

18



**SARVA SHIKSHA ABHIYAN  
KERALA**

**Dr. Kuttykrishnan. A. P.**  
State Project Director

No. F1/785/17/SSA

Dated: 03.11.2017

To

Sri. Bansi Lal Bijlani  
Senior Consultant, (FM),  
EdCIL, Technical Support Group  
5th Floor, Vijaya Building, 17 Barakhamba Road,  
New Delhi-110001

Sir,

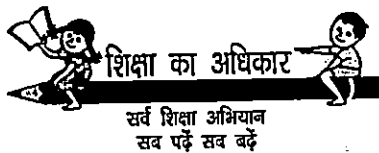
Sub: Sarva Shiksha Abhiyan, Kerala – CA Audit Report 2016-17 - reg.

Kind attention is invited. The Auditor's Report of Sarva Shiksha Abhiyan, Kerala for the year 2016-17 is submitted herewith for favour of further action.

Yours faithfully

State Project Director

**Enclosure:- Audit Report 2016-17**





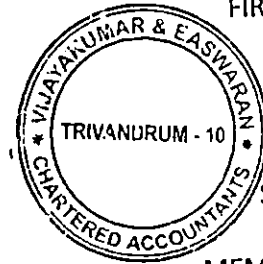
**AUDITORS' REPORT**

We have audited the accompanying expenditure statements / financial statement of the centrally sponsored programme of Sarva Shiksha Abhiyan (SSA), which is implemented by the Primary Education Development Society of Kerala (PEDSK), as on 31<sup>st</sup> March, 2017 at the State Project Directorate, Thiruvananthapuram, District Project Office Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha, Kottayam, Idukki, Ernakulam, Thrissur, Palakkad, Malappuram, Kozhikode, Wayanad, Kannur, Kasargod and the BRCs coming under each DPO. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statement gives true and fair view of the source and application of the funds and the financial position of Primary Education Development Society of Kerala (PEDSK), for the year ended 31<sup>st</sup> March, 2017 and the result of its operation in the implementation of the Sarva Shiksha Abhiyan (SSA), Kerala for the year ended 31<sup>st</sup> March, 2017 are in accordance with the standards issued by the Institute of Chartered Accountants of India (ICAI), subject to the annexure attached to this report.

for M/s. VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG No. 0047035



*S. Kuruvilla*

SAM KURUVILLA FCA  
PARTNER  
MEMBERSHIP NO.218095

Place: Trivandrum  
Date: 28.09.2017

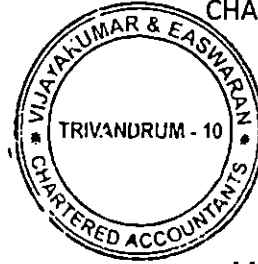
### ANNEXURE TO AUDIT REPORT

1. Amount shown under EMD and Security Deposits are subject to confirmation
2. Fund transferred from DIET and Interest and Remittance of DPEP savings accounts are transferred to income and expenditure accounts during the year.
3. Internal control system of the DPOs and BRCs are inadequate & needs improvement considering the volume of transaction. Our observations based on the verification of accounts of DPOs, BRCs & schools are attached separately to management.
4. The unsettled advances of the previous years are settled on the basis of correspondence issued from the District Project Office.
5. Double entry system of accounting is followed during the period 01.04.2016 to 31.03.2017. It is observed that, the organisation is following cash basis of accounting. Outstanding expenses or income receivable are not accounted, except in the case of grant due from Government of India.
6. There are no investments other than balance maintained in the savings bank account and treasury bank account.
7. Inventories are not valued nor accounted as on 31.03.2017.
8. The receipt and payments accounts of each District Project Office submitted by the concerned DPO and State Project Office at Thiruvananthapuram are attached along with our report.
9. Bank charges of district office are charged to management cost and non charged amounts are still reflected in the bank reconciliation statement as on 31/03/2017.
10. Income & Expenditure of NUEPA amounting to Rs.2,18,643/- is included in other receipts & management cost.
11. Purchase of fixed asset is not disclosed or accounted under fixed asset group in the Balance sheet and the same is recorded under management cost and other respective intervention in Receipts & Payment accounts and Income & Expenditure accounts. Hence depreciation is not charged on the fixed assets.



12. Management cost of state office includes Rs.88,33,622/- being expense incurred for intervention for Teacher Training, Learning Enhancement Programme & Community Mobilisation.
13. LSG share for capital is not seen calculated.
14. Bank account relating to e-tender & EPF account were was not recorded in the books of accounts.

for M/s. VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG No. 004703S



A handwritten signature in black ink, appearing to read "Sam Kuruvilla".

SAM KURUVILLA FCA  
PARTNER

MEMBERSHIP NO.218095

Place: Trivandrum  
Date: 28.09.2017



**SARVA SHIKSHA ABHIYAN  
KERALA STATE**

**AUDIT CERTIFICATE IN RESPECT OF STATEMENT OF EXPENDITURE (SOE) OF SARVA SHIKSHA ABHIYAN (SSA), KERALA FOR THE PERIOD FROM 01.04.2016 TO 31.03.2017.**

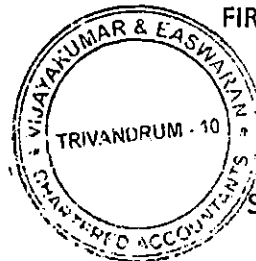
The expenditure statement / financial statements relating to the project Sarva Shiksha Abhiyan (SSA) Kerala for the period from 01.04.2016 to 31.03.2017, attached here have been audited in accordance with regulations and standards of audit of the Institute of Chartered Accountants of India and accordingly included such test of accounting records internal checks and controls and other auditing procedures necessary to confirm that

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

During the period from 01.04.2016 to 31.03.2017 the State Project Directorate, Kerala have submitted following statements of expenditure referred below:

Sl No.	Period	Amount of Expenditure (lakhs)
1	01/04/2016 to 30/06/2016	7,712.69
2	01/07/2016 to 30/09/2016	3,214.35
3	01/10/2016 to 31/12/2016	5,849.35
4	01/01/2017 to 31/03/2017	15,371.33
	Total	32,147.72

for M/s. VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG No. 004703S



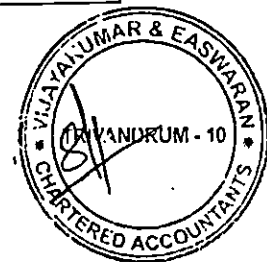
SAM KURUVILLA FCA  
PARTNER  
MEMBERSHIP NO.218095

Place: Trivandrum  
Date: 28.09.2017



We are giving below the total category wise amount of expenditure incurred for the project for the year 2016-17.

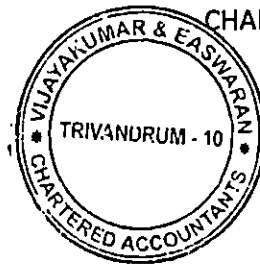
SI No.	ITEM OF EXPENTIRUE	AMOUNT[Rs]
1	Block Resource Centre	65,17,08,508.00
2	Cluster Resource Centre	31,30,55,111.00
3	Teachers Salary	30,84,57,406.00
4	Special training for out of school child	74,31,974.00
5	Free text book	44,25,81,941.00
6	Innovative activities	6,24,40,417.00
7	IEDC	28,77,96,139.00
8	Research and Evaluation	1,36,77,934.00
9	Teachers Training	17,36,69,764.00
10	Community Mobilization	17,827,280.00
11	Uniform	28,40,57,575.00
12	School Grant	8,35,93,000.00
13	Maintenance Grant	4,39,81,000.00
14	Learning Enhancement Programme	8,15,70,802.00
15	Civil Work	11,62,28,772.00
16	Management Cost	22,86,49,784.83
17	Community Training	83,12,122.00
18	CAL	3,21,51,731.00
19	Teacher Grant	5,68,79,000.00
	<b>Total</b>	<b>321,40,70,260.83</b>




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

On the basis of the information and explanations that have been obtained as required and according to the best of our information based on the test audit, it is certified that the expenditure statements / financial statements read with observations given in the audit / management report with annexure represent a true and fair view of the implementation and operation of the projects for the period 01.04.2016 to 31.03.2017.

Place: Trivandrum  
Date: 28.09.2017



  
SAM KURUVILLA FCA  
PARTNER  
MEMBERSHIP NO.218095



**SARVA SHIKSHA ABHIYAN  
KERALA STATE**

**UTILISATION CERTIFICATE (GENERAL) UNDER SSA FOR THE YEAR ENDED 31.03.2017.**

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

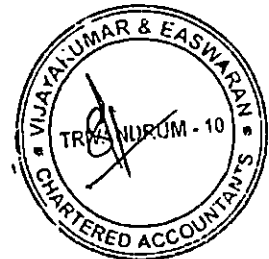
Sl No.	Particulars / Letter No.	Amount in Rupee
I	<b>Government of India</b>	<b>General</b>
1	No.F.12-2/2016-EE.16 dated 09/05/2016	30,86,12,640
2	No.F.12-2/2016-EE.16 dated 12/08/2016	59,62,88,000
3	No.F.12-2/2016-EE.16 dated 08/02/2017	2,04,67,000
4	No.F.12-2/2016-EE.16 dated 09/03/2017	20,63,06,000
	Sub Total	<b>1,13,16,73,640</b>
II	<b>State Share</b>	
1	State of Kerala	8,00,00,000
2	Fund from Local Bodies	1,35,00,57,064
	Sub Total	<b>1,43,00,57,064</b>
III	<b>Other Funds</b>	
1	Unspent balance of previous year	1,06,31,72,612.84
2	Bank Interest	2,58,26,508.29
3	Other Receipts	1,36,83,586.70
	Sub Total	<b>1,10,26,82,707.83</b>
	Grand Total	<b>3,66,44,13,411.83</b>





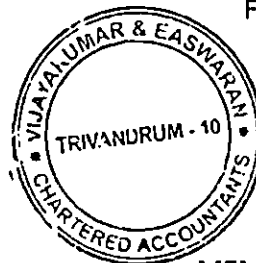
1. It is certified that out of the total amount Rs 3,66,44,13,411.83 (Rupees Three hundred and sixty six crores forty four lakhs thirteen thousand four hundred eleven and eight three paise only), a sum of Rs. 1,13,16,73,640 ( Rupees One hundred thirteen crore sixteen lakhs seventy three thousand six hundred and forty only) is received from Government of India in favour of Primary Education Development Society of Kerala (PEDSK) as per various letters on different dates under general head. Out of such general head, the general head grant is Rs. 101,44,72,950/- ( Rupees One hundred one crore forty four lakhs seventy two thousand nine hundred and fifty only) general head SC is Rs 10,06,41,080/- (Rupees Ten crore six lakhs forty one thousand eighty only) and general head ST is Rs. 1,65,59,610/- (Rupees One crore sixty five lakhs fifty nine thousand six hundred and ten only), under general head a sum of Rs. 8,00,00,000/- (Rupees Eight crores only ) is received from Government of Kerala, Rs.1,35,00,57,064/- (Rupees One hundred thirty five crore fifty seven thousand sixty four only ) is received from local bodies under general head, Rs. 1,06,31,72,612.84 (Rupees One hundred & six crore thirty one lakh seventy two thousand six hundred twelve and eighty four paise only ) is kept on account of unspent balance of previous year, bank interest Rs 2,58,26,508.29 (Rupees Two crore fifty eight lakh twenty six thousand five hundred and eight & twenty nine paise only) from other receipts, Rs. 1,36,83,586.70 (Rupees One crore thirty six lakh eighty three thousand five hundred eighty six and seventy paise only) during the year 2016-17.

From the above receipts under general head, Rs. 309,78,41,488.83 (Rupees Three hundred and nine crore seventy eight lakhs forty one thousand four hundred eighty eight and eight three paise) has been utilized for the purpose for which it was sanctioned and the remaining unutilised balance of Rs. 56,65,71,923/- (Rupees Fifty six crore sixty five lakhs seventy one thousand nine hundred and twenty three only ) under general head at the end of the year will be adjusted towards the grant in aid payable during the next year 2017-18.



2. It is also certified that out of the amount of Rs. 56,65,71,923/- (Rupees Fifty six crore sixty five lakhs seventy one thousand nine hundred and twenty three only) a sum of Rs. 88,73,490/- (Rupees Eighty eight lakhs seventy three thousand four hundred and ninety only ) is unsettled grant by the implementing agencies / units and a sum of Rs 640/- (Rupees Six hundred and forty only) is yet to be received as per details enclosed, which has been allowed to be carried forward.
3. Certified that we have verified at random VECs receiving more than Rs.1,00,000/- as fund from SSA during the current year has been covered under audit.
4. Certified that we have satisfied ourselves that the conditions on which the grant in aid was sanctioned have been duly fulfilled and that we have exercised the following checks to see the money was actually utilized for the purpose for which it was sanctioned.
  - i) Audited statement of accounts
  - ii) Utilization certificate from DPOs
  - iii) Progress report

for M/s. VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG No. 004703S



A handwritten signature in black ink, appearing to read "Sam Kuruvilla".

SAM. KURUVILLA FCA  
PARTNER  
MEMBERSHIP NO.218095

Place: Trivandrum  
Date: 28.09.2017

A handwritten signature in black ink, appearing to read "Dr. KUTTY KRISHNAN. A. P.".

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





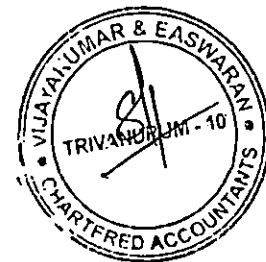
**SARVA SHIKSHA ABHIYAN  
KERALA STATE**

**UTILISATION CERTIFICATE (CAPITAL) UNDER SSA FOR THE YEAR ENDED 31.03.2017.**

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

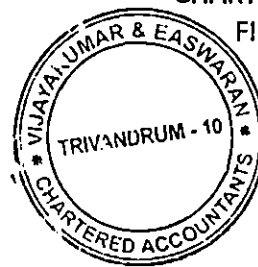
Sl No.	Particulars / Letter No.	Amount in Rupee
I	Government of India	Nil
II	State Share	
1	Fund from Local Bodies	Nil
III	Other Funds	
1	Unspent balance of previous year	15,46,10,406.20
	<b>Grand Total</b>	<b>15,46,10,406.20</b>

1. It is certified a sum of Rs 15,46,10,406.20 (Rupees Fifteen crore forty six lakhs ten thousand four hundred and six & twenty paise only) being unspent balance of last year, a sum of Rs 11,62,28,772/- (Rupees eleven crore sixty two lakhs twenty eight thousand seven hundred and seventy two only) has been utilized for the purpose for which it was sanctioned and the remaining balance of Rs. 3,83,81,634.20 (Rupees Three crore eighty three lakhs eighty one thousand six hundred thirty four and twenty paise ) is unutilised under Capital Head at the end of the year will be adjusted towards the grant in aid payable during the next year 2017-18.



2. Certified that we have verified at random VECs receiving more than Rs.1,00,000/- as fund from SSA during the current year has been covered under audit.
3. Certified that we have satisfied ourselves that the conditions on which the grant in aid was sanctioned have been duly fulfilled and that we have exercised the following checks to see the money was actually utilized for the purpose for which it was sanctioned.
  - i. Audited statements of accounts
  - ii. Utilization certificates from DPOs
  - iii. Progress report

for M/s. VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG No. 004703S



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SAM KURUVILLA FCA  
PARTNER  
MEMBERSHIP NO.218095

Place: Trivandrum  
Date: 28.09.2017

A handwritten signature in black ink, appearing to read "KUTTY KRISHNAN, A. P.".

KUTTY KRISHNAN, A. P  
State Project Director  
Va Shiksha Abhiyan (SSA)  
Kerala

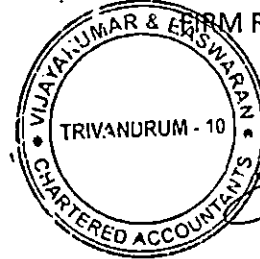




AUDITORS' CERTIFICATE

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

for M/s. VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG No. 0047035



*Sam Kuruvilla*  
SAM KURUVILLA FCA  
PARTNER  
MEMBERSHIP NO.218095

Place: Trivandrum  
Date: 28.09.2017

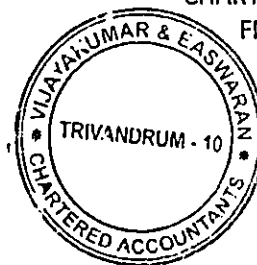


### PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure used for the state for SSA and based on the audit of the records for the year 2016-17 for the Sarva Shiksha Abhiyan Kerala and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the manual on financial management and procurement under SSA has been generally followed for the following deviations were observed.

