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Office of the State Project Director
Sarva Shiksha Abhiyan Samithi – Karnataka
New Public Offices, NT Road, KR Circle, Bangalore – 560001

No. SSA/CAO/Annual Report 2016-17/2017-18

Date: 31.10.2017

To,
Sri. P.K. Rangarajan,
Senior Consultant,
Edcil India limited
5th floor, Barakamba road
NEW DELHI – 110 001

Sir,

Sub: Submission of Annual Accounts and Annual Audit Report
of SSA for the year 2016-17.

In continuation of E-mail dated 30.10.2017 regarding Submission of Annual Accounts and Annual Audit Report of SSA Karnataka for the year 2016-17, hard copy of the same is submitted as directed.

Yours faithfully,

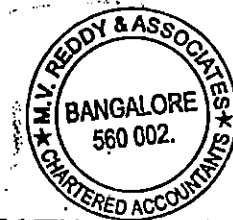

DIRECTOR (PROGRAMMES)

Sarva Shiksha Abhiyana-Karnataka

SARVA SHIKSHANA ABHIYANA SAMITHI, KARNATAKA

New Public Offices Premises, Nrupathunga Road,
Bangalore – 560 001

ANNUAL ACCOUNTS
2016-17



:AUDITORS:
M.V. REDDY & ASSOCIATES
CHARTERED ACCOUNTANTS
#25, II FLOOR,
AMBICA BUILDING, AVENUE ROAD,
BANGALORE - 560 002.
Email: mvreddy357@gmail.com



M.Venkataramana Reddy
B.Com., F.C.A.

M.V.Reddy & Associates
Chartered Accountants
#25, II Floor, Ambica Building
Avenue Road, Bengaluru- 560002
Tele: 080-2226 8023, 2234 1570
Email: mvreddy357@gmail.com

Date : 30/10/2017

To,
The State Project Director,
Sarva Shiksha Abhiyan,
New Public Offices Premises,
Nrupathunga Road,
Bangalore - 560 001.

Sir,

Sub : Management report on the consolidated project accounts of "Sarva Shiksha Abhiyan Samithi, Karnataka" for the year ended 31.03.2017-reg

We have conducted the Audit of the accounts of Sarva Shiksha Abhiyan Samithi, Karnataka, which includes the accounts of various implementing agencies for the year ended 31st March, 2017. We have submitted our Audit observations to the said implementing Agencies for strict Compliance. Based on our observations, we report to the Management that;

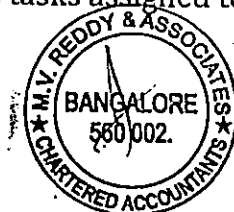
I. State Project Office, SSA, Bengaluru

a) Maintenance of Advance Register and settlement of Advances

The existing internal control systems; does not ensure quick settlement of advances and utilisation of advances in an efficient manner, in the absence of periodical review and monitoring Advance register, as required / envisaged in the FM& P Manual, has not been updated and maintained properly, to reflect the correct state of affairs of advances as at the end of the financial year.

b) Manpower - Training

The management should organize / conduct; at periodical intervals; orientation training programmes on various aspects; Budgeting, Procurement, Accounting, Internal Audit etc., ; to equip the staff with sufficient / adequate knowledge of the area of their work; for the smooth and efficient day to day functioning of the tasks assigned to them.



c) The existing staffing pattern / organization structure of finance department needs to be reviewed and restructured with the induction of Professional / Competent / Qualified personnel; to ensure the effective and efficient role of the finance department; to have a clear understanding of sound Accounting Principles / Accounting Concepts, preparation of financial statements of the Society and FM & P manual; to keep and maintain proper Books of Accounts.

d) **Other Issues :**

- i) EMD's / Security Deposit's:- Detailed Schedules in respect of EMD's / Security Deposits amounting to Rs.2,56,37,361/- and Rs.33,22,280/-, respectively are not maintained.
- ii) TDS :- TDS, amounting to Rs.33,88,341/- pertaining to previous years, has not been deposited by the Society to the Government A/c, attracting Interest and Penalties.
- iii) Amounts receivable; amounting to Rs.3,12,46,010/-, as appearing in the Financial Statements of the year 2013-14; have not been adjusted / settled / recovered in the Books of A/c.

II. District Project Office's / Block Resource Centre's

A. Maintenance of Stock records / Other Records:

- a) Certificate on the Bills / Invoices; in respect of services and materials received; to the extent that; "*the services / works referred in this bill are satisfactory rendered / completed and that the materials mentioned in the bill are received in good condition and taken to stock ledgers vide Folio No. etc.....,*" is not being done by the competent authority.

Stock records are not updated, recording the details of issues / utilisation of various materials purchased during the year.

- b) Stock register of cheque books / Grant register is not being maintained / updated at district and block levels and the grants received are not being reconciled with the releases of State Project Office, regularly.
- c) Register of outstanding audit objections, is not being maintained / updated by the most of the implementing offices / agencies.

B. Periodical review and monitoring of the maintenance of accounts at District / Block Level

- a) The Accounts are not updated, on day to day basis in the 'Tally Accounting' system and the same is not being reviewed and monitored by the Management Periodically.



- b) **Maintenance of Fixed Assets register and Physical verification of the Fixed Assets :** As envisaged in the Financial Management & Procurement Manual; Register of Fixed Assets; created out of Project Funds has not been maintained at the Offices of DPO / BRC's; and physical verification of the fixed assets, periodically has not been carried out by the Project Authorities periodically.
- c) **Maintenance of Books of Account at District KGBV Level :** The books of account and specific Registers / Fixed Assets register as required to be maintained, as envisaged in the Manual, are not being maintained, and needs to be maintained strictly.
- C. **Diversion of Funds to Non-SSA activities:** Funds are being diverted to Non-SSA activities on recoupment / refundable basis; and being recovered with inordinate delay. Strict instructions are to be given to the implementation agencies, not to divert the SSA funds towards Non-SSA activities.
- III. **SDMC 's (School Development and Monitoring Committee):**
- a) Many of the SDMC's have not maintained the Cash book as per the SSA Norms; and also General Ledger has not been maintained, to facilitate smooth preparation of Receipts and Payments Account.
- b) In respect of Civil Works at SDMC's: Records pertaining to civil works; have not been maintained by the Engineer at Block Level, and completion reports for Civil works completed, have not been obtained from the concerned authorities. Measurement books are not maintained by the SDMC's, in respect of various works.
- c) Interest earned on SB A/cs by the SDMC's; is not being refunded to the BRC's / DPO's / SPO, which required the immediate attention of the SSA Management. Some of the SDMC's have utilized the Bank interest earned, without the prior approval of the competent authority.
- d) We have noticed; significant closing balances in the Bank A/c's of SDMC's, which may comprise the Interest earned on SB A/c balance, and the unspent balances being accumulated over a period of time.
- e) The existing internal control systems, needs to be strengthened; so as to ensure that the grants provided to SDMC's are being fully and correctly utilized. In this regard periodical review and monitoring of the said utilisation of funds by the BRC's / DPO's needs to be done regularly.



f) Fixed Assets register has not been maintained by the SDMC's in respect of the Assets created out of the SSA funds; and the physical verification of the same has not been conducted by the Management periodically.

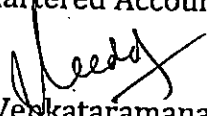
IV. Observations made during the course of our Audit; pending for compliance by the Implementing Agencies are annexed herewith.

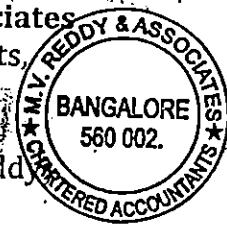
V. We have examined the Accounts of 5500 number of SDMC's covering the entire state, during the year under audit.

Thanking you,

Yours faithfully,

For M.V. Reddy & Associates
Chartered Accountants,

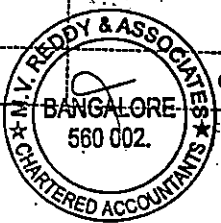

(M. Venkataramana Reddy)
Proprietor



KARNATAKA AGRICULTURAL UNIVERSITY
 UTILISATION CERTIFICATE - SSA, NPEGEL & KGBV for 2016-17

Name of the State: KARNATAKA

Sl. No.	Sanction Letter No. & Date	Grand Total	SSA+NPEGEL+KGBV								
			Grant In Aid - General				Grant In Aid - Capital				Grand Total
			General Category	SCPSC (Minor Head - 789)	SCPST (Minor Head- 796)	Total	General Category	SCPSC (Minor Head - 789)	SCPST (Minor Head- 796)	Total	
RECEIPTS											
1	Government of India										
(a)	No.F.15-5/2016-EE.15 dt. 11th May 2016	1,00,22,24,040	70,15,56,828	18,04,00,327	12,02,66,885	1,00,22,24,040	-	-	-	-	1,00,22,24,040
(b)	No.F.15-5/2016-EE.15 dt. 16th Aug 2016	4,44,73,26,800	3,13,31,41,731	80,05,18,824	33,35,49,510	4,26,72,10,065	12,45,25,150	3,24,65,486	2,31,26,099	18,01,16,735	4,44,73,26,800
		5,44,95,50,840	3,83,46,98,559	98,09,19,151	45,38,16,395	5,26,94,34,105	12,45,25,150	3,24,65,486	2,31,26,099	18,01,16,735	5,44,95,50,840
2	State Government										
(a)	FD 31 ZPA 2015 (Salary)	2,85,45,32,978	2,85,45,32,978			2,85,45,32,978					2,85,45,32,978
(b)	ED 134 YOSAKA 2016, Dt. 03.06.2016	1,50,00,00,000	1,34,81,66,667	11,75,33,333	79,90,000	1,47,36,90,000		2,58,00,000	5,10,000	2,63,10,000	1,50,00,00,000
(c)	ED 134 YOSAKA 2016, Dt. 14.11.2016	1,50,00,00,000	1,36,38,48,333	9,90,28,667	1,26,15,700	1,47,54,92,700		2,17,38,000	27,69,300	2,45,07,300	1,50,00,00,000
(g)	RTE Grants (Utilisation through CPI)	1,65,49,75,000	1,65,49,75,000			1,65,49,75,000					1,65,49,75,000
	Sub Total-1	12,95,90,58,818	11,05,62,21,537	1,19,74,81,151	47,44,22,095	12,72,81,24,783	12,45,25,150	8,00,03,486	2,64,05,399	23,09,34,035	12,95,90,58,818
3	Other Receipts										
	Bank Interest	3,29,89,300	2,30,92,510	59,38,074	24,74,197	3,15,04,781	9,23,700	2,40,822	3,19,996	14,84,518	3,29,89,300
	Other Receipts	26,76,63,396	26,76,63,396			26,76,63,396					26,76,63,396
	Sub Total-2	30,06,52,696	29,07,55,906	59,38,074	24,74,197	29,91,68,178	9,23,700	2,40,822	3,19,996	14,84,518	30,06,52,696
	Total Grant received (1+2)	13,25,97,11,514	11,34,69,77,443	1,20,34,19,225	47,68,96,292	13,02,72,92,960	12,54,48,851	8,02,44,308	2,67,25,396	23,24,18,554	13,25,97,11,514
4	Unspent Balance of Previous Year										
	Bank Balances at SPO/DPOs	29,12,32,590	19,45,69,206	22,45,403	15,28,419	19,83,43,028	9,24,83,928	3,14,045	91,589	9,28,89,562	29,12,32,590
	Advances	35,69,90,519	25,10,71,432			25,10,71,432	10,59,19,087			10,59,19,087	35,69,90,519
	Sub Total - 3	64,82,23,109	44,56,40,638	22,45,403	15,28,419	44,94,14,460	19,84,03,015	3,14,045	91,589	19,88,08,649	64,82,23,109
	Grant Total (Total Receipts)	13,90,79,34,623	11,79,26,18,081	1,20,56,64,628	47,84,24,711	13,47,67,07,420	32,38,51,866	8,05,58,353	2,68,16,985	43,12,27,203	13,90,79,34,623



UTILISATION CERTIFICATE - SSA, NPEGL & KGBV for 2016-17

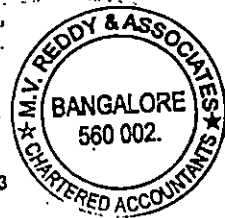
Name of the State: KARNATAKA

Sl. No.	Sanction Letter No. & Date	Grand Total	SSA+NPEGL+KGBV								Grand Total
			Grant in Aid - General				Grant in Aid - Capital				
			General Category	SCPSC (Minor Head - 789)	SCPST (Minor Head- 796)	Total	General Category	SCPSC (Minor Head - 789)	SCPST (Minor Head- 796)	Total	
5	EXPENDITURE										
(a)	Grants utilized during the year	12,95,23,06,615	11,05,85,34,630	1,16,24,15,191	46,09,22,996	12,68,18,72,817	21,76,64,585	2,85,51,838	2,42,17,374	27,04,33,798	12,95,23,06,615
(b)	KGBV Expenditure	23,27,10,345	16,36,65,185	4,30,51,414	1,70,57,668	22,37,74,268	65,15,890	16,98,786	7,21,402	89,36,077	23,27,10,345
	Grant Total (Total Expenses)	13,18,50,16,960	11,22,21,99,816	1,20,54,66,604	47,79,80,664	12,90,56,47,085	22,41,80,475	3,02,50,624	2,49,38,776	27,93,69,875	13,18,50,16,960
6	Advance Outstanding	31,97,73,570	22,48,96,752	-	-	22,48,96,752	9,48,76,818	-	-	9,48,76,818	31,97,73,570
	Total Expenses + Advance Outstanding	13,50,47,90,529	11,44,70,96,568	1,20,54,66,604	47,79,80,664	13,13,05,43,836	31,90,57,293	3,02,50,624	2,49,38,776	37,42,46,693	13,50,47,90,529
	Unspent balance at the end of the year	40,31,44,094	34,55,21,514	1,98,024	4,44,047	34,61,63,584	47,94,573	5,03,07,729	18,78,208	5,69,80,510	40,31,44,094

Certified that Rs.544,95,50,840 (Rupees Five Hundred and Forty Four Crores Ninty Five Lakhs Fifty Thousand Eight Hundred and Forty Only) of Grand-in-aid sanctioned / received during the year 2016-17 in favour of State Project Director, Sarva Shiksha Abhiyan-Karnataka vide Ministry of Human Resource Development, Department of School Education and Literacy and State of Karnataka vide letter No.s noted against each, grant received from State Rs.750,95,07,978 (Rupees Seven Hundred and Fifty Core Ninty Five Lakh Seven Thousand Nine Hundred and Seventy Eight Only) total of Rs. 1295,90,58,818 (Rupees One Thousand Two Hundred and Ninty Five Crores Ninty Lakhs Fifty Eight Thousand Eight Hundred and Eighteen Only) and Bank Interest & Other Receipts amount Rs.30,06,52,696 (Rupees Thirty Crores Six Laks Fifty Two Thousand Six Hundred and Ninty Six Only) Unspent balance grant brought forward from previous year amount to Rs.64,82,23,109 (Rupees Sixty Four Crore Eighty Two Lakhs Twenty Three Thousand One Hundred and Nine Only) , it includes (Bank Balance at SPO/DPO Rs.29,12,32,590 , Outstanding Advance of Rs.35,69,90,519) Totaling to Rs.1390,79,34,623 (Rupees One Thousand Three Hundred & Ninty Crores Seventy Nine Lakhs Thirty Four Thousand Six Hundred and Twenty Three Only)

