

MANOJ K. VYAS

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

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

Ref. No. :

Date : 2 JAN 2017

AUDITORS REPORT

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements:-

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

Auditor's Responsibility

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



M. K. VYAS & CO.

CHARTERED ACCOUNTANTS

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

☎ : 0260-2410928 • Mob.: 98241 47418

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

Opinion

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

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

For M. K. Vyas & Co.
Chartered Accountants

Proprietor

Mem. No. 051703
FRN No. 121554W

Place: VAPI

Date: - 2 JAN 2017



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

(Rs. in Lacs)

Name of State/ UT: UT of Daman & Diu

Sr No.	Particulars	Sanction letter No. & Date	General	Capital	SSA
1	Received from: Govt. of India, Dept. of MHRD	F.6-1/2015-EE.15 dated 07th May 2015	56.12	22.26	78.38
2	Received from: UT Administration of Daman & Diu.		0.00	0.00	0.00
3	Received from: UT Administration of Daman & Diu Additional Share		0.00	0.00	0.00
4	Amount received from PWD district panchayat against outstanding civil advance given to them		50.90	00.00	50.90
5	Total (A)		107.02	22.26	129.28
6	Unspent Balance from Previous Year		298.89	0.00	298.89
7	Previous Year Unadjusted Advances		0.00	261.54	261.54
8	Interest earned during the year and		11.51	0.00	11.51
9	Miscellaneous Receipt		4.05	0.00	4.05
10	Total (B)		314.45	261.54	575.99
11	Grand Total (C) = (A) + (B)		421.47	283.80	705.27
12	Less : Expenditure during the year (1)		425.84	0.00	425.84
13	Less : Provision for Expenses Closing Balance (2)		29.32	0.00	29.32
14	Add : Provision for Expenses Opening Balance (3)		11.73	0.00	11.73
15	Add : Civil Works Advance given during the Year (4)		0.00	0.00	0.00
16	Total Expenditure (D) (1)-(2)+(3)+(4)		408.24	0.00	408.24
17	Closing Balance (E) = (C) - (D)		13.22	283.80	297.03
18	Cash in Hand		0.00	0.00	0.00
19	Cash at Bank		10.45	22.26	32.71
20	Unadjusted Advances (Civil Works) & NAS 15-16 (Diu)		0.00	264.32	264.32
21	Total Closing Balance		10.45	286.58	297.03

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





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

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

Dated: 2 JAN 2017

Place: Daman


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


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

AUDITORS CERTIFICATE

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

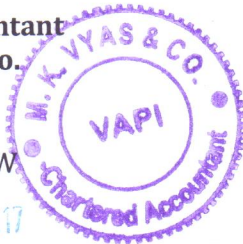

Chartered Accountant

CA M. K. Vyas & Co.

Vapi

Mem. No. 051703

Regd. No. 121554W



Dated: 2 JAN 2017

Place: Vapi

Consolidated Annual Financial Statement of Sarva Siksha Abhiyan.

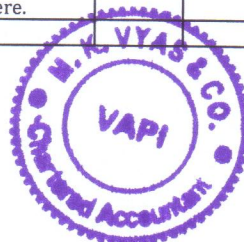
Name of the State: UT of Daman & Diu

(Rs. in lacs)

