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CHARTERED ACCOUNTANTS

352, 3rd Floor, Govinda Complex, Varun C.H.S., Vapi-Selvas Road, Char Rasta, VAPI-396 195.

☎: 0260-2410928 • Mob.: 98241 47418

MANOJ K. VYAS

B. Com. (Hons.), F.C.A.

Resi.: 103, Atit Co-op. Society, Asopalav Complex, Chharwada Road, VAPI [E]-396 191. 🕿: 2422623

Ref. No.:

Date: - 2 JAN 2017

#### AUDITORS REPORT

### Report on the Financial Statements

We have audited the accompanying financial statements of SARVA SHIKSHA ABHIYAN SOCIETY, U.T. OF DAMAN & DIU which comprise the Balance Sheet as at 31st March 2016, and the statement of Income & Expenditure Account and Statement of Receipt & Payment Account for the year ended on 31st March 2016 and a summary of significant accounting policies and other explanatory information.

# Management's Responsibility for the Financial Statements:-

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the accounting principles generally accepted in India including accounting standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility

- 1. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We have relied on internal audit report of DPO-Daman & DPO-Diu and report and books has been finalized based on their final report.
- 2. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.
- 3. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.



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- 4. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- 5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

# **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the SSA Manual in the manner so required, and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2016;
- b) In the case of the Statement of Income & Expenditure Account, of the Excess of Expenditure Over Income for the year ended on that date.

For M. K. Vyas & Co.

Chartered Accountants

Proprietor

Mem. No. 051703

FRN No. 121554W

Place: VAPI

Date: - 2 JAN 2017

# Utilization Certificate Under SSA for the year ended 31st March 2016

(Rs. in Lacs)

Name o	f State/ UT: UT of Daman & Diu				
Sr No.	Particulars	Sanction letter No. & Date	General	Capital	SSA
1	Received from: Govt. of India, Dept. of MHRD	F.6-1/2015-EE.15 dated 07th May 2015	56.12	22.26	78.38
2	Received from: UT Administration of Daman & Diu.		0.00	0.00	0.00
3	Received from: UT Administration of Daman & Diu Additional Share		0.00	0.00	0.00
4	Amount received from PWD district panchayat against outstanding civil advance given to them		50.90	00.00	50.9
5	Total (A)		107.02	22.26	129.2
6	Unspent Balance from Previous Year		298.89	0.00	298.8
7	Previous Year Unadjusted Advances		0.00	261.54	261.5
8	Interest earned during the year and		11.51	0.00	11.5
9	Miscellaneous Receipt		4.05	0.00	4.0
10	Total (B)		314.45	261.54	575.9
11	Grand Total (C) = (A) + (B)		421.47	283.80	705.2
12	Less: Expenditure during the year (1)		425.84	0.00	425.8
13	Less: Provision for Expenses Closing Balance (2)		29.32	0.00	29.3
14	Add: Provision for Expenses Opening Balance (3)		11.73	0.00	11.7
15	Add: Civil Works Advance given during the Year (4)		0.00	0.00	0.0
16	Total Expenditure (D) (1)-(2)+(3)+(4)		408.24	0.00	408.2
17	Closing Balance (E) = (C) - (D)		13.22	283.80	297.0
18	Cash in Hand		0.00	0.00	0.0
19	Cash at Bank		10.45	22.26	32.7
20	Unadjusted Advances (Civil Works) & NAS 15-16 (Diu)		0.00	264.32	264.3
21	Total Closing Balance		10.45	286.58	297.0

Certify that out of Rs. 78,38,000.00 (Seventy Eight Lacs Thirty Eight Thousand only) of Grant in Aid sanction during the year 2015-16 in favor of Sarva Shiksha Abhiyan Mission, UT of Daman& Diu vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and Rs. 50,90,000.00 (Rs. Fifty Lacs Ninety Thousand Only) received from PWD District Panchayat against Outstanding Civil Advances given to them, and Rs. 11,51,261.00 (Rs. Eleven Lacs Fifty One Thousand Two Hundred Sixty one only) on account of Interest earned and Rs. 4,04,961.50 (Rs. Four Lac Four Thousand Nine Hundred Sixty one and fifty paise only) on account of other receipt during the period 2015-16 and Rs. 2,98,88,967.38 (Rs. Two Crore Ninety Eight Lacs Eighty Eight Thousand Nine Hundred Sixty Seven and Thirty Eight paise Only) on account of unspent balance of previous year and sum of Rs. 4,08,24,383.00 (Rs. Four Crore Eight Lacs Twenty Four Thousand Three Hundred Eighty Three Only) has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 32,70,997.00 (Rs. Thirty Two lacs Seventy Thousand Nine Hundred Ninety Seven Only) remains unutilized at the end of the year, and it will be adjusted towards the grant in aid payable during the next year 2016-17.



It is also certified that out of amount of Rs. 2,97,02,806.88 (Rs. Two Crore Ninety Seven Lacs Two Thousand Eight hundred Six and eighty eight paise only) shown as closing balance consisting of Rs. 32,70,997.00 (Rs. Thirty Two lacs Seventy Thousand Nine Hundred Ninety Seven Only) balance with Bank and Rs. 2,64,32,508.00 (Rs. Two Crore Sixty Four Lacs Thirty Two Thousand Five Hundred Eight Only) unadjusted advance for civil work with PWD District Panchayat.

Certified that I have satisfied myself that the conditions on which the grants in aid was sanctioned have been duly fulfilled except condition no. 13 and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Dated: 2 JAN 2017 Place: Daman

> Member Secretary Sarva Shiksha Abhiyan Mission U T of Daman & Diu

State Project Director Sarva Shiksha Abhiyan Mission UT of Daman & Diu

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#### **AUDITORS CERTIFICATE**

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

**Chartered Accountant** 

CA M. K. Vyas & Co.