Out of this Rs.1318,50,16,960 (Rupees One Thousand Three hundred and Eighteen Crores Fifty Lakhs Sixteen Thousand Nine Hundred and Sixty Only) has been utilized for the purpose for which it was sanctioned and the advance outstanding is Rs.31,97,73,570 (Rupees Thirty One Crors Ninty Seven Lakhs Seventy Three Thousand Five Hundred and Seventy Only) and unspent balance of Rs.40,31,44,094 (Rupees Forty Crores Thirty One Lakhs Forty Four Thousand and Ninty Four Only)

for M.V.Reddy & Associates,
Chartered Accountants



Date: 30.10.2017

(M.Venkataramana Reddy)
Proprietor

Membership Number: 027103

[Signature]

Chief Accounts Officer
Sarva Shiksha Abhiyan

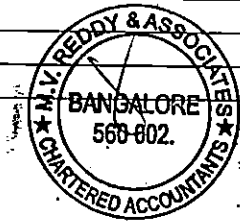
[Signature]
State Project Director
Sarva Shiksha Abhiyan

[Signature]
Dr. Shalini Rajneesh, IAS.,
Principal Secretary to Government
Education Department
(Primary and Secondary)

SARVA SHIKHA ABHIYAN SAMITHI - KARNATAKA

AWP&B and Actual Expenditure 2016-2017

Sl No	Expenditure by Activity	Rs. In Lacs		
		Allocation (As per AWP&B)	Expenditure	Balance
1	New school opening and residential school for specific category of	238.500	54.621	183.879
2	Special Training for mainstreaming of out of school children	1,144.775	340.576	804.199
3	Free Text Book	1,297.247	1,290.828	6.419
4	Uniform under SSA	6,726.352	6,429.867	296.485
5	Teachers Salary	90,997.990	65,516.551	25,481.439
6	Training	2,178.720	771.700	1,407.020
7	Academic Support through Block Resource Centre / URC	10,917.060	5,844.808	5,072.252
8	Academic Support through Cluster Resource Centre	19,590.784	12,778.082	6,812.702
9	Computer Aided Education in UPS under innovation	1,500.000	68.367	1,431.633
10	Infrastructure for setting school libraries including books			-
11	Teachers Grant	929.160	-	929.160
12	School Grant	4,160.500	4,048.253	112.247
13	Research, Evaluation, Monitoring and Supervision		-	-
14	Maintenance Grant	4,946.550	2,575.975	2,370.575
15	Interventions for CWSN (IED)	2,470.920	2,053.275	417.645
16	Innovative activity (Girls Education)	1,500.000	494.114	1,005.886
17	Interventions Head upto to Rs. 50 Lakh per District			-
18	SMC/PRI Training	537.950		537.950
19	Civil Works Construction	6,895.740	4,699.374	2,196.366
20	Management and MIS	5,294.210	3,584.702	1,709.508
21	Training of Education Administrators			-
22	LEP	4,883.080	485.281	4,397.799
23	Community Mobilization	504.000	13.913	490.087
24	State Component			-
25	REMS (SPO)	1,065.240	429.410	635.830
26	NPEGEL			-
27	KGBV	3,568.460	2,327.103	1,241.357
32	RTE - Reimbursement of Fee	16,549.750	16,549.750	-
33	Non PAB Grants - Uniform 2nd Set	1,493.620	1,493.620	-
	Total	1,89,390.61	1,31,850.17	57,540.438



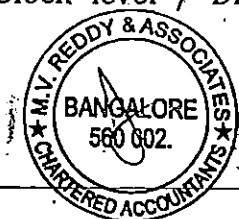


M.Venkataramana Reddy
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M.V.Reddy & Associates
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Email: mvreddy357@gmail.com

AUDITOR'S REPORT
SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
STATE PROJECT OFFICE

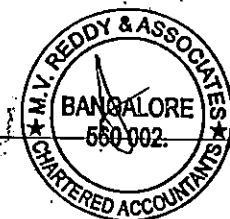
1. We have audited the attached Balance Sheet of Sarva Shiksha Abhiyan Samithi - Karnataka, New Public Offices, Nrupatunga Road, Bengaluru - 560001 as at 31.03.2017 and Income and Expenditure Account for the year ended on that date which are incorporated the transactions as per the audited Receipts and Payments Account of State Project Office - Bengaluru, DSERT Bengaluru, KSQAO, District Project Offices including DIET's. These financial statements are the responsibility of the management of SSA, Karnataka. This responsibility of offices of SSA Karnataka include the design implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with generally accepted auditing standards in India. These standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are prepared in all material respects, in accordance with an identified financial reporting framework and are free of material mis-statements. An audit includes examining on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management a well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis of our opinion. Based on audit conducted by us and considering the various observations reported in the Management Reports, we report that;
 - a) The Management have adopted double entry method based on the accrual system of accounting, for the first time; during the year under audit. The existing internal control systems are inadequate and needs to be strengthened to ensure the implementation of the same fully and correctly. As such, the transitional impact on financial statements of the year; due to non recognition of prior period income / expenses; incorrect / inadequate provisions towards the outstanding expenses / liabilities in respect of the Block level / District level offices; could not be quantified.



- b) Fixed Assets register, as required under the FM&P manual, has not been maintained and also physical verification of the fixed assets, as envisaged in the said manual; at least once in a year; has not been conducted by the management; the impact of the same on the true and fair position of the financial statements could not be quantified..
- c) The internal audit function established by the society needs to be reviewed and strengthened in terms of scope and coverage of internal audit, timely submission of Internal Audit reports, periodical review of the said reports and ensuring strict compliance of the observations.
- d) Unsettled / unadjusted advances amounting to Rs.31,97,73,570/- are outstanding at the end of the year under audit, which are subject to; reconciliation and confirmation and proper accounting towards various expenditure and which will have an impact on the actual utilisation of grants towards various activities and consequently have an effect on the true and fair position of the financial statements.
- e) Capital work-in-progress; to the extent of Rs.1,90,26,67,525/- as at the end of the year; is subject to capitalization towards various works / assets.

Subject to the above, we report that:

- i. The goods, works and services procured for the purpose of projects are in accordance with procurement procedures prescribed by State Project Offices, SSA - Karnataka.
- ii. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- iii. In our opinion State Project Office - Bengaluru and other implementing agencies have maintained proper books of accounts as prescribed in the Financial Manual are kept, so far as it appears from our examination of such books, subject to our observations if any, in the Management report.
- iv. The said Balance Sheet, Income and Expenditure Account and Receipts and payments Account referred to in this report are in agreement with the books of accounts maintained and produced before us.
- v. In our opinion and to the best of our information and according to the explanations given to us, subject to the matters referred to in above paragraphs and Schedules, the said Financial Statements read together with Significant Account Policies, and notes on Financial Statements appended herewith; give a true and fair view:
 - In the case of Balance Sheet of the State of Affairs of the Sarva Shiksha Abhiyan Samithi - Karnataka as at 31st March 2017 and;



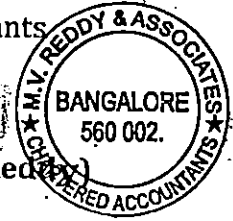
- In the case of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

Place: Bangalore
Date: 30/10/2017

For M.V.Reddy & Associates,
Chartered Accountants


(M.Venkataramana Reddy)

Proprietor
M No: 027103





M.Venkataramana Reddy
B.Com., F.C.A.

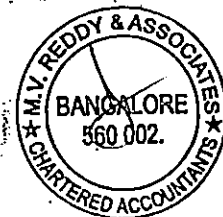
M.V.Reddy & Associates
Chartered Accountants
#25, II Floor, Ambica Building
Avenue Road, Bengaluru- 560002
Tele: 080-2226 8023, 2234 1570
Email: mvreddy357@gmail.com

CERTIFICATE

We have audited the attached Balance Sheet of Sarva Shiksha Abhiyan Samithi – Karnataka, New Public Offices, Nrupathunga Road, Bangalore-560001 as at 31.03.2017 and Income and Expenditure Account for the year ended on that date in which are incorporated the transactions as per the audited Receipts and Payments Account of State Project Office – Bangalore, DSERT Bangalore, Mahila Samakhya – SPO, KSQAO, District Project Office including DIET's. Based on audit conducted and considering the various observation reported in the Management Reports and observations contained in notes and schedules to the Accounts; we report as under.

These financial statements are the responsibility of the SSA. Our responsibility is to express an opinion on these financial statements based on our audit. Subject to our audit report of even date and notes attached to and forming part of financial statements, management report of even date, we confirm that

- Goods, works and services produced for the purpose of projects are in accordance with procurement procedure prescribed by State Project Office, SSA – Karnataka.
- The resources are used for purpose of the project and
- The expenditure statements and financial statements are correct

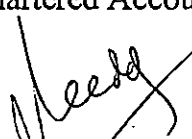


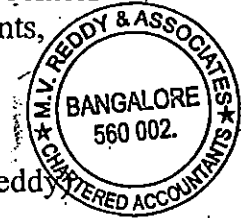
During the course of Audit, we have relied upon the supporting documents, utilisation certificate issued by implementing offices and reports. Subject to our audit report of even date and notes forming part of financial statements, management report of even date, we are of the opinion that the financial statements audited can be relied upon to support reimbursement under the aforesaid loan / credit agreement.

Further to the above, in our opinion and to the best of our information and according to the explanations given to us, it is certified that Income and Expenditure account and Balance sheet read together with the Management Report, Schedules and Notes represent a true and fair view of implementation (and operations) of the project for the year ended 31st March 2017.

Place : Bangalore
Date : 30/10/2017

For M.V. Reddy & Associates
Chartered Accountants,


(M. Venkataramana Reddy)
Proprietor
M No : 027103





M.Venkataramana Reddy
B.Com., F.C.A.

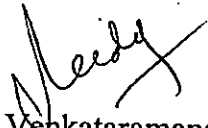
M.V.Reddy & Associates
Chartered Accountants
#25, II Floor, Ambica Building
Avenue Road, Bengaluru- 560002
Tele: 080-2226 8023, 2234 1570
Email: mvreddy357@gmail.com

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 ended 31.03.2017 for the SARVA SHIKSHA ABHIYAN SAMITHI – KARNATAKA, New Public, Offices, Nrupathunga Road, Bangalore – 560001, inputs from the District Audit reports and subject to observations made in our Management Report of even date, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed"

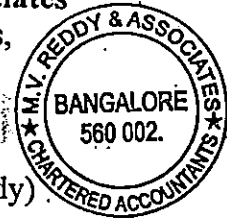
Place : Bangalore
Date : 30/10/2017

For M.V. Reddy & Associates
Chartered Accountants,


(M.Venkataramana Reddy)

Proprietor

M No : 027103





M.Venkataramana Reddy
B.Com., F.C.A.

M.V.Reddy & Associates
Chartered Accountants
#25, II Floor, Ambica Building
Avenue Road, Bengaluru- 560002
Tele: 080-2226 8023, 2234 1570
Email: mvreddy357@gmail.com

SARVA SHIKSHA ABHIYAN SAMITHI – KARNATAKA

(New Public Offices Premises, Nrupathunga Road, Bangalore – 560 001)

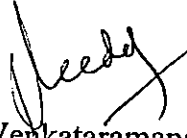
PROCUREMENT AUDIT CERTIFICATE YEAR 2016-17

“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 SAMITHI - KARNATAKA (Name of the SIS) 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 followed/or the following deviations were observed.”

Sl. No.	Details	Deviations	Amount involved (declared as mis-procurement)
-NIL-			

Place : Bangalore
Date : 30/10/2017

For M.V. Reddy & Associates
Chartered Accountants,

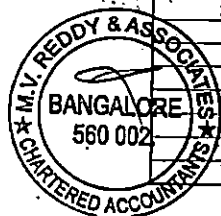

(M.Venkataramana Reddy)
Proprietor
M No : 027103



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA

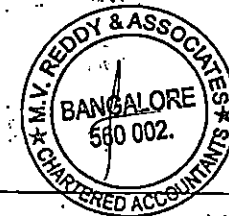
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2016 TO 31.03.2017							
For the period from 01.04.2015 to 31.3.2016	RECEIPTS			For the period from 01.04.2015 to 31.3.2016	PAYMENTS		
	Amount	Sch No	Rs.		Amount	Sch No	Rs.
	Opening Balances						
6,576	Cash On hand				Expenditures at SPO, District and Sub district level - DPOs, BEOs, DSERT & DIETS	E, G & H	
	- At SPO			6,87,60,26,905	Teachers Salary (Recurring)		6,55,16,55,113
	Balances in SB Accounts at				Free Text Books		12,90,82,800
	SPO			42,81,96,519	Block Resource Centers		58,44,80,787
1,36,78,33,781	- Canara Bank A/c No. 53764		12,65,58,687	96,24,58,621	Cluster Resource Centers		1,27,78,08,220
1,267	- Canara Bank FCRA		1,483	63,02,576	Computer Aided Education In UPS under Innovation (CALC)		68,36,711
41,579	- Ch in transit			1,54,01,855	Residential Schools for Specific Category of Children		54,62,058
	NPEGEL			15,85,76,545	Teachers Training		7,71,69,986
3,26,76,569	- Canara Bank A/c No. 55960		87,18,015	13,00,020	KSQAO Student Study Quality Survey		1,78,11,088
	IMPLEMENTING AGENCIES			6,24,37,553	Intervention for Out of School Children		3,40,57,580
62,63,11,391	- DPOs & DSERT	A	13,11,90,040	18,60,34,804	One Set of Uniform Under SSA		
2,45,14,322	- Cheques in transit	A & E	4,47,49,551	15,24,98,200	Uniform Grant - Other Boys - Non SSA		14,93,62,000
4,32,11,429	- DIETS	E	2,07,10,031	48,48,61,211	Uniform Grant - under SSA		64,29,86,717
31,42,451	- Mahila Samakhya , WCD & KSQAO	J	12,30,056	15,76,49,548	Interventions for CWSN (IED)		20,53,27,462
96,77,252	- DPO & Mahila Samakhya - NPEGEL	D	28,74,174	11,56,12,389	Civil Works		
	- Advances with implementing agencies at				Major Repairs		
29,26,19,117	- SPO	B	13,53,64,032	44,73,94,380	Maintenance Grant		25,75,97,485
14,43,51,726	- DPOs & DSERT	A	10,64,00,122	40,90,57,761	School Grant		40,48,25,309
5,81,18,990	- NPEGEL - DPO	D & F	5,04,60,975	18,52,31,447	Research & Evaluation(SPO)		1,95,78,165
	- Mahila Samakhya , WCD & KSQAO	J			Management & Quality		22,10,77,590
2,10,16,601	- DIETS	E	1,67,08,640	3,69,04,112	REMS		44,56,520
	Grants received during the year			50,97,510	Innovative Activity		4,94,11,360
	- From Government of India	C	5,44,95,50,840	5,96,242	Community Training		13,91,294
8,02,24,83,521	- From Zilla Panchayath	C	2,84,97,69,809	2,04,40,293	Statutory payment		1,74,521
69,47,00,000	- From Government of Karnataka	C	3,00,00,00,000	6,28,012	Transportation and Escort		
1,23,55,15,600	- RTE Grants		1,65,49,75,000	76,31,025	Learning Enhancement Programme	G	4,85,28,137
	- Other Grants - uniform other boys	C	14,93,62,000	10,09,200	Media & Documentation		1,70,513
10,60,300	-RMSA	A			Fund trf from DPO to RMSA	H	13,91,195
	Non SSA Grants	C	3,96,00,000	15,92,12,025	Fund trf from DPO to KGBV	H	1,10,56,900
	Other Receipts				KGBV Grants		21,38,56,536
20,07,512	- DPO	A	15,94,081	49,217	Non SSA Activities - DPO	H	59,29,182
	- From SPO - Non SSA Eco & NEP	A	66,15,409	1,894	Non SSA Activities - Diet	E	3,68,75,354
	- DIET's Non SSA Grants	E	4,15,06,740	39,22,90,036	Prior Period Adjustment	H&G	1,76,23,551
	- Audit Recovery	A	67,148	67,94,299	Others - Management Cost		
1,86,960	- SPO Other Income			1,79,84,449	U-Dise	H	10,95,237
	Unicef hyderabad		1,07,29,506	51,100	Expenditures at SPO level		
	- Non SSA - Student Motivation Programme		2,00,65,000	3,17,69,925	Supervision & Monitoring	G	11,40,55,071
9,70,64,353	- KGBV A/c		58,36,868		- at Implementing Agencies	J	
1,49,00,000	- DSERT		4,05,162		Civil Works - SPO	G	46,99,37,386
1,62,50,000	- Swatch Barath Grant				Fund trf to RMSA	G	
1,02,15,090	- With Hold Amount				Assets Purchased	G	72,632
4,00,000	- KSTBF			38,59,122	Non SSA Activities - DSERT		1,51,52,581
	- Karnataka Mahila Abhivrudhi		1,14,568	30,93,307	Swatch Barath Grants		1,62,50,000
	Penalty Recovered			1,23,55,15,600	Non SSA Student Motivation Programme		1,31,25,014
8,53,714	- SPO				Unicef - Expenses		86,30,241
	- DPO	A			Internal Audit Fees	G	32,20,843
					Audit Fees	G	22,50,000
					RTE Expenses		1,65,49,75,000
					EMD - Refund - DPO	H	82,21,455
					EMD - Refund - SPO		2,78,280