SJ. No.	Details	Deviation	Amount involved (declared as disapproved)
	Nil	Nil	Nil

for M/s. VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG No. 004703S



SAM KURUVILLA FCA  
PARTNER  
MEMBERSHIP NO.218095

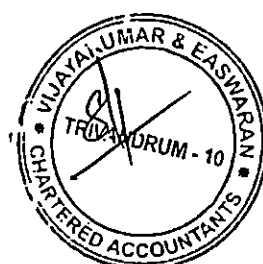
Place: Trivandrum  
Date: 28.09.2017

**SARVA SHIKSHA ABHIYAN, KERALA**

STATE PROJECT OFFICE TRIVANDRUM

**CONSOLIDATED ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017**

Kerala			
ending : 31/03/2017			
Uses & Application			( in lakhs)
Opening Balance	SSA	NPEGL	TOTAL
Cash in Hand	0.50		0.50
Cash at Bank	8,882.92		8,882.92
Treasury Savings Bank A/c	552.03		552.03
Unsettled Advances	59.11		59.11
<b>Total</b>	<b>9,494.56</b>		<b>9,494.56</b>
Receipts (Receipts)			
Fund from MHRD Govt. of India	11,316.74		11,316.74
Fund from Govt. of Kerala	800.00		800.00
Fund received from LSG	13,500.57		13,500.57
Bank Interest	258.27		258.27
Other Receipt	136.84		136.84
<b>Total</b>	<b>26,012.42</b>		<b>26,012.42</b>
Application ( Expenditure )			
	Approved AWP&B	Expenditure Incurred	Savings
Special training for out of schooled child	101.15	74.32	26.83
Free text book	4,588.03	4,425.82	162.21
Uniform	3,013.68	2,840.58	173.10
Teachers Salary	18,051.00	3,084.57	14,966.43
Teachers Training	1,833.74	1,736.70	97.04
Block Resource Centre	8,207.64	6,517.09	1,690.55
Cluster Resource Centre	6,730.70	3,130.55	3,600.15
CAL	350.00	321.52	28.48
Teacher Grant	594.90	568.79	26.11
School Grant	845.08	835.93	9.15
Maintenance Grant	448.58	439.81	8.77
IEDC	2,812.59	2,877.96	(65.37)
Innovative activities	700.00	624.40	75.60
Community Training	84.02	83.12	0.90
Civil Work	1,151.88	1,162.29	(10.41)
Management Cost	1,412.59	1,685.90	(273.31)
Learning Enhancement Programme	932.38	815.71	116.67
Community Mobilization	221.95	178.27	43.68
State REMS	220.88	136.78	84.10
State Management Cost	446.82	600.60	(153.78)
<b>Total</b>	<b>52,747.61</b>	<b>32,140.70</b>	<b>20,606.90</b>
Closing Balance			
	SSA	NPEGL	TOTAL
a) Cash in Hand	2.97		2.97
b) Cash at Bank	5,153.19		5,153.19
c) Treasury Savings Bank A/c	869.74		869.74
d) Unsettled Advances	88.73		88.73
<b>Total</b>	<b>6,114.63</b>		<b>6,114.63</b>



**SARVA SHIKSHA ABHIYAN  
STATE PROJECT OFFICE - THIRUVANANTHAPURAM**

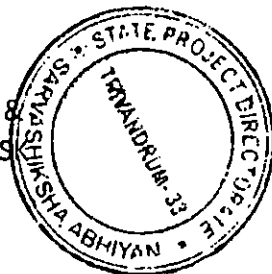
**BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 2017**

LIABILITIES	Note No.	31 <sup>st</sup> March 2017	31 <sup>st</sup> March 2016
and Unutilised during the year		604,953,557.20	1,217,783,019.04
Fixed Money Deposit	1	5,853,440.00	5,770,080.00
Security Deposit	2	656,361.00	1,000,554.00
<b>Total</b>		<b>611,463,358.20</b>	<b>1,224,553,653.04</b>
<b>ASSETS</b>			
Cash in Hand		297,113.00	49,851.00
Cash at Bank		515,318,615.20	888,292,372.04
Treasury Bank Account		86,973,500.00	55,202,500.00
Receivables		640.00	275,098,000.00
Unsettled Advances	3	8,873,490.00	5,910,930.00
<b>Total</b>		<b>611,463,358.20</b>	<b>1,224,553,653.04</b>

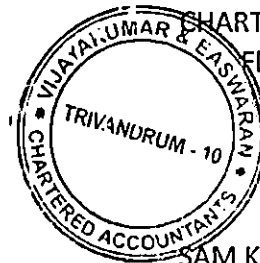
Place : Thiruvananthapuram  
Date : 28.09.2017

*[Signature]*  
Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

*[Signature]*  
Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035



*[Signature]*

SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095



**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2017**

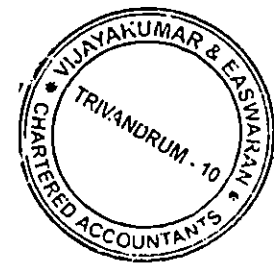
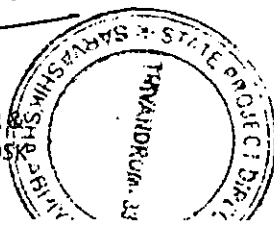
EXPENDITURE	Current Year	Previous year	INCOME	Current Year	Previous year
Block Resource Centre	651,708,508.00	472,928,835.00	Unutilised fund of last year	1,217,783,019.04	1,388,457,096.16
Cluster Resource Centre	313,055,111.00	298,284,559.00	Unutilised fund of previous year		24,507,858.88
Teachers Salary	308,457,406.00	240,269,700.00	Fund from MHRD Govt. of India	1,131,673,640.00	1,285,886,000.00
Special training for out of school child	7,431,974.00	2,768,788.00	Fund from Govt. of Kerala	80,000,000.00	70,000,000.00
Free text book	442,581,941.00	465,602,895.00	Refund of expenses last year	-	346,583.00
Innovative activities	62,440,417.00	19,833,014.00	Fund received from LSG	1,350,057,064.00	969,157,748.00
IEDC	287,796,139.00	247,771,749.00	Bank Interest	25,826,508.29	28,558,117.00
Research and Evaluation	-	14,556,210.00	Other Receipt	13,683,586.70	32,985,068.00
Teachers Training	173,669,764.00	123,254,348.00			
Community Mobilization	17,827,280.00	19,752,427.00			
Uniform	284,057,575.00	285,291,631.00			
School Grant	83,593,000.00	82,670,000.00			
Maintenance Grant	43,981,000.00	43,687,500.00			
Learning Enhancement Programme	81,570,802.00	24,165,039.00			
Civil Work	116,228,772.00	29,868,877.00			
Management Cost	168,590,066.83	168,355,170.00			
Community Training	8,312,122.00	6,904,654.00			
CAL	32,151,731.00	6,270,556.00			
Teacher Grant	56,879,000.00	29,879,500.00			
<b>State Components</b>					
Management Cost	60,059,718.00				
Research and Evaluation	13,677,934.00				
Unutilised fund transferred	604,953,557.20	1,217,783,019.04			
<b>Total</b>	<b>3,819,023,818.03</b>	<b>3,799,898,471.04</b>	<b>Total</b>	<b>3,819,023,818.03</b>	<b>3,799,898,471.04</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.004703S

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



*[Signature]*  
SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

**SARVA SHIKSHA ABHIYAN  
STATE PROJECT OFFICE - THIRUVANANTHAPURAM**

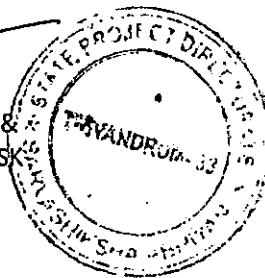
NOTES FORMING PART OF BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 2017

Notes	Particulars	31 <sup>st</sup> March 2017
1	Earnest Money Deposit	
	Opening balance as on 01/04/2016	5,770,080.00
	Add: Received during the year	817,341.00
		6,587,421.00
	Less: Repaid during the year	733,981.00
	Closing balance as on 31/03/2017	5,853,440.00
2	Security Deposit	
	Opening balance as on 01/04/2016	1,000,554.00
	Add: Received during the year	1,080,991.00
		2,081,545.00
	Less: Repaid during the year	1,425,184.00
	Closing balance as on 31/03/2017	656,361.00
3	Unsettled Advances	
	SPO Thiruvananthapuram	2,302,083.00
	DPO Kollam	100,000.00
	DPO Alappuzha	953,500.00
	DPO Pathanamthitta	2,560.00
	DPO Kottayam	1,143,839.00
	DPO Idukki	295,801.00
	DPO Ernakulam	18,550.00
	DPO Palakkad	3,409,150.00
	DPO Kozhikode	648,007.00
	8,873,490.00	

Place : Thiruvananthapuram  
Date : 28.09.2017

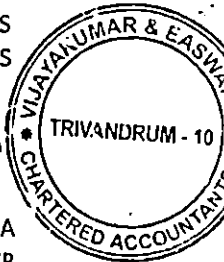
Dr. USHA TITUS. I.A.S.  
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Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035

SAM KURUVILLA B.Com FCA  
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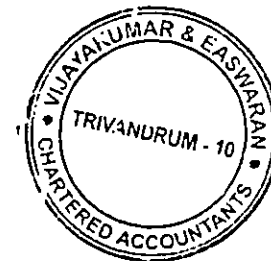
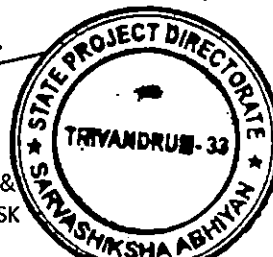
RECEIPTS	Current Year	Previous year	PAYMENTS	Current Year	Previous Year
Opening Balance:			Special training for out of schooled child	7,431,974.00	2,768,788.00
Cash in Hand	49,851.00	53,480.00	Free text book	442,581,941.00	465,602,895.00
Cash at Bank	888,292,372.04	268,762,829.04	Uniform	284,057,575.00	285,291,631.00
Treasury Savings Bank A/c	55,202,500.00	1,140,261,000.00	Teachers Salary	308,457,406.00	240,269,700.00
Unsettled Advances	5,910,930.00	5,622,850.00	Teachers Training	173,669,764.00	123,254,348.00
Fund in transit	-	346,960.00	Block Resource Centre	651,708,508.00	472,928,835.00
Difference in Unsettled Advances	-	378,050.00	Cluster Resource Centre	313,055,111.00	298,284,559.00
Fund from India - Current year	1,131,673,000.00	1,014,941,500.00	CAL	32,151,731.00	6,270,556.00
Fund from India - for 2015-16	275,098,000.00	-	Teacher Grant	56,879,000.00	29,879,500.00
Fund from Kerala	80,000,000.00	70,000,000.00	School Grant	83,593,000.00	82,670,000.00
Refund of expenses last year	-	346,583.00	Research and Evaluation	13,677,934.00	14,556,210.00
Fund received from LSG	1,350,057,064.00	969,157,748.00	Maintenance Grant	43,981,000.00	43,687,500.00
Bank Interest	25,826,508.29	28,558,117.00	IEDC	287,796,139.00	247,771,749.00
Other Receipt	13,464,943.70	32,985,068.00	Innovative activities	62,440,417.00	19,833,014.00
EMD Collected	817,341.00	240,000.00	Community Training	8,312,122.00	6,904,654.00
Security Deposit	1,080,991.00	2,924,653.00	Civil Work	116,228,772.00	29,868,877.00
Fund from NUEPA	359,600.00	-	Management Cost	228,649,784.83	168,355,170.00
			Learning Enhancement Programme	81,570,802.00	24,165,039.00
			Community Mobilization	17,827,280.00	19,752,427.00
			EMD Refund	733,981.00	837,165.00
			Security Deposit Refund	1,425,184.00	2,170,568.00
			Refund to NUEPA	140,957.00	-
			Closing Balance:		
			Cash in Hand	297,113.00	49,851.00
			Cash at Bank	515,318,615.20	888,292,372.04
			Treasury Savings Bank A/c	86,973,500.00	55,202,500.00
			Unsettled advances	8,873,490.00	5,910,930.00
Total	3,827,833,101.03	3,534,578,838.04	Total	3,827,833,101.03	3,534,578,838.04

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



*Self*  
SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

RECEIPTS	Current Year	Previous year	PAYMENTS	Current Year	Previous year
Opening Balance:			Fund Transfer to DPOs:		
Cash in Hand			-Trivandrum	185,620,000.00	127,460,000.00
Cash at - Canara Bank	623,683,703.00	42,259,997.00	-Kollam	167,125,000.00	100,680,000.00
- Treasury Savings Bank	55,202,500.00	1,140,261,000.00	-Pathanamthitta	114,130,000.00	68,780,000.00
- Unsettled Advances	220,000.00	-	-Alappuzha	120,120,000.00	92,880,000.00
Fund from Government of India	1,406,771,000.00	1,014,941,500.00	-Kottayam	113,630,000.00	75,840,000.00
Fund from Government of Kerala	80,000,000.00	70,000,000.00	-Idukki	100,620,000.00	47,080,000.00
Bank Interest	8,682,633.00	9,956,762.00	-Ernakulam	140,620,000.00	102,540,000.00
Return of Expenses	-	346,583.00	-Thrissur	149,130,000.00	135,320,000.00
Refund of Advances	-	999,960.00	-Palakkad	138,130,000.00	104,160,000.00
Other Receipt	30,069.00	195,390.00	-Malappuram	170,120,000.00	251,400,000.00
Fund from NUEPA	359,600.00	-	-Kozhikode	188,630,000.00	205,800,000.00
			-Wayanad	85,620,000.00	50,540,000.00
			-Kannur	90,630,000.00	111,360,000.00
			-Kasargode	99,125,000.00	77,100,000.00
			Management Cost	60,059,718.00	39,829,399.00
			REMS	7,539,631.00	9,085,590.00
			Refund to NUEPA	140,957.00	-
			Closing Balance:		
			Cash in Hand		
			Cash at:		
			-Canara Bank	154,683,616.00	623,683,703.00
			-Treasury Savings Bank	86,973,500.00	55,202,500.00
			-Unsettled advances	2,302,083.00	220,000.00
<b>Total</b>	<b>2,174,949,505.00</b>	<b>2,278,961,192.00</b>	<b>Total</b>	<b>2,174,949,505.00</b>	<b>2,278,961,192.00</b>

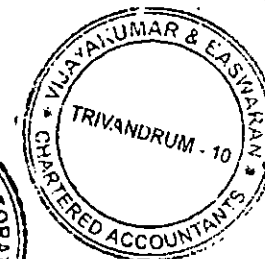
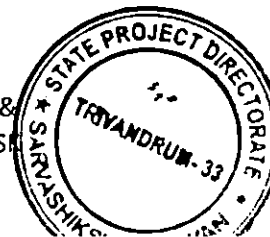
Place : Thiruvananthapuram

Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.004703S

  
Dr. A.P. KUTTIKRISHNAN.  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK

SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK



  
SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017

Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Out of school children	68,702.00	35,390.00
Cash in Hand	-	-	Free text book	36,878,179.00	37,108,859.00
Cash at Bank	18,085,611.00	32,333,017.00	Uniform	35,378,000.00	35,854,000.00
Unsettled advance	-	-	Teachers Salary	38,719,191.00	27,043,500.00
Grant received from SPO	185,620,000.00	127,460,000.00	Teachers Training	11,400,674.00	9,489,727.00
Fund received from LSG	117,776,241.00	104,263,101.00	Block Resource Centre	55,192,302.00	45,167,650.00
Bank Interest	1,134,184.00	1,535,091.00	Cluster Resource Centre	38,193,933.00	36,288,709.00
Other Receipt	937,253.00	761,029.00	Computer aided learning	2,440,950.00	414,380.00
Security deposit	132,307.00	188,225.00	Teacher grant	4,204,500.00	2,037,500.00
			School grant	6,359,000.00	6,260,000.00
			Research and Evaluation	545,696.00	282,928.00
			Maintenance grant	5,092,500.00	5,100,000.00
			IEDC	29,581,586.00	26,223,402.00
			Innovative activities	4,783,226.00	1,618,370.00
			Community Training	1,000,800.00	815,040.00
			Civil Work	8,270,000.00	1,441,000.00
			Management cost	12,817,040.00	9,413,486.00
			Learning Enhancement Programme	7,035,069.00	1,497,781.00
			Community Mobilization	1,304,731.00	1,951,577.00
			EMD Refund	-	33,140.00
			Security deposit refund	-	378,413.00
			Closing Balance:		
			Cash in Hand	-	-
			Cash at Bank	24,419,517.00	18,085,611.00
<b>Total</b>	<b>323,685,596.00</b>	<b>266,540,463.00</b>	<b>Total</b>	<b>323,685,596.00</b>	<b>266,540,463.00</b>

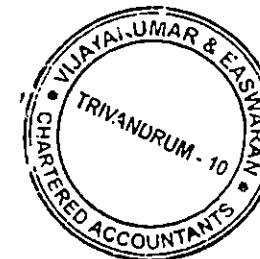
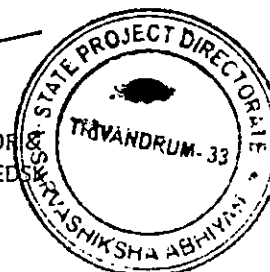
Place : Thiruvananthapuram

Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR  
MEMBER SECRETARY, PEDSK



SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017**

Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Special training for out of schoold child		15,750.00
Cash in Hand	3,446.00	53,480.00	Free text book	30,963,515.00	32,127,000.00
Cash at Bank	16,544,431.00	23,926,154.00	Uniform	23,772,000.00	24,186,418.00
Unsettled Advances	115,000.00	115,000.00	Teachers Salary	44,751,746.00	24,865,500.00
Grant received from SPO	167,125,000.00	100,680,000.00	Teachers Training	12,319,480.00	9,199,145.00
Fund received from LSG	101,075,801.00	81,670,386.00	Block Resource Centre	48,290,609.00	38,143,844.00
Bank Interest	1,684,413.00	1,420,635.00	Cluster Resource Centre	18,020,706.00	16,065,726.00
Other Receipt	1,397,062.00	788,137.00	Computer Aided Learning	1,957,114.00	400,000.00
Security Deposit	87,173.00	-	Teacher grant	3,808,500.00	1,630,500.00
EMD Collection	70,000.00	-	School grant	5,883,000.00	5,841,000.00
Refund of Advances	-	243,779.00	Research and Evaluation	475,332.00	414,000.00
			Maintenance grant	3,915,000.00	3,907,500.00
			IEDC	23,724,025.00	20,687,793.00
			Innovative activities	2,405,474.00	1,282,248.00
			Community Training	737,050.00	712,322.00
			Civil Work	5,830,000.00	814,000.00
			Management cost	10,936,759.00	9,039,284.00
			Learning Enhancement Programme	6,433,674.00	1,451,687.00
			Community Mobilization	1,687,529.00	1,027,788.00
			Security deposit refund	-	423,189.00
			Closing Balance:		
			Cash in Hand	-	3,446.00
			Cash at Bank	42,090,813.00	16,544,431.00
			Unsettled Advances	100,000.00	115,000.00
<b>Total</b>	<b>288,102,326.00</b>	<b>208,897,571.00</b>	<b>Total</b>	<b>288,102,326.00</b>	<b>208,897,571.00</b>