Vapi

Mem. No. 051703

Regd. No. 121554W

Dated: 2 Place: Vapi

#### Consolidated Annual Financial Statement of Sarva Siksha Abhiyan.

Name of the State:UT of Daman & Diu

(Rs. in lacs)

Year E	nding 31st March 2016				
	Sources ( Receipts)	SSA	NPEGEL	KGBV	TOTAL
	Opening Balance				
(a)	Cash in hand	0.00	0.00	0.00	0.00
(b)	Cash at Bank	298.89	0.00	0.00	298.89
(c)	Unadjusted Advances	261.54	0.00	0.00	261.54
	Total (a+b+c)	560.43	0.00	0.00	560.43
	Source (Receipt)				
(a)	Funds received from Government of India	78.38	0.00	0.00	78.38
(b)	Funds received from State Government/UT Admin	0.00	0.00	0.00	0.00
(c)	Interest	11.51	0.00	0.00	11.51
(d)	Other Receipts	4.05	0.00	0.00	4.05
(e)	Loans & Advances	50.90	0.00	0.00	50.90
(f)	TOTAL Receipts ( a+b+c+d)	144.84	0.00	0.00	144.84
	Balance Available	705.27	0.00	0.00	705.27

	Application (Expenditure)		oved AWP&B ing Spill over	Expend	iture incurred	Savings/
	Application (Expenditure)	Phy.	Amt	Phy.	Amt	Excess
1	ACCESS	I iiy.	Aint	riiy.	Aint	
1	Opening of New School Building	0	0.00	0	0.00	0.00
2	Residential Schools for specific category of Children	0	0.00	0	0.00	0.00
3	Residential Schools for specific category of Children	0	0.00	0	0.00	0.00
4	Transport / Escort Facility	0	0.00	0	0.00	0.00
5	Special Training for mainstreaming of OoSC	113	3.09	20	0.32	2.78
II	RETENTION	113	3.07	20	0.32	2.70
6	Free Text Book	15251	28.78	15251	28.77	0.01
7	Uniform For Girls	6369	25.48	6369	24.36	1.12
8	Teaching Learning Equipmentss (TLE)	0	0.00	0	0.00	0.00
III	ENHANCING QUALITY		0.00		0.00	0.00
9	New Teachers Salary	103	228.00	75	200.79	27.21
10	Part Time Instructors				200.77	27.21
11	Teachers Training	716	4.77	701	2.87	1.89
12	Academic Support through BRC	10	40.24	8	19.64	20.60
13	Academic Support through CRC	15	13.06	3	7.25	5.81
14	Computer Aided Education in UPS under Innovation	6	12.60	6	4.95	7.65
15	Libraries in Schools	0	0.00	0	0.00	0.00
IV	ANNUAL GRANTS				0.00	0.00
16	Teachers Grants	0	0.00	0	0.00	0.00
17	School Grants	91	5.31	91	4.57	0.74
18	Research & Evaluation Monitoring & supervision	91	0.65	31	0.02	0.63
19	School Maintenacne Grant	91	6.83	91	5.93	0.90
V	BRIDGINING GENDER AND SOCIAL CATEGORY GAPS				0.70	0.70
20	Intervention for CWSN	251	7.53	251	6.08	1.45
21	Innovation Head upto Rs 50 lac per Dist	8527	22.70	6584	4.93	17.77
21.1	Girls Education	4757	0.00	3857	0.00	0.00
21.2	ECCE	0	0.00	0	0.00	0.00
21.3	Intervention for SC/ST	2492	0.00	1827	0.00	0.00
21.4	Intervention for Minority Community Children	1277	0.00	899	0.00	0.00
21.5	Intervention for Urban Deprived Children	0	0.00	0	0.00	0.00
22	SMC/PRI Training	1183	3.55	943	1.25	2.30
VI	SCHOOL INFRASTRUCTURE					
23	Civil Wokrs Construction	8	124.98	0	0.00	124.98
	DPO Diu Utilisation Certificate Received	0	0.00	0	0.00	0.00
	DPO Daman Utilisation Certificate Received	0	0.00	0	0.00	0.00
VII	DISTRICT PROJECT MANAGEMENT COST					
24	Management cost	2	41.58	2	38.00	3.57
24.1	Learning Enhancement Programe	180	0.16	180	0.00	0.16
24.2	Community Mobilization Activity	0	2.70	0	0.00	2.70
24.4	Other Bank Charges				0.01	-0.01
VIII	STATE COMPONENT					
25	Management and MIS	0	31.57	0	15.99	15.58
	ADDITIONAL UT GRANT #		0.00		60.11	0.00
	# During the year 2014-15 they receipt a Grant of Rs.					100
	116.00 lacs at the end of the financial year since it was in					
	last week of the year it could not utilized and share of					
	districts were tranfer during current year and					
	expenditure of Rs. 60.11 lacs has been incurred out of this					
	amount and since grant has already been shown as					
	receipt in previous year we have not shown it here.					
	TOTAL	VYA	603.55		425.84	237.83
		M			723.04	237.03

	11.73
Add: Provision For Expenses (Opening)	29.32
Less: Provision For Expenses (Closing)	408.24
Total	297.03
Closing Balance	0.00
(a) Cash in hand	32.71
(b) Cash at Bank	264.32
(c) Unadjusted Advances (Civil Works)	297.03
Total	0

Chartered Accountant CA M. K. Vyas & Co.

Vapi

Mem. No. 051703 Regn. No. 121554W

Member Secretary Sarva Shiksha Abhiyan UT of Daman & Diu State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

Consolidated Income and Expenditure Account for the year ended 31st March 2016 Name of the State: UT of Daman & Diu

