

#### महाराष्ट्र प्राथमिक शिक्षण परिषद

(महाराष्ट्र शासनाचा उपक्रम)

#### Maharashtra Prathamik Shikshan Parishad (Goyt, of Maharashtra Undertaking)

No. MPSP/Dy.D(F&A)/Lekha-4/Audited Acct.15-16/16-17/30 85

Dt. 25/11/2016

To,

Dr. Meenakshi Jolly, Director (SE&L), MHRD, Deptt. of School Education & Literacy, Govt. of India, Shastri Bhavan, New Delhi – 110118.

> Sub: Audit of Annual Accounts, Financial Statements, Financial Monitoring Reports and Accounts records Under Sarva Shiksha Abhiyan & KGBV for the year 2015-16.

The following information and formats in respect of Audited Accounts and Audit Report for the year 2015-16 under SSA & KGBV are enclosed herewith.

- i. Balancesheet as on 31st March 2016.
- ii. Income and Expenditure Account (SSA scheme)
- iii. Receipt and Payment Account (SSA scheme)
- iv. Income & Expenditure A/c. (KGBV scheme)
- v. Receipt & Payment A/c. (KGBV scheme)
- vi. Schedule 1; Current Liabilities & Provision.
- vii. Schedule 2: Fixed Asset.
- viii. Schedule 3 ; Loan & Advances.
- ix. Utilization Certificate: Seperately for Capital & Recurring Expenditure.
- x. Consolidated Annual Financial Statement in Form XVIII.
- xi. Summary Budget Analysis for year 2015-16 (FMR-I).
- xii. Expenditure Report Summary for year 2015-16 (FMR-II).
- xiii. Activitiwise Expenditure Statement for the year 2015-16 (FMR-III).
- xiv. Auditors Certificate on Utilization Certificate.
- xv. Procurement Audit Certificate.
- xvi. Auditors Certificate on civil works.
- xvii. Management Letter.
- xviii. Para on settlement of previous years Audit Objections.
- xix. Para on coverage of audit of VECs receiving grants of more than Rs. One lakh.

The Receipts & Payments Accounts with Standard budget account heads has been prepared and is submitted herewith duly attested. Other documents viz., purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and would be retained till the end of the programme.

Further, the comments of the Maharashtra Prathamik Shikshan Parishad, with regard to the Observations of the Statutory Auditors, as mentioned in Annexure to the report are

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सारे शिक्या, पुढे जाऊया

submitted to Government of India herewith. The issue of effective internal control has been taken into account and detailed guidelines has been given to the staff / supervisory staff during the training sessions has been organized. It is also being ensured to strengthen the internal audit mechanism.

The report will be placed before the executive committee for approval in the next meeting. On approval of the executive committee, copy of resolution will be submitted.

Encl. : As above.

( Nandkumar IAS) State Project Director M.P.S.P., Mumbai

#### Copy forwarded with compliments to:

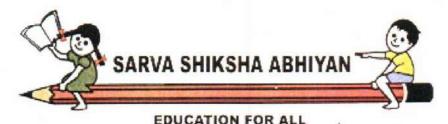
- 1. Smt. Surbhi Jain, (I/c) Dy. Secretary, Govt. of India, MHRD, Dept. of S.E&L., New Delhi.
- 2. Smt. Jyoti Pahwa, Under Secretary, Govt. of India, MHRD, Dept.of S.E&L., New Delhi.
- 3. Shri O. P. Agarwal, Sr. Consultant, TSG, Ed.CIL., New Delhi.

#### Audit Report On

# Annual Accounts, Financial statements, Financial Monitoring Reports And Accounts Records

Under
Sarva Shiksha Abhiyan
&
KGBV

For Financial Year 2015-16



#### INDEPENDENT AUDITOR'S REPORT

To
The State Project Director,
Maharashtra Prathmik Shiksha Parishad (MPSP)
Jawahar Bal Bhavan,
Netaji Shubhash Chandra Marg,
Charni Road, Mumbai-400004.

Report on the Annual Financial Statements of Sarva Shiksha Abhiyan (SSA) & Kasturbha Gandhi Balika Vidyalaya (KGBV) for the F.Y 2015-16

1. We have audited the accompanying financial statements of the SARVA SHIKSHA ABHIYAN (SSA) Implemented by Maharashtra Prathmik Shiksha Parishad (MPSP), for the Government of Maharashtra, (A society registered under The Societies Registration Act 1860 bearing registration No 239, 1994 G.B.B.S.D.), which comprise the Balance Sheet as at March 31, 2016, Income and Expenditure Account and Receipts and Payments Account for the year then and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation and fair presentation of these financial statements in accordance with The Societies Registration Act 1860. This responsibility also includes maintenance of adequate accounting records in according to the provision of the Act for the safeguarding of the Asset of the Society and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting Policies, making judgments and estimates that are reasonable and prudent, and design and implementation and maintenance of internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation of the financial statements that give true and fair view and free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with the standards on Auditing issued by the Institute of Chartered Accountant 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.

HEAD OFFICE: 1-1-564/A, 1ST FLOOR, OPP. SURABHI APT, GANDHI NAGAR, HYDERABAD-500020, 66326211 BRANCHES AT: NAGPUR, ONGOLE, WARANGAL & BANGLORE.



- 4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- 5. We believe that the audit evidence obtained by us during the audits is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**

- 6 In our opinion and to the best of our information and according to the explanations given to us, subject to the note regarding books of accounts and observation referred in the Annexure to the report the Financial statement give true and fair view in conformity with the accounting principles generally accepted in India.
  - a) In the case of balancesheet , of the state of affairs of the Sarva Shiksha Abhiyan ,Maharashtra Prathmik Shikshan Parishad as at March  $31^{\rm st}$  2016.
  - b) In the case of Income & Expenditure Account of the excess of Income over Expenditure for the year ended as on that date, and
  - c) In the case of Receipts and Payments Account, for the year ended on that date.

#### Report on Other Legal and Regulatory Requirements

- 7 The Balance Sheet, Income and Expenditure & Receipt & Payment Account have been drawn up in the format prescribed FMP Manual.
- 8 Subject to the limitations of the audit indicated above and as required by the accounting principles generally accepted in India and subject also to the limitations of discloser required therein, we report that:
  - a) We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.



- b) The transactions of the Society, which have come to our notice, have been within the powers of society.
- c) The Project funds were utilized for the purpose for which they were provided.
- d) The internal controls, internal checks implemented by the society were found adequate, commensurate with the size of organization and volume of transactions deviation is reported in annexure to the report.
- e) Procurement has been carried out by the Society in line with the agreed procedures as detailed in the FMP manual & applicable GOM purchase guideline.

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S M. NO. 145190

DATE: 25.11.2016 PLACE: MUMBAI

#### MANAGEMENT LETTER

To,

DATE: 25.11.2016

The State Project Director
Maharashtra PrathmikShikshan Parishad
JawaharBalBhavan
NetajiSubhasMarg, Charni Road
Mumbai - 400 004

Report of the Auditors on the accounts of ""MAHARASHTRA PRATHMIK SIKHSHAN PARISHAD"", Mumbai for SarvaSikshaAbhiyan Activity for the year ended on March 31, 2016.

We have audited the attached Balance Sheet of MAHARASHTRA PRATHMIK SIKHSHAN PARISHAD, Mumbai for SarvaSikshaAbhiyan Activity as at 3lst March 2016 and also the annexed Receipt & Payment account and Income & Expenditure account for the year ended on that date as per the requirements of the Manual of Financial Management and Procurement.

We invite your attention to our separate Audit report wherein all the matters relating to system of maintenance of accounting records, deficiencies in internal controls, items of pending reconciliation and other matters at State Office as well as various district offices have been detailed.

We have attached herewith summarized comments in the Annexure to the report dealing in specific matters that have come to our notice for your kind consideration and necessary action required.

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

CA ASHISH DHAPADE

PARTNER

FRN.009672-S

M. NO. 145190

PLACE: MUMBAI

#### "MAHARASHTRA PRATHAMIK SHIKSHAN PARISHAD CHARNI ROAD, MUMBAI- 400 004."

SCHEDULE: 5: NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDING 31st March 2016

#### A. SIGNIFICANT ACCOUNTING POLICIES

#### 1. Basis of Accounting and Preparation of financial statements.

The financial statements are prepared and presented under the historical cost convention.

#### 2. Grants in aids

- a) Amount of grant received by SPO is taken into Income/ Revenue of a particular year to the extent of expenditure incurred only against the particular grant.
- b) Grants-in-Aids are taken into account on actual receipt basis (Cash Basis) & amounts which are disbursed by State Govt / Treasury (out of funds from Central Govt) as at the end of the year, are accounted in books.
- c) The Grant-in-Aid to the extent of remain unutilized at the end of the financial year is shown as liability in the Balance Sheet.

#### 3. Interest Income

- a) The interest earned at State Level and District Level is shown separately.
- b) Interest earned at SPO and DPO is treated as other receipt and is shown separately as the income in the Income and Expenditure Statement of SPO.
- c) Interest earned is treated as Grants-in-aids and is utilized for the same purpose for which the State PIP or District PIP is approved and is also be subject to the same program norms/guidelines as the Grants-in aids for the program as per GOI/MHRD directives.

#### 4. Other Receipts

Revenue from the sale of tender/ bid forms, bank interest etc. are recognized on receipt basis. Where miscellaneous income cannot be identified with any expenditure head the same is credited to unspent grant and carried forward.

#### 5. Recognition of Expenditure:

- 1) Releases to DPO/SCERT/MC: The releases made to the DPO/BRC/CRC/MC/SCERT not be treated as expenditure unless they are reported as expenditure (either SOE/UC, whichever is applicable) by these institutions / bodies.
- 2) Balance sheet & other financial statements at DPO/MC/SCERT not prepared so expenditure & advances are consolidated on the basis of certified utilization certificate received from the respective offices.

#### Fixed assets:

i) Fixed Assets are accounted for at direct cost including cost attributable to bring the asset into use. Only those articles are treated as assets of the society which are procured, used and installed in the Office of the Society and are capitalized in the balance sheet of the society.

ii) All other assets (such as Buildings) which are constructed by the society and subsequently handed over to the respective local bodies of GOM are capitalized in the books of the MPSP. Expenditure on procurement and acquisition of such assets is shown in the Income & Expenditure Statement on the Expenditure side.

#### 7. Depreciation:

Depreciation on fixed assets is not provided as per the guidelines issued by Government of India. Fixed assets are disposed off/ condemned as per the provisions under General Financial Rules (GFR) of State/UT Governments or GOI on becoming the assets obsolete.

#### 8. Recognition of Expenditure:

- 3) Releases to DPO/SCERT/MC: The releases made to the DPO/BRC/CRC/MC/SCERT not be treated as expenditure unless they are reported as expenditure (either SOE/UC, whichever is applicable) by these institutions / bodies.
- 4) Balance sheet & other financial statements at DPO/MC/SCERT not prepared so expenditure & advances are consolidated on the basis of certified utilization certificate received from the respective offices.

#### B. OTHER NOTES

- 1. The Utilization certificate received from various districts offices and MNC offices as certified by the respective officers and they have been revised based on the available information at state office mainly in respect of opening balances, funds/grants/JV transferred from state offices and closing balances as on 31.03.2016 and other items appearing in the accounts. The resultant impact, if any, of these amendments has been adjusted in the expenditure/ advances adjusted for the year to the extent of available information at state office. Certain expenses/ other items of districts/ MNC offices have been regrouped based on information available at state office. The revised Utilization Certificate is certified by respective District offices
- Funds transferred to/ refunded from Pune SCERT including the utilization are under reconciliation as on 31.03.2016. Resultant impact if any on reconciliation will be accounted in due course.
- Advances outstanding are also being reconciled up to some level this year and in respect of certain other expenses necessary steps are being taken for reconciliation and necessary adjustments.



- 4. At some of offices and at state office, cheque issued on the last day of the financial year have been included under expenditure irrespective of the fact that the utilization certificate for the same from the respective centre is yet to be received. Process of reconciliation of utilization certificate received from respective centre in respect of expenditure incurred with the expenditure accounted for is also being undertaken in due course.
- 5. MPSP is in the process of streamlining the maintenance of accounts at state office/ various offices in the state in terms of capital/ recurring grant. Utilization certificates are also being obtained from various offices bifurcating capital/ recurring grant after due reconciliation with the expenditure incurred. In the absence of information, advances, cash/bank balance and capital expenditure relating to KGBV has been bifurcated based on data available at state office.
- 6. MPSP is in the process of initiating process of physical verification of fixed assets and accounting or capital and revenue expenditure in this respect. The assets other than civil work are being considered as expenditure incurred for the scheme.
- 7. There is no miscellaneous expenditure to be written off during the year.
- 8. In certain cases figures have been rounded off to nearest rupee and resultant impact is adjusted under management expenses.
- 9. Amount of Rs 4468384800 is shown as committed expenditure in the financial year 2015-16 as the Teachers salary has been paid by the state government (GOM) directly to the teachers its over and above the state contribution which is shown in Annexure L
- 10. During the year we have recognized the grant to the extent of expenditure incurred as against the previous year whole grant is shown as income to the Income & Expenditure only the interest as reduced by the bank charges is shown as Excess of Income Over Expenditure of Rs 210951295.15.
- 11. Consolidation has been done based on the UCs received from respective DPO/BRC/CRC/MC as the financial statement has not been prepared.



#### ANNEXURE TO THE AUDIT REPORT: OBSERVATION OF STATE PROJECT OFFICE

- 1) We noticed that as a part of reconciliation of differences in opening balance of advances & Bank balance of the district as per statutory audit report for the financial year 2014-15 & opening balance as per the books of accounts of district amounted to Rs. 504602900.14 is reconciled effect of the same is shown as prior period adjustment details are mentioned in the respective schedule of advances.
- Advance of Rs 960646582/- is settled at district level during the year expenditure for the same is booked in the respective intervention details are mentioned in the schedules to balancesheet.
- 3) We noticed that differences in opening balance of advances & Bank balance of the district as per statutory audit report of financial year 2014-15 & as per opening balance of district amounted to Rs. 37534459/- which is shown as prior period adjustment details are mentioned in the schedule.
- 4) Advance of Rs 556583212 is refunded by the BRC/CRC to District (DPO) but is recorded by the DPO as other receipt instead of showing as settlement of advances of BRC/CRC same is recorded as expenditure during the previous year details of the same are available in the schedule to balancesheet.
- 5) Advance of Rs 3391384 is refunded by the KGBV to District (DPO) but is recored by the DPO as other receipt instead of showing as settlement of advances of KGBV same is recorded as expenditure during the previous year details of the same are available in the schedule to balancesheet.
- 6) EMD of Rs 199266500 is received during the previous year but due to wrong entry it is not recorded in the previous year audited financial statement out of which Rs 122079900 settled (refunded) during the year is shown as prior period items in the financial year 2015-16.
- 7) Security Deposit of Rs 1197040 is received during the previous year but due to wrong entry it is not recorded in the previous year audited financial statement out of which Rs 122079900 settled during the year is shown as prior period items in the financial year 2015-16.



- 8) We observed that advances of Rs. 417221364/- is shown as outstanding under the head advances of previous years in the balance Sheet as on 31.3.2015 but now it is reconciled. Out of This Rs. 415117086/- is due to wrong booking of entry in the previous year financial statement, now it is adjusted & effect for the same has been given.
- 9) We noticed that SSA Old Advances Sum of Rs. 2192262080/- is shown as outstanding under the head advances of previous years in the balance Sheet as on 31.3.2015 but now it is reconciled. it is due to wrong booking of entry in the previous year financial statement, now it is adjusted.
- 10)We noticed that, Rs. 706404/- is shown as Advance to DIET Osmanabad in the financial year 2005-2006 which is carried forward till financial year 2014-15 for which utilization certificate again Obtained, now it is booked as expenditure hence advance is settled
- 11)We noticed that, sum of Rs. 1564625184/- is shown as advance from the financial year 2005-2006, but detail list not available, State project Office is under process of reconciliation but this advances pertains to financial year 2005-2006, so it takes time to reconcile the same, till that time it is shown as advances.

PARTICULARS	AMOUNT IN RS
Advances & Others	1,427,560,949.00
General Advance	9,257,994.00
Advance To Blocks	79,456,241.00
Fund To Zones (Old Balance)	48,350,000.00
Total	1,564,625,184.00

- 12)We observed that advances to staff & others of Rs 21, 04,278 are outstanding for more than three years for which reconciliation are in process for detailed list refer Annexure "I"
- 13)We observed that SSA Maharashtra has maintained the cash book in tally software but at the same time manual cash book is not maintained.



## MANOHAR & VENKATA CHARTERED ACCOUNTANT

ADD: GF-10, NEO CORPORATE PLAZA, RAMCHANDRA LANE, KANCHPADA, MALAD WEST, MUMBAI-400064 Email: manohar.venkata02@gmail.com , Ph.no.9890916133, 9373623855

14)We noticed that, current liability of Rs 139682544/- is shown as advance from financial year 2005-2006, detail list not available, State project Office is under process of reconciliation but current liability pertains to financial year 2005-2006, so it takes time to reconcile the same, till that time it is shown as liability.

PARTICULAR	AMOUNT (RS)
Asha Project	200,000.00
Current Liabilities	33,343,618.00
TDS Contractors &Others	1,444,195.00
Payable to ZP	22,788.00
Unadjusted Advance At District	30,212.00
Unspent Advance Form Blocks	1,438,722.00
Unspent Expenses	30,355,254.00
Other Liabilities	48,459,794.00
Opening Balance Adjusted At SSA	1,001.00
Security Deposit	24,386,960.00
Total	139,682,544.00

- 15)We noticed that SSA Maharashtra has not filed professional tax return from the august 2011 also registration certificate under professional tax act has not obtained as per the provision of professional tax act if the professional tax liability of the previous financial year exceeds Rs. 50,000/- then liability for filing of return is on monthly basis. Otherwise penalty of Rs 1000/- per month is incurred.
- 16)We also observed that following statutory dues under Kasturbha Gandhi Balika Vidyalaya (KGBV) of Rs. 618969.00 is not paid

Particulars	Op.Balance	Addition	Setteled	Balance
	01.04.2015	2015 - 2016	2015 - 2016	31/3/2016
WCT TDS		345,032.00		345,032.00
ROYALTY		89,627.00		89,627.00
LIC FUND		139,369.00		139,369.00
LABOUR CESS		44,941.00		44,941.00
TOTAL		618,969.00		618,969.00

17)We observed that physical verification of fixed asset is needs to be carried out at regular interval at all DPO/BRC/CRC/MC. State project office shall periodically cover the verification process in such a manner to cover all fixed asset once in two year

HEAD OFFICE: 1-1-564/A, 1ST FLOOR, OPP. SURABHI APT, GANDHI NAGAR, HYDERABAD-500020, Ph. 040-66326211 BRANCHES AT: NAGPUR, ONGOLE, WARANGAL & BANGLORE.



- 18)Advance monitoring system of SPO/DPO/BRC/CRC/MC needs to be further strengthened and requires prompt settlement of advances and incorporation of expenses under proper accounting heads. Advance tracking mechanism needs to be strengthened. Advance register is to be maintained in the prescribed format. It is suggested that SPO shall obtain necessary details of utilization of advances and necessary confirmations, at least on half yearly basis, in proper format, confirming balances of unutilized portion of advance.
- 19) The internal audit of DPO/BRC/CRC/SMC for the financial year 2015-16 of Nashik , Latur, SPO, Pune, division is completed for the remaining division is going on
- 20)The previous audit compliances from the financial year 2005-06 to 2014-15 of SPO/DPO/BRC/CRC/SMC is not settled by the any previous statutory auditor but now this year society has form the committee to comply with same as it is old compliance it takes time still society has targeted to complete it by the end of financial year.

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S M. NO. 145190

DATE: 25.11.2016 PLACE: MUMBAI



#### Suggestions for betterment of effectiveness of internal control mechanism including that of SPO/DPO/BRC/CRC/MC:

- During the course of the audit it was observed that many of the internal auditors have been appointed but the reports are not submitted in time. After going through the respective reports of the internal auditors we feel that proper stress / weight-age should be given (through reporting and compliance). so as to improve the internal control over the working of Units under SSA programs.
  - a) Statutory Compliance (At DPO/BRC/CRC/MC): During the course of the audit it was observed that statutory provisions in respect of TDS, works contract tax, service tax, profession tax etc. are not fully complied by various units. Internal auditors should try to give more emphasis on this and make the units to comply with the statutory provision.
  - b) Bank and Internal Unit Reconciliations (At DPO/BRC/CRC/MC): On numerous occasions the concurrent auditors have reported that the reconciliations are pending and timely updation and preparation on timely basis and necessary correction entries etc is not found. We feel that concurrent auditors should help the accountants and try to solve their queries regarding reconciliations.
- 2) It is also suggested that MPSP (SSA) is to appoint/hire professional consultant may be chartered accountant (CA) & Inter CA at SPO for training & monitoring purpose of accounts related staff of at district level also for maintenance of books of accounts and for finalization of UCs of BRCs.
- 3) It is also suggested that SPO has to implement ERP based accounting software either Tally or Any other at all DPO & SPO level for effective monitoring.

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S M. NO. 145190 DATE: 25.11.2016 PLACE: MUMBAI



## MANOHAR & VENKATA CHARTERED ACCOUNTANT

ADD: GF-10, NEO CORPORATE PLAZA, RAMCHANDRA LANE, KANCHPADA, MALAD WEST, MUMBAI-400064 Email: manohar.venkata02@gmail.com , Ph.no.9890916133, 9373623855

#### **AUDITORS CERTIFICATE**

1)	Settlement of previous years Audit Objections	The previous audit compliances from the financial year 2005-06 to 2014-15 of SPO/DPO/BRC/CRC/SMC is not settled by the any previous statutory auditor but now this year we have settled some audit para. As it is old paras society has form internal audit wing in the previous year with retired officer from finance wing which is reviewed every quarter it is targeted to complete it by the end of this financial year.
2)	Coverage of Audit of SMC's receiving grants of more than Rs. One lakh.	The Audit of Accounts of the total four thousand eight hundred eighteen (4818) SMC's receiving more than one lacs grant per year is being examined.  Clear instructions have been issued in the appointment order of internal auditor to cover the audit of accounts of the SMC's receiving more than one lakh per year.

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

(CA ASHISH DHAPADE)

**PARTNER** 

FRN: 009672-S M. NO. 145190

DATE: 25.11.2016 PLACE: MUMBAI



#### **AUDITORS CERTIFICATE**

We have examined the statement of Utilization Under Sarva Shiksha Abhiyan & Kasturba Gandhi Balika Vidyalaya for the year 2015-16 with the receipt and payment account produced before us for our verification and found the same has been drawn in accordance therewith and is covered under our separate audit report thereon. The certificate has been compiled on the basis of receipt and payment account as finalized at State office and the utilization certificate towards expenditure incurred at various centers in the State are stated to be in the process of being received.

Based on our report on the Balance Sheet, Income & Expenditure and receipt & payment account. In terms of our separate Report

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S M. NO. 145190 DATE: 25.11.2016

PLACE: MUMBAI



#### **AUDITORS CERTIFICATE**

This is to certify that we have gone through the procurement procedure used for the Maharashtra Prathamik Shikshan Parishad for Sarva Shiksha Abhiyan and based on the audit of the records subject to our separate audit report, for the year 2015-16 for the Head Office, we are satisfied that the procurement procedure prescribed in the Manual of Financial Management and Procurement under SSA has been followed/ or the following deviations were observed.

Sr. No.	Details	Deviations	Amount Involved (declared as misprocurement)
	As	per our comments in our aud	lit report.

Based on our report on the Balance Sheet, Income & Expenditure and receipt & payment account. In terms of our separate Report

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

(CA ASHISH DHAPADE)

**PARTNER** 

FRN: 009672-S M. NO. 145190

DATE: 25.11.2016 PLACE: MUMBAI



#### **AUDITORS CERTIFICATE**

"In the Audited accounts for the financial year 2015-16 in respect of SSA Maharashtra, an amount of Rs.88,05,29,000/ - has been released for civil works during the year and the same have been duly shown in the receipt side of the Receipts & Payment Account for the year. In this context it is certified that subject to our comments as stated in our separate audit report the said amount of Rs.83, 68, 20,932 / - has been utilized for civil works and the same has been duly shown as additions to fixed assets under the respective schedule. As per the information received in the returns from various offices, the said amount does not include advance for civil works.

The certificate has been issued solely based upon the Accounts received from the District Project Offices for the year 2015-16 and without any additional procedures being conducted."

Based on our report on the Balance Sheet, Income & Expenditure and receipt & payment account. In terms of our separate Report

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S M. NO. 145190

DATE: 25.11.2016 PLACE: MUMBAI

# SARVA SHIKSHA ABHIYAN AND KASTURBA GANDHI BALIKA VIDYALAYA JAWAHAR BAL BHAWAN, SUBHASH ROAD, CHARNI ROAD, MUMBAI-400004 MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD

# BALANCESHEET AS ON 31.03,2016

2015 - 2016 Amount Rs.	37,714,038,357		3,338,390,198					4,468,384,800			415,973,659	45,936,787,015
2015 - 2016 Amount Rs.	37,714,038,357		1,696,530,998	148,100	74,981,639	1,566,729,462		4,468,384,800		Ī	378,591,447 37,382,212	
Sch	C		D	ш		G		1		Н		
Property & Assets	Fixed Assets SSA fixed Assets	Loans & Advances	5,875,703,559 Sarva Shikshan Abhiyan 874,827,858 District Advance	Staff Advance	KGBV Advance	Old Advances		Receivalble From GOI		Cash & Bank Balance	SSA KGBV	Fotal
2014 - 2015 Amount Rs.	36,871,523,325 Fixed Assets 36,871,523,325 SSA fixed <i>A</i>		5,875,703,559	821,295,898	4,764,771	4,174,815,032			·	176,695,434	38,245,671	42,923,922,318 Total
2015 - 2016 Amount Rs.	3,516,090,766.56						4,706,657,891.00			37,714,038,357.00		45,936,787,014.56
2015 - 2016 Amount Rs.		2,436,661,972.87 96,300,594.91	983,128,198.78					238,273,091.00			37,714,038,357.00	
Sch	<	A-1 A-2	A-3				В			U		
Funds & Liabilities	Project Funds:- 5,893,878,619 Sarva Shikshan Abhiyan	SSA Main KGBV	Bank Intrest and Other Income	Other Project			158,520,374 Current Liabilities	SSA Loan From GOM		36,871,523,325   Capital Fund - Fixed Assets	SSA fixed Assets	Total
2014 - 2015 Amount Rs.	5,893,878,619	5,549,471,690	205,957,166				158,520,374		8 8	36,871,523,325	36,871,523,325	42.923.922.318 Total

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANTS FRN NO: 009672S

As per report of Even Date FOR MANOHAR & VENKATA

CA ASHISH DHAPADE

Membership No. 145190 Date: 25/11/2016 Partner

State Project Director
MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

Place: Mumbai

# MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD

# SARVA SHIKSHA ABHIYAN JAWAHAR BAL BHAWAN, SUBHASH ROAD, CHARNI ROAD, MUMBAI-400004

		-	DALANCESHEET AS ON SIST MARCH 2010	SI MARCH 2010			
Funds & Liabilities	Sch	2015 - 2016	2015 - 2016	Property & Assets	Sch	2015 - 2016	2015 - 2016
	No	Amount Rs.	Amount Rs.		No	Amount Rs.	Amount Rs.
Project Funds:-				Fixed Assets			37,714,038,357.00
Sarva Shikshan Abhiyan	<		3,556,138,646.04	SSA fixed Assets	O	37.714.038.357.00	
SSA Main	A-1	2,582,646,973.26					
				Loans & Advances			
Bank Intrest and Other Income	A-3	973,491,672.78		Sarva Shikshan Abhiyan			3,414,158,330.83
				District Advance	D	1,696,530,997.83	
Other Project		•	(4)	Staff Advance	н	148,100.00	
				KGBV Advances		150,749,771.00	
				Advances	9	1,566,729,462.00	
Current Liabilities	В		4,704,995,932.00				
SSA		236,611,132.00					,
Loan From GOM		4,468,384,800.00		Receivable From GOI	L	4,468,384,800.00	4,468,384,800.00
(Teachers Salary)							•
Capital Fund - Fixed Assets	U		37,714,038,357.00	Cash & Bank Balance	н		
SSA fixed Assets		37,714,038,357.00		SSA		378,591,447.21	378,591,447.21
Total			45,975,172,935.04	Total	+		45.975.172.935.04

CHARTERED ACCOUNTANTS As per report of Even Date FOR MANOHAR & VENKATA FRN NO: 009672S

CA ASHISH DHAPADE

Membership No. 145190 Date: 25/11/2016

Place: Mumbai

Jt. Director (Einance & Accounts)

MPSP Mumbai

For Maharashtra Prathmik Shikshan Parishad

## MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SCHEME-KASTURBA GANDHI BALIKA VIDAYALAYA BALANCE SHEET AS ON 31ST MARCH,2016

Funds & Liabilities	Sch	2015 - 2016 Amount Rs.	2015 - 2016 Amount Rs.	Property & Assets	Sch	2015 - 2016 Amount Rs.	2015 - 2016 Amount Rs.
Project Funds:-			200 SOM 50 SE	Fixed Assets	(		ı
KGBV	A-2	101,065,366	110,701,892	KGBV fixed Assets	Ú		
Bank Intrest and Other Income	A-3	9,636,526		Loans & Advances Sarva Shikshan Abbiyan			74 981 639
				District Advance		74,981,639	CONTOUT.
		,	7			ji -	
						. ,	
Current Liabilities KGBV	8	1,661,959	1,661,959	2		*	
						,	
apital Fund - Fixed Assets KGBV fixed Assets	Ü	* 9	3	Cash & Bank Balance KGBV	Н	37,382,212	37,382,212
			112,363,851	Total		,	112,363,851

As per report of Even Date
FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS

ERN NO: 009672S

CALSHISH DHAPADE
Partner
Membership No. 145190
Date: 25/11/2016

Place: Mumbai

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For Maharashtra Prathmik Shikshan Parishad

Jt. Director (Einstree & Accounts)

State Project Director MPSP Mumbai

# MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHA ABHIYAN State Project Office Mumbai

Income and Expenditure Account for the year ended 31st March 2016

4,922,906,317.27

4,922,906,317.27

2015 - 2016 Amount Rs.

2015 - 2016 Amount Rs.

