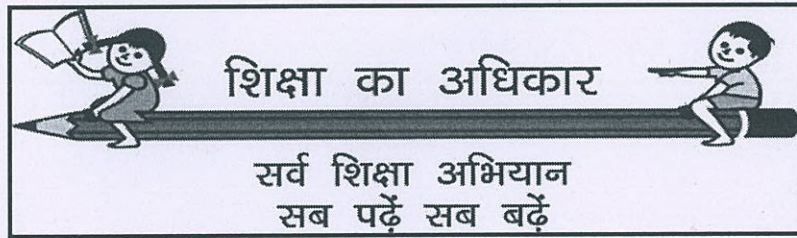


# SARVA SHIKSHA ABHIYAN Gujarat

AUDIT REPORT - 2015-16



**Gujarat Council of Elementary Education**  
**Sarva Shiksha Abhiyan**  
**State Project office**  
**Sector-17, Gandhinagar**  
**GUJARAT**





**Gujarat Council of Elementary Education**

Sarva Shiksha Abhiyan (SSA)  
State Project Office, Sector-17,  
Gandhinagar-382017, Gujarat.

Ph.: (079) 232 43133 F : 232 38404

e-mail : spdssa@gmail.com

**MAHESH SINGH, IFS**

State Project Director, SSA &  
Ex. Officio Commissioner of PE

**D.O.No:SSA/ACT/Statutory Audit/43970-971**

**Date: 22/11/2016**

Dear

Annual Report of SSA and KGBV for the F.Y. 2015-16 along with necessary statements, certificates and reports are prepared and submitted with following documents.

• **For SSA**

- (1) Auditors Report
- (2) Balance Sheet
- (3) Income & Expenditure Account
- (4) Receipts & Payments Account
- (5) Annual consolidated Financial Statement
- (6) Utilization Certificate (SSA & NPEGEL)
- (7) luFRs- I, II & III
- (8) Procurement Audit Certificate

• **For KGBV**

- (1) Auditors Report
- (2) Balance Sheet
- (3) Income & Expenditure Account
- (4) Utilization Certificate

• **For Swachh Bharat Kosh**

- (1) Auditors Report
- (2) Balance Sheet
- (3) Income & Expenditure Account
- (4) Utilization Certificate

• **Utilization Certificate (Swachh Vidhyalaya)**

As executive committee is to be conveyed, we will get sanction of our annual accounts for the F.Y. 2015-16, and we will submit its approval as earliest.

Kindly find the above in order.

Thanking you,

Encl. :- as above

To,  
Surbhi Jain,  
Director Elementry Education,  
Ministry of human Resource Development,  
Room no.210-c Wing,Shastri Bhavan,  
New Delhi-1

  
(MAHESH SINGH)



**dhirubhai shah  
& doshi**

**CHARTERED ACCOUNTANTS**

4th Floor, Adityar Building,  
Near Sardar Patel Seva Samaj,  
Mithakhali Six Roads, Ellisbridge,  
Ahmedabad 380006.

Date: 21/10/2016

To,

State Project Director,  
Sarva Shiksha Abhiyan Mission,  
Sector-17,  
Gandhinagar,  
Gujarat State.

Dear Sir,

**REF: STATUTORY AUDIT OF SSA, NPEGEL AND KGBV SCHEME FOR THE YEAR 2015-16**

The Gujarat Council of Elementary Education (GCEE) is a registered society which is implementing the centrally sponsored programme of Sarva Shiksha Abhiyan (SSA) to attain the goal of Universalization of Elementary Education in all the District of Gujarat State for which funds are shared between the Government of India and State Government in the ratio of 60:40

**Scope of Work:**

The objective of the audit of the programme (programme Financial Statement (PFS)) is to enable the auditor to express a professional opinion on the position of SSA, NPEGEL and KGBV for the accounting period ended 31st March 2016 as reported by the Programme Financial Statement.

The programme accounts (books of accounts) provide the basis for preparation of the PFS and are established to reflect the financial transactions in respect of the project as maintain by the project implementing agency GCEE.

In terms of the discussion, we have carried out the Statutory Audit of Sarva Shiksha Abhiyan Mission for the year ended 31<sup>st</sup> March 2016 and the scope of work is as under:

1. Expenditure is incurred against various activities approved in the Annual work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost. A statement of expenditure based on actual amount spent under various interventions is sent to government of India. We have exercise such tests of accounting records, internal checks, control and other necessary audit of the

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23 Nagindas Master Road,  
Mumbai : 400023

Doshi Corporate Park  
Near Utkarsh School, Akshar Marg End  
Rajkot 360001"

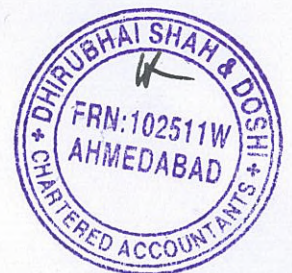
204 Sakar Corporate  
Opp Abs Tower, Old Padra Road  
Vadodara : 390015





accounts as per general principles and standard of audits of the Institute of Chartered Accountants of India. In conducting the Audit, attention was given to the following:

2. All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency and only for which the financing was provided.
3. Generally accepted accounting principles are followed by all entities that are authorized to incur expenditure under SSA, NPEGEL and KGBV.
4. Goods, work and services financed have been procured in accordance with the relevant provision of the Procurement prescribed for the purpose. Proper documents namely purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the programme.
5. All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by statement of expenditure. Clear linkage should exist between the books of accounts and reports presented to the Government of India and the State Government.
6. Expenditure incurred under SSA, NPEGEL and KGBV is strictly in accordance with the financial norms prescribed in the SSA framework or any other clarifications issued from time to time. The expenditure statements/ financial statements included in the statement of expenditure of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
7. Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained. All expenditures activity wise that exceeded the budget allocation has been noted.
8. SSA, NPEGEL and KGBV funds are used efficiently and economically to the purpose for which they are intended.
9. Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
10. The audit compliance of previous audit objections raised, if any is also taken into consideration.
11. Audit certificate, utilization certificate required from time to time have been provided.





12. The audit covered the accounts of State Implementing Society, all district project offices and Sample BRCs, CRCs, Schools/SMCs in order that all are covered in a three year cycle of audits, except that Schools/ SMCs receiving less than Rs. 1.00 Lakh per year, be included in the sample.
13. We are pleased to submit the report along with our observations/recommendations

### Acknowledgements

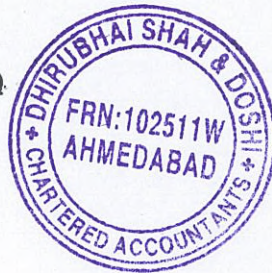
We thank the management and staff of Sarva Shiksha Abhiyan Mission for the co-operation and help extended to us during the course of the Statutory Audit, Please feels free to call upon us for any further clarification in the matter.

Thanking You,

Yours faithfully,  
Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W

*Harish B. Patel*

Harish B. Patel  
Partner  
M.No. 014427







**Auditors' Report**

To,  
The State Project Director  
Gujarat Council of Elementary Education  
Sarva Shiksha Abhiyan Mission  
Gujarat State, Gandhinagar

**Ref : Statutory Audit of Gujarat Council of Elementary Education Department (SSA) 2015-16.**

1. We have audited the attached Consolidated Balance Sheet of "Sarva Shiksha Abhiyan Mission", Gujarat as at 31<sup>st</sup> March 2016, its Consolidated Income and Expenditure Account, Consolidated Receipts and Payments and Consolidated Annual Financial Statements for the year ended on that date annexed thereto.
2. These Financial Statements are the responsibility of the management with respect to the preparation and presentation of Financial Statements that give a true and fair view of financial position, financial performance of the Mission in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Societies Act for safeguarding the assets of the Mission 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, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
3. Our responsibility is to express an opinion on the Financial Statement based on our audit.
4. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurances about whether Financial Statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation.
5. An audit involves performing procedures to obtain audit evidence about the amounts and the 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 financial control relevant to the Mission's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether

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the Mission has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Mission's Directors, as well as evaluating the overall presentation of the financial statements.

6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**7. Basis for Qualified Opinion**

- i) *No Provident Fund & ESIC deduction has been made from salary of employees on temporary rolls continuing in the office for more than the prescribed period as per Section 2 (e) read with Section 8 and Section 8-A of the Employees Provident Fund Act, 1952. Due to the lack of relevant information, we are not in a position to quantify the said liabilities.*

*In case of SMCs, Several instances have been observed, where TDS has not been deducted or has been short deducted then the requirement of the Income Tax Act, 1961. In view of lack of relevant information, we are not in a position to quantify the said liabilities.*

- ii) *Sarva Shiksha Abhiyan Gandhinagar (SPO Gandhinagar) has not filed its income tax returns pertaining to any previous Financial Years till the date of Audit report. In a view of lack of relevant information, we are not in a position to quantify the said liabilities as well as quantum of TDS Receivable with regards to previous years.*
- iii) *Mission is regularly following cash basis of accounting at district and sub-district level which is against the MHRD guidelines which prescribed mercantile system of accounting. In view of lack of relevant information, we are not in a position to quantify the said impact.*
- iv) *One time Grant given by the district to sub-district level is currently being recorded directly as expenditure in books of District. It is suggested that one time grant given should be recorded as an advance and then as per UC received from sub district should be booked as expenditure. This will help to represent true and fair view of Financial Statements.*
- v) *During the year Mission has not accounted for the amount of Rs. 511,38,49,400/- paid by Govt. of Gujarat on behalf of Mission as salary to the teachers. Had the said expenditure been accounted by Mission, the excess of income over its expenditure would have been lower by to that extent.*





**8. Emphasis Matter**

- i) *All bank balances, receivables, payables and other liabilities of DPO/ BRC/ CRC/ SMC are subject to confirmation.*
- ii) *In our opinion and according to the information and explanations given to us, the internal controls are not commensurate with the Size of the Mission and nature of its activities.*

