

Audit report of Daman & Diu
2016-17

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M. K. VYAS & CO.

CHARTERED ACCOUNTANTS

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

☎ : 0260-2410928 • Mob.: 98241 47418

MANOJ K. VYAS
B. Com. (Hons.), F.C.A.

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

Date : 18/12/2017

Ref. No. :

AUDITORS REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **SARVA SHIKSHA ABHIYAN SOCIETY, U.T. OF DAMAN & DIU** which comprise the Balance Sheet as at 31st March 2017, and the statement of Income & Expenditure Account and Statement of Receipt & Payment Account for the year ended on 31st March 2017 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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



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4. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. Since books of accounts of the divisions are audited by concurrent auditors we have relied on the report and test check only few entries.

Opinion

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

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2017;
- b) In the case of the Statement of Income & Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date.

For M. K. Vyas & Co.
Chartered Accountants

Proprietor

Mem. No. 051703
FRN No. 121554W

Place: VAPI

Date: 18/12/2017



Utilization Certificate Under SSA for the year ended 31st March 2017

Name of State/ UT/ UT of Daman & Diu

(Amount in Lakh)

Sr. No	Particulars	Sanction letter No. & Date	General	Capital	SSA
1	Received from: Govt. of India, Dept. of MHRD	F.6-1/2016-EE.15 dated 11 th May 2016	100.00	0.00	100.00
		F.6-1/2016-EE.15 dated 19 th Dec 2016	100.00	0.00	100.00
2	Total		200.00	0.00	200.00
3	Received from: UT Administration of Daman & Diu - Additional Share	DP/ADE/SSA/Addl.UT Share/13-31/16-17/306 dated 11 th Aug 2016	338.00	0.00	338.00
4	Total (A)		538.00	0.00	538.00
5	Unspent Opening Balance from Previous Year		32.71	0.00	32.71
6	Previous Year Unadjusted Civil Advances		0.00	264.33	264.33
7	Interest earned during the year		7.33	0.00	7.33
8	Miscellaneous Receipt		10.31	0.00	10.31
9	Total (B)		50.35	264.33	314.68
10	Grand Total (C) = (A) + (B)		588.35	264.33	852.68
11	Less: Expenditure during the year (1)		496.51	0.00	496.51
12	Less: Provision for Expenses Closing Balance (2)		57.42	0.00	57.42
13	Add: Provision for Expenses Opening Balance (3)		29.32	0.00	29.32
14	Less: Accounts payable during the Year (4)		21.67	0.00	21.67
15	Total Expenditure (D) = (1)-(2)+(3)-(4)		446.75	0.00	446.75
16	Closing Balance (E) = (C) - (D)		141.60	264.33	405.93
17	Cash in Hand		0.00	0.00	0.00
18	Cash at Bank		141.60	35.86	177.46
19	Unadjusted Advances (Civil Works)		0.00	228.47	228.47
20	Total Closing Balance		141.60	264.33	405.93


Certify that out of Rs. 2,00,00,000.00 (Rupees Two Crore Only) of Grant in Aid sanctioned during the financial year 2016-2017 in favor of Sarva Shiksha Abhiyan Mission, UT of Daman & Diu vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and Rs. 3,38,00,000.00 (Rupees Three Crore Thirty Eight Lakh Only) received from U T Administration of Daman & Diu towards Additional UT Share for support of Sarva Shiksha Abhiyan Scheme and Rs. 7,32,906.50 (Rupees Seven Lakh Thirty Two Thousand Nine Hundred Six and paisa Fifty Only) on account of Interest earned during the year, and Rs. 10,31,409.13 (Rupees Ten Lakh Thirty One Thousand Four Hundred Nine and paisa Thirteen Only) on account of Miscellaneous receipt during the financial year 2016-17 and Rs. 32,70,997.88 (Rupees Thirty Two Lakh Seventy Thousand Nine Hundred Ninety Seven and paisa Eighty Eight Only) on account of unspent balance of previous year and Rs. 4,46,74,935.17 (Rupees Four Crore Forty Six Lakh Seventy Four Thousand Nine Hundred Thirty Five and paisa Seventeen Only) has been utilized during the financial year 2016-17 for which it was sanctioned and that the balance of Rs. 1,77,46,343.59 (Rupees One Crore Seventy Seven Lakh Forty Six Thousand Three Hundred Forty Three and paisa Fifty Nine Only) remains unutilized at the end of the financial year and it will be adjusted towards the grant in aid payable during the next financial year 2017-2018.




It is also certified that out of amount of Rs. 4,05,92,886.34 (Rupees Four Crore Five Lacs Ninety Two Thousand Eight Hundred Eighty Six and Paise Thirty Four Only) shown as closing balance consisting of Rs. 1,77,46,343.59 (Rupees One Crore Seventy Seven Lakh Forty Six Thousand Three Hundred Forty Three and Paise Fifty Nine Only) balance at Bank and Rs. 2,28,46,542.75 (Rs. Two Crore Twenty Eight Lacs Forty Six Thousand Five Hundred Forty Two and Paise Seventy Five Only) unadjusted advance for civil work with PWD District Panchayat.