Name of the parameter   Name									(Rs. In Lacs)	
Expenditure at District and sub-district level         dule         2015-2016         2014-2015         Innex process         Control of the control		EXPENDITURE	Sche	Amount Current Year	Amount Previous Year	S	Sche	Amount	Amount	
Principal School Building			dule	2015-2016	2014-2015	INCOME	dule	2015-2016	2014-2015	-
Opening of New School Building   On		Expenditure at District and sub-district level				Funds received from Govt. of India				
Description	- ,	ACCESS						78.38	72.77	T-
Residents Stands for specific category of Children   0.00   0.00   (2) KGBV     Elberaries in Schools for specific category of Children   0.00   0.00   UT administration of Daman & Diut     Special Training for mainstreaming of OoSC   0.32   2.17   (a) SSA     Free Face Book   RETENTION   2.87   2.213   (c) KGBV     Free Face Book   RETENTION   2.00   0.00   Interest   (a) SSA     Interest Britain Equipments (TLE)   0.00   0.00   Interest   (b) NPEGEL   (c) KGBV     Interest Britain Equipments (TLE)   0.00   0.00   (a) SSA   (a) SSA   (b) SSA   (b) SSA   (c)	-	Opening of New School Building		0.00				000	000	Te
Libraries to Stelos	7	Residential Schools for specific category of Children		0.00				00.0	00.0	TE
Transport / Escort Facility   0.00   0.00   UT administration of Daman & Diu   Special Training for mainstreaming of OoSC   0.32   2.13   (1.4)   SSA   1.4   1.	3	Libraries in Schools		0.00		1		00:0	0.00	7
Special Training for maintenance of rook         0.32         2.17 (a) SSA         1 NPEGEL           Free Text Book         RETENTION         28.77         32.13 (c) KGBV         1           Teaching Learning Equipments (TLE)         0.00         0.00 Interest         1           New Teachers Salary         2.07.9         2.03.40 (b) NPEGEL         1           New Teachers Salary         2.07.9         2.03.40 (c) KGBV         1           New Teachers Salary         2.07.9         2.03.40 (c) KGBV         1           Academic Support through CRC         7.25         8.35 (other Receipts         1           Academic Support through CRC         7.25         8.35 (other Receipts         1           Computer Alded Education in UPS under Innovation         4.05         0.00         0.00           Academic Support through CRC         7.25         8.35 (other Receipts         1           Part Time Instructors         0.00         0.00         0.00         0.00           School Valintenance Crant         4.57         5.31         8.85 (other Receipts         1           Recent Revaluation for NASIN         6.08         5.68         1         1           Innovation Head upto Rs Solac per Dist         0.00         0.00         0.00	4	Transport / Escort Facility		0.00		UT administration of Daman & Din				_
Free Text Book         RETENTION         28.77         32.13 (c) KGBV           Uniform Por Girls         24.36         25.60         10.00 Interest           Teaching Learning Equipments (TLE)         0.00         0.00 Interest         1           New Teachers Salary         200.79         203.49 (b) NPEGEL         1           New Teachers Salary         200.79         2.03.49 (b) NPEGEL         1           Academic Support through GRC         1.26         2.37 (c) KGBV         1           Academic Support through GRC         2.27 (c) KGBV         2.27 (c) KGBV         1           Academic Support through GRC         7.25 (c) KGBV         2.37 (c) KGBV         1           Academic Support through GRC         7.25 (c) KGBV         2.37 (c) KGBV         1           Academic Support through GRC         7.25 (c) KGBV         2.39 (c) KGBV         2.31 (c) KGBV           Part Time Instructors         0.00         0.00         0.00         0.00           School Maintenance Grant         4.95 (c) G         3.31 (c) KGBV         1           Research & Evaluation for Wilnority Community Children         0.00 (c) 0.00         0.00         0.00           Intervention for Urban Deprived Children         0.00 (c) 0.00         0.00         0.00           Interventi	2	Special Training for mainstreaming of 0oSC		0.32				000	24 700	1.
Free Text Book   28.77   32.13   C  KGBV   1   1   1   1   1   1   1   1   1	=	RETENTION			1			0.00	337.40	OI -
Uniform For Girls   24.36   25.60   Interest   1   1   1   1   1   1   1   1   1	9	Free Text Book		28.77	32.13	0		00.0	00.0	1
Teaching Learning Equipmentss (TLE)	7	Uniform For Girls		24.36	25.60			0.00	0.00	$\overline{}$
New Teachers Salary         ENHANCING QUALITY         1         5.35A         1         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         3         3         3         3         4         2         3         3         4         2         3         3         4         2         3         3         4         2         3         3         4         2         3         4         2         3         4         3	8	Teaching Learning Equipmentss (TLE)		0.00		Interest				$\neg$
New Teacher's Salary         200.79         203.49 (b) NPEGEL           Teacher's Training         2.87         2.17 (c) KGBV           Academic Support through BRC         2.87         2.17 (c) KGBV           Academic Support through CRC         7.25         8.35 (ther Receipts           Computer Aided Education in UPS under Innovation         0.00         0.00           Part Time Instructors         ANNUAL GRANTS         0.00           Part Time Instructors         ANNUAL GRANTS         0.00           Research & Evaluation Monitoring & supervision         0.00         0.00           School Grants         6.83         6.83           BRIDGINING GENDER         6.08         5.83           BRIDGINING CENDER AND SOCIAL CATEGORY GAPS         6.08         5.68           Intervention for CWIN         6.08         5.68           Intervention for Winority Community Children         0.00         0.00           Girls Education         0.00         0.00           Intervention for Urban Deprived Children         0.00 <t< td=""><td></td><td>ENHANCING QUALITY</td><td></td><td></td><td></td><td>(a) SSA</td><td></td><td>1151</td><td>990</td><td>1</td></t<>		ENHANCING QUALITY				(a) SSA		1151	990	1
Teachers Training	6	New Teachers Salary		200.79	203.49			0000	0.00	1
Academic Support through BRC         Academic Support through BRC         19.64         23.96           Academic Support through BRC         7.25         8.35 Other Receipts         8.35 Other Receipts           Computer Aided Eucation in UPS under Innovation         0.00         0.00         0.00           Part Time Instructors         0.00         0.00         0.00         0.00           Teacher Stants         4.57         5.31         8.33         8.33           School Maintenance Grant         0.02         0.71         8.33         8.33         8.33           Intervention for CWSN         School Maintenance Grant         6.08         5.68         8.33         8.33         8.33         8.33         8.33         8.33         9.34         9.00 </td <td>0</td> <td>Teachers Training</td> <td></td> <td>2.87</td> <td>-</td> <td></td> <td></td> <td>000</td> <td>000</td> <td></td>	0	Teachers Training		2.87	-			000	000	
Academic Support through CRC         Academic Support through CRC         7.25         8.35 Other Receipts           Computer Aided Education in UPS under Innovation         4.95         9.23           Part Time Instructors         0.00         0.00           Teachers Grants         6.00         0.00           School Grants         4.57         5.31           Research & Evaluation Monitoring & supervision         5.02         0.71           School Maintenance Grant         6.08         5.68           Intervention for CWSN         6.08         5.68           Intervention for CWSN         0.00         0.00           Intervention for CWSN         0.00         0.00           Girls Education         0.00         0.00           ECCE         0.00         0.00           Intervention for Minority Community Children         0.00         0.00           Intervention for Urban Deprived Children         0.00         0.00           Intervention for Urban Deprived Children         0.00         0.00           SCHOOLI INFRASTRUCTURE         0.00         0.00           SCHOOL INFRASTRUCTURE         0.00         0.00           District Panchayat Dian - Utilisation Certificate Received         0.00         0.00           Di	-	Academic Support through BRC		19.64	23.98	1		000		