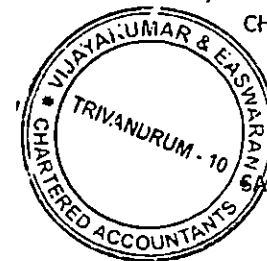
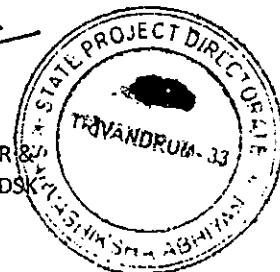
Place : Thiruvananthapuram

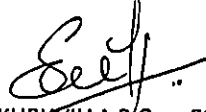
Date : 28.09.2017

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CHARTERED ACCOUNTANTS  
FIRM REG. No.004703S

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STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



  
SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

Receipts		Current Year	Previous year	Payments	
				Current year	Previous year
Opening Balance:					
Cash in Hand			-		
Cash at Bank		14,303,581.00	17,175,979.00		
Grant received from SPO		120,120,000.00	92,880,000.00	Special training for out of school child	24,887,613.00
Fund received from LSG		69,334,190.00	56,232,562.00	Free text book	24,911,939.00
Bank Interest		1,035,957.00	898,123.00	Uniform	14,664,290.00
Other Receipt		495,671.00	429,370.00	Teachers Salary	16,698,425.00
Security Deposit		239,963.00	-	Teachers Training	9,474,813.00
EMD Collected		60,000.00	-	Block Resource Centre	45,306,335.00
Refund of Advances			186,735.00	Cluster Resource Centre	21,106,824.00
				Computer Aided Learning	1,887,245.00
				Teacher grant	2,939,000.00
				School grant	5,052,000.00
				Research and Evaluation	620,580.00
				Maintenance grant	3,165,000.00
				IEDC	22,262,218.00
				Innovative activities	4,645,077.00
				Community Training	592,909.00
				Civil Work	3,752,827.00
				Management cost	11,132,268.00
				Learning Enhancement Programme	3,891,353.00
				Community Mobilization	1,180,594.00
				EMD Refund	140,000.00
				Security deposit refund	117,474.00
				Closing Balance:	
				Cash in Hand	-
				Cash at Bank	11,119,017.00
				Advance unsettled	953,500.00
Total		205,589,362.00	167,802,769.00	Total	205,589,362.00
					167,802,769.00

Place : Thiruvananthapuram

Date : 28.09.2017

Vide our report of even date

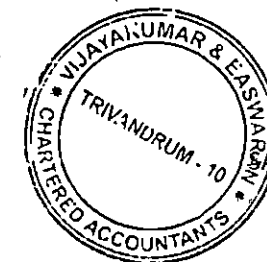
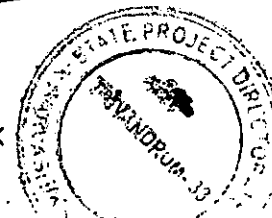
for M/s VIJAYAKUMAR & EASWARAN

CHARTERED ACCOUNTANTS

FIRM REG. No.0047035

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
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Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



*Eel*  
M KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

**RECEIPTS AND PAYMENTS**

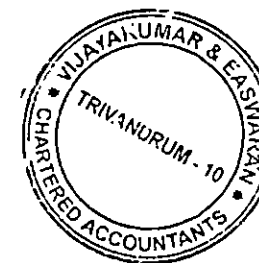
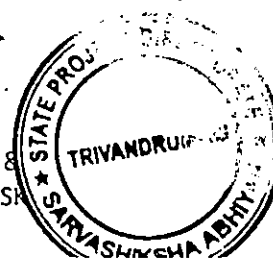
Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Out of School Children	50,000.00	
Cash in Hand	-		Free text book	12,606,171.00	11,319,803.00
Cash at Bank	8,165,236.00	15,361,651.00	Uniform	6,156,800.00	6,159,200.00
Grant received from SPO	114,130,000.00	68,780,000.00	Teachers Salary	4,591,825.00	5,445,000.00
Fund received from LSG	29,610,764.00	24,978,921.00	Teachers Training	6,972,104.00	4,965,514.00
Bank Interest	700,725.00	681,992.00	Block Resource Centre	33,123,768.00	26,139,038.00
Other Receipt	400,192.00	544,797.00	Cluster Resource Centre	21,120,001.00	17,618,574.00
Security deposit Collection	37,299.00	-	Computer Aided Learning	1,905,134.00	420,000.00
Refund of Advances	-	63,001.00	Teacher grant	1,922,000.00	1,019,500.00
			School grant	4,398,000.00	4,403,000.00
			Research and Evaluation	487,268.00	287,161.00
			Maintenance grant	2,460,000.00	2,460,000.00
			IEDC	12,290,256.00	9,333,664.00
			Innovative activities	4,887,727.00	1,492,480.00
			Community Training	298,762.00	451,146.00
			Civil Work	504,204.00	1,450,000.00
			Management cost	8,885,530.00	7,616,730.00
			Learning Enhancement Programme	2,471,293.00	750,108.00
			Community Mobilization	811,078.00	785,928.00
			EMD	-	13,050.00
			Security deposit refund	-	115,230.00
			Closing Balance:		
			Cash in Hand		-
			Cash at Bank	27,099,735.00	8,165,236.00
			Unsettled Advance	2,560.00	-
<b>Total</b>	<b>153,044,216.00</b>	<b>110,410,362.00</b>	<b>Total</b>	<b>153,044,216.00</b>	<b>110,410,362.00</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.004703S

Dr. USHA TITUS. I.A.S.  
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STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



AM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095



**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017**

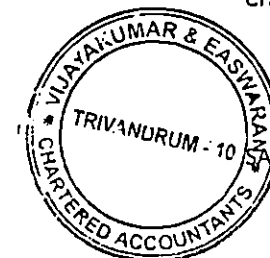
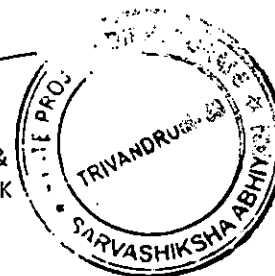
Receipts	Current-Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Special Training for out of School Child		53,600.00
Cash in Hand	46,405.00	-	Free text book	23,586,521.00	23,912,186.00
Cash at Bank	12,191,453.50	9,625,010.50	Uniform	6,833,200.00	6,966,000.00
Unsettled Advances	1,045,719.00	1,045,719.00	Teachers Salary	6,531,231.00	10,164,000.00
Grant received from SPO	113,630,000.00	75,840,000.00	Teachers Training	10,064,905.00	6,955,300.00
Fund received from LSG	52,922,026.00	55,242,415.00	Block Resource Centre	44,851,539.00	33,317,753.00
Bank Interest	986,580.29	3,036,235.00	Cluster Resource Centre	9,212,323.00	10,577,133.00
Other Receipt	831,194.00	1,589,481.00	CAL	2,516,898.00	632,000.00
Security Deposit	48,408.00	-	Teacher grant	3,127,500.00	1,497,000.00
EMD Collected	-	-	School grant	6,174,000.00	6,184,000.00
Refund of Advances	-	138,034.00	Research and Evaluation	623,536.00	422,100.00
Fund in transit	-	346,960.00	Maintenance grant	2,970,000.00	2,970,000.00
			IEDC	16,656,400.00	15,226,754.00
			Invotive activities	4,968,942.00	1,361,533.00
			Community Training	440,735.00	470,237.00
			Civil Work	1,475,000.00	1,248,037.00
			Management cost	11,462,975.00	8,677,927.00
			Learning Enhancement Programme	4,103,697.00	1,179,657.00
			Community Mobilization	1,012,600.00	1,595,222.00
			EMD Refund	-	18,900.00
			Security deposit refund	82,311.00	150,938.00
			<b>Closing Balance:</b>		
			Cash in Hand	-	46,405.00
			Cash at Bank	23,863,633.79	12,191,453.50
			Unsettled Advances	1,143,839.00	1,045,719.00
<b>Total</b>	<b>181,701,785.79</b>	<b>146,863,854.50</b>	<b>Total</b>	<b>181,701,785.79</b>	<b>146,863,854.50</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



*[Signature]*  
M. KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH**

Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Special Training for out of School Child	1,624,111.00	349,612.00
Cash in Hand	-	-	Free text book	31,731,495.00	32,279,060.00
Cash at Bank	10,508,825.00	20,714,579.00	Uniform	12,197,212.00	12,306,400.00
Unsettled Advances	246,550.00	407,213.00	Teachers Salary	15,782,412.00	22,324,500.00
Grant received from SPO	140,620,000.00	102,540,000.00	Teachers Training	11,148,137.00	9,727,179.00
Fund received from LSG	110,825,790.00	75,423,702.00	Block Resource Centre	61,271,633.00	43,303,226.00
Bank Interest	780,213.00	928,514.00	Cluster Resource Centre	21,394,271.00	21,708,255.00
Other Receipt	544,167.00	1,388,194.00	CAL	2,491,817.00	421,000.00
Security deposit collected	203,915.00	-	Teacher grant	3,846,500.00	1,994,500.00
EMD Collected	80,490.00	-	School grant	6,569,000.00	6,643,000.00
Refund of Advances	-	162,932.00	Research and Evaluation	326,785.00	471,665.00
			Maintenance grant	3,765,000.00	3,750,000.00
			IEDC	23,697,548.00	18,576,075.00
			Innovative activities	4,903,842.00	1,504,744.00
			Community Mobilization	1,517,600.00	1,597,832.00
			Civil Work	700,000.00	1,292,002.00
			Management cost	11,103,141.00	9,757,343.00
			Learning Enhancement Programme	6,384,907.00	2,119,681.00
			Community Training	562,352.00	427,687.00
			EMD Refund	80,490.00	24,000.00
			Security deposit refund	269,600.00	231,998.00
			<b>Closing Balance:</b>		
			Cash in Hand		
			Cash at Bank	42,423,547.00	10,508,825.00
			Unsettled Advances	18,550.00	246,550.00
<b>Total</b>	<b>263,809,950.00</b>	<b>201,565,134.00</b>	<b>Total</b>	<b>263,809,950.00</b>	<b>201,565,134.00</b>

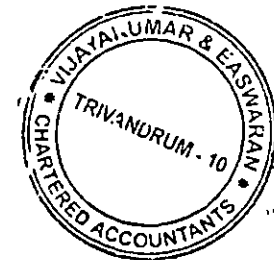
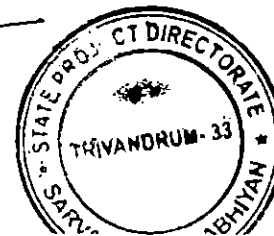
Place : Thiruvananthapuram


Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.004703S

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

  
Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



  
SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2017**

Receipts	Current Year	Previous year	Payments	Current Year	Previous year
<b>Opening Balance:</b>			Special Training for out of School Child	159,300.00	57,000.00
Cash in Hand			Free text book	37,425,034.00	39,096,308.00
Cash at Bank	27,707,112.43	16,472,615.43	Uniform	13,781,200.00	13,168,800.00
Grant received from SPO	149,130,000.00	135,320,000.00	Teachers Salary	30,037,700.00	22,687,500.00
Fund received from LSG	163,276,571.00	65,655,376.00	Teachers Training	14,777,215.00	9,685,164.00
Bank Interest	965,661.00	575,529.00	Block Resource Centre	52,876,239.00	41,993,991.00
Other Receipt	695,825.00	23,075,112.00	Cluster Resource Centre	38,933,424.00	34,744,836.00
EMD Collected	61,500.00	-	CAL	2,497,087.00	421,000.00
Refund of Advances	-	198,788.00	Teacher grant	4,587,500.00	2,400,000.00
			School grant	6,554,000.00	6,513,000.00
			Research and Evaluation	600,000.00	363,205.00
			Maintenance grant	2,445,000.00	2,400,000.00
			IEDC	32,252,345.00	22,835,130.00
			Invotive activities	4,365,285.00	1,615,180.00
			Community Training	735,500.00	464,000.00
			Civil Work	15,030,000.00	1,502,000.00
			Management cost	12,824,056.43	9,768,187.00
			Learning Enhancement Programme	7,946,343.00	2,045,412.00
			Community Mobilization	1,586,420.00	1,625,000.00
			EMD Refund	25,000.00	-
			Security deposit refund	2,115.00	204,595.00
			<b>Closing Balance:</b>		
			Cash in Hand	-	-
			Cash at Bank	62,395,906.00	27,707,112.43
<b>Total</b>	<b>341,836,669.43</b>	<b>241,297,420.43</b>	<b>Total</b>	<b>341,836,669.43</b>	<b>241,297,420.43</b>

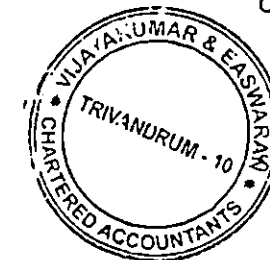
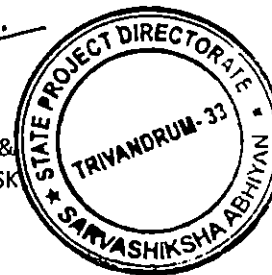
Place : Thiruvananthapuram

Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.004703S

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



*Self*  
M KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

**DISTRICT PROJECT OFFICE - PALAKKAD**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017**

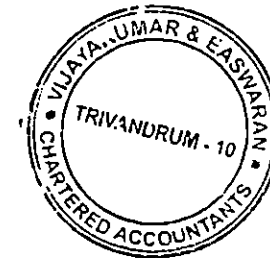
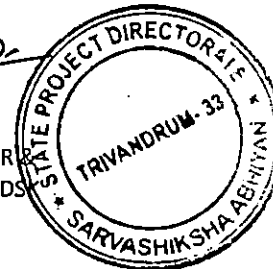
Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Special Training for out of School Child:	347,180.00	177,000.00
Cash in Hand	-	-	Free text book	40,757,171.00	43,090,405.00
Cash at Bank	26,486,123.00	22,679,480.00	Uniform	27,379,478.00	27,676,504.00
Unsettled Advances	3,556,570.00	2,128,520.00	Teachers Salary	33,720,317.00	1,270,500.00
Grant received from SPO	138,130,000.00	104,160,000.00	Teachers Training	13,490,518.00	9,662,613.00
Fund received from LSG	133,448,572.00	98,819,321.00	Block Resource Centre	61,593,672.00	38,443,819.00
Bank Interest	1,222,293.00	919,139.00	Cluster Resource Centre	34,411,523.00	32,089,601.00
Other Receipt	575,489.00	1,078,515.00	CAL	2,495,280.00	631,500.00
Security Deposit Collected	83,867.00	-	Teacher grant	5,111,000.00	2,567,000.00
Refund of Advances	-	444,714.00	School grant	6,250,000.00	6,128,000.00
Difference in Unsettled Advances	-	378,050.00	Research and Evaluation	240,736.00	460,000.00
			Maintenance grant	2,827,500.00	2,820,000.00
			IEDC	23,369,370.00	20,922,733.00
			Innovative activities	4,985,148.00	1,266,349.00
			Community Training	585,883.00	432,161.00
			Civil Work	8,664,130.00	1,167,867.00
			Management cost	11,884,393.00	9,031,362.00
			Learning Enhancement Programme	9,345,601.00	1,344,225.00
			Community Mobilization	1,747,972.00	1,383,407.00
			Security Deposit Refund	623,831.00	-
			<b>Closing Balance:</b>		
			Cash at Bank	10,263,061.00	26,486,123.00
			Unsettled Advances	3,409,150.00	3,556,570.00
<b>Total</b>	<b>303,502,914.00</b>	<b>230,607,739.00</b>	<b>Total</b>	<b>303,502,914.00</b>	<b>230,607,739.00</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR  
MEMBER SECRETARY, PEDS



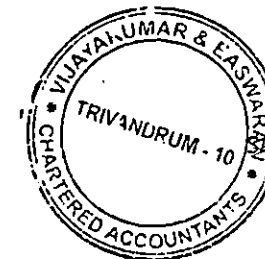
*[Signature]*  
SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