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU -560 001
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

For the year ended 31.3.16 Rs.	EXPENDITURE	Amount Rs.	For the year ended 31.3.16 Rs.	INCOME	Amount Rs.
6,87,60,26,905	Teachers Salary (Recurring)	6,55,16,55,113		Grants received from	
-	Free Text Books	12,90,82,800		Government of India	5,44,95,50,840
42,81,96,519	Block Resource Centers	58,44,80,787	69,47,00,000	Government of Karnataka	3,00,00,00,000
95,24,58,621	Cluster Resource Centers	1,27,78,08,220		- Government of Karnataka-HRMS	2,84,97,69,809
63,02,576	Computer Aided Education in UPS under Innovation (CALC)	68,36,711	8,02,24,83,521	Grants Received	
1,54,01,855	Residential Schools for Specific Category of Children	54,62,058	1,23,55,15,600	RTE Grants	1,65,49,75,000
15,85,76,545	Teachers Training	7,71,69,986	15,56,00,000	Non SSA Grants uniform other boys	14,93,62,000
13,00,020	DIET-KSQAQ Training	1,78,11,088			
6,24,37,553	Intervention for Out of School Children	3,40,57,580			
18,60,34,804	One Set of Uniform Under SSA	-		Bank Interest - SB Accounts	
15,24,98,200	Uniform Grant - Other Boys - Non SSA	14,93,62,000	5,70,10,756	- On Bank Accounts of SPO	1,14,52,938
48,48,61,211	Uniform Grant- under SSA	64,29,86,717	2,98,97,471	- On Bank accounts of DPOs, DSERT & Blocks	1,56,77,496
15,76,49,548	Interventions for CWSN (IED)	20,53,27,462	11,09,275	- On Bank accounts of DIETs	7,41,117
11,56,12,389	Civil Works	46,99,37,386	13,34,561	- On Bank accounts of NPEGEL - SPO	3,05,748
-	Major Repairs		2,66,053	- DPO & Mahila Samakhya - NPEGEL	1,26,883
44,73,94,380	Maintenance Grant	25,75,97,485	78,123	- On Bank accounts of KSQAQ, WCD,MSK	
40,90,57,761	School Grant	40,48,25,309			
-	Research & Evaluation(SPO)	1,95,78,165		Other Receipts	
-	Research & Evaluation(DPO & DIETS)		20,07,512	- DPOs	15,94,081
18,52,31,447	Management & Quality	22,10,77,590		- DIETs	
-	DPO & Blocks office Expenses at SPO			- Others	1,11,298
-	REMS	44,56,520	1,86,960	- SPO Other Income	99,681
3,69,04,112	Innovative Activity	4,94,11,360		Penalty Recovered	
50,97,510	Community Training	13,91,294	12,17,962	- SPO	
2,04,40,293	Transportation and Escort			- DPO	
6,28,012	Learning Enhancement Programme	4,85,28,137		- SDMC & CAEO - DPO	
76,31,025	Media & Documentation	1,70,513		- Karnataka Mahila Abhivrudhi	1,14,568
15,92,12,025	KGBV Grants	-	60,68,766	Prior Period Adjustment	
1,894	NPEGEL Expenses				
39,22,90,036	Supervision & Monitoring	11,40,55,071			
67,94,299	- at Implementing Agencies				
1,79,84,449	Civil Works - SPO				
3,17,69,925	Assets Purchased	72,632			
38,59,122	Internal Audit Fees	32,20,843			
30,93,307	Audit Fees	22,50,000			
1,23,55,15,600	RTE Expenses	1,65,49,75,000			
	U-Dise	10,95,237			
	Prior Period Adjustment	1,76,23,551			



Income & Expenditure Account - Page 2


				Refund of Unutilized Grants (Grants relating to earlier years)	
				- BEOs	
			35,27,355	- SDMC to DPO & SPO	8,44,55,872
			74,24,324	- NPEGEL	2,87,18,748
-	Excess of income over Expenditure carried down	29,47,49,463.67	2,35,18,33,704	Excess of Expenditure over Income carried down	-
12,57,02,61,943		13,24,70,56,079	12,57,02,61,943	Excess of Income over Expenditure brought down	13,24,70,56,079
	Excess of Expenditure over Income brought down	-	-	Purchase of Fixed Assets since capitalised	29,47,49,464
2,35,18,33,704		-	3,17,69,925	Expenditure Incurred during the year relating to civil works-transferred to	72,632
		-	-	- Expenditure on Capital works pending capitalization	46,99,37,386
	Excess of Income over expenditure transferred to General Fund	76,47,59,482	13,35,96,838	Excess of Expenditure over income transferred to General fund	-
			2,18,64,66,941		
2,35,18,33,704	TOTAL	76,47,59,482	2,35,18,33,704	TOTAL	76,47,59,482


Significant Accounting Policies and Notes to on Financial Statement form an Integral part of Income and Expenditure Account

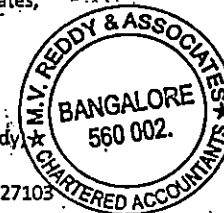
To be read with our report of even date for M.V.Reddy & Associates, Chartered Accountants

Place: Bengaluru
Date: 30.10.2017


State Project Director
Sarva Shiksha Abhiyan Samithi-Karnataka
Bengaluru


Chief Accounts Officer
Sarva Shiksha Abhiyan Samithi-Karnataka
Bengaluru


(M.Venkataramana) Reddy
Proprietor
Membership Number: 027103



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, BENGALURU -560001

BALANCE SHEET AS ON 31.03.2017

As on 31.03.2016 Rs.	Liabilities	Sch No.	Amount Rs.	As on 31.03.2016 Rs.	Assets	Sch No.	Amount Rs.
28,92,49,39,987	General Fund	1	29,68,96,99,469	12,16,23,00,359	Fixed Assets	3	26,59,07,59,741
	<u>Current Liabilities & Provisions</u>			15,86,11,16,889	Expenditure on Capital Works	4	1,90,26,67,525
11,36,87,205	Current Liabilities	2	15,24,46,525		<u>Current Assets, Deposits and Advances</u>		
					<u>Balances in Bank accounts</u>		
					At SPO		
				12,65,58,687	- Canara Bank A/c No.53764		7,95,62,038
				1,483	- Canara Bank FCRA		-
				87,18,015	- Canara Bank A/c No.55960 - SPO - NPEGEL		-
					At Implementing Agencies		
				13,11,90,041	- DPO & DSERT	H	37,19,41,962
				4,43,46,061	- Cheques in Transit	D & H	92,84,708
				2,07,10,031	- DIETs	E	2,75,82,200
				28,74,174	- DPO & Mahila Samakhya - NPEGEL	D	91,736
				12,30,096	- KSQAO	J	2,85,00,000
				4,03,489	- DIETs Ch in Transit	E	3,47,329
					Advances outstanding at		
				13,53,64,032	- SPO	I	6,07,27,675
				71,79,729	- DPEP Salary		71,79,729
				10,64,00,122	- DPOs	H	12,02,33,498
				1,67,08,640	- DIETs	E	1,63,94,416
				5,04,60,975	- NPEGEL - DPO & MSK	D, F & J	6,92,71,231
				32,92,51,041	- KGBV		52,46,19,486
					- R M S A - DPOS'		
				2,04,287	Security Deposits	5	2,04,287
				3,36,09,041	Security Receivables	6	3,27,78,430
29,03,86,27,192	Total		29,84,21,45,993	29,03,86,27,192	Total		29,84,21,45,993

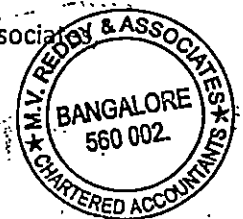
Schedule 1 to 6, Significant Accounting Policies and Notes to on Financial Statement form an integral part of Balance Sheet

To be read with our report
of even date

for M.V.Reddy & Associates
Chartered Accountants

(M Venkataramana Reddy)
Proprietor

Membership Number: 027103



Place: Bengaluru
Date: 30.10.2017

State Project Director
Sarva Shiksha Abhiyan Samithi-Karnataka
Bengaluru

Chief Accounts Officer
Sarva Shiksha Abhiyan Samithi-Karnataka
Bengaluru

SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA

NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

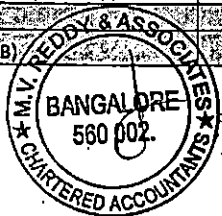
SCHEDULES ATTACHED TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD FROM 1.4.2016 TO 31.3.2017

SCHEDULE A

OPENING BALANCES, GRANTS RECEIVED, TRANSFER OF FUNDS AND CLOSING BALANCES OF GRANTS AT
DISTRICT PROJECT OFFICES & DEPARTMENT OF STATE EDUCATION RESEARCH & TRAINING (DPOs & DSERT)

Amount in Rupees

Receipts	Bagalkote	Belgaum	Bellary	Bidar	Bijapura	Blore-R	Blore-U	C.Durga	CH.Nagar	Chikkamagalore	Chikkaballapura
Opening Balances											
Cash in Hand	-	-	-	-	-	-	-	-	-	-	-
Cash at Bank	4,46,773	1,53,70,835	75,57,943	18,56,919	849	1,12,897	80,80,614	45,38,312	2,36,095	81,95,633	59,05,518
Advances	4,54,115	1,69,54,094	70,92,816	95,43,173	8,46,650	5,22,317	47,10,907	15,23,634	63,11,185	15,50,070	9,64,561
Cheques In Transit-OB	13,77,587	67,74,012	10,61,658	-	7,74,528	-	-	-	-	-	-
TOTAL-A	22,78,475	3,90,98,941	1,57,12,417	1,14,00,092	16,22,027	6,35,214	1,27,91,521	60,61,946	65,47,280	97,45,703	68,70,079
Grants Received											
- From SPO	3,56,33,474	5,76,28,698	3,45,41,699	3,08,44,641	3,16,45,489	1,64,78,189	4,04,52,961	2,71,18,870	1,72,90,113	2,14,30,808	2,09,94,559
- From Taluk Panchyat (HRMS Sala	43,55,44,598	60,92,69,132	49,46,94,000	29,64,41,783	60,49,44,062	10,03,42,000	31,35,31,895	26,34,16,750	15,15,89,000	20,22,44,284	13,59,15,000
School Grant - SPO	1,35,23,000	3,18,18,000	1,35,57,000	1,39,74,000	1,79,52,000	87,64,000	1,12,10,500	143,13,000	72,59,000	1,21,85,000	1,18,27,000
Maintenance Grant	79,07,500	1,77,07,500	80,49,375	1,49,37,500	1,07,66,250	51,55,000	1,21,32,000	84,86,250	43,50,000	74,28,750	75,12,500
Uniform Grant SSA	3,13,55,000	6,54,49,800	3,88,05,723	2,31,85,000	3,74,37,400	92,81,200	2,70,21,880	2,21,67,400	1,09,05,400	1,08,98,400	1,30,22,600
Uniform Grant Other Boys	75,89,600	1,73,60,800	58,10,000	31,79,400	97,79,200	17,39,400	61,09,600	33,13,000	22,68,000	22,37,800	17,81,200
EMD Received		17,17,985	3,56,538	3,04,000			6,40,985				
Sale of Tender forms											
Transfer from KGBV									5,97,930		
Transfer from RMSA			15,96,000		4,10,370						
Transfer from NPEGEL											
Transfer from KSQAO											
Unspent grant -School NPEGEL											
Transfer from DIETS					1,48,332						
Other Receipts	7,500	53,103	3,92,339	13,090	21,000		61,975		894	20,060	16,512
Bank interest DPO & Blocks	3,53,332	10,94,895	39,75,023	3,28,816	4,30,990	1,50,206	8,45,743	3,76,152	1,41,151	5,33,581	3,38,931
Other Receipts-Audit recoveries							67,148				
Unspent grant -SDMCs	3,25,000	37,70,350	8,18,282	16,23,471	82,23,292		11,71,366	1,97,453	12,000		
Non SSA Activity -Eco,NEP & Etc			3,10,357		4,22,854	3,75,000	8,00,753	3,09,170	2,92,500	50,000	5,35,714
Current Liability		43,89,761	15,440		24,481					7,34,215	
TOTAL-B	53,22,39,004	81,02,60,024	60,29,21,776	38,48,31,701	72,22,05,720	14,22,84,995	41,40,46,806	33,96,98,045	19,47,05,988	25,77,62,898	19,19,44,016
TOTAL (A+B)	53,45,17,479	84,93,58,965	61,86,34,193	39,62,31,793	72,38,27,747	14,29,20,209	42,68,38,327	34,57,59,991	20,12,53,268	26,75,08,601	19,88,14,095

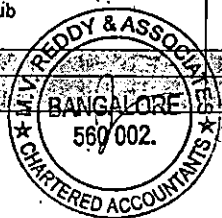


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001
SCHEDULES ATTACHED TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD FROM 1.4.2016 TO 31.3.2017