Year Ending 31st March 2016

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

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



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

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



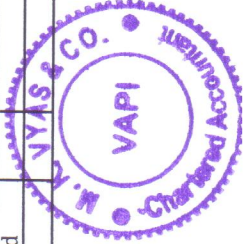
- 2 JAN 2017

[Signature]
Member Secretary
Sarva Shiksha Abhiyan
UT of Daman & Diu

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

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

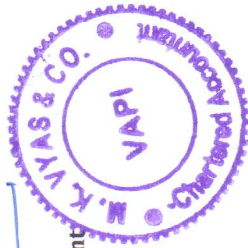
		EXPENDITURE	Scheme dule	Amount Current Year 2015-2016	Amount Previous Year 2014-2015	INCOME	Scheme dule	Amount Current Year 2015-2016	Amount Previous Year 2014-2015	(Rs. In Lacs)	
										Funds received from Govt. of India	Amount Previous Year 2014-2015
		Expenditure at District and sub-district level									
I		ACCESS									
1		Opening of New School Building		0.00	0.00	(a) SSA		78.38	72.77		
2		Residential Schools for specific category of Children		0.00	0.00	(b) NPEGL		0.00	0.00		
3		Libraries in Schools		0.00	0.00	(c) KGBV		0.00	0.00		
4		Transport / Escort Facility		0.00	0.00						
5		Special Training for mainstreaming of OoSC		0.32	2.17	UT administration of Daman & Diu		0.00	337.46		
II		RETENTION				(a) SSA		0.00	0.00		
6		Free Text Book		28.77	32.13	(b) NPEGL		0.00	0.00		
7		Uniform For Girls		24.36	25.60	(c) KGBV		0.00	0.00		
8		Teaching Learning Equipments (TLE)		0.00	0.00	Interest					
III		ENHANCING QUALITY				(a) SSA		11.51	9.66		
9		New Teachers Salary		200.79	203.49	(b) NPEGL		0.00	0.00		
10		Teachers Training		2.87	2.17	(c) KGBV		0.00	0.00		
11		Academic Support through BRC		19.64	23.98			0.00	0.00		
12		Academic Support through CRC		7.25	8.35	Other Receipts		4.05	0.56		
13		Computer Aided Education in UPS under Innovation		4.95	9.23						
14		Part Time Instructors		0.00	0.00						
IV		ANNUAL GRANTS									
15		Teachers Grants		0.00	0.00						
16		School Grants		4.57	5.31						
17		Research & Evaluation Monitoring & supervision		0.02	0.71						
18		School Maintenance Grant		5.93	6.83						
V		BRIDGING GENDER AND SOCIAL CATEGORY GAPS									
19		Intervention for CWSN		6.08	5.68						
20		Innovation Head upto Rs 50 lac per Dist		4.93	0.00						
20.1		Girls Education		0.00	0.00						
20.2		ECCE		0.00	0.00						
20.3		Intervention for SC/ST		0.00	0.00						
20.4		Intervention for Minority Community Children		0.00	0.00						
20.5		Intervention for Urban Deprived Children		0.00	0.00						
21		SMC/PRI Training		1.25	0.80						
VI		SCHOOL INFRASTRUCTURE									
22		Civil Works Construction		0.00							
22.01		District Panchayat Diu - Utilisation Certificate Received		0.00	48.60						
22.02		District Panchayat Daman - U C Received		0.00	20.50						



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

		(Rs. In Lacs)						
	EXPENDITURE	Schedule	Amount Current Year 2015-2016	Amount Previous Year 2014-2015	INCOME	Schedule	Amount Current Year 2015-2016	Amount Previous Year 2014-2015
VII	DISTRICT PROJECT MANAGEMENT COST							
23	Management cost		38.00	40.50				
23.01	Others		0.01	0.00				
23.02	Additional UT Grant		60.11					
VIII	STATE COMPONENT							
24	Management and MIS		15.99	17.60				
	Excess of income over Expenditure		0.00	0.00			331.90	33.21
	TOTAL		425.84	453.66	TOTAL		425.84	453.66

VAFVW



Chartered Accountant
CA M. K. Vyas & Co.
Vapi
Mem. No. 051703
Regn. No. 121554W
-2 JAN 2017

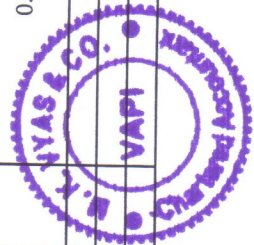
Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

