71,800.00	47,43,600.00
Subtotal (D)		23,71,800.00	23,71,800.00	47,43,600.00
2. Incremental Administration Cost				
Subtotal(E)		0.00	0.00	0.00
3. Others				
Bank Charges		0.00	36.00	36.00
Subtotal (F)		0.00	36.00	36.00
Total Payments		23,71,800.00	23,71,836.00	47,43,636.00
Financing Charges During Implementation (G)		0.00	0.00	0.00
Total Project Cost (H=D+E+F+G)		23,71,800.00	23,71,836.00	47,43,636.00
Closing Balance (C-H)		2,26,80,158.00	59,29,464.00	2,26,80,158.00

Place:Shillong

Date: 16th March 2021

For R.Pal & Co.
Chartered Accountants

PLA
Deputy Project Director
Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya

(RANADHIR PAL)
Proprietor

UDIN : 21054234AAAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

LABOUR DEPARTMENT (PIU-3) ADB SHARE

BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019

Bank Balance as per Cash Book

2,26,80,158.00

Bank Balance as per Bank Statement

2,26,80,158.00



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 Name of the Project: Supporting Human Capital Development in Meghalaya
 Loan/Grant No.: 3033-IND

LABOUR DEPARTMENT (PIU-3) STATE SHARE
STATEMENT OF RECEIPTS AND PAYMENTS

REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 march 2019

Particulars	Note Reference	(In Rupees) During the Current Year for 12 month period	(In Rupees) During the Previous Year for 12 months period	(In Rupees) Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance ¹ (A)		17,65,263.00	7,92,854.00	0.00
Receipts				
Funds received from State Share		45,44,461.00	18,23,126.00	89,67,587.00
Tender Fees		78,000.00	0.00	78,000.00
Interest Earned		6,008.00	0.00	6,008.00
Total Receipts (B)		46,28,469.00	18,23,126.00	90,51,595.00
Total (C=A+B)		63,93,732.00	26,15,980.00	90,51,595.00
Payments				
1. Investment Costs				
Subtotal (D)		0.00		0.00
2. Incremental Administration Cost				
Staff Salary		7,76,576.00	8,48,512.00	33,80,088.00
Incremental Recurring Cost		0.00	2,205.00	18,406.00
Operational Cost		24,53,531.00	0.00	24,53,531.00
Skill training & teacher training		13,95,366.00	0.00	13,95,366.00
Subtotal(E)		46,25,473.00	8,50,717.00	72,47,391.00
3. Others				
Furniture & Accessories		0.00	0.00	30,195.00
Computer maintenance expenses		0.00	0.00	5,750.00
Office Equipments		41,400.00	0.00	41,400.00
Subtotal (F)		41,400.00	0.00	77,345.00
Total Payments		46,66,873.00	8,50,717.00	73,24,736.00
Financing Charges During Implementation (G)		0.00	0.00	0.00
Total Project Cost (H=D+E+F+G)		46,66,873.00	8,50,717.00	73,24,736.00
Closing Balance (C-H)		17,26,859.00	17,65,263.00	17,26,859.00

Place:Shillong
 Date: 16th March 2021

For R.Pal & Co.
 Chartered Accountants

PK
 Deputy Project Director
 Deputy Project Director
 Supporting Human Capital
 Development in Meghalaya
 Finance Deptt. Govt. of Meghalaya

(RANADHIR PAL)
 Proprietor

UDIN : 21054234AAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

LABOUR DEPARTMENT (PIU-3) STATE SHARE

BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019

HDFC BANK ACCOUNT NO. 50200010161121

Bank Balance as per Cash Book

17,26,859.00

Bank Balance as per Bank Statement

17,26,859.00



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

PUBLIC WORKS DEPARTMENT (PIU-4) ADB SHARE

STATEMENT OF RECEIPTS AND PAYMENTS

REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 March 2019

Particulars	Note Reference	(In Rupees) During the Current Year for 12 month period	(In Rupees) During the Previous Year for 12 months period	(In Rupees) Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance (A)		92,29,927.00	71,90,280.00	0.00
Receipts				
Funds received from ADB Share		93,00,00,000.00	51,00,00,000.00	2,00,50,23,410.00
Interest Earned		20,15,574.00	15,83,588.00	48,55,172.00
Transferred from PWD(State Share)		0.00	0.00	15,42,167.00
Total Receipts (B)		93,20,15,574.00	51,15,83,588.00	2,01,14,20,749.00
Total (C=A+B)		94,12,45,501.00	51,87,73,868.00	2,01,14,20,749.00
Payments				
1. Investment Costs				
Civil Works / Mobilisation Advance		81,28,94,337.06	50,95,43,941.00	1,88,15,27,418.06
Subtotal (D)		81,28,94,337.06	50,95,43,941.00	1,88,15,27,418.06
2. Incremental Administration Cost				
Incremental Recurring Cost		0.00	0.00	15,42,167.00
Subtotal(E)		0.00	0.00	15,42,167.00
Total Payments		81,28,94,337.06	50,95,43,941.00	1,88,30,69,585.06
Financing Charges During Implementation (F)		0.00	0.00	0.00
Total Project Cost (G=D+E+F)		81,28,94,337.06	50,95,43,941.00	1,88,30,69,585.06
Closing Balance (C-G)		12,83,51,163.94	92,29,927.00	12,83,51,163.94

Place:Shillong

Date: 16th March 2021

For R.Pal & Co.
Chartered Accountants

PK Aggarwal
Deputy Project Director
Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya

(RANADHIR PAL)
Proprietor
UDIN : 21054234AAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 Name of the Project: Supporting Human Capital Development in Meghalaya
 Loan/Grant No.: 3033-IND

PUBLIC WORKS DEPARTMENT (PIU-4) ADB SHARE
BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019