*During the audit of sub district unit level i.e. BRC, CRC, SMC level; we have observed that coordinators are making many cash payments. There is a need of strong internal control over such cash payments done especially at SMC Level. In order to have control over payment it is suggested that all payment made by district office and sub-district level above a reasonable limit that organization deems fit should be paid only by account payee cheques.*

*According to the MHRD Guidelines, SPO, DPO, BRC, CRC, SMC should open single bank account (in nationalized or scheduled bank) for each program, however during the course of audit we have observed that some districts have opened more than 1 Bank Accounts for each program. For better financial control we suggest that SPO should take necessary action and instruct DPO to close down additional bank account.*

- iii) *The observations in internal auditor's reports are not complied with.*
- iv) *In order to have proper control on inventory, the SPO should instruct at sub district level separate stock register for Capital goods, consumables goods, consumables and non consumables articles showing full quantitative details of items such as Teachers Learning Materials, Training Modules and Free Text Book and should arrange for their Physical verification at least once in a year. We are of the opinion that proper linkage should be established for recording and distributing of such materials.*
- v) *The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.*
- vi) *The Mission has disclosed the impact of pending litigations on its financial position in its financial statements. (refer note no. 3(d)& (l)).*

*Our opinion is not qualified in respect of these matters.*





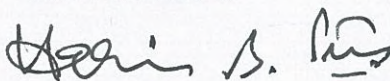
9. We report that:-

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of account maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31<sup>st</sup> March, 2016 has not been physically verified by us.
- d) The utilisation certificate has been compiled on the basis of receipts and payment account and utilisation certificates duly certified by competent authorities at District level / sub District level.
- e) In our opinion requisite books of account have been maintained by the project, as appears from sample checking of the same.
- f) It is noticed that in case of some Districts internal audit reports were yet to be received.
- g) Based on the records made available for our verification and information given to us, we have conducted audit of Procurement Procedure done for Procurement of Goods, Works and Services and have nothing material to report there upon.
- h) The Books of Account of all Sarva Shiksha Abhiyan Districts / Municipal Corporations have been consolidated at State Project Office, Gandhinagar.
- i) Except for the matter described in the basis for Qualified Opinion Paragraph, In our opinion and to the best of our information and explanations given to us the said account give a true and fair view in conformity with the accounting principles followed by the State Project office:
  - i) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31<sup>st</sup> March 2016.
  - ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31<sup>st</sup> March 2016.
  - iii) Receipts and payment account pertaining to receipt and payment of the project for the year ended on 31<sup>st</sup> March 2016.

Place: Ahmedabad  
Date: 21/10/2016



**For Dhirubhai Shah and Doshi**  
CHARTERED ACCOUNTANTS  
FRN : 102511 W



Harish B. Patel

**Partner**

Membership No.014427







Sr.No	Particular	SSA			NPEGEL			KGBV			Grand Total		
		Grant in Aid - General	Grant in Aid - Capital	Total	Grant in Aid - General	Grant in Aid - Capital	Total	Grant in Aid - General	Grant in Aid - Capital	Total	Grant in Aid - General	Grant in Aid - Capital	Total
4	Bank Interest	23,28,88,537	0	23,28,88,537	7,52,270	0	7,52,270	72,78,770	0	72,78,770	24,09,19,577	0	24,09,19,577
5	Miscellaneous Income	8,93,92,270	0	8,93,92,270	3,500	0	3,500	17,72,989	0	17,72,989	9,11,68,759	0	9,11,68,759
	Sub Total-B (2+3+4+5)	777,70,36,807	252,59,68,000	1030,30,04,807	7,55,770	0	7,55,770	17,01,15,886	7,25,15,000	24,26,30,886	794,79,08,463	259,84,83,000	1,054,63,91,463
	Grand Total (A+B)	1,255,51,99,514	2,32,87,40,893	1,488,39,40,307	-95,378,055	0	-95,378,055	-5,188,039	42,10,52,149	41,59,04,110	1,285,46,73,320	274,97,93,042	1,520,44,66,362
6	Less Amount												
A	Actual Expenditure during the year (*)	774,58,58,139	511,55,15,298	1,286,13,73,437	0	0	0	26,57,09,244	1,74,36,333	28,31,45,577	801,15,67,383	513,29,51,631	1,314,45,19,014
	Outstanding advances as on 31st March-2016	0	0	0	0	0	0	0	0	0	0	0	0
	Grand Total (A+B)	774,58,58,139	511,55,15,298	1,286,13,73,437	0	0	0	26,57,09,244	1,74,36,333	28,31,45,577	801,15,67,383	513,29,51,631	1,314,45,19,014
7	Excess/ Deficit of Fund												
8	Unspent Balance as on 31st March, 2016	480,93,41,275	-2,786,774,405	202,25,66,870	-95,378,055	0	-95,378,055	-270,857,283	40,36,15,816	13,27,58,533	444,31,05,937	-3,383,158,589	205,99,47,348
	Break up of Unspent Balance												
	8.1 Bank & Cash Balance (SSA+NPEGEL, KGBV) (a)			3,198,417,461						10,73,62,500			330,57,79,961
	8.2 Outstanding advances (b)			254,913,306						0			25,49,13,306
	8.3 Outstanding Liabilities (c)			1,430,763,897						-25,396,033			150,07,45,919
	Total = (d) = (a)-(b)-(c)			2,022,566,870						137,758,533			2,059,947,348

Notes:\*) SSA-Capital expenditure includes expenditure of Swachh Vidyalaya of Rs.3,92,25,000/-

1 Certified that out of Rs.1,021,43,03,127/- (Rupees One Thousand and Twenty One Crores Forty Three Lakhs Three Thousand and One Hundred Twenty Seven Only) of grant in aid sanctioned / received during the year 2015-16 in favour of State project Director, Sarva Shiksha Abhiyan, Gujarat vide above referred letters by Ministry of Human Resource Development, Department of School Education, Literacy and State of Gujarat vide above referred letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs. 465,80,74,899/- (Rupees Four Hundred Sixty Five Crores Eighty Lakhs Seventy Four Thousand and Eight Hundred Ninety Nine Only), Bank Interest of Rs.24,09,19,577/- (Rupees Twenty Four Crores Nine Lakhs Nineteen Thousand and Five Hundred Seventy Seven Only), Other receipts Rs. 9,11,68,759 (Rupees Nine Crores Eleven Lakhs Sixty Eight Thousand and Seven Hundred Fifty Nine Only), Totaling to Rs. 1,520,44,66,362/- (Rupees One Thousand Five Hundred Twenty Crores Forty Four Lakhs Sixty Six Thousand and Three Hundred Sixty Two Only), a sum of Rs.,1314,45,19,014/- (Rupees One Thousand Three Hundred and Fourteen Crores Forty Five Lakhs Nineteen Thousand and Fourteen Only) has been utilized for the purpose for which it was sanctioned during 2015-16 and the balance of Rs. 205,99,47,348/- (Rupees Two Hundred and Five Crores Ninety Nine Lakhs Forty Seven Thousand and Three Hundred Forty Eight Only) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2016-17.





2 Certified that I have satisfied myself that the conditions on which the grant in aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Audited Statement of Accounts (Copy enclosed)
2. Utilisation Certificate
3. Progress Report (Copy enclosed)



S G Vyas  
Finance and Accounts Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Date :



Mahesh Singh (IFS)  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Date :

AUDITOR'S 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 to be read alongwith our audit report for the year ended 31.03.2016

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W



Harish B Patel  
Partner  
M. No. 014427  
Place : Ahmedabad  
Date :



21 OCT 2016







CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2016

SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

Expenditure	Amount Current Year (₹)	Amount Previous Year (₹)	Income	Amount Current Year (₹)	Amount Previous Year (₹)
<b>At Districts and Sub Districts Level</b>			<b>Fund Received</b>		
<b>SSA General Grant</b>			<b>From Government of India</b>		
Transport/Escort Facilities	281,993,577	211,373,598	(a) SSA- General Grant	4,494,277,000	4,972,475,800
REIM FEE 25% ISSUED MHRD	130,330,000	-	(b) SSA- Capital Grant	1,457,532,000	2,597,357,600
Special Training for Mainstreaming of Out of School Children	504,475,128	380,016,727	(c) NPEGEL	-	-
Free Textbook	180,920,332	174,826,600	<b>From State Government</b>		
Provision for uniform	-	-	(a) SSA- General Grant	2,960,479,000	2,943,568,000
Teaching Learning Equipment	-	6,540,000	(b) SSA- Capital Grant	1,068,436,000	1,400,000,000
New Teachers Salary	2,602,949,800	4,137,803,760	(c) NPEGEL	-	-
Training	233,638,900	246,059,470	<b>From 13th FC Award</b>		1,150,000,000
Academic Support Through Block Resource Centre	582,002,122	493,428,442			
Academic Support Through Cluster Resource Centre	1,016,722,743	976,828,604	<b>Interest</b>		
Computer Aided Education	196,500,000	18,014,000	(a) SSA	232,888,537	230,541,858
Libraries in Schools	-	-	(b) NPEGEL	752,270	574,331
Teachers Grant	-	-			
School Grant	327,902,467	331,269,786	<b>Others</b>		
Research, Evaluation, Monitoring & Supervision	2,575,542	5,015,678	Grant Returned Savings	78,114,647	178,318,087
Maintenance Grant	376,510,754	375,560,293	Tender Fees	5,680,900	3,300,200
Interventions for CWSN	253,573,391	232,515,823	Miscellaneous Receipts	5,600,224	2,352,633
Innovation Head	102,720,748	119,463,581	Liquidity Damages	-	1,805,672
SMC /PRI Training	58,058,790	58,898,073	Others	0	2,966,471
Management	701,869,295	623,521,958	Undisbursed Grant ( Opening)	4,484,801,673	3,283,821,140
NPEGEL	-	-			
Community Mobilisation	-	-			
<b>State Component</b>					
Management & MIS	177,572,438	128,637,746			
Research & Evaluation	15,542,112	19,839,356			
<b>Total Expenses of SSA General</b>	<b>7,745,858,139</b>	<b>8,539,613,495</b>			
<b>SSA Capital Grant</b>					
Civil Work	5,115,515,298	2,592,666,624			
<b>Total Expenses of SSA Capital</b>	<b>5,115,515,298</b>	<b>2,592,666,624</b>			
<b>SSA 13th FC Award</b>					
Civil Work	-	1,150,000,000			
<b>Total Expenses of 13th FC Award</b>	<b>-</b>	<b>1,150,000,000</b>			
<b>Total Expenses (SSA+NPEGEL)</b>	<b>12,861,373,437</b>	<b>12,282,280,119</b>			
<b>Excess of Income Over Expenditure</b>	<b>1,927,188,814</b>	<b>4,484,801,673</b>			
<b>Total</b>	<b>14,788,562,250</b>	<b>16,767,081,792</b>	<b>Total</b>	<b>14,788,562,250</b>	<b>16,767,081,792</b>