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

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

Name of the State: UT of Daman & Diu

RECEIPTS	Schedule	Amount Current Year 2015-2016	Amount Previous Year 2014-2015	PAYMENTS	Schedule	Amount Current Year 2015-2016	(Rs. In Lacs)	
							Amount Previous Year 2014-2015	Amount Current Year 2015-2016
Opening Balance								
(a) Cash at Bank		298.89	296.07	ACCESS				
(b) Cash in Hand		0.00	0.00	Opening of New School Building			0.00	0.00
(c) Unadjusted Advances		261.54	292.53	Residential Schools for specific category of Children			0.00	0.00
(d) Expenditure Payable		-11.73		Libraries in Schools			0.00	0.00
Funds recd. from Govt. of India				Transport / Escort Facility			0.00	0.00
(a) SSA		78.38	72.77	Special Training for OoSC			0.32	2.17
(b) NPEGEL		0.00	0.00	RETENTION				
(c) KGBV		0.00	0.00	Free Text Book			28.77	32.13
				Uniform For Girls			24.36	25.60
				Teaching Learning Equipments (TLE)			0.00	0.00
UT administration of Daman and Diu				ENHANCING QUALITY				
(a) SSA		0.00	337.46	New Teachers Salary			200.79	202.26
(b) NPEGEL		0.00	0.00	Teachers Training			2.87	2.17
(c) KGBV		0.00	0.00	Academic Support through BRC			19.64	23.00
Interest				Academic Support through CRC			7.25	8.35
(a) SSA		11.51	9.66	Computer Aided Education in UPS under Innovation			4.95	9.18
(b) NPEGEL		0.00	0.00	Libraries in Schools			0.00	0.00
(c) KGBV		0.00	0.00	ANNUAL GRANTS				
				Teachers Grants			0.00	0.00
				School Grants			4.57	5.31
				Research & Evaluation Monitoring & supervision			0.02	0.71
Miscellaneous receipts		4.05	0.56	School Maintenance Grant			5.93	6.83
				BRIDGING GENDER AND SOCIAL CATEGORY GAPS				
				Intervention for CWSN			6.08	5.68
				Innovation Head upto Rs 50 lac per Dist			4.93	0.00
				Girls Education			0.00	0.00
				ECCE			0.00	0.00
				Intervention for SC/ST			0.00	0.00
				Intervention for Minority Community			0.00	0.00
				Intervention for Urban Deprived			0.00	0.00
				SMC/PRI Training			1.25	0.80
				SCHOOL INFRASTRUCTURE				
				Civil Works Construction				
				Prepaid Civil Advances			0.00	0.00
				DPO - DIU U.C. Received			0.00	48.60
				DPO - Daman U C Received			0.00	20.50



Name of the State: UT of Daman & Diu

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

RECEIPTS	Sched ule	Amount Current Year 2015-2016	Amount Previous Year 2014-2015	Sche dule	PAYMENTS	Amount Current Year 2015-2016	Amount Previous Year 2014-2015
					DISTRICT PROJECT MANAGEMENT COST		
				VII	Management cost	38.00	37.72
				23	Others	0.01	0.00
				23.01			
				VIII	STATE COMPONENT		
				24	Management and MIS	15.99	17.60
			0.00		Miscellaneous Payments		
					(a) Civil Work (Advance)		
					(b) Additional UT Grant	0.00	37.90
					Closing Balance	60.11	
					(a) Cash at Bank	32.71	298.89
					(b) Cash in Hand	0.00	0.00
					(c) Unadjusted Advances	264.32	223.64
					(d) Expenditure Payable	-29.32	0.00
TOTAL		693.55	1009.05			693.55	1009.05

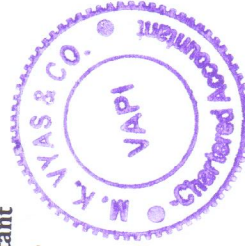
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Chartered Accountant
CA M. K. Vyas & Co.
Vapi

Mem. No. 051703

Regn. No. 121554W

2 JAN 2017



(Signature)

Member Secretary

Sarva Shiksha Abhiyan Missio

UT of Daman & Diu

(Signature)