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

Dated:
Place: Daman


Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu


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

AUDITORS CERTIFICATE

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



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

Dated: 18/12/2017
Place: Vapi



Consolidated Annual Financial Statement of Sarva Shiksha Abhiyan

(RS. in lacs)

Name of the State: UT of Daman & Diu						
Year Ending 31st March 2017		SSA	NPEGEL	RGHV	TOTAL	
Sources (Receipts)						
Opening Balance		0.00	0.00	0.00	0.00	
(a)	Cash in hand	32.21	0.00	0.00	32.21	
(b)	Cash at Bank	244.33	0.00	0.00	244.33	
(c)	Unadjusted Advances					
Total (a+b+c)		276.54	0.00	0.00	276.54	
Source (Receipt)						
(a)	Funds received from Government of India	200.00	0.00	0.00	200.00	
(b)	Funds received from State Government/UT Admin	338.00	0.00	0.00	338.00	
(c)	Interest	7.33	0.00	0.00	7.33	
(d)	Other Receipts	10.31	0.00	0.00	10.31	
(e)	Loans & Advances	0.00	0.00	0.00	0.00	
(f)	TOTAL Receipts (a+b+c+d)	555.64	0.00	0.00	555.64	
Balance Available		892.60	0.00	0.00	892.60	
Application (Expenditure)		Approved AWPSP Including Spill over		Expenditure Incurred		Savings/ Excess
		Phy.	Amf.	Phy.	Amf.	
I. BASIC ACCESS						
1	Opening of New School Building	0	0.00	0	0.00	0.00
2	Residential Schools for specific category of Children	0	0.00	0	0.00	0.00
3	Transport / Escort Facility	0	0.00	0	0.00	0.00
4	Special Training for maintenance of OGC	226	6.42	226	1.77	4.45
II. CURRICULUM						
6	Print Text Books	14692	27.47	14692	29.08	-2.47
7	Uniforms for Girls	6276	25.10	2476	9.29	15.91
8	Teacher Learning Equipments (TLE)	0	0.00	0	0.00	0.00
III. TEACHERS ENHANCING QUALITY						
9	New Teachers Salary	59	184.91	70	219.38	-32.47
10	Part Time Instructors	44	61.59	19	27.21	30.67
11	Teachers Training	612	10.85	737	2.65	-6.29
12	Academic Support through ERC	2	35.90	2	21.64	14.26
13	Academic Support through CRC	2	13.21	4	9.26	4.95
14	Computer Aided Education in UPS under Innovation	265	61.72	6	1.05	60.27
15	Library in Schools	0	0.00	0	0.00	0.00
IV. ANNUAL GRANTS						
16	Teachers Grants	612	0.05	297	1.49	1.50
17	School Grants	90	5.26	91	7.10	-1.84
18	Research & Evaluation Monitoring & supervision	0	0.05	0	0.00	0.00
19	School Maintenance Grant	91	6.83	91	10.50	-3.75
V. BRIDGING GENDER AND SOCIAL CATEGORY GAPS						
20	Intervention for CWG	218	6.54	210	2.43	4.10
21	Intervention for SC/ST	0	100.00	1	1.15	98.85
21.1	Girls Education	0	0.00	0	0.00	0.00
21.2	EECS	0	0.00	0	0.00	0.00
21.3	Intervention for SC/ST	0	0.00	0	0.00	0.00
21.4	Intervention for Minority Community Children	0	0.00	0	0.00	0.00
21.5	Intervention for Urban Deprived Children	0	0.00	0	0.00	0.00
22	SMC/PMI Training	546	1.84	438	1.26	0.88
VI. SCHOOL INFRASTRUCTURE						
23	Civil Works Construction	0	188.03	0	0.00	188.03
23.01	DPO Utilization Certificate Received	0	0.00	0	0.00	0.00
23.02	DPO Daman Utilization Certificate Received	0	0.00	0	0.00	0.00
VII. DISTRICT PROJECT MANAGEMENT COST						
24	Management Cost	2	41.65	2	38.42	6.23
24.1	Learning Enhancement Programme	14689	19.48	0	0.00	19.48
24.2	Community Mobilization Activity	0	0.00	0	0.00	0.00
24.4	Other Bank Charges	0	0	0	0.01	-0.01
VIII. STATE COMPONENT						
25	Management and MIS	0	21.60	0	17.61	4.09
ADDITIONAL UT GRANT #		1	0.00	1	94.22	-94.22
TOTAL		879.25		476.51		332.74
Add: Provision For Expenses (Obsoles)				0.00		
Add: Civil Works Advances Given				0.00		
Add: Unadjusted Advances				21.67		
Less: Accounts Payable				67.12		
Less: Provision For Contingencies (Clothing)				116.75		
Total				105.93		
Closing Balance				0.00		
(a)	Cash in hand			127.46		
(b)	Cash at Bank			228.47		
(c)	Unadjusted Advances (Civil Works)			405.93		
Total				661.86		

Chartered Accountant
CAN. K. Vyas & Co.
Vapt
Mem. No. 051793
Regn. No. 121554W

DI. 16/12/2017

Member Secretary
Sarva Shiksha Abhiyan
UT of Daman & Diu

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



Utilization Certificate Under SSA for the year ended 31st March 2017

Name of State/ UT: UT of Daman & Diu

(Amount in Lakh)