SCHEDULE A - CONTINUED

OPENING BALANCES, GRANTS RECEIVED, TRANSFER OF FUNDS AND CLOSING BALANCES OF GRANTS AT
DISTRICT PROJECT OFFICES & DEPARTMENT OF STATE EDUCATION RESEARCH & TRAINING (DPOs & DSERT)

Receipts	Amount in Rupees									
	D.Kannada	Davanagere	Dharwad	Gadag	Gulbarga	Hassan	Haveri	Kolar	Kodagu	Koppal
Opening Balances										
Cash in Hand	-	-	-	-	-	-	-	-	-	-
Cash at Bank	34,718	21,36,113	66,99,635	22,99,856	32,45,253	12,312	17,46,077	46,04,301	86,84,386	3,22,218
Advances	7,22,157	21,08,969	27,91,302	26,25,872	74,20,292	5,51,080	15,31,504	26,90,243	1,31,747	1,36,262
Cheques in Transit-DPO to Block	-	-	-	6,74,972	-	-	-	1,03,853	6,16,138	2,15,61,691
TOTAL (A)	7,56,875	42,45,082	94,90,937	56,00,700	1,06,65,545	5,63,392	32,77,581	73,98,397	94,32,271	2,20,20,171
Grants Received										
- From SPO	2,15,78,845	2,64,46,612	2,45,35,052	1,87,88,487	4,02,38,728	2,85,33,228	2,82,51,413	2,18,06,126	1,10,04,025	2,20,98,626
- From Taluk Panchyat (HRMS Salary)	16,27,37,369	18,71,53,409	21,82,86,000	15,18,14,678	62,69,86,066	15,85,05,228	24,01,89,077	15,18,14,622	5,78,30,171	30,35,86,019
School Grant - SPO	1,18,35,000	1,37,07,000	88,22,000	67,34,000	1,84,88,000	1,93,35,000	1,15,43,000	1,40,54,000	40,83,000	91,39,000
Maintenance Grant - 2013-14	59,21,250	77,13,750	48,57,500	39,00,000	1,03,83,750	1,18,62,500	69,43,850	90,20,000	24,78,750	56,93,000
Uniform Grant SSA	1,33,49,000	2,23,29,000	2,00,16,800	1,52,79,000	4,01,03,800	1,56,76,000	1,69,58,000	1,54,53,800	46,82,000	2,47,14,463
Uniform Grant Other Boys	42,16,600	38,23,800	58,37,600	37,33,200	90,67,400	36,35,400	58,88,200	26,02,000	8,16,400	58,66,000
EMD Received	5,000	4,44,000	1,32,000	4,72,766	90,000	7,500	4,08,250	1,35,000	-	-
Sale of Tender forms	-	-	-	-	-	1,200	-	-	-	-
Transfer from KGBV	-	-	-	-	-	-	-	-	-	-
Transfer from RMSA	-	-	-	-	-	-	-	-	-	-
Transfer from NPEGEL	-	-	-	-	-	-	-	-	-	2,85,381
Transfer from KSQAO	-	-	-	4,61,892	-	-	-	-	-	-
Unspent grant - School NPEGEL	-	-	-	-	1,03,25,755	-	-	-	-	-
Transfer from DIETS	-	-	-	-	-	-	-	-	-	-
Other Receipts	1,51,484	1,27,633	94,453	54,650	-	28,087	14,272	-	70,621	1,75,283
Bank interest block	2,59,341	3,79,871	4,11,236	2,58,452	4,70,691	2,17,346	2,81,696	4,37,572	4,56,325	3,95,206
Other Receipts-Audit recoveries	-	-	-	-	-	-	-	-	-	-
Unspent grant -SDMCs	14,000	2,74,597	21,73,351	57,522	-	48,69,486	11,63,219	-	4,20,980	-
Non SSA - Eco club	21,677	-	52,500	5,63,274	-	-	2,90,305	2,17,500	3,87,500	2,37,500
Current Liability	19,218	83,315	-	7,94,898	-	-	-	-	15,902	-
TOTAL (A+B)	22,01,08,784	26,24,82,987	28,52,18,492	20,29,12,819	75,61,54,190	24,26,70,975	31,19,31,282	21,55,40,620	8,22,45,674	37,21,90,478
	22,08,65,659	26,67,28,069	29,47,09,429	20,85,13,519	76,68,19,735	24,32,34,567	31,52,08,863	22,29,39,017	9,16,77,945	39,42,10,649

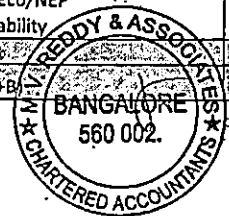


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001
SCHEDULES ATTACHED TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD FROM 1.4.2016 TO 31.3.2017

SCHEDULE A - CONTINUED

OPENING BALANCES, GRANTS RECEIVED, TRANSFER OF FUNDS AND CLOSING BALANCES OF GRANTS AT
DISTRICT PROJECT OFFICES & DEPARTMENT OF STATE EDUCATION RESEARCH & TRAINING (DPOs & DSERT)

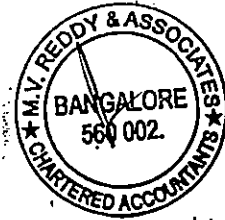
Receipts	Amount in Rupees										
	Mandya	Mysore	Raichur	Ramnagara	Shimoga	Tumkur	Udupi	U.Kannada	Yadgiri	DSERT	Total
Opening Balances											
Cash in Hand											
Cash at Bank	29,00,363	1,36,15,593	32,04,962	53,57,785	7,52,772	1,00,09,974	2,95,900	24,94,319	12,93,989	91,77,126	13,11,90,040
Advances	8,41,417	1,33,221	4,11,316	13,34,151	2,27,338	16,112	2,41,611	2,03,875	8,93,173	3,09,14,958	10,64,00,122
Cheques in Transit-DPO to Block				7,63,910				14,29,168		91,82,000	4,43,46,062
TOTAL A	37,41,780	1,37,48,814	36,16,278	74,55,846	9,80,110	1,00,26,086	5,64,056	41,27,362	21,87,162	4,92,74,084	728,19,36,224
Grants Received											
- From SPO	2,49,03,456	3,38,61,896	2,30,49,939	1,85,74,746	2,91,28,987	4,28,26,318	1,64,81,360	3,69,23,586	1,68,93,753	7,75,49,725	89,75,34,409
- From Taluk Panchyat (HRMS Salary)	9,39,97,000	31,42,34,652	58,14,54,488	12,97,92,118	32,21,93,741	34,29,99,000	8,35,27,657	32,05,31,998	20,95,95,734		8,26,51,61,531
School Grant	1,50,27,000	1,80,85,000	1,35,12,000	1,00,43,000	1,72,93,000	2,82,93,000	79,69,000	1,79,01,000	83,60,000		41,06,05,500
Maintenance Grant	83,03,750	1,06,83,750	81,49,750	49,67,500	2,10,75,000	1,28,91,250	36,30,000	1,15,38,750	52,91,000		25,97,37,725
Uniform Grant SSA	1,41,25,800	2,71,63,400	3,77,79,200	95,32,400	1,33,80,200	2,76,97,600	69,29,200	1,65,14,800	2,11,31,262		65,23,45,528
Uniform Grant Other Boys	40,86,600	52,77,400	63,64,200	23,88,800	44,54,000	62,71,200	22,78,800	57,81,800	58,04,600		14,93,62,000
EMD Received		3,25,000	10,000	91,000	1,28,059	2,09,558	1,00,000				55,77,641
Sale of Tender forms		24,000	16,200			2,750					44,150
Transfer from KGBV											5,97,930
Transfer from RMSA		2,15,436									22,21,806
Transfer from NPEGEL											2,85,381
Transfer from KSQAO											4,61,892
Unspent grant -School NPEGEL											1,03,25,755
Transfer from DIETS						27,247				7,59,124	9,34,703
Other Receipts	34,821			16,665	1,40,547	72,104		15,454	11,534		15,94,081
Bank interest DPO & Blocks	2,66,407	4,89,654	3,19,859	2,91,305	2,97,485	8,86,131	1,61,161	3,18,512	5,10,426		1,56,77,496
Other Receipts-Audit recoveries											67,148
Unspent grant -SDMCs	2,14,94,443	27,84,859	35,500	1,49,215	9,15,675	3,37,818	9,41,199	5,45,907	3,02,52,184		8,25,71,169
Non SSA -Eco/NEP			97,500	2,15,000		1,45,000	1,82,500	8,03,805	3,05,000		66,15,409
Current Liability				67,310		28,33,616			25,00,000		1,14,78,156
TOTAL (A+B)	18,22,39,277	41,31,45,047	67,07,88,636	17,61,29,059	40,90,06,694	46,54,92,592	12,22,00,877	41,08,75,612	30,06,55,493	7,83,08,849	10,77,31,99,410



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

SCHEDULE B
ADVANCES WITH IMPLEMENTING AGENCIES - SPO AS ON 01.04.2017

PARTICULARS	Amount (Rs)
- Advances	
for Expenditure	56,93,741.00
BEO Advances	77,53,633.50
CTE Advances	36,36,179.00
DDPI Advances	85,85,628.00
Festival Advance	11,650.00
General Advance	8,98,43,855.00
Non Ssa Grant	1,98,39,345.00
Grand Total	13,53,64,031.50

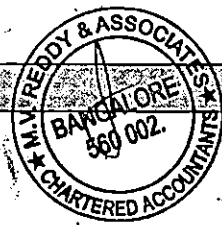


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

SCHEDULE C
GRANTS RECEIVED - YEAR ENDED 31.03.2017

Amount in Rs.

PARTICULARS	31.03.2017	
FROM CENTRAL GOVERNMENT		
No.F.15-5/2016-EE.15 dt. 11th May 2016	1,00,22,24,040	
No.F.15-5/2016-EE.15 dt. 16th Aug 2016	4,44,73,26,800	
Sub Total - 01		5,44,95,50,840
FROM STATE GOVERNMENT		
ED 134 YOSAKA 2016, Dt. 03.06.2016	1,50,00,00,000	
ED 134 YOSAKA 2016, Dt. 14.11.2016	1,50,00,00,000	
Sub Total -02		3,00,00,00,000
FROM STATE GOVERNMENT - NON-SSA		
Other boys uniform grant	14,93,62,000	
Grant for purchase of Jeep/vehicle	3,96,00,000	
Sub Total - 03		18,89,62,000
Grants Released by Zilla Panchayet to DPO's		
G.O.No. FD.31ZPA.2016 Dt. 01.04.2016	3,07,83,65,000	
G.O.No. FD.31ZPA.2016, Dt. 28.07.2016	3,91,80,77,000	
G.O.No. FD.31ZPA.2016 Dt. 14.12.2016	2,33,21,00,000	
Total	9,32,85,42,000	
Less : Sub Total - 01	5,44,95,50,840	
	3,87,89,91,160	
Less : Grants not released by Zilla Panchayet	1,02,92,21,351	
Grants released by Zilla Panchayat to DPO's as per Audited R & P Accounts		2,84,97,69,809
GRAND TOTAL		11,48,82,82,649



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA

New public offices, Nrupatunga Road, Bengaluru- 560 001

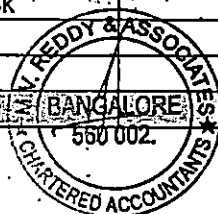
SCHEDULES ATTACHED TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD FROM 1.4.2016 TO 31.3.2017

NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL (NPEGEL)

SCHEDULE - D

OPENING BALANCES, ADVANCES, GRANTS RECEIVED, TRANSFER OF FUNDS AND CLOSING BALANCES OF GRANTS AT DISTRICT PROJECT OFFICES (DPOs) & MAHILA SAMKHYA

Sl. No.	District	Opening Balances		Interest on SB Accounts with Bank	Unspent Amount Received from Schools	Total
		Bank Balance as on 1.4.2016	Advances as on 1.4.2016			
RECEIPTS						
1	Belgaum	-	90,93,509			90,93,509
2	Bidar	10,799	-	281		11,080
3	Bijapura	15,17,484	26,27,682	13,976	74,005	42,33,147
4	B'lore - Rural		8,93,600			8,93,600
5	Chitradurga		7,60,511			7,60,511
6	Davanagere		9,70,807			9,70,807
7	Dharwad	60,198	4,55,601	1,207		5,17,006
8	Yadgir	1,68,691	-			1,68,691
9	Kolar	10,25,266	-	29,344		10,54,610
10	Koppal		1,84,29,003			1,84,29,003
11	Mysore		23,57,188			23,57,188
12	Raichur		-	82,075	50,06,447	50,88,522
13	Chikkaballapura	14,017	31,44,274			31,58,291
14	Bangalore MSK	77,719	22,01,036			22,78,755
15	Bidar - MSK		7,10,753			7,10,753
16	Bijapur - MSK		23,56,763			23,56,763
17	Gulbarga - MSK		2,00,651			2,00,651
18	Raichur MSK		7,85,597			7,85,597
19	Koppal MSK		-			-
		28,74,174	4,49,86,975	1,26,883	50,80,452	5,30,68,484



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA

New public offices, Nrupatunga Road, Bangalore - 560 001

SCHEDULES ATTACHED TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD FROM 1.4.2016 TO 31.3.2017

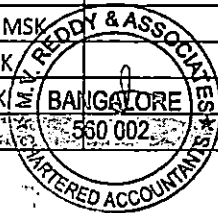
NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL (NPEGEL)

SCHEDULE - D

OPENING BALANCES, ADVANCES, GRANTS RECEIVED, TRANSFER OF FUNDS AND CLOSING BALANCES OF GRANTS AT DISTRICT PROJECT OFFICES (DPOs) & MAHILA SAMKHYA

Amount in Rs.

Sl No	Districts	Management Cost	Fund Transfer - DPO	Fund Transfer - SPO	Total Expenditure	Cheque In Transit	Advance as on 31.03.2017	Closing Bank Balance as on 31.03.2017	Total
PAYMENTS									
1	Belgaum				-	-	90,93,509		90,93,509
2	Bidar			11,080	11,080	-	-	-	11,080
3	Bijapura	46		16,05,419	16,05,465	-	26,27,682	-	42,33,147
4	B'lore - Rural				-	-	8,93,600		8,93,600
5	Chitradurga				-	-	7,60,511		7,60,511
6	Davanagere				-	-	9,70,807		9,70,807
7	Dharwad			61,405	61,405	-	4,55,601		5,17,006
8	Yadgir			1,68,691	1,68,691	-	-		1,68,691
9	Kolar			10,54,610	10,54,610	-	-		10,54,610
10	Koppal		2,85,381	38,64,556	41,49,937	-	1,42,79,066		1,84,29,003
11	Mysore				-	-	23,57,188		23,57,188
12	Raichur			34,24,444	34,24,444	16,64,078	-		50,88,522
13	Chikkaballapura				-	-	31,44,274	14,017	31,58,291
14	Bangalore MSK				-	-	22,01,036	77,719	22,78,755
15	Bidar - MSK				-	-	7,10,753		7,10,753
16	Bijapur - MSK				-	-	23,56,763		23,56,763
17	Gulbarga - MSK				-	-	2,00,651		2,00,651
18	Raichur MSK				-	-	7,85,597		7,85,597
19	Koppal MSK				-	-	-		-
TOTAL		46	2,85,381	1,01,90,205	1,04,75,632	16,64,078	14,08,37,038	91,736	15,30,68,484



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
New public offices, Nrupatunga Road, Bengaluru - 560 001

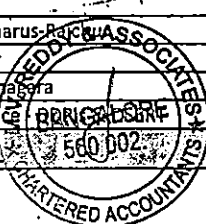
SCHEDULES ATTACHED TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD FROM 1.4.2016 TO 31.3.2017

SCHEDULE - E

OPENING BALANCE, GRANT RECEIVED, FUNDS TRANSFER AT DIETS

Amount in Rs.