12,83,51,163.94

Balance as per Cash Book

Add: Cheques issued but not withdrawn from bank

	<u>Date</u>	<u>Cheque no.</u>	<u>Amount</u>
Labour Cess Jowai	13-02-2018	000167	48,450.00
Labour Cess Jowai	25-10-2018		50,582.00
Labour Cess Jowai	27-11-2018		2,39,270.00
Labour Cess Jowai	27-11-2018	000186	1,68,867.00
Labour Cess Jowai	27-11-2018		76,598.00
Labour Cess Jowai	27-11-2018		40,613.00
Labour Cess Jowai	06-12-2018		1,22,399.00
Labour Cess Jowai	06-12-2018		41,496.00
Labour Cess Tura	23-12-2016	000315	49,184.00
Labour Cess, Tura	04-04-2017	000611	19,498.00
Labour Cess Tura	13/09/2017	000799	16,169.00
Labour Cess Tura	17/11/2017	000833	51,166.00
Labour Cess Tura	13/11/2017	000830	20,043.00
Labour Cess Tura	17-10-2018	000178	51,840.00
Labour Cess Tura	17-10-2018		17,442.00
Labour Cess Tura	27-11-2018	001146	20,027.00
Labour Cess Tura	06-12-2018		67,872.00
Labour Cess Shlg	24-05-2018	000485	6,002.00
Labour Cess Shlg	31-03-2017	000641	44,086.00
Labour Cess Shlg	25/10/2017	000713	36,467.00
Labour Cess Shlg	20/11/2017	000839	16,938.00
Labour Cess Shlg	29-03-2018	000484	20,344.00
Labour Cess Shlg	28-03-2018	000483	6,806.00
Labour Cess Shlg	28-09-2018		46,375.00
Labour Cess Shlg	06-11-2018		28,550.00
Labour Cess Shlg	06-11-2018		67,576.00
Labour Cess Shlg	27-11-2018		22,136.00
Labour Cess Shlg	27-11-2018		20,845.00
Labour Cess Shlg	06-12-2018		22,731.00
Labour Cess Shlg	06-12-2018		35,906.00
Labour Cess Shlg	06-12-2018		24,640.00
Labour Cess Shlg	19-12-2018		33,226.00
Labour Cess Shlg	20-12-2018		75,351.00
Labour Cess Shlg	21-12-2018		22,359.00
Labour Cess Shlg	21-12-2018		38,274.00
Labour Cess Shlg	06-03-2019		7,569.00
Labour Cess Shlg	06-03-2019		2,76,655.00
Labour Cess Shlg	06-03-2019		59,354.00
Labour Cess Shlg	06-03-2019		15,115.00
Labour Cess Shlg	06-03-2019		54,637.00
Labour Cess Shlg	06-03-2019		65,446.00
Labour Cess Shlg	06-03-2019		11,149.00
Labour Cess Shlg	06-03-2019		12,114.00
Labour Cess Shlg	06-03-2019		7,043.00
Labour Cess Shlg	06-03-2019		8,012.00
Labour Cess Shlg	06-03-2019		8,086.00



Labour Cess Shlg	06-03-2019		65,752.00
Labour Cess Shlg	06-03-2019		15,123.00
Labour Cess Shlg	06-03-2019		19,675.00
Labour Cess Shlg	06-03-2019		38,080.00
Labour Cess Shlg	06-03-2019		30,262.00
Labour Cess Shlg	06-03-2019		23,997.00
Labour Cess Shlg	06-03-2019		2,02,276.00
Labour Cess Shlg	06-03-2019		5,053.00
Labour Cess Shlg	06-03-2019		5,756.00
Labour Cess Shlg	06-03-2019		6,593.00
Labour Cess Shlg	06-03-2019		64,640.00
Labour Cess Shlg	06-03-2019		54,526.00
Labour Cess Shlg	06-03-2019		1,86,202.00
Labour Cess Shlg	06-03-2019		14,002.00
Labour Cess Shlg	06-03-2019		4,043.00
Labour Cess Shlg	06-03-2019		16,218.00
Labour Cess Shlg	06-03-2019		11,328.00
Labour Cess Shlg	06-03-2019		35,802.00
Labour Cess Shlg	06-03-2019		77,365.00
Labour Cess Shlg	08-03-2019		1,69,739.00
Labour Cess Shlg	26-03-2019		41,306.00
Labour Cess Shlg	26-03-2019		48,621.00
Labour Cess Shlg	26-03-2019		5,076.00
Labour Cess Shlg	26-03-2019		1,21,042.00
Labour Cess Shlg	26-03-2019		10,412.00
Labour Cess Shlg	26-03-2019		4,420.00
Labour Cess Shlg	26-03-2019		69,366.00
Labour Cess Shlg	26-03-2019		1,06,913.00
Labour Cess Shlg	29-03-2019		64,729.00
Labour Cess Shlg	29-03-2019		8,664.00
Labour Cess Shlg	29-03-2019		1,21,728.00
Labour Cess Shlg	29-03-2019		62,153.00
Labour Cess Shlg	29-03-2019		6,109.00
Labour Cess Shlg	29-03-2019		45,131.00
Labour Cess Shlg	29-03-2019		41,968.00
Labour Cess Shlg	29-03-2019		8,332.00
Labour Cess Shlg	29-03-2019		32,821.00
Labour Cess Shlg	30-03-2019		9,217.00
Labour Cess Shlg	30-03-2019		7,440.00
Labour Cess Shlg	30-03-2019		5,407.00
Labour Cess Shlg	30-03-2019		6,016.00
Labour Cess Shlg	30-03-2019		7,647.00
Labour Cess Shlg	30-03-2019		5,709.00
Vat Tura	23-03-2017	000592	2,34,953.00
Vat Tura	22-03-2017	000587	4,50,473.00
Vat Tura	07-06-2017	000740	8,47,347.00
DFO Shlg	25/10/2017	000714	29,288.00
DFO Shlg	30-05-2017	000729	1,00,205.00
DFO Shlg		000842	35,066.00
DFO Shlg	Dec	Babit	2,710.00
DFO Shlg	jan	Marbaniang	209.00
DFO Tura	19-01-2018	000865	50,119.00
DFO Shlg	JAn	D g	56,902.00
DFO Shlg	JAn	D g	11,456.00
DFO Shlg	Jan	Banalari	23,389.00
DFO Shlg	JAn	Sunshine	35,250.00
DFO Shlg	JAn	Hamarless	4,03,996.00



DFO Shlg	JAn	S W Marwein	67,291.00
DFO Shlg	JAn	Sunshine	45,418.00
DFO Shlg	JAn	Dominic	8,159.00
DFO shlg	06-11-2018		47,251.00
DFO shlg	27-11-2018		51,704.00
DFO shlg	27-11-2018		86,893.00
DFO shlg			1,034.00
DFO Shlg D G MARBANIANG P-7, L-5 (LESS PAID)	06-12-2018		52,428.00
DFO Shlg	06-12-2018		57,717.00
DFO Shlg	06-12-2018		54,559.00
DFO Shlg	19-12-2018		16,404.00
DFO Shlg	20-12-2018		57,305.00
DFO Shlg	21-12-2018		76,613.00
DFO Shlg	25-05-2018	001046	46,729.00
DFO Tura	25-05-2018		10,003.00
DFO paid for Marbaninag Enterprise	25-05-2018		21,084.00
DFO Jowai			1,24,968.00
DFO Jowai			18794.00
DFO Jowai			6,556.00
DFO Jowai			12,593.00
DFO Jowai	27-11-2018	000869	38,292.00
DFO Jowai	27-11-2018	001143	1,19,147.00
DFO Jowai	27-11-2018	001140	1,36,377.00
DFO Jowai	27-11-2018		60,474.00
DFO Jowai	06-12-2018		1,61,307.00
DFO Jowai	06-12-2018		70,526.00
DFO Tura	23-12-2016	000313	99,555.00
DFO Tura	23-12-2016	000317	85,249.00
DFO Tura	23-12-2016	000321	40,013.00
DFO Tura	23-12-2016	000309	33,500.00
DFO Tura	09-01-2017	000325	55,259.00
DFO Tura	09-01-2017	000529	34,025.00
DFO Tura	09-01-2017	000533	30,109.00
DFO Tura	09-01-2017	000537	1,17,109.00
DFO Tura	18-01-2017	000541	30,560.00
DFO Tura	20-01-2017	000545	20,862.00
DFO Tura	03-02-2017	000563	12,316.00
DFO Tura	22-03-2017	000589	79,724.00
DFO Tura	23-03-2017	000593	34,130.00
DFO Tura	20-03-2017	000583	1,52,816.00
DFO Tura	20-03-2017	000579	71,675.00
DFO Tura	04-04-2017	000605	48,161.00
DFO Tura	04-04-2017	000601	62,333.00
DFO Tura	04-04-2017	000609	45,081.00
DFO Tura	24-04-2017	000617	8,550.00
DFO Tura	22-05-2017	000621	49,128.00
DFO Tura	07-06-2017	000741	88,875.00
DFO Tura	04-04-2017	000613	49,009.00
DFO Tura	07-06-2017	000741	71,490.00
DFO Tura	19-06-2017	000749	40,472.00
DFO Tura	30/05/2017	000733	80,939.00
DFO Tura	19-06-2017	000745	75,445.00
DFO Tura	29-06-2017	000767	17,543.00
DFO Tura	29-06-2017	000779	1,13,178.00
DFO Tura	29-06-2017	000771	47,224.00
DFO Tura	29-06-2017	000775	2,41,296.00
DFO Tura	29-06-2017	000763	2,193.00