Sch

Income and Expenditure Account for the year ended 31st March 2016

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHA ABHIYAN State Project Office Mumbai

INCOME	By Fund Received from Government	Governmengt of India Recurring	SC	ST GEN	Capital	ST	GEN		Governmengt of Maharashtra	Recurring	SC	GEN	Capital	SC	ST	GEN	Committed Expenditure (Teachers Salary)	Interest received	23,252,228.00 State Project Office (SPO)	82,704,938.00 District Project Office (DPO)		Other receipt	250,050,00 State Project Office (DPO) 313,374,096,00 District Project Office (DPO)	Total
2014 - 2015 Amount Rs.			682,073,600.00	348,250,400.00 4,227,938,400.00	00 001 501 100 00	53,176,200.00	325,798,300.00				382,902,000.00	2,172,682,000.00		33,164,000.00	28,633,000.00	175,430,000.00	*		23,252,228,00	182,704,938.00		000 000 000	313,374,096.00	9,366,888,358.00
2015 - 2016 Amount Rs.		12,672,917,469																			1	31 300 130 010	610,652,165,012	12,883,868,764.05
2015 - 2016 Amount Rs.		•	16,593,500	290,357,371	28,394,164	***************************************	272,835,136	891,871,941	135,740,000	4	589,330,087	93,678,400	547,395,678	3,598,220	138,873,810	60,419,772	836,820,832	169,108,393	32,562,000		2,154,321,386	4,468,384,800		
Sch		ш																						
EXPENDITURE		SPO and District Level Expenditure A) Residential School for Specific category of Children		CyTransport / Escort Facility  D) Special Traning For mainstreaming of Out-of- School Children	A) Free Text Book Ribraricion of 2 Sate of Uniform (SSA)	A) New Teachers salary / Teachers salary		C) Academic Support through Block Resource Center (BRC)	112,589,553 D) Academic Support through Cluster Resource Center (CRC)	A) Teachers Grant	B) School Grant		614,022,197 A) Intervention for CWSN	Computer Aided Education in UPS Under innovation	9,785,944 B) Innovation Head up to Rs.50 lakh per District	93,819,610 C) SMC / PRI Training	A) Civil Work Construction	A) Management B) State Component	C) Community Mobilization Activities (upto 0.5%)	D) Learning Enhancement Programme (up to 2%)	E) IV Expenditure	Comitted Expenditure (Teachers Iraining)	254,534,000 Excess of income of over expenditure	Total
2014 - 2015 Amount Rs.			10,280,086	323,681,060	2,062,801,034			793,778,461	112,589,553	_	622,025,798		614,022,197		9,785,944	019'618'616		405,094,131	_			254 054 000	700,857,952	9,366,888,358.00

3,281,626,351.63

3,281,626,351.63

4,468,384,800.00

210,951,295.15

20,215,587.00

For Maharashtra Prathmik Shikshan Parishad

12,883,868,764.05

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CA ASHISH DHAPADE

Membership No. 145190 Date: 25/11/2016 Place: Mumbai

CHARTERED ACCOUNTANTS FRN NO: 009672S As per report of Even Date FOR MANOHAR & VENKATA

Jr. Director (Emerge & Accounts)

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

#### RECEIPTS & PAYMENT STATEMENT FOR THE PERIOD 01.04.2015 TO 31.03.2016

Receipt	State	District	Staff	Amount (Rs.)
Opening Balance	38,245,671.00	2,200,726,655.95	-	2,238,972,326.9
Cash At Bank	38,245,671.00	821,295,897.81		859,541,568.8
Sub District level Advance				
Recurring		874,827,858.00		874,827,858.0
Capital			1	
Prior period Adjustment		504,602,900.14	4	504,602,900.1
Fund Received	8,306,825,000.00	-		
Government of India	4,206,178,000.00	-		4,206,178,000.00
Recurring	3,645,815,000.00		-	3,645,815,000.00
SSA SCP	469,231,000.00			469,231,000.00
SSA ST	456,077,000.00			456,077,000.00
SSA GEN	2,720,507,000.00			2,720,507,000.00
Capital	560,363,000.00		-	560,363,000.00
SSA SCP	58,698,000.00	-		58,698,000.00
SSA ST	50,522,000.00	-		50,522,000.00
SSA GEN	451,143,000.00			451,143,000.00
Government of Maharashtra	4,100,647,000.00	-		4,100,647,000.00
Recurring	3,780,481,000.00	-		3,780,481,000.0
SSA SCP	514,702,000.00			514,702,000.00
SSA ST	443,007,000.00			443,007,000.00
SSA GEN	2,822,772,000.00			2,822,772,000.00
Capital	320,166,000.00	-		320,166,000.0
SSA SCP	34,121,000.00			34,121,000.00
SSA ST	29,368,000.00	980		29,368,000.00
SSA GEN	256,677,000.00			256,677,000.00
SSA State office	-	8,030,978,631.31	2,282,828.00	
Recurring	1	5,021,679,255.86	2,282,828.00	
Capital		851,943,243.00		
Other (25% Uniform)		3,034,747.00		
JV		2,154,321,385.45		
	-			-
Other Receipts	221,721,797.00	747,325,769.78	-	969,047,566.78
Bank Interest	20,215,587.00	190,735,708.15		210,951,295.19
Other	201,506,210.00	6,850.00	1	201,513,060.00
Refund from Block		556,583,211.63		556,583,211.63
Misc Receipt				
Security Deposit				
EMD				
Advances refunded	201,118,623.61			
District	200,794,166.61			
Staff	324,457.00			
Other	-			
A BOTTO ON A PARCELLA	8,767,911,091.61	10,979,031,057.04	2,282,828.00	11,514,844,893.73

As per report of Even Date
FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANT

Membership No. 145190 Date : 25/11/2016 Place: Mumbai

State Project Director MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

#### RECEIPTS & PAYMENT STATEMENT FOR THE PERIOD 01.04.2015 TO 31.03.2016

Payment	State	District	Staff	Amount
Utilization of Fund	87,909,343.09	9,080,447,432.60	1,810,271.00	(Rs.) 9,170,167,046.6
SSA Expenditure	82,215,243.09	5,965,479,464.42	1,810,271.00	6,049,504,978.5
Purchase of fixed assets	5,694,100.00	0,700,177,101,12	1,010,271.00	5,694,100.00
IV	3,572,200.00	2,154,321,386.00		2,154,321,386.0
Settelment of Advances	1	960,646,582.18		960,646,582.18
		700,040,002.10		700,040,062.10
Advances given	8,179,246,459.31			145,985,000.00
District	0,17 7,240,433.31			143,963,000.00
	E 004 (E0 0EE 0)			
Recurring	5,021,679,255.86			
Capital	851,943,243.00	1.5		
Other (25% Uniform)	3,034,747.00			
JV	2,154,321,385.45			
Staff	2,282,828.00			
KGBV	145,985,000.00			145,985,000.00
Grant Refunded		200,794,166.61	324,457.00	
GOI	-		24.7	*
State Government	-			
SSA State office	*	200,794,166.61	324,457.00	
Refund of EMD/SD	122,163,842.00	1,258,460.00	91	123,422,302.00
		_		
Closing Balance	378,591,447.21	1,696,530,997.83	148,100.00	2,075,270,545.04
Cash at Bank	378,591,447.21	1,074,237,697.13	148,100.00	1,452,977,244.34
Sub District level Advance	7.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5	The state to the state of		a complete particular
Recurring		364,805,396.70		364,805,396,70
Capital		257,487,904.00		257,487,904.00
	8,767,911,091.61	10,979,031,057.04	2,282,828.00	11,514,844,893.73

As per report of Even Date
FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANTS

CA ASMISH DHAPAD

Partner
Membership No. 145190
Date: 25/11/2016
Place: Mumbai

ate Project Director MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD KASTURBA GANDHI BALIKA VIDYALAYA

JAWAHAR BAL BHAWAN, SUBHASH ROAD, CHARNI ROAD, MUMBAI - 400 004. INCOME & EXPENDITURE ACCOUNT FOR THE YEAR PERIOD 31.03.2016

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Expenditures	220,903,856	To Fund Received Recurring	
		SSA ST	\2
		SSA SCP	-
		SSA GEN	220,903,856
		Capital	
		SSA ST	-
		SSA SCP	
		SSA GEN	-
		To Interest	
		Head Office	1,899,210
		District	4,288,262
		To Other Receipt	
		Head Office	
		District	-
Excess of Income of over Expenditure	6,187,472		
Grand Total	227,091,328	Grand Total	227,091,328

As per report of Even Date

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE

Partner

Membership- 145190

Date: 25/11/2016 Place: Mumbai For Maharashtra Prathmik Shikshan Parishad

fate Project Director

MPSP Mumbai

Jt. Director (Finance & Accounts)

MPSP Mumbai

### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SCHEME-KASTURBA GANDHI BALIKA VIDAYALAYA RECEIPTS & PAYMENT STATEMENT

Year: 2015-16 STATE PROJECT OFFICE

Receipt	State	District	MSCERT Pune	Amount (Rs.)
Opening Balance	59,898,232.00	116,085,989.85		175,984,221.85
Cash				-
Bank				
Recurring	56,771,722.00	57,482,075.74		114,253,797.74
Capital		24,195,965.11		24,195,965.11
Transit Amount	4	- 1,1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1		- 1,170,700.11
Prior Period Adjustment	3,126,510.00	34,407,949.00	-	37,534,459.00
Grant in Aid Recevied	145,985,000.00	151,593,441.00	1,505,000.00	145,985,000.00
Recurring				
SSA ST		12.1	*	2
SSA SCP	-		*	
SSA Gen.	145,985,000.00	149,335,000.00	1,505,000.00	145,985,000.00
Capital				
SSA ST				
SSA SCP	*			
SSA Gen.		2,010,603.00	-	
ΙΛ		247,838.00		
Other Receipt	1,956,880.00	7,679,646.00		9,636,526.00
Bank Interest	1,899,210.00	4,288,262.00		6,187,472.00
Other Income	57,670.00	3,391,384.00		3,449,054.00
Misc. Receipts	2,029,766.00	*		2,029,766.00
Current Liability	2,029,766.00			2,029,766.00
		355		8
Advances refunded	1,251,257.00	181		
District				
Other MSCERT Pune	1,251,257.00	3.5		
other MSCERT Fulle	1,231,237.00			
		(1±)		
TOTAL	211,121,135.00	275,359,076.85	1,505,000.00	333,635,513.85

As per report of Even Date

FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE

Partner

State Project Directo

Jt. Director (Finance & Accounts) MPSP Mumbai

Membership No. 145190

Place: Mumbai Date : 25/11/2016

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SCHEME-KASTURBA GANDHI BALIKA VIDAYALAYA **RECEIPTS & PAYMENT STATEMENT**

Year: 2015-16 STATE PROJECT OFFICE

Payment	State	District	MSCERT Pune	Amount (Rs.)
Utilization of Fund	20,272,674.61	200,377,438.33	253,743.00	220,903,855.94
KGBV Expenditure	20,272,674.61	200,129,600.33	253,743.00	220,656,017.94
Purchase of fixed assets	•		1,0000000 1,0000 2,000	
JV		247,838.00		247,838.00
Advances given	153,098,441.00	9		
Recurring	149,335,000.00	2		2
Capital	2,010,603.00			*
MSCERT Pune	1,505,000.00			
JV Expenditure	247,838.00			
Grant Refunded	2	-	1,251,257.00	
State office	4		1,251,257.00	
State Government				
				€
Misc. Payment Current Liability	367,807.00			267 907 00
Current Liability	367,607.00			367,807.00
				-
Advances Pending		13,152,770.00		13,152,770.00
Recurring		9,706,463.00	-	9,706,463.00
Capital		3,446,307.00		3,446,307.00
			-511	
Closing Balance	37,382,212.39	61,828,868.52		99,211,080.91
Cash	-	-		*
Bank (KGBV)				
Recurring	37,382,212.39	29,751,544.52		67,133,756.91
Capital		22 077 224 00		22 077 224 00
Capital Fund in Transit		32,077,324.00		32,077,324.00
rung in Transit				
TOTAL	211,121,135.00	275,359,076.85	1,505,000.00	333,635,513.85

As per report of Even Date

FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANTS

NAGPUR

Partner

Membership No. 145190

Place: Mumbai Date: 25/11/2016 State Project Director MPSP Mumbai

Jt. Director (Finance & Accounts) MPSP Mumbai

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

## ANNEXURE: AI Project Fund-Schedules forming part of Financial Statement as on 31.03.2016 Schedule A-1: SSA Main GO1

r. No.	Particulars		Amount 2015-16	Amount 2015-16
A	Opening Balance as per last B/s			5,549,471,69
В	Add: Grant Received during the year GOI			8,811,427,90
	Instalment-01	16.06.2015	2,599,398,000	0,011,427,50
	Instalment-02	03.02.2016	130,026,000	
	Instalment-03	31.03.2016	1,476,754,000	
	Add: Grant Received during the year GOM	31.03.2010	1,470,734,000	
	Instalment-04	16.06.2015	286,895,000	
	Instalment-05	16.06.2015	7,000,000	
	Instalment-06	31.10.2015	1,932,070,000	
	Instalment-07	25.01.2016	820,166,000	
	Instalment-08	25.01.2016		
	Instalment-09	31.03.2016	70,014,000	
	installient-09	31.03.2016	984,502,000	
	Add: Prior period Adjustment		504,602,900	
C	Add: Excess contribution by GOM  Less: Utilisation of Grant	State SPO	District	Total
	A) Residential School for Specific category of	State SFO	District	LOTAL
	Children			
2	B) Residential Hostel for Specific category of		16,593,500	16,593,50
	Children(for 50 Children)			
3	C)Transport / Escort Facility			
4	D) Special Traning For mainstreaming of Out-of-		290,357,371	290,357,3
	School Children			
5	A) Free Text Book		28,394,164	28,394,10
6	B)Provision of 2 Sets of Uniform (SSA0		1,387,754,637	1,387,754,63
	A) New Teachers salary /Teachers salary		-	
	B) Teachers Training		272.835,136	272,835,13
	C) Academic Support through Block Resource		891,871,941	891,871,9
	Center (BRC)		027,027,274	051,011,5
10	D) Academic Support through Cluster Resource		135,740,000	135,740,00
	Center (CRC)		1,000,000	
11	A) Teachers Grant			
	B) School Grant		589,330,087	589,330,08
13	C)Maintenance Grant		553,825,280	553,825,28
	D) Research , Evalution , Mointoring &	79,322,449	14,355,951	93,678,40
	Supervision	1/2.48(31.48.5) 7/61		
15	A) Intervention for CWSN		547,395,678	547,395,6
	Computer Aided Education in UPS Under		3,598,220	3,598,22
	innovation		0,0.0,220	5,00,0,0
17	B) Innovation Head up to Rs 50 lakh per District		138,873,810	138,873,81
10	C) SMC / PRI Training		60 410 773	CO 410 77
	A) Civil Work Construction		60,419,772	60,419,77
	A) Management	5,409,369	836,820,832 163,699,023	836,820,83
	B) State Component	3,409,309	1,052,062	1,052,06
	C) Community Mobilization Activities (upto		32,562,000	32,562,00
22	0.5%)		32,302,000	32,302,00
23	D) Learning Enhancement Programme (up to 2%)		-	
24	E) JV Expenditure		2,154,321,386	2,154,321,38
-	- July Lingson	Company of the Party of the Par	4,134,341,300	4,134,321,36



D	Less: Purchase of Fixed Asset	5,694,200	- 1	5,694,200
	Less: Transfer to KGBV	145,985,000		145,985,000
	Less: Refund of Grant	-	*	2
	Less: Other Payments		-	
	Less: Previous F Y 2014-15 Advances settled		960,646,582	960,646,583
	Less: Advances Settled (Wrong Entry Booking)			-
	1) Advances of the previous Years	2,192,262,080		2,192,262,080
	2) Advances of the previous Years SPO	415,117,086		415,117,086
	Closing Balance carried to B/S			2,436,661,97.

Grant details As per given below:-

Sr. No.	Particulars	Amount	
		2015-16	
	Governmengt of India		
	Recurring		3,645,815,000
	SC	469,231,000	
	ST	456,077,000	
	GEN	2,720,507,000	
	Capital		560,363,000
	SC	58,698,000	
	ST	50,522,000	
	GEN	451,143,000	
	Total		4,206,178,000
	Governmengt of Maharashtra		
	Recurring		3,780,481,000
	SC	514,702,000	
	ST	443,007,000	
	GEN	2,822,772,000	
-	Capital		320,166,000
	SC	34,121,000	
	ST	29,368,000	
	GEN	256,677,000	
	Total		4,100,647,000
	Grand Total		8,306,825,000

As per report of Even Date

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS For Maharashtra Prathmik Shikshan Parishad

FRN NO: 009672S

CA ASHISH DHAPADE

Partner

Membership No. 145190 Date : 25/11/2016

Place: Mumbai

State Project Director MPSP Mumbai

Jt. Director (Finance & Accounts) MPSP Mumbai

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD

#### SARVA SHIKSHAN ABHIYAN

#### ANNEXURE:A2

Project Fund-Schedules forming part of Financial Statement as on 31.03.2016 Schedule B: KGBV

Sr. No.	Particulars		2015-16	2015-16	
140.			Amount Rs.	Amount Rs.	
A	Opening Balance as per last B/s			138,449,763	
В	Add: Grant Received during the year Instalment-01 Instalment-02 Instalment-03 Instalment-04 Add: KGBV Interest Received during the year Add: Prior period adjustment		55,000,000.00 45,500,000.00 38,200,000.00 7,285,000.00	183,519,459	
С	Less: Utilisation of Grant	State	District	Total	
1	KGBV Expenditure 20,526,417.61		200,377,438.33	220,903,856	
	TOTAL EXPENDITURE	20,526,417.61	200,377,438.33	220,903,856	
D	Less: Purchase of Fixed Asset  Less: Refund of Grant  Less: Other Payments			:	
	Closing Balance carried to B/S			101,065,366	

As per report of Even Date

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE

Partner

Membership No. 145190

Date: 25/11/2016 Place: Mumbai For Maharashtra Prathmik Shikshan Parishad

State Project Director MPSP Mumbai Jt. Director (Einance & Accounts) MPSP Mumbai

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

#### ANNEXURE: A3

Schedules forming part of Financial Statement as on 31.03.2016 Schedule A-3: Bank Interest and Other Income

r. No.	Particulars	Op.Balance	Recevied	Expenditure	Refund	Balance
		2014-2015	2015 - 2016	2015 - 2016	2015 - 2016	31/03/2016
1	SSA Bank Interest					
1	State	23,252,228	20,215,587	-	- 1	43,467,815.00
2	District	182,704,938	190,735,708			373,440,646.15
	Sub-Total	205,957,166	210,951,295			416,908,461.15
2	KGBV Bank Interest					
1	State		1,899,210	•		1,899,210.00
2	District	-	4,288,262		-	4,288,262.00
	Sub-Total	-	6,187,472	-		6,187,472.00
3 1	SSA Other receipts					
	State					
2	District		556,583,212			556,583,211.63
	Sub-Total	-	556,583,212		-	556,583,211.63
4	KGBV Other receipts					
1	State		57,670			57,670.00
2	District		3,391,384			3,391,384.00
	Sub-Total	-	3,449,054			3,449,054.00
	Total	205,957,166	777,171,033		-	983,128,198.78

As per report of Even Date

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE

Membership No. 145190

Date: 25/11/2016 Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad

State Project Director MPSP Mumbai

Jt. Director (Finance & Accounts)

MPSP Mumbui

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

#### ANNEXURE:B

Schedules forming part of Financial Statement as on 31.03.2016 CURRENT LIABILITY - Head Quarter & District

Sr. No.	Particulars	Opening Balance	Addition	Setteled	Balance
		01.04.2015	2015 - 2016	2015 - 2016	31/3/2016
State Le	vel Current Liability				
A	SSA				
	Security Deposit (OLD Opening Balance )	24,386,960.00	-	-	24,386,960.00
	Security Deposit		1,000,891.00	83,942.00	916,949.00
	Prior Peroird Item (Security Deposit)		1,197,040.00		1,197,040.00
	EMD-Prior Peroird Item		199,266,500.00	122,079,900.00	77,186,600.00
	Tender Fees		40,000.00		40,000.00
	Total	24,386,960.00	201,504,431.00	122,163,842.00	103,727,549.00
В	Others				
	Asha Project	200,000.00			200,000.00
	Current Liabilities	33,343,618.00			33,343,618.00
	TDS Contractors &Others	1,444,195.00			1,444,195.00
	Payble to ZP	22,788.00	-		22,788.00
	Unadjusted Advance At District	30,212.00			30,212.00
	Unspent Advance From Blocks	1,438,722.00			1,438,722.00
	Unpent Expenses	30,355,254.00			30,355,254.00
	Other Liabilities	48,459,794.00			48,459,794.00
	Opening Balance Adjusted At SSA	1,001.00			1,001.00
	Other Receipts		1,779.00		1,779.00
C	District Level EMD/ Refund	2	-		
	Total	115,295,584.00	1,779.00		115,297,363.00
District	Level Current Libiality				
A	SSA				
	Liabilities At Districts	3,116,059.00	-	1,258,460.00	1,857,599.00
	Funds From Other Schemes	15,721,771.00			15,721,771.00
	Security Deposit		6,850.00		6,850.00
	Total	18,837,830.00	6,850.00	1,258,460.00	17,586,220.00
	Grand Total	158,520,374.00	201,506,210.00	123,422,302.00	236,611,132.00

As per report of Even Date

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

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FRN NO: 009672S

CA ASHISH DHAPADE

Partner

Membership No. 145190

Place: Mumbai Date: 25/11/2016 For Maharashtra Prathmik Shikshan Parishad

State Project Director MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

## MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN ANNEXURE:C

Schedule - Fixed Assets FINANCIAL YEAR: 2015-16

ng the Closing Balance	7	37,714,038,357.00	- 37,714,038,357.00		nce Remark	114.00
Disposal Durir Year	9				Closing Balance	16,820,314.00
Additions during Disposal During the the year	5	842,515,032.00	842,515,032.00		Disposal During the Year	
Opening Balance	4	36,871,523,325.00	36,871,523,325.00		Additions during the Disposal During the year	
List	3	В			Opening Balance	16,820,314.00
Particulars	2	SSA Scheme KGBV Scheme	Total	JST A: (SSA FIXED ASSETS)	ir.No Name of Fixed assets	1 Furniture & Fixture
Sr.No	1	A		JST A:	ir.No	1

_
ASSETS
FIXED
(SSA
STA

ir.No Name of Fixed assets	Opening Balance	Additions during the year	Additions during the Pisposal During the year	Closing Balance	Remark
Furniture & Fixture	16,820,314.00			16,820,314.00	
Office Equipment	2,074,104.00	603,186.00	*	2,677,290.00	
Computer	42,985,483.00	4,722,784.00		47,708,267.00	
Nater Facility	1,892,361.00		1	1,892,361.00	
thers Assets	531091.00			531,091.00	
Civil Works	36,807,219,972.00	836,820,932.00		37,644,040,904.00	
Printer		368,130.00		368,130.00	
Total	36 871 523 325 00	842 515 032 00	,	37 714 038 357 00	

FOR MANOHAR & VENKATA As per report of Even Date

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANTS

FRN NO: 009672S

Membership No. 145190 Date: 25/11/2016 Place: Mumbai Partner

CA ASHISH DHAPADE

State Project Director MPSP Mumbai

Jt. Director (Finance & Accounts)

#### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN ANNEXURE-D -District Advance FOR THE PERIOD 01.04.2015 TO 31.03.2016

		TOR THE LERIOD OF	04.2015 10 51.05.2010	
Sr. No	Name of District		(	Closing Balance
1	Ahmadnagar			10,757,319
2	Akola Zp			35,335,575
3	Amravati			1,350,701
4	Aurangabad			29,542,566
5	Beed			8,333,583
6	Bhandara			14,880,023
7	Buldhana			10,963,220
8	Chandrapur			16,845,975
9	Dhule			23,295,339
10	Gadchiroli			1,934,852
11	Gondia			15,855,318
12	Hingoli			10,433,970
13	Jalgaon			24,183,848
14	Jalna	<b>%</b>		14,133,660
15	Kolhapur			9,023,723
16	Latur			46,317,516
17	Nagpur			16,108,852
18	Nanded			55,574,668
19	Nandurbar			50,037,212
20	Nashik			126,795,697
21	Osmanabad			48,508,797
22	Parbhani			77,114,955
23	Pune			12,290,962
24	Raigad			6,981,072
25	Ratnagiri			18,743,249
26	Sangli			13,335,412
27	Satara			13,145,877
28	Sindhudurg			26,398,633
	Solapur			34,948,629
	Thane			26,341,052
31	Wardha			5,959,723
32	Washim			10,301,934
33	Yavatmal			2,874,571
34	Palghar			12,927,250
	Total Block			831,575,734



Sr. No	Name of District		Closing Balance
	Name of MNC		
1	Akola MNC		2,890,604
2	Amravti MNC		174,291
3	Kolhapur MNC		5,695,439
4	Nagpur MNC		4,734,942
5	Nanded- Waghela		36,614,737
6	Pune MNC		729,799
7	PC Muncipal Corporation		3,974,614
8	Solapur MNC		21,178,399
9	AhmednagarMC		1,878,239
10	Aurangabad MNC		7,721,349
11	Thane MNC		6,401,092
12	Ulhasnagar MNC		2,543,595
13	K Dombivali MNC		3,050,826
14	Navi Mumbai MNC		21,539,554
15	Bhivandi MNC		4,348,182
16	Bhayandar MNC		2,479,396
17	Nashik MNC		15,181,374
18	Dhule MNC		3,964,970
19	Jalgaon MNC		7,261,781
20	Malegaon MNC		8,145,086
21	Sangli Mirj MNC		9,165,526
22	SCERT Pune		71,057,208
23	Mumbai BMC		1,701,768
24	Dy-Dir Mumbai		229,192
Total			242,661,963
Grand Total			1,074,237,697

As per report of Even Date

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS

FRN NO: 009672S

State Project Director

Joint Director (F&A)

MPSP, Mumbai

CA ASHISH DHAPADE, State Project Dis

Membership No. 145190

Date: 25/11/2016 Place: Mumbai

### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

ANNEXURE-E

# STAFF ADVANCE DETAILS (Including Opening Advances)

YEAR: 2015-16

### STATE PROJECT OFFICE MUMBAI

	Balance Advance	10=5-8+9	7,000.00	17,100.00	20,000.00	4,000.00	100,000.00	148,100.00
STAFF ADVANCE	Name of staff to whom advance is paid	2	N P BHOSALE	AJAY KAKADE	ASHOK KUMAR YADAV	PRADYNA JOSHI	P R PAWAR	Total
	Sr No	1	1	2	3	4	2	



### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN STATE PROJECT OFFICE MUMBAI

ANNEXURE:6 Opening Balance carried forward for previous Years Audit Balance Sheet.