Receipts	Current Year	Previous year	Payments	551,128.00	487,316.00
Opening Balance:			Special Training for out of School Child	13,327,671.00	13,627,760.00
Cash in Hand	5,099,075.60	11,274,296.60	Free text book	8,637,400.00	8,615,600.00
Cash at Bank	24,571.00	24,571.00	Uniform	5,734,992.00	5,227,200.00
Unsettled Advances	100,620,000.00	47,080,000.00	Teachers Salary	5,975,953.00	5,753,724.00
Grant received from SPO	40,145,313.00	36,728,452.00	Teachers Training	33,573,687.00	23,302,994.00
Fund received from LSG	897,805.00	1,123,589.00	Block Resource Centre	4,757,133.00	3,875,794.00
Bank Interest	324,464.70	72,818.00	Cluster Resource Centre	2,506,020.00	-
Other Receipt	87,423.00	-	By Computer Aided Learning (CAL)	1,804,000.00	1,107,500.00
Security deposit collect	77,152.00	-	Teacher grant	3,363,000.00	3,104,000.00
EMD Collection	-	89,054.00	School grant	616,450.00	214,414.00
Refund of Advances	-	-	Research and Evaluation	2,033,500.00	1,905,000.00
			Maintenance grant	9,124,281.00	7,586,691.00
			IEDC	4,898,704.00	1,623,520.00
			Invotive activities	396,258.00	395,211.00
			Community Training	465,000.00	1,507,054.00
			Civil Work	10,501,766.89	10,978,453.00
			Management cost	3,180,156.00	1,012,291.00
			Learning Enhancement Programme	712,387.00	731,752.00
			Community Mobilization	64,652.00	-
			EMD Refund	136,642.00	212,860.00
			Security deposit refund	-	-
			Closing Balance:	297,113.00	-
			Cash in Hand	34,322,109.41	5,099,075.60
			Cash at Bank	295,801.00	24,571.00
			Unsettled Advances	-	-
<b>Total</b>	<b>147,275,804.30</b>	<b>96,392,780.60</b>	<b>Total</b>	<b>147,275,804.30</b>	<b>96,392,780.60</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035

M. KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

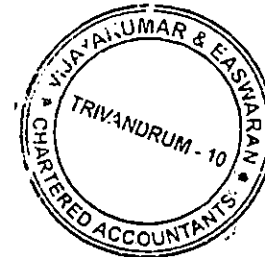
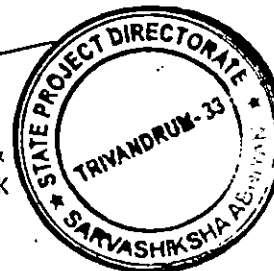
Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Special Training for out of School Child	467,997.00	
Cash in Hand			Free text book	86,731,157.00	
Cash at Bank	45,742,009.00	2,608,942.00	Uniform	55,608,995.00	56,200,820.00
Grant received from SPO	170,120,000.00	251,400,000.00	Teachers Salary	27,938,867.00	26,317,500.00
Fund received from LSG	175,887,394.00	125,291,001.00	Teachers Training	26,581,159.00	16,424,215.00
Bank Interest	2,267,901.00	2,271,215.00	Block Resource Centre	60,215,844.00	46,103,498.00
Other Receipt	1,217,438.00	769,634.00	Cluster Resource Centre	29,319,595.00	31,332,817.00
EMD Collected	150,000.00	80,000.00	CAL	1,511,180.00	620,368.00
Refund of Advances	-	612,169.00	Teacher grant	9,482,000.00	4,689,500.00
			School grant	9,034,000.00	8,632,000.00
			Research and Evaluation	443,058.00	826,995.00
			Maintenance grant	4,627,500.00	4,627,500.00
			IEDC	34,862,673.00	33,803,534.00
			Innovative activities	3,212,858.00	1,288,400.00
			Community Training	399,520.00	713,145.00
			Civil Work	25,680,002.00	4,038,321.00
			Management cost	21,888,725.00	9,160,590.00
			Learning Enhancement Programme	6,419,715.00	2,506,570.00
			Community Mobilization	2,009,413.00	2,601,525.00
			EMD Refund	150,000.00	80,000.00
			Security Deposit Refund	-	124,500.00
			Closing Balance:		
			Cash at Bank	3,868,626.00	45,742,009.00
<b>Total</b>	<b>395,384,742.00</b>	<b>383,032,961.00</b>	<b>Total</b>	<b>395,384,742.00</b>	<b>383,032,961.00</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035

SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

**RECEIPTS AND PAYMENTS**

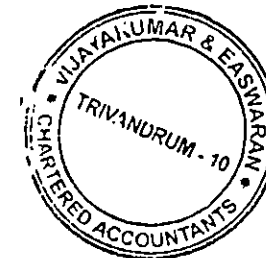
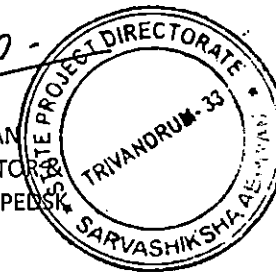
Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Free text book	47,527,665.00	49,531,952.00
Cash in Hand	21,138,536.00	2,746,516.00	Uniform	27,039,400.00	27,358,400.00
Cash at Bank	702,520.00	901,867.00	Teachers Salary	17,767,081.00	24,684,000.00
Unsettled Advances	188,630,000.00	205,800,000.00	Teachers Training	20,056,743.00	13,101,569.00
Grant received from SPO	120,084,307.00	70,103,064.00	Block Resource Centre	72,633,602.00	48,929,996.00
Fund received from LSG	1,264,214.00	1,093,355.00	Cluster Resource Centre	36,882,013.00	35,187,750.00
Bank Interest	477,958.00	601,894.00	CAL	2,541,528.00	842,000.00
Other Receipt	-	50,000.00	Teacher grant	6,233,000.00	3,953,500.00
EMD Collected	187,599.00	-	School grant	8,532,000.00	8,537,000.00
Security Deposit Collected	-	299,889.00	Research and Evaluation	264,818.00	542,859.00
Refund of Advances	-	-	Maintenance grant	3,090,000.00	3,052,500.00
			IEDC	31,112,504.00	26,252,985.00
			Innovative activities	4,931,089.00	1,271,224.00
			Community Training	540,703.00	496,605.00
			Civil Work	21,212,048.00	1,025,000.00
			Management cost	14,992,738.00	9,886,819.00
			Learning Enhancement Programme	10,832,763.00	3,065,690.00
			Community Mobilization	2,005,637.00	1,907,080.00
			EMD Refund	50,000.00	128,600.00
			Security Deposit refund	114,580.00	-
			Closing Balance:		
			Cash in Hand	3,477,215.00	21,138,536.00
			Cash at Bank	648,007.00	702,520.00
			Unsettled Advances		
<b>Total</b>	<b>332,485,134.00</b>	<b>281,596,585.00</b>	<b>Total</b>	<b>332,485,134.00</b>	<b>281,596,585.00</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.004703S

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
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Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR  
MEMBER SECRETARY, PEDSK



SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095

*Self*

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2017**

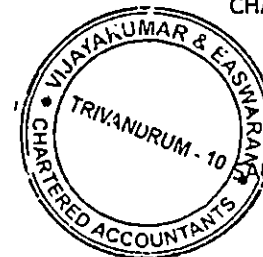
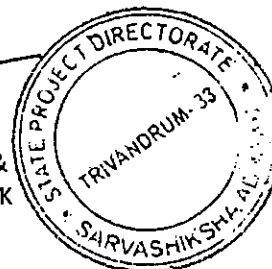
Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Special Training for out of School Child	4,631,553.00	1,001,993.00
Cash in Hand			Free text book	14,436,807.00	14,938,174.00
Cash at Bank	19,173,722.00	18,033,943.00	Uniform	15,880,000.00	15,414,800.00
Grant received from SPO	85,620,000.00	50,540,000.00	Teachers Salary	16,568,941.00	11,979,000.00
Fund received from LSG	42,007,937.00	41,431,280.00	Teachers Training	5,877,664.00	4,028,459.00
Bank Interest	1,175,500.00	1,131,689.00	Block Resource Centre	13,216,255.00	9,834,317.00
Other Receipt	204,798.00	93,398.00	Cluster Resource Centre	1,821,055.00	2,492,597.00
EMD Collected	130,600.00	20,000.00	CAL	2,408,986.00	209,708.00
Refund of Advances	-	54,426.00	Teacher grant	1,616,000.00	973,000.00
			School grant	2,255,000.00	2,241,000.00
			Research and Evaluation	294,160.00	154,488.00
			Maintenance grant	1,770,000.00	1,762,500.00
			IEDC	7,641,600.00	7,227,030.00
			Innovative activities	4,633,969.00	745,225.00
			Community Training	124,600.00	228,283.00
			Civil Work	4,316,000.00	8,516,410.00
			Management cost	9,835,554.00	8,194,976.00
			Learning Enhancement Programme	3,214,307.00	1,124,000.00
			Community Mobilization	491,112.00	772,000.00
			EMD Refund	152,339.00	228,025.00
			Security Deposit	-	65,029.00
			Closing Balance:		
			Cash at Bank	37,126,655.00	19,173,722.00
<b>Total</b>	<b>148,312,557.00</b>	<b>111,304,736.00</b>	<b>Total</b>	<b>148,312,557.00</b>	<b>111,304,736.00</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
FIRM REG. No.0047035

Dr. USHA TITUS. I.A.S.  
SECRETARY, PUBLIC EDUCATION &  
VICE CHAIRMAN, PEDSK

Dr. A.P. KUTTIKRISHNAN  
STATE PROJECT DIRECTOR &  
MEMBER SECRETARY, PEDSK



*Seel*

M. KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095



**SARVA-SHIKSHA ABHIYAN  
DISTRICT PROJECT OFFICE - KANNUR**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017**

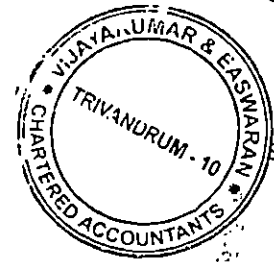
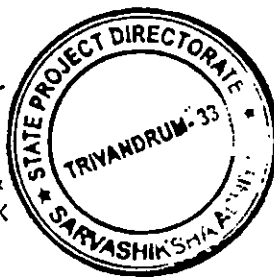
Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:	-	-	Free text book	35,819,104.00	36,035,538.00
Cash in Hand	-	-	Uniform	15,206,400.00	15,178,000.00
Cash at Bank	31,886,033.34	30,607,992.34	Teachers Salary	29,815,059.00	31,581,000.00
Grant received from SPO	90,630,000.00	111,360,000.00	Teachers Training	16,983,249.00	12,165,758.00
Fund received from LSG	123,013,748.00	81,295,840.00	Block Resource Centre	44,362,506.00	26,803,134.00
Bank Interest	2,105,197.00	2,152,396.00	Cluster Resource Centre	29,878,391.00	28,680,422.00
Other Receipt	592,539.00	743,540.00	CAL	2,500,042.00	210,500.00
Security Deposit Collected	157,936.00	-	Teacher grant	5,502,000.00	2,948,000.00
Refund of Advances	-	242,907.00	School grant	9,104,000.00	9,073,000.00
			Research and Evaluation	599,884.00	384,375.00
			Maintenance grant	2,632,500.00	2,595,000.00
			IEDC	13,923,558.00	12,094,950.00
			Invotive activities	5,000,084.00	1,674,010.00
			Community Training	510,965.00	510,837.00
			Civil Work	6,482,000.00	1,491,501.00
			Management cost	10,329,384.34	8,730,610.00
			Learning Enhancement Programme	5,639,989.00	2,756,602.00
			Community Mobilization	1,416,041.00	1,476,950.00
			Security Depsodit Refund	78,631.00	126,455.00
			Closing Balance:		
			Cash in Hand	12,601,666.00	31,886,033.34
			Cash at Bank		
<b>Total</b>	<b>248,385,453.34</b>	<b>226,402,675.34</b>	<b>Total</b>	<b>248,385,453.34</b>	<b>226,402,675.34</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
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*Sell*  
SAM KORUVILLA B.Com FCA  
PARTNER  
MEM No.218095

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2017**

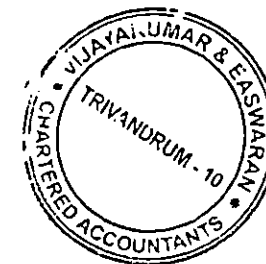
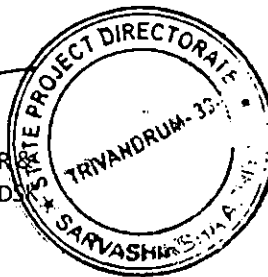
Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balance:			Special Training for out of School Child		123,130.00
Cash in Hand	7,576,920.17	2,942,656.17	Free text book	20,503,983.00	20,892,754.00
Cash at Bank			Uniform	21,523,200.00	21,788,412.00
Grant received from SPO	99,125,000.00	77,100,000.00	Teachers Salary	19,799,619.00	17,061,000.00
Fund received from LSG	70,648,410.00	52,022,327.00	Teachers Training	8,547,150.00	6,001,280.00
Bank Interest	923,232.00	833,853.00	Block Resource Centre	25,200,517.00	17,454,363.00
Other Receipt	4,740,824.00	853,759.00	Cluster Resource Centre	8,003,919.00	7,445,189.00
Security deposit	2,700.00	-	CAL	2,492,450.00	420,000.00
EMD Collected		90,000.00	Teacher grant	2,695,500.00	1,373,000.00
			School grant	4,066,000.00	4,059,000.00
			Research and Evaluation		288,915.00
			Maintenance grant	3,187,500.00	3,172,500.00
			IEDC	7,297,775.00	8,079,470.00
			Invotive activities	3,818,992.00	1,906,161.00
			Community Training	430,837.00	318,545.00
			Civil Work	13,847,561.00	2,945,685.00
			Management cost	9,995,736.17	9,841,731.00
			Learning Enhancement Programme	4,671,935.00	1,574,605.00
			Community Mobilization	1,299,414.00	1,227,685.00
			EMD Refund	71,500.00	292,250.00
			Closing Balance:		
			Cash in Hand	25,563,498.00	7,576,920.17
			Cash at Bank		
<b>Total</b>	<b>183,017,086.17</b>	<b>133,842,595.17</b>	<b>Total</b>	<b>183,017,086.17</b>	<b>133,842,595.17</b>

Place : Thiruvananthapuram  
Date : 28.09.2017

Vide our report of even date  
for M/s VIJAYAKUMAR & EASWARAN  
CHARTERED ACCOUNTANTS  
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MEMBER SECRETARY, PEDSK



*(Signature)*  
SAM KURUVILLA B.Com FCA  
PARTNER  
MEM No.218095



**SARVA SHIKSHA ABHIYAN  
KERALA STATE**

**MANAGEMENT REPORT – 2016-17**

We have completed the audit of the accounts maintained by the SARVA SHIKSHA ABHIYAN (SSA), at the State Project Directorate at Thiruvananthapuram, District Project Office at Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha, Kottayam, Idukki, Ernakulam, Thrissur, Palakkad, Malappuram, Kozhikode, Wayanad, Kannur, Kasargod and BRCs coming under each DPO for the year ended 31<sup>st</sup> March, 2017, and our observations are given below:

**GENERAL OBSERVATIONS:**

**1. ACCOUNTING SYSTEM:**

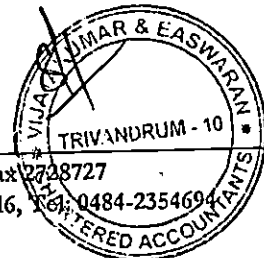
The Tally Software is used to record the transaction in many of the DPOs and BRCs. The books of accounts are maintained using the double entry system but not in a full manner. The preparation and maintenance of the books of accounts and records are to be improved.

**2. FUND TRANSFER:**

The funds transferred between State Project Directorates to District Project Offices are reconciled and the funds transferred from District Project Office to Block Resource Centre are reconciled but the funds transferred between Block Resource Centre to Cluster Resource Centres are not reconciled.

**3. DEPOSITS:**

No Deposits are made either by State Project Office or District Project Office during the year other than cash in hand, bank deposits and the deposits at Treasury.



**INTERNAL CONTROL:**

The internal control system is not enough adequate to compete with the size of the organization and the activities. Adequate steps are to be taken to control for the sanction and settlement of the funds and advances to BRCs, CRCs and Schools. Hence, a proper and effective system of internal control is needed to be implemented.

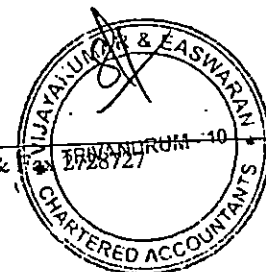
**5. FIXED ASSETS:**

As per the current procedure, the fixed assets purchased are included in the relevant interventions. There is no separate fixed asset register maintained in few District Project Offices and the same has been included in the stock register. Most of the District Project Offices and Block Resource Centre have not updated the fixed asset register. Depreciation is not provided for the fixed assets during the year. The fixed assets verification report of the authority is not available in records.

**6. OTHERS:**

- DPOs visit to BRCs are not seen recorded and no verifications were made by the DPOs in the register BRCs.
- Record making and record keeping mechanisms were not adequately maintained due to lack of training received by the office staff working in BRCs and DPOs.

- The ledgers are need to be corrected
  - The fixed asset registers is not updated
  - The value of the assets are not shown in the register
  - The bank pass book and cash book is need to be updated in too many cases
  - In certain case the fixed assets register and stock register is not submitted for audit
  - The ledgers are needed to be verified periodically
- Maintenance of register is not in a proper manner
  - Separate bank accounts has been maintained by Districts for EMD and Security Deposit but the same has not been provided in the accounts.



**STATE PROJECT OFFICE**

1. We have verified the salary ledger and found that payment related to ETDS filing charges has been wrongly posted in this ledger account.

2. It is seen that the deductions from the salary of the employees for the month of March, 2016 paid on 19/04/2017 and the same is treated as expense for the financial year 2016-17.