DFO Tura	09-07-2017	000791	19,143.00
DFO Tura	09-08-2017	000794	31,758.00
DFO Tura	13/09/2017	000803	32,828.00
DFO Tura	13/09/2017	000803	60,400.00
DFO Tura	14/09/2017	000809	12,379.00
DFO Tura	13/09/2017	000797	1,21,917.00
DFO Tura	14/09/2017	000812	23,307.00
DFO Tura	18/09/2017	000815	20,142.00
DFO Tura	19/09/2017	000818	35,184.00
DFO Tura	13/09/2017	000800	19,642.00
DFO Tura	25/09/2017	000821	24,490.00
DFO Tura	12-10-2017	000824	33,296.00
DFO Tura	13/11/2017	000831	22,555.00
DFO Tura	17/11/2017	000833	60,339.00
DFO Tura	13/11/2017	000828	1,679.00
DFO Tura	13/11/2017	000831	31,818.00
DFO Tura	21/11/2017	000845	23,534.00
DFO Tura		000850	1,04,047.00
DFO Tura		000848	10,365.00
DFO Tura		000856	49,688.00
DFO Tura		000853	39,471.00
DFO Tura		000869	20,337.00
DFO Tura	16-02-2018	000877	78,582.00
DFO Tura	16-02-2018	000874	25,237.00
DFO Tura	04-04-2018		21,482.00
DFO Tura	24-05-2018	000924	99,578.00
DFO Tura	29-03-2018	000915	1,37,096.00
DFO Tura	29-03-2018	000920	79,015.00
DFO Tura	28-03-2018	000900	20,085.00
DFO Tura	28-03-2018	000906	85,849.00
DFO Tura	28-03-2018	000900	2,713.00
DFO Tura	28-03-2018	000909	24,919.00
DFO Tura	28-03-2018	000903	54,976.00
DFO Tura	28-03-2018	000889	35,997.00
DFO Tura	28-03-2018	000892	36,304.00
DFO Tura	28-03-2018	000886	1,14,648.00
DFO Tura	28-03-2018	000883	16,716.00
DFO Tura	29-03-2018		26,633.00
DFO Tura	24-05-2018		12,279.00
DFO Tura	24-05-2018		36,081.00
DFO Tura	24-05-2018	001043	73,577.00
DFO Tura	24-05-2018	000906	6,579.00
DFO Tura	01-06-2018		1,24,702.00
DFO Tura	01-06-2018	000903	78,850.00
DFO Tura	11-06-2018	001053	10,764.00
DFO Tura	29-06-2018	001065	4,85,298.00
DFO Tura	24-07-2018		1,01,036.00
DFO Tura	02-07-2018		28,401.00
DFO Tura	23-08-2018	000178	17,976.00
DFO Tura	25-10-2018		11,561.00
DFO Tura	25-10-2018		38,225.00
DFO Tura	25-10-2018	001125	25,423.00
DFO Tura	27-11-2018	001133	1,18,534.00
DFO Tura	27-11-2018	001147	66,106.00
DFO Tura	27-11-2018		5,560.00
DFO Tura	06-12-2018	001137	1,15,782.00
DFO Tura	06-12-2018	001171	34,548.00



DFO Tura	06-12-2018	001152	42,354.00
DFO Tura	06-12-2018	001155	39,348.00
DFO Tura	06-12-2018		1,12,105.00
DFO Tura	06-12-2018		1,20,300.00
DFO Tura	06-12-2018	001176	38,776.00
DFO Tura	11-12-2018	001185	1,20,073.00
DFO Tura	17-12-2018	001182	80,633.00
DFO Tura	20-12-2018		2,818.00
DFO Tura	20-12-2018		70,072.00
DFO Tura	06-03-2019		6,579.00
DFO	06-03-2019		2,01,912.00
DFO	06-03-2019		9,670.00
DFO	06-03-2019		35,069.00
DFO	06-03-2019		34,912.00
DFO	06-03-2019		50,175.00
DFO	06-03-2019		9,904.00
DFO	06-03-2019		4,294.00
DFO	06-03-2019		46,757.00
DFO	06-03-2019		2,557.00
DFO	06-03-2019		1,16,866.00
DFO	06-03-2019		38,397.00
DFO	06-03-2019		39,823.00
DFO	06-03-2019		97,750.00
DFO	06-03-2019		43,459.00
DFO	08-03-2019		97,736.00
DFO	26-03-2019		31,420.00
DFO	26-03-2019		40,192.00
DFO	26-03-2019		1,89,898.00
DFO	26-03-2019		59,929.00
DFO	26-03-2019		81,573.00
DFO	29-03-2019		26,331.00
DFO	29-03-2019		22,834.00
DFO	29-03-2019		32,410.00
DFO	29-03-2019		39,472.00
CGST	27-11-2018		22,136.00
SGST	27-11-2018		22,136.00
CGST	27-11-2018		20,845.00
SGST	27-11-2018		20,845.00
CGST	27-11-2018		12,452.00
SGST	27-11-2018		12,452.00
CGST	27-11-2018		1,45,793.00
SGST	27-11-2018		1,45,793.00
CGST	27-11-2018		76,439.00
SGST	27-11-2018		76,439.00
CGST	27-11-2018		57,424.00
SGST	27-11-2018		57,424.00
CGST	27-11-2018		6,007.00
SGST	27-11-2018		6,007.00
CGST	27-11-2018		79,905.00
SGST	27-11-2018		79,905.00
CGST	27-11-2018		20,027.00
SGST	27-11-2018		20,027.00
CGST	27-11-2018		76,598.00
SGST	27-11-2018		76,598.00
CGST	27-11-2018		40,613.00
SGST	27-11-2018		40,613.00
CGST	06-12-2018		127383.00