2015 - 2016         2015 - 2016         31           2,949.00         2,015 - 2016         31           2,949.00         2,241.00         -           2,184.00         -         706,404.00           2,080.00         2,192,262,080.00         415,117,086.00           2,648.00         -         2,608,085,570.00           3,332.00         -         2,608,085,570.00	-	Op.Balance Addition	u	Setteled	Balance
706,404.00 2,192,262,080.00 415,117,086.00 - 2,608,085,570.00	01.0	11.04.2015 2015 - 20	91	2015 - 2016	31/3/2016
706,404.00 2,192,262,080.00 415,117,086.00 - 2,608,085,570.00	_	1,427,560,949.00			1 427 560 949 00
706,404.00 2,192,262,080.00 415,117,086.00 - 2,608,085,570.00		9,257,994.00			9 257 994 00
706,404.00 2,192,262,080.00 415,117,086.00 - 2,608,085,570.00		79,456,241.00			79.456.241.00
706,404.00 2,192,262,080.00 415,117,086.00 2,608,085,570.00		48,350,000.00			48 350 000 00
706,404.00 2,192,262,080.00 415,117,086.00 - 2,608,085,570.00	1	1,564,625,184.00			1.564.625.184.00
2,192,262,080.00 415,117,086.00 - 2,608,085,570.00		706,404.00		706.404.00	
415,117,086.00 - 2,608,085,570.00 - 2,608,085,570.00	2	2,192,262,080.00		2.192.262.080.00	
2,608,085,570.00		417,221,364.00		415.117.086.00	2 104 278 00
2.608.085.570.00	2	2,610,189,848.00		2,608,085,570.00	2,104,278.00
00101010001000	4,	4,174,815,032.00		2,608,085,570.00	1.566,729,462.00

As per report of Even Date

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE

State Project Director MPSP Mumbai

> Membership- 145190 Date: 25/11/2016 Place: Mumbai

3

For Maharashtra Prathmik Shikshan Parishad

## MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHA ABHIYAN CASH & BANK BALANCE STATEMENT FOR THE PERIOD 01.04.2015 TO 31.03.2016 ANNEXURE: H

-	Particular of Bank / Cach	Opening Balance as on 01/04/2015	on 01/04/2015	Closing Balance As on 31/03/2016	on 31/03/2016
No.		Bank	Cash	Bank	Cash
A	Project Fund				
	SSA Main	38,245,671.00		378,591,447.21	
	KGBV	138,449,763.00		37,382,212.00	
T	Total	176,695,434.00		415,973,659.21	

As per report of Even Date

FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

Chartered Accountants

FRN NO: 009672S

CA ASHISH DHAPADE S NAGPUR S Aute Project Director Partner

Place: Mumbai

Membership- 145190 Date: 25/11/2016 Place: Mumbai

Jt. Director (Finance & Accounts) MPSP Mumbai

Place: Mumbai

### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

ANNEXURE-I

List of Loans & Advance as on 31.03.2016

Arvind Bari (Peon) Dinkar Angre (Peon) Dinkar Angre (Peon) Maharashtra State Commission for Protection of Chil Nandu Borse (Jr. Engg.) Sangeeta More (Peon) Smt. V. Bhamble (Peon) A. N. Kakde (IED Co-Ordinator) G.D.Sawant (P.O.) G. K. Bhagat G.S.Patil (Com.P.) K.P.Lohakare (Asst.A/c O.) K.P.Lohakare (Asst.A/c O.) K.R.Chumbalkar (Jr. A.O.) Lata Naik L. T. Karbhari (DEO) Milind Salvi (Typist Cum Clerk.) M.K.Karajgaonkar (Dy.Dir, Project) M.S.Kamble (P.O.) M.S.Kamble (P.O.) Nandkumar (IAS) S.P.D. Narayan Joshi (It. Dir.) P.B.Jadhav (Dy. Acc.) P.L.Nikose P.L.Nikose P.Rawikant Baghel R.R.Agnihotri R. S. Mane S.M.Pawar (Asst. A/c O.) S.P.Pawar (Asst. A/c O.) S.P.Pawar (Asst. A/c O.) S.P.Rane (D.E.O.) S.V.Pathak (P.Eng.) U.S.Jaltare (P.O.) V.S. Kamble (Jr. AO.) V.S. Kamble (Jr. AO.) V.S. Kamble (Jr. AO.) V.S. Kamble (Jr. AO.) S.P. Rane (D.E.O.) S.V. Pathak (P.Eng.) U.S. Jaltare (P.O.) V.S. Washande (Jr. AO.) V.S. Kamble (Jr. AO.) V.S. Kamble (Jr. AO.) V.S. Kamble (Jr. AO.) V.S. Kamble (Jr. AO.) V.S. Mahare (Dy. Dir.) A.A. Lotankar (D.E.O) A.G. Apra (Peon) A. J. Jadhav (Peon) A. J. Mukadam (Dirver) D. D. R. Badale (Dirver) Dy. Dir. Amravati Dy. Dir. of Edu. Aurangabad G.B.Gite (Driver) Dy. Dir. of Edu. Aurangabad G.B.Gite (Driver) Dy. Dir. of Edu. Aurangabad G.B.Gite (Driver) N. P. Bhosale (Clerk) Rachana Agnihotru (Steno) R.N. Cosavi (Watchman) 6.2	
Dinkar Angre (Peon)  Maharashtra State Commission for Protection of Chil  Nandu Borse (Jr. Engg.)  Sangeeta More (Peon)  Sangeeta More (Peon)  2.5  Sangeeta More (Peon)  2.6  Sangeeta More (Peon)  2.7  Sangeeta More (Peon)  2.7  Sangeeta More (Peon)  2.8  Smt. V. Bhambile (Peon)  3.9  K. P. Lohakare (Asst. A/c O.)  K. P. Lohakare (Asst. A/c O.)  K. P. Lohakare (Asst. A/c O.)  K. R. Chumbalkar (Jr. A.O.)  Lata Naik  L. T. Karbhari (DEO)  Milind Salvi (Typist Cum Clerk.)  M. K. Karajagaonkar (Joy. Dir., Project)  M. V. Bhokare (Dy. Eng.)  M. V. Bhokare (Dy. Eng.)  M. V. Bhokare (Dy. Eng.)  Nandkumar (IAS) S.P.D.  Narayan Joshi (It. Dir.)  P. B. Jadhav (Dy. Acc.)  P. B. Jadhav (Dy. Acc.)  P. L. Nikose  P. J. N	,500,0
Maharashtra State Commission for Protection of Chil       617.2         Chil       2.4         Sangeeta More (Peon)       2.5         Smt. V. Bhamble (Peon)       2.5         A. N. Kakde (IEC Co-Ordinator)       124.7         G.D.Sawant (P.O.)       39.8         G.S.Patil (Com.P.)       3.1         K.P. Lohakare (Asst.A/c O.)       2.6         K.R. Chumbalkar (Jr. A.O.)       2.6         Lata Naik       2.3         L. T. Karbhari (DEO)       4.1         Millind Salvi (Typist Cum Clerk.)       20.0         M.S. Karajagonkar (Dy. Dir, Project)       20.0         M.S. Kamble (P.O.)       16.0         M. V. Bhokare (Dy. Eng.)       60.3         Nandkumar (IAS) S.P.D.       71.8         Narayan Joshi (Jt. Dir.)       71.8         P. J. Nikose       42.7         Pramod Patil (PO)       2.5         Ravikant Baghel       3.0         R. S. Mane       2.4         S.M. Pawar (Asst. A/c O.)       9.5         S.F. Rane (D.E.O.)       56.2         V. S. Wathak (P.Eng.)       2.5         J. S. Jaltare (P.O.)       56.2         V. S. Mhatre (Dy. Dir.)       30.0         A. Lotankar (Dirver) <t< td=""><td>,500.0</td></t<>	,500.0
Chil Nandu Borse (Jr. Engg.) Sangeeta More (Peon) Smt. V. Bhamble (Peon) 2,5 Smt. V. Bhamble (Peon) 2,6 A. N. Kakde (IED Co-Ordinator) G.D. Sawant (P.O.) 3,3,5 G.D. Sawant (P.O.) 3,3,5 G.S. Patil (Com.P.) K. P. Lohakare (Asst. A/c. O.) K. P. Lohakare (Asst. A/c. O.) K. P. Lohakare (Asst. A/c. O.) Lata Naik 2,3 L. T. Karbhari (DEO) Milind Salvi (Typist Cum Clerk.) M. K. Karajgaonkar (Dy. Dir, Project) M. S. Kamble (P.O.) M. V. Bhokare (Dy. Eng.) Narayan Joshi (It. Dir.) P. B. Jadhav (Dy. Acc.) P. L. Nikose Pramod Patil (PO) Ravikant Baghel R.R. Agnihotri R. S. Mane S.M. Pawar (Asst. A/c. O.) S.P. Rane (D.E.O.) S.P. Rane (D.E.O.) V. S. Mahtre (Dy. Dir.) A. A. Lotankar (Dir. O.) V. S. Mahtre (Dy. Dir.) A. A. Lotankar (Dir. O.) V. S. Mahtre (Dy. Dir.) A. A. Lotankar (Dir. O.) V. S. Mahtre (Dy. Dir.) A. A. Lotankar (Dir. O.) V. S. Mahtre (Dy. Dir.) A. A. Lotankar (Dir. O.) V. S. Mahtre (Dy. Dir.) A. A. S. Jadhav (Peon) A. J. Badale (Dirver) D. Dir. Amravati Dy. Dir. Amravati Dy. Dir. Comravati Dy. Dir. of Edn. Latur Dn. Dy. Dir. of Edn. Latur Dn. Dy. Dy. Dr. Dy. Dr. Dy. Dy. Dr. Dir. Marnayabad S. D. P. Disson (Watchman) Dy. Dy. Dr. Bandotri (Steno) R. D. S. N. P. D. Dir. Ranchana Agnihotri (Steno) R. R. P. Do. D. R. Do. D. R. Do. D. R. Do. D. R. Do. D. D. Dir. Amravati Dy. Dir. of Edn. Latur Dn. Dy. Dir. of Edn. Latur Dn. Dy. Dir. of Edn. Latur Dn. Dy. Dy. Dr. of Edn. Latur Dn. Dy. Dy. Dr. Dir. Marnayati Dy. Dir. Achana Agnihotri (Steno) R. R. Consovi (Watchman) D. D. R. Bane (Night Watchman) D. D. D. D. D. D. D. D. D. R. D.	,500.0
Nandu Borse (Jr. Engg.) Sangeeta More (Peon) Smt. V. Bhamble (Peon) 2.5 Smt. V. Bhamble (Peon) 2.5 Smt. V. Bhamble (Peon) 2.5 A. N. Kakde (IED Co-Ordinator) 3.2,6 G.D. Sawant (P.O.) 3.3,6 G. K. Bhagat 3.1 G. K. Bhagat 4,6 G.S. Patil (Com.P.) K. R. Lohakare (Asst. A/c O.) 2.6 K. R. Chumbalkar (Jr. A.O.) Lata Naik 2.3 L. T. Karbhari (DEO) Millind Salvi (Typist Cum Clerk.) M. K. Karajgaonkar (Dy. Dir, Project) M.S. Kamble (P.O.) M.S. Kamble (P.O.) M.S. V. Bhokare (Dy. Eng.) Nandkumar (IAS) S.P.D. Narayan Joshi (It. Dir.) P.B. Jadhav (Dy. Acc.) P.L. Nikose 42,7 Pramod Patil (PO) Ravikant Baghel R. R. Agnihotri R. S. Mane S.M. Pawar (Asst. A/c O.) S.P. Panande (D.E.O.) S.P. Pathak (P.Eng.) U.S. Jaltare (P.O.) V.S. Kamble (Jr. Civil Eng.) V. S. Whatre (Dy. Dir.) A.A. Lotankar (D.E.O) A. S. Jadhav (Dirver) D. G. R. Badale (Dirver) D. Dr. Car. Mulla (Driver) D. Dr. Car. Mulla (Driver) D. Dr. Car. Mulla (Driver) D. Dr. of Edn. Latur Dn. D. Dr. Dr. Dr. Dr. Edn. Aurangabad D. B. Cite (Driver) D. Dane (Night Watchmen) D. Bane	,216.0
Sangeeta More (Peon) Smt. V. Bhamble (Peon) 2,5 A. N. Kakde (IED Co-Ordinator) 3,2,6 G. S. Patil (Com.P.) 3,1 K.P. Lohakare (Asst.A/c.O.) K.P. Lohakare (Asst.A/c.O.) K.R. Chumbalkar (Jr. A.O.) Lata Naik 1, T. Karbhari (DEO) M. K. Karaigaonkar (Dy. Dir., Project) M. K. Karaigaonkar (Dy. Dir., Project) M. K. Karaigaonkar (Dy. Dir., Project) M. S. Kamble (P.O.) M. V. Bhokare (Dy. Eng.) M. V. Shokare (Dy. Eng.) M. S. Mane Maryan Joshi (It. Dir.) P. B. Jadhav (Dy. Acc.) P. L. Nikose P. L. Nikose P. L. Nikose P. L. A. C. O.) S. R. S. Mane S. M. Pawar (Asst. A/c.O.) S. F. Rane (D.E.O.) S. P. Rane (D.E.O.) S. V. S. Kamble (Jr. A.O.) V. K. Vekhande (Jr. A.O.) V. S. Whatre (Dy. Dir.) A. A. Lotankar (D. E.O.) A. A. Lotankar (D. E.O.) D. D. B. Badale (Dirver) D. D. R. Badale (Dirver) D. D. R. Badale (Dirver) D. D. R. Badale (Dirver) D. D. Dir. of Edu. Latur Dn. D. Dy. Dir. of Edu. Latur Dn. Dy. Dir. of Edu. Ca	
Smt. V. Bhamble (Peon)  2, A. N. Kakde (IED Co-Ordinator)  3, S. A. Sakde (IED Co-Ordinator)  3, S. G.D.Sawant (P.O.)  3, S.	,460.0
A. N. Kakde (IED Co-Ordinator)  G.D. Sawant (P.O.)  G. K. Bhagat  G. K. Bhagat  G. K. Bhagat  K.P. Lohakare (Asst. A/c O.)  K.R. Chumbalkar (Jr. A.O.)  Lata Naik  L. T. Karbhari (DEO)  Millind Salvi (Typist Cum Clerk.)  M.K. Karajgaonkar (Dy.Dir, Project)  M.S. Kamble (P.O.)  M. V. Bhokare (Dy. Eng.)  Nandkumar (IAS) S.P.D.  Narayan Joshi (It. Dir.)  P.B. Jadhav (Dy. Acc.)  P.B. Jadhav (Dy. Acc.)  P. L. Nikose  Pramod Patil (PO)  Ravikant Baghel  R. S. Mane  S.M. Pawar (Asst. A/c O.)  S.P. Rane (D.E.O.)  S.P. Rane (D.E.O.)  V. K. Vekhande (Jr. A.O.)  V. S. Whatre (Dy. Dir.)  A. A. Lotankar (D.E.O.)  A. A. Jotankar (D.E.O.)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  D. R. Badale (Dirver)  D. D. Dir. of Edu. Latur Dn.  Dy. Dir. of Edu. Aurangabad  G.B. Gite (Driver)  N. Banea (Night Watchmen)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  R. N. Gosavi (Watchman)  Edu. 24  P. G. Sambare (Vatchman)  124, C. Sambare (Vatchman)  124, C. Sambare (Vatchman)  125, C. Sambare (Vatchman)  126, C. Sambare (Vatchman)  127, C. Sambare (Vatchman)  127, C. Sambare (Vatchman)  128, C. Sambare (Vatchman)  129, Director, Nagpur  Dy. Dir. of Edu. Aurangabad  G. B. Gite (Clerk)  Rachana Agnihotri (Steno)  R. N. Gosavi (Watchman)	,500.0
G.D.Sawant (P.O.)  G. K. Bhagat  G. K. Bhagat  G. K. Bhagat  4,6  G.S. Patil (Com.P.)  K.P. Lohakare (Asst.A/c O.)  K.R. Chumbalkar (Jr. A.O.)  Lata Naik  L. T. Karbhari (DEO)  Milind Salvi (Typist Cum Clerk.)  M.K. Karajgaonkar (Dy.Dir, Project)  M.S. Kamble (P.O.)  M. V. Bhokare (Dy. Eng.)  Nandkumar (IAS) S.P.D.  Narayan Joshi (Jt. Dir.)  P.B. Jadhav (Dy. Acc.)  P.L. Nikose  P.L. Nikose  P.L. Nikose  Pramod Patil (PO)  Ravikant Baghel  R.R. Agnihotri  R. S. Mane  S.M. Pawar (Asst. A/c O.)  S.P. Rane (D.E.O.)  S.V. Pathak (P.Eng.)  U.S. Jaltare (P.O.)  V.K. Vekhande (Jr. A.O.)  V.S. Wathare (Dy. Dir.)  A. S. Matre (Dy. Dir.)  A. S. Mahare (D.E.O.)  V.S. Matre (Dy. Dir.)  A. S. Jadhav (Peon)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  D. R. Badale (Dirver)  D. D. Dir. of Edu. Latur Dn.  Dy. Dir. of Edu. Latur Dn.  Dy. Dir. of Edu. Latur Dn.  Dy. Dir. of Edu. Latur angabad  G.B. Gler (Driver)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  R. N. Gosavi (Watchman)  G. R. R. Sanana (Nachaman)  G. R.	500.0
G.D.Sawant (P.O.) G. K. Bhagat G. K. Ehagat G. K. Ehagat G. K. Ehagat G. K. E. Chumbalkar (Jr. A.O.) Lata Naik L. T. Karbhari (DEO) Milind Salvi (Typist Cum Clerk.) M.K. Karajgaonkar (Dy.Dir, Project) M.S. Kamble (P.O.) M.S. Kamble (P.O.) M.S. Kamble (P.O.) Nandkumar (IAS) S.P.D. Narayan Joshi (Jt. Dir.) P.B. Jadhav (Dy. Acc.) P.B. Jadhav (Dy. Acc.) P.B. Jakhav (Dy. Acc.) P.B. Jakhav (Po.D.) Savikant Baghel R.R. Agnihotri R.S. Mane S.M. Pawar (Asst. A/c O.) S.P. Rane (D.E.O.) S.P. Rane (D.E.O.) S.V. Pathak (P.Eng.) U.S. Jaltare (P.O.) V.K. Vekhande (Jr. A.O.) V.S. Watharke (Dy. Dir.) A.A. Lotankar (D.E.O.) A.A. Lotankar (D.E.O.) A. S. Jadhav (Peon) A. U. Mukadam (Dirver) C.T. Mulla (Driver) D. R. Badale (Dirver) D. R. Badale (Dirver) D. Dir. of Edu. Aurangabad G.B. Gite (Driver) D. Dir. of Edu. Latur Dn. Dy. Dir. of Edu. Aurangabad G.B. Gite (Driver) N. Banee (Night Watchmen) R. N. Bosale (Clerk) Rachana Agnihotri (Steno) R. N. Bosale (Clerk) Rachana Agnihotri (Steno) R. N. P. Bhosale (Clerk) Rachana Agnihotri (Steno) R. N. Gosavi (Watchman)	711.0
G. K. Bhagat G. S. Patil (Com.P.) G. K. P. Lohakare (Asst. A/c O.) Lata Naik L. T. Karbhari (DEO) M. K. Karajgaonkar (Dy. Dir., Project) M. S. Kamble (P.O.) M. V. Bhokare (Dy. Eng.) Nardyan Joshi (It. Dir.) P. B. Jadhav (Dy. Acc.) P. L. Nikose Pramod Patil (PO) R. R. S. Mane R. S. Mane R. S. Mane S. M. Parayar (Asst. A/c O.) S. P. Pathak (P. Eng.) U. S. Jaltare (P. O.) V. K. Wekhande (Jr. A.O.) V. S. Whatre (Dy. Dir.) A. A. L. Mukadam (Dirver) C. T. Mulla (Driver) D. R. Badale (Dirver) Dy. Dir. of Edu. Latur Dn. Dy. Dir. of Edu. Aurangabad G. B. Glern (Nesson) R. N. P. Bhosale (Clerk) R. S. Bosale (Clerk) R. S. Bosale (Clerk) R. S. Bosale (Clerk) R. S. Badale (Clerver) D. D. D. D. Gen. Latur Dn. Dy. Dir. of Edu. Aurangabad G. B. Gilte (Driver) D. R. Bosale (Clerk) R. S. Bosale (Watchman) R. S. Bosale (Watchman) R. S. Caparal (Watchman) R. S. Bosale (Watchman) R. S. B	500.0
G.S.Patil (Com.P.) K.P.Lohakare (Asst.A/c O.) K.R.Chumbalkar (Jr. A.O.) Lata Naik L. T. Karbhari (DEO) Milind Salvi (Typist Cum Clerk_) M.K.Karajgaonkar (Dy.Dir, Project) M.S.Kamble (P.O.) M.V. Bhokare (Dy. Eng.) Nandkumar (IAS) S.P.D. Narayan Joshi (It. Dir.) P.B.Jadhav (Dy. Acc.) P.B.Jadhav (Dy. Acc.) P.B.Jakhav (PO) Ravikant Baghel R.R.Agnihotri R. S. Mane S.M.Pawar (Asst. A/c O.) S.P.Parane (D.E.O.) S.V. Pathak (P.Eng.) U.S.Jaltare (P.O.) V.S.Kamble (Jr.Civil Eng.) V.S. Whatre (Dy. Dir.) A.A.Lotankar (D.E.O.) S.V. S. Mhatre (Dy. Dir.) A.A. S. Jadhav (Peon) A. U. Mukadam (Dirver) C.T. Mulla (Driver) Dy. Dir. Amravati Dy. Dir. of Edu. Aurangabad G.B.Gite (Driver) N. P. Bhosale (Clerk) Rachana Agnihotry (Steno) R.N.Gosavi (Watchman) G.R.N.Gosavi (Watchman) G.R.N.Gosavi (Watchman)	,003.0
K.P.Lohakare (Asst.A/c O.)  K.R.Chumbalkar (Jr. A.O.)  Lata Naik  L. T. Karbhari (DEO)  Milind Salvi (Typist Cum Clerk.)  M.K.Karajgaonkar (Dy.Dir, Project)  M.S.Kamble (P.O.)  M.S.Kamble (P.O.)  M.S.Kamble (P.O.)  Nandkumar (LAS) S.P.D.  Narayan Joshi (Jt. Dir.)  P.B.Jadhav (Dy. Acc.)  P.L.Nikose  P.L.Nikose  P.L.Nikose  R.R.Agnihotri  R. S. Mane  S.M. Pawar (Asst. A/c O.)  S.P. Rane (D.E.O.)  S.P. Rane (D.E.O.)  S.V. Pathak (P.Eng.)  U.S.Jaltare (P.O.)  V.K.Vekhande (Jr.A.O.)  V.S. Kamble (Jr.Civil Eng.)  V. S. Mhatre (Dy. Dir.)  A.A.Lotankar (D.E.O)  A.G.Apraj (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  D. R. Badale (Dirver)  D. D. I. Amravati  Dy. Dir. of Edu. Aurangabad  S.B.Gite (Driver)  D. B. Bosale (Clerk)  R. S. Hosale (Clerk)  R. S. Hosale (Clerk)  R. S. Gachana Agnihotri (Steno)	194.0
K.R.Chumbalkar (Jr. A.O.)  Lata Naik  L. T. Karbhari (DEO)  Milind Salvi (Typist Cum Clerk.)  Milind Salvi (Typist Cum Clerk.)  M.K.Karajaaonkar (Dy.Dir, Project)  M.S.Kamble (P.O.)  M. V. Bhokare (Dy. Eng.)  Nandkumar (IAS) S.P.D.  Narayan Joshi (It. Dir.)  P.B.Jadhav (Dy. Acc.)  P.L.Nikose  P.L.Nikose  P.L.Nikose  P.L.Nikose  R.R.Agnihotri  R. S. Mane  S.M.Pawar (Asst. A/c O.)  S.P.Rane (D.E.O.)  S.P.Rane (D.E.O.)  S.V.Pathak (P.Eng.)  U.S.Jaltare (P.O.)  V.K.Vekhande (Jr.A.O.)  V.S. Mhatre (Dy. Dir.)  A.A.Lotankar (D.E.O.)  A.S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  Dy. Dir. Amravati  Dy. Dir. Amravati  Dy. Dir. of Edu. Aurangabad  150,0  R.N.Bane (Night Watchman)  R.N.Bane (Night Watchman)  R.N.Gosavi (Watchman)  2.30  4.1  2.31  2.4  2.5  2.5  2.6  2.7  2.7  2.7  2.7  2.7  2.7  2.7	604.0
Lata Naik L. T. Karbhari (DEO) Milind Salvi (Typist Cum Clerk.) M.K.Karajgaonkar (Dy.Dir, Project) D. M. V. Bhokare (Dy. Eng.) M. V. Bhokare (Dy. Eng.) M. Narayan Joshi (It. Dir.) P. B.Jadhav (Dy. Acc.) P. L. Nikose Pramod Patil (PO) Ravikant Baghel R.R. Agnihotri R. S. Mane S.M. Pawar (Asst. A/c O.) S.P. Rane (D.E.O.) S.V. Pathak (P.Eng.) V. S. V. Pathak (P.Eng.) V. S. W. Hather (Dy. Dir.) A. A. Capraj (Peon) A. A. G. Agraj (Peon) A. S. Jadhav (De.O) A. S. Jadhav (De.O) D. R. Badale (Dirver) D. R. Badale (Dirver) D. D. R. Badale (Dirver) D. D. Dir. Amravati D. D. Dir. Amravati D. D. Dir. Amravati D. D. Dir. Of Edu. Latur Dn. D. D. Dir. of Edu. Latur Dn. D. D. Dir. of Edu. Latur Dn. D. D. Bashale (Clerk) R. N. Bosale (Clerk) R. R. S. Bachana Agnihotri (Steno) R. N. Gosavi (Watchman) D. D. R. Rachana Agnihotri (Steno) R. N. Gosavi (Watchman) D. D. R. Maravati (D. E.O.) R. R. R. Agnihotri (Steno) R. N. Gosavi (Watchman) D. D. R. Maravati (D. E.O.) R. R. R. Agnihotri (Steno) R. N. Gosavi (Watchman) D. D. R. R. Rachana Agnihotri (Steno) R. N. Gosavi (Watchman) D. D. R. Maravati (D. E.O.) R. R. R. Agnihotri (Steno) R. R	,000.0
L. T. Karbhari (DEO)  Milind Salvi (Typist Cum Clerk_)  M.K.Karajgaonkar (Dy.Dir, Project)  M.S.Kamble (P.O.)  M. V. Bhokare (Dy. Eng.)  Nandkumar (IAS) S.P.D.  Narayan Joshi (It. Dir.)  P. B. Jadhav (Dy. Acc.)  P.L.Nikose  P.L.Nikose  P.L.Nikose  R. R. Agnihotri  R. S. Mane  S.M. Pawar (Asst. A/c O.)  S.P.Rane (D.E.O.)  S.V. Pathak (P.Eng.)  U.S.Jaltare (P.O.)  V.K.Vekhande (Jr.A.O.)  V.S. Kamble (Jr.Civil Eng.)  V. S. Mhatre (Dy. Dir.)  A.A. Lotankar (D.E.O)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  D. R. Badale (Dirver)  D. R. Badale (Dirver)  D. D. R. Gell. Latur Dn.  Dy. Dir. of Edu. Aurangabad  J. Bane (Night Watchmen)  N. Bane (Night Watchmen)  N. Bane (Night Watchmen)  R. N. Bossavi (Watchman)  4. J. Company (Watchman)  4. J	
Milind Salvi (Typist Cum Clerk.)  M.K.Karajgaonkar (Dy.Dir, Project)  M.S.Kamble (P.O.)  M. V. Bhokare (Dy. Eng.)  Nandkumar (IAS) S.P.D.  Narayan Joshi (It. Dir.)  P.B.Jadhav (Dy. Acc.)  P.L.Nikose  P.L.Nikose  P.L.Arikose  R. Agnihotri  R. S. Mane  S.M. Pawar (Asst. A/c O.)  S.P.Rane (D.E.O.)  S.V. Pathak (P.Eng.)  U.S.Jaltare (P.O.)  V.K.Vekhande (Jr.A.O.)  V.S. Kamble (Jr.Civil Eng.)  V. S. Mhatre (Dy. Dir.)  A.A.Lotankar (D.E.O)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  D. R. Badale (Dirver)  Dy. Dir. of Edu. Aurangabad  J. Bane (Night Watchmen)  N. Bane (Night Watchmen)  N. Bane (Night Watchmen)  R. N. Bosoavi (Watchman)  200, 000  16,000	380.0
M.K.Karajgaonkar (Dy.Dir, Project)  M.S.Kamble (P.O.)  M.S. Bhokare (Dy. Eng.)  Nandkumar (IAS) S.P.D.  Narayan Joshi (It. Dir.)  P.B.Jadhav (Dy. Acc.)  P.B.Jadhav (Dy. Acc.)  P.L.Nikose  P.L.Nikose  P.R.Agnihotri  R. S. Mane  S.M.Pawar (Asst. A/c O.)  S.P.Rane (D.E.O.)  S.P.Rane (D.E.O.)  S.P.Rane (D.E.O.)  V.S. Wathare (P.O.)  V.S. Kamble (Jr.Civil Eng.)  V. S. Mhatre (Dy. Dir.)  A.A. Lotankar (D.E.O)  A. S. Jadhav (Peon)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  D. R. Badale (Dirver)  Dy. Dir. of Edu. Aurangabad  G.B.Gite (Driver)  Dy. Dir. of Edu. Aurangabad  G.B.Gite (Driver)  R. S. Hane (Night Watchmen)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  R. N. Gosavi (Watchman)  6.2	191.0
M.S.Kamble (P.O.)  M. V. Bhokare (Dy. Eng.)  M. V. Bhokare (Dy. Eng.)  M. Aradyan Joshi (Jt. Dir.)  P. B.Jadhav (Dy. Acc.)  P. B.Jadhav (Dy. Acc.)  P. J. J. Samble (P.O.)  P. J. J. Samble (P.O.)  P. J. J. Samble (P.O.)  P. J. Samble (P.O.)  P. J. Samble (P.O.)  S. J. Samble (P.O.)  S. J. J. Samble (Jr. Civil Eng.)  V. S. Mahre (Dy. Dir.)  A. A. Lotankar (D.E.O)  A. S. J. Jadhav (Peon)  A. S. J. Jadhav (Peon)  A. U. Mukadam (Dirver)  D. R. Badale (Dirver)  D. R. Badale (Dirver)  D. D. R. Badale (Dirver)  D. D. Dir. of Edu. Aurangabad  G. B. Gite (Driver)  D. R. Bane (Night Watchmen)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  R. N. Gosavi (Watchman)  6.2	0.000,
M. V. Bhokare (Dy. Eng.) Nandkumar (IAS) S.P.D. Narayan Joshi (It. Dir.) P.B.Jadhav (Dy. Acc.) P.B.Jadhav (Dy. Acc.) P.B.Jadhav (Dy. Acc.) P.L.Nikose Pramod Patil (PO) Ravikant Baghel R.R. Agnihotri R. S. Mane S.M. Pawar (Asst. A/c O.) S.P. Rane (D.E.O.) S.P. Rane (D.E.O.) S.V. Pathak (P.Eng.) U.S. Jaltare (P.O.) V.K. Vekhande (Jr. A.O.) V.S. Kamble (Jr. Civil Eng.) V.S. Kamble (Jr. Civil Eng.) V.S. Mahter (Dy. Dir.) A.A. Lotankar (D.E.O) A.S. Jadhav (Peon) A. S. Jadhav (Peon) A. S. Jadhav (Peon) D. R. Badale (Dirver) D. R. Badale (Dirver) D. D. R. Badale (Dirver) D. D. Dir. of Edn. Latur Dn. D. Dy. Dir. of Edn. Latur Dn. D. Dy. Dir. of Edn. Latur Dn. Dy. Dir.	
Nandkumar (IAS) S.P.D.       71.8         Narayan Joshi (It. Dir.)       2         P.B. Jadhav (Dy. Acc.)       5,9         P.B. Jadhav (Dy. Acc.)       5,9         P.L.Nikose       42,7         Pramod Patil (PO)       2,5         Ravikant Baghel       3,0         R.R.Agnihotri       3         R. S. Mane       2,4         S.M. Pawar (Asst. A/c O.)       9,5         S.P.Rane (D.E.O.)       15,9         S.V. Pathak (P.Eng.)       2,5         U.S. Jaltare (P.O.)       56,2         V.S. Kamble (Jr.Civil Eng.)       13,5         V.S. Kamble (Jr.Civil Eng.)       13,5         V.S. Mhatre (Dy. Dir.)       30,0         A.A.Lotankar (D.E.O)       2,5         A.G.Apraj (Peon)       2,5         A.S. Jadhav (Peon)       2,5         A. S. Jadhav (Peon)       13,3         A. U. Hukadam (Dirver)       19,5         D. R. Badale (Dirver)       19,5         Dy. Dir. Amravati       155,0         Dy. Dir. Amravati       155,0         Dy. Dir. of Edu. Latur Dn.       1         Dy. Dir. of Edu. Latur Dn.       1         Dy. Dir. of Edu. Aurangabad       150,0         G.B.Gite	0.000.0
Narayan Joshi (Jt. Dir.)       2         P.B.Jadhav (Dy. Acc.)       5,9         P.L.Nikose       42,7         Pramod Patil (PO)       2,5         Ravikant Baghel       3,0         R.R.Agnihotri       3         R. S. Mane       2,4         S.M. Pawar (Asst. A/c O.)       9,5         S.P.Rane (D.E.O.)       15,9         S.V. Pathak (P.Eng.)       2,5         U.S.Jaltare (P.O.)       56,2         V.S. Wekhande (Jr.A.O.)       5,6         V.S. Kamble (Jr.Civil Eng.)       13,5         V. S. Mattre (Dy. Dir.)       30,0         A.A.Lotankar (D.E.O)       2,5         A.G.Apraj (Peon)       2,5         A. S. Jadhav (Peon)       13,3         A. U. Mukadam (Dirver)       19,5         C.T.Mulla (Driver)       19,5         D. R. Badale (Dirver)       174,8         Dy. Dir. Amravati       150,0         Dy. Dir. of Edn. Latur Dn.       1         Dy. Dir. of Edn. Latur Dn.       1         Dy. Dir. of Edu. Aurangabad       150,0         G.B.Gite (Driver)       10,0         N. Bane (Night Watchmen)       2,4         N. P. Bhosale (Clerk)       90,9         Rachana Agni	308.00
P.B.Jadhav (Dy. Acc.) P.L.Nikose P.L.Nikose P.L.Nikose P.L.Nikose Ravikant Baghel R.R.Agnihotri R. S. Mane R. S. Mane S.M.Pawar (Asst. A/c O.) S.F.Rane (D.E.O.) S.F.Rane (D.E.O.) S.F.Rane (D.E.O.) S.F.Rane (D.E.O.) S.S.V.Pathak (P.Eng.) U.S.Jaltare (P.O.) V.K.Vekhande (Jr.A.O.) V.S. Kamble (Jr.Civil Eng.) V. S. Mhatre (Dy. Dir.) A.A.Lotankar (D.E.O) A.A. G.Apraj (Peon) A. U. Mukadam (Dirver) C.T.Mulla (Driver) D. R. Badale (Dirver) D. R. Badale (Dirver) D. Dir. Amravati D. Dir. of Edn. Latur Dn. D. Dir. of	865.0
P.L.Nikose Pramod Patil (PO) Ravikant Baghel R.R.Agnihotri R. S. Mane 2.4 S.M.Pawar (Asst. A/c O.) S.P.Rane (D.E.O.) S.P.Rane (D.E.O.) S.V.Pathak (P.Eng.) U.S.Jaltare (P.O.) V.K.Vekhande (Jr.A.O.) V.S.Kamble (Jr.Civil Eng.) V.S. Amble (Jr.Civil Eng.) V.S. Badale (Dir.Civil Eng.) A.A. J. Amble (Jr.Civil Eng.) D. R. Badale (Dirver) D. R. Badale (Dirver) D. R. Badale (Dirver) D. D. Cir. Multa (Driver) D. D. Dir. of Edn. Latur Dn. Dy. Dir. of Edn. Latur Dn	246.00
Pramod Patil (PO)       2,5         Ravikant Baghel       3,0         R. R. Agnihotri       3         R. S. Mane       2,4         S.M. Pawar (Asst. A/c O.)       9,5         S.P. Rane (D.E.O.)       15,9         S.V. Pathak (P.Eng.)       2,5         U.S. Jaltare (P.O.)       56,2         V.K. Vekhande (Jr. A.O.)       5,6         V.S. Kamble (Jr. Civil Eng.)       13,5         V.S. Mhatre (Dy. Dir.)       30,0         A.A. Lotankar (D.E.O)       2,5         A.G. Apraj (Peon)       2,5         A. S. Jadhav (Peon)       13,3         A. U. Mukadam (Dirver)       19,5         D. R. Badale (Dirver)       19,5         D. D. R. Badale (Dirver)       174,8         Dy. Dir. Amravati       155,0         Dy. Dir. of Edn. Latur Dn.       1         Dy. Dir. of Edn. Latur Dn.       1         Dy. Dir. of Edu. Aurangabad       150,0         S.B.Gite (Driver)       10,0         N. Bane (Night Watchmen)       2,4         N. P. Bhosale (Clerk)       90,9         Rachana Agnihotri (Steno)       3,6         R.N.Gosavi (Watchman)       6,2	920.00
Ravikant Baghel 3,0  R.R.Agnihotri 3  R. S. Mane 2,4  S.M. Pawar (Asst. A/c O.) 9,5  S.P.Rane (D.E.O.) 9,5  S.P.Rane (D.E.O.) 15,9  S.V. Pathak (P.Eng.) 2,5  U.S.Jaltare (P.O.) 56,2  V.K.Vekhande (Jr.A.O.) 56,2  V.S. Kamble (Jr.Civil Eng.) 13,5  V. S. Mhatre (Dy. Dir.) 30,0  A.A.Lotankar (D.E.O) 2,5  A.G.Apraj (Peon) 2,5  A.S. Jadhav (Peon) 13,3  A. U. Mukadam (Dirver) 19,5  D.R. Badale (Dirver) 19,5  D.R. Badale (Dirver) 174,8  D.Y. Dir. Amravati 155,0  D.Y. Dir. of Edu. Latur Dn. 15,0  D.Y. Dir. of Edu. Latur Dn. 15,0  D.B. Bir (Night Watchmen) 15,0  R.B. Bane (Night Watchmen) 10,0  R.B. Bane (Night Watchmen) 10,0  R.N.Gosavi (Watchman) 6,2	722.00
R.R.Agnihotri R. S. Mane 2.4 S.M.Pawar (Asst. A/c O.) S.P.Rane (D.E.O.) S.P.Rane (D.E.O.) S.P.Rane (P.E.O.) S.P.Rane (P.E.O.) S.V. Pathak (P.Eng.) U.S.Jaltare (P.O.) V.K.Vekhande (Jr.A.O.) V.S. Kamble (Jr.Civil Eng.) V.S. Kamble (Jr.Civil Eng.) V.S. Matre (Dy. Dir.) A.A.Lotankar (D.E.O) A.G.Apraj (Peon) A. S. Jadhav (Peon) A. U. Mukadam (Dirver) D. R. Badale (Dirver) D. R. Badale (Dirver) D. R. Badale (Dirver) D. Dir. Amravati D. Dir. Amravati D. Dir. of Edn. Latur Dn. D. Dir. of Edn. Latur Dn. D. Dir. of Edu. Aurangabad D. B.Gite (Dirver) D. Dir. of Edu. Aurangabad D. Dir. of Edu.	552.00
R. S. Mane  2.4 S.M. Pawar (Asst. A/c O.) S.F. Rane (D.E.O.) S. G. V. S. Whatre (D.C. Dir.) S. G. V. S. Mhatre (Dy. Dir.) S. Matre (Dy. Dir.) S. Matre (Dy. Dir.) S. A. G. Apraj (Peon) S. S. Jadhav (Peon) S. S. Jadhav (Peon) S. J. Jadhav (Peon) S. J. S. Jadhav (Dirver) S. J. Badale (Dirver) S. R. Badale (Dirver) S. R. Badale (Dirver) S. Director, Nagpur S. Dy. Dir. of Edu. Latur Dn. Dy. Dir. of Edu. Aurangabad S.B. Gite (Driver) S. B. Badale (Dirver) S. B. Badale (Dirver) S. Dy. Dir. of Edu. Aurangabad S.B. Gite (Driver) S. B. Badale (Dirver) S. Ba	000.00
S.M.Pawar (Asst. A/c O.)  S.P.Rane (D.E.O.)  S.P.Rane (D.E.O.)  S.V.Pathak (P.Eng.)  U.S.Jaltare (P.O.)  V.S.Kamble (Jr.Civil Eng.)  V.S. Mhatre (Dy. Dir.)  A.A.Lotankar (D.E.O)  A.G.Apraj (Peon)  A.S. Jadhav (Peon)  A.S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  D. R. Badale (Dirver)  Dy. Dir. Amravati  Dy. Dir. of Edn. Latur Dn.  Dy. Dir. of Edu. Aurangabad  S.B.Gite (Driver)  D.B.Bane (Night Watchmen)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  R.N.Gosavi (Watchman)  9, 5, 5, 9  3, 5, 9  3, 5, 6  2, 5  3, 6  2, 5  3, 6  2, 5  3, 6  2, 5  3, 6  2, 5  3, 6  2, 5  3, 6  2, 5  3, 6  2, 5  3, 6  2, 5  3, 6  3, 6  3, 6  3, 6  3, 6  3, 6  3, 6  3, 7	330.00
S.P.Rane (D.E.O.)  S.V.Pathak (P.Eng.)  U.S.Jaltare (P.O.)  V.S.Kamble (Jr.Civil Eng.)  V.S.Kamble (Jr.Civil Eng.)  V.S. Amble (Jr.Civil Eng.)  V.S. Amhatre (Dy. Dir.)  A.A.Lotankar (D.E.O)  A.G.Apraj (Peon)  A.S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  D. R. Badale (Dirver)  Dy. Dir. Amravati  Dy. Dir. of Edn. Latur Dn.  Dy. Dir. of Edu. Aurangabad  G.B.Gite (Driver)  D.B.Bane (Night Watchmen)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  R.N.Gosavi (Watchman)  159,0  S.R.N.Gosavi (Watchman)  159,0  S.R.N.Gosavi (Watchman)  159,0  S.R.N.Gosavi (Watchman)	482.00
S.V.Pathak (P.Eng.) U.S.Jaltare (P.O.) U.S.Jaltare (P.O.) S6,2 V.K.Vekhande (Jr.A.O.) V.S.Kamble (Jr.Civil Eng.) V.S. Mahtre (Dy. Dir.) A.A.Lotankar (D.E.O) A.G.Apraj (Peon) A.S. Jadhav (Peon) A.S. Jadhav (Peon) A. U. Mukadam (Dirver) D. R. Badale (Dirver) D. R. Badale (Dirver) D. R. Badale (Dirver) D. D. Dir. of Edn. Latur Dn. Dy. Dir. of Edn. Aurangabad G.B.Gite (Driver) A. N. P. Bhosale (Clerk) Rachana Agnihotri (Steno) R.N.Gosavi (Watchman) 56,2	528.00
U.S.Jaltare (P.O.) 56,2 V.K.Vekhande (Jr.A.O.) 5,6 V.S.Kamble (Jr.Civil Eng.) 13,5 V.S. Mahtre (Dy. Dir.) 30,0 A.A.Lotankar (D.E.O) 2,5 A.G.Apraj (Peon) 2,5 A.S. Jadhav (Peon) 3,3 A. U. Mukadam (Dirver) 40,2 C.T. Mulla (Driver) 19,5 D. R. Badale (Dirver) 174,8 Dy. Dir. Amravati 155,0 Dy. Dir. of Edn. Latur Dn. 17,0 Dy. Dir. of Edn. Latur Dn. 15,0 Dy. Dir. of Edu. Aurangabad 150,0 B.B.Gite (Driver) 10,0 N.Bane (Night Watchmen) 2,4 N. P. Bhosale (Clerk) 3,6 R.N.Gosavi (Watchman) 6,2	966.00
V.K.Vekhande (Jr.A.O.)  V.S.Kamble (Jr.Civil Eng.)  V.S.Matre (Dy. Dir.)  A.A.Lotankar (D.E.O)  A.A.Lotankar (D.E.O)  A.S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T.Mulla (Driver)  Dr. R. Badale (Dirver)  Dr. R. Badale (Dirver)  Dr. Dir. Amravati  Dy. Dir. Amravati  Dy. Dir. of Edn. Latur Dn.  Dy. Dir. of Edu. Aurangabad  Dy. Dir. o	500.00
V.S.Kamble (Jr.Civil Eng.)  V.S. Mhatre (Dy. Dir.)  A.A.Lotankar (D.E.O)  A.A.G.Apraj (Peon)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T.Mulla (Driver)  Dr. Badale (Dirver)  Dr. Badale (Dirver)  Dr. Dir. Amravati  Dr. Dir. Amravati  Dr. Dir. of Edn. Latur Dn.  Dr. Dir. of Edn. Latur Dn.  Dr. Dir. of Edu. Aurangabad  Dr. Dir. of	286.00
V. S. Mhatre (Dy. Dir.)  A.A.Lotankar (D.E.O)  A.A.Lotankar (D.E.O)  A. S. Jadhav (Peon)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  D. R. Badale (Dirver)  D. R. Badale (Dirver)  D. Dir. Amravati  Dy. Dir. Amravati  Dy. Dir. of Edn. Latur Dn.  Dy. Dir. of Edu. Aurangabad  E.B.Gite (Driver)  N.Bane (Night Watchmen)  Rachana Agnihotri (Steno)  R.N.Gosavi (Watchman)  30,00  13,3  40,2  13,3  14,8  155,0  174,8  155,0  10,0	690.00
V. S. Mhatre (Dy. Dir.)  A.A.Lotankar (D.E.O)  2,5  A.G. Apraj (Peon)  3,0  4. S. Jadhav (Peon)  4. U. Mukadam (Dirver)  5. R. Badale (Dirver)  19,5  D. R. Badale (Dirver)  174,8  Dy. Dir. Amravati  155,0  Dy. Dir. of Edn. Latur Dn.  10y. Dir. of Edn. Latur Dn.  10y. Dir. of Edn. Aurangabad  5.B. Gite (Driver)  N.Bane (Night Watchmen)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  8.N.Gosavi (Watchman)  30,0  13,0  13,0  13,0  14,8  15,0  16,0  174,8  175,0  174,8  175,0  186,0	500.00
A.A.Lotankar (D.E.O)  A.G.Apraj (Peon)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T.Mulla (Driver)  D. R. Badale (Dirver)  Dy. Dir. Amravati  Dy. Dir. Amravati  Dy. Dir. of Edn. Latur Dn.  Dy. Dir. of Edu. Aurangabad  E.B.Gite (Driver)  D.B.Bane (Night Watchmen)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  R.N.Gosavi (Watchman)  2,5  40,2  2,5  40,2  11,3  24,8  150,0  1	000.00
A.G.Apraj (Peon)  A. S. Jadhav (Peon)  A. S. Jadhav (Peon)  A. U. Mukadam (Dirver)  C.T. Mulla (Driver)  D. R. Badale (Dirver)  Dy. Dir. Amravati  Dy. Dir. Amravati  Dy. Dir. of Edn. Latur Dn.  10y. Dir. of Edu. Aurangabad  G.B.Gite (Driver)  N.Bane (Night Watchmen)  N. P. Bhosale (Clerk)  Rachana Agnihotri (Steno)  R.N.Gosavi (Watchman)  2, 5  3,6  3,6  3,7  3,7  3,8  3,7  3,8  3,8  3,9  3,6  3,7  3,8  3,8  3,8  3,8  3,8  3,8  3,8	500.00
A. S. Jadhav (Peon) A. U. Mukadam (Dirver) A. U. Mukadam (Dirver) D. R. Badale (Dirver) D. R. Badale (Dirver) D. Dir. Amravati Dy. Dir. Amravati 155,0 Dy. Dir. of Edn. Latur Dn. Dy. Dir. of Edn. Latur Dn. 10y. Dir. of Edu. Aurangabad 150,0 G.B.Gite (Driver) 10,0 N. Bane (Night Watchmen) 1, P. Bhosale (Clerk) 1, Rachana Agnihotri (Steno) 2, R.N.Gosavi (Watchman) 13,3 40,2 17,8 18,3 19,5 19,5 19,6 19,6 19,6 19,6 19,6 19,6 19,6 19,6	500.00
A. U. Mukadam (Dirver) 40,2 C.T.Mulla (Driver) 19,5 D. R. Badale (Dirver) 174,8 Dy. Dir. Amravati 155,0 Dy. Dir. of Edn. Latur Dn. 1 Dy. Dir. of Edu. Aurangabad 150,0 G.B. Gite (Driver) 10,0 N. Bane (Night Watchmen) 2,4 N. P. Bhosale (Clerk) 90,9 Rachana Agnihotri (Steno) 3,6 R.N.Gosavi (Watchman) 6,2	300.00
19,5	202.00
D. R. Badale (Dirver) 174,8 Dy. Dir. Amravati 155,0 Dy. Director, Nagpur 47,6 Dy. Dir. of Edn. Latur Dn. 1 Dy. Dir. of Edu. Aurangabad 150,0 B.B.Gite (Driver) 10,0 N.Bane (Night Watchmen) 2,4 N. P. Bhosale (Clerk) 90,9 Rachana Agnihotri (Steno) 3,6 R.N.Gosavi (Watchman) 6,2	562.00
Dy. Dir. Amravati     155,0       Dy. Director, Nagpur     47,6       Dy. Dir. of Edn. Latur Dn.     1       Dy. Dir. of Edu. Aurangabad     150,0       G.B. Gite (Driver)     10,0       N. Bane (Night Watchmen)     2,4       N. P. Bhosale (Clerk)     90,9       Rachana Agnihotri (Steno)     3,6       R.N. Gosavi (Watchman)     6,2	
Dy. Director, Nagpur       47,6         Dy. Dir. of Edn. Latur Dn.       1         Dy. Dir. of Edu. Aurangabad       150,0         G.B. Gite (Driver)       10,0         N. Bane (Night Watchmen)       2,4         N. P. Bhosale (Clerk)       90,9         Rachana Agnihotri (Steno)       3,6         R.N. Gosavi (Watchman)       6,2	
Dy. Dir. of Edn. Latur Dn.       1         Dy. Dir. of Edu. Aurangabad       150,0         G.B. Gite (Driver)       10,0         N. Bane (Night Watchmen)       2,4         N. P. Bhosale (Clerk)       90,9         Rachana Agnihotri (Steno)       3,6         R.N.Gosavi (Watchman)       6,2	
Dy. Dir. of Edu. Aurangabad       150,0         G.B.Cite (Driver)       10,0         N. Bane (Night Watchmen)       2,4         N. P. Bhosale (Clerk)       90,9         Rachana Agnihotri (Steno)       3,6         R.N.Gosavi (Watchman)       6,2	150.00
G.B.Cite (Driver)       10,0         N.Bane (Night Watchmen)       2,4         N. P. Bhosale (Clerk)       90,9         Rachana Agnihotri (Steno)       3,6         R.N.Gosavi (Watchman)       6,2	
N. Bane (Night Watchmen)       2,4         N. P. Bhosale (Clerk)       90,9         Rachana Agnihotri (Steno)       3,6         R.N.Gosavi (Watchman)       6,2	
N. P. Bhosale (Clerk)       90,9         Rachana Agnihotri (Steno)       3,6         R.N.Gosavi (Watchman)       6,2	
Rachana Agnihotri (Steno) 3,6 R.N.Gosavi (Watchman) 6,2	400.00
R.N.Gosavi (Watchman) 6,2	932.00
18 18 18 18 18 18 18 18 18 18 18 18 18 1	610.00
D December (Berna)	280.00
	655.00
	500.00
	00.00
	096.00
Manisha Mirajkar (DEO)         4           Grand Total         2,104,2	440.00