3. It is observed that the Tax was not deducted on the below mentioned expenses:

a) **Media & Documentation**

i) **Akshara Offset**

On verification we have found that payment to Akshara offset during the year exceeds Rs.1,00,000/- so as to attracts the TDS provisions under section 194 C. Details of payment are given below:

Date	Amount	Remarks
20/04/2016	13850/-	Printing & supply of news letter Mikavu
14/06/2016	13850/-	
16/08/2016	85280/-	
19/09/2016	13850/-	
13/03/2017	41551/-	
30/03/2017	13850/-	

ii) **Red sparrow**

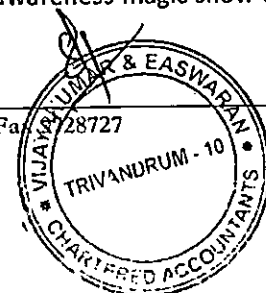
A sum of Rs.255000/- was paid on 07/10/2016 for fabricating float

b) **Printing expenses of Annual Report**

A sum of Rs.479752/- was paid to C-APT for Printing and supply of Annual report on 31/03/2017.

c) **Teacher Training**

A sum of Rs.200000/- was paid to Academy of magical science for awareness magic show on 05/10/2016.



4. On verification of vouchers of settled advances we have noticed that the TDS was not deducted by the concerned program officers while making payment to various vendors. Details are given below:

Date of advance given	Head	Program officer	Party	Bill Amount(Rs)
08/04/2016	State level Activities	Abdulla Parapurathu	Babu's catering	81500/-
04/08/2016	REMS	Geethalekshmi	Maria Rani Centre	185519/-
02/11/2016	Teachers Training	P K Jayaraj	Babu's catering	55830/-

5. Repairs and Maintenance – Vehicle Insurance

It is observed that the prepaid portion of vehicle insurance premium was not transferred in the books of accounts.

6. Annual Maintenance charges - Equipments & Furniture

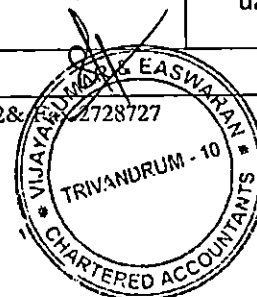
It is seen that the prepaid portion of AMC was not transferred in the books of accounts.

7. We have verified the EPF challans with corresponding books of accounts and found that there is delay in payment of EPF. The details are noted below:

Month	Amount (Rs)	Due date for payment	Challan date	Delay in days
December	106670/-	20/01/2017	15/03/2017	54
January	103178/-	15/02/2017	30/03/2017	43
February	104932/-	15/03/2017	30/03/2017	15

8. We have verified the TDS challans with corresponding books of accounts and found that there is delay in payment of TDS. The details are noted below:

Month	Particulars	Amount (Rs)	Due date for payment	Challan Date	Delay in days
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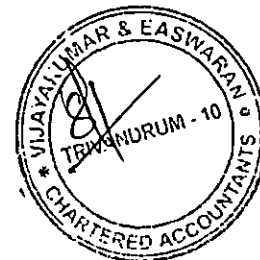


June	TDS on salary	18100/-	07/07/2016	31/08/2016	55
July	TDS on salary	20500/-	07/08/2016	31/08/2016	24
September	TDS on salary	75000/-	07/10/2016	18/10/2016	11
February	TDS on salary	485430/-	07/03/2017	07/04/2017	30

9. Details of Un-cleared cheque in bank reconciliation statement as on 31<sup>st</sup> March 2017 is as follows:

Date	Cheque No	Amount (Rs)
31/03/2015	161549	1000/-
31/03/2015	161558	60000/-
08/05/2015	161616	7500/-
26/06/2015	539132	1569/-
09/07/2015	823941	3000/-
12/11/2015	237124	5670/-
24/11/2015	237167	6681/-
20/02/2016	237347	3000/-
31/03/2016	237475	2500/-
24/05/2016	540518	795/-
24/03/2017	547686	5586/- (Neft returned)

10. During the course of verification we have observed that the accounts maintained in Tally software is not proper. The transactions are not updated nor entered on daily basis. We have noted variation in amounts in the opening balance of various ledger accounts with that of audited accounts.



**[1] DISTRICT - THIRUVANANTHAPURAM****BRC-BALARAMAPURAM**

1. On verification of records we have found that, bank interest includes a sum of Rs.15,473/- which is stated to be collected from schools.
2. Utilization Certificate (Uniform Grant) submitted by the following schools are incorrect and needs correction.
  - GLVLP, Mullor
  - GDVLP, Kottukal

**BRC-PARASSALA:**

1. On verification of acquittance register we have found that salary deduction was not recorded.

**SSA - KANIYAPURAM:**

1. Our observation on verification of Advance Register is as follows:
  - Advance register was not properly maintained.
  - Advance of Rs.30,000/- paid to Sathi Kumari on 25/04/2016 was not recorded in advance register. This advance was settled on 05/05/2016.
2. On verification of Bank Reconciliation Statement as on 31.03.2017 we have observed that following cheque which was not seen cleared.

Date	Purpose	Cheque Number	Amount
21/11/2016	Telephone Bill	771016	Rs 1,614/-

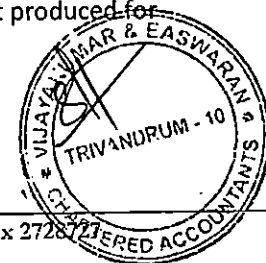
3. Bank Interest include Rs 11,509/- received from school

**BRC- NEYYATINKARA**

1. Advance Register is pending for update.

**BRC - KILIMANOOR:**

1. Cancelled cheque No.834358 dated 21.04.2016 for Rs.1,431/- was not produced for verification.





**BRC - PALODE**

1. Fixed Assets Register was not seen updated
2. On verification of utilization certificate we have found that;
  1. On verification of advance register it was found that in respect of settlement of advance of Mr.Nelson V J for Samanyam advance on 27/05/2016 for Rs 1,00,000/- only abstract of expenditure was enclosed

**BRC - VARKALA:**

1. Cancelled cheque No 214981 & 214982 was not provided for verification
2. On verification we have found that advance register was not properly maintained. A sum of Rs 1,120/- was refunded against advance of Sanadhanavedi which was not recorded in advance register.
3. TDS on salary for BPO and trainers was not deducted on monthly basis.

**BRC - ATTINGAL:**

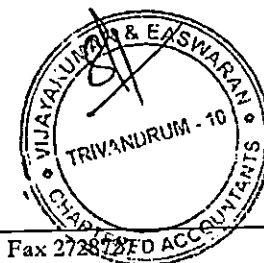
1. On verification, we have observed that grant register was not properly maintained. Total uniform grant amount as per ledger is Rs 48,72,000/- but as per grant register it was shown as Rs 23,97,400/-
2. A sum of Rs.37,870/- deducted by way of TDS on Salary on 31/03/2017 is seen debited by the bank on 03/04/2017. The payment for the above was accounted by means of self cheque on 31/03/2017.

**BRC - NEDUMANGAD**

1. A sum of Rs.500/- is seen reversed during the year which is stated to be cheque issued on 05.02.2013.

**BRC - KATTAKADA:**

1. On verification we have found that no register has been maintained for Transport Allowance and Escort Allowance payments



**[2] DISTRICT - KOLLAM**

**DISTRICT OFFICE – KOLLAM**

1. VAT collected from sale of tender form amounting to Rs 2,600/- was not seen paid to Commercial Tax Department.
2. Un settled advance: A sum of Rs.1,00,000/- paid during the year 2007-08 is still not seen settled.

**BRC – ANCHAL**

1. Stock register was not prepared in the required format.

**BRC – CHADAYAMANGALAM**

1. On verification we have observed that bank interest includes a sum of Rs 18,110/- received from schools
2. Quotation for cement & other materials for GUPS Kadakkal was not provided for verification

**BRC – CHATHANNOOR**

1. On verification of records of civil works, it was observed that
  - No quotation was found for purchase of Rock, TMT Steel Bar & Kutty in respect of work done at GHSS, Bhoothakulam & GHS, Vliyand

**BRC – CHAVARA**

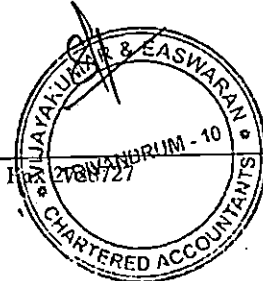
On verification we have observed that:

2. Stock register was not prepared in the required format.

**BRC – KOLLAM**

On verification we have observed that:

1. TA bill for Ganitholsavam district level was not verified/ attested by BPO
2. Civil works:
  - Quotation for door setting works was not made available for toilet work of GUPS Kuripuzha.
  - Quotation for purchase of cement for toilet work of GVHSS Eravipuram was not made available for verification.



**BRC -KULAKKADA**

Stock register was not prepared in the required format

**BRC -KUNDARA**

On our verification we found that bank interest includes a sum of Rs 20,341/- received from schools.

**BRC -PUNALUR**

On verification of bank reconciliation statement as on 31/03/2016, we have found that following un-cleared cheques was reversed in the books of accounts during the year

Date	Cheque No	Amount
30/10/2012	804043	Rs 500/-
30/10/2012	804053	Rs 500/-
30/10/2012	804058	Rs 500/-
30/05/2013	637815	Rs 500/-
30/05/2013	637845	Rs 500/-
	Total	Rs 2,500/-

The above amount was shown under other receipt during 2016-17.

**BRC -SASTHAMCOTTA**

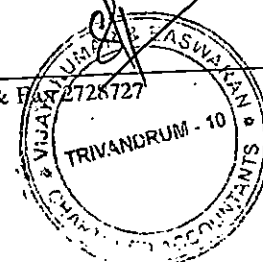
On verification of ledger book we have observed the following

1. Ledger book does not show voucher numbers.
2. Bank interest includes a sum of Rs 25,163/- received from various schools.
3. Bank charges of Rs 1,768/- relating to 2015-16 is still shows under bank reconciliation statement.

**BRC -VELYAM**

1. Fixed Asset register was not provided for verification.
2. TA bill for Teachers training (Rs 77,830/- dated 22/03/2017 )was not verified or authorized by BPO.
3. Details of quotation for civil work, copy of SMC meeting, agreement copy, completion certificate & supporting bills was not produced for verification in respect of Vakkanadu School.

E-mail id: [ca.apvin@gmail.com](mailto:ca.apvin@gmail.com), Phone: (O) 2724580, 2721182 & Fax 2728727



**[3] DISTRICT – PATHANAMTHITTA**

**DO – PATHANAMTHITTA**

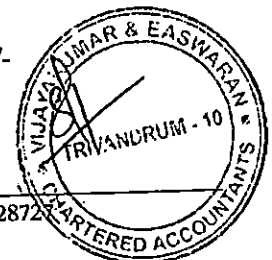
1. VAT Collected amounted to Rs 850/- from sale of tender form was not paid to commercial tax department
2. EPF contribution amount for the month of March 2017 has not provided in the accounts
3. TA bill for 5 days non-residential teachers training for Rs.43,365/- dated 01.7.16 was not authorized by officials
4. E-Tender related Bank account was not provided in the books of accounts.

**BRC – ADOOR**

1. We have observed that the Fixed Asset Register of BRC contains Civil Work Grants issued to Schools and the Stock Register contains the details of Fixed Assets of BRC, during the course of our Audit.
2. We have seen that an amount of Rs.12/- being reversal of Bank charge was wrongly accounted under Bank Interest Ledger.
3. Pay Roll and Acquittance:  
On our observation of accounts of March 2017 the acquittance Register was not updated – with reference to the salary of Ajitha Kumari, Data Entry Operator.  
The following challan was also not produced during the course of Audit:- SLI challan Rs.200 of Mr.A. Shadom.
4. Ganitholsavam:  
-On verification of grant, we have observed that TA claim form submitted was not authorized and admitted by Clerk or BPO before releasing the Claim payment.

**BRC – KONNY**

1. We have observed during the course of our Audit that Transport and Escort vouchers maintained are not supported by signed student list.
2. The following TR-5 Receipts were not made available for our verification during the course of Audit:-
  - 26.07.2016 – Audit Objection from GHSS, Kokathode – Rs.10,074/-
  - 21.01.2017 – Electricity Bill Re-imbursement – Rs.2,254/-



3. We have observed the following interchange of Ledger heads: - Question Paper TA of Rs. 8000/- is to be accounted under "FSTB" which is wrongly accounted under "Other Payment" ledger head.
4. The Bank Reconciliation Statement as on 31.03.2017 contains an uncleared amount of Rs.853/- towards the NEFT charges.
5. Acquittance Register:  
-An amount of Rs.250 paid on account of TA to Suma Daniel on 03.01.2017 as per Acquittance register was not seen posted in Ledger.  
-TDS challans were not available for our verification during the course of our Audit.
6. Minority Education: We have observed that for the following advance of Minority Education given to Saleena Beevi on 22.02.2017; abstract of expenditure, advance sanction letter and advance Settlement sheet was not maintained with vouchers.
7. We have observed certain discrepancy in the quotations for IEDC Intervention Autism Expenditure for Rs.1,50,000/-

**BRC – KOZENCHERRY – SCHOOL VISIT – GVT HSS, THUMPAMON NORTH – 20.7.2017**

1. Civil Work: The following discrepancies were noted in the agreement for civil work:-
  - We have observed delay in completion of work with respect to the agreement.
  - No separate bank account for Civil Work was maintained.
2. Special Teachers' grant of Rs. 1500 received was not seen credited in school bank pass book.
3. We have seen that the cash book 2016-17 is not updated during the course of our Audit.

**BRC – KOZENCHERRY**

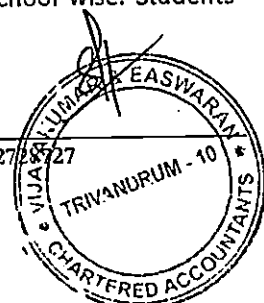
1. We have observed that the Grant register was not maintained for 2016-17
2. We have observed that the Transport and Escort Register was not maintained for 2016-17.

**BRC – MALLAPPALLY**

We have observed during the course of our Audit that the Transport and Escort allowance vouchers maintained are not supported by signed student list.

**BRC – PANDALAM**

1. Fixed Asset register was not produced for verification.
2. IEDC Transport and Escort allowance register are seen maintained School wise. Students' details were not provided for verification.
3. Grant issued to Schools list are not maintained.



**BRC – PATHANAMTHITTA**

1. No separate grant register is seen maintained
2. IEDC Acquittance register AND escort allowance register is not maintained in BRC
3. In Advance register, TR-5 not seen issued for Rs.9020/-to Mr. Rajesh V. (The refund was Deposited in bank on 27.03.2017)
4. Bank Reconciliation Statement:  
An amount of Rs.800/- dated 03/03/2017 bearing cheque no. 198821 is not seen cleared yet.

**BRC – PULLAD**

1. Refund of teachers grant taken / posted in other receipts.
2. Entries in cash book and bank book not posted in party with cheque issue register and advance register.

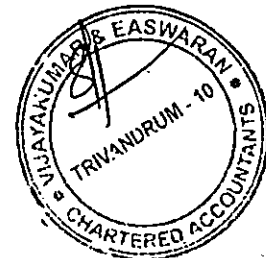
**BRC – RANNY**

The utilization certificate from GLPS Vattarkayam for Uniform Grant was not made available for our verification.

**BRC – THIRUVALLA**

1. Stock register was not produced for our verification
2. CRC contingency and CRC meeting TA grant refund; from CRC for the period 2016-17 was recorded as other receipts.
3. TDS on salary for the month of December was paid on 10-01-2017
4. Salary deduction was not marked on payroll for the month of August 2016 & January 2017.
5. TA arrear of Rs.1,000/- paid to accountant on 23.05.2016 not recorded in Acquittance Register
6. Expenses on which supporting are missing
  - HM conference expenses:
 

Expense as per ledger – 26.05.2016	Rs.8,200/-
Supporting available	<u>Rs.8,000/-</u>
Supporting missing	<u>Rs.200/-</u>



- Community mobilization:
 

Expense as per ledger – 08.06.2017	Rs.6,490/-
Supporting available	<u>Rs.5,900/-</u>
Supporting missing	<u>Rs.590/-</u>
  
- Medical camp expenses
 

Expenses per ledger dated 28.07.2016	Rs.14,196/-
Supporting available	<u>Rs.13,896/-</u>
Supporting Mismatch	<u>Rs.300/-</u>

7. Amount mismatch in Cash receipt (TR -5)

On verification of TR – 5 relating to Uniform grant we have found that certain mismatch in amount shown in the original TR -5 and its carbon copy, following are the details:

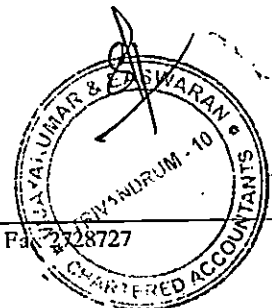
Sl No	Date	Receipt Number	Amount as per Original Cash Receipt (Rs.)	Amount as per Carbon Copy (Rs.)	Variation (Rs.)
1	28/06/2016	31717	2,400	2,000	400
2	28/06/2016	31721	2,400	2,000	400
3	28/06/2016	31722	2,400	2,000	400

8: Payment to speech therapist made on 21.08.2016 amounted to Rs.3,750/- does not have supporting document.

9: TA to accountant Rs.1,200/- paid on 24.11.2016 is not seen entered in acquittance register.

10. TR-5 receipt is not seen issued for refund of advance amounted to Rs.19,500/- made on 31/01/2017.

11. Unspent uniform grant of GLPS Chathenkary Rs 1,200/- was seen refunded on 20/07/2017. But as per utilization certificate the school has certified that full amount Rs 11,200/- was utilized.