Sl No	DIETS	Opening Balances				Grants From			Interest		Total
		Bank Balance as on 1.4.2016	Cheque In Transit	Advances as on 1.4.2016	DSERT	SPO	Diet	DPOs	on SB Accounts	Non-SSA	
RECEIPTS											
1	Belgaum	2,61,906	-	3,18,510	59,96,000	2,650			18,734	13,33,132	79,30,932
2	Bellary	7,37,898		39,553	29,63,500	2,230			34,068	21,41,203	59,18,452
3	Bidar	3,22,199		29,480	31,56,982	2,090			64,970	3,73,654	39,49,375
4	B'lore - R	7,34,022		1,32,240	13,39,500				27,337	30,93,798	53,26,897
5	B'lore - U	78,83,923		82,528	37,62,000	550			63,193	33,93,609	1,51,85,803
6	Bijapura	2,48,174		-	40,73,500	1,800		5,790	17,244	73,876	44,20,384
7	Chamarajanagar	3,32,844		4,71,307	11,99,000	530			14,517	8,06,660	28,24,858
8	Chikkaballapura	2,27,570		2,81,709	16,91,500	1,970			16,656	31,65,250	53,84,655
9	C'magalur	1,53,514		-	19,13,500				10,729	27,63,816	48,41,559
10	Chikkodi	192375			521975		31,40,000				3854350
11	Chitradurga	15,70,313			27,97,650	2,93,350			19,244	7,01,875	53,82,432
12	Davangere	269		7,13,842	36,61,922	2,96,696			51,926	38,83,670	86,08,325
13	Dharwad	10,92,605		3,94,728	22,62,000	1,130			53,071	23,74,719	61,78,253
14	Gadag	92,581				850					93,431
15	Hassan	33,438			24,38,500	830		18,000	9,987	11,34,403	36,35,158
16	Haveri	9,98,786			25,55,500			3,000	22,377	7,86,463	43,66,126
17	Ilkal - Bagalkote	3,44,720			29,79,580	3,080			24,392	13,82,339	47,34,111
18	Kamalpur - Gulgarga	50,200	56,160	2,15,339	34,94,500	3,100			33,772	34,38,866	72,91,937
19	Kolar	4,641			37,64,500	1,310				3,40,000	41,10,451
20	Kodagu	5,33,383		1,41,187	6,81,500				17,117	2,63,013	16,36,200
21	Koppal	3,50,836		3,77,146	21,34,504	2,180			68,181	10,54,682	39,87,529
22	Kumta - U.K	26,398			32,56,000				15,427	7,70,940	40,68,765
23	Mandya	61,625		51,200	26,07,000	940				3,40,000	30,60,765
24	Mangalore	3,42,049			20,36,000	690			20,501	17,48,186	41,47,426
25	Mysore	20,90,784		2,96,674	44,38,026	2,240			70,838	16,80,315	85,78,877
26	Shimoga	61,571			31,11,498	650			9,575	22,52,650	54,35,944
27	Tumkur	3,39,298		90,11,403		850					93,51,551
28	Udupi	3,34,160		25,33,422	13,20,000				8,898	7,54,012	49,50,492
29	Yarāmarus	7,29,881		7,78,566	37,01,951	2,440			19,888	1,07,062	53,39,788
30	Yadgir	3,83,207			25,48,551	1,920			28,475	5,20,974	34,83,127
31	Ramanagara	1,74,861		8,39,806	23,02,576	650				8,27,573	41,45,466
32	Advance		3,47,329								3,47,329
TOTAL		2,07,10,031	4,03,489	1,67,08,640	7,87,09,215	6,24,726	31,40,000	26,790	7,41,117	4,15,06,740	16,25,70,748



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
New public offices, Nrupatunga Road, Bengaluru - 560 001

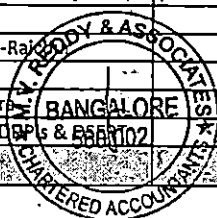
SCHEDULES ATTACHED TO AND FORMING PART OF RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD FROM 1.4.2016 TO 31.3.2017

SCHEDULE - E (Continued)

EXPENDITURE AND CLOSING BALANCES AT DIETS

Amount in Rs.

DIETS	RMSA	Training Expenses - Diet	Bank Charges	Non-SSA Funds	Amount transferred to:			Total Expenses	Advances as on 31.03.2017	Cheque In-Transit DIET to DSERT	Bank Balance as on 31.03.2017	Total
					DSERT	Diet	SPO					
PAYMENTS												
Belgaum	-	28,08,052	345	4,78,341		31,40,000		64,26,738	3,18,510		11,85,684	79,30,932
Bellary		25,11,130		21,83,801				46,94,931	39,553	-	11,83,968	59,18,452
Bidar		28,58,320		3,70,744	6,27,897			38,56,961	29,480	-	62,934	39,49,375
B'lore - R		13,09,850		22,99,745	42,895			36,52,490	1,32,240	-	15,42,167	53,26,897
B'lore - U		1,02,31,740		37,87,677				1,40,19,417	82,528	-	10,83,858	1,51,85,803
Bijapura		38,23,579		1,59,757			1,48,332	41,31,668	-	-	2,88,716	44,20,384
Chamarajanagar		12,58,900	827	7,79,741				20,39,468	4,71,307		3,14,083	28,24,858
Chikkaballapura		13,29,656	145	15,64,986				28,94,787	2,81,709		22,08,159	53,84,655
C'magalur		19,10,500		23,15,754				42,26,254	-		6,15,305	48,41,559
Chikkodi		3680087						36,80,087			1,74,263	38,54,350
Chitradurga		37,86,517		9,48,527				47,35,044			6,47,388	53,82,432
Davangere		36,69,191		17,43,359				54,12,550	7,13,842		24,81,933	86,08,325
Dharwad		20,93,397		24,93,984				45,87,381	3,94,728		11,96,144	61,78,253
Gadag								-			93,431	93,431
Hassan		22,62,684	1,037	10,43,071				33,06,792			3,28,366	36,35,158
Haveri		23,33,871		12,24,021			1,13,972	36,71,864			6,94,262	43,66,126
Ilkal - Bagalkote		18,15,462	5,855	13,85,420				32,06,737			15,27,374	47,34,111
Kamalpur - Gulgarga		34,94,500		29,42,347				64,36,847	2,15,339	-	6,39,751	72,91,937
Kolar		28,76,148						28,76,148			12,34,303	41,10,451
Kodagu		6,78,500	933	5,04,543				11,83,976	-		4,52,224	16,36,200
Koppal		21,84,816	477	7,78,764				29,64,057	3,77,146		6,46,326	39,87,529
Kumta - U.K		33,26,300		3,64,885				36,91,185			3,77,580	40,68,765
Mandya		23,03,261		2,74,000	51,200		1,200	26,29,661	-		4,31,104	30,60,765
Mangalore		18,90,543	1,314	15,34,915				34,26,772			7,20,654	41,47,426
Mysore		44,40,689		15,16,341	-			59,57,030	52,504		25,69,343	85,78,877
Shimoga		18,71,728		20,82,277				39,54,005			14,81,939	54,35,944
Tumkur												
Udupi		12,15,403	356	7,19,701				19,35,460	25,33,422		3,12,901	93,51,551
Yaramarus-Raj		30,24,000		10,49,126				40,73,126	7,78,566		4,81,610	49,50,492
Yadgir		9,52,580	298	16,24,420				25,77,298			4,88,096	53,39,788
Ramanagar		12,28,582		7,05,107	37,132			19,70,821	9,62,139		9,05,829	34,83,127
Advance - DPs & B&B										3,47,329		3,47,329
		771,69,986	11,587	3,68,75,354	7,59,124	31,40,000	1,15,172	11,82,46,802	1,63,94,416	3,47,329	2,75,82,200	16,25,70,748



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA

NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

SCHEDULE F *

ADVANCE RELEASED TO MSK FOR THE YEAR ENDED 31.3.2017
IN RESPECT OF WHICH AUDITED RECEIPTS AND PAYMENTS ACCOUNTS ARE NOT RECEIVED AND
OPENING BALANCE + GRANT RECEIVED - REFUNDS ARE TREATED AS CLOSING BALANCES OF ADVANCES

DISTRICT	OB Advance	Grants released during the year	Refund of Unspent Amt. during the year	Closing Advance
	Rs.	Rs.	Rs.	Rs.
Bidar	16,15,000	-	-	16,15,000
Yaramarus - Raichur	6,05,000	-	-	6,05,000
Gulbarga	32,54,000	-	-	32,54,000
Grand Total	54,74,000			54,74,000

* In respect of the above district MSKS, audited Receipts and Payments Account are not received and hence, opening balance as per last year audited accounts + grant released as per state MSK accounts less refund of unspent amt to above districts are treated as closing balances of Advances



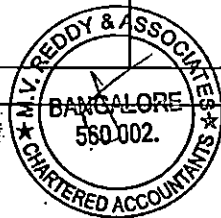
SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA

NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

SCHEDULE G

EXPENDITURE - SUPERVISION AND MONITORING FOR THE YEAR ENDED 31.3.2017

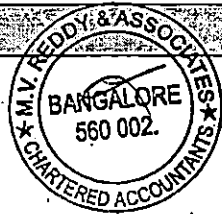
PARTICULARS	Amount Rs.	Amount Rs.
Media & Documentation		
<i>Media & Documentation - Spo</i>	1,70,513	1,70,513
Civil Works		46,99,37,386
Fixed Assets		72,632
C W S N - Expenses		
<i>Special Resource Teachers Salary</i>	4,63,85,784	4,63,85,784
Free Text Books -S Po		
<i>Printing and Supply of Free Text Books</i>	12,90,82,800	12,90,82,800
Innovative Fund for C A L C		
<i>Computer Aided Learning Center (CALC)</i>	1,74,903	
<i>Innovative Activity Science Museum - Spo</i>	6,13,946	
<i>Innovative Activity - Spo</i>	60,45,257	
<i>Pade Bharath Badae Bharath</i>	2,605	68,36,711
Intervention for Out of School Childrens - Spo		
<i>Oduvenu Cards-OOSC</i>	1,29,250	1,29,250
Learning Enhancement Programme (LEP) -Spo		
<i>Reading Cards</i>	1,23,40,530	
<i>Learning Enhancement Prog - Spo</i>	2,48,32,500	
<i>Prining & Stationery - SPO Programme</i>	1,13,55,107	4,85,28,137
Management and Mis -Spo		
<i>Management Cost - Spo</i>	5,22,96,677	
<i>Bank Charges - NPEGEL</i>	8,132	
<i>Expenses Earlier Years - Spo</i>	2,75,91,144	
<i>Salary - Regular - H R M S</i>	3,41,59,118	11,40,55,071
Research & Evaluation - Spo		
<i>Nali Kali - Kits</i>	21,65,875	
<i>Printing & Supply Nali Kali Cards</i>	4,24,570	
<i>Research & Evaluation - Spo</i>	14,52,993	
<i>Shikshana Varthe - SPO</i>	90,59,317	
<i>Teachers Training - Spo</i>	64,12,442	
<i>Training Expenses - SPO</i>	62,968	1,95,78,165
Internal Audit Fees - SPO		32,20,843
REMS		44,56,520
R T E Reimbursement - SPO		1,65,49,75,000
Statutory Audit Fee		22,50,000
Grand Total		2,49,96,78,812



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

SCHEDULE H
EXPENDITURES AT DPO and DSERT FOR THE YEAR ENDED 31.3.2017

Particulars	Amount in Rs.										
	Bagalkote	Belgaum	Bellary	Bidar	Bijapur	B'lore-R	B'lore-U	C.Durga	CH:Nagar	Chikkamagalore	
New Teachers Salary (PS)											
1 Teachers Salary (Recurring)	44,51,12,160	47,74,84,968	43,27,98,611	29,64,41,783	52,81,16,742	6,17,57,700	23,23,19,882	20,63,28,868	11,67,37,557	13,96,01,065	
2 Academic Support through BRC	74,50,993	4,91,22,807	2,48,51,716	53,20,195	2,41,82,011	1,34,38,380	2,01,20,015	1,97,53,359	1,53,13,568	2,15,45,863	
3 Academic Support through CRC	26,72,989	9,93,69,161	4,21,14,329	33,35,413	6,08,39,693	2,82,08,000	5,58,72,838	4,27,97,121	2,18,39,956	4,54,92,070	
4 Residential Schools for Specific Category of Children							26,94,858				
5 Out of School Children Expenses			85,36,690	50,64,781	29,29,172		23,17,998	5,880	4,49,100	10,00,000	
6 Uniform Grant- under SSA	3,09,12,400	6,47,38,628	3,88,05,723	2,31,85,000	4,04,84,055	90,88,800	2,67,26,880	2,21,67,400	1,03,87,600	1,00,94,801.	
7 Uniform Grant Other Boys	75,89,600	1,73,60,800	58,10,000	31,79,400	97,79,200	17,39,400	61,09,600	33,13,000	22,68,000	22,37,800	
8 School Maintenance Grants	77,78,357	1,77,00,000	80,49,375	1,49,37,500	1,07,50,100	51,02,184	1,07,64,729	84,86,250	43,38,250	74,21,250	
9 School Grants	1,32,83,680	3,17,41,000	1,35,57,000	1,39,74,000	1,79,38,400	86,89,114	82,37,067	1,44,55,445	72,27,000.	1,21,33,198	
10 Intervention for CWSN	63,73,874	1,67,84,809	60,34,158	79,66,923	48,16,944	22,02,915	40,96,168	73,16,133	19,80,613	28,20,802	
11 Management & Quality	45,29,039	1,93,47,418	84,05,701	63,07,262	72,22,156	47,65,664	2,07,35,063	60,42,012	57,21,052	49,92,517	
12 Innovative Activity	15,25,485	22,25,800	10,68,204	20,73,092	17,34,700	13,79,600	14,00,600	16,15,630	13,01,800	15,35,300	
13 Community Training	99,660		2,01,670								
14 U- dies			52,100								
15 Expenses earlier years		21,90,640	4,76,872		85,37,074						
16 Prelor period Adjustment									53,70,029		
Sub Total	52,73,28,237	79,80,66,031	59,07,62,149	38,17,85,349	71,73,30,247	13,63,71,757	39,13,95,698	33,22,81,098	19,29,34,525	24,88,74,666	
17 EMD Refund		13,89,160	7,27,753	3,57,500	79,124		3,28,102			92,552	
18 Non SSA Activity - Eco club & NEP			2,01,959		4,58,684	3,75,000	7,55,786		2,92,500	50,000	
19 Fund trf from DPO to Diet					5,790						
20 Fund trf from DPO to RMSA			11,84,852		2,06,343						
21 Fund trf from DPO to KSQAQ											
22 Fund trf from DPO to KGBV		42,87,500									
23 Fund trf from DPO to SPO	3,25,000	1,07,47,295	86,55,936	7,35,173					6,15,000		
24 Fund trf from Dsert to Diet											
25 Advance	26,94,299	1,80,98,528	17,35,402	90,59,459	4,19,777	5,78,474	58,98,059	22,73,383	8,07,149	30,26,444	
26 Cheque In transit	5,00,000	8,31,000		4,18,227	13,10,727						
27 Bank Balance - DPO	36,69,943	1,59,39,451	1,53,66,142	38,76,085	40,17,055	55,94,978	2,84,60,682	1,12,05,510	66,04,094	1,54,64,939	
Total	71,89,242	5,12,92,934	2,78,72,044	1,44,46,444	64,97,500	65,48,452	3,54,42,629	1,34,78,893	83,18,743	1,86,33,935	
	53,45,17,479	84,93,58,965	61,86,34,193	39,62,31,793	72,38,27,747	14,29,20,209	42,68,38,327	34,57,59,991	20,12,53,268	26,75,08,601	

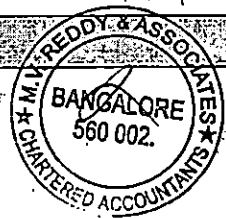


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

SCHEDULE H
EXPENDITURES AT DPO and DSERT FOR THE YEAR ENDED 31.3.2017

Amount In Rs.