As per report of Even Date FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS FRN NO: 0096725

CA ASHISH DHAPADE

Membership No.: 145190

Date: 25/11/2016 Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad

State Project Director
MPSP Mumbai

## MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN ANNEXURE-J JV EXPENDITURE FOR THE PERIOD 01.04.2015 TO 31.03.2016

		386
Total		2,154,321,386
R&E	1,647,458	1,647,458
LEP	3,500,000	3,500,000
Teacher Trg. LEP	37,601,127	37,601,127
SMC total   IED - Brail   J.V.	944,864 4,860,441	944,864 4,860,441
SMC total J.V.		944,864
Comm. Mob total J.V.	2,159,692	2,159,692
Civil Total J.V.	5,176,779	5,176,779
Free Text Book total J.V.	2,098,431,025	2,098,431,025 5,176,779
Particular	JV Expenditure	Grand Total

As per report of Even Date

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS
FRN NO: 009672S

CA ASHISH DHAPADE

Partner Membership No.:145190

Date: 25/11/2016 Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad

State Project Director MPSP Mumbai

# Maharashtra Prathamik Shikshan Parishad KASTURBA GANDHI BALIKA VIDYALAYA Schedules forming part of Financial Statement as on 31.03.2016 Schedule K: CURRENT LIABILITY - HEAD OFFICE AND DISTRICT

Sr. No.	Sr. No. Particulars	Op.Balance	Addition	Setteled	Balance
		01.04.2015	2015 - 2016	2015 - 2016	31/3/2016
State Le	State Level-Current Liability				
A	KGBV				
	Security Deposit		00.869,926		976,698.00
	EMD		66,292.00		66,292.00
	TDS		367,807.00	367,807.00	1
	WTCTDS		345,032.00		345,032.00
	ROYALTY		89,627.00		89,627.00
	LIC FUND		139,369.00		139,369.00
	LABOUR CESS		44,941.00		44,941.00
					1
	TOTAL	,	2,029,766.00	367,807.00	1,661,959.00

As per report of Even Date

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE

Membership No. 145190

Date: 25/11/2016 Place: Mumbai

G

For Maharashtra Prathmik Shikshan Parishad

State Project Director MPSP Mumbai

### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

### ANNEXURE-L

Teacher Salary 2015-16

No.	District / MNC	Prim	ary Teacher	t Specific U	Jpper Primary T	Total				
		Phy.	Fin.	Phy.	Fin.	Phy.	Fin.			
1	Ahmednagar	1442	418756800.00	45	13068000.00	1487	431824800.0			
2	Ahmednagar MNC	2	580800.00	0	0.00	2	580800.0			
3	Akola	68	19747200.00	0	0.00	68	19747200.0			
4	Amravati	104	30201600.00	6	1742400.00	110	31944000.0			
5	Aurangabad	1338	388555200.00	9	2613600.00	1347	391168800.00			
6	Beed	634	184113600.00	27	7840800.00	661	191954400.00			
7	Bhandara	98	28459200.00	0	0.00	98	28459200.00			
8	Buldhana	232	67372800.00	3	871200.00	235	68244000.00			
9	Chandrapur	102	29620800.00	0	0.00	102	29620800.00			
10	Dhule	266	77246400.00	0	0.00	266	77246400.00			
11	Gadehiroli	498	144619200.00	60	17424000.00	558	162043200.00			
12	Gondia	434	126033600.00	0	0.00	434	126033600.00			
13	Hingoli	158	45883200.00	15	4356000.00	173	50239200.00			
14	Jalgaon	292	84796800.00	6	1742400.00	298	86539200.00			
15	Jalna	658	191083200.00	0	0.00	658	191083200.00			
16	Kolhapur	322	93508800.00	0	0.00	322	93508800.00			
17	Latur	188	54595200.00	0	0.00	188	54595200.00			
18	Nagpur	162	47044800.00	0	0.00	162	47044800.00			
19	Nanded	728	211411200.00	3	871200.00	731	212282400.00			
20	Nandurbar	434	126033600.00	27	7840800.00	461	133874400.00			
21	Nashik	1404	407721600.00	0	0.00	1404	407721600.00			
22	Osmanabad	166	48206400.00	0	0.00	166	48206400.00			
23	Parbhani	232	67372800.00	0	0.00	232	67372800.00			
24	Palghar	846	245678400.00	78	22651200.00	924	268329600.00			
25	Pune	562	163204800.00	21	6098400.00	583	169303200.00			
26	Raigad	586	170174400.00	60	17424000.00	646	187598400.00			
27	Ratnagiri	132	38332800.00	9	2613600.00	141	40946400.00			
28	Sangli	256	74342400.00	0	0.00	256	74342400.00			
29	Satara	456	132422400.00	54	15681600.00	510	148104000.00			
30	Sindhudurg	44	12777600.00	6	1742400.00	50	14520000.00			
31	Solapur	1060	307824000.00	0	0.00	1060	307824000.00			
32	Thane	358	103963200.00	12	3484800.00	370	107448000.00			
33	Wardha	44	12777600.00	0	0.00	44	12777600.00			
34	Yavatmal	634	184113600.00	6	1742400.00	640	185856000.00			
	Total	14940	4338576000.00	447	129808800.00	15387	4468384800.00			

As per report of Even Date

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

FRN, NO: 009672S

CA ASHISH DHAPADE

Partner

Membership No. 145190

Date : 25/11/2016 Place: Mumbai For Maharashtra Prathmik Shikshan Parishad

State Project Director

MPSP Mumbai

Jt. Director (Finance & Accounts)

MPSP Mumbai

### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD Summary Budget Analysis (Entire Program) SARVA SHIKSHA ABHIYAN Sarva Shikshan Abhiyan FMR-I

Summary Budget Analysis (Entire Program) For the Period Ending 31st March 2016

Name of the State: Maharashtra

Expenditure for the Financial Year	82,045.33
Releases by State	41,006.47
Releases by GoI	42,061.78
Opening Balance on 01.04.2015	16.979.91
AWP&B 2015-16	157,494.84
Sr. No.	-

As per report of Even Date

CHARTERED ACCOUNTANTS FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

FRN NO: 009672S

State Project Director MPSP Mumbai

CA ASHISH DHAPADE

Partner

Membership: 145190

Date: 25/11/2016

Place: Mumbai

Jt. Director (Finance & Accounts)

MPSP Mumbai

### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHA ABHIYAN FMR-II

Expenditure Report Summary (Entire Programme) For the Financial Year 2015-16

Name of the State: Maharashtra

82,045.33 Rs.in lakhs) Expenditure fo the Financial Year 83,068.25 (01.04.2015 to 31.03.2016) Release 16.6266 Opening Balance (01.04.2015)Sr.No.

As per report of Even Date

CHARTERED ACCOUNTANTS FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

FRN NO: 009672S

CA ASHISH DHAPADE

Partner

Membership: 145190

Date: 25/11/2016 Place: Mumbai

State Project Director MPSP Mumbai

## MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHA ABHIYAN FMR - III Activity-wise Expenditure Statement of SSA (Statewise) For Period Ending for the year 2015-16

Name of the State: Maharashtra

For the year 2015-16	*	165.94		2,903,57	283.94	13,877,55		2,728.35	8,918,72	1,357.40		5,893,30	5,538.25	936.78	5,473.96	35.98	1,388.74	604.20	8,368.21	1,691.08	10.52	325.62	*	21,543.21	2,209.04	84,254.37
Expenditure by Activity	A) Residential School for Specific category of Children	B) Residential Hostel for Specific category of Children(for 50 Children)	C)Transport / Escort Facility	D) Special Traning For mainstreaming of Out-of- School Children	A) Free Text Book	B)Provision of 2 Sets of Uniform (SSA0	A) New Teachers salary /Teachers salary	B) Teachers Training	C) Academic Support through Block Resource Center (BRC)	D) Academic Support through Cluster Resource Center (CRC)	A) Teachers Grant	B) School Grant	C)Maintenance Grant	D) Research, Evalution, Mointoring & Supervision	A) Intervention for CWSN	Computer Aided Education in UPS Under innovation	B) Innovation Head up to Rs.50 lakh per District	C) SMC / PRI Training	A) Civil Work Construction	A) Management	B) State Component	C) Community Mobilization Activities (upto 0.5%)	D) Learning Enhancement Programme (up to 2%)	E) JV Expenditure	KGBV	Total
No.	_	2	10	4	W)	9	7	00	6	01	Ξ	1.2	2	14	15	91	17	00	61	20	2.1	22	23	24	25	

As per report of Even Date FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS FRM NO: 0096725

CA ASHISH DHAPADE Partner

NAM\*

Membership No: 145190 Date 25/11/2016 Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad

State Project Director MPSF Mumbai

### UTILIZATION CERTIFICATE UNDER SARVA SHIKSHA ABHIYAN, NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY FOR THE YEAR 2015-2016

NAME OF THE STATE: MAHARASHTRA

Sr.	Sanction Letter no. and date		Amount (in Rs	5.)
No.			Capital Gran	it
		SSA	KGBV	Total
1	Opening Balance as on 01.04.2015		24,195,965	24,195,965.11
2	Amount of Opening Advances as on 01.04.2015	222,938,708,89		222,938,708.8
3	Prior Period Adjustment		34,407,949	34,407,949.00
4	Advance Settled			- 1,101,313,01
	Total	222,938,708.89	58,603,914.11	281,542,623.0
6	Fund received from Government of India	560,363,000,00		560,363,000.0
	Total	560,363,000		560,363,000
7	Fund received from Government of Maharashtra	320,166,000.00		320,166,000.0
	Total	320,166,000		320,166,000
8	Grand Total of Receipt	1,103,467,709	58,603,914	1,162,071,62
	Interest earned during the year			
	Other Receipts			
	Refund	272,760,897		272,760,897
	SSA State Office Excess Contribution			-
	Total	272,760,897	-	272,760,897
9	Grand Total (1 to 6)	1,376,228,606	58,603,914	1,434,832,520
	Expenditure (Actual )	836,820,932		836,820,932
	Cash in Hand / Bank	-		
	Advances Outstanding	257,487,904	35,523,631	293,011,535
	Total (8+9)	1,094,308,836	35,523,631	1,129,832,46

- Certified that out of Rs. 56,03,63,000/- (Rupees Fifty Six Crore Three Lakh Sixty Three Thouand Only) of grant-in-aid Sanction during the year 15-16 in favour of Maharashtra Prathamik Shikshan Parishad, Mumbai vide Ministry of Human Resource development, Department of Elementary Education and Literacy letter Nos. Noted against each and state share received during the year Rs.32,01,66,000/- (Rupees Thirty Two Crore One Lakh Sixty Six Thousand only). a sum of Rs.83,68.20,932/- (Rupees Eighty Three Crore Sixty Eight Lakh Twenty Thousand Nine Hundread and Thirty Two only) has been utilized for the Purpose for which it was sanctioned and that the balance of Cash / Bank is Rs.29,00,51,740 /- (Rupees Twenty Nine Crore Fifty One Thousand Seven Hundread And Fourty only).
- 2 It is also certified that out of amount of Rs. 29,30,11,535 /- (Rupees Twenty Nine Crore Thirty lakh Eleven Thousand Five Hundread And Thirty Five Only) shown as unutilized advance accounts and are yet to be
- 3 As the Fund are kept in a single account of each project (SSA, KGBV), the interest earned could not be properly bifurcated into recurring/capital, so the same has been treated as recurring income.
- 4 Certified that, I have satisfied myself that the conditions on which the Grant-in-aid was sactioned have been fully fulfilled that I have execised the following checks to see that money was actually utilized for the purpose of which it was sanctioned.