State Project Director

Sarva Shiksha Abhiyan Mission

UT of Daman & Diu

Consolidated Balance Sheet as on 31st March 2016

Name of the State: Daman & Diu

Liabilities	Schedule	Amount Current Year 2015-2016	Amount Previous Year 2014-15	Assets	Schedule	Amount Current Year 2015-16	Amount Previous Year 2014-15
Capital Fund				Fixed Assets			
Opening Balance				Civil Works		0.00	0.00
(a) Cash in hand		0.00	0.00	Furniture		0.00	0.00
(b) Cash at Bank	"A"	298.89	296.07	Vehicle		0.00	0.00
(c) Unadjusted Advances	"B"	261.54	292.53	Equipment		0.00	0.00
(d) Opening Salary Payable		-11.73	-6.69				
Funds recd. from Govt. of India				Deposit			
(a) SSA		0.00	0.00	(a) Fixed Deposits with Banks		0.00	0.00
(b) NPEGEL		0.00	0.00	(b) Deposits with others		0.00	0.00
(c) KGBV		0.00	0.00	Utilization of grant others		0.00	0.00
				Advances receivable from		0.00	0.00
Funds recd. from State Govt.				Advances for Expenses			
(a) SSA		0.00	0.00	(a) Civil Work (Advance)	"C"	264.33	223.64
(b) NPEGEL		0.00	0.00				
(c) KGBV		0.00	0.00				
Interest				Balances at Districts & SPO			
(a) SSA		0.00	0.00	(a) Cash at Bank	"D-1"	28.21	167.82
(b) NPEGEL		0.00	0.00	(b) Cash in Hand		0.00	0.00
(c) KGBV		0.00	0.00	(c) Advances outstanding	"E"	0.00	37.90
Other Balances at Districts				Closing Balance at SPO			
(a) Provision for CAL Expenditure		0.00	0.00	(a) Cash in Hand		0.00	0.00
(b) Sundry Creditors including salary payable	"F"	29.34	11.73	(b) Cash at Bank	"D-2"	4.50	131.07
(c) Loan Payable		50.90	0.00	(c) Advances outstanding		0.00	0.00
Add: Excess of income over expenditure		-331.90	-33.21				
Total		297.04	560.43	Total		297.04	560.43

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

[Signature]
Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

[Signature]
Chartered Accountant
CA M. K. Vyas & Co.
Vapi
Mem. No. 051703
Regn. No. 121554W
52 JAN 2017



Schedule "A"

Opening Balance - Cash At Bank		Amount	Amt in Lacs	Closing Balance - Cash At Bank		Amount Current	Amt in Lacs
		2015-16				Year 2015-16	
	Daman District	1622748.00	16.23			0	0.00
	Diu District	15159071.00	151.59			0	0.00
	State Project Office	13107148.38	131.07				
	Total	2988967.38	298.89				

Schedule "E"

Opening Balance - Unadjusted Civil Advances		Amount	Amt in Lacs	Closing Balance - Cash At Bank		Amount Current	Amt in Lacs
		2015-16				Year 2015-16	
	C/f Closing balance form Last F.Y, 2015-16	26132508	261.33			2077757	20.78
	Diff. of as per Schedule	21000	0.21			856672	8.57
	Total	26153508	261.54			2934429	29.34

Schedule "B"

Opening Balance - Unadjusted Civil Advances		Amount	Amt in Lacs	Closing Balance - Cash At Bank		Amount Current	Amt in Lacs
		2015-16				Year 2015-16	
	C/f Closing balance form Last F.Y, 2015-16	26132508	261.33			2077757	20.78
	Diff. of as per Schedule	21000	0.21			856672	8.57
	Total	26153508	261.54			2934429	29.34

Schedule "C"

