



## AUDITORS REPORT

**01-04-2015 To 31-03-2016**



S SURESHKUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS

THIRUVANANTHAPURAM



**S. SURESH KUMAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**AUDITOR'S REPORT**

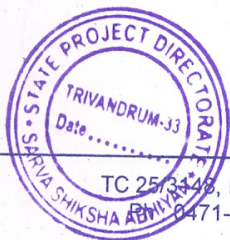
We have audited the accompanying expenditure statements / financial statement of the centrally sponsored programme of Sarva Shiksha Abhiyan (SSA), which is implemented by the Primary education Development Society of Kerala (PEDSK), as on 31<sup>st</sup> March 2016 at the State Project Directorate, Thiruvananthapuram, District Project Office Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha, Kottayam, Idukki, Ernakulam, Thrissur, Palakkad, Malappuram, Kozhikode, Wayanad, Kannur, Kasargod and the BRCs coming under each DPO. These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

In our opinion, the financial statement gives true and fair view of the sources and application of the funds and the financial position of Primary education Development Society of Kerala (PEDSK), for the year ended 31<sup>st</sup> March 2016 and the result of its operation in the implementation of the Sarva Shiksha abhiyan (SSA), Kerala for the year ended 31<sup>st</sup> March 2016 are in accordance with the standards issued by the Institute of Chartered Accountants of India (ICAI), subject to the annexure attached to this report.

Trivandrum

Trivandrum



For S. SURESH KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

S. SURESH KUMAR FCA  
Member No. 219403  
FRN No. 012111S



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**ANNEXURE TO AUDIT REPORT**

1. EMD and security deposits are subject to confirmation.
2. Fund transferred from DIET and Interest and Remittance of DPEP savings accounts are transferred to income and expenditure accounts during the year.
3. The receipts and payments accounts given by Idukki DPO shows Rs.73000 as refund of Swatch bhatharth kosh last year but the concerned amount is the difference of closing balance omitted by one of the BRCs under the DPO.
4. Internal control system of the DPOs and BRCs need improvements.
5. The unsettled advances of the previous years are settled on the basis of correspondence issued from the District Project Office.
6. Double entry system is followed during the period 01.04.2015 to 31.03.2016.
7. There are no investments other than balance maintained in the savings bank account and treasury bank account.
8. Government grant are recognized on receipts basis.
9. Fixed assets are valued at cost and included in management cost and other respective intervention accounts. Depreciation is not charged on the fixed assets as per guidelines issued.
10. Inventories are not valued as on 31-03-2016.
11. The receipts and payments accounts of each District Project Office and State Project Office at Trivandrum are prepared attached along with our report.

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**SARVA SHIKSHA ABHIYAN**

**KERALA STATE**

**AUDIT CERTIFICATE IN RESPECT OF STATEMENT OF EXPENDITURE (SOE) OF SARVA SHIKSHA ABHIYAN (SSA), KERALA STATE FOR THE PERIOD FROM 01-04-2015 TO 31-03-2016**

The expenditure statement / financial statements relating to the project Sarva Shiksha Abhiyan (SSA) Kerala for the period from 01-04-2015 to 31-03-2016, attached here have been audited in accordance with regulations and standards of audit of the Institute of Chartered accountants of India and accordingly included such test of accounting records internal checks and controls and other auditing procedures necessary to confirm that

1. The resources are used for the purpose of the project.
2. The expenditure and financial statements are correct.

During the period from 01-04-2015 to 31-03-2016 the State Project Directorate, Kerala have submitted following statements of expenditure referred below.

Sl. No	Period	Amount of expenditure
1	01-04-2015 to 30-06-2015	6,066.86
2	01-07-2015 to 30-09-2015	6,615.35
3	01-10-2015 to 31-12-2015	3,977.25
4	01-01-2016 to 31-03-2016	9,173.26
<b>Total</b>		<b>25,832.72</b>

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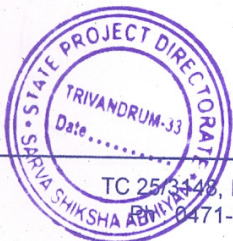


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We are giving below the total category wise amount of expenditure incurred for the project.