Kinds of checks exercised:

- (i) Audited statement of Accounts (enclosed).
- (ii) Utilization Certificate.
- (iii) Progrees Report (Copy enclosed)

Based on our report on the Balance Sheet, Income & Expenditure and Receipt & Payment A/c

As per report of Even Date

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS FRN NO: 009672S

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For Maharashtra Prathmik Shikshan Parishad

CA ASHUSH DHAPADE

Partner

Membership No.: 145190

Date: 25/11/2016 Place: Mumbai State Project Directi MPSP Mumbai

### UTILIZATION CERTIFICATE UNDER SARVA SHIKSHA ABHIYAN AND KASTURBA GANDHI BALIKA VIDYALAYA FOR THE YEAR 2015-2016

NAME OF THE STATE : MAHARAS

1.0	Sr. NAME (	OF THE STATE : MAI	HARASHTDA	
N	No. Sanction Letter no. and date		Amount (in Rs.)	
L			Recurring Grant	
-	Opening Balance as on 01.04.2015	SSA	KGBV	
1	Amount of Opening Advances as on	38,245,671	114,253,798	Total
	101.04.2015	1.473.185.047	111,233,190	152,499,46
3	Prior Period Adjustment			1,473,185,04
4	Advance Settled	504,602,900	3,126,510	
A	Total	706,404	1740921(1	507,729,41
5	Fund received from Government of	2,016,740,022	117,380,308	706,40
	India	3,645,815,000		2,134,120,33
		2,075,015,000	145,985,000	3,791,800,00
	Total	2//20		
6	Fund received from Government of	3,645,815,000	145,985,000	3 701 000 00
_	Maharashtra	3,780,481,000		3,791,800,00
В	Total		-	3,780,481,00
C	Grand Total of Receipt(A+B)	3,780,481,000		2 790 507 607
7	interest carned during the year	9,443,036,022	263,365,308	3,780,481,000
8	Other Receipts	210,951,295	6,187,472	9,706,401,330
9	Refund	201,513,060	3,449,054	217,138,767
10	SSA State Office Excess	283,824,209	2,029,766	204,962,114
-activ	Contribution	4,468.384,800		285,853,975
D	Total(7 to10)	SERVICE SALE	-	4,468,384.800
E	Grand Total (C to D)	5,164,673,364	11,666,292	
11	Expenditure (Actual )	14,607,709,386	275,031,600	5,176,339,656
12	TRF to KGBV	11,836,095,204	220,903,856	14,882,740,985
13	Refund EMD / Security / TDS	145,985,000	225,705,050	12,056,999,060
4	Prior Period Adjustment (Advance	123,422,302	367,807	145,985,000
	Sciteled)		357,807	123,790,109
	Fixed Assets	966,260,503		966,260,503
6 (	Cash in Hand / Bank	5,694,100		
7 /	Advances Outstanding	378,591,447	37,382,212	5,694,100
1	Suppose Suppos	3,005,920,656	The second secon	415,973,659
1	Total (II + 15		39,458,008	3,045,378,663
	Total (11 to 17)	16,461,969,212	298.111,883	

- 1 Certified that out of Rs. 3,64,58,15,000/- (Rupces Three Hundread Sixty Four Crore Fifty Eight Lakh And Fifteen Thousand Only) of grant-in-aild Sanction during the year 15-16 in favour of Maharashtra Prathamik Shikshan Parishad , Mumbai vide Ministry of Human Resource development, Department of Elementary Education and Literacy letter Nos. Noted against each and state share received during the year Rs,3,78,04,81,000/- (Rupees Three Hundread Seventy Eight Crore Four Lakh And Eighty One Thouand only ), a sum of Rs.12,05,69,99,060/- (Rupees Twelve Thousand Five Crore Sixty Nine Lakh Ninty Nine Thousand and sixty only) has been utilized for the Purpose for which it was sanctioned and that the balance of Cash / Bank is Rs.120,03,14,042 /- (Rupees One Hundread Twenty Crore Three Lakh Fourteen Thousand and Fourty Two only ).
- 2 It is also certified that out of amount of Rs. 40,42,63,404 /- (Rupees Fourty Crore Fourty Two Lakh Sixty Three Thousand Four Hundread and Four Only ) shown as unutilized advance accounts and are yet to be received from the implementing units/agoncies which has been allowed to be carried forward.
- As the Fund are kept in a single account of each project (SSA, KGBV), the interest earned could not be properly bifurcated into recurring/capital, so the same has been treated as recurring income.
- Certified that, I have satisfied myself that the conditions on which the Grant-in-aid was sactioned have been fully fulfilled that I have execised the following checks to see that money was actually utilized for the purpose of which it

Kinds of checks exercised

- (i) Audited statement of Accounts (enclosed)
- (ii) Utilization Certificate
- (iii) Progrees Report (Copy enclosed)

Based on our report on the Balance Sheet, Income & Expenditure and Receipt & Payment A/c

As per report of Even Date

FOR MANOHAR & VENKATA CHARTERED ACCOUNTANTS FRN NO: 009672S

CA ASHISH DHAPADE

Partner

Membership No.: 145190

Date: 25/11/2016

For Maharashtra Prathmik Shikshan Parishad

Jt. Director (Finance & Accounts MPSP Mumbai

MPSP Mumbai

Place: Mumbai

### MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD SARVA SHIKSHAN ABHIYAN

Annex - XVIII
Consolidated Annual Financial Statement

State : Maharashtra Year Ending : 31st March, 2016

(a)	SOURCE & APPLICATION	SSA	KGBV	Total
	Opening Balance Cash at Bank	•		
14/	Calculate Deline	38,245,671	138,449,763	176,695,4
	Total: Opening Balance	30.345.471	-	
	Source (Receipt)	38,245,671	138,449,763	176,695,4
(c)	Funds received from Government of India			
_	Recurring		·	
_	SSA SCP	469,231,000		469,231,0
-	SSA ST	456.077,000		456,077.0
_	SSA GEN	2,720,507,000	145,985,000	2,720,567,0
-	Capital TOTAL	3,645,815,000	145,985,000	3,645,815,0
	SSA SCP			
	SSA ST	58,698,000		58,698,0
	SSA GEN	50,522,000	*	50,522,0
	TOTAL	451,143,000		451,143,0
(d)	Funds received from Government of Maharashtra	560,363,000	-	560,363,0
	Recurring			
	SSA SCP	514,702,000		511 202 0
	SSA ST	443,007,000		514,702,0
	SSA GEN	2,822,772,000		443,007,00
	TOTAL.	3,780,481,000		2,822,772,00 3,780,481,00
	Capital	ats formation and the same of		3,709,401,00
	SSA SCP	34,121,000	G. 200	34,121,00
_	SSA ST	29,368,000	-	29,368.00
	SSA GEN	256,677,000		256,677.00
(4)	TOTAL	320,166,000		320,166,00
(c) (f)	Interest Mise recept	210,951,295	6,187,472	217,138,76
(g)	Funds from Other Schemes	556,585,105	3,449,054	560,034,15
(h)	Advances of earlier years expended during the year	-		
- Contraction	Total Receipts	9,074,361,400		
	Grand Total ( a to h )	9,112,607,071	9,636,526	9,083,997,926
		7,112,007,071	140,089,289	9,260,693,360
	Application (Expenditure)	Approval AWP&B including spillover (Rs. in lakh)	Expenditure during the year	SAVINGS DURING THE YEAR
1	A) Residential School for Specific category of Children	(RS. III IARII)		
2	B) Residential Hostel for Specific category of Children(for 50 Children)	16.593,500	16,593,500	
3	C)Transport / Escort Facility	100,000,000	10,273,300	
4	D) Special Training For mainstreaming of Out-of- School Children	476,333,500	290,357,371	185,976,129
5	A) Free Text Book	2,353,826,050	2,126,825,189	227,000,86
6	B)Provision of 2 Sets of Uniform (SSA0	1,638,653,496	1,387,754,637	250,898,763
7	A) New Teachers salary /Teachers salary	4,458,384.800	4,468,384,800	210,000,100
8	B) Teachers Training	389,490,900	317,083,721	77,407,179
9	C) Academic Support through Block Resource Center (BRC)	1,042,631,400	891.871,941	150,759,459
11	D) Academic Support through Cluster Resource Center (CRC)	135,740,000	135,740,000	
12	A) Teachers Grant B) School Grant	-		
13	C)Maintenance Grant	626,346,000	589,330,087	37,015,013
14	D) Research , Evalution , Mointoring & Supervision	650,630,000	553,825,280	96,804,720
15	A) Intervention for CWSN	93,678,460	93,678,400	
****	Computer Aided Education in UPS Under innovation	801,153,000	552,256,119	248,896,881
16	Over the Management of the Colonia interesting	144,540,100	3,598.220	140,941,880
	(b) innovation riend up to Rs SC lakh per District		138,873,810	41.126.190
17	B) Innovation Head up to Rs 50 lakh per District C) SMC / PRI Training	180,000,000		
16 17 18 19	C) SMC / PRI Training	119,421,000	61,364,636	58.056,364
17 18 19	D) Innovation Head up to RS SC Takh per District     C) SMC / PRI Training     A) Civil Work Construction     A) Management	119,421,000 1,831,115,222	61,364,636 841,997,611	58.056,364 989,117,611
17 18 19	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component	119,421,000 1,831,115,222 535,002,000	61,364,636 841,997,611 169,108,393	58,056,364 989,117,611 165,893,607
17 18 19 20 21	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component C) Community Mobilization Activities (upto 0.5%)	119,421,000 1,831,415,222 335,002,000 140,648,000	61,364,636 841,997,611 109,168,393 1,052,062	58,056,364 989,117,611 165,893,607 139,595,938
17 18 19 10 11	C) SMC / PRI Training A) Civil Work Construction A) Management	119,421,000 1,831,115,222 535,002,000	61,364,636 841,997,611 169,108,393	58,056,364 989,117,611 165,893,607
17 18 19 10 11	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component C) Community Mobilization Activities (upto 0.5%) D) Learning Enhancement Programme (upto 2%)	119,421,000 1,831,115,222 335,002,000 140,648,000 72,767,000 3,500,000	61,364,636 841,997,611 169,168,393 1,052,062 34,721,692 3,500,000	58.956,364 989,117,611 165,893,607 139,595,938 38,045,308
17 18 19 10 11 22 33	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component C) Community Mobilization Activities (upto 0.5%)	119,421,000 1,831,115,222 535,002,000 140,648,000 72,767,000	61,364,636 841,997,611 169,168,393 1,052,062 34,721,692	58,056,364 989,117,611 165,893,607 139,595,938 38,015,368
17 18 19 20 11 22 33	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component C) Community Mobilization Activities (upto 0.5%) D) Learning Enhancement Programme (upto 2%) SSA Total	119,421,000 1,831,115,222 535,002,000 140,648,000 72,767,000 3,500,000 15,520,454,272 229,029,035	61,364,636 841,997,611 169,108,393 1,052,062 34,721,692 3,500,000 12,672,917,469 220,903,856	58,056,364 989,117,611 165,893,607 139,595,938 38,045,368 2,847,536,803 8,125,179
17 18 19 10 11 22 33	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component C) Community Mobilization Activities (upto 0.5%) D) Learning Enhancement Programme (upto 2%)  SSA Total KGBV	119,421,000 1,831,115,222 535,002,000 140,648,000 72,767,000 3,500,000 15,520,454,272	61,364,636 841,997,611 169,108,393 1,052,062 34,721,692 3,500,000 - 12,672,917,469	58.056,364 989.117,611 165,893.607 139,595,938 38.045,368
17 18 9 10 11 12 3	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component C) Community Mobilization Activities (upto 0.5%) D) Learning Enhancement Programme (upto 2%)  SSA Total  KGBV  KGBV Total	119,421,000 1,831,115,212 535,002,000 140,648,000 72,767,000 3,500,000 15,520,454,272 229,029,035 229,029,035 15,749,483,307	61,364,636 841,997,611 169,108,393 1,052,062 34,721,692 3,500,000 12,672,917,469 220,903,856 12,893,821,325	58.056,364 989.117,611 165,893.607 139,395.938 38,045,308 2,847,536,803 8,125,179 8,125,179 2,855,661,982
17 18 19 10 11 12 23	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component C) Community Mobilization Activities (upto 0.5%) D) Learning Enhancement Programme (upto 2%)  SSA Total KGBV  KGBV Total Total Expenditure (SSA+KGBV)	119,421,000 1,831,115,222 535,002,000 140,648,000 72,767,000 3,500,000 15,520,454,272 229,029,035 129,029,035 15,749,483,367 SSA	61,364,636 841,997,611 169,108,393 1,052,062 34,721,692 3,500,000 12,672,917,469 220,903,856 12,893,821,325 KGBV	58,056,364 980,117,611 165,893,607 139,595,938 38,045,368 2,847,536,803 8,125,179 2,855,661,982 Total
17 8 9 9 10 11 12 2 3 3	C) SMC / PRI Training A) Civil Work Construction A) Management B) State Component C) Community Mobilization Activities (upto 0.5%) D) Learning Enhancement Programme (upto 25%)  SSA Total KGBV  KGBV Total Total Expenditure (SSA+KGBV)	119,421,000 1,831,115,212 535,002,000 140,648,000 72,767,000 3,500,000 15,520,454,272 229,029,035 229,029,035 15,749,483,307	61,364,636 841,997,611 169,108,393 1,052,062 34,721,692 3,500,000 12,672,917,469 220,903,856 12,893,821,325	58.056,364 989.117,611 165,893.607 139,395.938 38,045,308 2,847,536,803 8,125,179 8,125,179 2,855,661,982

As per report of Even Date
FOR MANOHAR & VENKATA
CHARTERED ACCOUNTAINS
FRANO: 0096728

CA ASPISH DHAPADE

Partner Membership No.: 145190 Date: 25/11/2016 Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad

State Project Director 11. Director Finance & AccommPSP Mumbai MPSP Mumbai

### SARVA SHIKSHAN ABHIYAN

STATUTORY AUDIT REPORT FOR THE PERIOD 1st APRIL 2015 to 31st March 2016

### AKOLA ZP 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

Sr. No		Observations					
1.	district tree	ries wi ated as	t following amount Il be treated as ex sother receipt inst tes are as under:	penditure in	stead of advan	ces also the g	financial year 2015-16 trant refunded to the t of advances not
		Sr.no	o. Name of the I	ntervention	Amount		
		1	Block resource	e centre	Rs. 1048400		
	income in	incon e incu Sr.	ne & expenditure rred by the distric Grant received fro	e instead of et only as pe om state	recognizing g	grant as inco	ill be treated as direction one to the extent o
			Treated as direct	income (Rs)			
		11000	78281636		60547532	17734104	
3.	over Exper	t recei diture	recognizing grant yed to the district (Surplus), as the Is are as under:	after deduct	ing bank charg	es is shown a	incurred, in view of as excess of Income s balance is
		Sr.	Interest	Excess of Income over expenditure			
		no	Received (Rs.)	(Surplus)	as shown in I &	E Account.	
		1	22,71,233/-	52288093/-			
4.	Long pend We observe date of boo Details are To Staff:	ed that k of ac	advance given to count for the FY	staff/block 2015-16 is cl	in preceding fi osed.	nancial year	is not settled till the

Sr. No	Name of Person	Amount
1	Varsha Berad	33087
2	Prabhakar Mehere	15000
3	Anil Tijare	10000
4	Ranjana Kale	500
5	Snehal Shingolkar	500
6	G M Mahalle	20
	Total	59107

### To Block:

Sr. No	Name of Block	Amount
1	Akola M. Corporation	76140
2	Principal Diet Akola	1254995
	Total	1331135 DR & VA

- Statutory audit report and compliance of same for the previous year 2014-15 was not provided for verification at the time of audit.
- 6. Opening BRS as on 01/04/2015 was not provided for verification. And also we have observed that stale cheques are still shown in April 2015 BRS which is need to reversed in the book of account.
- 7. Voucher No. 24 :-

Mr.Korkarne had travelled through train AC – III, but supporting bills are not found with their voucher and expenditure was reimbursed without taking the appropriate supporting bills from him:-

SR.NO.	DATE	PARTICULARS	CHEQUE.NO.	AMOUNT
1	29/09/2015	TA/DA (Mr.Korkarne)	804370	2320.00
		TOTAL		2320.00

- 8. Cash book is not maintained as per the SSA guidelines and there were too many correction in the amounts and errors without proper authentication of the proper authority.
- 9. Internal Audit for F.Y 2015-16 not completed till the date of our Audit.
- 10. Salary register was not prepared for the year 2015 16.



### AKOLA MNC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

Sr.No				Observations	
1.	district tre provided,	eries will be treat eated as other rec	ed as expend eipt instead	liture instead of advanc of grant refund but deta	during the financial year 2015-16 es also the grant refunded to the ail statement of advances not
	Sr.no. Name of the Intervention			Amount in Rs.	
	2	Block resour Cluster reso		2226379/- Nil	
2.	this intere	est received to the	district afte	r deducting bank charge	expenditure incurred in view of es is shown as excess of Income alance is overstated details are as
	Sr. Interest no Received (Rs.)		(Surplus) a (Amount i	ncome over expenditure as shown in I & E Accou n Rs.)	ent.
3.	We observ	89738/- ved that following	1023675/-	g pending Current Liab	ilities from preceding F.Y is Not
	paid till d Sr. no 1 2	ate of Books of A Current Liabi Professional T Unpaid Salary Total	ccounts for t lities 'ax	he F.Y. 2015-2016 is close Amount in (Rs) 775/- 15400/-	sed. & details are as under as:
4.	We observ Other deta		g are the lon		ich are paid to staff advances &
	Sr. no 1 2 3 4	Name of Party Atul P Dalal G.M Pande Sajit Ansari Sushila Sonone total		Amount in (Rs) 2350/- 2521/- 8900/- 69990/- 83761/-	
5.	<ul><li>Pro</li><li>TD</li><li>TD</li></ul>	on Related to State ofessional Tax Re OS Return not file	eturn not file d for TDS de	ction d. ducted on rent paid for	contract vehicle. et salary comes to Rs. 22000/- pe

6.	We observe and is pend	ed that in the following c ling for recovery for mor	ases ad e than	vance 4 vears	payme	ent is made to	the following personnel
	Name		Amount 2350/-				
	Atul Dala	235					
	G M Pand	e 252	1/-				
7.	We observed that Interest received on FDR is not accounted as income during the year.						
8.		ed that there is a differen					
9.	We observe	ed that in the following c	ases qu	otatior	proce	edure has not b	peen followed properly:
	Date	Name of the Party	Amount		Observation		
	14.12.15	Vishal Traders (Print Stationery)	ing &	1080	5/-	Quotation ta	ken from only 2 parties.
	31.03.16	Hariom Travels Agend (contractual vehicle)	1389	50/-	No Quotation taken for the service contracted.		
10.	We observe receipts for	ases TA	/DA p	ayme	ent has been ma	ade but no tickets, bills &	
	Date	Name of the Party Ar		ount	Che	eque No.	7
	14.12.15	Anwar Hussain	2433	30/-	8710	099	
	31.03.16	Pradeep Chore	6824	1/-	7574	413	

### AMRAVATI ZP 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

Sr.No					Observations	
1.	2015-16 to p refunded to of advances	eriph the d not p	eries will be treat listrict treated as c	ed as other	grant has been transfer during the expenditure instead of advances receipt instead of grant refund by	also the grant
	Sr.no. 1 2	Blo	ime of the Interve ock resource centr aster resource cen	е	Amount in Rs. 37388757/- 3344000/-	
2.	As per AS 9 of this interes	& 12 est red Exp	recognizing gran ceived to the distr enditure (Surplus	t as in	acome to the extent of expenditure or deducting bank charges is shown as per Income & Expenditure process.	own as excess of
		Sr. no	Interest Received (Rs.)	(De	ess of Income over expenditure eficit) as shown in I & E Account mount in Rs.)	
3.	Details of Lo	ans d	8502248/- Advances of Rs. r Verification.		661253/-) 647/- as Shown in the balance Sl	neet are not
4.				teme	nt at district level not provided f	or verification.
5.	Compliance verification.	of A	udit report for th	he pre	evious financial year 2014-2015	is not provided for
6.					er and stock register are not sep are made in same register.	parately maintained
7.	Verification of Fixed Asset not done by the authorized person. It shows that the internal control procedure is not followed properly.					
8.	Internal audit for the financial year 2015-16 has not been completed till the date of Statutory audit Schedule.					
9.	Salary Regis	ter no	ot properly mainta	ained.		
10.	Monthly rec Unit.	eipt a	and payment, inc	ome a	and expenditure for the year	not prepared by the
11.	We found th	at, m		Quot	ot properly followed by the unit. ation (of 3 Party) is Submitted b Unit.	

### AHMEDNAGAR MNC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

No		Ob	servations	
1.	16 to peri the distri provided	ved that following amount of grant pheries will be treated as expenditured to treated as other receipt instead of advances are as under:	re instead of advances also the g	grant refunded to
	Sr. No	Name of the Intervention	Amount	1
	1	Block Resource Centre	3256182	
	2	Cluster Resource Centre	198000	
		Total	3454182	
2.		udit we observed that stamp of "I is not affixed on bill.	Paid and Cancelled", Paid by 1	me, & passed fo
3.	Stock boo	ok was maintained in respect of sta	ntionery purchase but stationer	y issued was no
4.	Bill No. 1 Bill No. 1 Paid for b Q La Su Following In Q W	Vaibhav Transport.  04 - 10/06/15 - Rs.4421/-  01 - 04/06/15 - Rs.65008/-  cooks transport  uotation Invitation Letter Date: 25/0  ast Date of submission Date: 29/05/15  apply Order Date: 29/05/15  g irregularities were found in Procur  ward & outward was not found on electrons received without date ever  hole procurement process was comp	ement process: envelops & above said document envelops were also without da bleted within two days.	
<ol> <li>4.</li> <li>5.</li> </ol>	Bill No. 1 Bill No. 1 Paid for b Q La Su Following In Q W Er	04 - 10/06/15 - Rs.4421/- 01 - 04/06/15 - Rs.65008/- cooks transport cotation Invitation Letter Date: 25/0 cst Date of submission Date: 29/05/2 capply Order Date: 29/05/15 cg irregularities were found in Procur cotations received without date ever	ement process: envelops & above said document envelops were also without da eleted within two days. cials.	

6. Vch No. 72 - Rs.8000/- 30/03/2016- Biometric Machine Purchase.

Vch No. 72B - Rs.9900/- 30/03/2016- CCTV Purchase & Installations.

- Bill No. 347 03/03/16 Enfield Services Biometric Machine
- Bill No. 348 03/03/16 Enfield Services CCTV

Following irregularities were found in procurement process:

- Quotation Invitation Letter Date: 10/02/16
- Last Date of submission Date: 16/02/16
- Supply Order Date: 28/02/16
- Quotation of Focus Computer was received on 18/02/16, which was after the last date
  of submission of quotations.
- Quotations were not received in envelops.
- Inward & outward relating to procurement documents were not found on record.



### AHMEDNAGAR ZP 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

r. Vo			Observations	
1.	to periphe district tre provided.	eries will be treated as expenditure eated as other receipt instead of gr	nt has been transfer during the final e instead of advances also the gran rant refund but detail statement of	t refunded to the
	Sr. No	Name of the Intervention	Amount	
	1	Block Resource Centre	18239351	
	2	Cluster Resource Centre	5479055	
		Total	23718406	
	Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences
	1	204312200	256150187	-51837987
3.	this intere	est received to the district after ded	me to the extent of expenditure incu ducting bank charges is shown as e ant is considered as income this ba	xcess of Income
	Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.	
	1	673868	expenditure (Surplus) as shown in I & E Account. 11132625	
4.	1	673868	expenditure (Surplus) as shown in I & E Account.	vere not maintained
<b>4</b> . <b>5</b> .	During vo properly. On the expenditu	673868  ouching and verification it was of examination of the income and	expenditure (Surplus) as shown in I & E Account. 11132625	served that all th
	During vorproperly. On the expenditure capital an	673868  ouching and verification it was of the income and are were booked as Revenue expenditure.	expenditure (Surplus) as shown in I & E Account.  11132625  observed that accounts on tally we expenditure account, it was observed.	served that all th n provided between
5.	During voproperly. On the expenditual and During au	673868 ouching and verification it was of examination of the income and are were booked as Revenue expend revenue expenditure. Indit we observed that stamp of "Page 1978 and the stamp of the example of	expenditure (Surplus) as shown in I & E Account.  11132625  observed that accounts on tally we expenditure account, it was obsenditure. There was no segregation	served that all the provided between bill.

9.	Civil work expenditure including for classroom, during the year was not capitalized i.e. it is debited to Income & Expenditure Account.
10.	Challan for TDS deposited to the credit of the government on payments made for expenses consulting fees & salary were not available for verifications to the tune of Rs.10557/-, Rs.23973/- & Rs.12787/- respectively.
11.	As Challan for TDS deposited as well as TDS return filing acknowledgement was not available for verification at the time of audit, we Observed that TDS returns were not filed with the Income Tax Department as per Income Tax Act, 1961. It is mandatory to file TDS return with Income Tax Department on quarterly basis which may otherwise cause penalty and lead to prosecution as per the Income Tax Act, 1961.
12.	Challan for profession tax deposited to the credit of the government on payments made for salary were not available for verifications to the tune of Rs.219500/
13.	Following Registers were not maintained:  • Fixed Assets Register.  • Stock (stationery) Register.  • Utilization Certificates Register.
14.	Financial Statements submitted by ZP were not correct:  • Receipt & Payments Statements  • Income & Expenditure Statements  • Balance Sheet  As above statements were given form tally & Tally data is incorrect.
15.	Salary Muster was not signed by employees as well as not signed by AO.
16.	SOE / UC's of construction works were not available for verification.
17.	Vch No.13 - Rs.4275/- Meeting expenses  Hotel Panchratna - Bill no.1760 - Rs.4275/-  Bills was not passed for payments and Paid & cancelled.
18.	Alteration in bill amount was made.  Vch No.21 - Rs.1923750/- Civil Works - Toilets  Vch No.40 - Rs.1603125/- Civil Works - Toilets
	Utilization Certificates were not obtained from respective BRC's.
19.	Vch No.48 - Rs.43360/- Computer Repairs & Tonner Refilling  • Quotations were not invited.

As seen from following Bill serial numbers, misappropriation might be there:

Sr. No.	Date	Name	Bill no.	Amount
1	31/12/14		18681	1650.00
2	01/01/15		18682	4300.00
3	08/01/15		18683	4200.00
4	20/01/15	Sai Computers	18684	950.00
5	25/01/15		18685	1000.00
6	02/02/15		18686	2500.00
7	14/02/15		18687	1900.00
8	03/02/15		19048	7200.00
9	04/02/15		19049	5700.00
10	05/02/15		19051	5000.00
11	05/02/15		19052	1400.00
12	05/02/15		19053	4300.00
13	05/02/15		19055	900.00
14	25/03/15		18420	3250.00

20. Vch No.41 - Rs. 45000/- - 31/07/15 - Security Guard at Kedgaon

Vch No.60 - Rs.15000/- - 01/09/15 - Security Guard at Kedgaon

Vch No.71 - Rs.27833/- - 0a5/10/15 - Security Guard at Kedgaon

List is pending.

Quotations were not invited.

Vch No.42 - Rs. 34019/- -31/07/15-MH - 16 - BC - 0199 - Vehicle Rent

Vch No.61 - Rs. 30765/- -01/09/15-MH - 16 - BC - 0199 - Vehicle Rent

Vch No.84 - Rs. 26522/- -15/10/15-MH - 16 - BC - 0199 - Vehicle Rent

Supporting Bills were not found on record.

### 21. Vch No.53 - Rs.19189/- Computer Repairs & Tonner Refilling

Quotations were not invited.

As seen from following Bill serial numbers, misappropriation might be there.

Sr. No.	Date	Name	Bill no.	Amount
1	01/08/15		518	3140.00
2	01/08/15	Balaji Computers	519	450.00
3	30/07/15		550	8070.00
4	01/08/15		551	946.00
5	01/08/15		552	2000.00
6	22/08/15		553	4583.00
7				

### 22. Vch No. 57 - 24/08/15 - Rs.8144/- Contingency Exp & Tds Return fees

Contingency Exp Rs.4394.00 includes Xerox, Hotel Room Rent, Tea, Water Bottles, Bouquet,

Lunch & Dinner and stationery was purchased.

There were no nexus for incurring above expenditure.

MAN	OHAR & VENKATA, CHARTERED ACCOUNTANTS
23.	Vch No.83 - Rs.7650/-Vaibhav Transport.
	Paid for books transport
	Quotation Invitation Letter Date: 28/04/15
	Last Date of submission Date: 29/04/15
	Supply Order Date: 29/04/15
	Following irregularities were found in Procurement process:
	Inward & outward was not found on envelops & above said documents.
	Quotations received without date even envelops were also without date.
	Whole procurement process was completed within two days.
24.	Vch No.143 – 31/12/15 - Rs.28000/-Teachers Training.
24.	Dt.27/05/15 - Bhairavnath Lunch Home - Rs. 24000/-
	• Quotations were not invited.
	Diesel of Rs. 3000/-
	Log Book was not available for verification.
	Purpose of use of vehicle was not known.
25.	•
23.	Vch No.153 - 15/01/16 - Rs.11900/- Transport & Hamali. Bill No. 060 Dt.01/09/15 - Sujal Tempo Services- Rs. 5500/-
	Quotations were not invited.
	Bill includes Hamali also.
	<ul> <li>Hamali was paid separately to the tune of Rs.4500/- in spite of it was included in above</li> </ul>
	said bill.
	<ul> <li>It is overlapping of payment; there might be misappropriation of Rs.4500/- by concerned</li> </ul>
	person.
26.	Vch No.220 - 28/03/2016 - Rs.20460/ Balaji Computers - Tonner Refilling & Repairs
20.	• Quotations were not invited.
	All Bills were serially numbered.
	•
27.	Vch No.225 - 31/06/16 - Rs.40500/- IED - Residence & Meal Exp.
	<ul> <li>Supporting Bills were not available for verification.</li> </ul>
• • •	***************************************
28.	Vch No.226 - 31/03/16 - Rs.17500/-Teachers Training.
	Bill No. 50 - Dt.26/02/16 - Yash Caterers
	Bill was not signed by supplier.

Vch No.227 - 31/03/16 - Rs.47500/-Teachers Training. Bill No. 344 - Dt.16/02/16 - Patwekar Decorators - Rs.47500/-

Vch No. 238 - 31/03/16 - Rs.15100/- Contingency Exp.

Quotations were not invited.

Panas Agencies - Bill No. 1131 - 22/01/16

• A 4 - 10 Rim - 185 - 1850

• Legal - 10 Rim - 205 - 2050

29.

30.

### Panas Agencies - Bill No. 1135 - 19/01/16

- A 4 10 Rim 185 1850
- Legal 10 Rim 205 2050

### Following irregularities were identified:

- Quotations were not invited.
- Different bills were taken for the purpose of avoidance of quotation process.
- Bills serial no & date of bills were not matched, it seems like there might be misappropriation in purchases.
- Above rims were purchased for the purpose of budget.
- · Log relating to printing was not taken.
- In addition of above, various Xerox bills were attached to this voucher.

### Pen drive purchase - Qty -2

- Siddheshwar Digital Xerox Bill No.61 22/02/16 Rs.800/-
- Variety Stationery Rs.800

Stock register was not maintained.

Pen drives were not available with official for verification.