Sr. No	Particulars	Sanction letter No. & Date	General	Capital	SSA
1	Received from: Govt. of India, Dept. of MHRD	F.6-1/2016-EE.15 dated 11 th May 2016	100.00	0.00	100.00
		F.6-1/2016-EE.15 dated 19 th Dec 2016	100.00	0.00	100.00
2	Total		200.00	0.00	200.00
3	Received from: UT Administration of Daman & Diu Additional Share	DP/ADE/SSA/Addl UT Share/13-31/16-17/306 dated 11 th Aug 2016	338.00	0.00	338.00
4	Total (A)		538.00	0.00	538.00
5	Unspent Opening Balance from Previous Year		32.71	0.00	32.71
6	Previous Year Unadjusted Civil Advances		0.00	264.33	264.33
7	Interest earned during the year		7.33	0.00	7.33
8	Miscellaneous Receipt		10.31	0.00	10.31
9	Total (B)		50.35	264.33	314.68
10	Grand Total (C) = (A) + (B)		588.35	264.33	852.68
11	Less : Expenditure during the year (1)		496.51	0.00	496.51
12	Less : Provision for Expenses Closing Balance (2)		57.42	0.00	57.42
13	Add : Provision for Expenses Opening Balance (3)		29.32	0.00	29.32
14	Less : Accounts payable during the Year (4)		21.67	0.00	21.67
15	Total Expenditure (D) (1)-(2)+(3)-(4)		446.75	0.00	446.75
16	Closing Balance (E) = (C) - (D)		141.60	264.33	405.93
17	Cash in Hand		0.00	0.00	0.00
18	Cash at Bank		141.60	35.86	177.46
19	Unadjusted Advances (Civil Works)		0.00	228.47	228.47
20	Total Closing Balance		141.60	264.33	405.93

Certify that out of Rs. 2,00,00,000.00 (Rupees Two Crore Only) of Grant in Aid sanctioned during the financial year 2016-2017 in favor of Sarva Shiksha Abhiyan Mission, UT of Daman & Diu vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and Rs. 3,38,00,000.00 (Rupees Three Crore Thirty Eight Lakh Only) received from UT Administration of Daman & Diu towards Additional UT Share for support of Sarva Shiksha Abhiyan Scheme and Rs. 7,32,906.50 (Rupees Seven Lakh Thirty Two Thousand Nine Hundred Six and paise Fifty Only) on account of Interest earned during the year, and Rs. 10,31,409.13 (Rupees Ten Lakh Thirty One Thousand Four Hundred Nine and paise Thirteen Only) on account of Miscellaneous receipt during the financial year 2016-17 and Rs. 32,70,997.88 (Rupees Thirty Two Lakh Seventy Thousand Nine Hundred Ninety Seven and paise Eighty Eight Only) on account of unspent balance of previous year and Rs. 4,46,74,935.17 (Rupees Four Crore Forty Six Lakh Seventy Four Thousand Nine Hundred Thirty Five and paise Seventeen Only) has been utilized during the financial year 2016-17 for which it was sanctioned and that the balance of Rs. 1,77,46,343.59 (Rupees One Crore Seventy Seven Lakh Forty Six Thousand Three Hundred Forty Three and paise Fifty Nine Only) remains unutilized at the end of the financial year and it will be adjusted towards the grant in aid payable during the next financial year 2017-2018.

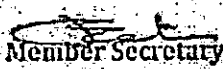


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It is also certified that out of amount of Rs. 4,05,92,886.34 (Rupees Four Crore Five Lacs Ninety Two Thousand Eight Hundred Eighty Six and Paise Thirty Four Only) shown as closing balance consisting of Rs. 1,77,46,343.59 (Rupees One Crore Seventy Seven Lakh Forty Six Thousand Three Hundred Forty Three and Paise Fifty Nine Only) balance at Bank and Rs. 2,28,46,542.75 (Rs. Two Crore Twenty Eight Lacs Forty Six Thousand Five Hundred Forty Two and Paise Seventy Five Only) unadjusted advance for civil work with PWD District Panchayat.

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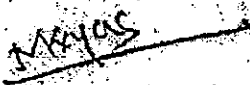
Dated:
Place: Daman.


Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu


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

AUDITORS CERTIFICATE

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



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

Dated: 18/12/2017
Place: Vapi



Consolidated Annual Financial Statement of Sarva Shiksha Abhiyan

Name of the State: UT of Daman & Diu

(Rs. in lacs)

Year Ending 31st March 2017		SSA	NPEGEL	HGBV	TOTAL
Sources (Receipts)					
Opening Balance					
(a)	Cash in hand	0.00	0.00	0.00	0.00
(b)	Cash at Bank	22.71	0.00	0.00	22.71
(c)	Unadjusted Advances	264.33	0.00	0.00	264.33
Total (a+b+c)		287.04	0.00	0.00	287.04
Source (Receipt)					
(a)	Funds received from Government of India	200.00	0.00	0.00	200.00
(b)	Funds received from State Government/UT Admin	338.00	0.00	0.00	338.00
(c)	Interest	7.33	0.00	0.00	7.33
(d)	Other Receipts	10.31	0.00	0.00	10.31
(e)	Taxes & Advances	0.00	0.00	0.00	0.00
(f)	TOTAL Receipts (a+b+c+d)	555.64	0.00	0.00	555.64
Balance Available		832.68	0.00	0.00	832.68