Computer Aided Education in UPS under Innovation         4.95         9.23           Part Time Instructors         0.00         0.00           Teachers Grants         4.57         5.31           School Grants         4.57         5.31           Research & Evaluation Monitoring & supervision         0.02         0.71           School Maintenance Grant         6.08         5.68           Intervention for CWSN         6.08         5.68           Innovation Head upto Rs 50 lac per Dist         4.93         0.00           Girls Education         0.00         0.00         0.00           ECCE         0.00         0.00         0.00           Intervention for SC/ST         0.00         0.00         0.00           Intervention for Urban Deprived Children         0.00         0.00         0.00           Intervention for Urban Deprived Children         0.00         0.00         0.00           SCHOUL INFRASTRUCTURE         0.00         0.00         0.00           Sickloanstruction         0.00         0.00         0.00           District Panchayat Din - Utilisation Certificate Received         0.00         0.00           District Panchayat Daman - U C Received         0.00         0.00           District P	7	Academic Support through CRC		7.25		Other Receipts		4.05	0.56	100
Part Time Instructors	3	Computer Aided Education in UPS under Innovation		4.95	9.23					
Teachers Grants	4	Part Time Instructors		0.00	0.00					$\overline{}$
Teachers Grants         0.00           School Grants         4.57           Research & Evaluation Monitoring & supervision         0.02           School Maintenance Grant         5.93           BRIDGINING GENDER AND SOCIAL CATEGORY GAPS         6.08           Intervention for CWSN         6.08           Innovation Head upto Rs 50 lac per Dist         0.00           ECCE         0.00           Intervention for SC/ST         0.00           Intervention for Winority Community Children         0.00           Intervention for Urban Deprived Children         0.00           SMC/PRI Training         1.25           Civil Wokrs Construction         0.00           District Panchayat Diu - Utilisation Certificate Received         4.6           District Panchayat Daman - U C Received         0.00           District Panchayat Daman - U C Received         0.00	_									$\overline{}$
School Grants         4.57           Research & Evaluation Monitoring & supervision         0.02           School Maintenance Grant         5.93           BRIDGINING GENDER AND SOCIAL CATEGORY GAPS         6.08           Intervention for CWSN         4.93           Intervention Head upto Rs 50 lac per Dist         0.00           Girls Education         0.00           ECCE         0.00           Intervention for Minority Community Children         0.00           Intervention for Urban Deprived Children         0.00           SMC/PRI Training         1.25           Civil Wokrs Construction         0.00           District Panchayat Diu - Utilisation Certificate Received         0.00           District Panchayat Daman - U C Received         0.00           District Panchayat Daman - U C Received         0.00	2	Teachers Grants		0.00	0.00					$\overline{}$
Research & Evaluation Monitoring & supervision         0.02           School Maintenance Grant         5.93           BRIDGINING GENDER AND SOCIAL CATEGORY GAPS         6.08           Intervention for CWSN         4.93           Innovation Head upto Rs 50 lac per Dist         0.00           ECCE         0.00           Intervention for SC/ST         0.00           Intervention for Winority Community Children         0.00           Intervention for Urban Deprived Children         0.00           SMC/PRI Training         1.25           Civil Wokrs Construction         0.00           District Panchayat Diu - Utilisation Certificate Received         0.00           District Panchayat Daman - U C Received         0.00	9	School Grants		4.57	5.31					
School Maintenance Grant         5.93           BRIDGINING GENDER AND SOCIAL CATEGORY GAPS         6.08           Intervention for CWSN         4.93           Innovation Head upto Rs 50 lac per Dist         0.00           ECCE         0.00           Intervention for SC/ST         0.00           Intervention for Winority Community Children         0.00           SMC/PRI Training         0.00           SMC/PRI Training         0.00           Civil Wokrs Construction         0.00           District Panchayat Diu - Utilisation Certificate Received         44           District Panchayat Daman - U C Received         45	7	Research & Evaluation Monitoring & supervision		0.02	0.71					
BRIDGINING GENDER AND SOCIAL CATEGORY GAPS         6.08           Intervention for CWSN         4.93           Innovation Head upto Rs 50 lac per Dist         0.00           Girls Education         0.00           ECCE         0.00           Intervention for Ninority Community Children         0.00           Intervention for Urban Deprived Children         0.00           SMC/PRI Training         1.25           SCHOOL INFRASTRUCTURE         0.00           District Panchayat Diu - Utilisation Certificate Received         0.00           District Panchayat Daman - U C Received         0.00	8	School Maintenance Grant		5.93	6.83					-
Intervention for CWSN   6.08   1		BRIDGINING GENDER AND SOCIAL CATEGORY GAPS								
Innovation Head upto Rs 50 lac per Dist   4.93     Girls Education   0.00     ECCE   0.00     Intervention for SC/ST   0.00     Intervention for Winority Community Children   0.00     Intervention for Urban Deprived Children   0.00     SMC/PRI Training   0.00     SMC/PRI Training   0.00     Civil Wokrs Construction   0.00     District Panchayat Diu - Utilisation Certificate Received   0.00   20     District Panchayat Daman - U C Received   0.00   20     Control of the control of		Intervention for CWSN		80.9	5.68					_
Girls Education         0.00           ECCE         0.00           Intervention for SC/ST         0.00           Intervention for Minority Community Children         0.00           Intervention for Urban Deprived Children         0.00           SMC/PRI Training         1.25           Civil Wokrs Construction         0.00           District Panchayat Diu - Utilisation Certificate Received         0.00           District Panchayat Daman - U C Received         4		Innovation Head upto Rs 50 lac per Dist		4.93	0.00					
ECCE     Intervention for SC/ST   0.00     Intervention for Minority Community Children   0.00     Intervention for Urban Deprived Children   0.00     SMC/PRI Training   1.25     SCHOOL INFRASTRUCTURE   0.00     District Panchayat Diu - Utilisation Certificate Received   0.00   2		Girls Education		0.00	0.00					_
Intervention for SC/ST   0.00     Intervention for Minority Community Children   0.00     Intervention for Urban Deprived Children   0.00     SMC/PRI Training   1.25     SCHOOL INFRASTRUCTURE   0.00     District Panchayat Diu - Utilisation Certificate Received   0.00   2     District Panchayat Daman - U C Received   0.00   2		ECCE		0.00	0.00					$\overline{}$
Intervention for Minority Community Children   0.00     Intervention for Urban Deprived Children   0.00     SMC/PRI Training   1.25     SCHOOL INFRASTRUCTURE   0.00     District Panchayat Diu - Utilisation Certificate Received   0.00   2     District Panchayat Daman - U C Received   0.00   2		Intervention for SC/ST		0.00	0.00					_
Intervention for Urban Deprived Children   0.00     SMC/PRI Training   1.25     SCHOOL INFRASTRUCTURE   0.00     District Panchayat Diu - Utilisation Certificate Received   0.00   2     District Panchayat Daman - U C Received   0.00   2		Intervention for Minority Community Children		00.00	0.00					_
SCHOOL INFRASTRUCTURE  SCHOOL INFRASTRUCTURE  Civil Wokrs Construction  District Panchayat Diu - Utilisation Certificate Received  District Panchayat Daman - U C Received  0.00		Intervention for Urban Deprived Children		00.0	0.00					-
SCHOOL INFRASTRUCTURE  Civil Wokrs Construction  District Panchayat Diu - Utilisation Certificate Received  District Panchayat Daman - U C Received  0.00		SMC/PRI Training		1.25	0.80					-
Civil Wokrs Construction  District Panchayat Diu - Utilisation Certificate Received  District Panchayat Daman - U C Received  0.00  0.00		SCHOOL INFRASTRUCTURE								-
District Panchayat Daman - U C Received  District Panchayat Daman - U C Received		Civil Wokrs Construction		00.00						_
District Panchayat Daman - U C Received		District Panchayat Diu - Utilisation Certificate Received	-	00.00	48.60					_
		District Panchayat Daman - U C Received	*	00.0	20.50					-