### AURANGABAD MNC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

Sr.								
No 1.	16 to p the dis provid	served that following amour eripheries will be treated as trict treated as other receipt ed, s of advances are as under	expenditur	e instead of a	advances also the gr	ant refunded to		
	Sr.no.		Rs.					
	1	Block resource centre	4295100/	-				
	2	Cluster resource centre	Nil					
2.	income	to observed that grant received in income & expenditure diture incurred by the district Grant received from state Treated as direct income (Received from the Company of th	instead of t only as p	f recognizing	g grant as income	to the extent of		
	1	15311000/-	44	204229/-	28893229/-			
3.		served that following are th are as under as	ie long per	iding advanc	es since last financ	ial Year & Other		
	Sr. No	Name of Party	Name of Party		Amount In (Rs)			
	1	Youraj Anantrao	Youraj Anantrao Babje					
	2	Deshmukh N.S	Deshmukh N.S					
	3	Dr. dahipale Hosp	Dr. dahipale Hospital					
	4	E.O. Muncipal Co	E.O. Muncipal Corporation		3000/-			
	5	Ganpati Netrayal	Ganpati Netrayala		140519/- 45552/-			
	6	Hiwrale N.S.	1.00 Deliver Color					
	7	Kagde Rebuka Pr	Kagde Rebuka Prakashrao					
	8	K. C. Suryawansh	K. C. Suryawanshi					
	9	Kulkarni P.S.	Kulkarni P.S.		10300/- 33500/-			
	10		Management Advances (Details Not mentioned)					
	11	MGM Hospital &	collage	31600/-				
	12	MIT Hospital	7	241200/-				
	13	More SS		26849				
	14	M.S. Gangawane		20950/-				
	15	Principal District & Training Institu		1 450325/-				
	16	Rajiv Speech & Clinic		g 21863/-	A R. R. A	VENKE		
	17	Rogde D.R		23544/-	B/C	19/10/		
	18	Sangle D B		25457/-		R / w/		

19	Shilpa Mogarkar	39242/-
20	Surekha Kulkarni	17000/-
21	Syed illiyas	2710/-
22	TA/DA Advance (details not attached)	650/-
23	Thakre M.D.	46881/-
24	URC No.2	2615637/-

4. As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) But As per Income & Expenditure provided by the unit shows the Deficit balance.

Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)
1	541207/-	(3602164/-)

5. We observed that following are the long pending current Liabilities since last financial Year but not settled & details are as under as

Sr. No	Name of Party	Amount In (Rs)
1	Aurangabad Muncipal Corporation	755913/-
2	Aurangabad SSA	125484/-
3	IED ramp	40000/-
4	M.A. Simpi	305
5	Other receipt Rokadiya	16935/-
6	Block Advances	18500/-

- 6. During vouching and verification it was observed that accounts on tally were not maintained properly.
- 7. On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.
- 8. Following voucher relating to REMS Activities is not found on record:
  - i) Vch No.04 Dt.29/06/2015 Purchase of Indelible Marker Pen

Sr. No.	Bill Date	Name	Rs.
1	29/06/2015	Kores India Ltd	37800.00

- ii) Vch. No. 08 Dt.03/08/2015 Rs.100974.00
- 9. Vch No.34 Caliber fitment
  - Alimco Auxiliary Production Center's Bills are available for verification.
  - Dt. 13/09/2015 Varsha Inn Bill No. 544 Rs.11845.00 Quotation file is not available for verifications.
  - Supporting bill of Rs.1400/- is not found on record.

10.	Vch No.20 -	Dt.11/01/2016 - 5	Special Children A	Allowance - Rs.3570000.00.					
	RTGS	Sheet is not ava	ilable for verificati	on.					
	Special Children Allowance has been paid in parents bank accounts instead of Special								
		Children's bank accounts.							
11.	Utilization Certificates Scrutiny:  i) Utilization Certificate Register is not maintained.								
		are not mention		interior.					
			n taken in respect o	of UC's.					
		were not in pres							
	v) Open	ing balance was	not mentioned in	UC's					
12.	Vch No.29 -	Dt.09/03/2016 - 1	Rs.5270.00. Data C	omm. Hathway					
	• Quota	ations are not av	ailable for verificat	ions.					
	Supp	orting bill of Dat	a Comm. Hathway	is not found on record, only pa	ayment receipt				
	was	found on record.							
13.	Vch No.43 -	Dt.31/03/2016 - 1	Rs.17000.00 - Tran	sport charges Paid to Me. Gang	gavane				
			ailable for verificat						
	Supp	orting bill is not	found on record, o	nly payment receipt was found	on record.				
14.	Vch No.38 - Dt.31/03/2016 - Rs.18968.00.								
	Sr. No.	Bill No.	Bill Date	Name	Rs.				
	1	0798	11/10/2015	Aurangabad Madhyavarti Sahkari Grahak Sanstha	23710.00				
	Quotations file is not available for verification.								
	Date of supporting bill is altered as original date is 01/10/2015.								
	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			paid but tds return is not filled.					
				found in stock register.					
15.				payment, paid by me and Paid	& cancelled				
Section 1			L no L monetator	F-J	or controllation				



### AURANGABAD ZP 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

Sr. No				Par	ticulars		
1.	to periph district to provided	neries wi reated as l,	t following amour Il be treated as exp s other receipt inst ces are as under	penditure inst	tead of advance	s also the grant r	efunded to the
	Sr.no.	Name	of the Intervention	Amount in	Pe		
	1		esource centre	13627928/-			
	2		resource centre	2816000/-			
2.	this inter	est recei	recognizing grant ved to the district (Surplus) as the g	after deduction	ng bank charge	s is shown as exc	ess of Income
		Sr.	Interest	Excess of Inc	come over expe	nditure	
		no	Received (Rs.)		shown in I & I		
		1	5977495.87/-	33114800.77	/-		
	income i	in incon ure incu Sr. G	d that grant receine & expenditure rred by the district rant received from reated as direct income.	e instead of t only as per state	recognizing gr	ant as income	
		1 17	76988000/-		164026405/-	12961595/-	
4.	Long Per	nding A	dvances And Curr	ent Liabilities	Details are not	provided to us.	
5.		vouching	g and verification				e not maintained
6.	expendit	ure were	tion of the incore booked as Revenue expenditure.				
7.	Cash boo	k has no	ot been signed by	Education Of	ficer from 18/0	5/2015 to 16/09/	2015.
8.			cesses has not be				
			bmission of quota				•
	Eg. Refe	r Below	mentioned Vch. N	lo. 289, 121, 3	24 & 300.		
9.	Vch no. 3	307 - A.I	P. Jadhav - Advan	ice Adjustme	nt - Rs.40000/-	28	VENZ
			n 11/11/2011			18	
	Bills wer	e showir	ng that file & bills	were prepare	d now	E MU	( ) × ( )
	i) B	ill No. 1	275 - M. S. Catere	ers & Service	s - Rs.5950/-	1/4/14	
	ii) B	ill No. 3	328 - 11/11/2011 -	Uday Xerox (	Center - Rs.405	0/-	- SSS

- All Quotations are submitted by same person.
- Handwritings are same, format of Quotations are same.
- Envelops are signed by Two person only.
- · Quotations are not signed by any authority.
- iii) Bill No.1424 19/11/2011 Nobel Enterprises Rs.24392/-
- iv) Bill No.1424 19/11/2011 Nobel Enterprises Rs.24392/-
- All Quotations are submitted by same person.
- Handwritings are same, format of Quotations are same.
- Envelops are signed by Two person only.
- · Quotations are not signed by any authority.

Advance has been given on 11/11/2011 & recoupment was submitted on 31/03/16, it was seems on verification that all bill prepared only for the purpose of giving something in return of advance or adjusting the given advance. Purchases of stationery were not recorded in stock book. Inward & outward relating to quotations, order, and supply order were not available for verifications.

### 10. Vch no. 239 - Shri. D. V. Baviskar - Advance Adjustment

- Bill No.073 -29/05/2015 Annapurna Tea House & Bhojnalay Rs.11830/-Bill No.072 -29/05/2015 - Annapurna Tea House & Bhojnalay - Rs.735/-
  - QIL 27/05/15 last date of submission of Quotations & Supply Order Date: 29/05/15
  - Envelops are not found on record.
  - Quotations are not approved by authority.
- ii) Bill No. 336 29/05/2015 Hotel Sahara Rs.8548/-.

Quotations are not invited.

iii) Bill no. 4005 - 29/05/15 - The Institute of Engineers - Rs.13000/- - Hall & sound system rent.

Quotations are not invited.

- iv) Bill no. \_\_\_\_ dt not mention on biil M. A. Patel & Tours & Travels Rs.16400/-
  - · All Quotations are submitted by same person.
  - All quotations are printed by same printer, format of Quotations are same.
  - Envelops are signed by Two person only.
  - · Quotations are not signed by any authority.

### 11. Vch No.324 - 31/03/2016 - Rs.25000/- - Advance to T. B. Gadekar

Advance given on 03/11/2011.

Sand, Murum was purchased to the tune of Rs.18600/- & Rs.6400/- Refunded on 31/03/2016.

- Quotation Invitation date 04/10/2011.
- Last date of submission of Quotations 06/10/2011
- Supply Order Date: 07/10/11.
- Long pending advance adjusted.
- Bills were showing that file & bills were prepared now.
- Interest should be recovered from Mr T. B. Gadekar since 10/10/2011 till date.

### 12. Vch No.121 - 01/10/2015 - Rs.63656/- - Transportation & Residence Exp

M. A. Patel Tours & Travels Rs.34300.00 - Bill No.202 - Dtd. 24/07/2015

- All Quotations are submitted by same person.
- All quotations are printed by same printer, format of Quotations are same.
- · Envelops are signed by Two person only.
- Quotations are not signed by any authority.

25/05/2015 - Hotel Sai - Bill No.7601 - Rs.910.00

26/05/2015 - Hotel Sai - Bill No.7602 - Rs.745.00

- There is alteration in bills dates as well as both bill bills are taken on same dates.
- Alteration in dates is made only for the sake of appropriation.

26/05/2015 - Madhuban - Bill No.885 - Rs.665.00

Name of SSA dept was not mention on bill.

### 13. Vch No.280 - Dt.30/03/2016 - Ling Sambhav workshop - Rs.26411.00

Advance recoupment's of S. D. Jain

Dt. 02/02/2016 - Shri Ganesh Caterers - Bill No.324 - Rs.7080.00

Dt.06/02/2016 - MCED - Bill No.50772 - Rs.5000.00

· Quotations are not invited.

### 14. Vch No.300 - Dt.30/03/2016 - Teachers Trainings - Rs.16725.00

Advance recoupment's of S. D. Jain

Dt. 09/03/2016 - Shri Ganesh Caterers - Rs.15275.00

- Quotation Invitation date 09/03/2016.
- Last date of submission of Quotations 09/03/2016
- Envelops of quotations are not found on record.
- Procurement process has been done within 1day, hence procurement process has not been according to SSA guidelines.

### 15. Vch. No.344 - Dt.31/03/2016 - Hamali Paid by S. D. Jain - Rs.12000.00

- On verification & enquiry it is found that only Rs.1000.00 to Rs.1500.00 has been paid to Hamal's in cash per vehicle & took their sing or thumbs on blank receipt, afterwards receipt of Rs. 2500.00 or Rs.4500.00 has been prepared.
- · There might be appropriation in payment of Hamali's.
- This Matter should be inquired.

### BHIVANDI NIJAMPUR MNC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

	Observations						
1.	2015-16 t refunded statemen	o periph I to the o t of adv	t following amount of gran neries will be treated as exp district treated as other rec ances not provided. ces are as under:	enditu	re instead of advances als	o the grant	
				Amount			
		1	Block Resource Centre		2,171,7	122.00	
		2	Cluster Resource Centre		158,7	156.00	
			Total		2,329,2	278.00	
		Grant Treat	income & expenditure in iture incurred by the district treceived from state ed as direct income (Rs) ading JV)	ict only			
	1		18,252,203		16,288,525.00	1963678	
	Statutory Observation:  PROFESSIONAL TAX:  • Professional Tax Return for the year is not given to us for verification. Only Challan for the same found during audit.						
3.	PROFES  Profes	SIONA rofession hallan f	L TAX: nal Tax Return for the y or the same found during	audit.		fication. On	
5.	PROFES  Profes  A  In follow	SIONA rofession hallan for lso Char ring cas	L TAX: nal Tax Return for the y	audit. ation is a nce give	not properly maintained.		
	PROFES  Profes  A  In follow	SIONA rofession hallan for lso Char ring cas	L TAX:  nal Tax Return for the yor the same found during lan given to us for verificate, we observe that Advan	audit. ation is a nce give	not properly maintained.		
	PROFES  Profes  A  In follow within a  Sr. no	siona rofession hallan follso Challso Chall ving cas Month a	L TAX:  nal Tax Return for the your the same found during that given to us for verificate, we observe that Advantand outstanding as on 31.0  Name of Staff Jayashri Moga	audit.  ation is ince give  3.2016.	not properly maintained. en to staff for expenditure  Amount  35000	re is not sett	
	PROFES  Profes  A  In follow within a  Sr. no  1  We Observed financial 2015-2016	siona rofession hallan follso Char ving cas Month a erved the year 20	L TAX: nal Tax Return for the y or the same found during llan given to us for verifica e, we observe that Advan and outstanding as on 31.0  Name of Staff	audit.  ation is ince give 3.2016.  re d for X	Amount 35000  Gerox & Stationery Expe	re is not sett	
5.	PROFES  Procedure  A In follow within a Sr. no  We Observe financial 2015-2016 No fresh	siona rofession hallan folso Cha ring cas Month a erved the year 20	L TAX:  nal Tax Return for the year or the same found during all an given to us for verificate, we observe that Advantand outstanding as on 31.0  Name of Staff Jayashri Moganat, the Quotation selected 14-15 from The party "F	audit.  ation is rece give 3.2016.  re d for x ramila owed fo	Amount 35000  Serox & Stationery Expe Lingoji Aasatwar" is con	nditure in the	

9	In followi	ng case, Quotation Procedu	ire is not followed as	s per FM&P Manual:		
	Date	Chq No	Amount	Name of staff		
	5.12.2015	075866	8900/-	Jayashree Mogre for Transport of Question paper.		
10	Stock Reg	ister not properly maintain	ed			
11	Voucher i	s not serially Numbered an	d arranged.			
12	We observed that, the Income & Expenditure prepared by unit in the Format which is no as per Accounting Norms.  As per provided format: Income is on left side. And Expenditure is on Right Side  And as per accounting Norms: Income is on Right side. And Expenditure is on left side.					
	As per pro	ovided format: Income is or	· · · · · · · · · · · · · · · · · · ·			
13	As per pro And as per As per AS view of th excess of I	ovided format: Income is or r accounting Norms: Incom 9 & 12 recognizing grant a is interest received to the d	ne is on Right side. As income to the extensistrict after deducting Gurplus), as the who	And Expenditure is on left side. nt of expenditure incurred, in ng bank charges is shown as		
13	As per pro And as per As per AS view of th excess of I this balance	ovided format: Income is or r accounting Norms: Incom 9 & 12 recognizing grant a is interest received to the d ncome over Expenditure (S	ne is on Right side. As income to the extensistrict after deducting Gurplus), as the who	And Expenditure is on left side.  Int of expenditure incurred, in  Ing bank charges is shown as  Ile grant is considered as income  Come over  (Surplus) as		



### BEED 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

sr.No			Observations					
1.	Financial Statement not provided by the Unit for verification.							
2.	Statutory audit report and compliance of previous year 2014-15 audit report was							
		not provided for verification at the time of audit.						
3.			m blocks should be taken audit UC's from blocks ar					
4.			rivil construction works w					
5.	TDS was i	A CONTRACTOR OF THE PARTY OF TH	ayment basis for Vehicle	Rent. The same is	deducted o			
6.	As per th	e SSA omidelir	nes quotation should be	called if evnendit	ure are mor			
6.	than Rs.10 quotation	000/5000 ( Rs.5 process not do	nes quotation should be 000/- from 01st of Nov 20 ne as per SSA guidelines.	016), but in the fo	llowing case			
6.	than Rs.10	000/5000 (Rs.5	000/- from 01st of Nov 20 ne as per SSA guidelines. PARTICULARS	016), but in the fo	llowing case			
6.	than Rs.10 quotation	000/5000 ( Rs.5 process not do	000/- from 01st of Nov 20 ne as per SSA guidelines.	016), but in the fo	llowing case			
6.	than Rs.10 quotation SR.NO.	000/5000 ( Rs.5 process not do DATE	000/- from 01st of Nov 20 ne as per SSA guidelines. PARTICULARS Siddhi Vinayak	CHEQUE.NO.	AMOUNT			
6.	than Rs.10 quotation SR.NO.	000/5000 ( Rs.5 process not do DATE 20/07/2015	000/- from 01st of Nov 20 ne as per SSA guidelines. PARTICULARS Siddhi Vinayak Computer's	CHEQUE.NO. 540742	AMOUNT 48858			
6.	than Rs.10 quotation SR.NO.	000/5000 ( Rs.5 process not do DATE 20/07/2015 29/07/2015	000/- from 01st of Nov 20 ne as per SSA guidelines.  PARTICULARS  Siddhi Vinayak  Computer's  Syed Baki	CHEQUE.NO.  540742 540749	AMOUNT 48858 12079			
6.	than Rs.10 quotation  SR.NO.  1 2 3	000/5000 ( Rs.5 process not do DATE 20/07/2015 29/07/2015 09/11/2015	000/- from 01st of Nov 20 ne as per SSA guidelines.  PARTICULARS  Siddhi Vinayak  Computer's  Syed Baki  Mauli Creation	CHEQUE.NO.  540742  540749  390184	AMOUNT  48858  12079  20815			
6.	than Rs.10 quotation  SR.NO.  1 2 3 4	000/5000 ( Rs.5 process not do DATE  20/07/2015 29/07/2015 09/11/2015 05/01/2016	000/- from 01st of Nov 20 ne as per SSA guidelines.  PARTICULARS  Siddhi Vinayak  Computer's  Syed Baki  Mauli Creation  Sakshi Copier	CHEQUE.NO.  540742  540749  390184  390215	AMOUNT  48858 12079 20815 57055			
6.	than Rs.10 quotation  SR.NO.  1 2 3 4 5	000/5000 ( Rs.5 process not do DATE  20/07/2015 29/07/2015 09/11/2015 05/01/2016 05/01/2016	000/- from 01st of Nov 20 ne as per SSA guidelines.  PARTICULARS  Siddhi Vinayak  Computer's  Syed Baki  Mauli Creation  Sakshi Copier  Ashwini Auto Xerox  New Katecha	CHEQUE.NO.  540742  540749  390184  390215  390217	AMOUNT  48858 12079 20815 57055 56102			
6.	than Rs.10 quotation  SR.NO.  1 2 3 4 5	000/5000 ( Rs.5 process not do DATE  20/07/2015 29/07/2015 09/11/2015 05/01/2016 05/01/2016 30/03/2016	000/- from 01st of Nov 20 ne as per SSA guidelines.  PARTICULARS  Siddhi Vinayak  Computer's  Syed Baki  Mauli Creation  Sakshi Copier  Ashwini Auto Xerox  New Katecha  Automobiles	CHEQUE.NO.  540742  540749  390184  390215  390217	AMOUNT  48858  12079  20815  57055  56102  20090			



### BULDANA ZP 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

Sr. No	Observations						
1.	to perip district provide	heries wil treated as ed,	ll be treated as ex	ant of grant has been transfer during the financial year ependiture instead of advances also the grant refunded stead of grant refund but detail statement of advances	d to the		
	Sr.no.	Name o	f the Intervention	n Amount in Rs.			
	1		source centre	32225378/-			
	2	Cluster	resource centre	3014000/-			
	over Ex	penditure balance.	e (Surplus) But As	t after deducting bank charges is shown as excess of Ir s per Income & Expenditure provided by the unit show			
		Sr.	Interest	Excess of Income over expenditure			
		no	Received (Rs.)	(Deficit) as shown in I & E Account. (Amount in Rs.)			
		1	2547014.70/-	(6341113.80/-)			
3.	During properly	_		n it was observed that accounts on tally were not ma	nintained		
4.	expend	iture were		ome and expenditure account, it was observed that nue expenditure. There was no segregation provided			
5.	Salary r	nuster & s	salary sheets are r	not signed by employees as on audit date.			
6.				esh Tours & Travels is not found on record.			
7.	We obs	erved tha		various places alteration & corrections as well as whi	tener are		
8.	Vch No 02/05/2 Vch No 13/09/2 Vch No 16/03/2	0.19 - Dt. 2 2015 - Mal 0.87 - Dt. 1 2015 - Mal 0.207 - Dt. 2016 - Mal	29/06/2015 - Rs. 8 hesh Tours & Tra 17/10/2015 - Rs. 1 hesh Tours & Tra 30/03/2016 - Rs. hesh Tours & Tra	8820/- avels - Bill No.20 - Rs.8820/ 1300/- avels - Bill No.20 - Rs.1300/ 5760/- avels - Bill No.06 - Rs.5760/			
			hesh Tours & Tra pove bills are not				

9. Vch No.31 - Training Exp.

08/07/2015 - Shri Ram Bhojanalya - Bill No.9514 - Rs.13660/-

13/08/2015 - Shri Ram Samarth - Rs.22000/-

Quotations are not invited.

### 10. Utilization Certificates Scrutiny:

- vi) Utilization Certificate Register is not maintained.
- vii) Date & Year are not mentioned on UC's.
- viii) Inward & Outward on taken in respect of UC's.
- ix) Summary of UC's are not made.
- x) It should be noted that the documents provided for scrutinizing the Utilisation Certificate were not proper. In the absence of the appropriate documents, it is not possible for us to assess the Utilisation Certificate and comment on the same.
- 11. Following Vouchers are not found on record:

Vch No. 50 - Rs.2430/-

Vch No.71 - Rs.1900/- Anil Ingale.

### 12. Vch No.86 - Vehicle Rent paid - Rs.39200/-

### Mahesh Tours & Travels

Following irregularities are identified at the time of Quotations verifications:

- Supporting documents of supplier are not found on record.
- Only Form B is found on record.
- Envelops are signed by only one person instead of Three person.
- Affidavit on stamp paper of Rs.100/- is not found on record.
- TDS is not deducted.

### 13. Vch No.92 - Training Exp - Breakfast - Rs.20790/- - Bill No.133.

Following irregularities are identified at the time of Quotations verifications:

- Supporting documents of supplier are not found on record.
- Envelops are signed by only one person instead of Three person.
- Quotations are not signed.
- 14. TDS norms regarding payment & filling of Returns are not followed. There is default in deposit of tax as well as filling of TDS returns.
- 15. Vch No.105 Dt.16/11/2015 Husain Kha Rs.3850/- Hamali paid.

Under above voucher hamali is paid but details regarding materials received are not found on record

### 16. Vch No.131 - Unique System - Rs.12050/-

Bill number showing that appropriation might be there. Eg. Bill No. 388 taken on 22/07/15 & Bill No. 375 & 378 taken on 25/07/15 & 26/08/15 respectively.

Sr. No.	Date	Bill No.	Amount
01	09/03/15	139	900.00
02	26/06/15	175	450.00
03	28/06/15	175	300.00
04	22/07/15	388	350.00
05	25/07/15	375	900.00

06	26/08/15	378	600.00
07	11/09/15	381	800.00
08	22/09/15	383	900.00
09	27/09/15	389	750.00
10	30/10/15	393	500.00
11	03/11/15	394	900.00

17. Vch No.158 - dt.10/02/2016 - Contingency Exp. - Rs.15490/- Quotations are not invited in following cases.

Sr. No.	Date	Bill No.	Particulars	Amount
01	29/09/2015	131	Adhav Mandap Decoration	7000.00
02		16		2940.00
03	27/09/2015	14	Mahes Tours & Travels	5550.00

18. Vch No.177 - dt.10/03/2016 - Essay & Evocation Quiz

We observed that following bills are taken for the purpose of avoidance of quotations.

Sr. No.	Date	Bill No.	Particulars	Amount
01	25/01/2016	419	Ravikiran Chhayacitran	4920.00
02		026	Amcs Vision	4950.00

19. Vch - 197 - dt.23/03/2016 - Water Purifier Rs. 18000/-

Bill No.172 - dt.05/08/15 - Shri Ram Enterprises & Home Appliances - Rs.18000/-

- Bill is not sanctioned.
- Bill is not passed for payments.
- Envelop of quotations are signed by one person instead of three person.

### 20. Vch No.249 - Dt. 31/03/2016 - Rs. 55066/-

31/03/2016 - Mahesh Tours & Travels - Bill No.22 - Rs.55066/-. Quotations are not invited.

21. Vch No.208 - Dt. 25/02/2016 - Meal & Breakfast

Adahv Mandap & decorators

Date	Bill No.	Amount
28/02/2016	139	3080.00
03/03/2016	140	5425.00
28/03/2016	141	4795.00

• Quotation Invitation Letter: 20/02/2016

• Quotation Received: 22/02/2016

Supply Order: 23/02/2016.

· Procurement process is done within three days.



ir.No	Observations						
1.	16 to perig the district provided.	pheries will be treated as expendit at treated as other receipt instead o	It has been transfer during the finan ure instead of advances also the gra of grant refund but detail statement	ant refunded to			
	Sr. No	Sr. No Name of the Intervention Amount					
	1	Block Resource Centre	19,242,004.00				
	2	Cluster Resource Centre	1,384,116.00				
		Total	20,626,120.00				
2.	income in	n income & expenditure instead are incurred by the district only as	strict office from state office will be of recognizing grant as income per AS 9 details are as under.				
	Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences			
	1	28574584					
3.	As per AS this intere	est received to the district after dec	ne to the extent of expenditure incuducting bank charges is shown as extent is considered as income this bal	rred, in view of ccess of Income			
3.	As per AS this intere over Expe	59 & 12 recognizing grant as inconest received to the district after dec	ne to the extent of expenditure incu	rred, in view of ccess of Income			
3.	As per AS this intere over Expe	5 9 & 12 recognizing grant as incomest received to the district after decenditure (Surplus), as the whole grant as under:  Interest Received (Rs.)	ne to the extent of expenditure incuducting bank charges is shown as exant is considered as income this bal  Excess of Income over expenditure (Surplus) as shown in I & E Account.	rred, in view of ccess of Income			
5700	As per AS this intere over Expe overstated Sr. No	5 9 & 12 recognizing grant as incomest received to the district after decenditure (Surplus), as the whole grant as under:  Interest Received (Rs.)  11,11,169/-	Excess of Income over expenditure (Surplus) as shown in I & E Account.  79,17,172/- set and against that fixed asset residucting bank charges is shown as expenditure (Surplus) as shown in I & E Account.	rred, in view of cess of Income ance is			
4.	As per AS this intere over Expe overstated Sr. No  1 During a shown/cr We obser date of bo	9 & 12 recognizing grant as incomest received to the district after decenditure (Surplus), as the whole grant. Details are as under:  Interest Received (Rs.)  11,11,169/- udit we observed that fixed asserted in the balance sheet of the served.	Excess of Income over expenditure (Surplus) as shown in I & E Account.  79,17,172/- set and against that fixed asset resociety.  ock in preceding financial year is not ducting bank charges is shown in I.	rred, in view of access of Income ance is			
4.	As per AS this intere over Expe overstated Sr. No  1 During a shown/cr We obser date of bo	9 & 12 recognizing grant as incomest received to the district after decenditure (Surplus), as the whole grant as under:  Interest Received (Rs.)  11,11,169/-  udit we observed that fixed asserted in the balance sheet of the served that advance given to staff/blook of account for the FY 2015-16	Excess of Income over expenditure (Surplus) as shown in I & E Account.  79,17,172/- set and against that fixed asset resociety.  ock in preceding financial year is not ducting bank charges is shown in I.	rred, in view of access of Income ance is			
4.	As per AS this intered over Experiments over Experiments overstated Sr. No  1 During a shown/cr We obserdate of both Details ar	9 & 12 recognizing grant as incomest received to the district after decenditure (Surplus), as the whole grad. Details are as under:  Interest Received (Rs.)  11,11,169/-  udit we observed that fixed asserted in the balance sheet of the served that advance given to staff/blook of account for the FY 2015-16 eras under:	Excess of Income over expenditure (Surplus) as shown in I & E Account.  79,17,172/- set and against that fixed asset resociety.  ock in preceding financial year is not is closed.	rred, in view of access of Income ance is			
4.	As per AS this intered over Experiments over Experiments overstated Sr. No  1 During a shown/cr We obserdate of both Details ar	9 & 12 recognizing grant as incomest received to the district after decenditure (Surplus), as the whole grant district after decenditure (Surplus), as the whole grant district are as under:  Interest Received (Rs.)  11,11,169/-  udit we observed that fixed asserted in the balance sheet of the served that advance given to staff/ble ook of account for the FY 2015-16 e as under:  Name of Person	Excess of Income over expenditure (Surplus) as shown in I & E Account.  79,17,172/- set and against that fixed asset resociety.  ock in preceding financial year is not is closed.	eserve fund no			
4.	As per AS this intered over Experiments over Experiments over State Sr. No  1 During a shown/cr We obserted date of both Details ar Sr. No  1	11,11,169/- udit we observed that fixed asserted in the balance sheet of the served that advance given to staff/ble ook of account for the F Y 2015-16 e as under:  Name of Person Teacher Traning Advance to	Excess of Income over expenditure (Surplus) as shown in I & E Account.  79,17,172/- set and against that fixed asset resociety. ock in preceding financial year is not is closed.  Amount	eserve fund no			
4.	As per AS this intered over Experiments	9 & 12 recognizing grant as incomest received to the district after decenditure (Surplus), as the whole grad. Details are as under:  Interest Received (Rs.)  11,11,169/- udit we observed that fixed asserted in the balance sheet of the served that advance given to staff/blook of account for the FY 2015-16 to as under:  Name of Person  Teacher Traning Advance to Tumsar	Excess of Income over expenditure (Surplus) as shown in I & E Account.  79,17,172/- set and against that fixed asset resociety. ock in preceding financial year is not is closed.  Amount	eserve fund no			
<ol> <li>4.</li> <li>5.</li> </ol>	As per AS this intered over Experiments	11,11,169/- udit we observed that fixed asserted in the balance sheet of the served that advance given to staff/ble ook of account for the F Y 2015-16 e as under:  Name of Person Teacher Traning Advance to Tumsar lakhani Pawani	Excess of Income over expenditure (Surplus) as shown in I & E Account.  79,17,172/- set and against that fixed asset received.  Amount  Amount	eserve fund no			

	b Mohadi		10000	
	c Tumsar		11750	
	d lakhani		7000	
	e Pawani	e Pawani		
	f Lakahndur		14500 20000	
6.		xpenditure without receiv	ing statement of expenditure /	Utilization
	2,450 St. 1000 St. 10		should be booked at district leve	
			were received from the block.	er urness ure
			ich statement of expenditure /	Utilization
		and expenditure are booked		Cuization
	Name of Block	Advance Given	Expenditure Booked	
	Bhandara	11215160	10599936.6	
	Mohadhi	9795033	9698388	
	Tumsar	12829645	12392109	
	Lakhani	7486679	6971238	
	Sakholi	8927248	8664894	
	Pawani	9474403	9125455	
	Lakhadhur	8450291	8071456	
	Total	68178459	65523476.6	
7.	Block wise financial sta	ement not provided for ver	rification.	
8.	School Wise statement of	of expenditure and utilization	on certificate not provided for ve	rification.
9.	Previous year certified	inancial statement at distric	ct level not provided for verificat	ion.
10.	Compliance of previous	year 2015-16 Audit report	not provided for verification.	
	***			
11.	275 - 24 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	1757	k register are not separately mai	ntain. Entry
11.	275 - 24 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	xed asset register and stoc purchased are made in san		intain. Entry
11.	of fixed asset and stock	purchased are made in sam	ne register.	-
*C-2 7.25 **	of fixed asset and stock	purchased are made in sam set not done by the authori		
9-Con 7.25 41	of fixed asset and stock  Verification of Fixed As procedures are not follo	purchased are made in sam set not done by the authori wed properly.	ne register.	ernal control
12.	of fixed asset and stock  Verification of Fixed As procedures are not follo	purchased are made in sam set not done by the authori wed properly. nancial year 2015-16 has not	ne register. zed person. It shows that the inte	ernal control
12.	Verification of Fixed As procedures are not follo Internal audit for the fir Salary Register not prop	purchased are made in same set not done by the authoriowed properly.  nancial year 2015-16 has not berly maintains.	ne register. zed person. It shows that the inte	ernal control