12. Mismatch of Salary deduction as per acquittance register and challan for the month of September are as follows

Radhika	SLI Rs.200/-	As per challan Rs.400/-
Munaja	SLI Rs.200/-	As per challan Rs.400/-
Rethy	SLI Rs200/-	As per challan Rs.400/-
Ammini	SLI Rs200/-	As per challan Rs.400/-

**BRC – VENNIKULAM**

1. On verification we have observed that Cash receipt [TR-5] was not issued for following settlement of advances.

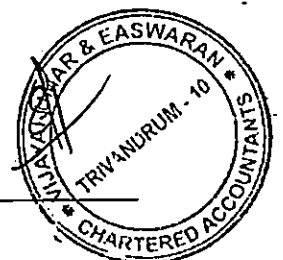
Sl No	Date	Amount (Rs)
1	31/05/2016	200/-
2	25/08/2016	5,810/-
3	27/03/2017	150/-

2. Expense for IEDC – physiotherapy was Rs 5,250/- as on 18/03/2017, but supporting for the above expenses was only Rs 4,500/-
3. Fixed Asset Register was pending for update.
4. Stock register was pending for update.

**BRC – ARANMULA:**

1. It was observed that cash receipt [TR-5] was not issued for settlement of advance. The details are noted below:-

Person	Date	Amount of refund (Rs)
Anitha K A	09/05/2016	4,230/-
Anitha K A	27/05/2016	2,550/-
Anitha K A	10/06/2016	12,450/-

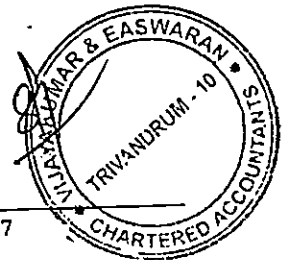




Anitha K A	29/08/2016	50/-
Jayasree T G	21/03/2017	1,290/-
SindhuBhaskar	11/11/2016	4,280/-
SindhuBhaskar	02/02/2017	5,240/-
SindhuBhaskar	20/03/2017	6,200/-
SindhuBhaskar	21/02/2017	1,203/-
SindhuBhaskar	28/03/2017	2,560/-
SindhuBhaskar	13/02/2017	5,544/-

2. TA to accountant amounting to Rs.200/- as on 31.05.2016 was not entered in acquittance register.
3. Settlement of refund of advance amounting to Rs.12,470/- was recorded in bank book as on 02/06/2016. But this amount was deposited to bank on 28/03/2017.
4. Settlement of advance of Rs 4,280/- as per bank book is seen on 11/11/2016 but as per bank statement it is made on 28/03/2017.
5. Following salary deduction challans not produced for verification:

April	15,150/-
May	26,550/-
June	17,950/-
July	3,950/-
October	29,016/-
November	9,750/-
Pension contribution - Dated 24.01.2017	68,040/-
Pay fixation arrear dated 2.03.2017	65,002/-
Pay revision arrear dated 22.03.2017	2,07,385/-



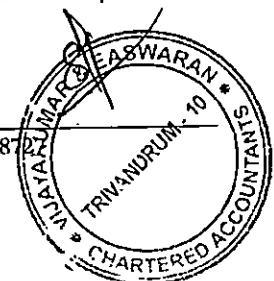
6. Salary of DPO and Trainers, TA, PTA was not matching with Cash Book and Acquittance for the month of February and March, 2017
7. Refund of advance Rs.2560/- was not deposited in bank account as on 31/03/2017.
8. Excess of Receipts and Payment account as on 31/03/2017 was Rs.1,211/-.
9. Refund of Uniform Grant from School was not deposited into bank in time. The details are noted below.

Date as per Bank book	Amount	Date of deposit in bank
29/06/2016	7,200/-	Rs 400/- on 16/07/2016, balance 28/03/2017
02/07/2016	9,600/-	28/03/2017
02/07/2016	6,400/-	28/03/2017
02/07/2016	800/-	28/03/2017
05/07/2016	2,400/-	28/03/2017
05/07/2016	2,800/-	28/03/2017
05/07/2016	1,600/-	28/03/2017
05/07/2016	4,000/-	28/03/2017
05/07/2016	3,200/-	28/03/2017

#### [4] DISTRICT - ALAPPUZHA

##### DISTRICT OFFICE ALAPPUZHA

1. Security deposit / EMD register is not seen updated.
2. VAT collected from sale of Tender form amounting to Rs.600/- not seen paid to Commercial Tax Department.
3. Supporting documents for following expenses were not produced for verification -
  - a. Workshop and meeting: Rs 25,360/- dated 17<sup>th</sup> January 2017.
  - b. Learning Enhancement programme: Rs 50,000/- dated 31<sup>st</sup> March 2017.
4. TA/DA bill for expenses for the month of February was not verified or authorized by officials.
5. Stock Register was not produced for verification.



6. Challan copies of VAT [civil work], Labour Welfare Fund was not produced for our verification

**BRC - ALAPPUZHA**

1. Fixed Assets Register & Stock Register was not seen updated.
2. Bank interest collected from schools Rs 2,225/- was wrongly charged to Bank interest ledger instead of other receipt.
3. Advance settlement vouchers / proceedings were not signed by BPO for the month of April, May & June 2016.
4. Civil Work - Stage wise completion certificate was not produced for verification
5. Budgeted and allotted amount for 'Block Resource Centre Meeting TA' expense was Rs.30,000/- . But actual expenditure incurred was Rs.50,000/-

**BRC - CHENGANNUR**

1. Most of the Utilization Certificate produced by schools does not have date.
2. Cheque Issue register was not updated.

**BRC - HARIPAD**

1. Civil Work :- Stage-wise completion certificate was not produced for verification
2. Stock register prepared was not in required format.

**BRC - MANCOMPU**

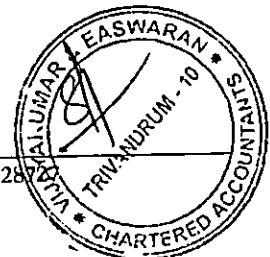
1. Abstract for expense and advance settlement was not attached with vouchers for the month of March 2017.

**BRC - MAVELIKARA**

1. Vouchers relating to Civil Works were not produced for verification.

**BRC - THALAVADY**

1. Stock register was not produced for verification.
2. Corrective surgery expenses were wrongly posted in medical detection camp.



**BRC - THURAVOOR**

1. Interest received from school amounting to Rs.24,497/- was wrongly charged to Bank interest.
2. Cluster teacher training expenses of Rs 69,565/- dated 30-03-2017 was charged to cluster salary.

**BRC - VELIYANAD**

1. Stock Register is seen pending for updation.

**[5] DISTRICT - KOTTAYAM**

**BRC - CHANGANACHERRY**

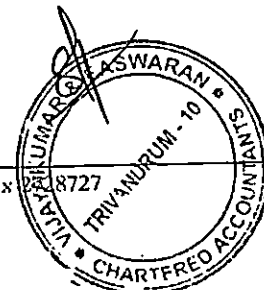
1. We have seen that the Grant Register is not maintained during the year 2016-17.
2. On our verification, we have seen that the BRC collects a single Utilization Certificates from the respective schools for all the Grants given during the year during 2016-17.

**BRC - ERATUPETTA**

1. Unsettled advances of Rs.9200/- as on 31.3.2017 shown in Receipts and Payment a/c with respect to a unsettled refund from non-functioning school (GLPS, Chathanplapilly) of BRC. However the same was settled on 27.06.2017.
2. Grant issue register was not maintained during the year 2016-17.
3. We have observed that the bills and supporting of Bio-diversity Park Grant was not attached with the Utilization Certificate.

**BRC - KANJIRAPPALLY**

1. We have observed during the course of our audit that the transport and escort allowance vouchers maintained are not supported by signed student list. The Transport and Escort Register is also not maintained for FY 2016-17.
2. We have seen that the Grant Register is not maintained during the year 2016-17.
3. We have observed that there are no bills/supporting attached with Utilization Certificate of Bio-Diversity Park Grant.



**BRC – KOTTAYAM – EAST**

1. We have observed during the course of our audit that the Transport and Escort vouchers maintained are not supported by signed student list. The Transport and Escort Register is also not maintained for FY 2016-17.
2. The following TR-5 Receipts were not made available for verification
  - Interest from School Rs.15380/-
  - Interest from GLPS,Kottayam Rs.472
  - Interest from GUPS,Velloor Rs.187
3. We have observed that the bills and supporting of Bio-diversity Park was not attached with the Utilization Certificate made available for verification.
4. We have not seen the clearing date of Cheque No.968156 amounted Rs.1,50,278 in the Bank Reconciliation Statement as on 31.03.2017.
5. We have observed that the Acquittance and Payroll Register is not updated with respect to the concerned monthly deductions of the employees/staffs.

**BRC – KOZHUVANAL**

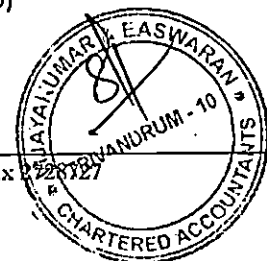
1. We have observed that the bills and supporting of Bio-diversity Park and Science Lab Grant was not attached with the Utilization Certificate made available for verification.

**BRC – PAMPADY**

1. It was noted that Fixed assets register and stock register are not maintained separately
2. Salary of Peon was not entered in Acquittance Register from September 2016 onwards. By Order [Telephone] from DPO. But vouchers were separately maintained in BRC.

**BRC – VAIKOM**

1. We have seen that the Transport and Escort Allowance Register is not maintained during the year 2016-17.
2. Payroll:-We have observed a variation of Rs.1130/- with respect to deduction made on December, of BRC-Trainer with respect to ledger and payroll register. The same has not been clarified during the course of our Audit.
3. On verifying the Advance Register, with respect to "ORUKAM" advance, a variation of Rs.100/- was observed with the expense admitted and supporting bill attached.  
(Amount as per Bill: -Rs.300 and Amount as per Expense sheet Rs.400)



BRC-KARUKACHAL

1. Fixed Assets register and stock register was maintained in one register.
2. Grant register was not maintained.

BRC-KOTTAYAM WEST

1. Acquittance Register:- Deductions not made from salary but refunded by employees and subsequently deposited in the treasury by District Program Officer.
2. Other Receipts:-For Refund from Schools, no TR-5 receipts were issued. Refunded amount is Directly deposited to bank account

BRC-PALA

1. Bio Diversity Park:  
GUPS, Velliappally: A sum of Rs. 20,000/- was seen to be not utilized during the financial year 2016-17.  
This fund received on 31.03.2017 could not be used due to unforeseen reasons.

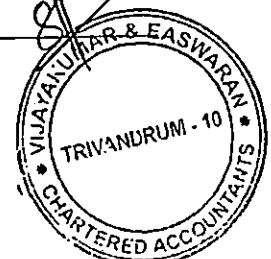
BRC-RAMAPURAM

1. Advance register:- Refund of advance received from BPO and Trainees is not entered in TR-5 receipt book, but directly deposited to bank account.

DPO -KOTTAYAM

1. We have observed that the Fixed assets purchased by the DPO on 28.03.2017 was accounted in the Fixed Asset Register for the year 2017-18
2. Payroll & Acquittance:  
-Revenue stamp was not seen affixed on acquittance register for payment of Rs.5000/- and above to Contract employees.  
-The Staff Deduction amounts are not recorded in the monthly Acquittance register where the payee signs but recorded only in employee wise pay bill book.
3. We have observed an unsettled Advance given to of Mr. K Lalamounting to Rs.88,920/- and also Previous years unsettled advances amounting to Rs. 10,45,719/-
4. We have observed delay in remittance of TDS amounts.
5. On our verification, we have seen that the DPO maintains separate Bank Account for e-Tender with State Bank of India having a balance of Rs.12,100/- as on 02.02.2017 however the same is not updated in the accounts.
6. We have observed that an amount of Rs.1,00,000/- received from Athirumpuza Ranchorayat accounted in Cash Book as on 31.03.2017 was actually received on 03.04.2017.

E-mail id: [ca.apvin@gmail.com](mailto:ca.apvin@gmail.com), Phone: (O) 2724580, 2721182 & Fax 2728727



7. VAT challans for the payment of VAT on e-Tender forms were not made available for our verification during the course of Audit.
8. "Agreement register" was not seen maintained at DPO. Original Civil work agreements were maintained at respective BRCs. .
9. We have observed the following delay in filing TDS quarterly return [24Q]

	Due date	Date of filing	Delay
Q1	31.07.2016	Not provided	-
Q2	31.10.2016	Not provided	-
Q3	31.01.2017	10.02.2017	10 days
Q4	30.04.2017	Not provided	-

#### SCHOOL VISIT :-GUPS – VELOOR

1. Grant register was not separately maintained in the School.
2. Bank book not found to be closed as on opening and closing date. Hence balance as per bank book was not ascertainable.
3. Cash balance of Rs.7945/- as on 31.3.2017. It is explained by Head Master that the said amount was taken for construction of Bio-diversity Park.

#### [6] DISTRICT – IDUKKI

##### BRC – MUNNAR

1. Grant issue Register was not maintained during the FY 2016-17.
2. We have observed an un-settled advance of Rs. 2,71,230/- of Mr. R. Ramraj as on 31.03.2017

##### BRC – NEDUMKANDAM

1. Closing Balance of Bank as on 31.03.2017 was Rs. 64,792/-
2. Payroll and Acquittance Register: We have observed that there was no stamps on the Register for the amounts exceeding Rs.5,000/-
3. We have also observed that during the month of December, Gross Salary is transferred without deducting TDS. However the TDS amount is received back subsequently by the BRC and the same has been deposited in to bank account.

##### BRC – PEERUMADE



1. Closing Balance of Cash as on 31.03.2017 was Rs. 2,97,113/-
2. We have observed that the following Receipts of FY 2016-17 was accounted during FY 2017-18.
  - a. Interest Credited by bank on 25.03.2017 – Rs.10,662/-
  - b. Other Receipts on 27.03.2017 – Rs. 2,450/-
3. Advance register

The Supporting documents were not available for the following advance for verification:-  
MGLC Maintenance advance Rs.30,000/-.

#### BRC – THODUPUZZHA

1. Acquaintance Register- On verification we have observed that certain clerical errors on calculation in salary paid to Accountant and Data Entry Operator.

#### BRC – ADIMALI

1. Stock register was not updated for the financial year 2016-17.
2. Grant issue register was not maintained at BRC.

#### BRC – ARAKULAM

1. On our verification it was observed that entries relating to addition of fixed assets were entered in stock register.
2. Verification of Grant: Utilization Certificate was not provided for verification in the following grants,

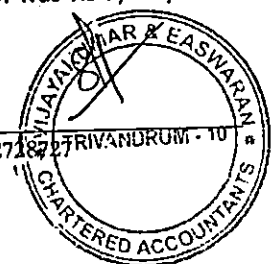
Name of Grant	Details of Grant	Date of Issue	Amount
Ganitha Lab	Two schools at Rs. 15,000/- each	18.03.2017	30,000/-
Bio-diversity Park	Two schools at Rs. 20,000/- each	18.03.2017	40,000/-
Local Resource centre	Four schools at Rs. 15,000/- each	31.03.2017	60,000/-

In the following cases we have observed a delay in issuing order from District Program Office.

#### BRC – KARIMANOOR

##### Maintenance Grant

GTLPS Naliyan: Rs. 400 refundable from the School as Grant paid to school was Rs 7,500/- and Utilization certificate provided was for Rs. 7,100/-





BRC – THODUPUZHA –

1. Verification of Grant:  
-Quotations for cloth purchased for uniform was not provided for verification
2. Bio diversity Park:  
-Bills and vouchers were not provided for verification

SCHOOL VISIT

GHSS- THODUPUZHA:

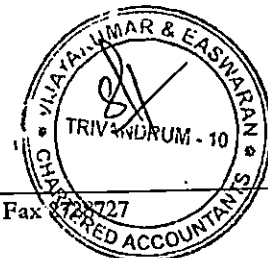
As of Rs.3000/- received on 14.03.2017 for Mikavu 2016-17 was observed to be un-utilized due to SSLC exam.

DIET LAB SCHOOL, THODUPUZHA

1. No separate bank book and cash book was maintained for funds received and utilized from BRC
2. SSA Bank account is also used for receipts from other government departments [Agriculture department] and donation from private parties
3. Closing balance of funds from SSA cannot be ascertained from Bank Book
4. Bio-diversity Park:- Construction was not completed till date but Utilization Certificate for the same was issued to BRC.

DPO – IDUKKI

1. Bank Reconciliation statement of 31.03.2017 shows an uncleared amount of Rs. 3000/-, due to a clerical error of recording an arrear Salary on 31.03.2017. However the same has been accounted as Receipt in Cash Book on 10.05.2017 (FY 2017-18)
2. Bank Reconciliation statement of 31.03.2017 contains a cheque deposited into bank amounting to Rs.7,00,000/- , received from Devikulam Panchayat, but the same has not yet credited in Bank Account on our verification
3. Bank Interest includes an amount of Rs.1,23,711/- received from the Office of Deputy Director of Education, Idukki on 27.05.2016.
4. EPF: EPF Challans for the month of April, May, August, September, October, November, December, January, February and March were not made available for our verification.



5. We have also observed a variation in EPF contribution with respect to Ledger and Payroll and the details are noted below:

Particulars	Amount as per Ledger	Amount as per Payroll	Variance
Driver	Rs. 39,600/-	Rs. 43,200/-	Rs. 3,600/-
Peon	Rs. 19,250/-	Rs. 18,000/-	Rs. 1,250/-
Watchman	Rs. 17,832/-	Rs. 20,880/-	Rs. 3,048/-

6. Receipt from e-Tender forms and its supporting documents were not made available for our verification. We have also observed that VAT has not been paid for the collection of Tender Fee during the FY 2016-17.
7. EMD Register was not made available for our verification, during the course of audit.

CIVIL WORK: on verification, we have observed the following:

1. Bank statement / pass book copy for civil work undertaken at schools were not provided for verification
2. Quotation were not invited for purchase of materials
3. Agreement book / register was not maintained.
4. Despatch register was not found to be updated.
5. Civil work utilization certificates were not provided for our verification.