Sl. No.	Application (Expenditure)	Approved AWPES Including Spillover		Expenditure incurred		Savings/ Excess
		Phy.	Amt.	Phy.	Amt.	
III- ACCESS						
1	Opening of New School Building	0	0.00	0	0.00	0.00
2	Residential Schools for specific category of Children	0	0.00	0	0.00	0.00
3	Residential Schools for specific category of Children	0	0.00	0	0.00	0.00
4	Transport / Escort Facility	0	0.00	0	0.00	0.00
5	Special Training for mainstreaming of O/S/C	226	642	226	192	445
III- RETENTION						
6	Free Text Book	14699	7747	14699	29.08	342
7	Uniform For Girls	6276	25.10	2474	9.20	15.91
8	Teaching Learning Equipments (TLE)	0	0.00	0	0.00	0.00
III- ENHANCING QUALITY						
9	New Teachers Salary	59	186.91	90	219.98	32.07
10	Part-time Instructors	41	63.89	19	27.21	36.68
11	Teachers Training	612	30.85	737	2.65	8.20
12	Academic Support through BRC	2	35.90	2	21.64	14.26
13	Academic Support through CRC	2	14.21	4	9.26	4.95
14	Computer Aided Education in UPS under Innovation	265	61.32	6	1.05	60.27
15	Libraries in Schools	0	0.00	0	0.00	0.00
(IV)- ANNUAL GRANTS						
16	Teacher Grants	612	3305	297	1.49	1.58
17	School Grants	90	526	91	7.10	3.84
18	Research & Evaluation Monitoring & supervision	0	0.00	0	0.00	0.00
19	School Maintenance Grant	91	7.03	91	10.50	3.25
V- BRIDGING GENDER AND SOCIAL CATEGORY GAPS						
20	Interventions for CWG	219	4.54	219	2.44	4.10
21	Innovative Head upto Rs 50 for per Dist	0	110.00	1	1.15	98.85
21.1	Girls Education	0	0.00	0	0.00	0.00
21.2	ITCE	0	0.00	0	0.00	0.00
21.3	Interventions for SC/ST	0	0.00	0	0.00	0.00
21.4	Intervention for Minority Community Children	0	0.00	0	0.00	0.00
21.5	Intervention for Urban Deprived Children	0	0.00	0	0.00	0.00
22	SAC/PBI Training	546	1.64	436	1.28	0.36
VI- SCHOOL INFRASTRUCTURE						
23	Civil Works Construction	0	189.03	0	0.00	189.03
23.01	DPD Diu Utilization Certificate Received	0	0.00	0	0.00	0.00
23.02	DPD Daman Utilization Certificate Received	0	0.00	0	0.00	0.00
VII- DISTRICT PROJECT MANAGEMENT COST						
24	Management cost	2	11.65	2	20.42	6.25
24.1	Learning Enhancement Programme	14609	19.48	0	0.00	19.48
24.2	Community Mobilization Activity	0	0.00	0	0.00	0.00
24.4	Other Bank Charges	0	0	0	0.01	0.01
VIII- STATE COMPONENT						
25	Management and MRS	0	21.69	0	17.61	4.08
ADDITIONAL UT GRANT #		1	0.00	1	64.32	64.32
TOTAL			829.25		456.51	332.71
Add: Provision For Expenses (Opening)					29.32	
Add: Civil Works Advances - Given					0.00	
Add: Unadjusted Advances					0.00	
Less: Accounts Payable					21.67	
Less: Provision For Expenses (Closing)					57.42	
Total					446.75	
Closing Balance					105.93	
(a)	Cash in hand				0.00	
(b)	Cash at Bank				127.48	
(c)	Unadjusted Advances (Civil Works)				220.17	
Total					105.93	

Chartered Accountant
M. K. Vyas & Co.
Vapi
Mem. No. 091703
Regn. No. 121594W

Member Secretary
Sarva Shiksha Abhiyan
UT of Daman & Diu

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

01.10.2017



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Consolidated Income and Expenditure Account for the year ended 31st March 2017
Name of the State: UT of Daman & Diu

(Rs./In Lacs)