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith

S G Vyas  
Finance and Accounts Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

Mahesh Singh (IFS)  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W

Harish B Patel  
Partner  
M. No. 014427

Place : Ahmedabad  
Date : 21/10/2016





CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2016

SARVA SHIKSHA ABHIYAN MISSION , Gujarat State

RECEIPTS	Amount Current Year (₹)	Amount Previous Year (₹)	PAYMENTS	Amount Current Year (₹)	Amount Previous Year (₹)
Opening Balance					
(a) Cash at Bank	4,838,810,325	3,747,581,931	SSA General Grant		
(b) Cash in Hand	3,709	3,709	Transport/Escort Facilities	281,993,577	211,373,598
Fund recd. From Govt. of India			REIM FEE 25% ISSUED MHRD	130,330,000	-
(a) SSA-General Grant	4,494,277,000	4,972,475,800	Special Training for Mainstreaming of Out of School Children	504,475,128	380,016,727
(b) SSA-Capital Grant	1,457,532,000	2,597,357,600	Free Textbook	180,920,332	174,826,600
(c) NPEGEL	-	-	Provision for uniform	-	-
Fund recd. From State Govt.			Teaching Learning Equipment	-	6,540,000
(a) SSA-General Grant	2,960,479,000	2,943,568,000	New Teachers Salary	2,602,949,800	4,137,803,760
(b) SSA-Capital Grant	1,068,436,000	1,400,000,000	Teachers Grant	233,638,900	246,059,470
(c) NPEGEL	-	-	Training	582,002,122	493,428,442
Fund recd. From 13th F.C.Award	-	1,150,000,000	Academic Support Through Block Resource Centre	1,016,722,743	976,828,604
Interest			Academic Support Through Cluster Resource Cente	196,500,000	18,014,000
(a) SSA	232,888,537	230,541,858	Computer Aided Education	-	-
(b) NPEGEL	752,270	574,331	Libraries in Schools	-	-
Others			Teachers Grant	327,902,467	331,269,786
Grant Returned Savings	78,114,647	178,318,087	School Grant	2,575,542	5,015,678
Tender Fees	5,680,900	3,300,200	Research,Evaluation,Monitoring & Supervision	376,510,754	375,560,293
Miscellaneous Receipts	5,600,224	2,352,633	Maintenance Grant	253,573,391	232,515,823
Resale of vehicle	-	-	Interventions for CWSN	102,720,748	119,463,581
Liquidity damages	-	1,805,672	Innovation Head	58,058,790	58,898,073
Others	0	2,966,471	SMC /PRI Training	701,869,295	623,521,958
Net Increase/Decrease In Payable/Receivable	917,216,286	(109,752,139)	Management	-	-
			NPEGEL	-	-
			Community Mobilisation	-	-
			State Component		
			Management & MIS	177,572,438	128,637,746
			Research & Evaluation	15,542,112	19,839,356
			Total Expenses of SSA General	7,745,858,139	8,539,613,495
			SSA Capital Grant		
			Civil Work	5,115,515,298	2,592,666,624
			Total Expenses of SSA Capital	5,115,515,298	2,592,666,624
			SSA 13th FC Award		
			Civil Work	-	1,150,000,000
			Total Expenses of 13th FC Award	-	1,150,000,000
			Total Expenses (SSA+NPEGEL)	12,861,373,437	12,282,280,119
			Closing Balance		
			(a) Cash at Bank	3,198,414,252	4,838,810,325
			(b) Cash in Hand	3,209	3,709
Total	16,059,790,897	17,121,094,153	Total	16,059,790,897	17,121,094,153

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

S G Vyas  
Finance and Account Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

Mahesh Singh (IFS)  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W

Harish B Patel  
Partner  
M. No. 014427  
Place : Ahmedabad  
Date : 21/10/2016





CONSOLIDATED FUND FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2016

SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

SOURCE & APPLICATION

SOURCES ( RECEIPTS )	SSA	NPEGEL	Total
<b>Opening Balances</b>			
(a) Cash in Hand	3,709	-	3,709
(b) Cash in Bank	4,819,642,117	19,168,208	4,838,810,325
<b>Total</b>	<b>4,819,645,826</b>	<b>19,168,208</b>	<b>4,838,814,034</b>
<b>Source ( Receipt )</b>			
<b>(a) Funds received from Govt. Of India</b>			
(i) General Grant	4,494,277,000	-	4,494,277,000
(i) Capital Grant	1,457,532,000	-	1,457,532,000
<b>(b) Funds received from State Govt.</b>			
(i) General Grant	2,960,479,000	-	2,960,479,000
(i) Capital Grant	1,068,436,000	-	1,068,436,000
<b>(c) Funds received from 13th FC Award</b>			
(d) Interest	232,888,537	752,270	233,640,807
<b>Others</b>			
(a) Grant Returned Savings	78,111,147	3,500	78,114,647
(b) Tender Fees	5,680,900	-	5,680,900
(c) Miscellaneous Receipts	5,600,224	-	5,600,224
(d) Net Inflow of receivable and payable	917,216,286	-	917,216,286
(e) Liquidity Damages	-	-	-
(f) Others	-	-	-
<b>Total Receipts (i)</b>	<b>16,039,866,919</b>	<b>19,923,978</b>	<b>16,059,790,897</b>
<b>Application ( Expenditure )</b>	<b>Approved AWP&amp;B Including Spill Over</b>	<b>Expenditure Incurred</b>	<b>Savings</b>
<b>SSA General and 13th F.C Grant</b>			
Transport/Escort Facilities	299,967,000	281,993,577	17,973,423
REIM FEE 25% ISSUED MHRD	130,330,000	130,330,000	-
Special Training for Mainstreaming of Out of School of Children	670,333,500	504,475,128	165,858,372
Free Textbook	195,480,150	180,920,332	14,559,818
Provision for uniform	-	-	-
Teaching Learning Equipment	-	-	-
New Teachers Salary	7,716,799,200	2,602,949,800	5,113,849,400
Training	262,118,400	233,638,900	28,479,500
Academic Support Through Block Resource Centre	775,784,000	582,002,122	193,781,878
Academic Support Through Cluster Resource Centre	1,457,614,400	1,016,722,743	440,891,657
Computer Aided Education	196,500,000	196,500,000	-
Libraries in Schools	-	-	-
Teachers Grant	-	-	-
School Grant	330,400,000	327,902,467	2,497,533
Research, Evaluation, Monitoring & Supervision	4,099,998	2,575,542	1,524,456
Maintenance Grant	386,500,000	376,510,754	9,989,246
Interventions for CWSN	264,470,350	253,573,391	10,896,959
Innovation Head	114,320,000	102,720,748	11,599,252
SMC /PRI Training	59,065,200	58,058,790	1,006,410
Management	847,536,672	701,869,295	145,667,377
NPEGEL			
<b>State Component</b>			
Management & MIS	178,924,820	177,572,438	1,352,382
Research & Evaluation	25,651,708	15,542,112	10,109,596
<b>SSA Capital Grant</b>			
Civil Work	5,490,195,721	5,115,515,298	374,680,423
<b>Total Expenditure (ii)</b>	<b>19,406,091,119</b>	<b>12,861,373,437</b>	<b>6,544,717,682</b>
<b>Closing Balance= (i)-(ii)</b>			
(a) Cash at Bank	3,178,488,655	19,925,597	3,198,414,252
(b) Cash In Hand	3,209	-	3,209
<b>Total</b>	<b>3,178,491,864</b>	<b>19,925,597</b>	<b>3,198,417,461</b>

Net Inflow of receivable and payable

Current Asset	Opening balance	Closing Balance	Difference
Adv. Agst. BG to Sintex	4,379,918	-	4,379,918
Advance to Model Day School Project	408,783	408,783	-
Grant Recd From Swachh Vidyalaya	39,226,500	1,500	39,225,000
Receivable From Commi. of School	671,563	-	671,563
Receivables From ACRNT-10112	293,463	-	293,463
Receivables From BOOT-8668	3,407,933	-	3,407,933
Receivables From Director Primary	22,902,642	-	22,902,642
District Assets	3,271,847	3,480,001	-208,154
District Adjustment A/c	100,566	100,565	1
Torrent Power Security Deposit	57,720	57,720	-
TDS Receivable F.Y 15-16	-	596	-596
Receivable From GOG EDN	2,900	2,949,610	-2,946,710
Receivable from EDCIL (MHRD)	-	115,000	-115,000
Dir. Primary Non Tribale	-	12,845,349	-12,845,349
GOG Grant Receivable	-	107,376,000	-107,376,000
GOI Grant Receivable	-	161,064,127	-161,064,127
			-213,675,416

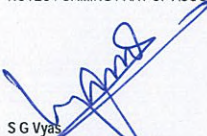


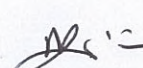


Current Liability	Opening balance	Closing Balance	Difference
GOI Grant Payable/receivable to KGBV	-50,000,000	33,579,127	83,579,127
Swachh Bharat Kosh	3,733,134	-	-3,733,134
Security Deposites	33,074,376	37,068,321	3,993,945
Duties & Taxes	4,519	6,856	2,337
Sundry Creditors	338,728,776	296,800,460	-41,928,316
Provision for Expenses - 2015-16	85,068,148	241,724,594	156,656,446
Contri. of Group Insurance by Empl.-Dist.	-46,160	-26,545	19,615
Contri. of Group Insurance by Empl. Spo	-12,187	-66,637	-54,450
R.M. / E.M.D of Civil Creditors	6,993,698	-13,706,330	-20,700,028
District Liabilities	10,278,497	7,960,292	-2,318,205
Inter Transaction	915,394	915,394	-
Payable for TDS to Comp.Wall-IQB	-	25,802,602	25,802,602
Payable to GOG	-	387,500,000	387,500,000
Liquidity Damages	-	6,069,763	6,069,763
Grant From GCERT	-	536,000,000	536,000,000
			1,130,891,702
Net inflow/ (outflow)			917,216,286

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HEREWITH

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED

  
S G Vyas  
Finance and Accounts Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

  
Mahesh Singh (IFS)  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W

  
Harish B Patel  
Partner  
M. No. 014427

Place : Ahmedabad  
Date : 21/10/2016





## SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS

### SARVA SHIKSHA ABHIYAN PROGRAMME – GUJARAT STATE

#### 1. Background of the Programme

'Sarva Shiksha Abhiyan' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education. The Grants received by the Society's State Project Office are released to various District Level, Block Level, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants for various Districts.