### MUMBAI BMC

Sr.No	No Observations									
1.	Statutory Observation:									
	PROFESSIO	PROFESSIONAL TAX:								
	• Profe	essional Tax R	eturn for the whole year is not fil	led. Till date of	Audit.					
	• Profe	essional Tax is	Deducted but not deposited with	n Government f	or the whole ye	ar.				
	• This	create the Stat	tutory Liability Against the unit.							
	TAX DEDU	CTED AT SO	URCE:							
			ny Quarter is filled as on 15.06.20							
			TDS return: Penalty (Sec 234E):							
			failure to pay TDS continues. H		should not ex	ceed the				
	amount of T		statement was required to be file	d.						
	TDS Amoun									
	Penalty Ame	ount: <u>6875/-</u>								
	Total	13750/-								
	• <u>In fo</u>	llowing matte	er TDS not Deducted:							
	As per prov	rision of TDS	in case of Transport contractor	if Single Bill ar	nount exceeds	35,000/-				
	TDS @ 1% to	be deducted								
				Nature of						
	SR.NO	DATE	PARTY NAME	exp	AMOUNT					
				1		4				
		21 2 2016		Transport	F0(00)					
	1	31.3.2016	Parmeshwar Tempo Service	contractor	50600/-					
	. Into	ract @10/ for a	vicini month or mont of month fro	m the data on v	which it was do	ductible				
		Interest @1% for every month or part of month from the date on which it was deductible  to the date or which it was actually deducted.								
	to the date on which it was actually deducted									
2.	During the	During the audit we observed that the backs of accounts are are presented an each basis and not an								
2.		During the audit we observed that the books of accounts are prepared on cash basis and not on accrual basis, therefore Financial statement do not reflect true and fair view of assets and								
	THE CHICARIES OF STREET		manetal statement do not ren	ect true and re	an view of as.	sets arter				
	liabilities of the society.									
3.	Record not	Record not properly maintained. Serial Number wise record should be maintained.								
٥.	Record not j	оторену шаш	tanied. Seriai Number wise recor	a should be ma	manied.					
4	Farnost Mor	ov Pagaired 6	irom Aniiro Travala is virron alvi tra	natad as Other	occint					
4.			from Anjira Travels is wrongly tre		4	and the second				
	Also only E	MD of Anjira	Travels Is received. EMD of Othe	er Contractors n	or received.	12/1				
						2				

	in following	cases, Quotatio	on process not followed			
	SR.NO	Bill no	PARTY NAME	CHEQUE NO.	AMOUN	TT
	1	11049 12.01.2016	Asha Duppling service	847591 & 9	02 16750	
	2	11127 28.01.2016	Asha Duppling service	847624 & 2	25 25805	
6.	Non-existence	ce of adequate i	internal control.			
7.	Entry for TD	S payment Is n	ot made in cash book, o	nly gross paym	ent entry to part	ty is made
8.			naintained in tally. All ac sed the chances of errors	0		F.Y. 2014 - 15
9.	and fairness	of Cash book	ng, rewriting found in		inputer the creation	active area a
	Exp of Rs. 92	er cash book on	n 31.3.16 is Rs. 1702693 t effect of same is not tal total is made.	ken in the total.		
10.	Balance as pe Exp of Rs. 92 Later it is Cra	er cash book on 5 is booked bu ashed and new	t effect of same is not tall total is made.			
10.	Balance as pe Exp of Rs. 92 Later it is Cra	er cash book on 5 is booked bu ashed and new that following	t effect of same is not tall total is made.			Exp date
10.	Balance as pe Exp of Rs. 92 Later it is Cra In the notice As per detail	er cash book on 5 is booked but ashed and new that following s given below:	t effect of same is not tall total is made.  quotation was not prov	ided, during the	e audit pried.  AMOUNT	Exp date 26.06.2015
10.	Balance as per Exp of Rs. 92 Later it is Cra In the notice As per detail  SR.NO	er cash book on 5 is booked but ashed and new that following s given below:	t effect of same is not tall total is made.  quotation was not prove  PARTY NAME  Parmeshwar tempo	ided, during the	e audit pried.	
10.	Balance as per Exp of Rs. 92 Later it is Cra In the notice As per detail  SR.NO	er cash book on 5 is booked but ashed and new that following s given below:  DATE  31.3.16	t effect of same is not tall total is made.  quotation was not prove  PARTY NAME  Parmeshwar tempo service	ided, during the	AMOUNT 50600/-	26.06.2015
10.	Balance as per Exp of Rs. 92 Later it is Crain In the notice As per detail  SR.NO  1 2  Travelling Experience As per Balance a	er cash book on 5 is booked but ashed and new that following s given below:  DATE  31.3.16  19.3.16	reffect of same is not tall total is made.  quotation was not prove the service and which was a content to tall total is made.	CHEQUE NO.	AMOUNT  50600/- 4385/-	26.06.2015 19.3.16



13.	At the time	of Audit Ban	k reconciliation statement for the	month of Marc	ch 2016 not prov	rided to		
	us. (Now Provided)							
	Balance as per balance confirmation letter from bank: Rs. 12,86,304.20/-Balance as per cash book as on 31.3.16:							
	Difference of	Rs. 6.61/- is	maintained since last year. In bala	ances.				
14.	Verification	of Fixed Asse	et not done by the authorized pe	rson. It shows	that the internal	contro		
	procedure as	e not followe	ed properly.					
15.	Balances retu	arn from Scho	ool is treated as other Receipt.					
	Amount: 13							
16.			ijira Tours & Travels is treated as (					
17.	No Quotatio	n Procedure	has been followed for the followir	ng transaction		7		
	SR.NO	Pay DATE	PARTY NAME	Exp date	AMOUNT			
	1	31.3.16	Parmeshwar Tempo Service	25.06.2015	50600			
18.	In case of Pa	rmeshwar te	mpo Service amount of expendito	are is Above R	s. 50000/ As p	er rule		
			unt more than 50,000/- has to f					
			d by the unit.					
19.	Pending Doo	cument:						
	1. Bank reco							
	2. outstandi	ng Advance	List					
	3. UC certifi	cate						
	4. Receipt Pa	yment, I&E,	Balance Sheet					
	5. Last year	Audit Report						
	6. TDS challa	an & Return,	PT challan & Return					
20.			s is upto may 2016, later Quotation Extended for the current year. It is					

### CHANDRAPUR

Sr.No	Observations							
1.	Advance made to sub-district/BRC are shown as expenses in the books of accounts, therefore Expenditure gets over stated and also end use of fund not known. Increased chances of errors in the subsequent period.							
2.	Accounting done in tally is not proper and there is no proper control in advances made to the sub district level.  It reflects the carelessness in working of accounting department.							
3.			istrict level not		0 1			
4.		pt and pay			society and th	ere is non-ex	distence of ade	quate
5.	Advance regis at the end of f			n. Therefore	e we are unable	e to check the	e pending adv	ances
6.	Fixed asset re year end by th			ne society an	nd there is no p	ohysical veri	fication done	at the
7.		ot shown t	*	in the balan	ce sheet and al	lso against th	ne same reserv	re has
8.	Block wise fin	ancial stat	ement not prov	vided for ve	rification.			
9.	School Wise s	tatement o	f expenditure a	and utilizat	on certificate n	ot provided	for verification	n.
10.	Previous year	certified f	inancial statem	ent at distr	ct level not pro	ovided for ve	rification.	
11.	Compliance o	f previous	year 2015-16 A	Audit report	not provided f	for verification	on.	
12.	Monthly recei	pt and pay	ment, income	and expend	liture not pret	pared by the	Unit.	
13.	7 1 17 7 1 1 1 7						As	
	Date	Cheque No	Party Name	Advance Given	Expenditure Made	Amount Refunded	Settlement Date	
	21/07/2015	355486	Shri G. V. Rakhode	68300	67180	1120	15/10/2015	
	17/06/2015	634529	Shri P M Rathode	15000	5890	9110	31/03/2016	
	20/08/2015	355507	Shri Dharamraj Aware	30000	3000	0	17/12/2015	E VE

14. Stale cheque need to be cancelled within 3 month but not cancelled, and reverse entry not made in the cash book .

Details are given below

Cheque Issue Date	Ch. No	Amount	Cancellation date as per books of account	New Ch No
31/03/2015	160531	270000	5/8/2015	355495

15. We observed that in ch, no 901321

Advance register shown the amount of Rs 8884/- but Cash book and Bank Passbook shown the amount of Rs 8400/-

It reflect that the advance register not shown the true and fair view

16. Bank Reconciliation not reconcile with cash book.

	As per Cash Book	As Per Pass Book	Net Reconciliation Provided	Bank Balance As per BRS	Diffrence	Impact
Opening BRS 1st April 2015	12794518.53	82632553.53	69735574	82530092.53	-102461	Bank balance understated
Closing BRS 31st March 2016	16845975.51	30309777.51	13219420	30065395.51	-244382	Bank balance understated

17. Quotation process not fallowed in the following expenditure.

Details are given below

Date	Party Name	Cheque No	Amount
24/07/2015	Atharva computer & enterprises	355489	15080
28/08/2015	Khan Mini Transport	580491	38347
15/09/2015	Khan Mini Transport	580503	15676
29/07/2015	Kamlesh D Zade	355491	41642
31/03/2016	Khan Mini Transport	901321	8400
31/03/2016	Charandas Wadhi	-	21820
31/03/2016	Khan Mini Transport	901323	40868
31/03/2016	Paras Enterprises	901326	41765
31/03/2016	Atharva Computer & Enterprises	-	48010
31/03/2016	Ashok Sawarkar	901364	12440
31/03/2016	Ashok Sawarkar	580612	50000



18. Payment vouchers were made without proper supporting documents(Invoice).

Details are given below

DATE	PARTICULARS	CHEQUE NO.	AMOUNT
04/01/2016	Sanjay Dorlikar	580578	2500
08/03/2016	Teacher Training	580609	6000
23/03/2016	Sainath Caters, Pune	580618	10380
	Total		18880



### DHULE ZP

	Observations					
1.	to periphe district tre provided.	eries wil eated as	l be treated as exp	penditure	t has been transfer during the fina instead of advances also the gran ant refund but detail statement of	nt refunded to the
	Sr. No	Name	of the Intervention	on	Amount	
	1	Block I	Resource Centre		10887940	
	2	Cluster	r Resource Centre	2	1936000	
			Total		12823940	
2.	We also observed that grant received to district income in income & expenditure instead of expenditure incurred by the district only as per Grant received from state  Sr. No Treated as direct income (Rs) Ex (Excluding JV)			e instead et only as te	of recognizing grant as incom	
	1	(Zirtezer	108258000		126622741	-18364741
			ca to the dibthet	arter aca	ucting balls charges is shown as	excess of miconie
	over Expe Deficit ba	enditure lance. Sr. no	(Surplus) But As  Interest Received (Rs.)  3296661/-	Excess of (Deficit (Amour (109577)	- 1 /	e unit shows the
4.	Over Expe Deficit ba Accounting	enditure lance. Sr. no  1 ng done ct level.	(Surplus) But As  Interest Received (Rs.)  3296661/- in tally is not pr	Excess of (Deficite (Amourt (109577)) (2007)	of Income over expenditure t) as shown in I & E Account. in tin Rs.)	e unit shows the
4.	Accounting sub distri	enditure lance. Sr. no 1 ng done ct level. the care	(Surplus) But As  Interest Received (Rs.)  3296661/- in tally is not processes in working	Excess of (Deficite (Amourt (109577)) roper and according of according to the control of the con	of Income over expenditure t) as shown in I & E Account. Int in Rs.) 19/-) there is no proper control in ad	e unit shows the
<ul><li>4.</li><li>5.</li><li>6.</li></ul>	Accounting sub distriction of the sub distric	enditure lance.  Sr. no  1  ng done ct level. the care receipt a control.	Interest Received (Rs.)  3296661/- in tally is not processes in working and payment not	Excess of (Deficite (Amour (109577)) roper and ago of accomprepared	of Income over expenditure t) as shown in I & E Account. Int in Rs.) 19/-) there is no proper control in adounting department.	e unit shows the
5.	Accounting sub distriction of the sub-distriction of the sub-distric	enditure lance.  Sr. no  1  ng done ct level. the care receipt a control.  as not shore ated.	Interest Received (Rs.)  3296661/- in tally is not processes in working and payment not	Excess of (Deficit (Amour (109577)) roper and according of according to the except of	of Income over expenditure t) as shown in I & E Account. Int in Rs.)  19/-) there is no proper control in advanting department.  by the society and there is non-expenditure the balance sheet and also against the	vances made to the
5.	Accounting sub distriction of the sub distric	enditure lance.  Sr. no  1 ng done ct level. the care receipt a control.  as not shortested.	Interest Received (Rs.)  3296661/- in tally is not processes in working and payment not anown the fixed as ial statement not	Excess of (Deficit (Amour (109577)) roper and accomprehensed sset in the provided	of Income over expenditure t) as shown in I & E Account. Int in Rs.)  19/-) there is no proper control in advanting department.  by the society and there is non-expenditure the balance sheet and also against the	e unit shows the

10. We observed that the following personal advances made were not settled within a month. As per FM & P manual it should be settled within one month and if not settled, Penal interest should be charged on the amount of unsettled advances.

Date	Party Name	Advance Given	Expenditure Made	Amount Refunded	Settlement Date
21-07-15	Bhimrao Samrao Deware	15000	8312	6688	04-09-15
19-01-15	Sachine Sankar Pingle	50000	28670	21330	22-12-15
06-01-16	Vinod Baburao Chaturbhurj	25000	22501	2499	17-03-16
16-03-16	A.D. Dhaude	314000			Not Settled till the date of Audi
01-01-16	Ashok Choubey	15000	Not Known	0	31-03-16

11. Stale cheque issued in the F.Y. 2011-12 ,F.Y 2012-13 and 2013-14 is cancelled in the F Y 2015-16 in the cash book .Details are given below

Cheque Issue Date	Ch. No	Cancellation date as per books of account	Amount
31-03-12	700833	04-02-16	4689
08-03-13	106394	04-02-16	4602
14-03-13	106399	04-02-16	4950
28-03-13	817281	04-02-16	18390
28-03-13	817285	04-02-16	1931
28-03-13	817286	04-02-16	3898
21-08-13	940751	04-02-16	500
29-03-14	941652	04-02-16	3360
	Total		42320



12. Travelling Allowance(TA) were made without collecting travelling bills from the concern person.

Name of Person	Date	Voucher No	Amount
Bhikan Jagannath Borse	01-10-15	128	1702
Sachin Sankar Pingle	01-10-15	129	5852
Prakash Yaswant Chavan	03-12-15	240	3006
Anil Shamrao Shinde	20-12-15	241	1852
Bhimrao shamrao Deore	03-12-15	242	1530
Sharad Shrikrushna dabhade	03-12-15	243	436
J.K. Patil	31-03-16	407	1100
S.S. Joshi	31-03-16	408	960
Dyaneshwar dhokane	31-03-16	409	5368
Prakash Yaswant Chavan	31-03-16	410	2164
Anil Shamrao Shinde	31-03-16	411	5232
I.M. Pinjare	31-03-16	412	9854
K.V. Mistri	31-03-16	413	1900
Bhimrao shamrao Deore	31-03-16	414	398
Bhikan Jagannath Borse	31-03-16	415	4728
Sachin Sankar Pingle	31-03-16	416	4112
Mohan S. Desare	31-03-16	417	4900
Total	al		55094

13. Quotation for following expenditure not provided for verification.

Details are given below

Date	Party Name	Nature of Expenditure	Voucher No	Amount
02-06- 15	Uday Catering	Catering Expenditure	119	7040
20-08- 15	Jagganath Transport	Transport Expenditure	162	6500
24-08- 15	Uday Catering	Catering Expenditure	282	15700
14-03- 16	Dhananjay Xerox	Photo copy Expenditure	369	19065
		Total		48305

### DHULE MNC

No				Obse:	rvations	
1.	2015-16 refunded statemen	We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.  Details of advances are as under:				
	Sr. No	Name of th	e Intervention		Amour	nt
		Block Resou	ırce Centre		8,05,81	6
		То	tal		8,05,81	6
2.	direct in	ncome in incom	me & expendit	ure inst		office will be treate grant as income to ails are as under.
	Sr. No	Grant receive Treated as di (Rs) (Excludi	rect income	Expen JV)	diture (Excluding	Differences
	1	23,4	0,200		59,75,461	-36,35,261
	Sr. Ir	no Received (Rs.) (Deficit) as shown in I & E Account. (Amount in Rs.)			1	
			(Deficit) as sl	nown in		
4.	1 3,	10,472/- audit we obse	(Deficit) as sl (Amount in R (29,90,189/-)	nown in	I & E Account.	d asset reserve fund
<b>4. 5.</b>	1 3, During shown/ Financia	10,472/- audit we obse created in the	(Deficit) as sl (Amount in R (29,90,189/-) rved that fixed balance sheet of	asset as f the soc	I & E Account.  Ind against that fixed iety.	d asset reserve fund ot match with utiliza
	1 3, During shown/ Financia certifica	10,472/- audit we obse created in the d information te (UC) and the	(Deficit) as sl (Amount in R (29,90,189/-) rved that fixed balance sheet of reported in the	asset as f the soc financia	I & E Account.  Ind against that fixed iety.	
5.	1 3, During shown/ Financia certifica Non-exi	10,472/- audit we obse created in the li information te (UC) and the stence of adeq	(Deficit) as sl (Amount in R (29,90,189/-) rved that fixed balance sheet of reported in the e books of accordance	asset as f the soc financia unts.	I & E Account.  Ind against that fixed the second statements does not be a second statement of the sec	
5.	1 3, During shown/ Financia certifica Non-exi Advance	10,472/- audit we obse created in the li information te (UC) and the stence of adeque register not p	(Deficit) as sl (Amount in R (29,90,189/-) rved that fixed balance sheet of reported in the e books of accor- uate internal co- properly maintan cutting, rewri	asset as f the soc financia unts.	I & E Account.  Ind against that fixed into the learning of the carelessness and the carelessness are seen as a second of the carelessness and the carelessness are seen as a second of the carelessness are second of the carelessne	ot match with utiliza

SR.NO	DATE	PARTY NAME	CHEQUE NO.	AMOUNT
1	28.06.2015	NAVJEEVAN BOOK STALL	12712	4875
2	08.07.2015	POOJA XEROX	12753	4248
3	30.06.2015	POOJA PRINTERS	399	2600
4	23.06.2015	CHANDNI ELECTRICLS	478	4000
5	23.09.2015	SHEKAR SOUNDS	479	4000
6	26.09.2015	CHANDNI ELECTRICLS	486	4000
7	29.09.2015	SHEKAR SOUNDS	203	4000
		TOTAL		27723

10. We observed that wrongly quotation process followed by the unit.

As per following details given below:-

SR.NO	DATE	PARPUSE	CHEQUE NO.	AMOUNT
1	19.03.2016	ALMARI (KAPAT)	933042	19350
		TOTAL		19350

Quotation point as the given below;-

- 1) Quotation inward register has not been provided during the audit.
- 2) Quotation outward register has been not provided during the audit
- 3) Quotation demand letter has been not provided during the audit.
- 4) Quotation provided but same party quotation provided.
- 5) Comparative chart has been not provided for verification at the time of audit.
- 6) Payment date was not mentioned by the unit.

### 11. RECOVERY PARA;

Travelling allowances are give without collecting travelling bills from the concern person. Details are given below:-

SR.NO	DATE	PARTY NAME	CHEQUE NO.	RECOVERY AMOUNT	
1 22 TO 29.09.2015		SATISH RANMALE	932854	1380	
2	27 TO 29.10.2015	VIJAY PATIL		850	
3	28 TO 28.08.2015	M.S.JOSHI	932880	1360	
4	19 TO 22.11.2015	SATISH RANMALE		850	
5	19 TO 21.12.2015	EJAJ PATHAN		2020	
6	05 TO 05 12.2015	VIJAY SONVANE		450	
7	23 TO 25.12.2015	EJAJ PATHAN	932896	880	
8	07 TO 07.12.2015	AMOL PATEL		340	
9	07 TO 07.12.2015	GOPAL PAWAR		340	
10	05 TO 8.01.2016	M.S.JOSHI	932897	1340	
11	23. TO 25.12.2015	SATISH RANMALE	932898	880	
12	27 TO 07.02.2016	MAHENDAR JOSHI	933630	2120	



	13	17 TO 07.02.2016	SATISH RANMALE	933631	1760
	14	20 TO 22.01.2016	GANESH M. SURYWANSHI	933632	880
	15	07 TO 9.04.2015	VIJAY JAWANE	933633	2640
	16	07 TO 9.04.2015	EJAJ PATHAN	933633	880
	17	07 TO 9.04.2015	GOPAL PAWAR	933633	2640
	18	17 TO 18.03.2016	EJAJ PATHAN	933644	850
			TOTAL		22460
12.	School verifica		expenditure and utilization	certificate	not provided for
13.		ation of Fixed Asset no procedures are not foll	t done by the authorized pe owed properly.	erson. It show	ws that the internal

### **GADCHIROLI**

r.No				Observations		
1.	to periph district tr provided	eries will be t eated as othe	reated as expenditure r receipt instead of gra	t has been transfer during the finar instead of advances also the grant ant refund but detail statement of a	refunded to the	
	Sr. No	Name of th	e Intervention	Amount		
	1	Block Resor	urce Centre	re Centre 26,006,993.00		
	2	Cluster Res	ource Centre	2,310,370.00		
		To	otal	28,317,363.00		
		Grant rece	eived from state direct income (Rs)	of recognizing grant as income per AS 9 details are as under.  Expenditure (Excluding JV)	Differences	
	1	+`	131791800	113842596	17949204	
3.	During the		itee has not provided	detail statement of Long pending	Advances to us	
4.	this intere	est received to enditure (Sur	o the district after ded	ne to the extent of expenditure incu ucting bank charges is shown as ex me & Expenditure provided by the	xcess of Income	
	no Re	erest ceived (Rs.)	Excess of Income ov (Deficit) as shown i (Amount in Rs.) (3126728/-)			
5.	During at Kilomete is 28707 k	udit we obser r reading as p cms. As per o	rved that log book of voer log book is 48980 l discussion with the co	vehicle No. MH- 33- 9304 is not ma kms as on date 29/08/2016 and as neerned authority we came to kno le is not in working condition.	per vehicle met	
6.	During a	udit we obser	rved that reserve fund	for fixed asset is not created by the	e unit.	
7.				called for purchase of stationery feed 19/08/2015. Details are given b		

Sr No.	Date of bill	Bill No.	Amount
1	11/5/2015	446	2150.00
2	19/06/2015	463	1820.00
3	24/06/2015	465	1780.00
TOT	AL		5750.00

8. On scrutiny we observed that expenses of FY 14-15 is booked and paid in current year that is FY 15-16. Details are given below:-

Sr No.	Particulars	Date of payment	Cheque No.	Amount
1	Sakal paper pvt ltd.	21/08/2015	282871	16576.00
2	Dainik Mahasagar	21/08/2015	282872	7200.00
3	Yuvarashtra Darshan	21/08/2015	282873	10400.00
TOTAI	,			34176.00

9. During audit we observed that quotation for transport expenses are called from Yeotmal tours and travels, Baba Jilani mini transport and Aai mini transport and contract is given to sanskar mini transport. Details of payment made to sanskar mini transport is given below:-

Sr No.	Particulars	Date of Bill	Bill no.	Cheque No.	Amount
1	Sanskar mini transport	17/08/2015	102	473637	5500.00
2	Sanskar mini transport	15/09/2015	103	473638	10500.00
3	Sanskar mini transport	28/09/2015	104	473638	10500.00
TOTA	L				26500.00

10. During audit we come to know that files of civil department has not been finalised after FY 2011-12. Hence we are unable to check contract files.



### **GONDIA**

Sr.No	Observations						
1.	16 to pe the dist provide	eripheries v rict treated ed.	following amount of gran will be treated as expendit as other receipt instead o	ure instead of	f advances also the gr	ant refunded to	
		Sr. No	Name of the Intervention	on A	mount		
		1	Block Resource Centre		23,467	,241.00	
		2	Cluster Resource Centre			,000.00	
			Total			,241.00	
2.	income	in income iture incur Grant 1	that grant received to dist e & expenditure instead red by the district only as received from state d as direct income (Rs)	of recognizi	ng grant as income		
		- Contraction of the contract	ding JV)		, , ,		
		1	121974600		129887915	-7913315	
3.	this into	erest receiv penditure	recognizing grant as incomed to the district after dec (Surplus) But As per Income	ducting bank of	charges is shown as e	xcess of Income	
4.	this into	erest receive ependiture balance. Interest Received (F 848446/- of advan- ces continu	red to the district after dec (Surplus) But As per Inco	ducting bank of me & Expenditurer expenditurer in I & E Accordance year shown	charges is shown as eliture provided by the reunt.	xcess of Income e unit shows the current year ar	
	this into over Experience over	erest receive penditure balance. Interest Received (Fill 1848446/- of advances continuts.	Excess of Income ov (Surplus) But As per Income ov (Rs.) (Deficit) as shown in (Amount in Rs.) (3626027/-) ces released in previous	ducting bank of me & Expenditure expenditure in I & E Accordance year shown and Misc. reset and again	charges is shown as eliture provided by the reant.  as fresh receipt in eleccipts gets inflated	current year ar	
4.	this into over Experience over	erest receive penditure balance. Interest Received (F. 1848446/- of advances continuts. In audit we continut al information and informatical received in the continutation and informatical received in the continuta	Excess of Income ov (Deficit) as shown in (Amount in Rs.)  (3626027/-)  ces released in previous the to remain unadjusted	ducting bank of me & Expenditure expenditure in I & E Accordance year shown and Misc. reset and again ociety.	charges is shown as eliture provided by the regard.  as fresh receipt in eleccipts gets inflated asset that fixed asset in	current year ar	
4.	this into over Experience over	erest receive penditure balance. Interest Received (F. 1848446/- of advances continuts. Interest audit we described in al informatic (UC) a	Excess of Income or (Deficit) as shown in (Amount in Rs.)  (3626027/-)  ces released in previous the to remain unadjusted observed that fixed asset the balance sheet of the second of the final definition reported in the final defin	ducting bank of me & Expenditure expenditure in I & E Accordance year shown and Misc. reset and agair ociety.	charges is shown as eliture provided by the reant.  as fresh receipt in eleccipts gets inflated enst that fixed asset that fixed asset the receipts gets asset that fixed asset that fixed asset the receipts gets as follows:	current year ar in the books	
<ul><li>4.</li><li>5.</li><li>6.</li></ul>	this intover Experience over E	erest receive penditure balance. Interest Received (F. 1848446/- Interest of advances continues continues continues and informatical in	Excess of Income or (Deficit) as shown in (Amount in Rs.)  (3626027/-)  ces released in previous the to remain unadjusted observed that fixed asset the balance sheet of the second of the books of accounts.	wer expendituring the set and again ociety.  The set and again ociety.	as fresh receipt in eleceipts gets inflated ents does not match	current year ar in the books reserve fund not with utilization	

10.	and fairness of Ca Quotation proces	s not fallowed in the f	ollowing expend	liture. As per	FM 8	& P Manual distr
		quotation from the ve				
	quotation.	T-merconomic management and a second	•			
	Details are given	below				
	Date	Party N	ame	Cheque N	0	Amount
	20/06/2015	Dilip Bagnde		64639	91	19700
	22/06/2015	Adv. Avinash Kaps	rate	6463		35000
	17/07/2015	Ashok Katakwar	,	14203		15000
	09/10/2015	Adv. Avinash Kapş	rate	4936		35000
	29/02/2016	B.F. Bisen	5446	3685		57476
	11/03/2016	B.K. Rahmatkar		8799		41944
	11/03/2016	B.K. Rahmatkar		8799	_	67800
11.		K.P. Borkar withou	t supporting doc		177	0,000
	The same of the sa	08/2015 Cheque No.				
2.		s were made without			nts.	
	Details are given		1 1 11	0		
				T-1-1		Supporting
	Date	Party Name	Cheque No	Total Expenditu	ıre	Documents Not Found
	27/10/2015	R.R. Sharma	493634		3815	2080
	14/03/2016	U.K. Narad	879937		6720	5175
	14/03/2016	U.K. Narad	879937		3710	3710
	14/03/2016	K.P. Borkar	879941		2080	960
		Tota	1			11925
3.		diture for what purpo porting documents .(I below:				
	Date	Travelling M	ode Chequ	ue No	A	mount
	24/02/2016	By Air		368535		11276
14.	School Wise state	ment of expenditure a	nd utilization ce	ertificate not	provid	ded for verificati
15.	Previous year cer	tified financial statem	ent at district lev	vel not provid	led fo	r verification.
16.		xed Asset not done		ized person.	It sh	ows that the in

Sr.No			Observations				
1.	As per the SSA § (Rs.5000/- from SSA guidelines.	guidelines quotation ( 1 01st of Nov 2016), b	should be called if e ut in the following	xpenditure are r cases quotation	more than Rs.1000/50 process not done as p		
	DATE	PARTICULARS	CHEQUE.NO.				
	05/08/2015	Office Expenses	068537	16271	73071		
	06/11/2015	Office Expenses	068575	18413	18413		
		TOTAL		34684	91484		
2.	We observed that	at following are the lo	ong pending advanc	es & details are	as under as:		
	Sr. No.	Name of Party			Amount in (RS)		
	1		undation & Charital		870000/-		
	2						
	3	Ganpati Netralaya					
	4	H.M.Z.P Middle School					
	5	Shri D. N ipper					
	6	D.S. Sawant			5000/-		
	7	G. C. Suryawans	hi		1750/-		
	8	J.Y. Kulkarni			3000/-		
	9	K M Atude			10000/-		
	10	N P Deshpande			41095/-		
	11	P.K. Shinde			714704/-		
	12	Ravi M Joshi			36538/-		
	13	Smt. N.B. Nagde			92003/-		
	14	Smt. S.J. harkal			1750/-		
	15		de Charitable Trust :		385000/-		
3.	this interest rece		ter deducting bank o	charges is showr iture provided b over expenditur	n as excess of Income by the unit shows the		
			in Rs.)	It III I & E ACCOU	an. (Amount		
	1	5470054/-	(5744073/-)				