	EXPENDITURE	Schedule	Amount Current Year 2016-17	Amount Previous Year 2015-16	INCOME	Schedule	Amount Current Year 2016-17	Amount Previous Year 2015-16
	Expenditure at District and sub-district level				Funds received from Govt. of India			
	I: ACCESS				(a) SSA		200.00	70.00
1	Opening of New School Buildings		0.00	0.00	(b) NPEGEL		0.00	0.00
2	Residential Schools for specific category of Children		0.00	0.00	(c) KGBV		0.00	0.00
3	Libraries in Schools		0.00	0.00				
4	Transport / Escort Facility		0.00	0.00				
5	Special Training for mainstreaming of OoSC		1.97	0.32	UT Administration of Daman & Diu			
	II: RETENTIONAL				(a) SSA		330.00	0.00
6	Free Text Book		29.88	28.77	(b) NPEGEL		0.00	0.00
7	Uniform For Girls		9.20	24.37	(c) KGBV		0.00	0.00
8	Teaching Learning Equipments (TLE)		0.00	0.00	Interest			
	III: ENHANCING QUALITY				(a) SSA		7.33	11.50
9	New Teachers Salary		219.38	200.79	(b) NPEGEL		0.00	0.00
10	Teachers Training		2.65	2.87	(c) KGBV		0.00	0.00
11	Academic Support through BRC		21.61	19.64				
12	Academic Support through CRC		9.26	7.25	Other Receipts		10.31	4.00
13	Computer Aided Education in UPS under Innovation		1.05	4.95				
14	Part Time Instructors		27.21	0.00				
	IV: ANNUAL GRANTS							
15	Teachers Grants		1.49	0.00				
16	School Grants		7.10	4.57				
17	Research & Evaluation Monitoring & supervision		0.00	0.02				
18	School Maintenance Grant		10.58	5.91				
	V: BRIDGING GENDER AND SOCIAL CATEGORY GAPS							
19	Intervention for CWSN		2.44	6.08				
20	Innovation Head upto Rs 50 lac per Dist		1.15	4.93				
20.1	Girls Education		0.00	0.00				
20.2	ECCE		0.00	0.00				
20.3	Intervention for SC/ST		0.00	0.00				
20.4	Intervention for Minority Community Children		0.00	0.00				
20.5	Intervention for Urban Deprived Children		0.00	0.00				
21	SMC/PRI Training		1.26	1.25				
	VI: SCHOOL INFRASTRUCTURE							
22	Civil Works Construction		0.00	0.00				
22.01	District Panchayat Diu - Utilisation Certificate Received		0.00	0.00				
22.02	District Panchayat Daman - UC Received		0.00	0.00				



Consolidated Income and Expenditure Account for the year ended 31st March 2017

Name of the State: UT of Daman & Diu

(Rs. In Lacs)

	EXPENDITURE	Sche- dule	Amount Current Year 2016-17	Amount Previous Year 2015-16	INCOME	Sche- dule	Amount Current Year 2016-17	Amount Previous Year 2015-16
VII	DISTRICT PROJECT MANAGEMENT COST							
23	Management cost		38.42	38.00				
23.01	Others		0.01	0.01				
23.02	Additional UT Grant		94.22	60.11				
VIII	STATE COMPONENT							
24	Management and MIS		12.61	15.99				
	Excess of Income over Expenditure		0.00	0.00	Excess of Expenditure over Income		59.13	331.9
	TOTAL		496.51	425.85	TOTAL		496.51	425.85

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

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

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

DI. 18/12/2017



Consolidated Receipt and Payments Account for the year ended 31st March 2017

Name of the State: UT of Daman & Diu

(Rs. in Lacs)

RECEIPTS	Sched ule	Amount Current Year 2016-17	Amount Previous Year 2015-16	sr. no.	PAYMENTS	Sched ule	Amount Current Year 2016-17	Amount Previous Year 2015-16
Opening Balance					Amount of Expenditure at District and sub-district level			
(a) Cash at Hand		32.71	298.89	1	ADGRESS		0.00	0.00
(b) Cash In Hand		0.00	0.00	1	Opening of New School Building		0.00	0.00
(c) Unadjusted Advances		264.93	261.54	2	Residential Schools for specific category of Children		0.00	0.00
(d) Expenditure Payable		-29.32	-11.71	3	Libraries in Schools		0.00	0.00
Funds recd. from Govt. of India				4	Transport / Iscort Facility		1.97	0.32
(a) SSA		200.00	78.98	5	Special Training for OoSC			
(b) NPEGEL		0.00	0.00	6	RETENTION		29.88	28.77
(c) KGBV		0.00	0.00	7	Free Text Book		9.20	24.37
				8	Uniform For Girls		0.00	0.00
				8	Teaching Learning Equipments (TLE)			
UT administration of Daman and Diu				III	ENHANCING QUALITY		219.58	200.79
(a) SSA		338.00	0.00	9	New Teachers Salary		2.65	2.87
(b) NPEGEL		0.00	0.00	10	Teachers Training		21.64	19.64
(c) KGBV		0.00	0.00	11	Academic Support through BRC		9.26	7.25
				12	Academic Support through CRC		1.05	4.95
Interest				13	Computer Aided Education in UPS under Innovation		27.21	0.00
(a) SSA		7.33	11.51	14	Part Time Instructors			
(b) NPEGEL		0.00	0.00	IV	ANNUAL GRANTS		1.49	0.00
(c) KGBV		0.00	0.00	15	Teachers Grants		7.10	4.57
				16	School Grants		0.00	0.02
				17	Research & Evaluation Monitoring & supervision		10.58	5.93
Miscellaneous receipts		10.31	4.05	18	School Maintenance Grant			
				V	BRIDGING GENDER AND SOCIAL CATEGORY GAPS		2.44	6.08
				19	Intervention for CWSN		1.15	4.95
				20	Innovation Head upto Rs 50 lac per Dist		0.00	0.00
				20.1	Girls Education		0.00	0.00
				20.2	ECCE		0.00	0.00
				20.3	Intervention for SC/ST		0.00	0.00
				20.4	Intervention for Minority Community		0.00	0.00
				20.5	Intervention for Urban Deprived		1.26	1.2
				21	SMC/PRI Training			
				VI	SCHOOL INFRASTRUCTURE			
				22	Civil Works Construction			