Consolidated Income and Expenditure Account for the year ended 31st March 2016 Name of the State: UT of Daman & Diu

EXPENDITURE         Sche dule         Amount Ausgement cost         Amount Ausgement cost         Amount Additional UT Grant         Amount Additione over Expenditure         Amount Additione over Expenditure         Sche Zo15-2016         Previous Year 2014-2015         INCOME         Aule dule           Management cost         38.00         40.50         40.50         40.60         40.	(De In Lace)	(NS. III Lacs)	Amount Previous Year	2014-2015											33.21	CE	453.66
EXPENDITURE         Sche dule         Current Year 2015-2016         Amount 2014-2015         Amount 2014-2015         Amount 2014-2015         INCOME           Previous Year 2015-2016         38.00         40.50         10.00         40.50         10.00			Amount Amount Current Year	2015-2016											331.90	AO TCA	472.84
EXPENDITURE         Sche dule         Current Year 2015-2016         Amount 2014-2015         Amount 2014-2015         INCOME           Previous Year 2015-2016         40.50         INCOME           Previous Year 2015-2016         40.50         INCOME           Provious Year 2015-2016         17.60         INCOME           Provious Year 2016-2017-2017         0.00         INCOME           Provious Year 2016-2017-2017-2017         0.00         INCOME           Provious Year 2016-2017-2017-2017-2017         0.00         INCOME           Provious Year 2016-2017-2017-2017-2017-2017-2017-2017-2017			Sche	anic													
Sche   Amount   2015-2016   2014-20														Pyroce of Danca ditaria	Excess of Expenditure over Income		TOTO
EXPENDITURE  DISTRICT PROJECT MANAGEMENT COST  ment cost  The state of			Previous Year	CTO7-LTO7								0747	17.60			453.66	
EXPENDITURE  DISTRICT PROJECT MANAGEMENT COST  ment cost  STATE COMPONENT  ment and MIS of income over Expenditure  TOTAL		Amount	Current Year			38 00	30.00	0.01	******	60.11		15 00	13.77	0.00	1	472.84	
EXPENDITURE  DISTRICT PROJECT MANAGEMENT COST ement cost  and UT Grant  STATE COMPONENT  ment and MIS of income over Expenditure			Sche	T													
VIII VIII VIII				VII DISTRICT PROIECT MANAGEMENT COCT	Monogon	o Management cost	01 Others		02 Additional UT Grant		Management and MIC	_	Fyrace of income orrow E 1:	Exercise of income over expenditure	TOTAL	TOTAL	へとつ!

Member Secretary

LYAS & CAP

Chartered Accountant CA M. K. Vyas & Co.

Mem. No. 051703 Regn. No. 121554W

Vapi

Sarva Shiksha Abhiyan Mission UT of Daman & Diu

Chemmy

Sarva Shiksha Abhiyan Mission UT of Daman & Diu

Consolidated Receipt and Payments Account for the year ended 31st March 2016

Name of the State: UT of Daman & Diu

RECEIPTS	Sched	Year 2015-2016	Previous Year 2014-2015		PAYMENTS	Sche Cur	Amount Current Year	Amount Previous Year
					Amount of Evnonditure at Dietwiet and and diet.	7	0107-010	2014-2015
e					level			
		298.89	296.07	-	ACCESS			
(b) Cash in Hand		0.00	0.00	-	Onening of New School Building			
(c) Unadjusted Advances		261.54	292 53		Docidontial Calcala 6		0.00	0.00
(d) Expenditure Pavable		11.72	676.33		Residential Schools for specific category of Children		0.00	0.00
12		C/'TT_		8	Libraries in Schools		0.00	00.0
India				4	Transport / Escort Facility		0.00	000
idia				S	Special Training for OoSC		0.32	217
- 1		78.38	72.77		RETENTION		700	71.7
		0.00	0.00		Free Text Book		70 00	4 00
(c) KGBV		0.00	0.00	7	Uniform For Girls		24.20	32.13
					Teaching Learning Equipmentss (TITE)		24.30	75.60
UT administration of				I	ENHANCING OTTAL TTV		00.0	0.00
Daman and Diu				6	New Teachers Salary	I	2000	
(a) SSA		0.00	337.46	10	Toachere Training		200.79	97.707
(b) NPEGEL		000	000	11	Acadomic Consent the control of the		2.87	2.17
(c) KGBV		000	0.00	11	Academic Support through BRC		19.64	23.00
1 0		0.00	0.00	71	Academic Support through CRC		7.25	8.35
(a) CCA		1		13	Computer Aided Education in UPS under Innovation		4.95	9.18
		11.51	99.6	14	Libraries in Schools		0.00	0.00
		0.00	0.00	N	ANNUAL GRANTS			
-		0.00	0.00	15	Teachers Grants		0.00	0.00
				16	School Grants		4.57	531
-1-1:0000000000000000000000000000000000		1		17	Research & Evaluation Monitoring & supervision		0.02	0.71
discending one receipts		4.05	0.56	18	School Maintenance Grant		5.93	683
בייייייייי אייייייייייייייייייייייייייי				>	BRIDGING GENDER AND SOCIAL CATEGORY GAPS			
Enh districts lead alsuricts and				19	Intervention for CWSN		80.9	5.68
sub-uistricts level adjusted		0.00	00.0	20	Innovation Head upto Rs 50 lac per Dist		4.93	000
Advances for district				20.1	Girls Education		0.00	000
sub-district				20.2	ECCE		0.00	0.00
		0.00	0.00	20.3	Intervention for SC/ST		0.00	0.00
programme activities				20.4	Intervention for Minority Community		0.00	000
adjusted				20.5	Intervention for Urban Deprived		000	000
Auvalices for state level				21	SMC/PRI Training		1.25	0.80
programme activities	1	0.00	00.0	VI	SCHOOL INFRASTRUCTURE			
aujusted	1			22	Civil Works Construction			
	100	10		22.01	Prepaid Civil Advances		0.00	0.00
		10 1040		22.02	DPO - DIU U.C. Received		0.00	48 60