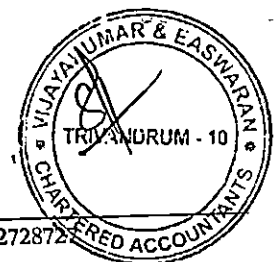
## [7] DISTRICT – ERANAKULAM

### DISTRICT OFFICE – ERANAKULAM

1. On verification of books of account we have found that Canara Bank Account number 0806101071719 (Erankulam south branch) operating for the purpose of payment of Employees Provident Fund was not recorded in the books of accounts provided in accounts.
2. VAT on Tender form was not collected and paid to Commercial Tax Department.

### BRC – ALUVA

1. Acknowledgement copy for supply of Laptop for "Out of school children" was not produced for verification for following Schools
  - GHS, Binanipuram
  - GLPS, Pallilankara
2. Stock register was pending for updation.



3. As per the proceedings from DPO Ernakulam expense of "Pradeshika PadanaKendram" should have to be spent by BRC, but BRC Aluva has transferred this amount to GHS Binanipuram and obtained utilization certificate for the same.
4. Supporting documents for "Girls Education" expenses amounting to Rs.13,500/-, as on 23/03/2017 was not produced for verification.
5. Civil work- No documents was produced for verification.

**BRC-ANGAMALY**

1. On verification of bank reconciliation statement of Canara Bank (account number 2774101006708, Angamaly branch) as on 31/03/2017, we have observed that following stale cheque were not yet reversed.

Sl No	Date	Cheque Number	Amount
1	29/11/2016	211306	Rs 1,500/-
2	29/11/2016	211271	Rs 1,500/-
3	29/11/2016	211248	Rs 1,500/-
		Total	Rs 4,500/-

The above amount of Rs 4,500/- was refunded to District office during 2017-18 being unutilized amount.

**BRC-KOLENCHERY**

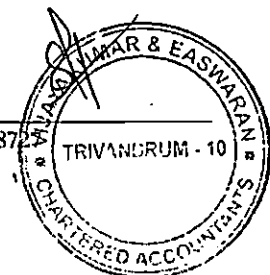
1. Stock register was not prepared in required format.

**BRC-KOOVAPPADY**

1. Supporting document for Panchayat Vidhya Sangam amounting to Rs.16,000/- was not produced for verification.
2. On verification of records of civil work we observed that completion certificate was not obtained.

**BRC-KOTHATTUKULAM**

1. Bank reconciliation statement as on 31-03-2016 was not provided for verification.
2. On verification of records of civil work we observed that completion certificate was not obtained.



**BRC –MUVATTUPUZHA**

1. On verification of records we have observed that BRC contingency vouchers was not authorized/ attested by-BPO.
2. CRC contingency/ CRC meeting TA utilization certificate was not submitted by GUPS North Marady.
3. Cheque issue register is pending for updation.

**BRC –PERUMBAVOOR**

1. On verification of books of accounts we observed that acknowledgement copy from school for laptop and projector in connection with “mainstreaming of out of school children” was not available for verification.
2. We observed that, bank interest includes interest income from schools amounting to Rs.3,373/-.

**BRC –TRIPUNITURA**

1. Interest income includes interest income from schools amounting to Rs 2,721/-

**BRC –VYPIN**

1. On verification of books of accounts we observed that on settlement of advance abstract for expenses and settlement are not maintained.
2. Expenses of Orukkam – Mess Allowance amounting to Rs 44,630/ dated 01/06/2016 was not produced for verification.
3. On verification of records we observed that fixed asset register & stock register was not prepared in required format.

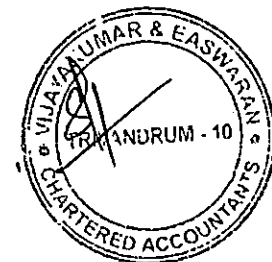
**BRC- MATTANCHERY**

1. Fixed asset register is pending for update.

**[8] DISTRICT – THRISSUR**

**BRC –CHALAKKUDY**

1. Stock register was not produced for verification by BRC.
2. Grant register was not produced for verification by BRC.



**BRC - CHAVAKKAD**

1. Stock register was not seen updated.
2. Grant register was not maintained at BRC.

**BRC - CHOWANNUR**

We have observed that a cheque amounting to Rs.25,000/- (cheque no. 927956) in Bank reconciliation statement as on 31.03.2017, was not yet cleared from the bank account. The same was not seen reversed till date.

**BRC - IRINJALAKUDA**

1. On our verification, we have observed that the Fixed Asset Register maintained by BRC contains the details of civil works done at the respective schools of BRC.
2. We have found that a cheque amount of Rs.19,317/- (cheq no. 951046) and Rs. 25,000/- (cheq no. 168836) in the Bank Reconciliation Statement as on 31.03.2017, which was not yet cleared from bank and the same was not reversed till date.

**BRC - MALA**

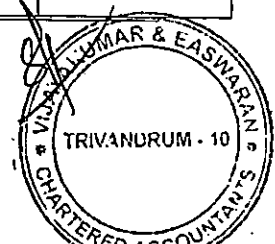
1. Grant register produced for verification was incomplete.
2. On verification of cheque issue register, it was found that cheque no. 309734 dated 30/05/2016 amounting to Rs.3,09,734/- was not entered.
3. Bank Reconciliation statement- We have observed that:-
  - Cancelled cheque amounting to Rs.33,663/- during the year is seen re-issued during 2017-18
  - Rs.40,006/- cheque issued during financial year 2016-17 found to be accounted only during the subsequent financial year.

**BRC - MATHILAKAM**

1. Stock register was not produced for our verification.
2. The following CRC fund were not seen fully utilized during the year

School	Grant Amount (Rs.)	Utilization Certificate (Rs.)	Refund (Rs.)	Unsettled (Rs.)
GMHSS, Chamakkala	22000/-	7550/-	6550/-	7900/-
GMLPS, Amandur	22000/-	2650/-	7350/-	12000/-
EUPS, Perinjanam	22000/-	2650/-	7350/-	12000/-

E-mail id: [ca.apvin@gmail.com](mailto:ca.apvin@gmail.com), Phone: (O) 2724580, 2721182 & Fax 2728727



AMUPS, Koolimuttam	22000/-	2650/-	7350/-	12000/-
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**BRC –MULLASSERY**

1. Grant register was not provided for verification.
2. TR-5 Receipt was not issued for other receipts.

**BRC –OLLUKARA**

1. Fixed assets register was not produced for verification.
2. Bank Reconciliation Statement as on 31.3.2016 was not provided.

**BRC –PAZHAYANNUR**

1. On our verification we have seen that the BRC operates two Bank accounts during FY 2016-17 with Canara Bank and State Bank of India. However the account with SBI is closed on 29.06.2017 and the Interest so accumulated up to 31.03.2017 amounting to Rs.3,783/- is deposited to Canara Bank on 29.06.2017.

**BRC – THALIKULAM**

1. Advance register:  
Trainer Radhika – Details of advance was not provided in advance register.
2. Munnetam: TR-5 receipts not issued to Sudheer, Thulasi & Resh for advance refunded,  
Trainer Meera: Duplication in entry made for Munnetam advance .

**BRC –VELLANGALLUR**

1. We have found that a cheque of Rs.30,000/-(cheque no. 61452) in the Bank Reconciliation Statement as on 31.03.2017, which is yet to be cleared from bank. The same was not reversed till date.
2. On verifying the Advance Register, the TR-5 Receipt for the refund of Samanayam programme Rs. 11,100/- was not made available for our verification.
3. The bills and Utilization Certificate for Bio-diversity Park Grant was not made available for our verification during the course of audit.
4. The vouchers and supporting bills for Minority Education were not made available for our verification as detailed below:-

- UNARV 2017 –Panchayat Level Rs. 41,250/-
- SHALASIDHI – School Level Rs. 5,208/-



**BRC – KODAKARA**

1. On our verification, we have observed that the Fixed Asset Register maintained by BRC contains the details of Civil works done at the respective schools of BRC and the Stock Register contains the details of Fixed assets of BRC
2. We have observed that Gross Salary is transferred to staff without deducting TDS. However TDS amount is received back from staff and deposited by the BRC.

**BRC – KODUNGALLOOR**

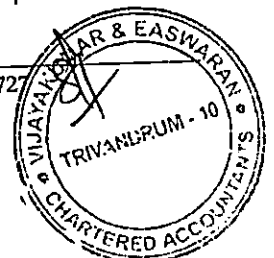
We have observed that the bank interest includes an amount of Rs. 500/- received from SSMHS Azhikode on 18/03/2017 as a refund of community mobilization programme.

**URC – THRISSUR**

1. Grant register was not maintained at BRC.
2. Bank interest of Schools refunded included in Bank interest income of BRC.

**DPO – THRISSUR**

1. **CIVIL WORK:** We have observed that certain discrepancies in the Agreement for civil works as detailed below:-
  - a. Delay in completion of Civil work and no written consent seen for the extended time for the Additional classroom work at GLPS Chengaloor, SMTGHSS Chelakara, GHSS Kodungallur and GHS Panjal.
  - b. As per agreement, stage of completion certificate and Utilization Certificate to be obtained, at each stage of fund sanction/transfer but no Utilization Certificate obtained for the installment amount utilized.
  - c. Utilization Certificate was not made available for our verification of the additional classroom civil work at GHS, Panjal. VAT working of the same was also not maintained.
2. **E-TENDER FORM:**
  - a. List of parties to whom e-tender forms was sold was not made available for our verification during the course of audit
  - b. VAT for e-Tender form amount was not paid / not available for verification.
  - c. A separate bank account is maintained for e-Tender transaction. However the details were not provided for our verification and the same has not seen provided in the accounts.



**3. BANK RECONCILIATION:-****a. Cheques not-cleared in Bank Reconciliation Statement**

Sl No	Date	Cheque No	Particulars	Amount
1.	30/03/2017	892226	Kerala State Industrial Enterprise Ltd.	12,57,352/-
2.	31/03/2017	892241	Kerala State Industrial Enterprise Ltd.	24,10,016/-
3.	31/03/2017	892260	Salary & Arrears for Driver	46,047/-

**BRC – KODAKARA – SCHOOL VISIT****GLPS – KODALY:**

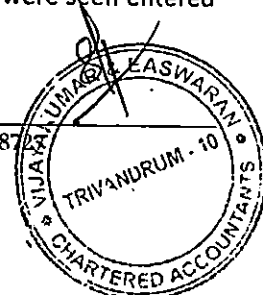
1. On verification, we have observed that the Labour Welfare Fund amount of Rs.990/-  $\{(330000 * 30%) * 1\%$  was not transferred to the concerned department.

**[9] DISTRICT - PALAKKAD****BRC – CHERPULASSERY**

1. Cash balance maintained by the BRC as on 31.03.2017 comes to Rs.317/-
2. Bank shows a negative balance of Rs.32,675/- as on 31.03.2017
3. On verification of Bank reconciliation statement as on 31.3.2017 following issues were noted:
  - cheques uncleared amounting to Rs.7000/- [1000+6000]
  - Rs.5506/ was not accounted in Bank Book.
4. Addition of fixed assets is recorded in stock register as well as fixed asset register.
5. IEDC stock register not made available for verification and no other entries were recorded in stock register except fixed asset addition.
6. Verification of Acquittance Register with ledger:
  - GPF, GIS AND LSI deductions were not recorded in the acquittance register. The deductions were recorded in salary bill OC, but the same was not produced for verification.

**BRC – CHITTOOR**

1. On verification of Stock Register we found that,
  - Receipt from District was not seen recorded in Stock register, but issues were seen entered in the register. Closing balance of stock was not confirmed





**BRC – KOLLENGODE**

1. Advance refund: - Refund of Rs.330/- from advance, made by Smt. Lekha was not supported by TR-5 receipt.

**BRC – MANNARKAD**

1. On our verification, we have observed that the salary of 2 RPs for CWSN for the month of February paid on 06.03.2017 amounting to Rs.29,500/- was wrongly posted under IEDC Salary head.
2. We have observed that a variance of Rs.40/- in BRC – Contingency expense with respect to the supporting bill attached. The same was adjusted toward office Expenses as detailed below:-

Actual Bill amount	Rs.1,124/-
Expense booked in Ledger	<u>Rs.1,164/-</u>
Variance- adjusted to office expense	<u>Rs.40/-</u>

3. The following deductions of SLI, GIS, GPF, LIC of January 2017 was paid on March, 2017.
4. We have observed that the gross salary is paid to employees without deducting TDS.  
However, the TDS amount is received back from the employees.

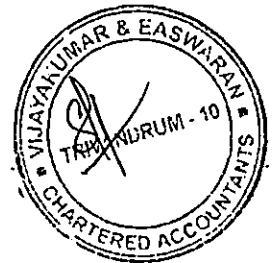
**BRC – OTTAPALAM**

1. We have observed that the Grant wise Register was not maintained during the FY 2016-17
2. The following TR-5 Receipt was not made available for our verification  
26.08.2016 – BVLPS, Kadampoor- Rs.1060/-
3. On our verification, we have observed the following variance in Bank Interest Ledger account with respect to Bank Statement. The same was not properly explained during the course of our Audit.

SB Interest – As per Ledger	Rs.4038/-
SB interest- As per Pass Book	<u>Rs.4373/-</u>
Variance	<u>Rs.285/-</u>

**BRC – PATTAMBI**

1. Bio diversity park:  
Utilization Certificate was not received.  
Construction of Park was not completed as on 31.03.2017



**BRC – SHORNUR**

1. On verification we have found that TR-5 receipt was not issued to Smt. Sreeja M. regarding the refund of advance

**DPO – PALAKKAD**

**Civil Works:-**We have observed certain discrepancies in the Agreements for civil works as mentioned below:-

- There was Delay in completion of Civil Work and no written consent was seen for the extended time for the Additional classroom work at GUPS, Beemanad, GUPS, Pattambi and GUPS, Kongad.
- We have also observed that the Additional Classroom civil work of GUPS, Beemanad, GUPS, Patambi and GUPS, Kongad was not completed as on 31.03.2017. However the expenditure of entire work including amount was transferred during the year 2017-18 and booked as expenditure of the year 2016-17. The following are the details:-

Amount Transferred as on 31.03.2017 Rs. 10.20 Lacs for each work

Amount booked as Expenditure as on 31.03.2017 Rs. 25.5 Lacs for each work

1. **Advance Register:** The details of Unsettled advances are as follows,

As per Audited R&P as on 31/03/2016 : Rs.35,56,570/-

Refund From DDE Plakkad on 31/05/16 : Rs 1,47,420/-

Closing balance as on 31/03/2017 : Rs.34,09,150/-

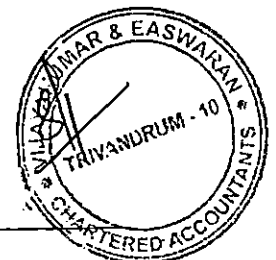
o K M Mohammed Mubarak : Rs.23,59,150/-

o DDE, Palakkad : Rs.10,50,000/-

2. **Bank Reconciliation Statement:** Canara Bank, Sultampet Branch Account No: 0812101063416

On verification of the bank reconciliation statement, we have found that the following cheques are not yet cleared:

Sl No	Cheque No	Cheque Date	Amount
1.	206755	24/03/2017	2,98,202/-
2.	206761	30/03/2017	27,550/-
3.	206763	30/03/2017	53,966/-
4.	206768	30/03/2017	2,45,267/-



5.	206769	30/03/2017	2,46,166/-
6.	206770	30/03/2017	2,44,368/-
7.	206795	31/03/2017	48,650/-
8.	206798	31/03/2017	1,84,880/-

## [10] DISTRICT – MALAPPURAM

### DISTRICT OFFICE – MALAPPURAM

1. On verification of books of accounts we observe that EPF payment of BRC & CRC staff was wrongly charged to Management cost.
2. Civil work – GUPS, Panangara – Quotation details was not provided for verification
3. EPF employees' share was charged to Teachers Salary without deducting employees share from their salary.
4. VAT amount collected from the sale of tender form amounting to Rs.5,067/- not remitted to Commercial tax department.
5. Un-cleared cheque in bank reconciliation statement as on 31<sup>st</sup> March 2017 is as follows:

Date	Purpose	Cheque Number	Amount
28/02/2017	IEDC aid purchase	499431	Rs 35,36,118/-
31/03/2017	Civil work	500424	Rs 1,83,821/-
31/03/2017	Civil work	500424	Rs 1,83,821/-
31/03/2017	Bio diversity Park	552174	Rs 20,000/-
31/03/2017	Bio diversity Park	552178	Rs 20,000/-
31/03/2017	EPF Contribution	500483	Rs 26,56,042/-
31/03/2017	Documentation Charge	500489	Rs 20,000/-
31/03/2017	Workers welfare fund	500487	Rs 17,24,231/-

### BRC –AREACODE

1. Stock register is pending for updation
2. Fixed Asset Register was produced but is not in prescribed format of SSA.



**BRC – KONDOTTY**

1. Un-cleared cheque in bank reconciliation statement as on 31<sup>st</sup> March 2017.

Date	Purpose	Cheque Number	Amount
31/03/2017	Staff deduction - LIC	144516	Rs 7,365/-
31/03/2017	Staff deduction - LIC	144517	Rs 8,732/-
31/03/2017	Staff deduction - LIC	144525	Rs 1,473/-
31/03/2017	Staff deduction - LIC	144526	Rs 2,183/-

**BRC – KUTTIPPURAM****School Visit- GMHS Karippol**

On verification of records provided by the school we found that

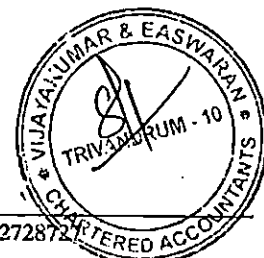
1. School does not maintain separate cash book for SSA grant.
2. School does not maintain separate accounts for civil works.
3. School grant of Rs 12,000/- & Praveshnolsavam grant of Rs 500/- was not utilized by the school. These un utilized amount not refunded to BRC.
4. School does not maintain separate cash book for CRC cluster grant.
5. Cluster Contingency grant Rs.10,000/- & Cluster Meeting TA grant Rs.12,000/- was not utilized by the school.