Particulars	Chikaballapura	D.Kannada	Davanagere	Dharwad	Gadag	Gulbarga	Hassan	Haveri	Kolar	Kodagu	Koppal
New Teachers Salary (PS)	-	-	-	-	-	-	-	-	-	-	-
Teachers Salary (Recurring)	6,92,41,000	12,27,82,583	12,45,46,384	16,91,54,800	10,59,45,465	54,21,29,020	6,14,75,845	18,48,90,411	8,51,32,680	4,28,33,608	26,42,85,528
Academic Support through BRC	1,47,44,000	1,85,91,667	2,36,67,630	2,26,37,911	1,82,29,721	2,54,14,083	2,81,00,058	1,87,81,091	1,79,08,186	64,77,792	1,20,97,957
Academic Support through CRC	4,89,86,000	2,48,51,402	4,51,52,894	3,09,78,148	3,02,45,380	6,37,31,828	7,76,16,518	4,13,97,052	5,36,95,720	89,21,156	2,81,69,745
Residential Schools for Specific Category of Children	-	27,67,200	-	-	-	-	-	-	-	-	-
Out of School Children Expenses	-	3,40,000	10,83,587	72,874	67,500	51,29,750	1,43,500	32,90,888	-	-	26,68,009
Uniform Grant- under SSA	1,30,22,600	1,27,22,200	2,23,29,000	1,93,58,331	1,53,33,183	4,01,03,800	1,47,93,200	1,69,58,000	1,54,53,800	43,38,400	2,11,46,200
Uniform Grant Other Boys	1781200	42,16,600	38,23,800	58,37,600	37,33,200	90,67,400	36,35,400	58,88,200	26,02,000	8,16,400	58,66,000
School Maintenance Grants	74,41,500	59,21,250	77,13,750	48,53,750	45,84,760	1,00,21,388	1,14,41,007	69,43,850	90,20,000	24,64,550	56,93,000
School Grants	1,16,87,215	1,18,35,000	1,37,07,000	88,17,000	67,15,515	1,81,74,361	1,83,67,849	1,15,43,000	1,40,54,000	40,46,089	91,39,000
Intervention for CWSN	36,15,965	48,98,504	58,14,840	64,47,086	53,95,544	1,07,52,797	43,29,440	52,12,595	19,09,347	10,19,592	60,59,750
Management & Quality	1,22,48,208	44,04,690	44,60,176	68,20,233	67,44,082	76,32,326	55,09,389	70,57,408	76,97,983	41,61,188	55,92,455
Innovative Activity	14,98,700	14,76,525	15,43,600	14,27,480	13,58,100	15,89,200	18,43,100	19,35,100	15,89,900	11,90,300	13,56,800
Community Training	-	-	1,46,670	-	-	-	-	-	-	76,231	-
U- dies	-	-	-	-	-	-	-	-	-	1,07,937	-
Expenses earlier years	-	-	7,117	-	-	-	-	-	-	-	-
Prior period Adjustment	-	-	-	-	-	-	-	-	-	-	-
Sub Total	18,42,66,388	21,48,07,621	25,39,96,448	27,64,05,213	19,83,52,450	73,37,45,953	22,72,55,316	30,38,97,595	20,90,63,616	7,64,53,243	36,20,74,444
EMD Refund	-	-	5,28,500	-	6,05,289	3,65,725	7,500	2,25,250	3,66,000	20,000	13,35,000
Non SSA Activity - Eco club & NEP	2,77,500	4,33,780	-	52,500	2,92,147	-	-	2,45,521	2,17,500	3,87,500	2,37,500
- From SPO - Non SSA - Henu Makkala Hajarathi	-	-	-	-	-	-	18,000	3,000	-	-	-
Fund trf from DPO to RMSA	-	-	-	-	-	-	-	-	-	-	-
Fund trf from DPO to KSQAQ	-	-	-	-	4,27,583	-	-	-	-	-	-
Fund trf from DPO to KGBV	-	-	-	33,95,400	-	-	-	-	-	-	-
Fund trf from DPO to SPO	-	-	-	63,20,543	-	1,03,25,755	-	-	-	2,87,555	2,38,28,397
Advance	8,98,406	11,92,180	6,98,055	34,52,803	39,36,429	78,37,151	23,64,485	11,12,279	32,40,596	4,67,337	3,680
Cheque In transit	-	-	-	-	-	8,68,521	-	21,400	-	-	-
Bank Balance - DPO	1,33,71,801	44,32,078	1,15,05,066	50,82,970	48,99,620	1,36,76,630	1,35,89,066	97,03,818	1,00,51,305	1,40,62,310	67,31,628
Total	1,45,47,707	60,58,038	1,27,31,621	1,83,04,216	1,01,61,068	3,30,73,782	1,59,79,051	1,13,11,268	1,38,75,401	1,52,24,702	3,21,36,205
	19,88,14,095	22,08,65,659	26,67,28,069	29,47,09,429	20,85,13,518	76,68,19,735	24,32,34,367	31,52,08,863	22,29,39,017	9,16,77,945	39,42,10,649

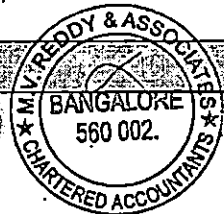


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

SCHEDULE H(Continued)
EXPENDITURES AT DPO and DSERT FOR THE YEAR ENDED 31.3.2017

Amount in Rs.

Particulars	Mandya	Mysore	Raichur	Ramnagara	Shimoga	Tumkur	Udupi	U.Kannada	Yadgiri	DSERT	Total
New Teachers Salary (PS)	-	-	-	-	-	-	-	-	-	-	-
Teachers Salary (Recurring)	1,77,69,892	22,46,30,730	52,47,25,753	12,97,92,118	24,83,93,526	21,76,82,900	5,90,02,068	23,82,41,477	18,22,99,989	-	6,55,16,55,113
Academic Support through BRC	2,08,70,032	3,06,44,367	2,10,08,073	26,30,928	2,18,86,452	3,33,11,033	78,89,917	3,22,57,694	62,33,278	-	58,44,80,787
Academic Support through CRC	5,71,81,014	6,51,15,204	4,31,79,195	17,49,760	5,77,71,258	9,96,18,690	1,82,19,672	5,76,23,547	2,10,62,467	-	1,27,78,08,220
Residential Schools for Specific Category of Children	-	-	-	-	-	-	-	-	-	-	-
Out of School Children Expenses	-	6,90,601	-	-	45,000	93,000	-	-	-	-	54,62,058
Uniform Grant- under SSA	1,32,64,600	2,62,11,000	3,77,79,200	91,09,800	1,33,80,200	2,70,92,600	69,29,200	1,59,38,854	2,11,31,262	-	3,39,28,330
Uniform Grant Other Boys	40,86,600	52,77,400	63,64,200	23,88,800	44,54,000	62,71,200	22,78,800	57,81,800	58,04,600	-	64,29,86,717
Prior Period Adjustment	82,06,250	1,06,46,602	81,49,750	48,36,333	2,10,75,000	1,28,53,750	36,30,000	1,14,82,000	52,91,000	-	14,93,62,000
School Grants	1,47,55,281	1,79,97,655	1,35,12,000	95,95,437	1,72,93,000	2,82,21,000	79,69,000	1,78,00,003	83,60,000	-	25,75,97,485
Intervention for CWSN	38,26,052	75,34,402	37,71,250	30,64,906	27,45,797	83,85,564	23,62,912	70,64,996	43,37,000	-	40,48,25,309
Management & Quality	94,48,766	88,25,835	40,95,121	22,53,664	53,50,518	1,01,36,394	50,96,768	89,76,955	64,85,914	-	15,89,41,678
Innovative Activity	16,42,000	38,85,320	15,18,400	14,48,206	16,82,955	21,49,863	13,32,200	17,65,000	13,18,400	-	22,10,65,957
Community Training	6,10,393	-	-	-	-	-	-	-	-	-	4,94,11,360
U- dies	3,20,805	-	-	-	93,040	-	2,11,570	3,09,785	-	-	13,91,294
Expenses earlier years	-	-	-	-	-	1,18,297	-	9,23,522	-	-	10,95,237
Prior period Adjustment	-	-	-	-	-	-	-	-	-	-	1,22,53,522
Sub Total	15,19,81,685	40,14,59,116	66,41,02,942	16,68,69,952	39,41,70,746	44,59,34,291	11,49,22,107	39,84,22,303	26,23,23,910	-	53,70,029
EMD Refund	3,56,500	14,00,000	10,000	-	20,000	-	-	7,500	-	-	82,21,455
Non SSA Activity - Eco club & NEP	-	-	-	2,15,000	-	1,45,000	1,82,500	8,03,805	3,05,000	-	59,29,182
- From SPO - Non SSA - Henu Makkala Hajarathi	-	-	-	-	-	-	-	-	-	-	26,790
Fund trf from DPO to RMSA	-	-	-	-	-	-	-	-	-	-	13,91,195
Fund trf from DPO to KSQAO	-	-	-	-	-	-	-	-	-	-	4,27,583
Fund trf from DPO to KGBV	-	33,74,000	-	-	-	-	-	-	-	-	1,10,56,900
Fund trf from DPO to SPO	23,36,832	1,08,22,888	-	36,23,737	-	-	-	-	1,33,10,740	7,276	9,19,42,126
Advance	32,72,939	23,10,521	3,74,000	22,91,646	31,385	9,89,378	3,75,923	2,77,948	29,68,914	3,75,46,469	12,02,33,498
Cheque In transit	-	9,96,241	-	-	-	-	-	26,74,514	-	-	76,20,630
Bank Balance - DPO	2,80,33,101	65,31,095	99,17,972	1,05,84,570	1,57,64,673	2,84,50,009	72,84,403	1,28,16,904	2,39,34,091	1,13,19,973	37,19,41,962
Total	3,39,99,372	2,54,34,745	1,03,01,972	1,67,14,953	1,58,16,058	2,95,84,387	78,42,826	1,65,80,671	4,05,18,745	12,75,82,933	69,75,00,536
	18,59,81,057	42,68,93,861	67,44,04,914	18,35,84,905	40,99,86,804	47,55,18,678	12,27,64,933	41,50,02,974	30,28,42,655	12,75,82,933	11,05,51,35,632

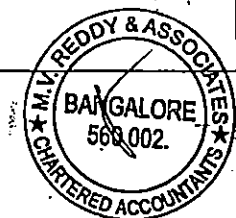


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
New Public Offices, Nrupatunga Road, Bengaluru - 560 001
SCHEDULE - I
Advances Outstanding as on 31.03.2017- at SPO

Particulars	Rs.	Balance as on 31.03.17 Rs.
Advances for Expenditure		
Policy Planning Unit	(1,41,59,524.00)	
Adv-Bangalore North	42,24,437.00	
Adv-Bangalore South	35,05,348.00	
Adv-Chikkodi	12,93,160.00	
CPI - Advance-Bangalore	13,08,320.00	(38,28,259.00)
BEO Advances		
Bagalkote	2,47,347.50	
Bangalore North	3,51,122.00	
Bangalore Rural	41,800.00	
Bangalore South	3,46,122.00	
Belgaum	5,97,295.00	
Bellary	2,47,893.00	
Bidar	2,32,881.00	
Bijapur	1,01,930.00	
Chamarajnagar	2,18,342.00	
Chickmagalur	7,56,305.00	
Chikkaballapura	88,823.00	
Chikkodi	86,840.00	
Chitradurga	1,55,156.00	
Dakshina Kannada	1,99,537.00	
Davanagere	4,29,544.00	
Dharwad	2,07,705.00	
Gadag	1,05,506.00	
Gulbarga	5,31,188.00	
Hassan	2,88,208.00	
Haveri	2,07,686.00	
Kodagu	1,12,065.00	
Kolar	88,542.00	
Koppal	1,62,532.00	
Madhugiri	2,68,451.00	
Mandya	2,04,823.00	
Mysore	4,44,197.00	
Raichur	1,89,661.00	
Ramnagar	49,894.00	
Shimoga	1,10,959.00	
Tumkur	3,08,645.00	
Udupi	75,522.00	
Uttara Kannada	2,38,007.00	
Yadgir	59,105.00	77,53,633.50



CTE Advances		
CTE - Belgaum	2,05,226.00	
CTE - Chitradurga	1,81,088.00	
CTE-DSERT	24,00,000.00	
CTE - Gulbarga	2,11,380.00	
CTE - Jamakhandi	1,03,439.00	
CTE - Mangalore	2,75,600.00	
CTE-Mysore	2,59,446.00	36,36,179.00
DDPI Advances		
D D P I Bagalkot	3,20,000.00	
DDPI - Bangalore North	56,164.00	
D D P I Bangalore Rural	2,02,500.00	
D D P I Bellary	17,543.00	
DDPI Chamarajnar	4,00,000.00	
DDPI Chickmagalur	2,99,286.00	
DDPI - Chikkaballapur	1,96,764.00	
DDPI - Chikkodi	5,46,964.00	
DDPI - Chitradurga	100.00	
DDPI - Dharwad	1,45,864.00	
DDPI - Gulbarga	28,326.00	
DDPI Kodagu	2,99,827.00	
DDPI - Kolar	10,43,246.00	
DDPI - Madhugiri	1,66,564.00	
DDPI Sirsi	1,00,000.00	
DDPI - Tumkur	50,865.00	
DDPI - Yadgir	1,66,564.00	40,40,577.00
Festival Advance		
Soundar Rajan-F	5,500.00	
Sumathi - F	500.00	
Vijaya Aruna - F	(350.00)	5,650.00
General Advance		
Additional Commissioner - DPI Dharwad	5,00,000.00	
Agastya International-Adv	2,00,000.00	
Chief Postmaster-Adv for Postage	21,943.00	
Director SISLEP Society Dharwad	81,58,885.00	
EDCIL India Ltd	(4,84,377.00)	
Hucche Gowda	(5,000.00)	
Karnataka State Primary Teachers Association	3,00,000.00	
Kar-State Commission Protection of Child Rights	61,69,151.00	
Mangala	1,297.00	
Meenakshi Sundaram	200.00	
Mount Carmel Institute	30,000.00	
Olympid Exams - G	(9,24,711.00)	



Other Advance	(16,27,566.00)	
Printing of Braille Text Books - G	7,44,288.00	
Rajeev Gandhi Rural Housing Co., Revamma	2,77,00,000.00	
R M S A Koppal	5,000.00	
R M S A Mysore	(6,900.00)	
R M S A -UK	(11,400.00)	
Samarthanum Trust	(32,800.00)	
The Association of People with Disability	50,000.00	
Non Ssa Grant	70,000.00	4,08,58,010.00
Adv. - Commissionerate Dharwad(E-Gvnc. Un	8,40,000.00	
Amount Receivable - Unicief	49,27,389.00	
JD - Bangalore Division	1,87,000.00	
JD - Belgaum Division	2,36,000.00	
JD - Gulbarga Divison	1,32,000.00	
JD - Mysore Division	35,050.00	
Mis E-Governance - Non SSA Activities	19,04,445.00	82,61,884.00
Grand Total		6,07,27,674.50



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001
Receipts & Payments account for the period from 01.04.2016 to 31.03.2017

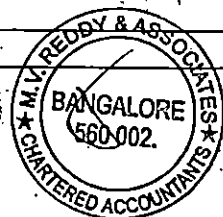
Karnataka State Quality Assessment Organization, MSK & WCD

SCHEDULE - J

Amount in Rs.