Consolidated Receipt and Payments Account for the year ended 31st March 2016

Consolidated Receipt and Payments Acco	
Name of the State: UT of Daman & Diu	

	2014-2015	37.72	17.60	37.90	298.89	223.64
Amount Current Vear	2015-2016	0.01	15.99	0.00	32.71	264.32
Sche	anle				$\dagger$	
PAYMENTS		STATE COMPONENT  Management and MIS	Miscellaneous Payments	(a) Civil Work (Advance) (b) Additional UT Grant Closing Balance	(a) Cash at Bank (b) Cash in Hand	(d) Expenditure Payable
<u> </u>	VIII 23		0			
Amount Previous Yea 2014-2015			0.00			1009.05
Sched Amount Current Amount ule Year 2015-2016 Previous Year 2014-2015		0000	06.00			693.55
Sched						+
RECEIPTS		Funds refunded by districts and sub-district level (Loan	Receipt)			TOTAL

Chartered Accountant CA M. K. Vyas & Co.

arva Shiksha Abhiyan Missio Member Secretary UT of Daman & Diu

·M

Regn. No. 121554W Mem. No. 051703

Sarva Shiksha Abhiyan Mission State Project Director

UT of Daman & Diu

1009.05

693.55 -29.32

(See Para No 108.1) Annex-XXI

Consolidated Balance Sheet as on 31st March 2016

Name of the State: Daman & Diu		College		consolidated balance sheet as on sist march 2000			(Rs. In Lacs)
Liabilities	Sched	Amount Curent Year 2015-2016	Amount Previous Year 2014-15	Assets	Sched	Amount Current Year 2015-16	Amount Previous Year 2014-15
Capital Fund				Fixed Assets			
Opening Balance				Civil Works		0.00	0.00
(a) Cash in hand		0.00		0.00 Furniture		0.00	0.00
(b) Cash at Bank	"A"	298.89	296.07	296.07 Vehicle		0.00	0.00
(c) Unadjusted Advances	"B"	261.54	292.53	Equipment		00.0	0.00
(d) Opening Salary Payable		-11.73	69.9-				
Funds recd. from Govt. of India				Deposit			
(a) SSA		0.00		0.00 (a) Fixed Deposits with Banks		0.00	00.00
(b) NPEGEL		00'0		0.00 (b) Deposits with others		0.00	00.00
(c) KGBV		0.00		0.00 Utilization of grant others		0.00	00.00
1				Advances receivable from		0.00	00.00
Funds recd. from State Govt.							
(a) SSA		0.00	00.00	Advances for Expenses			
(b) NPEGEL		00.0	00.00	(a) Civil Work (Advance)	"C"	264.33	223.64
(c) KGBV		0.00	00.0				
Interest				Balances at Districts & SPO			
(a) SSA		0.00		0.00 (a) Cash at Bank	"D-1"	28.21	167.82
(b) NPEGEL		0.00	00.0	(b) Cash in Hand		00.00	
(c) KGBV		00.00	00'0	(c) Advances outstanding	"E"	0.00	37.90
Other Balances at Districts		0.00		0.00 Closing Balance at SPO			
(a) Provision for CAL Expenditure		0.00	0.00	(a) Cash in Hand		0.00	0.00
(b) Sundry Creditors including salary payable	"F"	29.34	11.73	(b) Cash at Bank	"D-2"	4.50	131.07
(c) Loan Payable		50.90		0.00 (c) Advances outstanding		0.00	0.00
Add: Excess of income over		-331.90	-33.21				
Experiment Total		297.04	560.43 Total	Total		297.04	560.43
Intal				AUtus			

Sarva Shiksha Abhiyan Mission UT of Daman & Diu Member Secretary

State Project Director Sarva Shiksha Abhiyan Mission UT of Daman & Diu

J.M. Chartered Accountant Vapi Mem. No. 051703 Regn. No. 121554W CA M. K. Vyas & Co. Supply

7 JAN 2017

Schedule "A"			Schedule "E"		
Opening Balance - Cash At Bank	Amount Curent Year 2015-16	Amt in Lacs	Closing Balance - Cash At Bank	Amount Curent Year 2015-16	Amt in Lacs
Daman Dietrict	173374000				
Dailiall DISUICE	1622/48.00		16.23   Civil Advance for 2015-16	C	000
Diu District	15159071.00	1	Total		00.0
State Project Office	13107148.38	131.07			00.00
Total	29888967.38	2			

Schedule "B"			Schedule "F"		
Opening Balance - Unadjusted Civil Advances	Amount Curent Year 2015-16	Amount Curent Year Amt in Lacs 2015-16	Other Balances at Districts	Amount Curent Year 2015-16	Amt in Lacs
C/f Closing balance form Last F.Y, 2015-16	26132508	261.33	261.33 Provision for Expenses	2077757	20.78
Diff. of as per Schedule	21000	100			
Total	2000	17.0	0.21 Accounts Payable	856672	8.57
	80555107	261.54 Total	Total	2934429	2934
					100

Schedule "C"				Schedule "D-1"		
		Amount				
Unadjusted Civil Advances		Curent Year	Amt in Lacs	Closing Balance - Cash At	Amount Curent	
		2015-16		Bank	Year 2015-16	Amt in Lacs
Civil Advances for F.Y. 2015-16	Op. Bal	26132508.00	26133	Daman Diotaiat	0000	
				Dalilali District	12012.00	0.12
Opening Dalance for F. Y. 2015-16		0.00	0.00	Diu District	2808839.00	00 00
Add Fund from GOI for F.Y. 2015-16				2012	7000033.00	60.03
(Daman)	<i>&gt;</i>	3532167	35.32	Total	2820851.00	28.21
T TT.:1:						
Less Utilisation		3232167	32.32	Schedule "D-2"		
Total		2642250000	26422			
mor		20427300.00	204.33	State Project Office	450146.00	4.50
				Total	450146.00	4.50
				Total (D1 + D2)	3270997.00	32.71

Sarva Shiksha Abhiyan Mission State Project Director UT of Daman & Diu

Chartered Accountant

Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

...A.M. k. ... Vapi Mem. No. 051703 Regn. No. 121554W

# SARVA SHIKSHA ABHIYAN MISSION Summary Budget Analysis (Entire Program) For the Year ended on 31st March 2016

Name of the State: UT of Daman & Diu .