Consolidated Receipt and Payments Account for the year ended 31st March 2017

Name of the State: UT of Daman & Diu

RECEIPTS	Sched ule	Amount Current Year 2016-17	Amount Previous Year 2015-16	sr. no.	PAYMENTS	Sche dule	(Rs. In Lacs)	
							Amount Current Year 2016-17	Amount Previous Year 2015-16
				22.01	Prepaid Civil Advances		0.00	0.00
				22.02	DPO - DIU U.C. Received		0.00	0.00
				22.03	DPO - Daman U.C. Received		0.00	0.00
				VII	DISTRICT PROJECT MANAGEMENT COST			
				23	Management cost		38.42	38.00
				23.01	Others		0.01	0.01
				VIII	STATE COMPONENT			
				24	Management and MIS		17.61	15.99
Finns refunded by districts and sub-district level (Loan Receipt)		0.00	50.90		Miscellaneous Payments			
					(a) Civil Work (Advance)		0.00	0.00
					(b) Additional UT Grant		94.22	60.11
					Closing Balance			
					(a) Cash at Bank		177.46	32.71
					(b) Cash in Hand		0.00	0.00
					(c) Unadjusted Advances		228.47	264.33
					(d) Expenditure Payable		79.08	29.32
TOTAL		823.35	693.56				823.35	693.56

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

Mem. No. 091703

Regn. No. 121554W

Dt. 18/12/2017



Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

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



Name of the State: Daman & Diu

Consolidated Balance Sheet as on 31st March 2017

Liabilities		Sched- ule	Amount Current Year 2016-17	Amount Previous Year 2015-16	(Rs. in Lacs)				
					Assets	Sched- ule	Amount Current Year 2016-17	Amount Previous Year 2015-16	
Capital Fund					Fixed Assets				
Opening Balance					Civil Works				
(a) Cash in hand			0.00	0.00	Furniture		0.00	0.00	
(b) Cash at Bank	"A"		32.71	298.89	Vehicle		0.00	0.00	
(c) Unadjusted Advances	"B"		264.33	261.54	Equipment		0.00	0.00	
(d) Opening Salary Payable			-29.32	-11.73					
(e) Loan Liability From Civil Advance			-50.90						
Funds recd. from Govt. of India					Deposit				
(a) SSA			0.00	0.00	(a) Fixed Deposits with Banks		0.00	0.00	
(b) NPEGEL			0.00	0.00	(b) Deposits with others		0.00	0.00	
(c) KGBV			0.00	0.00	Utilization of grant others		0.00	0.00	
Funds recd. from State Govt.					Advances receivable from				
(a) SSA			0.00	0.00	Advances for Expenses				
(b) NPEGEL			0.00	0.00	(a) Civil Work (Advance)	"C"	228.47	264.33	
(c) KGBV			0.00	0.00					
Interest					Balances at Districts				
(a) SSA			0.00	0.00	(a) Cash at Bank	"D-1"	175.16	28.21	
(b) NPEGEL			0.00	0.00	(b) Cash in Hand		0.00	0.00	
(c) KGBV			0.00	0.00	(c) Advances outstanding	"E"	0.00	0.00	
Other Balances at Districts					Closing Balance at SPO				
(a) Provision for CAI Expenditure			0.00	0.00	(a) Cash in Hand		0.00	0.00	
(b) Sundry Creditors including salary payable	"F"		79.08	29.31	(b) Cash at Bank	"D-2"	2.90	4.50	
(c) Loan Payable			50.90	50.90	(c) Advances outstanding		0.00	0.00	
Add: Excess of income over expenditure									
			59.13	-331.91					
Total			405.93	297.04	Total			405.93	297.04

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



Dt. 18/12/2017

Member Secretary
Sarva Shiksha Abhyasan Mission
UT of Daman & Diu

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

Schedule "A"

Opening Balance - Cash At Bank		Amount Current Year 2016-17	Amt in Lacs
Daman District		13012.00	0.12
Diu District		280839.50	28.09
State Project Office		450146.38	45.01
Total		327097.88	32.71

Schedule "E"

Closing Balance - Cash At Bank		Amount Current Year 2016-17	Amt in Lacs
Civil Advance for 2016-17		0.00	0.00
Total		0	0.00

Schedule "B"

Opening Balance - Unadjusted Civil Advances		Amount Current Year 2016-17	Amt in Lacs
C/F Closing balance form Last F.Y. 2016-17		26432508.00	264.33
Total		26432508	264.33

Schedule "F"

Other Balances at Districts		Amount Current Year 2016-17	Amt in Lacs
Provision for Expenses		5741833.40	57.42
Accounts Payable		2166610.00	21.67
Total		7908443.4	79.08

Schedule "C"

Unadjusted Civil Advances		Amount Current Year 2016-17	Amt in Lacs
Civil Advances for F.Y. 2016-17	Op. Bal.	26432508.00	264.33
Less Utilisation		3585965.25	35.86
Total		22846542.75	228.47

Schedule "D-1"

Closing Balance - Cash At Bank		Amount Current Year 2016-17	Amt in Lacs
Daman District		12278169.50	122.78
Diu District		5238133.74	52.38
Total		17516303.24	175.16

Schedule "D"

Opening Liabilities	Year	Amt-2016-17	Amt in Lacs
Opening Salary Payable from last Year	15-16	2934429.00	29.34
Opening Loan Liability from Civil Advance	15-16	5090000.00	50.90
Total		8024429.00	80.24

Schedule "D-2"

Closing Balance - Cash At Bank		Amount Current Year	Amt in Lacs
State Project Office		230040.38	2.30
Total		230040.38	2.30
Total (D1 + D2)		17746343.59	177.46

Chartered Accountant
CA M. K. Vyas & Co.