Receipts	MSK	KSQA O	Total
<u>Opening Balances</u>			
Cash at Bank	-	12,30,096	12,30,096
Postal Stamps - Franklin Machine		-	-
Advances	2,29,60,193	-	2,29,60,193
TOTAL-A	2,29,60,193	12,30,096	2,41,90,289
<u>Receipts</u>			
Grants - SPO	-	4,51,15,301	4,51,15,301
Bank Interest - SB Account	-	-	-
EMD		-	-
Unspent Amount		-	-
Other Receipts		-	-
Transfer from MSK Bangalore to Blocks		-	-
Refund from RMSA		-	-
Transfer from DIETs-NON-SSA		-	-
Transfer from DPO.		4,27,583	4,27,583
TOTAL-B	-	4,55,42,884	4,55,42,884
TOTAL-(A+B)	2,29,60,193	4,67,72,980	6,97,33,173

Payments	WCD	KSQA O	Total
Refund of EMD		-	-
KSQA O Student Study Quality Survey	-	1,78,11,088	1,78,11,088
Transfer to Diet	-	-	-
Transfer to Diet - Non SSA	-	-	-
Transfer to SPO	-	-	-
Transfer from DPO		4,61,892	4,61,892
Total	-	1,82,72,980	1,82,72,980
<u>Closing Balances</u>			
Postal Stamps - Franking Machine		-	-
Advances	2,29,60,193	-	2,29,60,193
Bank Balance	-	2,85,00,000	2,85,00,000
TOTAL-C	2,29,60,193	2,85,00,000	5,14,60,193
TOTAL-(A+B - C)	2,29,60,193	4,67,72,980	6,97,33,173



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

Schedules attached to and forming part of Balance Sheet as on 31.03.2017

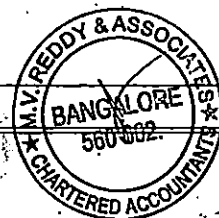
[Amount in Rs.]

SCHEDULE 1 : GENERAL FUND

Sl No	General Fund	As at 31.03.2017	As at 31.03.2016
	Opening Balance as per Last Balance Sheet	28,92,49,39,987	31,11,14,06,928
	Add/Less: Excess of Income over Expenditure	76,47,59,482	2,18,64,66,941
	Total	29,68,96,99,469	28,92,49,39,987

SCHEDULE 2 : CURRENT LIABILITIES & PROVISIONS

Sl No	Particulars	Amount Rs.
1	Provisions	2,72,09,339
2	EMD/Performance Security	2,56,37,361
3	Non Ssa - Liability - Spo	69,39,986
4	R M S A - Dpo & DIETS	2,34,26,243
5	S P O Non Ssa Activities	20,99,265
6	Amt Payable Nityhananda Aradya	1,29,874
7	Bellary Msk - Npegel	44,067
8	Current Liability - Dpo Dhrwad	5,57,498
9	Current Liability - SPO	42,50,000
10	Dsert - Non SSA Activites	3,04,009
11	Grants Received on Behalf of CPI Office	3,96,00,000
12	J.S.Computer Info System	13,582
13	Salary Deduction	10,317
14	Sales Tax Payable	70,146
15	Sales Tax Payable-2006-07	11,195
16	Security Deposit	33,22,280
17	TDS 2005-06	1,39,164
18	TDS 2006-2007	72,348
19	T D S - Payable - Bangalore Rural	4,228
20	Tds Payable Dpo	31,72,101
21	Tds Recovery - Diet	500
22	Venus Computer Services with Held	5,000
23	With Hold From Abhimani Publications	5,23,343
24	With Hold Siddharth Infotech Pvt Ltd	2,96,866
25	With Hold Techser Power Solution Pvt Ltd	92,90,200
26	Non Ssa - Liability - DPO & Diet	53,17,613
	Total	15,24,46,525

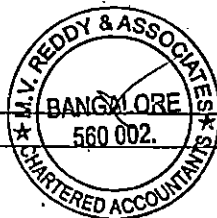


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

SCHEDULE 3 : FIXED ASSETS

Amount in Rs

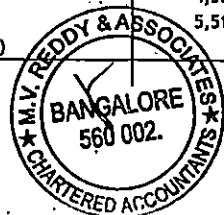
Description	As on 01-04-2016	Additions/Capitalised during the year	As on 31-03-2017
Computer Systems	17,10,16,772	-	17,10,16,772
Furniture & Fixtures	65,23,63,371	72,632	65,24,36,003
Office Equipments	70,95,213	-	70,95,213
WIP Capitalisation During 2016-17			
<i>Additinal Class Room</i>	-	7,80,48,35,000	7,80,48,35,000
<i>Additional Class Room 8th Std</i>	-	31,84,69,000	31,84,69,000
<i>Additional Class Room U P S</i>	-	88,13,07,000	88,13,07,000
<i>Boundary Wall - Running in Meter</i>	-	23,67,36,750	23,67,36,750
<i>B R C Building</i>	-	4,00,000	4,00,000
<i>Building Les Pry</i>	-	1,08,44,000	1,08,44,000
<i>Building Les Upry</i>	-	73,09,000	73,09,000
<i>Compound Wall</i>	-	1,38,42,30,000	1,38,42,30,000
<i>Crc Building</i>	-	2,70,00,000	2,70,00,000
<i>C W S N Toilet</i>	-	22,53,30,000	22,53,30,000
<i>Drinking Water</i>	-	16,65,000	16,65,000
<i>Electrifications</i>	-	8,97,95,000	8,97,95,000
<i>Head Masters Room L P S</i>	-	13,92,92,000	13,92,92,000
<i>Head Masters Room U P S</i>	-	1,53,28,91,000	1,53,28,91,000
<i>New School Building</i>	-	70,50,85,000	70,50,85,000
<i>Ramps with Handrails</i>	-	2,34,63,000	2,34,63,000
<i>Refurbishing of Existing Room</i>	-	18,71,70,000	18,71,70,000
<i>Special Grils Toilet</i>	-	82,46,25,000	82,46,25,000
<i>Toilet</i>	-	2,79,40,000	2,79,40,000
Aqua Water Purifier	8,620	-	8,620
Audio & Video Equipments - NPEGEL	11,70,583	-	11,70,583
Braille Machine	48,26,967	-	48,26,967
Building-SPO	46,64,403	-	46,64,403
Car-Ambassador-At SPO	4,89,169	-	4,89,169
Construction of Additional Classrooms	7,28,15,23,300	-	7,28,15,23,300
Construction of Compuond Wall	19,16,50,000	-	19,16,50,000
Construction of School Building	1,39,85,09,100	-	1,39,85,09,100
Construction of Toilets	1,04,41,90,500	-	1,04,41,90,500
Drinking Water Facility	21,21,60,000	-	21,21,60,000
Electrification	12,21,40,400	-	12,21,40,400
Fire Extinguisher	8,83,24,000	-	8,83,24,000
Head Masters - Room	79,55,08,000	-	79,55,08,000
HP. Colour Laser Printer 1025	14,500	-	14,500
HP Laser Printer Jet Pro 1536	33,48,225	-	33,48,225
Kitchen Equipment at MSK	46,663	-	46,663
LCD Projector	9,15,226	-	9,15,226
Lift	21,38,000	-	21,38,000
Multi Media Projector-SPO	99,30,312	-	99,30,312
Panasonic Fax Machine	6,550	-	6,550
Quality Contril Equipments(Civil Works)	74,47,517	-	74,47,517
Ramps	18,000	-	18,000
Science Lab	50,000	-	50,000
Solar Equipment	1,73,13,189	-	1,73,13,189
Telephone & Mobiles - At DIET	6,500	-	6,500
TV - At DIET	47,540	-	47,540
TV - at DPO	13,56,968	-	13,56,968
UPS	14,23,42,079	-	14,23,42,079
Vehicles @ SPO	16,78,692	-	16,78,692
Grand Total	12,16,23,00,359	14,42,84,59,382	26,59,07,59,741



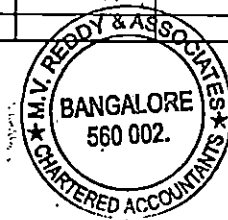
SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU- 560 001

SCHEDULE 4 : EXPENDITURE ON CAPITAL WORKS PENDING CAPITALIZATION

Description	Expenditure upto 31.03.2016	Expenditure during the year	Total as at 31.3.2017	Capitalised during the year	Pending Capitalisation as at 31.03.2017
Civil Works - Spo					
Civil Works	1,79,84,449	37,01,36,564	38,81,21,013	-	38,81,21,013
Civil Works - Boys Toilets	1,13,53,500	-	1,13,53,500	-	1,13,53,500
Civil Works - Girls Toilet	28,32,500	-	28,32,500	-	28,32,500
Construction of Add. Class Rooms - Sdmc's	6,52,06,50,329	-	6,52,06,50,329	-	6,52,06,50,329
Indian Register Shipping - TPT (Guilbarga)	4,88,659	-	4,88,659	-	4,88,659
K G B V Hostels - Spo	-	5,97,12,531	5,97,12,531	-	5,97,12,531
K G B V Residential School - SPO	-	3,28,88,291	3,28,88,291	-	3,28,88,291
Multilevel Complex In Bangalore City	3,20,01,581	-	3,20,01,581	-	3,20,01,581
Third Party Quality Assurance	1,71,28,394	-	1,71,28,394	-	1,71,28,394
Third Party Quality Audit	5,97,93,229	-	5,97,93,229	-	5,97,93,229
12.23 Augmentation of Training Facility in BRC(ONE)	57,23,076	-	57,23,076	-	57,23,076
12.Construction of Resources Rooms	18,40,952	-	18,40,952	-	18,40,952
A C R In Lieu of Upgraded UPS	8,62,90,130	-	8,62,90,130	-	8,62,90,130
Additional Class Room for Class V	47,98,25,926	-	47,98,25,926	-	47,98,25,926
Additional Class Room - Rural	1,30,24,51,300	-	1,30,24,51,300	-	1,30,24,51,300
Additional Class Room - Urban	37,85,78,176	-	37,85,78,176	-	37,85,78,176
Additional Class VII to UPS	1,05,71,96,531	-	1,05,71,96,531	-	1,05,71,96,531
Augmentation Training Facility BRC	5,52,97,000	-	5,52,97,000	-	5,52,97,000
Boundry Wall - DPO	86,27,26,796	-	86,27,26,796	-	86,27,26,796
Building As A Learning Activity WIP	1,92,44,830	-	1,92,44,830	-	1,92,44,830
BUILDING - CRC	20,000	-	20,000	-	20,000
Building Less - Pry	32,67,335	-	32,67,335	-	32,67,335
Building Less - UP	3,89,25,500	-	3,89,25,500	-	3,89,25,500
Child Friendly Elements	10,00,000	-	10,00,000	-	10,00,000
Construction of Add. Class Rooms - NPEGEL - WIP	6,82,46,009	-	6,82,46,009	-	6,82,46,009
Construction of BRC Building	6,27,84,847	-	6,27,84,847	-	6,27,84,847
Construction of BRC Buildings - WIP	3,69,85,992	-	3,69,85,992	-	3,69,85,992
Construction of Compound Walls - WIP	14,49,53,713	-	14,49,53,713	-	14,49,53,713
Construction of CRC Building	25,54,47,600	-	25,54,47,600	-	25,54,47,600
Construction of CRC Building - WIP	7,41,60,537	-	7,41,60,537	-	7,41,60,537
Construction of School Buildings - WIP	79,56,56,190	72,00,000	80,28,56,190	-	80,28,56,190
Construction of Toilets - NPEGEL WIP	2,26,18,400	-	2,26,18,400	-	2,26,18,400
Construction of Toilets - SDMC's WIP	66,94,56,616	-	66,94,56,616	-	66,94,56,616
CWSW Freindly Toilet	12,47,26,042	-	12,47,26,042	-	12,47,26,042
Drinking Water Facilities	6,20,02,770	-	6,20,02,770	-	6,20,02,770
Drinking Water Facilities - NPEGEL - WIP	30,29,000	-	30,29,000	-	30,29,000
Drinking Water Facilities - SDMC's WIP	3,50,41,893	-	3,50,41,893	-	3,50,41,893
Electrification's	1,29,78,750	-	1,29,78,750	-	1,29,78,750
Electrification - KSAO WIP	1,03,050	-	1,03,050	-	1,03,050
Electrification - NPEGEL WIP	25,85,612	-	25,85,612	-	25,85,612
Electrification - SDMC's WIP	12,31,96,667	-	12,31,96,667	-	12,31,96,667
Expenditure on Capital Works Balance As on 31.3.200	10,95,95,761	-	10,95,95,761	-	10,95,95,761
Furniture for Govt. UPS (Per Child)	22,03,41,150	-	22,03,41,150	-	22,03,41,150
Head Master's Room	1,57,11,97,725	-	1,57,11,97,725	-	1,57,11,97,725
Incinerators to School	2,21,74,976	-	2,21,74,976	-	2,21,74,976
New Primary School	40,51,135	-	40,51,135	-	40,51,135
New Upper Primary - Rural	83,26,200	-	83,26,200	-	83,26,200
Office Cum Store Cum Head Teachers Room - Primary	4,43,53,993	-	4,43,53,993	-	4,43,53,993
Office Cum Store Cum Head Teachers Room - Upper Pri	51,79,566	-	51,79,566	-	51,79,566
Other Civil Works - WIP	6,83,98,335	-	6,83,98,335	-	6,83,98,335
R A M P's	99,40,500	-	99,40,500	-	99,40,500
Ramps - WIP	2,47,66,640	-	2,47,66,640	-	2,47,66,640
Refurbishing Unused Old Building	16,61,70,640	-	16,61,70,640	-	16,61,70,640
Science Lab - WIP	5,98,24,723	-	5,98,24,723	-	5,98,24,723
Seperate Girls Toilet	4,30,17,164	-	4,30,17,164	-	4,30,17,164
Toilet/urinals (for Urban Areas Only)	5,51,72,500	-	5,51,72,500	-	5,51,72,500
Whole School Development(for Existing Schools)	12,000	-	12,000	-	12,000
Sub Total - 1					16,33,10,54,275



Less : Capitalised during the year					
BRC Building	.	.	.	.	4,00,000
CRC Building	.	.	.	.	2,70,00,000
New School Building	.	.	.	.	70,50,85,000
Additional Class Room	.	.	.	.	7,80,48,35,000
Additional Class Room 8th	.	.	.	.	31,84,69,000
Head Master Room UPS	.	.	.	.	1,53,28,91,000
Head Master Room LPS	.	.	.	.	13,92,92,000
Additional Class Room UPS	.	.	.	.	88,13,07,000
Drinking Water	.	.	.	.	16,65,000
Toilet (common )	.	.	.	.	2,79,40,000
Electricity	.	.	.	.	8,97,95,000
Compound wall / Boundary wall	.	.	.	.	1,38,42,30,000
Boundary wall (Running in meter)	.	.	.	.	23,67,36,750
Special girls Toilet	.	.	.	.	82,46,25,000
CWSN Toilet	.	.	.	.	22,53,30,000
Building less (Pry )	.	.	.	.	1,08,44,000
Building less (U.Pry )	.	.	.	.	73,09,000
Ramps with Handrails	.	.	.	.	2,34,63,000
Refurbishing of existing room	.	.	.	.	18,71,70,000
Sub Total - 2					14,42,83,86,750
Net Total (1-2)					1,90,26,67,525



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001

Schedules attached to and forming part of Balance Sheet as on 31.03.2017

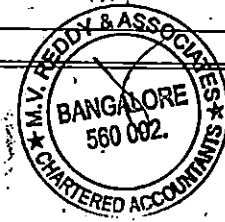
[Amount in Rs.]