(Rs. in lakhs)

S. No.	Name of State	AWP&B	Opening Balance for the year 01st April 2015	*Releases by GOI	Releases by States	Reported Expenditure	AWP&B for Next Year 2016- 17
1	UT of Daman & Diu	603.55	298.89	78.38	0.00	425.84	829.27
Total		603.55	298.89	78.38	0.00	425.84	829.27

Released by GoI includes Misc.Receipt and Interest earned in Saving bank Account

Chartered Accountants

CA M. K. Vyas & Co.

Mem. No. 051703

Regn. No. 121554

**Member Secretary** Sarva Shiksha Abhiyan Mission

UT of Daman & Diu

State Project Director Sarva Shiksha Abhiyan Mission UT of Daman & Diu

**IUFR-II** 

SARVA SHIKSHA ABHIYAN MISSION Summary Budget Analysis (Entire Program) For the Year ended as on 31st March 2016

Name of the State: UT of Daman & Diu .

(Rs. in lakhs)

S. No.	Name of the State: 01 of Du  Name of State	AWP& B 2015-16	Opening Balance for the year as on 1st April 2015	Releases for the year	Reported Expenditure for 2015-16
1	2	3	3	4	5
1	UT of Daman & Diu	603.55	298.89	78.38	425.84
	Total	603.55	298.89	78.38	425.84

Releases for the year include Misc. Receipt and Interest earned in Saving bank account

**Chartered Accountant** 

CA M. K. Vyas & Co.

Vapi

Mem. No. 051703

Regn. No. 121554W

Member Secretary Sarva Shiksha Abhiyan Mission UT of Daman & Diu

State Project Director Sarva Shiksha Abhiyan Mission UT of Daman & Diu

# SARVA SHIKSHA ABHIYAN MISSION Activity Wise Expenditure Statement of Sarva Shiksha Abhiyan

For the Year Ended on 31st March 2016

Name of the State: UT of Daman & Diu.

(Rs. in lakhs)

		(KS. III IAKIIS)			
Sr. No.	Expenditure by activity	Reported Expenditure			
	ACCECC				
I	ACCESS	0.00			
1	Opening of New School Building	0.00			
2	Residential Schools for specific category of Children	0.00			
3	Residential Schools for specific category of Children	0.00			
4	Transport / Escort Facility	0.00			
5	Special Training for mainstreaming of OoSC	0.32			
II	RETENTION				
6	Free Text Book	28.77			
7	Uniform For Girls	24.36			
8	Teaching Learning Equipmentss (TLE)	0.00			
III					
9	New Teachers Salary	200.79			
10	Teachers Training	2.87			
11	Academic Support through BRC	19.64			
12	Academic Support through CRC	7.25			
13	Computer Aided Education in UPS under Innovation	4.95			
14	Libraries in Schools	0.00			
IV	ANNUAL GRANTS				
15	Teachers Grants	0.00			
16	School Grants	4.57			
17	Research & Evaluation Monitoring & supervision	0.02			
18	School Maintenacne Grant	5.93			
V	BRIDGINING GENDER AND SOCIAL CATEGORY GAPS	3.73			
19	Intervention for CWSN				
20	Innovation Head upto Rs 50 lac per Dist	6.08 4.93			
20.1	Girls Education	0.00			
20.2	ECCE	0.00			
20.3	Intervention for SC/ST	0.00			
20.4	Intervention for Minority Community Children				
20.5	Intervention for Urban Deprived Children	0.00			
21	SMC/PRI Training	0.00			
VI	SCHOOL INFRASTRUCTURE	1.25			
22	Civil Wokrs Construction	0.00			
22.01	DPO Diu Utilisation Certificate Received	0.00			
	DPO Daman Utilisation Certificate Received	0.00			
VII	DISTRICT PROJECT MANAGEMENT COST	0.00			
	Management cost				
23.01	Other Bank Charges	38.00			
VIII		0.01			
24	STATE COMPONENT Management and MIS				
24		15.99			
	Additional UT Grant Expenditure	60.11			
-	TOTAL	425.84			

Chartered Accountant

CA M. K. Vyas & Co.

Vapi

Mem. No. 051703

Regn. No. 121554W

Member Secretary Sarva Shiksha Abhiyan Mission UT of Daman & Diu

State Project Director Sarva Shiksha Abhiyan Mission UT of Daman & Diu

CHARTERED ACCOUNTANTS

352, 3rd Floor, Govinda Complex, Varun C.H.S., Vapi-Selvas Road, Char Rasta, VAPI-396 195.

2: 0260-2410928 • Mob.: 98241 47418

### MANOJ K. VYAS

B. Com. (Hons.), F.C.A.

Resi.: 103, Atit Co-op. Society, Asopalav Complex, Chharwada Road, VAPI [E]-396 191. 2 : 2422623

Ref. No. :

Date : - 2 JAN 201/

To,
The State Project Director,
Sarva Shiksha Abhiyan Mission,
UT of Daman & Diu,
Department of Education,
District Panchayat, Moti Daman,
Daman - 396 220.

#### **MANAGEMENT LETTER**

Sir.