SGST	06-12-2018	127383.00
CGST	06-12-2018	122399.00
SGST	06-12-2018	122399.00
CGST	06-12-2018	17811.00
SGST	06-12-2018	17811.00
CGST	06-12-2018	48311.00
SGST	06-12-2018	48311.00
CGST	06-12-2018	17075.00
SGST	06-12-2018	17075.00
CGST	06-12-2018	117504.00
SGST	06-12-2018	117504.00
CGST	06-12-2018	41496.00
SGST	06-12-2018	41496.00
CGST	06-12-2018	67822.00
SGST	06-12-2018	67822.00
CGST	06-12-2018	9578.00
SGST	06-12-2018	9578.00
CGST	06-12-2018	15733.00
SGST	06-12-2018	15733.00
CGST	06-12-2018	4473.00
SGST	06-12-2018	4473.00
CGST	06-12-2018	10034.00
SGST	06-12-2018	10034.00
CGST	06-12-2018	11369.00
SGST	06-12-2018	11369.00
CGST	06-12-2018	22731.00
SGST	06-12-2018	22731.00
CGST	06-12-2018	67872.00
SGST	06-12-2018	67872.00
CGST	06-12-2018	35906.00
SGST	06-12-2018	35906.00
CGST	06-12-2018	24640.00
SGST	06-12-2018	24640.00
CGST	06-12-2018	6151.00
SGST	06-12-2018	6151.00
CGST	06-12-2018	219137.00
SGST	06-12-2018	219137.00
CGST	11-12-2018	8348.00
SGST	11-12-2018	8348.00
CGST	11-12-2018	68523.00
SGST	11-12-2018	68523.00
CGST	17-12-2018	123976.00
SGST	17-12-2018	123976.00
CGST	17-12-2018	33252.00
SGST	17-12-2018	33252.00
CGST	19-12-2018	33226.00
SGST	19-12-2018	33226.00
CGST	20-12-2018	13630.00
SGST	20-12-2018	13630.00
CGST	20-12-2018	22286.00
SGST	20-12-2018	22286.00
CGST	20-12-2018	81969.00
SGST	20-12-2018	81969.00
CGST	20-12-2018	75350.00
SGST	20-12-2018	75350.00
CGST	20-12-2018	6105.00
SGST	20-12-2018	6105.00



CGST	20-12-2018	6893.00
SGST	20-12-2018	6893.00
CGST	20-12-2018	4992.00
SGST	20-12-2018	4992.00
CGST	21-12-2018	22359.00
SGST	21-12-2018	22359.00
CGST	21-12-2018	38274.00
SGST	21-12-2018	38274.00
CGST	06-03-2019	7569.00
SGST	06-03-2019	7569.00
CGST	06-03-2019	276655.00
SGST	06-03-2019	276655.00
CGST	06-03-2019	59354.00
SGST	06-03-2019	59354.00
CGST	06-03-2019	15115.00
SGST	06-03-2019	15115.00
CGST	06-03-2019	54637.00
SGST	06-03-2019	54637.00
CGST	06-03-2019	65446.00
SGST	06-03-2019	65446.00
CGST	06-03-2019	11149.00
SGST	06-03-2019	11149.00
CGST	06-03-2019	12114.00
SGST	06-03-2019	12114.00
CGST	06-03-2019	7043.00
SGST	06-03-2019	7043.00
CGST	06-03-2019	8012.00
SGST	06-03-2019	8012.00
CGST	06-03-2019	8086.00
SGST	06-03-2019	8086.00
CGST	06-03-2019	65752.00
SGST	06-03-2019	65752.00
CGST	06-03-2019	15123.00
SGST	06-03-2019	15123.00
CGST	06-03-2019	19675.00
SGST	06-03-2019	19675.00
CGST	06-03-2019	38080.00
SGST	06-03-2019	38080.00
CGST	06-03-2019	30262.00
SGST	06-03-2019	30262.00
CGST	06 03 2019	23997.00
SGST	06-03-2019	23997.00
CGST	06-03-2019	202276.00
SGST	06-03-2019	202276.00
CGST	06-03-2019	5053.00
SGST	06-03-2019	5053.00
CGST	06-03-2019	5756.00
SGST	06-03-2019	5756.00
CGST	06-03-2019	6593.00
SGST	06-03-2019	6593.00
CGST	06-03-2019	64640.00
SGST	06-03-2019	64640.00
CGST	06-03-2019	54526.00
SGST	06-03-2019	54526.00
CGST	06-03-2019	186202.00
SGST	06-03-2019	186202.00
CGST	06-03-2019	14002.00



SGST	06-03-2019	14002.00
CGST	06-03-2019	4043.00
SGST	06-03-2019	4043.00
CGST	06-03-2019	16218.00
SGST	06-03-2019	16218.00
CGST	06-03-2019	11328.00
SGST	06-03-2019	11328.00
CGST	06-03-2019	35802.00
SGST	06-03-2019	35802.00
CGST	06-03-2019	77365.00
SGST	06-03-2019	77365.00
CGST	08-03-2019	169739.00
SGST	08-03-2019	169739.00
CGST	26-03-2019	41306.00
SGST	26-03-2019	41306.00
CGST	26-03-2019	48621.00
SGST	26-03-2019	48621.00
CGST	26-03-2019	5076.00
SGST	26-03-2019	5076.00
CGST	26-03-2019	121042.00
SGST	26-03-2019	121042.00
CGST	26-03-2019	10412.00
SGST	26-03-2019	10412.00
CGST	26-03-2019	4420.00
SGST	26-03-2019	4420.00
CGST	26-03-2019	69366.00
SGST	26-03-2019	69366.00
CGST	26-03-2019	106913.00
SGST	26-03-2019	106913.00
CGST	29-03-2019	64729.00
SGST	29-03-2019	64729.00
CGST	29-03-2019	8664.00
SGST	29-03-2019	8664.00
CGST	29-03-2019	121728.00
SGST	29-03-2019	121728.00
CGST	29-03-2019	62153.00
SGST	29-03-2019	62153.00
CGST	29-03-2019	6109.00
SGST	29-03-2019	6109.00
CGST	29-03-2019	8332.00
SGST	29-03-2019	8332.00
CGST	29-03-2019	41968.00
SGST	29-03-2019	41968.00
CGST	29-03-2019	32821.00
SGST	29-03-2019	32821.00
CGST	29-03-2019	45131.00
SGST	29-03-2019	45131.00
CGST	30-03-2019	9217.00
SGST	30-03-2019	9217.00
CGST	30-03-2019	7440.00
SGST	30-03-2019	7440.00
CGST	30-03-2019	5407.00
SGST	30-03-2019	5407.00
CGST	30-03-2019	6016.00
SGST	30-03-2019	6016.00
CGST	30-03-2019	7647.00
SGST	30-03-2019	7647.00