**BRC – MALAPPURAM**

1. Stock Register was not produced for verification
2. Following cancelled cheques were not produced for verification

Date	Cheque Number	Amount
25/06/2016	622954	5,440/-
10/01/2017	600796	6,207/-

3. Expense booked for free supply of text book on 31/03/2017 was Rs 16,508/-. But supporting document for the above was only Rs 14,648/-



**SCHOOL VISIT-  
GGHSS, Malappuram.**

On verification of books we observe that Balolsavam grant received on 06/04/2017 was not recorded in cash book. All other books are kept in order

**GLPS Malappuram**

**BRC – MANKADA**

1. Stock register is pending for updation
2. Expense booked for free supply of text book on 28/02/2017 was Rs 21,480/-. But supporting document for the above was only Rs 19,340/-
3. CRC Contingency and advance settlement supporting documents were not attested by BPO
4. Delay in settlement of advance
  - Advance date 07/06/2016 and Rs 2,00,000/-
  - Programme date 15/06/2016
  - Settlement date 20/07/2016 Rs 1,04,590/-
  - A sum of Rs.95,410/- was refunded on 20/07/2016, as per proceeding of advance the above settlement should have done within 7 days of programme.

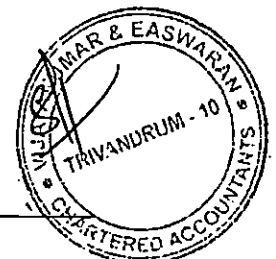
**BRC – NILAMBUR**

1. Stock register was not produced for verification.
2. Civil works:-Stage-wise Completion Certificate was not produced for verification.

**BRC – PARAPPANAGADI**

1. Supporting for the following expenses were not produced for verification

SI No	Particulars	Date	Amount
1	Free Supply of Text Book	21/03/2017	Rs 20,482/-
2	IEDC – Medical Camp	17/08/2016	Rs 35,000/-
3	IEDC – Parental Training	27/02/2017	Rs 60,000/-
4	BRC – Contingency	24/10/2016	Rs 5,554/-
5	BRC – Contingency	31/03/2017	Rs 14,000/-
6	Teachers Training	14/03/2017	Rs 1,86,000/-



7	Teachers Training	14/03/2017	Rs 1,00,000/-
8	Teachers Training	14/03/2017	Rs 1,20,000/-

2. Expense vouchers were not attested by BPO
3. Stock register was not produced for verification
4. Advance settlement was not in proper

**BRC – PERINTHALMANNA**

1. Supporting documents for following expenses were not produced for verification

SI No	Particulars	Date	Amount
1	Free Supply of Text Book	29/09/2016	Rs 15,254/-
2	BRC – Contingency / Meeting TA	20/02/2017	Rs 6,000/-
3	BRC – Contingency / Meeting TA	31/03/2017	Rs 6,842/-
4	IEDC – SC/ST Education	31/03/2017	Rs 85,000/-

2. Supporting document mismatch for following expense

SI No	Particulars	Date	Amount as Ledger	Supporting available
1	Free Supply of Text Book	23/01/2017	Rs 15,358/-	Rs 14,178/-
2	Free Supply of Text Book	31/03/2017	Rs 15,358/-	Rs 14,178/-

3. Cluster contingency / Meeting TA- Grant sanctioned and released to GHSS, Alipambu was Rs. 22,000/-, amount spent as per utilization certificate was Rs 10,880/- balance amount of Rs 11,120/- was not yet refunded by the school.

**URC – PONNANI**

1. Supporting documents were not produced for verification for IEDC Parental Education programme for Rs 60,000/- paid on 06/03/2017.
2. Supporting documents were not produced for verification of IEDC Sahavasan Camp expenses amounting to Rs.30,000/- paid on 03/01/2017.



**BRC – TANUR**

Cheque issue register was not properly maintained \_

**BRC – TIRUR**

Stock Register is pending for updation.

**BRC – VENGARA**

1. Cheque issue register was not properly maintained
2. Un-cleared cheque in bank reconciliation statement as on 31<sup>st</sup> March 2017.

Date	Purpose	Cheque Number	Amount
31/03/2017	IEDC- Minority Camp	502315	Rs 95,000/-
31/03/2017	IEDC- SC/ST Camp	502316	Rs 17,750/-

**BRC – WANDOOR**

1. Delay in settlement of advance
  - Advance date 21/01/2017 Rs 60,000/-
  - Programme date 05/02/2017
  - Settlement date 31/03/2017 Rs 22,200/-
  - Rs 37,800/- was refunded on 31/03/2017, as per proceeding of advance, settlement of advance should have been done within 7 days of programme
2. Expense booked for Free Supply of Text Book on 23/03/2017 was Rs 8,226 /-. But supporting document for the above was only Rs 7,401/-

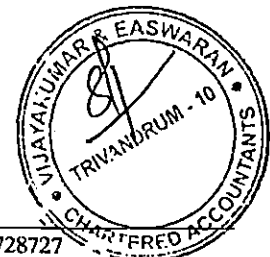
**[11] DISTRICT -KOZHIKODE****DPO –KOZHIKODE****Civil Grant**

1. It is observed that the quotations are not available for construction of additional classroom and boys toilet for GUPS Kallai as detailed below:

Steel : Rs.365598/-

Cement : Rs.548400/-

Tile : Rs.158694/-

**Boys Toilet**

Steel : Rs.39,400/-

Cement : Rs.28700/-

2. It is seen that in completion certificate and stage wise completion certificate date was not mentioned.

**Fixed Asset Purchase**

1. It is seen that 3 quotations are received for purchase of MR Kit, ADL Kit. Out of above quotations, quotation received from Alshifa Rehabilitation and Alshifa Audiology clinic has same address and same phone number.

**TDS not deducted**

- TDS was not seen deducted for a sum of Rs.20 lakhs given to Kerala books and publication society on 28/03/2017.
- TDS was not seen deducted on payment made to C-APT for printing and distribution of annual evaluation tool.

**Delay in payment of EPF**, The details are given below:

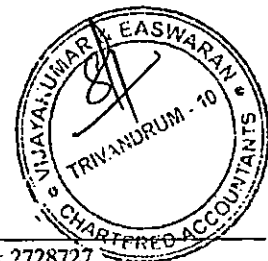
EPF for the month of	Payment date	Due Date	Challan amount
DECEMBER	07.02.17	21.01.17	5,02,316/-
FEBRUARY	26.03.17	21.03.17	14,72,274/-

**BRC –MAVOOR**

1. On physical verification of cancelled cheque, Cheque no.431659 was not made available for verification.
2. In receipt book( TR 5) all receipts were shown including fund from DPO.
3. As per ledger bank interest for the period 1.4.16 to 31.10.16 is Rs.18040/-. As per bank statement it is Rs.18049/-.

**BRC – BALUSSERY;**

1. Interest from Bank and refund of grant preveshnolsavam from schools accounted in the same ledger account.





**BRC – FEROKE**

1. Science & Maths Lab grant amounting to Rs.10000/- and library grant amounts to Rs.15000/- given to GMUPS Feroke on 31/03/2017 is credited to their account on 03/04/2017, but utilization certificate for this grant was submitted showing the date as 31/03/2017.
2. Kadlundi Sreedevi AUPS (Teachers Grant)  
Amount mentioned in utilization certificate is Rs.6500/- against the grant of Rs.6000/-.

**BRC –KUNNAMANGALAM:**

1. Grant register was not maintained
2. Advance register was not signed by the program officers

**BRC – MELADY:**

1. It is seen that bank interest and interest received from school are accounted together.
2. Ledger is signed but not sealed by BPO
3. It is seen that the date was not mentioned in utilization certificates received from certain schools.

**BRC –PERAMBRA**

1. Library grant amounting to Rs.295000/- given to 20 schools on 31/03/2017 credited to their account on 12/04/2017, Out of 20 schools 3 schools submitted utilization certificate showing the date as 31/03/2017.

**BRC –THODANNUR**

1. Opening Balance of Bank account is Rs.17653/- instead of Rs.1000/-
2. Bank interest and school interest are accounted together.

**BRC –VATAKARA**

1. Ledger was not signed and sealed by BPO.
2. Vouchers are not available for advance given to Siji Vattanadi for vacation training and Adhyapaka Sangamam.
3. It is seen that the date was not mentioned in utilization certificates received from certain schools.
4. Grant register was not seen maintained.



URC -NADAKKAVU

- 1 URC has given loan amounting to Rs.65000/- to BRC Kunnamangalam on 09.08.16 due to - shortage of fund and the same has been refunded on 09.09.16.

URC -SOUTH:

On our verification we have found that the certain utilization certificate requires correction. Details are given below:

School	Grant	Amount mentioned in utilization certificate (Rs)	Actual amount (Rs)
GUPS Thali	Uniform	2400/- (Refund)	400/-(Refund)
ALPS Kommeri	Teacher	5000/-	4500/-
AUPS Govindapuram	School	12000/-	6000/-

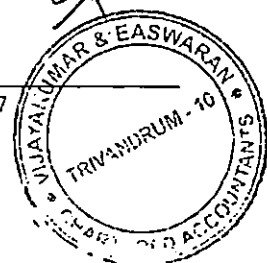
SCHOOL VISITGUPS, Kallai

1. Books maintained
  - Cash book
  - Register of valuables
2. Interest for the year 2016-17 was not transferred to SSA bank account.
3. Civil grant received for construction of 5 Additional Class Room Construction in all class room completed, But 1 Class room was not in operation because of Civil Work in progress of the previous class room using the funds of Corporation.
4. On inspection of completion of boy's toilet we noticed that door was not fixed in toilet. -

GUPS - VELLAYIL WEST

1. Books maintained
  - Cash Book
2. Interest for the year 2016-17 was not transferred to SSA bank account.
3. Donation of Rs.50000/- received from Anjuman Trust credited in School SSA bank account. A sum of Rs.40100/- withdrawn from donation during the FY year 2016-17 was not shown in cash book.
4. Inspection of Boys Toilet:

Boy's toilet plumbing work is in progress. Construction work full completed.



**5. Maintenance grant:**

Voucher was not available for Labour charges amounts to Rs.4600/-

**[12] DISTRICT - WAYANAD****DPO -WAYANAD**

1. Receipt & Payment account of District Project Office was not available for our verification. The consolidated Receipt and payment of district and BRC's were available for verification.

**2. Civil Work**

1. GLPS, Muthanga (Rs.3lakhs granted for Major repairs)

In the contract agreement total cost was not mentioned.

2. GUPS, Periya (Rs.25,50,000/- granted for Additional Class Room)

a) In the contract agreement the total cost was not mentioned

b) Delay in completing civil work

As per agreement work should be completed within 2/3 months from agreement date The agreement was executed on 15/10/2016 however completion certificate was issued on 30/03/2017.

3. On verification we have observed that there is a delay in payment of TDS.

SG Bio-medicals

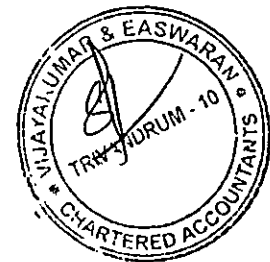
Bill date	Payment date	Amount	TDS amount (Rs)	TDS payment date
28.01.17	31.01.17	6,25,490	12510/-	27.02.17

**BRC -MANANTHAVADY**

1. It is observed that the grant wise or school wise grant register was not maintained by the BRC.

**BRC -SULTHAN BATHERY**

1. Grant register was not maintained by the BRC.



BRC -VYTHIRI

1. Grant register was not maintained by the BRC.

SCHOOL VISIT

GLPS - LAKKIDI

1. Books maintained:

- SSA cash book
- Grant Register
- Pass Book

2. It is seen that the Interest for the FY 2016-17 was not transferred to SSA account.

**[13] DISTRICT - KANNUR**

DPO - KANNUR

1. Advance register:

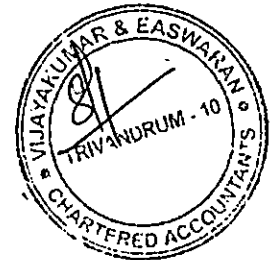
In case of advance given to Anitha AV & Venugopal TP Intervention shown in advance register is Technical training, but in ledger it is shown under LEP.

BRC -IRIKKUR

1. It is noted that a sum of Rs. 26988/- is shown as outstanding in the BRS wide cheque no: 333376 however the amount shown in the bank statement at the time of clearance is Rs.26918/-.

BRC -KANNUR NORTH

1. On verification of TR-5 receipt book we have observed that the receipt voucher was not given for refund of unutilized advance.
2. Ledger was not signed and sealed by BPO.
3. Variation of Rs.1033 (net) was noted in opening and closing Bank Reconciliation Statement.



**BRC -KANNUR SOUTH**

1. On verification we have found that Receipt voucher(TR 5) has been prepared but the same has not seen given to concerned parties as detailed below:

Date	Amount(Rs)	Party(Rs)
17/08/2016	28000/-	AKGSGHSS Peralassery
31/08/2016	435/-	Suma M
14/11/2016	3120/-	Rajesh M

2. Grant register was not seen maintained  
3. Details of deductions from salary were not mentioned in Acquittance register.

**BRC -KUTHUPARAMBA**

1. Grant Register was not seen maintained.

**BRC -PANOOR**

1. Opening Bank Reconciliation Statement was not available for our verification.

**BRC -PAPPINISSERI**

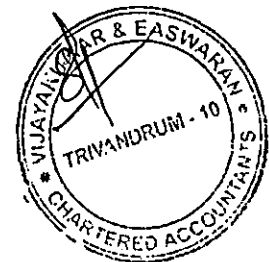
1. Blank utilization certificate was received from Govt. LPS, Kalliasseri.  
2. Refund of Rs.20000/- was not recorded in utilization certificate submitted by KPRGSGHSS, Kalliasseri.

**BRC -PAYYANNUR**

1. Previous year reconciliation difference amounts to Rs.7110/- continues in current year also.  
2. Cancelled cheque (No.440221) was not produced for verification.  
3. Grant register was not seen maintained.

**BRC -THALASSERY-SOUTH**

1. Grant register was not seen maintained.



BRC - THALIPARAMBA NORTH

1. CIVIL WORK:

Utilization certificate from schools are not available for verification.

SCHOOL VISIT

GUPS, MUZHATHADAM

1. It is seen that the Cash book was updated only up to 20.03.17.
2. Grant received on 28/03/2017 for Bio-diversity-park amounting to Rs.20000/- was withdrawn on 30/06/2017.

KIZHUTHALLY EAST UPS

1. It is seen that the Interest on bank account amounts to Rs.524 was not transferred to SSA bank account.

[14] DISTRICT KASARGODE

BRC-BEKAL

1. It is seen that the refund of advance given on 08/09/2016 was not recorded in the advance register. Details are given below :

Advance amount : Rs.60000/-

Refund receipt date: 22/09/2016

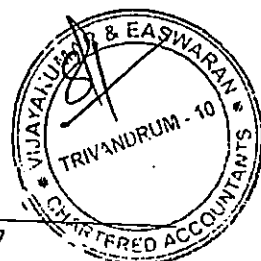
Refund amount : Rs.13060/-

BRC-CHITTARIKAL

1. On verification of cancelled cheque we have observed that the following cancelled cheques are not recorded as cancelled in the cheque issue register:-
  - a) Cheque Number : 740506, 740543
2. It is seen that uniform grant given to Govt HSS Parappa is Rs.2800/-, but in the utilization certificate the amount received is shown as Rs.2400/-.

BRC-HOSDURG

1. Bank charges were not seen accounted in Receipt and Payment account.
2. Details of cancelled cheque (No.588765) are not entered in cheque issue register.



**BRC-KASARGODE**

**1. Advance to School**

1. The amount of teachers grant given to Govt LPS Manimoole as shown in the advance register is Rs.3500/- however as per the ledger and utilization certificate the amount shown was Rs.4000/-
2. Rs.10000/- given to Govt. LPS, Manimoole for Panchayath level Migavu was not recorded in advance register.

**BRC-KUMBLA**

1. The accumulated balance as on 01/04/2016 amounting to Rs.10000/- which was not shown as opening balance in the books of accounts is seen transferred to Misc receipt. This amount was refunded to the DPO as unspent balance.

**BRC-MANJESWARAM**

**1. GRANT REGISTER:**

GWLP, Manjeswar:-

Amount mentioned in utilization certificate is Rs.10,50,940/- instead of the correct amount of Rs.105940/-.

**SCHOOL VISIT**

GUPS, Kasargode

**1. Teachers Grant:**

It is seen that the balance of Grant received was not refunded to BRC. Details are given below:

Grant received: Rs.13500/-

Grant utilized : Rs.8500/- (17 teachers \* 500)



GHS, Kasargode

1. It is seen that the blank quotations are received from Vividha Wholesaler, Jayadeve Readymade for supply of uniform.
2. Total grant given for Penmayude Anubhavasakshyam and Balolsavam was Rs.5000/-, but vouchers and bills are available only for Rs.2850/-
3. It is seen that the pass book was updated only up to 29.03.2017.

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