4.	to perip district provide	heries will be treated as exp treated as other receipt inste	enditure instead	en transfer during the financial year 2015-16 of advances also the grant refunded to the ad but detail statement of advances not
	Sr.no.	Name of the Intervention	Amount in Rs.	
	1	Block resource centre	15618906/-	
	2	Cluster resource centre	2332000/-	
5.	period	should be recovered with	in one month	2015 – 16 balance remaining for the same from the F.Y. ends, but districts had no are till remaining in the hands of blocks.
6.	Internal	Audit for the F.Y 2015-16 w	vas not complete	d till the date of our Audit,

### JALGAON ZP

Sr.No				Ob	servation	ns		
1.	16 to periodic the district provided.	pheries w ct treated	following amount rill be treated as exas other receipt in as are as under:	xpenditur	e instead	of advances,	also the gra	ant refunded to
	Sr. No		f the Intervention	n		Amount		
	1		esource Centre			36786844		
	2		Resource Centre			3608000		
			Total			40394844		
2.	income in	n income	that grant received & expenditure it ed by the district of	instead o	f recogn	izing grant a	s income	
	Sr. No	Grant re	eceived from state as direct income	e	State III.	iture (Excludi		Differences
	1		188303000			190755219		-2452219
	over Expe	d. Details	Surplus), as the ware as under: Received (Rs.)	Excess	of Incon	ne over expen		
	1		3858840			21840642		
4.	for verific	ation.	auditee has not pr					
5.		ved that	for travelling exp	enditure	the amo	unts is divide	ed in parts	to avoid tende
	process	Sr No.	Vendor	Date o	of bill	Bill No.	Amount	
		1	Royal travels	29/01/	/2016	974	45000	
		2	Royal travels	29/01/		975	45000	
		3	Royal travels	29/01/		976	45000	
		4	Royal travels	29/01/	-	977	45000	
			-	TOTAL			180000	-8775
6.							200000	

		Sr No.	Vendor	Date of bill	Bill No.	Amount
		1	Hotel Vidyadeep Regency	18/02/2016	128	125796
		2	Hotel Vidyadeep Regency	18/02/2016	129	20585
			TO	OTAL		146381
7.	Complia audit.	ance of p	previous year 2014-15	Audit Report not p	rovided for v	erification at the time
8.	All the	Voucher	s are not serially numb	ered and filled		
9.	Cash Bo	ook is no	t verified by the concer	ned officer at the e	nd of every M	onth.
10.	Stateme	ent of Ad	vances not prepared at	District level.		
11.	Financia	al Staten	nent of All the Block no	t provided for veri	fication.	
12.	List of L	ong pen	iding Advances not pro	ovided.		
13.	SOE/U	C of cons	struction work and buc	lget copy for F.Y. 2	015-16 not pr	ovided.
14.	1) 1	-	ter not provided for ve set Register gister	rification at the tim	ne of Audit	
15.	1) 5	Salary Re				
			of Journal/ Magazine/ of Bank Draft Received			
	4) 1 5) 1	Register Register	of Remittance made to of bank draft dispatch			
	6) 1	Register	of works.			TIBREUM
13	Internal	Audit fo	or F.Y 2015-16 was not	completed till the c	late our Audi	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

### JALGAON MNC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

			Observ	vations		
1.	2015-16 to refunded statemen	rved that following amount of peripheries will be treated to the district treated as other tof advances not provided. If advances are as under:	as expend	diture instead of ad	vances also the	
	Sr. No	Name of the Intervention		Amoun	t	
	1	Block Resource Centre		1195715	5	
		Total		1195715	5	
2.	direct inc	observed that grant received come in income & expendit expenditure incurred by the	ure inste	ad of recognizing	grant as income	e to th
	Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expend JV)	liture (Excluding	Differences	
	1	9221200		7266889.8	1954310.2	
	excess of	his interest received to the di Income over Expenditure (S	urplus), a	0		
	Sr. No	Interest Received (Rs.)		Excess of Income o expenditure (Surpl shown in I & E Acc	ver us) as	
	7			Excess of Income of expenditure (Surple	ver lus) as count.	
4.	Sr. No  1  During the	Interest Received (Rs.)		Excess of Income of expenditure (Surpleshown in I & E Acceptable) 2619347.	ver lus) as count.	
4.	Sr. No  1  During the to us for During a	Interest Received (Rs.)  430744.81  ne Audit, auditee has not pro	ovided de	Excess of Income of expenditure (Surpleshown in I & E Acceptable 2619347.	ver lus) as count. 01 ng pending Adv	vances
	Sr. No  1  During to us for During a created in	Interest Received (Rs.)  430744.81  ne Audit, auditee has not proverification.  udit we observed that fixed	ovided de asset and riety.	Excess of Income of expenditure (Surpleshown in I & E Acceptable Expenditure)  2619347. It is statement of Local against that fixed	ver lus) as count. 01 ng pending Adv	vances
5.	Sr. No  1  During the to us for During a created in Block wis	Interest Received (Rs.)  430744.81  The Audit, auditee has not proverification.  The balance sheet of the social statement not prove the statement of expendition of expenditions.	ovided de asset and ciety.	Excess of Income of expenditure (Surpleshown in I & E Acceptable Exceptable E	over lus) as count. 01 ng pending Adv	vances und no
5. 6.	Sr. No  1 During the to us for During a created in Block wis School V verification.	Interest Received (Rs.)  430744.81  The Audit, auditee has not proverification.  The balance sheet of the social statement not prove the statement of expendition of expenditions.	asset and ciety. ovided fo ture and	Excess of Income of expenditure (Surpleshown in I & E Acceptable Exceptation). Example 2619347. It is a gainst that fixed a gainst that fixed reduction. In utilization certification certification.	over lus) as count.  01  Ing pending Adv asset reserve for	vances und no ded fo
5. 6. 7.	Sr. No  1 During the tous for During a created in Block win School V verificati Previous	Interest Received (Rs.)  430744.81  The Audit, auditee has not proverification.  The udit we observed that fixed in the balance sheet of the social statement not provide se financial statement of expendition.	asset and ciety. ovided fo ture and ment at d	Excess of Income of expenditure (Surpleshown in I & E Acceptable Exceptation). The Exceptation is trict level not proving the Exceptation of Exceptation is trict level not proving the Exceptation is trictle in the Exceptation in the Exceptation is trictle in the Exceptation in the Exceptation is trictle in the Exceptation in the Exceptation in the Exceptation is trictle in the Exceptation in the Exceptati	ver lus) as count. 01 ing pending Adv asset reserve for	vances und no ded fo
5. 6. 7.	Sr. No  1 During the to us for During a created in Block wis School V verification Previous Compliant We observed.	Interest Received (Rs.)  430744.81  The Audit, auditee has not proverification.  The balance sheet of the social statement not prove the statement of expendition.  The balance sheet of the social statement of expendition.  The balance sheet of the social statement of expendition.	asset and riety.  ovided for ture and ment at dandit reparts.	Excess of Income of expenditure (Surpleshown in I & E Acceptation and Examples of Lower Professional Exercises of Lower Profes	ver lus) as count.  01  ong pending Adv cate not provided for verification. er are not sep	vances und no ded for ation.
5. 6. 7. 8. 9.	Sr. No  1 During the to us for During a created in Block wis School V verificati Previous Complian We obsermaintain Verificati	Interest Received (Rs.)  430744.81  The Audit, auditee has not proverification.  The balance sheet of the social statement not provide statement of expendition.  The year certified financial statement of previous year 2015-16 perved that the fixed asset	asset and ciety.  ovided for ture and ment at dadit register stock pure by the au	Excess of Income of expenditure (Surpleshown in I & E Accession 19347. It is statement of Local against that fixed against that fixed is redifficulties are retification. In the comport of the provided for the provided for and stock regists chased are made in	ver lus) as count.  01  Ing pending Adv asset reserve for cate not provide vided for verification. er are not sep same register.	vances und no ded for ation.

We observe	ed that following							
audit. follow		Monthly receipt and payment, income and expenditure not prepared by the Unit We observed that following amount paid but quotation was not provided at the						
SR.NO	audit. following details.							
	DATE	P	URPUSE	AMT.	CHQ. NO			
1	29.07.2015	5 D	ATTA XERO	OX 19329	876814			
2	31.03.2016		HILPA URNITURE	8438	166652			
1) Quo 2) Quo 3) Quo 4) Uni 5) Con 6) Quo	otation envelop no otation demand le otation order copy it is the same day oparative chart no otation envelop no	etter not p not prov process foot provide ot sign in	rovided . rided . ollowed by the d by the unithree	ne unit. t. AMOUNT	CHQ.NO 756329 915635			
		amount ]	oaid but quo	tation was not pro	ovided at the time			
SR.NO	DATE	I	PURPUSE	AMT.	CHQ. NO			
1	21.03.201			5455	756309			
Recovery Para:- We observed that following Advance amount paid but supporting document was reprovided during the audit time.								
As per deta SR.NO	ils :- DATE	ŀ	PARTY	AMOUNT	CHQ.NO			
1	15.03.201			5000	756304			
	As per deta  1) Que 2) Que 3) Que 4) Uni 5) Con 6) Que Following e  SR.NO  1  2  We observe audit. follor  SR.NO  1  Recovery P We observe provided d As per deta  SR.NO	As per details:-  1) Quotation envelop not 2) Quotation demand let 3) Quotation order copy 4) Unit is the same day 5) Comparative chart not 6) Quotation envelop not Following details:-  SR.NO DATE  1 31.03.2016  2 01.07.2015  We observed that following audit. following details.  SR.NO DATE  1 21.03.2016  Recovery Para:- We observed that following provided during the audit tiles As per details:-  SR.NO DATE	Quotation process properly not follow As per details:-  1) Quotation envelop not provide 2) Quotation demand letter not p 3) Quotation order copy not provide 4) Unit is the same day process for 5) Comparative chart not provide 6) Quotation envelop not sign in Following details:-  SR.NO DATE NAME 1 31.03.2016 Shubbate press 2 01.07.2015  We observed that following amount p audit. following details.  SR.NO DATE I NAME 1 21.03.2016 I	Quotation process properly not followed by the ural As per details:  1) Quotation envelop not provided at the time 2) Quotation demand letter not provided.  3) Quotation order copy not provided.  4) Unit is the same day process followed by the unit of the comparative chart not provided by the unit of the Quotation envelop not sign in three Following details:    SR.NO   DATE   NAME OF PARTY	Quotation process properly not followed by the unit.  As per details:-  1) Quotation envelop not provided at the time of audit  2) Quotation demand letter not provided.  3) Quotation order copy not provided.  4) Unit is the same day process followed by the unit.  5) Comparative chart not provided by the unit.  6) Quotation envelop not sign in three  Following details:-  SR.NO DATE NAME OF PARTY AMOUNT  1 31.03.2016 Shubhash Printing 25131  press  2 01.07.2015 13560  We observed that following amount paid but quotation was not provided.  SR.NO DATE PURPUSE AMT.  1 21.03.2016 DATTA 5455  XEROX  Recovery Para:-  We observed that following Advance amount paid but supporting provided during the audit time.  As per details:-  SR.NO DATE PARTY AMOUNT			

### KALYAN DOMBIVALI MC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

.No				O	bservatio	ons			
1.	We observed that following amount of grant has been transfer during the financial year 2015- 16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances no provided.  Details of advances are as under:								
	Sr. No		Name of the In	Name of the Intervention		Amount			
		1	Block Resource	Centre		2,541,	892.00		
		2	Cluster Resource	ce Centre		394,2	204.00		
			Total			2,936,0	100000000000000000000000000000000000000		
2.	<ol> <li>We also observed that grant received to district office from state office will be treated direct income in income &amp; expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</li> </ol>								
	Sr. No	Treate	received from sta d as direct incom ding JV)	111111111111111111111111111111111111111	17.5		Differences		
	1		13,116,208			23,325,921.00	-10209713		
3.	this inter	est receiv enditure	ved to the district	after dedu	acting bar	xtent of expenditure incur nk charges is shown as ex enditure provided by the	cess of Income		
		Sr.	Interest			over expenditure			
		no	Received (Rs.)	(Deficit)		n in I & E Account.			
		1	2109544/-	(7746117					
5.	Statutory Observation:								
	PROFESSIONAL TAX:								
	Professional Tax Return are not filled during the year.								
	Also Challan for Professional tax is not given to us for verification.								
			Tax deducted at Source:						

Date	Nature of Expense	Amount/Cheque No	Remark
27.5.16	Advertisement bill	4416/- Chq No: 511010	1.As per Invoice bill date is 22.6.14. expense of last year booked in current year
04.12.15	Management cost	10120	No final rate confirmation letter is attached to voucher



## Kolhapur MNC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

Sr. No				Observat	ions		
1.	We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.  Details of advances are as under:						
	Sr. No			Am	ount		
	1	Block	Resource Centre		2,	190,829.00	
	2	Cluste	r Resource Centre		ii G	264,000.00	
2.			Total		2,	454,829.00	
	direct inc	ome in i liture in Grant i Treated	If that grant received income & expenditure curred by the district of received from state in as direct income scluding JV)	instead of	recognizing gra AS 9 details are iture	nt as income to tl	ne exter
	1		13,036,600	11	,920,169.00	1116431	
	of this int	erest rec	recognizing grant as in eived to the district af	ter deducti	ng bank charges	is shown as exce	ss of
	Income of is oversta	erest rec ver Expe	reived to the district af enditure (Surplus), as t ails are as under:	ter deducti he whole g	rant is considered  Excess of Interpretation	is shown as exce ed as income this	ss of
	Income of is oversta	erest rec ver Expe ted. Det	reived to the district af enditure (Surplus), as t ails are as under:	ter deducti he whole g	Excess of In expenditure shown in I	is shown as exceed as income this acome over a (Surplus) as & E Account.	ss of
4.	Income o	erest rec ver Expe ted. Det Sr. No	reived to the district af enditure (Surplus), as the ails are as under:  Interest Received (Fig. 171849), auditee has not proving the auditee has not proving the ails are as under:	ter deducti the whole g	Excess of Inexpenditure shown in I	is shown as exceed as income this acome over as (Surplus) as & E Account.	ss of balance
4.	Income of is oversta	erest receiver Experience Level Detection Sr. No  1 ne Audit ification vouching	reived to the district aftenditure (Surplus), as the ails are as under:  Interest Received (Received (Rece	ter deducti the whole g	Excess of In expenditure shown in I	is shown as exceed as income this acome over a (Surplus) as & E Account. It Provided ag pending Advantage and Advantage pending Advantage and	ss of balance
	During the us for ver During waintained.  On the expenditu	rerest recover Experience Level Detected. Detected. Detected. Detected. Sr. No  1 ne Audit refrication rouching and proper samination were	reived to the district aftenditure (Surplus), as the ails are as under:  Interest Received (Received (Rece	ter deductiche whole general ded detail was obsested expenditu	Excess of In expenditure shown in I  Statement of Lorerved that account, it was a count, it wa	is shown as exceed as income this acome over a (Surplus) as & E Account. In the Provided and pending Advantage on tally was observed that	nces to

8.	V. No 29 - Date - 12/08/2015- Rs 5996/-
	Mobile Corner - Bill No. 090 - Date - 24/04/2015
	<ul> <li>D-Link modem purchased, but quotations are not invited</li> </ul>
9.	We observed that in cash book at various places alteration & corrections as well as whitener
	are made without approval of AO.
10.	V. No33 - Date - 25/08/2015 - Rs. 1548/-
	<ul> <li>Travelling expenses incurred for meeting, but Travelling expenses bills are not</li> </ul>
	approved by the concerned authority.
11.	Utilization Certificates Scrutiny:
	i) Chh. Rajaram High School, Kasaba Bavada, Kolhapur.
	UC is Not signed by principal to the tune of Rs. 13347/-
	ii) Approximately only 150 schools submitted their UC's Out of 199 schools.
	iii) Utilization Certificate Register is not maintained.
	iv) Date & Year are not mentioned on UC's.
	v) Inward & Outward on taken in respect of UC's.
	vi) Summary of UC's are not made
12.	Scrutiny of Registers:
14.	i) Utilization Certificate Register is not maintained
	ii) Salary Muster is not maintained in physical form.
	iii) Donation Received Register is not maintained.
	iv) Dead Stock register is not updated as well as not signed and alteration &
	modifications are made with the use of whitener.
	v) Advance Register is not signed by the authority.
13.	Tally Data Scrutiny:
	i) Narrations are not entered for any entry.
	ii) Cost centre's are not use while entering data.
	iii) Unspent grant received is shown as Other Receipts.
14.	Professional Tax & TDS Challan:
	i) Professional Tax paid as well as TDS paid Challan are not available for verification
	as official explained that the concerned person resigned from his post.
	ii) As Challan are not available for verification, we can't say whether the
	abovementioned taxes paid within due dates.
15.	Following Information are not available for Audit:
	i) Previous year Certified Financial Statements.
	ii) Fixed Asset List
	iii) Internal Audit Report.
	iv) Salary Register / Muster.
	v) Block wise Financial Statements.
16.	General Observations:
	i) All supporting bills are not paid & cancelled & Paid by me.
	ii) At various places whitener are used.

(ared Act

## Kolhapur ZP 1<sup>st</sup> April 2015 TO 31<sup>st</sup> March 2016 OBSERVATION SHEET

No	Observations					
1.	We observed that following amount of grant has been transfer during the financial year 16 to peripheries will be treated as expenditure instead of advances also the grant refund the district treated as other receipt instead of grant refund but detail statement of advanced provided.  Details of advances are as under:					
	Sr. No	N	ame of the Intervention	Amount		
	1	Bl	lock Resource Centre	11,696,054.00		
	2	C	luster Resource Centre	4,026,000.00		
			Total	15,722,054.00		
		Gr Tre	rant received from state eated as direct income (Rs)	of recognizing grant as income to per AS 9 details are as under.  Expenditure (Excluding JV)	Differences	
	1		183,193,000	130,934,189.00	52258811	
3.	As per As		12 recognizing grant as incom	ne to the extent of expenditure incur	rred, in view of	
3.	As per As this inter- over Exp	est re endit d. De	t 12 recognizing grant as incomeceived to the district after ded		rred, in view of cess of Income	
3.	As per As this inter- over Expo overstate	est re endit d. De	t 12 recognizing grant as income eceived to the district after ded ture (Surplus), as the whole gra etails are as under:	ne to the extent of expenditure incur- lucting bank charges is shown as ex- ant is considered as income this bala  Excess of Income over expenditure (Surplus) as	rred, in view of cess of Income	
3.	As per As this intere over Experimental over the service overstate.  Sr. 1  We obser date of be	No  1  ved  ook o	t 12 recognizing grant as income ceived to the district after ded ture (Surplus), as the whole grant as under:  Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & Exceunt.  46883991  ock in preceding financial year is not expenditure (Surplus) as shown in I was a financial year is not expenditure.	rred, in view of cess of Income ance is	
	As per As this intere over Experimental over the service overstate.  Sr. 1  We obser date of be	est reendit d. De	that advance given to staff/bloof account for the F Y 2015-16 is	Excess of Income over expenditure (Surplus) as shown in I & Exceunt.  46883991  ock in preceding financial year is not expenditure (Surplus) as shown in I was a financial year is not expenditure.	rred, in view of cess of Income ance is	
	As per As this intercover Exponent over Exponent overstate  Sr. 1  We obser date of both D	est reendition of the control of the	to 12 recognizing grant as incompectived to the district after ded ture (Surplus), as the whole grant as under:  Interest Received (Rs.)  4785903  that advance given to staff/bloof account for the FY 2015-16 is are as under:	Excess of Income over expenditure (Surplus) as shown in I & E Account.  46883991  ock in preceding financial year is not is closed.	rred, in view of cess of Income ance is	
	As per As this intercover Exponent over Exponent overstate  Sr. 1  We obser date of both D	No N	that advance given to staff/bloof account for the F Y 2015-16 is are as under:	Excess of Income over expenditure (Surplus) as shown in I & E Account.  46883991  ock in preceding financial year is not is closed.	rred, in view of cess of Income ance is	
	As per As this intercover Exponent over Exponent overstate  Sr. 1  Sr. No	1 No	12 recognizing grant as incompectived to the district after ded ture (Surplus), as the whole grant as under:  Interest Received (Rs.)  4785903  that advance given to staff/bloof account for the FY 2015-16 is are as under:  Iame of Person	Excess of Income over expenditure (Surplus) as shown in I & E Account.  46883991  ock in preceding financial year is no is closed.  Amount	rred, in view of cess of Income ance is	
	As per As this intercover Exponent over Exponent overstate  Sr. 1  Sr. No	est reendid. De la	12 recognizing grant as incompectived to the district after ded ture (Surplus), as the whole grant as under:  Interest Received (Rs.)  4785903  that advance given to staff/bloof account for the FY 2015-16 is are as under:  Iame of Person  009-10  eacher Training (Karwer)	Excess of Income over expenditure (Surplus) as shown in I & E Account.  46883991  ock in preceding financial year is not is closed.  Amount	rred, in view of cess of Income ance is	
	As per As this intercover Exports overstate  Sr. 1  Sr. No	No  I ved ook cook cook cook cook cook cook cook	12 recognizing grant as income eceived to the district after ded ture (Surplus), as the whole grant as under:  Interest Received (Rs.)  4785903  that advance given to staff/bloof account for the FY 2015-16 is are as under:  Iame of Person  009-10  eacher Training (Karwer)  eacher Training (Karwer)	Excess of Income over expenditure (Surplus) as shown in I & E Account.  46883991  ock in preceding financial year is not is closed.  Amount  205350 198750	rred, in view of cess of Income ance is	

5	Kunal Sutar	10000
6	Omkar Guraw	10000
7	Sadhna Sutar	10000
8	Pushpa Chehar	10000
9	Krunali Patil	10000
10	Babosa Shingare	10000
11	Gorakh Kumbhar	10000
12	Panhada British Council	49150
	2013-2014	
13	Abhinand Shingare	3900

- 5. During vouching and verification it was observed that accounts on tally were not maintained properly.
- 6. On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.
- 7. Vch. No. 31 31/07/15 Rs.13502/- Training Expenses

Meal & Stationery expenses incurred during training period.

- Attendance records are not available for verification.
- · Stationery Stock Register is not available for verification.
- 8. Vch. No. 33 01/07/2015 Rs.935/-

Office stationary purchased

Wilson Fountain Pen Depo

Bill No.	Date
6771	11/05/2015
16009	11/05/2015

- Different Serial no. bills are found from same party on same date found at the time of verification.
- 9. We observed that in cash book at various places alteration & corrections as well as whitener are made without approval of AO.
- 10. Professional Tax Payment:

It is observed that there are late payments made.

Month	Amount	Date
A	5600	28/05/2015
April	400	06/07/2015
M	400	23/06/2015
May	3200	06/07/2015
June	3200	25/07/2015
July	400	21/08/2015

D

	2800	12/08/2015
August	3200	18/09/2015
September	2800	27/10/2015
October	3600	21/11/2015
November	3200	16/12/2015
December	3200	12/01/2016
January	3200	22/02/2016
February	4800	23/03/2016

- 11. On a
  - i. Date
  - ii. Cheque no.
  - Cheque drawn date iii.
  - iv. Amount in figure & words.

### 12. **Utilization Certificates Scrutiny:**

- xi) Utilization Certificate Register is not maintained.
- xii) Date & Year are not mentioned on UC's.
- Inward & Outward on taken in respect of UC's.
- Summary of UC's are not made. xiv)

### 13. Advance Register is not maintained in register form.

### i) There are difference in advances as following:

Advance Opening balance Difference

As Per Tally

Rs. 760568/-

As per Statement (-) Rs. 772340/-

Rs. 11772/-

### ii) Loans & Advance:

Old Pending Balance, Officials unable to provide explanation Balance at block, NPEGEL Rs. 16130/-

### Fixed Assets - Rs.71205/- Cr. 14.

- i) Rs. 71205/- is credited to Civil work construction.
- ii) Amount Credited to civil work construction received form block as unspent amount but allocation are not made, officials didn't know whose balance are return and related construction work.

### 15. **Current Liabilities**

- i. Misc. Receipts Rs. 75995/-, record are not found relating to whose amount it is.
- ii. Test report charges payable Rs. 5000/- pending since 2009-10
- iii. SCERT - Pune Rs. 43550/-Pending since 2013-14,

Reason for non Payment is not provided.

16. TDS norms regarding payment & filling of Returns are not followed. There is default in



deposit of tax as well as filling of TDS returns.

Quarter 2 - Interest of Rs. 250/-

Quarter 3 - Short payment Rs.7900/-

Interest on Short Payment of Rs.1303/-

Quarter 4 - Short Deduction of Rs.6060/-

Interest on Short deduction of Rs.360/-

Late filing lavy u/s.234E of Rs.21400/-



or.				Observa	ations		
1.	We observed that following amount of grant has been transfer during the financial year 2015 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.						the
	Details o		es are as under:				
		Sr. No	Name of the Intervention	on	Amount		
	-	1	Block Resource Centre			,657.00	
	2 Cluster Resource Centre		9	The comment of	,185.00		
2.	TA7 1	1	Total			,842.00	
	income	so observed that grant received to district office from state office will the in income & expenditure instead of recognizing grant as income district incurred by the district only as per AS 9 details are as under.  Grant received from state Treated as direct income (Rs) (Excluding JV)  Expenditure (Excluding JV)		Differences	ent c		
	1	-	148,256,745		157,797,183.00	-9540438	-
	this inter	this interest received to the district after ded over Expenditure (Surplus), as the whole grant overstated. Details are as under:  Sr. No Interest Received (Rs.)			1 1		
	overstate	enditure ed. Detail	(Surplus), as the whole g s are as under:	Excess expend	onsidered as income this of Income over diture (Surplus) as in I & E Account.	s excess of Inco balance is	me
	overstate	penditure ed. Detail Interes	(Surplus), as the whole g s are as under:	Excess expend	of Income over diture (Surplus) as	s excess of Inco balance is	me
4.	Sr. No	enditure ed. Detail Interes	(Surplus), as the whole g is are as under: it Received (Rs.)	Excess expend shown	onsidered as income this of Income over diture (Surplus) as in I & E Account. 39606150	balance is	
4.	On the expendit	vouching examina	(Surplus), as the whole g is are as under: it Received (Rs.) 5754697	Excess expends shown observed	onsidered as income this  of Income over diture (Surplus) as in I & E Account.  39606150  that accounts on tally iture account, it was o	balance is were not main	taine
	On the expendit capital at Procurer whether	vouching examina ture were nd reven ments file procurer	(Surplus), as the whole gos are as under:  Et Received (Rs.)  5754697  and verification it was attended to the income and a booked as Revenue expense.	Excess expends shown observed expenditure.	onsidered as income this  of Income over diture (Surplus) as in I & E Account.  39606150  that accounts on tally iture account, it was of There was no segregation	were not main bserved that a	taine

8. Vch No.193 - Dt.01/07/2015 - Rs.20000.00 - Advance Given to Mr. V. V. Valande Vch No.288 - Dt.09/08/2015 - Rs.28461.00 - Advance recoupment & Net payment

Bill No.235 - Dt.20/07/2015 - Omkar Multiservices - Rs.21976.00

• Quotations are not invited.



### MALEGAON MNC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

Sr.No		Observations					
1.	Statutory audit report and compliance of previous year 2014-15 audit report was not provided for verification at the time of audit.						
2.	Rs.1000/5		lines quotation should be called in from 01st of Nov 2016), but in the fo				
	SR.NO.	DATE	PARTICULARS	CHEQUE.NO.	AMOUNT		
	1	09/09/2015	IED-Alimco ( Kurashi Mandap Decorators )	25265	14581		
	2	06/10/2015	IED-Alimco ( Kurashi Mandap Decorators )	25274	14507		
	TOTAL						
	Salary register not maintained.						
3.	Salary reg	ister not mainta					



### NAGPUR ZP

Sr.No	Observations						
1.	We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.  Details of advances are as under:						
	Sr. No	Name of the Intervention		Amount			
	1	Block I	Resource Centre		40,761,273.00		
	2	Cluster	r Resource Centre		3,689,000.00		
			Total		44,450,273.00		
2.	expenditure incur.  Grant Sr. No Treate		that grant received to district on the & expenditure instead of received by the district only as per AS received from state and as direct income (Rs)  Exactly adding JV)		mizing grant as income t	Differences	
	1		155,349,638	-	162,761,140.00	-7411502	
	Expenditure (Surp Details are as undo Sr. No		olus), as the whole grant is conser:  Interest Received (Rs.)  3477556		charges is shown as excess of Income over cred as income this balance is overstated.  Excess of Income over expenditure (Surplus) as shown in I & E Account.  Not Provided		
4.	During the Audit, auditee has not provided detail statement of Long pending Advances to us for verification.						
5.	CSR not made available during audit hence, we are unable to cross check contract rates					rates	
6.	During audit we observed that contract files are not submitted by schools to district office. Detail are given below:-						
	S	r No.	Particulars		Contract		
		1	Gumgaon No. 2, Hingna		Toilet Construction		
		2	Sonegaon HM, Kalmeshwa	ar '	Toilet Construction		
		3	Jamgad, Katol	7.	Additional Classroom		
		4	Medla, Nerkhed		Additional Classroom		
		5	Kamptee tola, Nerkhed		Additional Classroom		
7.	In civil major repairs head we observed that 100% amount is disbursed to schools but work completion certificates are not found on record. Date of disbursement of Amount is 28/03/2016 (50%) and 31/03/2016 (50%).						

### NAGPUR MNC 1st April 2015 TO 31st March 2016 OBSERVATION SHEET

	Observations	bservations				
We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.  Details of advances are as under:						
No Name of the Intervention	Amount					
1 Block Resource Centre	7,829,947.00					
2 Cluster Resource Centre	660,000.00					
Total	8,489,947.00					
Grant received from state Treated as direct income ( (Excluding JV)		Differences				
1 25,119,970	41,574,587.00	-16454617				
As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred, in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus), as the whole grant is considered as income this balance is overstated. Details are as under:  Sr. No Interest Received (Rs.) Excess of Income over expenditure (Surplus) as						
40476	shown in I & E Account.					
During the us for verifi	Audit, unit has not	1847694 Not Provided Audit, unit has not provided detail statement of Long pending				