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Regn. No. 121554W

Dt. 18/12/2017

Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

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



SARVA SHIKSHA ABHIYAN MISSION
Summary Budget Analysis (Entire Program)
For the Year ended on 31st March 2017

Name of the State: UT of Daman & Diu

(Rs. in lakhs)

S.No.	Name of State	AWP&B	Opening Balance for the year 01st April 2016	*Releases by GOI	Releases by States/UT	Reported Expenditure	AWP&B for Next Year 2017-18
1	UT of Daman & Diu	829.25	32.71	200.00	338.00	496.51	1251.90
Total		829.25	32.71	200.00	338.00	496.51	1251.90

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

Chartered Accountant
 CA M.K. Vyas & Co.
 Vapi
 Mem. No. 051703
 Regn. No. 121554W
 D-18/12/2017



Member Secretary
 Sarva Shiksha Abhiyan Mission
 UT of Daman & Diu

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

SARVA SHIKSHA ABHIYAN MISSION
Summary Budget Analysis (Entire Program)
For the Year ended as on 31st March 2017

Name of the State: UT of Daman & Diu

(Rs. in lakhs)

S.No.	Name of State	AWP&B 2016-17	Opening Balance for the year as on 1st April 2016	Releases for the year	Reported Expenditure for 2016-17
1	2	3	3	4	5
1	UT of Daman & Diu	829.25	32.71	200.00	496.51
Total		829.25	32.71	200.00	496.51

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

Chartered Accountant
 CA M.K. Vyas & Co.
 Vapi
 Mem. No. 051703
 Regn. No. 121554W
 D-18/12/2017



Member Secretary
 Sarva Shiksha Abhiyan Mission
 UT of Daman & Diu

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

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

For the Year Ended on 31st March 2017

Name of the State: UT of Daman & Diu

(Rs. In Lakhs)

Sr. No.	Expenditure by activity	Reported Expenditure
I	ACCESS	
1	Opening of New School Building	0.00
2	Residential Schools for specific category of Children	0.00
3	Residential Schools for specific category of Children	0.00
4	Transport / Escort Facility	0.00
5	Special Training for mainstreaming of OoSC	1.97
II	RETENTION	
6	Free Text Book	29.88
7	Uniform For Girls	9.20
8	Teaching Learning Equipments (TLE)	0.00
III	ENHANCING QUALITY	
9	New Teachers Salary	246.60
10	Teachers Training	2.65
11	Academic Support through BRC	21.64
12	Academic Support through CRC	9.26
13	Computer Aided Education in UPS under Innovation	1.05
14	Libraries in Schools	0.00
IV	ANNUAL GRANTS	
15	Teachers Grants	1.49
16	School Grants	7.10
17	Research & Evaluation Monitoring & supervision	0.00
18	School Maintenance Grant	10.58
V	BRIDGING GENDER AND SOCIAL CATEGORY GAPS	
19	Intervention for CWSN	2.44
20	Innovation Head upto Rs 50 lac per Dist.	1.15
20.1	Girls Education	0.00
20.2	ECCE	0.00
20.3	Intervention for SC/ST	0.00
20.4	Intervention for Minority Community Children	0.00
20.5	Intervention for Urban Deprived Children	0.00
21	SMC/PRI Training	1.26
VI	SCHOOL INFRASTRUCTURE	
22	Civil Works Construction	0.00
22.01	DPO Diu Utilisation Certificate Received	0.00
22.02	DPO Daman Utilisation Certificate Received	0.00
VII	DISTRICT PROJECT MANAGEMENT COST	
23	Management cost	38.42
23.01	Other Bank Charges	0.01
VIII	STATE COMPONENT	
24	Management and MIS	17.61
	Additional UT Grant Expenditure	91.22
	TOTAL	496.51

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

Member Secretary
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

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

DK-18/10/2017



14

M. K. VYAS & CO.
CHARTERED ACCOUNTANTS
352, 3rd Floor, Govinda Complex, Varun C.H.S.,
Vapi-Selvas Road, Char Rasta, VAPI-395-195.
☎ : 0260-2410928 • Mob.: 98241 47418

MANOJ K. VYAS
B. Com. (Hons.), F.C.A.

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

Ref. No. :

Date : 18/12/2017

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

MANAGEMENT LETTER

Sir,

We have completed the audit of Sarva Shiksha Abhiyan Society, UT of Daman & Diu by visiting the Head Office, District Office Schools and Agencies organized by the Society, for the financial year ended on 31st March, 2017 and our observations and remarks are as under:

1. Subject to our observation on concurrent audit system in the organization. We are by large satisfied with the prevailing system of accounting of the financial transactions at Project Offices at District & Head Office.
2. We have checked the reporting pattern and its method from District Level to Head Office and found the same to be prompt and correct on monthly basis.
3. BRC & CRC balance line with the various clusters has been now treated as income while in concurrent audit amount receipt from them was treated as liability but since Diu unit has treated as income and also the fact that amount of balance with BRC & CRC has earlier has been consider as expense.
4. Based on the observations we are of the opinion that due and reasonable care has been taken by the management i.e. State Project Office, to ensure that cannons of Financial Propriety as documented in the Manual of Financial Management and Procurement has been adhered to.