CGST	30-03-2019	5709.00	
SGST	30-03-2019	5709.00	
Income Tax	23-08-2018	121681.00	
Income Tax		28498.00	
Income Tax	25-10-2018	109618.00	
Income Tax	06-11-2018	67576.00	
Income Tax	27-11-2018	239270.00	
Income Tax	06-12-2018	41496.00	
Income Tax	06-12-2018	11369.00	
Income Tax	06-03-2019	4043.00	
Income Tax	06-03-2019	32435.00	
Income Tax	29-03-2019	62153.00	
Income Tax	30-03-2019	10813.00	
Income Tax	30-03-2019	12032.00	
Income Tax	30-03-2019	15293.00	
Income Tax	30-03-2019	11418.00	
Minerals Reclamation Fund	06-03-2019	967.00	
Minerals Reclamation Fund	06-03-2019	3,506.00	
Minerals Reclamation Fund	06-03-2019	3,491.00	
Minerals Reclamation Fund	06-03-2019	5,018.00	
Minerals Reclamation Fund	06-03-2019	990.00	
Minerals Reclamation Fund	06-03-2019	256.00	
Minerals Reclamation Fund	06-03-2019	11,687.00	
Minerals Reclamation Fund	06-03-2019	3,840.00	
Minerals Reclamation Fund	06-03-2019	9,775.00	
Minerals Reclamation Fund	06-03-2019	4,346.00	
Minerals Reclamation Fund	26-03-2019	18,990.00	
Minerals Reclamation Fund	26-03-2019	8,157.00	
Minerals Reclamation Fund	29-03-2019	2,633.00	
Minerals Reclamation Fund	29-03-2019	2,283.00	
Minerals Reclamation Fund	29-03-2019	3,241.00	
Sevenborn Tang	27-03-2019	-9,14,210.00	
Kennedy Hashah	27-03-2019	-6,57,005.00	
Biangkey Lyngdoh	06-03-2019	-9,775.00	
M. P Agarwala Balance		2,710.00	
Banalari Khongwar - paid less		1.00	
Vat Paid more For M/s Marbaniang Phase I, Pkg 1 Lot 6 in the month of March 2017		-50.00	<u>2,30,48,522.00</u>

Balance as per Bank Statement

15,13,99,685.94



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

PUBLIC WORKS DEPARTMENT (PIU-4) STATE SHARE

STATEMENT OF RECEIPTS AND PAYMENTS


REPORT FOR THE YEAR PERIOD ENDED 1 April 2018 to 31 March 2019

Particulars	Note Reference	(In Rupees) During the Current Year for 12 month period	(In Rupees) During the Previous Year for 12 months period	(In Rupees) Cumulative Project to Date As at [end of CURRENT year]
1	2	3	4	5
Opening balance (A)		15,28,076.59	65,77,928.14	0.00
Receipts				
Funds received from State Share		1,68,87,325.00	31,21,569.00	3,69,99,352.00
Total Receipts (B)		1,68,87,325.00	31,21,569.00	3,69,99,352.00
Total (C=A+B)		1,84,15,401.59	96,99,497.14	3,69,99,352.00
Payments				
1. Investment Costs				
Subtotal (D)		0.00	0.00	0.00
2. Incremental Administration Cost				
Staff Salary		64,71,417.00	63,44,555.00	1,82,41,770.00
Incremental Recurring Cost		5,83,104.00	8,67,307.20	47,42,658.64
Operational Cost		25,38,128.00	0.00	25,38,128.00
Subtotal(E)		95,92,649.00	72,11,862.20	2,55,22,556.64
3. Others				
Bank Charges		0.00	1,177.35	2,467.77
Furniture		0.00	0.00	1,51,027.00
Transferred to PWD-ADB Share		0.00	0.00	15,42,167.00
Renovation of Building		0.00	9,23,732.00	9,23,732.00
Purchase of Steel Almirah		0.00	34,649.00	34,649.00
Subtotal(F)		0.00	9,59,558.35	26,54,042.77
Total Payments		95,92,649.00	81,71,420.55	2,81,76,599.41
Financing Charges During Implementation (G)		0.00	0.00	0.00
Total Project Cost (H=D+E+F+G)		95,92,649.00	81,71,420.55	2,81,76,599.41
Closing Balance (C-H)		88,22,752.59	15,28,076.59	88,22,752.59

Place: Shillong

Date: 16th March 2021

For R. Pal & Co.
Chartered Accountants


Deputy Project Director
Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya


(RANADHIR PAL)
Proprietor

UDIN : 21054234AAAACX6903



Name of the Executing Agency: FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

Name of the Project: Supporting Human Capital Development in Meghalaya

Loan/Grant No.: 3033-IND

PUBLIC WORKS DEPARTMENT (PIU-4) STATE SHARE

BANK RECONCILIATION STATEMENT AS AT 31 MARCH 2019

HDFC BANK LTD. A/C NO.50200015018238

Bank Balance as per Cash Book

88,22,752.59

Bank Balance as per Bank Statement

88,22,752.59



Annexure - 2

Name of the Executing Agency
Name of the Implementing Agency
Name of the Project
Loan/Grant No.

FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA
3033-IND

STATEMENT OF EXPENDITURE BY CATEGORY AND FINANCIER
REPORT FOR THE YEAR/PERIOD ENDED 31st March 2019

(In Rupees)

Particulars		ADB		Govt. of Meghalaya		Co-Financier		Total Expenditure
	Percentage of financing	Actual Expenditure		Actual Expenditure		Actual Expenditure		
		Amount	%	Amount	%	Amount	%	
1	2	3	4	5	6	7	8	9
1. Investment Costs*								
Consulting Services/Mobilisation Advance	100%	10,02,72,952.00	100%					10,02,72,952.00
Civil Works/Mobilisation Advance	100%	81,28,94,337.06	100%					81,28,94,337.06
Skill training & teacher training/Mobilisation Advance	100%	14,83,85,320.00	100%					14,83,85,320.00
Furniture Equipment & Mobilization Advance	100%	16,64,51,087.00	100%					16,64,51,087.00
ICT Equipment & Mobilization Advance	100%	19,36,08,688.00	100%					19,36,08,688.00
Mobilisation Advance to Various Parties	100%	1,47,54,285.00	100%					1,47,54,285.00
Subtotal (A)		1,43,63,66,669.06						1,43,63,66,669.06
2.Incremental Administration Cost								
Staff Salary	100%			1,72,16,571.00	100%			1,67,68,071.00
Incremental Recurring Cost	100%			33,59,487.00	100%			33,59,487.00
Operational Cost	100%			85,88,165.00	100%			49,23,556.00
Subtotal (B)				2,91,64,223.00				2,91,64,223.00
3.Others								
Office Equipments	100%			41,400.00	100%			41,400.00
Skill training & teacher training	100%			13,95,366.00	100%			13,95,366.00
Subtotal (C)		0.00		14,36,766.00				14,36,766.00
Total Cost (D=A+B+C)		1,43,63,66,669.06		3,06,00,989.00				1,46,69,67,658.06
% Total Project Cost								
Total Project Cost for 31.3.2019		2,88,07,10,129.06		8,90,02,233.41				2,96,97,12,362.47

Place: Shillong
Date: 16th March 2021

Deputy Project Director

Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya

For R. Pal & Co.
Chartered Accountants

(RANADHIR PAL)

Proprietor
UDIN : 21054234AAAACX6903



Name of the Executing Agency
 Name of the Implementing Agency
 Name of the Entities / Project
 Loan/ Grant No.


FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA
 3033-IND

FOR THE YEAR ENDED [31st March 2019]

STATEMENT OF DISBURSEMENT
 Details of the disbursement by method are given below

Statement of Disbursement	Note	(In Rupees)	(In Rupees)	(In Rupees)
		Current Year	Prior Year	Cumulative Project to Date
1	2	3	4	5
ADB Fund claimed during the year				
Reumbursement		91,57,98,778.00	40,91,68,889.00	1,38,19,70,795.00
Advance Imprest Fund		29,94,47,000.00		29,94,47,000.00
Direct Payment				33,07,25,000.00
Commitment Letter				
Subtotal (A)		1,21,52,45,778.00	40,91,68,889.00	2,31,15,89,795.00
Total Expenditure made during the year (B)		1,43,63,66,669.06	62,70,30,828.00	2,88,07,10,129.06
Less				
Expenditure not yet claimed (C)		22,11,20,891.06	21,78,61,939.00	55,08,19,905.06
Borrower's share (D)		-	-	17,80,465.00
Total Eligible Expenditure claimed (B-C-D=E=A)		1,21,52,45,778.00	40,91,68,889.00	2,32,81,09,759.00

Place:Shillong
 Date: 16th March 2021


 Deputy Project Director
 Deputy Project Director
 Supporting Human Capital
 Development in Meghalaya
 Finance Deptt. Govt. of Meghalaya

For R.Pal & Co.
 Chartered Accountants

(RANADHIR PAL)
 Proprietor
 UDIN : 21054234AAAACX6903



Name of the Country: India

Implementing Agency: 1) Department of Education, Govt. of Meghalaya.
2) Meghalaya State Skill Development Society.
3) Labour Department, Govt. of Meghalaya.
4) Public Work Department, Govt. of Meghalaya.

Executing Agency: Department of Finance, Govt. of Meghalaya.

Name of the Project: **Supporting Human Capital Development in Meghalaya.**

Loan No.: 3033-India

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31st March 2019**

1. Project Nature and Activities

1.1 The Project will enhance the employability of Meghalaya youth (age 16 to 35 years) by implementing the quality and delivery of its Secondary Higher Secondary (SHS) education, and technical and vocational skills development programme.

Date of commencement of the Project 15th July, 2014

Expected date of completion: 31st March 2020-01-09 Location: Meghalaya, India

Legal Form: Government of Meghalaya Department / Society

Controlling IA: Department of Finance, Govt. of Meghalaya

Outputs:

Output 1: Improved Teaching and Learning in Government-aided Secondary and Higher Secondary Schools in Meghalaya.

Output 2: Increased capacity and responsiveness of technical and vocational education and training.

Output 3: Increased awareness and participation.

Output 4: Improved Project management and monitoring and Evaluation.

1.2 Give legislative framework

The ADB assisted project "Supporting Human Capital Development in Meghalaya" has been implemented by the government of Meghalaya funded by the Government of India under External Aided Project. Government of India funds the project under 90 : 10 pattern with the State Government.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards, as applicable in India. This refers to the cash basis of accounting applied with due regard to the General Financial Rules, PWD Codes, Treasury Codes, and similar financial rules and codes as are in effect and applicable to the operations of the Project.

3. SIGNIFICANT ACCOUNTING POLICIES

3.1 Financial Statements

This comprises of the Statement of Receipts and Payments, the Statements of Expenditure by Category and Financier, the Statement of



Disbursement and related notes and appendices to the financial statements

- 3.2 Basis of measurement
Financial Statements have been prepared under the historical cost convention and on cash basis of accounting
- 3.3 Changes in Accounting policies
There is no change in the accounting Policies.
- 3.4 Fund Flow mechanism
Fund is controlled by the Executive Agency viz. Department of Finance, Govt. of Meghalaya. However payments are decentralised as payment are made from executing Agency & also from Implementing Agencies.
- 3.5 Advances and other receivables
Advances when paid are recovered from the subsequent bills.
- 3.6 Cash and cash equivalents
Cash comprises cash in hand and at bank.
Cash equivalents comprise are short term, highly liquid investments that are readily convertible into known amount of cash and which are subject to an insignificant risk of changes in value.
- 3.7 Accrued and other liabilities
Accounts have been prepared on cash basis of accounting. Accordingly accrued and other liabilities are not accounted for.
- 3.8 Income
There is no income in the project.
- 3.9 Foreign currency transaction and translation
(a) Functional and presentation currency
Financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the basis of cash method of accounting & measured in Indian rupees.
- (b) Transaction and balances
There is no transaction in foreign currency.
- 3.10 Allocation of Common Costs
In the State share there are common costs which are not allocated.
- 3.11 Interest Expenses and Financial Charges
Interest on Loan on the ADB Loan has been paid by the Govt. of Meghalaya to Govt. of India together with other Interest of loan borrowed from Govt. of India. The Interest amount has not been taken into account in the absence of proper details. The same will be taken into account in the PFS during 2019-20.
4. Fund Received from the Government
Give details of the Government budgeting and funding mechanism



Particular	Current Year	Prior Year	Cumulative year to date
Government counterpart funding Amount Reimbursable to Government	Rs.16,00,00,000	Rs.8,00,00,000	Rs. 3,15,05,10,200
Total	Rs.16,00,00,000	Rs.8,00,00,000	Rs. 3,15,05,10,200

5. Tender fees of Rs.31500/- received by PIU-3 accounted for in ADB share account will be transferred to the state share during F.Y 2020-21.
6. Actual amount received from Govt. of India, ministry of Finance, Dept. Of Expenditure (ADB, EAP) through reimbursement method/ Advance against imprest has been taken into account. Difference in the amount claimed and the amount received from ADB as per Withdrawal Application is on account of Foreign currency fluctuation.
7. DATE OF AUTHORIZATION
These financial statement have been authorized for issue by the Additional Project Director of Executive Agency / PMU on 15/03/2021.
8. In preparing the consolidated Receipts & Payments account the Receipts & Payments account of the Head Office and PIUs have been combined on a line by line basis by adding opening balance , closing balance, head wise payments and receipts. Inter Head Office & PIUs balance have been eliminated in full.



Name of the Executing Agency
 Name of the Implementing Agency
 Name of the Entities / Project
 Loan/ Grant No.

FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA
 3033-IND

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED [31st March 2019]

6. Funds Received from ADB


Loan Agreement Date 23rd Jan 2013
 Loan Effectiveness Date 7th March 2014
 Disbursement Schedule As per ADB disbursement procedure
 Commitment Fee 0.15% per annum
 Interest rates Libor rate 0.60%

Give key terms and conditions of the loan, including date of loan agreement, loan effective date, key terms and conditions, disbursement schedule, commitment fee and interest rates etc.