Unadjusted Civil Advances		Amount	Amt in Lacs	Closing Balance - Cash At Bank		Amount Current	Amt in Lacs
		2015-16				Year 2015-16	
	Civil Advances for F.Y. 2015-16	26132508.00	261.33			12012.00	0.12
	Opening Balance for F. Y. 2015-16	0.00	0.00			2808839.00	28.09
	Add Fund from GOI for F.Y. 2015-16 (Daman)	3532167	35.32			2820851.00	28.21
	Less Utilisation	3232167	32.32				
	Total	26432508.00	264.33			450146.00	4.50
						450146.00	4.50
						3270997.00	32.71

Schedule "D-1"

Unadjusted Civil Advances		Amount	Amt in Lacs	Closing Balance - Cash At Bank		Amount Current	Amt in Lacs
		2015-16				Year 2015-16	
	Civil Advances for F.Y. 2015-16	26132508.00	261.33			12012.00	0.12
	Opening Balance for F. Y. 2015-16	0.00	0.00			2808839.00	28.09
	Add Fund from GOI for F.Y. 2015-16 (Daman)	3532167	35.32			2820851.00	28.21
	Less Utilisation	3232167	32.32				
	Total	26432508.00	264.33			450146.00	4.50
						450146.00	4.50
						3270997.00	32.71

M.K.V.

Chartered Accountant
CA M. K. Vyas & Co.

Vapi
Mem. No. 051703
Regn. No. 121554W



5-2 JAN 2017

M.K.V.

Member Secretary

Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

M.K.V.

State Project Director

Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

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

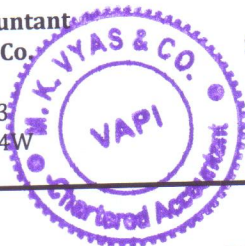
Name of the State: *UT of Daman & Diu.*

(Rs. in lakhs)

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

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

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



[Signature]
 Member Secretary
 Sarva Shiksha Abhiyan Mission
 UT of Daman & Diu

- 2 JAN 2017

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

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

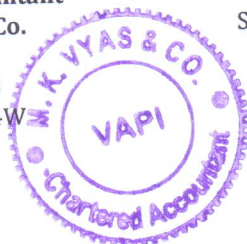
Name of the State: *UT of Daman & Diu.*

(Rs. in lakhs)

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

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

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



[Signature]
 Member Secretary
 Sarva Shiksha Abhiyan Mission
 UT of Daman & Diu

- 2 JAN 2017

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

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

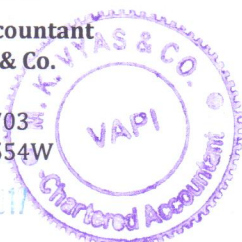
For the Year Ended on 31st March 2016

Name of the State : UT of Daman & Diu.

(Rs. in lakhs)

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

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[Signature]
Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

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

M. K. VYAS & CO.

CHARTERED ACCOUNTANTS

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

☎ : 0260-2410928 • Mob.: 98241 47418

MANOJ K. VYAS

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

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

Ref. No. :

Date : 2 JAN 2017

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

MANAGEMENT LETTER

Sir,

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

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



M. K. VYAS & CO.

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Ref. No. :

Date : 2 JAN 2017

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

For M. K. Vyas & Co.
Chartered Accountants

Proprietor

Mem. No. 051703
FRN No. 121554W

Place: VAPI

Date: 2 JAN 2017



M. K. VYAS & CO.

CHARTERED ACCOUNTANTS

352, 3rd Floor, Govinda Complex, Varun C.H.S.,
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Ref. No. :

Date : 2 JAN 2017

PROCUREMENT AUDIT CERTIFICATE

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

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

For M. K. Vyas & Co.
Chartered Accountants

M.K.V. & Co.
Proprietor

Mem. No. 051703
FRN No. 121554W



Place: VAPI


Date: 2 JAN 2017

Notes forming part of Financial Statement:


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




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


Chartered Accountant
CA M. K. Vyas & Co.
Vapi.
Mem. No. 051703
Regd. No. 121554W




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


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

Dated: 2 JAN 2015
Place: Vapi