#### 2. Significant Accounting Policies

##### a) Basis of Accounting:

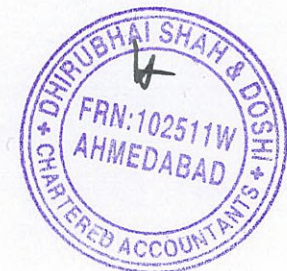
The Project accounts are prepared on historical cost convention and cash basis of accounting. Income/ Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid.

Disbursements made to sub district level are treated as expenses at the time of payment for one time grant.

The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure including disbursement for construction and/or acquisition of fixed assets.

##### b) Fixed Assets:

Fixed Assets acquired/ created by State Project office or at field levels for different programmes have been treated as Expenditure at the time of release of payment. Project Civil work i.e Construction of Schools, Additional Classrooms, Boundary Wall etc. are charged to the Income and Expenditure as expenditure.





c) **Inventory:**

Inventories of consumables and other distributable are not valued as on 31-03-2016. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) **Investment:**

There are no investments other than the balance maintained in the saving accounts of the banks.

e) **Government Grant:**

Government Grants to the Project are recognized on receipt basis.

g) **Grant Return:**

Grant amount disbursed under a particular budget head in the current financial year and returned as unspent/ unutilized in the current financial year are reversed in that same budget head itself. And the Grant amount disbursed under particular budget head in the previous financial years and returned as unspent/ unutilized in the current financial year are considered as Grant Returned (Savings) and treated as income.

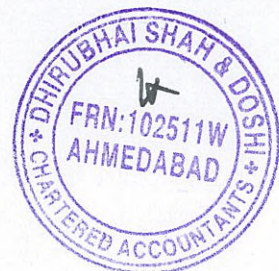
h) **Utilization of Grant-in-Aid**

The utilization of funds received as grant in aid have been accounted on the basis of utilization certificate received from blocks / districts / clusters / districts.

3. **Notes to Accounts**

a) 'Sarva Shiksha Abhiyan' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.

b) The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants for districts.





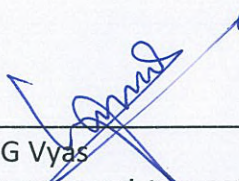
- c) In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurring heads and becomes eligible for being considered as spill over activities for the forthcoming year.
- d) We have observed that during the FY 2008-09, there were misappropriation of fund amounting to Rs. 32,06,503/- at Surendranagar district which is under litigation process. The said balances have been shown as advances receivable in the books of accounts.
- e) At some of the locations, internal audit report was not available at the time of audit. Compliance of previous year audit objection is yet to be made.
- f) Balances of the trade receivables, trade payables, advances and balances of deposits are subject to confirmation, reconciliation and adjustments, if any. The management does not expect any material difference affecting the current year's financial statements.
- g) The balance amount in current liabilities and current assets are as per books of accounts and subjects to confirmation from the respective parties. The bank balance are reconciling with respective bank's balances.
- h) Provision for Expenses Rs. 241,724,594/- (Cr.) represents amount parked for committed liabilities for Financial Year 2015-16. Entire liabilities have been discharged by SPO as on date of audit report.
- i) Liquidated damages received during the year of Rs.60,69,763/- has been shown as liability as against the practice of treating it as income in earlier years.
- j) The balance of RM/EMD of Rs.245,935,378/- are subject to reconciliation.
- k) District adjustment account balance of Rs.1,00,565/- is subject to reconciliation
- l) As per the Management, there are no contingent liabilities and off balance sheet items.
- m) The organization has reallocated the nature of expenses to allocate the same as per the AWP & B budget limit as approved by MHRD.
- n) During the year SPO has accepted fixed deposits from various parties in terms of Security Deposits against the work order issued to said parties.





Against the said fixed deposit bank has credited interest amounting to Rs. 9,18,196/- and deducted TDS of Rs. 91,829/-. As per the terms of tender any interest earned on the said deposits will be considered as income of parties and not of SPO. As SPO does not have any right over interest income, the same has not been accounted in the books of account.

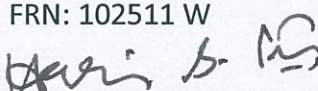
- o) Figures have been rounded to nearest rupee.
- p) Previous year's figures are regrouped / rearranged wherever necessary.

  
S G Vyas  
Finance and Accounts officer  
Sarva Shiksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 21/10/2016

  
Mahesh Singh (IFS)  
State Project Director  
Sarva Siksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 21/10/2016

As per our Audit Report of Even date attached.

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN: 102511 W

  
Harish B Patel  
Partner  
Mem no. 014427  
Place: Ahmedabad  
Date: 21/10/2016





Sarva Shiksha Abhiyan  
Summary Budget Analysis (Entire Program)  
For the year Ending 31.03.2016  
1.4.2015 to 31.03.2016

Sr. No.	Name of State	Name of Activity	AWP&B	Opening Balance on 1.4.2015	Releases by GOI	Release by State	Reported Expenditure	Proposed AWP&B For Next Year
1	Gujarat	SSA	19,406,091,119	4,580,935,500	5,951,809,000	4,028,915,000	12,861,373,437	25,599,599,628
2		NPEGEL	0	-96,133,825	0	0	0	
3		KGBV	329,886,500	173,273,224	204,573,127	29,006,000	283,145,577	313,902,000
		<b>Total</b>	<b>19,735,977,619</b>	<b>4,658,074,899</b>	<b>6,156,382,127</b>	<b>4,057,921,000</b>	<b>13,144,519,014</b>	<b>25,913,501,628</b>

Place: Ahmedabad  
Date: 21/10/2016



For Dhirubhai Shah and Doshi  
Chartered Accountants  
FRN 102511W

*Harish B. Patel*  
Harish B. Patel  
Partner  
M.No. : 014427



**Sarva Shiksha Abhiyan  
Expenditure Report Summary  
For the year Ending 31.03.2016  
(1.04.2015 to 31.03.2016)**

Sr. No.	Name of State	Name of Activity	Opening Balance for the year (on 1.4.2015)	Release (1.04.2015 to 31.03.2016)	Reported Expenditure (1.04.2015 to 31.03.2016)
1	Gujarat	SSA	4,580,935,500	9,980,724,000	12,861,373,437
2		NPEGEL	-96,133,825	0	0
3		KGBV	173,273,224	233,579,127	283,145,577
		<b>Total</b>	<b>4,658,074,899</b>	<b>10,214,303,127</b>	<b>13,144,519,014</b>

For Dhirubhai Shah and Doshi  
Chartered Accountants  
FRN 102511W

*Harish B. Patel*

Harish B. Patel  
Partner  
M.No. : 014427

Place: Ahmedabad  
Date: 21/10/2016





SARVA SIKHSA ABHIYAN  
ACTIVITY WISE EXPENDITURE STATEMENT  
FOR THE HALF YEAR ENDING ON 31.03.2016

Name of State :- Gujarat

Sr. No.	Expenditure by Activity	01.04.2015 to 31.03.2016
1	Transport/Escort Facilities	281,993,577
2	REIM FEE 25% ISSUED MHRD	130,330,000
3	Special Training for Mainstreaming of Out of School	504,475,128
4	Free Textbook	180,920,332
5	Provision for uniform	-
6	Teaching Learning Equipment	-
7	New Teachers Salary	2,602,949,800
8	Training	233,638,900
9	Academic Support Through Block Resource Centre	582,002,122
10	Academic Support Through Cluster Resource Cente	1,016,722,743
11	Computer Aided Education	196,500,000
12	Libraries in Schools	-
13	Teachers Grant	-
14	School Grant	327,902,467
15	Research, Evaluation, Monitoring & Supervision	2,575,542
16	Maintenance Grant	376,510,754
17	Interventions for CWSN	253,573,391
18	Innovation Head	102,720,748
19	SMC /PRI Training	58,058,790
20	Management	701,869,295
	<b>State Component</b>	
1	Management & MIS	177,572,438
2	Research & Evaluation	15,542,112
	<b>SSA Capital Grant</b>	
1	Civil Work	5,115,515,298
	<b>KGBV</b>	
		283,145,577
	<b>Total</b>	<b>13,144,519,014</b>

We certify all above figures

Place: Ahmedabad  
Date: 21/10/2016



For Dhirubhai Shah and Doshi  
Chartered Accountants  
FRN 102511W

*Harish B. Patel*

Harish B. Patel  
Partner  
M.No. : 014427





**dhirubhai shah  
& doshi**

**CHARTERED ACCOUNTANTS**

4th Floor, Aditya Building,  
Near Sardar Patel Seva Samaj,  
Mithakhali Six Roads, Ellisbridge,  
Ahmedabad 380006.