Statement of Disbursement	Note Reference	(In Rupees)	(In Rupees)	(In Rupees)
		During the Current Year	During the Previous Year	Cumulative Project to Date
1	2	3	4	5
ADB Source of Funds-Method of withdrawal				
ADB Loan				
By Reumbursement Method		-	-	-
By Imprest Account(Advance against Imprest)		29,94,47,000.00		63,01,72,000.00
By Direct Payment		0.00	0.00	0.00
By Commitment Procedure				
By Imprest account (Replanishment against advance)		98,53,81,000.00	64,58,35,000.00	2,19,99,70,000.00
ADB Loan Total		1,28,48,28,000.00	64,58,35,000.00	2,83,01,42,000.00
ADB Grant				
ADB Loan and Grant Total		1,28,48,28,000.00	64,58,35,000.00	2,83,01,42,000.00

Place:Shillong

Date: 16th March 2021


 Deputy Project Director
 Deputy Project Director
 Supporting Human Capital
 Development in Meghalaya
 Finance Deptt. Govt. of Meghalaya

For R.Pal & Co.
 Chartered Accountants


 (RANADHIR PAL)
 Proprietor

UDIN : 21054234AAAACX6903



Name of the Executing Agency
Name of the Implementing Agency
Name of the Entities / Project
Loan/ Grant No.

FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA
3033-IND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED [31st March 2019]

6.2 Reconciliation of the Imprest Account and the Bank Statement is given below
STATEMENT OF IMPREST ACCOUNT FOR THE YEAR/PERIOD ENDED 31ST MARCH 2019


Particular		(In Rupees)	(In Rupees)
		Prior Year	Current Year
1	2	3	4
Balance brought forward from previous period		8,94,63,137.00	11,32,99,992.00
ADD:			
Fund received from ADB		64,58,35,000.00	1,28,48,28,000.00
Tender Fee		-	31,500.00
Interest Earned		50,32,683.00	51,53,317.44
Fund received from State Share		-	21,00,00,000.00
Subtotal (A)		74,03,30,820.00	1,61,33,12,809.44
DEDUCTION:			
Payment made during the year / period:			
Replenishment / Liquidation		40,91,68,889.00	1,18,42,69,712.00
expenditure claimed but not received till 31.01.2018		-	
expenditure claimed but not received till 31.01.2019		-	
Expenditure yet to be claimed		21,78,61,939.00	25,20,96,957.06
State Share			
Account refunded during the year / period			
Payment relating to State Share (Refunded on 02/04/16)			
Closing Balance (B)		11,32,99,992.00	17,69,46,140.38
As per Bank Statement (copy attached)			
6.2.1. The US \$ equivalent notational amount held at the RBI in respect of the above Imprest Account balance is _____ US \$ (bank statement attached)			

6.3. Details of Payment made directly by ADB : NIL

6.4. Details of Payments made through Commitment procedure : NIL

Place: Shillong

Date: 16th March 2021


Deputy Project Director
Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya

For R.Pal & Co.
Chartered Accountants


(RANADHIR PAL)
Proprietor
UDIN : 21054234AAAACX6903



Name of the Executing Agency
 Name of the Implementing Agency
 Name of the Entities / Project
 Loan/ Grant No.

FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA

SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA
 3033-IND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED [31st March 2019]

6.6. Details of Disbursement claimed under the Statement of Expenditure (SOE) Procedure are given below

DISBURSEMENT CLAIMED UNDER STATEMENT OF EXPENDITURE (SOE) PROCEDURE FOR THE YEAR / PERIOD ENDED 31/03/2019

(In Rupees)								
W/A No.	SOE Sheet No.	Category	Total Amount Paid	ADB Financing %	Net Eligible Expenses	Amount Reimbursed	Imprest Fund Replenished /	Total Disbursement using SOE Procedure
1	2	3	4	5	6	7	8	7+8=9
00034	2	Civil Works & Consultants	10,31,11,066.00	100%	10,31,11,066.00	10,29,64,000.00	0.00	10,29,64,000.00
00035	3	Civil Works & Consultants	13,73,77,159.00	100%	13,73,77,159.00	14,02,94,000.00	0.00	14,02,94,000.00
00036	4	Civil Works & Consultants	23,41,69,370.00	100%	23,41,69,370.00	24,25,54,000.00	0.00	24,25,54,000.00
00038	5	Civil Works & Consultants	9,55,54,317.00	100%	9,55,54,317.00	9,95,69,000.00	0.00	9,95,69,000.00
00039	6	Civil Works & Consultants	9,51,74,645.00	100%	9,51,74,645.00	9,29,55,000.00	0.00	9,29,55,000.00
00040	7	Civil Works & Consultants	6,29,93,416.00	100%	6,29,93,416.00	6,36,75,000.00	0.00	6,36,75,000.00
00041	8	Civil Works & Consultants	11,82,55,865.00	100%	11,82,55,865.00	12,12,29,000.00	0.00	12,12,29,000.00
00042	9	Civil Works & Consultants	17,69,02,729.00	100%	17,69,02,729.00	17,98,04,000.00	0.00	17,98,04,000.00
00043	10	Civil Works & Consultants	3,05,69,031.00	100%	3,05,69,031.00	3,10,49,000.00	0.00	3,10,49,000.00
00044	11	Civil Works & Consultants	8,85,09,118.00	100%	8,85,09,118.00	8,76,06,000.00	0.00	8,76,06,000.00
00045	12	Civil Works & Consultants	7,26,29,062.00	100%	7,26,29,062.00	7,18,88,000.00	0.00	7,18,88,000.00
		Total	1,21,52,45,778.00		1,21,52,45,778.00	1,23,35,87,000.00		1,23,35,87,000.00

Remarks : 1) Out of claim reimbursed of Rs. 1233587000/- an amount of Rs.248206000/- has been received during the financial year 2019-20 (on 25/04/2019).
 2) The above reimbursement of Rs. 1233587000/- does not include Rs.72135000/- & Rs.227312000/- received as advance against imprest fund.




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FINANCE DEPARTMENT, GOVERNMENT OF MEGHALAYA
 SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA
 3033-IND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED [31st March 2019]

Particular	(In Rupees)	(In Rupees)	(In Rupees)
	Current Year	Prior Year	Cumulative Project to Date
1	2	3	4
If any of the amounts given on the			
Statement of Receipts & Payments			
require further detail or Break-down,			
provide this here against relevant Note	NIL	NIL	NIL
7-13			

Place:Shillong
 Date: 16th March 2021


 Deputy Project Director
 Deputy Project Director
 Supporting Human Capital
 Development in Meghalaya
 Finance Deptt. Govt. of Meghalaya

For R.Pal & Co.
 Chartered Accountants

(RANADHIR PAL)
 Proprietor

UDIN : 21054234AAAACX6903



Name of the Executing Agency
Name of the Implementing Agency
Name of the Entities/Project
Loan/Grant No.