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M. K. VYAS & CO.

CHARTERED ACCOUNTANTS

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

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MANOJ K. VYAS
B. Com. (Hons.), F.C.A.

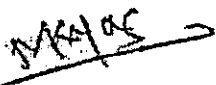
Resi. : 103, Atit Co-op. Society, Asopalav Complex, Chharwada Road, VAPI [E]-396 191. ☎ : 2422623

Ref. No. :

Date :

5. As at 31st March, 2017, the huge amount of civil advances are with the respective District Panchayat and from that balances most balances with District Panchayat are more than 2-8 years old which require urgent attention of the management. Total outstanding unadjusted advance as on 31-03-2017 is Rs. 228.46 lacs.
6. During our audit, we come to know that there are no internal audit system adopted for BRCs, CRCs, and SMCs. Internal Audits are being done only for DPOs. It has been observed internal audit was done after expiry of the year. We feel that reports should be obtained during the year at periodical interval and it should be rectify and confirmation from internal auditor that all observation has been rectified should be obtained. Comment on observation of internal auditor is not available.

For M. K. Vyas & Co.
Chartered Accountants



Proprietor

Mem. No. 051703
FRN No. 121554W

Place: VAPI
Date: 16/12/2017



M. K. VYAS & CO.

CHARTERED ACCOUNTANTS

352, 3rd Floor, Govinda Complex, Varun C.H.S.,

Vapi-Selvas Road, Char Rasta, VAPI-396 195.

☎ : 0260-2410928 • Mob.: 98241 47418

MANOJ K. VYAS

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

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

Ref. No. :

Date :

PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure used by Project Implementation Agency - for the Sarva Shiksha Abhiyan Mission, Union Territory of Daman & Diu based on the audit of the records for the financial year 2016-17.

We are generally satisfied that procurement procedure is as prescribed in the Manual of Financial Management and Procurement under Sarva Shiksha Abhiyan Mission has been followed or the following deviations were observed.

Sr. No.	Details	Deviations	Amount Involved (Declared as Mis-procurement)
	—		Nil
	—	Nil	Nil
	—	—	Nil

For M. K. Vyas & Co.
Chartered Accountant

Manoj K. Vyas

Proprietor

Mem. No. 051703

FRN No. 121554W

Place: Vapi

Date: 18/12/2017



Notes forming part of Financial Statement:

1. Sarva Shiksha Abhiyan Mission (SSA) is Government of India's flagship programme for achievement of Universalization of Elementary Education (UEE) in a time bound manner, as mandated by 86th amendment to the Constitution of India making free and compulsory Education to the Children of 6-14 years age group, a Fundamental Right.
2. The Grants received by the Society from GOI and U.T. of Daman & Diu are released to District Offices and further sub released to Block Level Offices, Cluster Level Offices and at School Management Committees (SMCs).
3. The Financial Statements have been prepared under the mercantile system of accounting in Tally.ERP 9 Software Management Committees (SMCs).
4. Incomes of the Society consist of Grant, Saving Bank Interest earned from balances in Saving Bank Account and Other Income (i.e. Unutilized Grants received back by District Offices).
5. Expenditures incurred by the Society are not bifurcated into Capital Expenditure and Revenue Expenditure and No Fixed Assets are created in the Financial Statements and Books of Accounts. No record of fixed assets is being maintained.
6. BRC & CRC balance line with the various clusters has been now treated as income while in concurrent audit amount receipt from them was treated as liability but since Diu unit has treated as income and also the fact that amount of balance with BRC & CRC has earlier has been consider as expense.
7. During the year they have unutilized grant lying with various school were taken back and again given as advance for expenditure amounting to Rs. 538515/- since while granting grant to various school in the past it was consider as expenditure. Hence unutilized grant received back from various schools has been considered as other receipt and treated as income.
8. The Bank Balances as per Books of Accounts are correctly reconciled with the Bank Statements / Passbooks.
9. Internal Audits are being done at Two District Levels only. It has been observed internal audit was done after expiry of the year. We feel that reports should be obtained during the year at periodical interval and it should be rectify and confirmation from internal auditor that all observation has been rectified should be obtained. Comment on observation of internal auditor is not available. Since they have verified the accuracy of the Books of Accounts, we have considered their report for finalizing the Books of Accounts.



- 10. In respect to Civil Works, it is the procedure to give advance to District Panchayat of both District at Daman District & Diu District and receiving Utilization Certificate from the respective District Panchayat.
- 11. As at 31st March, 2017 following balances of Civil Work Advances are with District Panchayats. Total outstanding unadjusted advance as on 31-03-2017 is Rs. 228.46 lacs.
- 12. Previous Year's figure has been regrouped as previous year's audited Balance sheet figures were furnished in nearest to Lakhs and now actual figure as per books has been incorporated and as a result there may be some minor difference in figures of previous year with Audited Balance Sheet.

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

[Signature]
Member Secretary
Sarva Shiksha Abhiyan Mission
U.T. of Daman & Diu

[Signature]
State Project Director
Sarva Shiksha Abhiyan Mission
U.T. of Daman & Diu

Dated: 18/12/2017
Place: Vapi