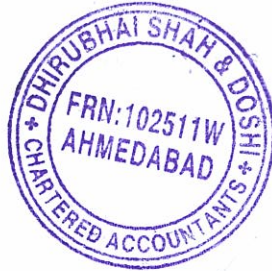
**PROCUREMENT AUDIT CERTIFICATE**

"This is to certify that we have gone through the procurement procedure used by Project implementation Agency - Gujarat Council of Primary Education, Gandhinagar, for the Sarva Shiksha Abhiyan Mission, Gujarat State and based on the random and test check of audit of the records of State and District offices for the year 2015-16 produced before us and subject to our management letter we are generally satisfied that the procurement procedure as prescribed in the Manual of Financial Management and Procurement under SSA has been followed."

**For Dhirubhai Shah and Doshi.**

Chartered Accountants  
FRN - 102511W

**Harish B. Patel**  
Partner  
M. No. 014427  
Place : Ahmedabad  
Date : 21/10/2016



Phone : (079) 2640 3325/26 | Website : [www.dbsgroup.in](http://www.dbsgroup.in) | E-Mail : [info@dbsgroup.in](mailto:info@dbsgroup.in)

1st Floor Cama Chambers,  
23 Nagindas Master Road,  
Mumbai : 400023

Doshi Corporate Park  
Near Utkarsh School, Akshar Marg End  
Rajkot 360001"

204 Sakar Complex,  
Opp Abs Tower, Old Padra Road  
Vadodara : 390015

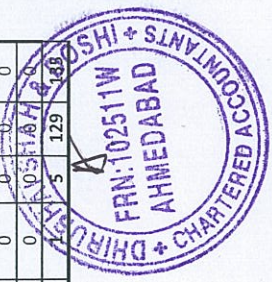


SARVA SHIKSHA ABHIYAN

Statement showing the details of statutory audit for F.Y.2015-16

Annexure-1

S. No.	District/ Municipal Corporation	Total No. of Unit			No. of unit to be audited			Actual audit completed			Not covered under audit						
		DPO	CRC	SMC	DPO	CRC	SMC	Total	DPO	CRC	SMC	Total	DPO	CRC	SMC	Total	
1	AHMEDABAD	1	10	836	1	10	291	348	1	10	46	291	348	0	0	0	0
2	AMRELI	1	11	782	1	11	274	326	1	11	40	274	326	0	0	0	0
3	ANAND	1	8	1053	1	8	246	309	1	8	54	246	309	0	0	0	0
4	ARAVALLI	1	6	1245	1	6	453	514	1	6	53	450	510	0	1	3	4
5	BANASKANTHA	1	14	2346	1	14	772	880	1	14	91	763	869	0	0	2	9
6	BHARUCH	1	9	931	1	9	304	359	1	9	45	300	355	0	0	0	4
7	BHAVNAGAR	1	10	1017	1	10	351	411	1	10	49	351	411	0	0	0	0
8	BOTAD	1	4	251	1	4	91	110	1	4	14	91	110	0	0	0	0
9	CHHOTA UDEPUR	1	6	1248	1	6	420	456	1	6	29	398	434	0	0	0	22
10	DEVBHOMI	1	4	644	1	4	215	249	1	4	29	210	243	0	1	0	5
11	DWARKA	1	8	1652	1	8	674	741	1	8	58	662	729	0	0	0	12
12	DAHOD	1	4	95	1	4	209	245	1	4	31	209	245	0	0	0	0
13	GANDHINAGAR	1	6	83	1	6	28	225	1	6	28	189	224	0	0	0	1
14	JAMNAGAR	1	6	109	1	6	38	325	1	6	37	280	324	0	0	1	0
15	JUNAGADH	1	10	100	1	10	260	303	1	10	32	259	302	0	0	1	1
16	KACHHH	1	10	232	1	10	670	757	1	10	76	637	724	0	0	0	33
17	KHEDA	1	10	179	1	10	468	540	1	10	61	461	533	0	0	0	7
18	MAHESANA	1	10	146	1	10	335	395	1	10	49	335	395	0	0	0	0
19	MAHISAGAR	1	6	135	1	6	406	458	1	6	45	403	455	0	0	0	3
20	MORBI	1	5	76	1	5	198	229	1	5	25	194	225	0	0	0	4
21	NARMADA	1	5	84	1	5	181	225	1	5	38	180	224	0	0	0	1
22	NAVARI	1	6	103	1	6	34	80	1	6	34	39	80	0	0	0	0
23	PANCHMAHAL	1	7	171	1	7	449	518	1	7	61	443	512	0	0	0	6
24	PATAN	1	9	109	1	9	118	164	1	9	36	118	164	0	0	0	0
25	PORBANDAR	1	3	48	1	3	109	129	1	3	16	105	125	0	0	0	4
26	RAKOT	1	11	126	1	11	300	354	1	11	42	299	353	0	0	0	1
27	SABAR KANTHA	1	8	167	1	8	382	447	1	8	56	380	445	0	0	0	2
28	SURAT	1	9	128	1	9	42	375	1	9	42	323	375	0	0	0	0
29	SUREDRANAGAR	1	10	124	1	10	298	353	1	10	44	298	353	0	0	0	0
30	TAPI	1	5	81	1	5	165	198	1	5	27	160	193	0	0	0	5
31	DANG	1	3	42	1	3	30	59	1	3	25	30	59	0	0	0	0
32	VADODARA	1	8	122	1	9	356	406	1	9	40	356	406	0	0	0	0
33	VALSAD	1	6	133	1	6	331	382	1	6	43	325	375	0	0	1	6
34	AMC	1	4	43	1	4	139	157	1	4	13	139	157	0	0	0	0
35	PMC	1	3	22	1	3	27	39	1	3	8	27	39	0	0	0	0
36	SMC	1	4	42	1	4	97	114	1	4	12	97	114	0	0	0	0
37	VMC	1	3	16	1	3	35	44	1	3	5	35	44	0	0	0	0
	<b>Total</b>	<b>37</b>	<b>261</b>	<b>4268</b>	<b>37</b>	<b>262</b>	<b>10486</b>	<b>12224</b>	<b>37</b>	<b>261</b>	<b>1434</b>	<b>10357</b>	<b>12089</b>	<b>0</b>	<b>1</b>	<b>129</b>	<b>468</b>







Status of KGBV						
S. No.	District/ Municipal Corporation	Total No. of Audit	No. of unit to be audited	Actual audit completed	Not covered under audit	
			KGBV	KGBV	KGBV	KGBV
1	AHMEDABAD	3	3	3	0	
2	AMRELI	2	2	2	0	
3	ANAND	0	0	0	0	
4	ARAVALLI	2	2	2	0	
5	BANASKANTHA	10	4	4	0	
6	BHARUCH	0	0	0	0	
7	BHAVNAGAR	5	5	5	0	
8	BOTAD	2	2	2	0	
9	CHHOTA UDEPUR	4	4	4	0	
10	DEVBHOO MI DWARKA	3	3	3	0	
11	DAHOD	7	7	7	0	
12	GANDHINAGAR	0	0	0	0	
13	GIR SOMNATH	5	5	5	0	
14	JAMNAGAR	3	3	2	1	
15	JUNAGADH	1	1	1	0	
16	KACHHH	8	0	0	0	
17	KHEDA	0	0	0	0	
18	MAHESANA	1	1	1	0	
19	MAHISAGAR	4	4	4	0	
20	MORBI	3	3	3	0	
21	NARMADA	2	2	2	0	
22	NAVSARI	0	0	0	0	
23	PANCHMAHAL	6	6	6	0	
24	PATAN	5	5	4	1	
25	PORBANDAR	0	0	0	0	
26	RAJKOT	1	1	1	0	
27	SABAR KANTHA	0	0	0	0	
28	SURAT	1	1	1	0	
29	SURENDRANAGAR	3	3	3	0	
30	TAPI	3	3	3	0	
31	DANG	0	0	0	0	
32	VADODARA	0	0	0	0	
33	VALSAD	2	2	2	0	
34	AMC	0	0	0	0	
35	RMC	0	0	0	0	
36	SMC	0	0	0	0	
37	VMC	0	0	0	0	
	<b>Total</b>	<b>86</b>	<b>72</b>	<b>70</b>	<b>2</b>	



**Yearwise Details of Statutory Audit Paras  
SARVA SHIKSHA ABHIYAN**

**ANNEXURE-2**

Sr no.	Period of Audit report year	Nos. of audit paras as per audit report	Nos. of audit para dropped	Nos. of audit para pending as on date of audit report	Pending audit para's number
1	2008-09	20	7	13	1,3,5,6,7,9,10,11,12,13,14,15,18
2	2009-10	24	8	16	1,3,5,7,9,10,11,12,13,14,15,16,18,19,22,23
3	2010-11	24	8	16	1,3,5,7,9,10,11,12,13,14,15,16,18,19,21,22
4	2011-12	23	23	NIL	NA
5	2012-13	26	26	NIL	NA
6	2013-14	20	20	NIL	NA
7	2014-15	29	11	18	SSA-2,4,5,6,7,9,10,12,13,16,17,18 and KGBV-2,3,5,6,7,11
	<b>Total</b>	<b>166</b>	<b>103</b>	<b>63</b>	





Sarva Shiksha Abhiyan  
Details of Outstanding Advances

ANNEXURE-3

SSA	Sr. no	Name of District	Year	Advance as per last year audit report			Adjusted during the year			Outstanding advance		
				Capital	General	Total	Capital	General	Total	Capital	General	Total
	1	Surendranagar	2008-09	-	3,206,503	3,206,503	-	-	-	-	3,206,503	3,206,503
	2	SPO	2012-13	-	408,783	408,783	-	-	-	-	408,783	408,783
		<b>Total</b>		-	<b>3,615,286</b>	<b>3,615,286</b>	-	-	-	-	<b>3,615,286</b>	<b>3,615,286</b>

KGBV	Sr. no	Name of District	Year	Advance as per last year audit report			Adjusted during the year			Outstanding advance		
				Capital	General	Total	Capital	General	Total	Capital	General	Total
	1	Ahmedabad	2013-14	-	800,112	800,112	-	800,112	800,112	-	-	-
	2	SPO	2013-14	-	786,649	786,649	-	786,649	786,649	-	-	-
		<b>Total</b>		-	<b>1,586,761</b>	<b>1,586,761</b>	-	<b>1,586,761</b>	<b>1,586,761</b>	-	-	-







**Auditors' Report**

To,  
The State Project Director  
Gujarat Council of Elementary Education  
Sarva Shiksha Abhiyan Mission  
Gujarat State, Gandhinagar

Ref : Statutory Audit of Gujarat Council of Elementary Education Department (KGBV) 2015-16.