Sl. No	ITEM OF EXPENDITURE	AMOUNT
1	Block Resource Centre	47,29,28,835
2	Cluster Resource Centre	29,82,84,559
3	Teachers salary	24,02,69,700
4	special training for out of school child	27,68,788
5	Free text book	46,56,02,895
6	Innovative activities	1,98,33,014
7	IEDC	24,77,71,749
8	Research and Evaluation	1,45,56,210
9	Teachers training	12,32,54,348
10	Community Mobilization	1,97,52,427
11	Uniform	28,52,91,631
12	School grant	8,26,70,000
13	Community training	69,04,654
14	Maintenance grant	4,36,87,500
15	Learning Enhancement programme	2,41,65,039
16	Civil work	2,98,68,877
17	Management cost	16,83,55,170
18	CAL	62,70,556
19	Teacher grant	2,98,79,500
	<b>Total</b>	<b>2,58,21,15,452</b>

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We have examined the related documents and these can be relied upon to support the actual expenditure of Sarva Shiksha Abhiyan, Kerala

On the basis of the information and explanations that have been obtained as required and according to the best of our information as a result of the test audit, it is certified that the expenditure statements / financial statements read with observations given in the audit / management report with annexure represent a true and fair view of the implementation and operation of the projects for the period 01-04-2015 to 31-03-2016.

Trivandrum



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**SARVA SHIKSHA ABHIYAN**

**KERALA STATE**

**UTILISATION CERTIFICATE (GENERAL) UNDER SSA FOR THE YEAR ENDED 31-03-2016**

In respect of grant received from government of India and other sources:

Sl.no.	Particulars / Letter no	Amount in Rupee
<b>I</b>	<b>Government of India</b>	<b>General</b>
1	F 12-2 / 2015-EE.16 Dated 14-05-2015	62,33,45,000
2	F 12-2 / 2015-EE.16 Dated 16-12-2015	38,18,70,000
3	F 12-2 / 2015-EE.16 Dated 28-03-2016	27,50,98,000
	<b>Sub Total</b>	<b>128,03,13,000</b>
<b>II</b>	<b>State Share</b>	
1	State of Kerala	7,00,00,000
2	Fund from Local Bodies	87,22,41,973
	<b>Sub Total</b>	<b>94,22,41,973</b>
<b>III</b>	<b>Other funds</b>	
1	Unspent balance of previous year	130,64,66,587.96
2	Bank Interest	2,85,58,117
3	Other receipts	3,29,85,068
4	Refund of expenses	3,46,583
5	Unutilized previous years fund	2,45,07,858.88
	<b>Sub Total</b>	<b>139,28,64,214.84</b>
	<b>Grant Total</b>	<b>361,54,19,187.84</b>

1. It is certified that Rs. 128,03,13000.00 (Rupee One hundred twenty eight crore three lakhs thirteen thousand) is received from government of India infavour of Primary Education Development Society of Kerala (PEDSK) on various letters on different dates under general head. Out of such general head, the general head general is Rs.113,71,44,000.00 ( Rupee One hundred thirteen crore seventy one crore forty four thousand), general head SC is Rs. 11,98,72,000.00 ( Rupee eleven crore ninety eight lakhs seventy two thousand) and general head ST is Rs. 2,32,97,000.00 ( Rupee two crore thirty two lakhs ninety seven thousand), under general head Rs. 7,00,00,000.00 (Rupee seven crore) is received from government of Trivandrum



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Kerala, Rs. 87,22,41,973 ( Rupee eighty seven crore twenty two lakhs forty one thousand nine hundred and seventy three) is received from local bodied under general head, Rs. 130,64,66,587.96 (Rupee hundred and thirty crore sixty four lakhs sixty six thousand five hundred eighty seven and ninety six paisa) is kept on account of unspent balance of previous year, Rs. 2,85,58,117.00 (Rupee two crore eighty five lakhs fifty eight thousand one hundred and seventeen ) on account of bank interest, Rs. 3,29,85,068.00 (Rupee three crore twenty nine lakhs eighty five thousand sixty eight) from other receipts, Rs. 3,46,583.00 (Rupee three lakhs forty six thousand five hundred and eighty three) on account of refund of expenses and Rs. 2,45,07,858.88 (rupee two crore forty five lakhs seven thousand eight hundred and fifty eight and eighty eight paisa) on account of unutilized funds related to previous years and during the year 2015-16.

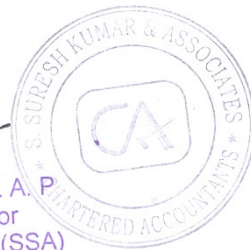
From the above receipts under general head Rs. 255,22,46,575.00 (Rupee two hundred and fifty five crore twenty two lakhs forty six thousand five hundred and seventy five ) has been utilized for the purpose for which it was sanctioned and that remaining unutilized balance of Rs. 106,31,72,612.84 (Rupee one hundred six crore thirty one lakhs seventy two thousand six hundred and twelve and eighty four paisa) under general head at the end of the year will be adjusted towards the grant –in –aid payable during the next year 2016-17.