We have completed the audit of Sarva Shiksha Abhiyan Society, UT of Daman & Diu by visiting the Head Office, District Office Schools and Agencies organized by the Society, for the financial year ended on 31st March, 2016 and our observations and remarks are as under:

- 1. We are by large satisfied with the prevailing system of accounting of the financial transactions at Project Offices at District & Head Office.
- 2. We have checked the reporting pattern and its method from District Level to Head Office and found the same to be prompt and correct on monthly basis.
- 3. During the course of our audit of District Project Office, we had called for the books of accounts of BRCs, CRCs, VECs, we did not find any material discrepancies which would affect the accounting of expenditures at the respective districts. However in majority of BRCs, CRCs, VECs, VCWCs the respective management maintain their books of accounts in statement forms, but this does not affect the accounting of expenditure and grant at respective districts.
- 4. Based on the observations we are of the opinion that due and reasonable care has been taken by the management i.e. State Project Office, to ensure that cannons of Financial Propriety as documented in the Manual of Financial Management and Procurement has been adhered to.
- 5. As at 31st March, 2016, the huge amount of civil advances are with the respective District Panchayat and from that balances most balances with District Panchayat are more that 2-8 years old which require urgent attention of the management. Total outstanding unadjusted advance as on 31-03-2016 is Rs. 264.33 lacs.

#### CHARTERED ACCOUNTANTS

352, 3rd Floor, Govinda Complex, Varun C.H.S., Vapi-Selvas Road, Char Rasta, VAPI-396 195.

☎: 0260-2410928 • Mob.: 98241 47418

Resi.: 103, Atit Co-op. Society, Asopalav Complex, Chharwada Road, VAPI [E]-396 191.

Ref. No.:

MANOJ K. VYAS

B. Com. (Hons.), F.C.A.

Date: - 2 JAN 2017

6. During our audit, we come to know that there are no internal audit system adopted for BRCs, CRCs, and SMCs. Internal Audits are being done only for DPOs. It has been observed internal audit was done after expiry of the year. We feel that reports should be obtained during the year at periodical interval and it should be rectify and confirmation from internal auditor that all observation has been rectified should be obtained. Comment on observation of internal auditor is not available.

For M. K. Vyas & Co.

Chartered Accountants

Proprietor

Mem. No. 051703 FRN No. 121554W

Place: VAPI

Date: - 7 JAN 2017

CHARTERED ACCOUNTANTS

352, 3rd Floor, Govinda Complex, Varun C.H.S., Vapi-Selvas Road, Char Rasta, VAPI-396 195.

宮: 0260-2410928 • Mob.: 98241 47418

### MANOJ K. VYAS

B. Com. (Hons.), F.C.A.

Resi.: 103, Atit Co-op. Society, Asopalav Complex, Chharwada Road, VAPI [E]-396 191. 2: 2422623

Ref. No.:

Date: 4 7 JAN 2017

# PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure used by Project Implementation Agency - for the Sarva Shiksha Abhiyan Mission, Union Territory of Daman and Diu based on the audit of the records for the Financial Year 2015-16 we are generally satisfied that procurement procedure as prescribed in the Manual of Financial Management and Procurement under SSA has been followed / or the following deviations were observed.

Sl. No.	Details	Deviations	Amount Involved (declared as Mis-procurement)
1			
2		None	
3			

For M. K. Vyas & Co. **Chartered Accountants** 

**Proprietor** 

Mem. No. 051703

FRN No. 121554V

Place: VAPI

Date: - 7 JAN 2017

# **Notes forming part of Financial Statement:**

- 1. Sarva Shiksha Abhiyan (SSA) is Government of India's flagship programme for achievement of Universalization of Elementary Education (UEE) in a time bound manner, as mandated by 86<sup>th</sup> amendment to the Constitution of India making free and compulsory Education to the Children of 6-14 years age group, a Fundamental Right.
- 2. The Grants received by the Society from GOI and U.T. of Daman & Diu are released to District Offices and further sub released to Block Level Offices, Cluster Level Offices and at School Management Committees (SMCs).
- 3. The Financial Statements have been prepared under the mercantile system of accounting in Tally.ERP 9 Software Management Committees (SMCs).
- 4. Income of the Society consist of Grant, Saving Bank Interest earned from balances in Saving Bank Account and Other Income (i.e. Unutilized Grants received back by District Offices).
- 5. Expenditures incurred by the Society are not bifurcated into Capital Expenditure and Revenue Expenditure and No Fixed Assets are created in the Financial Statements and Books of Accounts. No record of fixed assets is being maintained.
- 6. Unutilized Balances at Block Level, Cluster Level and School Level are not considered in the Financial Statements i.e. once given to them it is considered as an expenditure.
- 7. The Bank Balances as per Books of Accounts are correctly reconciled with the Bank Statements / Passbooks.
- 8. Internal Audits are being done at Two District Levels only. It has been observed internal audit was done after expiry of the year. We feel that reports should be obtained during the year at periodical interval and it should be rectify and confirmation from internal auditor that all observation has been rectified should be obtained. Comment on observation of internal auditor is not available.
- 9. In respect to Civil Works, it is the procedure to give advance to District Panchayat both at Daman & Diu and taking Utilization Certificate from the respective District Panchayat.
- 10. As at 31st March, 2015 following balances of Civil Work Advances are with District Panchayats. Total outstanding unadjusted advance as on 31-03-2016 is Rs. 264.33 lacs.





- 11. During the year out of advance given to district panchayat they have receipt back Rs. 50.90 lacs which has been shown as liability but since it is out of advance given by the organization it should be adjusted with the unadjusted advance outstanding at the end of year.
- 12. Previous year figure has been regrouped during the year SPO has given Rs. 116.00 lacs to DPO Daman & DPO Diu out of surpluses available at the beginning of the year including UT grant receipt on 31-03-2015 but it has been shown as share of UT grant in the books of both the organization (DPO Daman & DPO Diu) it should have been as fund received from SPO.
- 13. It has been observed that Diu district has paid Rs. 5.02 lacs salary to Dixita N Makwana out of UT share after as per approval of higher authority but there is no sanction fund for this head as per approval of expenditure out of additional UT share.
- 14. Internal Auditor of Diu District has observed curtained payment without approval but it was observed that due approval has been received and internal auditor has also confirmed that irregularities has been rectified, The Internal Auditor of Daman district has observed that the payment to Annual grants to schools have been shown as expenditure on date of payment but as per guidelines it should be debited as expenditure only on receipt of utilization certificate but since it is practice of organization since the beginning and also the fact that we cannot tack back the fund we are debiting as per practice as expenditure with the approval of the authorities.

Chartered Accountant

CA M. K. Vyas & Co.

Mem. No. 051703

Regd. No. 121554W

Dated: - ? Place: Vapi

Member Secretary Sarva Shiksha Abhiyan Mission

Va Shiksha Abhiyan Mission
U T of Daman & Diu
UT of Daman & Diu

**State Project Director**