1. We have audited the attached Consolidated Balance Sheet of "Kasturba Gandhi Balika Vidhyalaya Programme", Gujarat as at 31<sup>st</sup> March 2016, its Consolidated Income and Expenditure Account, Consolidated Receipts and Payments and Consolidated Annual Financial Statements for the year ended on that date annexed thereto.
2. These Financial Statements are the responsibility of the management with respect to the preparation and presentation of Financial Statements that give a true and fair view of financial position, financial performance of the Mission in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Societies Act for safeguarding the assets of the Mission 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, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records; relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
3. Our responsibility is to express an opinion on the Financial Statement based on our audit.
4. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurances about whether Financial Statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation.
5. An audit involves performing procedures to obtain audit evidence about the amounts and the 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 financial control relevant to the Mission's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether

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the Mission has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Mission's Directors, as well as evaluating the overall presentation of the financial statements.

6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**7. Basis for Qualified Opinion**

- i) *No Provident Fund & ESIC deduction has been made from salary of employees on temporary rolls continuing in the office for more than the prescribed period as per Section 2 (e) read with Section 8 and Section 8-A of the Employees Provident Fund Act, 1952. Due to the lack of relevant information, we are not in a position to quantify the said liabilities.*

*In case of KGBVs, Several instances have been observed, where TDS has not been deducted or has been short deducted then the requirement of the Income Tax Act, 1961. In view of lack of relevant information, we are not in a position to quantify the said liabilities.*

- ii) *Mission is regularly following cash basis of accounting at district and sub-district level which is against the MHRD guidelines which prescribed mercantile system of accounting. In view of lack of relevant information, we are not in a position to quantify the said impact.*

- iii) *One time Grant given by the district to sub-district level is currently being recorded directly as expenditure in books of District. It is suggested that one time grant given should be recorded as an advance and then as per UC received from sub district should be booked as expenditure. This will help to represent true and fair view of Financial Statements.*

**8. Emphasis Matter**

- i) *All bank balances, receivables, payables and other liabilities of DPO/ BRC/ CRC/ KGBV are subject to confirmation.*
- ii) *In our opinion and according to the information and explanations given to us, the internal controls are not commensurate with the Size of the Mission and nature of its activities.*

*During the audit of sub district unit level i.e. BRC, CRC, KGBV level; we have observed that coordinators are making many cash payments. There is a need of strong internal control over such cash payments done especially at KGBV Level. In order to have control over payment it is suggested that all payment made by district office and*





*sub-district level above a reasonable limit that organization deems fit should be paid only by account payee cheques.*

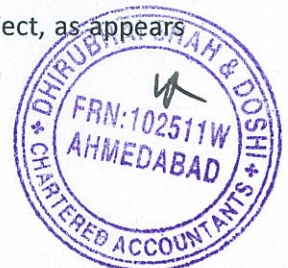
*According to the MHRD Guidelines, SPO, DPO, BRC, CRC, KGBV should open single bank account (in nationalized or scheduled bank) for each program, however during the course of audit we have observed that some districts have opened more than 1 Bank Accounts for each program. For better financial control we suggest that SPO should take necessary action and instruct DPO to close down additional bank account.*

- iii) The observations in internal auditor's reports are not complied with.*
- iv) In order to have proper control on inventory, the SPO should instruct at sub district level separate stock register for Capital goods, consumables goods, consumables and non consumables articles showing full quantitative details of items such as Teachers Learning Materials, Training Modules and Free Text Book and should arrange for their Physical verification at least once in a year. We are of the opinion that proper linkage should be established for recording and distributing of such materials.*
- v) The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.*

*Our opinion is not qualified in respect of these matters.*

9. 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 purpose of our audit.
- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of account maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31<sup>st</sup> March, 2016 has not been physically verified by us.
- d) The utilisation certificate has been compiled on the basis of receipts and payment account and utilisation certificates duly certified by competent authorities at District level / sub District level.
- e) In our opinion requisite books of account have been maintained by the project, as appears from sample checking of the same.





- f) Based on the records made available for our verification and information given to us, we have conducted audit of Procurement Procedure done for Procurement of Goods, Works and Services and have nothing material to report there upon.
- g) The Books of Account of all Kasturba Gandhi Balika Vidhyalay have been consolidated at State Project Office, Gandhinagar.
- h) Except for the matter described in the basis for Qualified Opinion Paragraph, In our opinion and to the best of our information and explanations given to us the said account give a true and fair view in conformity with the accounting principles followed by the State Project office:
- i) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31<sup>st</sup> March 2016.
  - ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31<sup>st</sup> March 2016.
  - iii) Receipts and payment account pertaining to receipt and payment of the project for the year ended on 31<sup>st</sup> March 2016.

Place: Ahmedabad  
Date: 21/10/2016



**For Dhirubhai Shah and Doshi**  
CHARTERED ACCOUNTANTS  
FRN : 102511 W

A handwritten signature in black ink, appearing to read "Harish B. Patel".

Harish B. Patel  
**Partner**  
Membership No.014427



KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME  
GUJARAT STATE

Balance Sheet as on 31/03/2016

SOURCES	Amount Current Year (₹)	Amount Previous Year (₹)	APPLICATION	Amount Current Year (₹)	Amount Previous Year (₹)
<b>PAYABLES</b> (At State & District Level)					
Sundry Creditors	7,873,632	13,948,536	<b>BANK &amp; CASH BALANCES</b> (At State & District Level)		
Liability at Districts	4,372	16,882	Bank balance with- SPO	48,740,071	174,547,769
R.M./EMD/S.D.	305,090	589,226	Bank balance at Districts	58,622,429	61,693,338
GOI grant payable from SSA	-	50,000,000			
			<b>RECEIVABLES</b> (At State & District Level)		
<b>GRANT DETAILS</b>			Advance to Mahila Samakhya	-	786,649
Balance transfer from			Advance to KGBVs at district	-	800,112
Income & Expenditure account	132,758,533	173,273,224	GOI grant receivable from SSA	33,579,127	-
<b>Total</b>	<b>140,941,627</b>	<b>237,827,868</b>	<b>Total</b>	<b>140,941,627</b>	<b>237,827,868</b>

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HEREWITH

S G Vyas  
Finance and Accounts Officer  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar

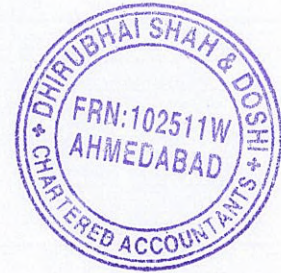
Place : Gandhinagar  
Date : 21/10/2016

Maresh Singh (IFS)  
State Project Director  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar

Place : Gandhinagar  
Date : 21/10/2016

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED  
For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN: 102511 W

Harish B. Patel  
Partner M. No. 014427  
Place : Ahmedabad  
Date : 21/10/2016





KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME  
GUJARAT STATE

Income and Expenditure account for the year ending on 31/03/2016

EXPENDITURE	Amount Current Year ( $\text{₹}$ )	Amount Previous Year ( $\text{₹}$ )	INCOME	Amount Current Year ( $\text{₹}$ )	Amount Previous Year ( $\text{₹}$ )
GRANT DISBURSE/ REVERSED (At State & District Level)			<u>Grant received from GOI</u>		
			General Grant	161,064,127	-
			Capital Grant	43,509,000	277,715,000
			<u>Grant received from GOG</u>		
			General Grant	-	-
			Capital Grant	29,006,000	140,344,000
			Add: Undisbursed Balance Brought Forward from the Previous Year	173,273,224	102,117,600
			Bank interest	3,506,497	5,241,462
			Tender fees	5,000	9,500
			Panelty Income	10,076	1,814
			Late Delivery Panelty	-	3,718
			Other Income	282,321	6,001
Non Recurring expenses			Incomes at Districts		
Model I	525,000	19,936,105	Bank interest	3,772,273	2,877,423
Model II	5,874,573	47,063,878	Grant Return (Saving) at Districts	1,475,592	29,711
Model III	11,036,760	32,082,801	Other Income		
Recurring expenses					
Model I	146,316,679	158,700,601			
Model II	65,628,333	56,304,016			
Model III	53,764,232	40,985,604			
Excess of income over expenses carried forward to balance sheet	132,758,533	173,273,224			
Total	415,904,110	528,346,229	Total	415,904,110	528,346,229

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HEREWITH

*S G Vyas*  
S G Vyas  
Finance and Accounts Officer  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

*Mathesh Singh*  
Mathesh Singh (IFS)  
State Project Director  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED  
For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN: 102511 W

*Harish B. Patel*  
Harish B. Patel  
Partner M. No. 014427  
Place : Ahmedabad  
Date : 21/10/2016





CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2016

KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME, GUJARAT STATE

RECEIPTS	Amount Current Year ( )	Amount Previous Year ( )	PAYMENTS	Amount Current Year ( )	Amount Previous Year ( )
Opening Balance					
(a) Cash at Bank	236,241,107	112,314,559	Payments		
(b) Cash in Hand	-		KGBV - Non Recurring - Model I	525,000	19,936,105
Fund recd. From Govt. of India			KGBV - Recurring Cost Per Annum - Model I	146,316,679	158,700,601
(a) KGBV-General Grant	161,064,127		KGBV - Non Recurring - Model II	5,874,573	47,063,878
(b) KGBV-Capital Grant	43,509,000	277,715,000	KGBV - Recurring Cost Per Annum - Model II	65,628,333	56,304,016
Fund recd. From State Govt.			KGBV - Non Recurring - Model III	11,036,760	32,082,801
(a) KGBV-General Grant	-		KGBV - Recurring Cost Per Annum - Model III	53,764,232	40,985,604
(b) KGBV-Capital Grant	29,006,000	140,344,000			
Interest					
KGBV	7,278,770	8,118,885			
Others					
Grant Return (Saving) at Districts	1,475,592	29,711	Total Expense	283,145,577	355,073,005
Late delivery charges	-	3,718			
Tender Fees	5,000	9,500			
Penalty Income	10,076	1,814			
Other Income	282,321	6,001	Closing Balance		
			(a) Cash at Bank	107,362,500	236,241,107
Net Increase/Decrease In Payable/Receivable	-88,363,916	52,770,925	(b) Cash in Hand	-	
Total	390,508,077	591,314,112	Total	390,508,077	591,314,112

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HERewith

S G Vyas  
Finance and Account Officer  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

Mahesh Singh (IFS)  
State Project Director  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W

Harish B Patel  
Partner  
M. No. 014427  
Place : Ahmedabad  
Date : 21/10/2016





Fund Flow Statement - KGBV  
For the year ended 31st March, 2016

SOURCES (RECEIPTS)	TOTAL
Opening Balances	
(a) Cash in Hand	-
(b) Cash in Bank	236,241,107
<b>Total</b>	<b>236,241,107</b>
Source (Receipt)	
(a) Funds received from GOI	204,573,127
(b) Funds received from GOG	29,006,000
(e) Interest	7,278,770
Others	
(a) Grant Return (Saving) at Districts	1,475,592
(c) Tender Fees	5,000
(d) Penalty Income	10,076
(e) Net Inflow of receivable and payable	-88,363,916
(f) Other Income	282,321
<b>Total Receipts (i)</b>	<b>390,508,077</b>
Application (Expenditure)	Expenditure Incurred
Payments	
KGBV - Non Recurring - Model I	525,000
KGBV - Recurring Cost Per Annum - Model I	146,316,679
KGBV - Non Recurring - Model II	5,874,573
KGBV - Recurring Cost Per Annum - Model II	65,628,333
KGBV - Non Recurring - Model III	11,036,760
KGBV - Recurring Cost Per Annum - Model III	53,764,232
<b>Total Expenditure (ii)</b>	<b>283,145,577</b>
<b>Closing Balance= (i)-(ii)</b>	<b>107,362,499</b>
(a) Cash at Bank	107,362,500
(b) Cash In Hand	-
<b>Total</b>	<b>107,362,500</b>

Net Inflow of receivable and payable

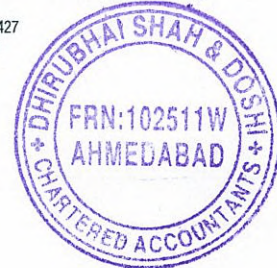
Current Asset	Opening balance	Closing Balance	Difference
Mahila Samakhya Advance	786,649	-	786,649
Advance to KGBVs at District	800,112	-	800,112
			1,586,761
Current Liability	Opening balance	Closing Balance	Difference
Sundry Creditors	13,948,536	7,873,632	-6,074,904
Liability at Districts	16,882	4,372	-12,510
R.M./EMD/S.D.	589,226	305,090	-284,136
GOI Grant Receivable/payable From SSA	50,000,000	-33,579,127	-83,579,127
			-89,950,677
<b>Net inflow/ (outflow)</b>			<b>-88,363,916</b>

S G Vyas  
Finance and Account Officer  
Kasturba Gandhi Balika Vidhyalay  
State Project Office  
Place : Gandhinagar  
Date : 21/10/2016

Mahesh Singh (IFS)  
State Project Director  
Kasturba Gandhi Balika Vidhayalay  
State Project Office  
Place : Gandhinagar  
Date : 21/10/2016

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN: 102511 W

Harish B. Patel  
Partner M. No. 014427  
Place : Ahmedabad  
Date : 21/10/2016





## SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS

### KASTURBA GANDHI BALIKA VIDHYALAYA PROGRAMME – GUJARAT STATE

#### 1. Background of the Programme

'Kasturba Gandhi Balika Vidhyalaya' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education. The Grants received by the Society's State Project Office are released to various District Level, Block Level, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants for various Districts.

#### 2. Significant Accounting Policies

##### a) **Basis of Accounting:**

The Project accounts are prepared on historical cost convention and cash basis of accounting. Income/ Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid.

Disbursements made to sub district level are treated as expenses at the time of payment for one time grant.

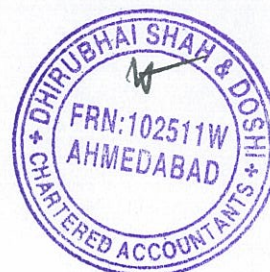
The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure including disbursement for construction and/or acquisition of fixed assets.

##### b) **Fixed Assets:**

Fixed Assets acquired/ created by State Project office or at field levels for different programmes have been treated as Expenditure at the time of release of payment. Project Civil work i.e KGBV Building works etc. are charged to the Income and Expenditure as expenditure.

##### c) **Inventory:**

Inventories of consumables and other distributable are not valued as on 31-03-2016. Cost of these items are treated as expenditure and accounted on cash basis during the year.

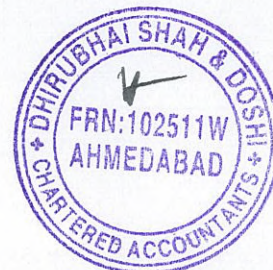




- d) **Investment:**  
There are no investments other than the balance maintained in the saving accounts of the banks.
- e) **Government Grant:**  
Government Grants to the Project are recognized on receipt basis.
- g) **Grant Return:**  
Grant amount disbursed under a particular budget head in the current financial year and returned as unspent/ unutilized in the current financial year are reversed in that same budget head itself. And the Grant amount disbursed under particular budget head in the previous financial years and returned as unspent/ unutilized in the current financial year are considered as Grant Returned (Savings) and treated as income.


3. **Notes to Accounts**


- a) 'Kasturba Gandhi Balika Vidhyalaya' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
- b) The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants for districts.
- c) In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurring heads and becomes eligible for being considered as spill over activities for the forthcoming year.
- d) Balances of the trade receivables, trade payables, advances and balances of deposits are subject to confirmation, reconciliation and adjustments, if any. The management does not expect any material difference affecting the current year's financial statements.
- e) The balance amount in current liabilities and current assets are as per books of accounts and subjects to confirmation from the respective parties. The bank balance are reconciling with respective bank's balances.
- f) The balance of RM/EMD of Rs.3,05,090/- are subject to reconciliation.





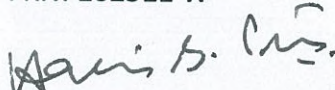
- g) As per the Management, there are no contingent liabilities and off balance sheet items.
- h) Figures have been rounded to nearest rupee.
- i) Previous year's figures are regrouped / rearranged wherever necessary.

  
S G Vyas  
Finance and Accounts officer  
Sarva Shiksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 21/10/2016

  
Mahesh Singh (IFS)  
State Project Director  
Sarva Siksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 21/10/2016

As per our Audit Report of Even date attached.

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN: 102511 W

  
Harish B Patel  
Partner  
Mem no. 014427  
Place: Ahmedabad  
Date: 21/10/2016





SSA - Gujarat  
Financial Year 2015-16  
SWACHH BHARAT KOSH - Utilisation certificate

Sr.No	Particular	SSA		
		Grant in Aid - General	Grant in Aid - Capital	Total
1	Opening Balance			
A	Cash at Bank / Unspent Balance	0	43,95,028	43,95,028
B	Fund in Transit	0	0	0
C	Unadjusted Advances	0	0	0
	<b>Sub Total (A) Opening Balance</b>	0	43,95,028	43,95,028
2	Funds received from GOI (MHRD) with sanction order No. and Date			
a		0	0	0
3	Funds received from State Government with sanction order No. and Date			
a		0	0	0
4	Bank Interest	0	0	0
5	Miscellaneous Income	0	0	0
	<b>Sub Total (B)</b>	0	0	0
	<b>Grand Total (A+B)</b>	0	43,95,028	43,95,028
6	Less Amount			
A	Actual Expenditure during the year (*)	0	23,24,627	23,24,627
B	Refund	0	20,70,401	20,70,401
	<b>Grand Total (A+B)</b>	0	43,95,028	43,95,028
7	Excess/ Deficit of Fund			
8	Unspent Balance as on 31st March, 2016	0	0	0

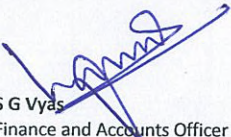
- 1 Certified that out of Rs.Nil grant in aid sanctioned / received during the year 2015-16 in favour of State project Director, Sarva Shiksha Abhiyan, Gujarat vide above referred letters by Ministry of Human Resource Development, Department of School Education Literacy and State of Gujarat vide above referred letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs. 43,95,028/- ( Rupees Forty Three Lakhs Ninety Five Thousand and Twenty Eight Only), Bank Interest of Rs.Nil, Other receipts Rs. Nil , Totalling to Rs. 43,95,028/- ( Rupees Forty Three Lakhs Ninety Five Thousand and Twenty Eight Only), a sum of Rs.,23,24,627/- ( Rupees Twenty Three Lakhs Twenty Four Thousand and Six Hundred Twenty Seven Only) has been utilized for the purpose for which it was sanctioned during 2015-16, Rs. 20,70,401/- ( Rupees Twenty Lakhs Seventy Thousand Four Hundred and One Only ) are refunded and the balance of Rs. Nil carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2016-17.
- 2 Certified that I have satisfied myself that the conditions on which the grant in aid was sanctioned have been duly fulfilled and that i have exercised the following checks to see that the money was utilized for the purpose for which it was sanctioned.