FINANCE DEPARTMENT, GOVT. OF MEGHALAYA

SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA
3033-IND

CONSOLIDATED

STATEMENT OF APPROPRIATION VS. ACTUAL FOR THE PERIOD FROM 01 April 2018 to 31 March 2019

Cost Categories	For the current year ended 31st March 2019				For the prior year ended 2018				Cumulative from (beginning of Project) to year to date			
	Budgeted Expenditures	Actual Expenditures	Utilisation Percentage	Variance	Budgeted Expenditures	Actual Expenditures	Utilization Percentage	Variance	Program Budgeted Expenditures	Actual Expenditures	Utilization Percentage	Variance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Investment Costs												
Civil Works	74,94,32,283.60	81,28,94,337.06	108.47	-6,34,62,053.46	89,38,60,000.00	50,95,43,941.00	57.00	38,43,16,059.00	2,23,01,72,461.20	1,91,09,48,157.06	85.69	31,92,24,304.14
Mechanical and Equipment									5,95,30,500.00	0.00	0.00	5,95,30,500.00
Maintenance of School Buildings												
Skills Training and Teachers Training												
Environment and Social Mitigation												
Consultants :												
a. Aided Et Action												
b. LEA International	9,20,35,543.60	10,02,72,952.00	108.95	-6,34,62,053.46	9,90,00,000.00	5,64,83,287.00	57.05	4,25,16,713.00	46,09,87,490.80	38,34,94,314.00	83.19	7,74,93,176.80
c. Accenture												
d. IMAR									15,66,375.20	20,64,678.00	131.81	-4,98,302.80
Skills Training and Teachers Training	46,01,77,718.00	50,84,45,095.00	110.49	-4,82,67,377.00	7,81,00,000.00	4,44,83,600.00	56.96	3,36,16,400.00	53,82,77,718.00	55,29,28,695.00	102.72	-1,46,50,977.00
Mobilisation advance to various parties	1,31,47,934.80	1,47,54,285.00	112.22	-16,06,350.20	2,90,40,000.00	1,65,20,000.00	56.89	1,25,20,000.00	4,21,87,934.80	3,12,74,285.00	74.13	1,09,13,649.80
Others												
Subtotal	1,31,47,93,480.00	1,43,63,66,669.06		-12,15,73,189.06	1,10,00,00,000.00	62,70,30,828.00		47,29,69,172.00	3,33,27,22,480.00	2,88,07,10,129.06		45,20,12,350.94
Contingencies :												
Physical Contingencies												
Price Contingencies												
Incremental Administration cost												
Recurrent Costs												
Staff Salary	12,87,34,174.80	3,05,59,589.00	23.74	-4,82,67,377.00	9,86,04,840.00	2,01,71,928.20	20.46	7,84,32,911.80	30,25,32,646.80	8,70,52,479.64	28.77	21,54,80,167.16
Operational Cost												
Equipment Operation and												
Maintenance												
Others:												
Furniture & Accessories									3,57,056.58	1,81,222.00	50.75	1,75,834.58
Office Equipments	13,00,345.20	41,400.00	3.18	12,58,945.20					13,00,345.20	41,400.00		12,58,945.20
Computer maintenance expenses									12,516.00	5,750.00	45.94	6,766.00
Advance to staff					0.00	-15,800.00		-15,800.00	0.00	0.00		0.00
Bank Charges					10,310.00	1,213.35	11.77	9,096.65	10,310.00	2,503.77	24.28	7,806.23
Security Deposit									0.00	7,60,497.00		-7,60,497.00
Renovation of Building					44,02,370.00	9,23,732.00	20.98	34,78,638.00	44,02,370.00	9,23,732.00	20.98	34,78,638.00
Purchase of Steel Almirah					1,03,100.00	34,649.00	33.61	68,451.00	1,03,100.00	34,649.00	33.61	68,451.00
Subtotal	13,00,34,520.00	3,06,00,989.00		9,94,33,531.00	10,31,20,620.00	2,11,15,722.55		8,19,73,297.45	30,87,18,344.58	8,90,00,233.41		21,97,16,111.17
Total Payments	1,44,48,28,000.00	1,46,69,67,658.06		-2,21,39,658.06	1,20,31,20,620.00	64,81,46,550.55		55,49,74,069.45	3,64,14,40,824.58	2,96,97,12,362.47		67,17,28,462.11
Financing Charges During Implementation												
Total Project Cost	20,00,00,000.00	1,46,69,67,658.06		-1,26,69,67,658.06	1,20,31,20,620.00	64,81,46,550.55		55,49,74,069.45	3,64,14,40,824.58	2,96,97,12,362.47		67,17,28,462.11
Grand Total of expenditures in USD												

Deputy Project Director
Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya



Name of the Executing Agency
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FINANCE DEPARTMENT, GOVT. OF MEGHALAYA

SUPPORTING HUMAN CAPITAL DEVELOPMENT IN MEGHALAYA
3033-IND

CONSOLIDATED

(In Rupees)

EXPENDITURE BY OUTPUT COMPONENTS FOR THE PERIOD FROM 01 April 2018 to 31 March 2019																
	Unallocable common costs			Output 1			Output 2			Output 3			Output 4			Total Expenditure
	Prior Year	Current Year	Cum to Date	Prior Year	Current Year	Cum to Date	Prior Year	Current Year	Cum to Date	Prior Year	Current Year	Cum to Date	Prior Year	Current Year	Cum to Date	
Investment Cost																
Civil Works/Mobilisation Advance				509543941.00	812894337.06	1910948157.06										
Mechanical Equipment																
Environment and Social Mitigation																
Consultants :										15805700	13889287	44104417				
a. Aided Et Action													29708118	26509167	119263723	65473504
b. LEA International													10969469	59874498	26509167	190599818
c. Accenture													0	0	2064678	2064678
d. IMAR																
Others																
Skill Training & Teacher training/							2371800	68592750	70964550				42111800	79792570	121904370	192868920
Mobilisation advance																
Furniture Equipment & Mobilization													166451087	166451087	0	166451087
Advance													193608688	193608688	0	193608688
ICT Equipment & Mobilization Advance							16520000	14754285	31274285						16520000	31274285
Mobilisation advance to various parties																
Subtotal (A)	0.00	0.00	0.00	509543941.00	812894337.06	1910948157.06	18891800.00	83347035.00	102238835.00	15805700.00	13889287.00	44104417.00	82789387.00	526236010.00	696989825.00	2886410430.06
Recurrent Costs	936187.20	3359487.00	4295674.20													
Staff Salaries	15069781.00	17216571.00	32286352.00													
Operational cost	4165960.00	8588165.00	12754125.00													
Skill Training & Teacher training							0.00	1395366.00	1395366.00							
Others:																
Furniture & Accessories	0.00	0.00	0.00													
Office Equipments	0.00	41400.00	41400.00													
Computer Maintenance expenses	0.00	0.00	0.00													
Advance to staff	-15800.00	0.00	-15800.00													
Bank charges	1213.35	0.00	1213.35													
Security deposit	0.00	0.00	0.00													
Renovation of Building	923732.00	0.00	923732.00													
Purchase of Steel Almirah	34649.00	0.00	34649.00													
Subtotal (B)	21115722.55	29205623.00	50321345.55	0.00	0.00	0.00	0.00	1395366.00	1395366.00	0.00	0.00	0.00	0.00	0.00	0.00	89002233.36
Total Cost (C=A+B)	21115722.55	29205623.00	50321345.55	509543941.00	812894337.06	1910948157.06	18891800.00	84742401.00	103634201.00	15805700.00	13889287.00	44104417.00	82789387.00	526236010.00	696989825.00	2975412663.42
% Total Project Cost																

Deputy Project Director
Supporting Human Capital
Development in Meghalaya
Finance Deptt. Govt. of Meghalaya