2. It is also certified that out of the amount of Rs. 106,31,72,612.84 (Rupee one hundred six crore thirty one lakhs seventy two thousand six hundred and twelve and eighty four paisa), Rs. 27,50,98000.00 (Rupee Twenty seven crore fifty lakhs ninety eight thousand) is yet to be received and shown as unsettled advances Rs 59,10,930.00 (Rupee fifty nine lakhs ten thousand nine hundred and thirty) are unsettled by the implementing agencies / units as per details enclosed, which has been allowed to be carried forward
3. Certified that one third of the VECs receiving more than Rs. 1,00,000.00/- as fund from SSA during the current year has been covered under audit.
4. Certified that we have satisfied ourselves that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and that we have exercised the following checks to see the money was actually utilized for the purpose for which it was sanctioned.

- i) Audited statements of accounts
- ii) Utilization certificates from DPOs
- iii) Progress report.

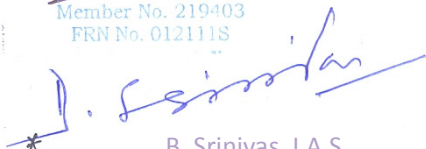


  
Dr. KUTTY KRISHNAN. A. P.  
State Project Director  
Sarva Shiksha Abhiyan (SSA)  
Kerala  
Member Secretary PEDSK



For S. SURESH KUMAR & ASSOCIATES  
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B. Srinivas, I.A.S.  
Principal Secretary,  
General Education Department  
Vice President PEDSK





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**AUDITOR'S CERTIFICATE**

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

Trivandrum



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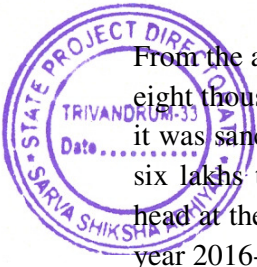
**SARVA SHIKSHA ABHIYAN**  
**KERALA STATE**

**UTILISATION CERTIFICATE (CAPITAL) UNDER SSA FOR THE YEAR ENDED 31-03-2016**

In respect of grant received from government of India and other sources:

Sl.no	Particulars / Letter no	Amount in rupee
<b>I</b>	<b>Government of India</b>	<b>Capital</b>
1	F 12-2 / 2015-EE.16 Dated 14-05-2015	55,73,000
<b>II</b>	<b>State share</b>	
1	Fund from Local Bodies	9,69,15,775
<b>II</b>	<b>Other funds</b>	
2	Unspent balance of previous year	8,19,90,508.20
	<b>Grant Total</b>	<b>18,44,79,283,20</b>

1. It is certified that Rs. 55,73,000.00 (Rupee Fifty five lakhs seventy three thousand) is received from government of India in favour of Primary Education Development Society of Kerala (PEDSK) on various letters on different dates under Capital head. Out of such capital head, the capital head general is Rs. 49,71,000.00 (Rupee forty nine lakhs seventy one thousand), capital head SC is Rs. 5,06,000.00 (Rupee five lakhs six thousand) and capital head ST is Rs. 96,000.00 (Rupee ninety six thousand) also certifies that Rs. 9,69,15,775.00 (Rs. Nine crore sixty nine lakhs fifteen thousand seven hundred seventy five) is received from local bodies and Rs. 8,19,90,508.20 (Rupee eight crore nineteen lakh ninety thousand five hundred and eight and twenty paise during last year.



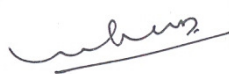
From the above receipts, sum of Rs. 2,98,68,877.00 (Rupee Two crore nine eight lakhs sixty eight thousand eight hundred and seventy seven) has been utilized for the purpose for which it was sanctioned and that remaining balance of Rs. 15,46,10,406.20 (Rs. Fifteen crore forty six lakhs ten thousand four hundred and six and twenty paise) is unutilized under capital head at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2016-17.

2. Certified that one third of the VECs receiving more than Rs. 1,00,000.00/- as fund from SSA during the current year has been covered under audit.

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

- i) Audited statements of accounts
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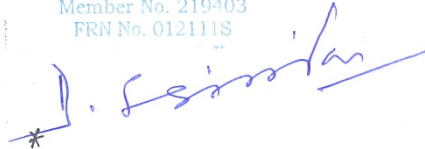


  
Dr. KUTTY KRISHNAN. A. P.  
State Project Director  
Sarva Shiksha Abhiyan (SSA)  
Kerala  
Member Secretary PEDSK



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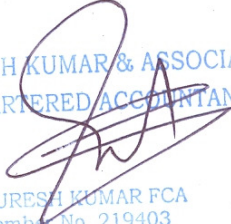


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