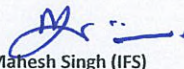




Kinds of checks exercised

1. Audited Statement of Accounts (Copy enclosed)
2. Utilisation Certificate
3. Progress Report (Copy enclosed)

  
S G Vyas  
Finance and Accounts Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Date :

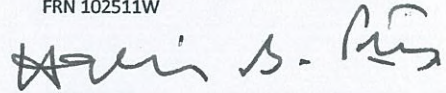
  
Mahesh Singh (IFS)  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Date :

AUDITOR'S 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 to be read alongwith our audit report for the year ended 31.03.2016



For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W



Harish B Patel  
Partner  
M. No. 014427  
Place : Ahmedabad  
Date :

21 OCT 2016





**Auditors' Report**

To,  
The State Project Director  
Gujarat Council of Elementary Education  
Sarva Shiksha Abhiyan Mission  
Gujarat State, Gandhinagar

**Ref : Statutory Audit of Gujarat Council of Elementary Education Department (Swachh Bharat Kosh) 2015-16.**

1. We have audited the attached Balance Sheet of "Swachh Bharat Kosh Programme", Gujarat as at 31<sup>st</sup> March 2016, its Income and Expenditure Account and Annual Financial Statements for the year ended on that date annexed thereto.
2. These Financial Statements are the responsibility of the management with respect to the preparation and presentation of Financial Statements that give a true and fair view of financial position, financial performance of the Mission in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Societies Act for safeguarding the assets of the Mission 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, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
3. Our responsibility is to express an opinion on the Financial Statement based on our audit.
4. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurances about whether Financial Statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation.
5. An audit involves performing procedures to obtain audit evidence about the amounts and the 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 financial control relevant to the Mission's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether

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the Mission has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Mission's Directors, as well as evaluating the overall presentation of the financial statements.

6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

7. 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 purpose of our audit.
- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of account maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31<sup>st</sup> March, 2016 has not been physically verified by us.
- d) In our opinion requisite books of account have been maintained by the project, as appears from sample checking of the same.
- e) In our opinion and to the best of our information and explanations given to us the said account subject to Notes on accounts thereon of even date, give a true and fair view in conformity with the accounting principles followed by the State Project office:
  - i) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31<sup>st</sup> March 2016.
  - ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31<sup>st</sup> March 2016.

Place: Ahmedabad  
Date: 21/10/2016



**For Dhirubhai Shah and Doshi**  
CHARTERED ACCOUNTANTS  
FRN : 102511 W

Harish B. Patel  
**Partner**

Membership No.014427





## BALANCE SHEET AS ON 31st March, 2016

## SWACHH BHARAT KOSH

LIABILITIES	Amount Current Year (₹)	Amount Previous Year (₹)	ASSETS	Amount Current Year (₹)	Amount Previous Year (₹)
Capital Fund			Receivable from SSA		
Swachh Bharat Kosh	-	4,395,028	From SPO	-	3,733,134
			From Districts	-	661,894
				-	-
				-	-
<b>Total</b>	<b>-</b>	<b>4,395,028</b>	<b>Total</b>	<b>-</b>	<b>4,395,028</b>

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith

  
S G Vyas  
Finance and Accounts Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

  
Mahesh Singh (IFS)  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W

  
Harish B Patel  
Partner  
M.No.014427

Place: Ahmedabad  
Date : 21/10/2016





INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2016

SWACHH BHARAT KOSH

Expenditure	Amount Current Year (₹)	Amount Previous Year (₹)	Income	Amount Current Year (₹)	Amount Previous Year (₹)
Expenditure under Swachh Bharat kosh	2,324,627	14,504,972	Grant Received		
			Grant Received from GOI	-	19,800,000
Excess of Income over expenditure	-	4,395,028	Less; Grant return	2,070,401	900,000
				(2,070,401)	18,900,000
Total	2,324,627	18,900,000	Undisbursed Grant (opening)	4,395,028	
			Total	2,324,627	18,900,000

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED

S G Vyas  
Finance and Accounts Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

Maresh Singh (IFS)  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 21/10/2016

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W

Harish B Patel  
Partner  
M.No.014427

Place: Ahmedabad  
Date : 21/10/2016





SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS

SWACHH BHARAT KOSH PROGRAMME – GUJARAT STATE

1. Significant Accounting Policies

a) **Basis of Accounting:**

The Project accounts are prepared on historical cost convention and cash basis of accounting. Income/ Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid.

Disbursements made to sub district level are treated as expenses at the time of payment for one time grant.

The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure including disbursement for construction and/or acquisition of fixed assets.

b) **Fixed Assets:**

Fixed Assets acquired/ created by State Project office or at field levels for different programmes have been treated as Expenditure at the time of release of payment. Project Civil work i.e Toilet Blocks etc. are charged to the Income and Expenditure as expenditure.

c) **Inventory:**

Inventories of consumables and other distributable are not valued as on 31-03-2016. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) **Investment:**

There are no investments other than the balance maintained in the saving accounts of the banks.

e) **Government Grant:**

Government Grants to the Project are recognized on receipt basis.





- g) **Grant Return:**  
Grant amount disbursed under a particular budget head in the current financial year and returned as unspent/ unutilized in the current financial year are reversed in that same budget head itself. And the Grant amount disbursed under particular budget head in the previous financial years and returned as unspent/ unutilized in the current financial year are considered as Grant Returned (Savings) and treated as income.

2. **Notes to Accounts**

- a) 'Swachh Bharat Kosh' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
- b) The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants for districts or other purposes.
- c) The balance amount in current liabilities and current assets are as per books of accounts and subjects to confirmation from the respective parties.
- d) The Capital Expenditure incurred for creation of toilet blocks at district and sub district levels are treated as revenue expenditure.
- e) Detailed head wise accounting was not maintained at State project office or at District/ Sub district level.
- f) There are no claims pending suits filed or pending judgments in the court of law.
- g) There are no contingent liabilities and off balance sheet items.
- h) Figures have been rounded to nearest rupee.

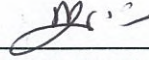




- i) Previous year's figures are regrouped / rearranged wherever necessary.



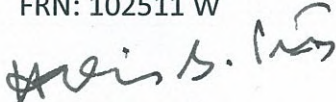
S G Vyas  
Finance and Accounts officer  
Sarva Shiksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 21/10/2016



Mahesh Singh (IFS)  
State Project Director  
Sarva Siksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 21/10/2016

As per our Audit Report of Even date attached.

For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN: 102511 W



Harish B Patel  
Partner  
Mem no. 014427  
Place: Ahmedabad  
Date: 21/10/2016





SSA - Gujarat  
Financial Year 2015-16  
SWACHH VIDHYALAYA - Utilisation certificate

Sr.No	Particular	SSA		
		Grant in Aid - General	Grant in Aid - Capital	Total
1	Opening Balance			
A	Cash at Bank / Unspent Balance	0	3,92,26,500	3,92,26,500
B	Fund in Transit	0	0	0
C	Unadjusted Advances	0	0	0
	<b>Sub Total (A) Opening Balance</b>	0	3,92,26,500	3,92,26,500
2	Funds received from GOI (MHRD) with sanction order No. and Date			
a		0	0	0
3	Funds received from State Government with sanction order No. and Date			
a		0	0	0
4	Bank Interest	0	0	0
5	Miscellaneous Income	0	0	0
	<b>Sub Total (B)</b>	0	0	0
	<b>Grand Total (A+B)</b>	0	3,92,26,500	3,92,26,500
6	Less Amount			
A	Actual Expenditure during the year (*)	0	3,92,25,000	3,92,25,000
B	Refund	0	0	0
	<b>Grand Total (A+B)</b>	0	3,92,25,000	3,92,25,000
7	Excess/ Deficit of Fund			
8	Unspent Balance as on 31st March, 2016	0	1,500	1,500

Note: Above expenditure is included in SSA-Utilization certificate under Capital head for F.Y 2015-16.

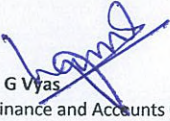
- 1 Certified that out of Rs.Nil of grant in aid sanctioned / received during the year 2015-16 in favour of State project Director, Sarva Shiksha Abhiyan, Gujarat vide above referred letters by Ministry of Human Resource Development, Department of School Education Literacy and State of Gujarat vide above referred letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs. 3,92,26,500/- ( Rupees Three crores Ninety Two Lakhs Twenty Six Thousand and Five Hundred Only), Bank Interest of Rs.Nil, Other receipts Rs. Nil , Totalling to Rs. 3,92,26,500/- ( Rupees Three crores Ninety Two Lakhs Twenty Six Thousand and Five Hundred Only), a sum of Rs. 3,92,25,000/- ( Rupees Three crores Ninety Two Lakhs Twenty Five Thousand Only) has been utilized for the purpose for which it was sanctioned during 2015-16 and the balance of Rs. 1500/- ( Rupees Fifteen Hundred only) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2016-17.
- 2 Certified that I have satisfied myself that the conditions on which the grant in aid was sanctioned have been duly fulfilled and that i have exercised the following checks to see that the money was utilized for the purpose for which it was sanctioned.

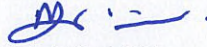




Kinds of checks exercised

1. Audited Statement of Accounts (Copy enclosed)
2. Utilisation Certificate
3. Progress Report (Copy enclosed)

  
S G Vyas  
Finance and Accounts Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Date :

  
Mahesh Singh (IFS)  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Date :

**AUDITOR'S 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 to be read alongwith our audit report for the year ended 31.03.2016



For Dhirubhai Shah & Doshi  
Chartered Accountants  
FRN 102511W

  
Harish B Patel  
Partner  
M. No. 014427  
Place : Ahmedabad  
Date :

21 OCT 2016