SCHEDULE 5 : SUNDRY DEPOSITS

Sl. No.	Particulars	Amount
1	Gas Deposit - Mahila Samakhya (OB)	2,600.00
2	Deposit - Nrupathunga Service Station.	2,00,000.00
3	Telephone Deposit - Mahila Samakhya (OB)	1,687.00
	Total	2,04,287.00

SCHEDULE 6 : CURRENT ASSETS OTHERS

Sl. No.	Particulars	Amount Rs.
1	Security Receivable	3,12,46,010.00
2	RMSA - Non SSA	16,83,323.00
3	RMSA - DPO	(1,50,903.00)
	Total	3,27,78,430.00



SARVA SHIKSHA ABHIYAN

Significant Accounting Policies and Notes to the Financial Statements for the year ended March, 31, 2017

1. Organisation Overview:

- 1.1. Sarva Shiksha Abhiyan (SSA) is an integrated flagship programme of Government of India to attain universal elementary education in the country, launched in association with State Government and local self governments, with a focus on elementary education of satisfactory quality with emphasis on education for all and for life.
- 1.2. The Department of School Education and Literacy, Ministry of HRD, Government of India, is vested with responsibility of implementation of the programme at the National level.
- 1.3. At the State level, the programme is implemented by a State implementing Society registered under the Societies Registration Act, 1860, with a Central Council and an Executive Committee.
- 1.4. At the District level, the DPO headed by the Chief Executive Officer of the concerned District implements the programme.
- 1.5. At the Village level, the Village Education Committee oversees the implementation of SSA programme.
- 1.6. The main time framed objectives of SSA are:
 - a) All children in school.
 - b) All children to complete 5 years of Primary Schooling.
 - c) All children to complete 8 years of Elementary Schooling.
 - d) Focus of elementary education of satisfactory quality with emphasis on education for life.
 - e) To bridge the gender and social category gaps at the Primary and Upper Primary stage, and
 - f) Universal retention.



1.7. Sources of Funds:

The sources of funds of the Sarva Shiksha Abhiyan Samithi, shall mainly consist of;

- a) Grants-in-aid made by the Government of India and the State Government for furtherance of the objectives of the Society / Sarva Shiksha Abhiyan Samithi.
- b) Income from the Assets of the Society including interest.
- c) Other Sources.

1.8. Operation of the Funds:

Funds would be released from the Society to Districts and to Blocks and Village Level Sarva Shiksha Abhiyan Institutions (SDMC's) by banking channels.

1.9. Accountability / responsibility of the Management:

The society ie., Sarva Shiksha Abhiyan Samithi, is responsible for the maintenance of the proper accounts, preparation of financial statements, for the relevant financial year.

The books of account maintained at / by various implementing agencies; provide the basis for preparation of financial statements by the Management; in order to reflect the financial transaction of the project.

Auditing of the transactions / activities of the society is a statutory requirement and compulsory for the society to get their accounts audited by a chartered accountant as specified in the FM&P Manual.

2. Significant Account Policies:

2.1. Basis of Accounting and preparation of financial statements:

The Financial Statements have been prepared and presented in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention using the Accrual basis of Accounting.



2.2. Use of Estimates:

The preparation of the financial statements in conformity with GAAP in India required management to make estimates and assumptions that effect the reported amount of Assets and Liabilities and disclosure of contingent liabilities on the date of the financial statements management believes that the estimates made in the preparation of financial statements are prudent and reasonable actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

2.3. Revenue recognition:

The society derives its revenue primarily from Grants from Central Government and State Government. The source of Income / Revenue, by way of Government Grants is recognized, based on the receipt and are accounted during the year of receipt. Interest on various Bank accounts; in respect of Savings Bank; are recognized and accounted on receipt basis; whereas Interest earned on term deposits with banks is accounted on accrual basis.

Unutilized grants; returned by the implementing agencies are accounted as other receipts or reduced from the concerned expenditures.

2.4. Fixed Assets and Depreciation

Fixed Assets are stated at cost of acquisition or construction. Cost includes inward freight, duties, taxes and incidental expenses related to acquisition and installation of the Asset.

Borrowing costs directly attributable to acquisition or construction of Fixed Assets, which necessarily take a substantial period of time to be ready for their intended use, are capitalized.

Advances paid towards the acquisition of Fixed Assets outstanding a each balance sheet date, are disclosed as Capital work-in-progress.

Depreciation on all tangible Assets is not provided, as all the Assets are acquired out of the grants provided by the State Government / Central Government. But, the Fixed Assets are disclosed at acquisition cost in the financial statements.



The status of the Assets, as to the impairment, is not being assessed by the organization periodically.

2.5. Inventories:

Inventories of the organization comprises of Books and Stationery and other office consumables. Inventories are charged off to the Profit & Loss A/c, during the year of Purchase; and Stocks of inventories, if any, at the end of the year are not valued.

2.6. Employees Benefits:

Employees appointed after the year 2006, are eligible for retirement benefits as per the new pension scheme; of the State Government, to which they subscribe periodically a fixed percentage of the basic salary, with equal amount of contribution from the Society.

Other eligible employees who are appointed upto the year 2006; get retirement benefits / pensionary benefits from the state government, as per the government service rules.

In respect of contract employees, only eligible fixed contribution towards PF benefit is being paid periodically. No other provision is being made towards any other retirement benefit.

3. Taxation:

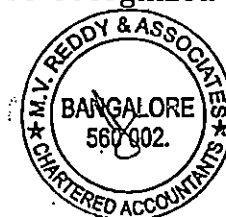
No provision towards Income Tax has been made in the Financial Statements.

4. Provisions, Contingent Liabilities and Contingent Assets

Contingent Assets and Contingent Liabilities are neither recognized nor disclosed in the financial statements. No provisions towards present obligations as a result of past events that requires on outflow of resources, are made in the financial statements.

5. Government Grants and Subsidies:

Government grants available to the Society are recognized and accounted on receipt basis and are treated as revenue grants.



6. Notes forming part of the Financial Statements for the year ended 31.03.2017:

a) Grants / Funds received:

As per the information furnished by the SPO, the Sarva Shiksha Abhiyan Samithi, Karnataka, have received an amount of Rs.1295,90,58,818/- as grants, during the year under Audit.

The entire grants received towards project expenditure have been considered as revenue grants.

b) Bank interest earned on project funds in SB A/cs of various banks, maintained by SPO / DPO and other implementing agencies have been taken as income of the project on receipt basis.

c) Other receipts:

Income / receipts by way of sale of tender forms, scrap sales etc., are accounted on cash basis. Refund of unutilized grants from various implementing agencies have been shown separately in the Receipts and Payments A/c.

d) Project Expenditure:

Advances towards various Capital expenditures / works; pending capitalization; have been disclosed as "expenditure on capital works pending capitalization". All the Expenditure incurred during the year, including towards construction of additional class rooms, infrastructure facilities and other civil works are shows as revenue expenditure.

e) Fixed Assets:

Fixed Assets acquired for the project have been stated at historical costs. No depreciation on such fixed assets has been provided in the financial statements.

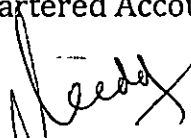
f) Security deposits / EMD's and Current Liabilities are subject to confirmation and reconciliation wherever applicable.

g) Previous year figures have been regrouped / rearranged wherever necessary to confirm to its classification of the current year. Figures have been rounded off to the nearest rupee.

Place: Bangalore
Date: 30/10/2017

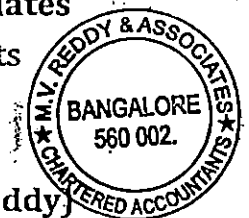
For M.V.Reddy & Associates

Chartered Accountants


(M.Vesnkaramana Reddy)

Proprietor

M No: 027103



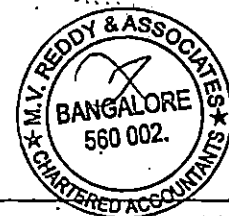
SARVA SHIKSHA ABHIYAN SAMITHI-KARNATAKA

State Project Office

New Public office premises, Nrupathunga Road, Bengaluruangalore - 560.001

Receipts & Payments account for the period from 01.04.2016 to 31.03.2017

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance			SPO Expenses		
Balance with			(as per Schedule G)	2,02,96,68,794	
- Canara Bank, A/c No.53764	12,65,58,687		Total Expenses		2,02,96,68,794
- Canara Bank - FCRA	1,483		Current Liability & Provisions	94,75,225	
- Canara Bank - NPEGEL	87,18,015		Dsert- Non SSA Activities	1,51,52,581	
Advance	13,53,64,032	27,06,42,217	EMD	2,78,280	
Grants Received from			Swatch Barath Grants	1,62,50,000	
- Government of India	-		- Unicef - Expenses	86,30,241	
- Government of Karnataka	3,14,93,62,000		- Non Ssa Student Motivation Programme	1,31,25,014	6,29,11,341
- Government of Karnataka-HRMS	3,41,59,118		Fixed Assets Purchased		
- RTE Reimbursement	1,65,49,75,000	4,83,84,96,118	- Capital Expenses pending Capitalisation	46,99,37,386	
S.B A/c. Bank Interest-SSA	1,14,52,938		- Furniture & Fittings	72,632	47,00,10,018
S.B A/c. Bank Interest - NPEGEL	3,05,748	1,17,58,686	Grants to		
- Non SSA - Student Motivation Programme		2,00,65,000	MSK ACCOUNT	-	1,68,46,000
- Non SSA - CPI		3,96,00,000	Dpo,Npegel,Diet,Ksqao & W&Cd		
Funds transfed			Grants - DPO	89,75,34,409	
- KGBV A/c.	58,36,868		Grants - DIET	6,24,726	
- DSERT	4,05,162		KSQAO	4,51,15,301	
- Unicef - Hyderabad	1,07,29,506		Other Advance		
- Karnataka Mahila Abhivrudhi	1,14,568		KGBV	21,38,56,536	
EMD	23,76,257		NPEGEL	-	
provison	93,00,704		SDMC - Grants	1,47,20,50,753	2,62,91,81,725
Refund - Dpo,Npegel,Diet & Spo		2,87,63,065	Closing Balance		
provison - SPO	51,41,756		-Advance	6,07,27,675	6,07,27,675
MSK Account	1,68,46,000		Bank Balance with		
Unspent amount from SDMC	20,34,703	2,40,22,459	- Canara Bank, A/c No.53764	7,95,62,038	7,95,62,038
Refund - Dpo,Npegel,Diet,Ksqao & W&Cd					
Bank Balance - DPO	9,19,42,126				
Bank Balance - Npegel	2,35,02,746				
Bank Balances-DIET	1,15,172	11,55,60,044			
TOTAL		5,34,89,07,590	TOTAL		5,34,89,07,590



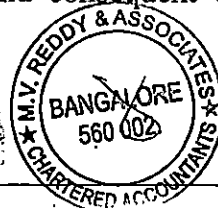


M.Venkataramana Reddy
B.Com., F.C.A.

M.V.Reddy & Associates
Chartered Accountants
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Avenue Road, Bengaluru- 560002
Tele: 080-2226 8023, 2234 1570
Email: mvreddy357@gmail.com

AUDITOR'S REPORT
SARVA SHIKSHA ABHIYAN SATHI – KARNATAKA
STATE PROJECT OFFICE

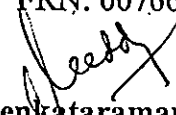
1. We have audited the attached Balance Sheet of KASTURBA GANDHI BALIKA VIDYALAYA, SARVA SHIKSHA ABHIYAN SAMITHI – Karnataka, New Public Offices, Nrupatunga Road, Bengaluru – 560001 as at 31.03.2017 and Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management of KGBV, State Project Office, SSA, Karnataka. This responsibility of office of KGBV, SSA Karnataka include the design implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework and are free of material mis-statements. An audit includes examining on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis of our opinion. Based on audit conducted and considering the various observations reported in the Management Reports, we report that;
 - a) Double entry method of accounting based on cash basis is followed by KGBV, SSA.
 - b) The consolidated project expenditures; are compiled based on the Audited Receipts & Payments accounts of all the districts and other implementing offices; duly audited by us; verification of the actual utilization of grants, in terms of physical achievement of targeted objectives, is beyond the Scope of our Audit.
 - c) An amount of unsettled advances are outstanding at the end of the year, amounting to Rs.5,31,46,750/-; which are subject to reconciliation and proper accounting towards various expenditure, which will have an impact on the actual utilization of grants towards various objectives, and consequent effect on the true and fair position of the financial statements.



- d) An amount of Rs.37,73,78,978/- was shown as Capital work-in-progress; pending capitalization of various expenditures pertaining to works; which is subject to reconciliation and confirmation.
- e) Fixed Assets register has not been maintained and physical verification of the said Assets, has not been carried out by the Management during the year under Audit, which will have an impact on the true and fair position of the financial statements
3. Subject to the above and comments included in our Management Report of even date, we report that;
- a) The goods, works and services procured for the purpose of projects are in accordance with procurement procedures prescribed by State Project Office, SSA, KGBV, Karnataka.
- b) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- c) In our opinion State Project Offices, SSA, KGBV, Karnataka need to ensure that proper books of accounts as prescribed in the Financial Manual are kept, so far as it appears from our examination of such books.
- d) Subject to our observations stated herein above, the said Balance Sheet, Income and Expenditure Account and Receipts and payments Account referred to in this report are in agreement with the books of accounts maintained and produced before us.
- e) In our opinion and to the best of our information and according to the explanations given to us, subject to the matters referred to in above paragraphs and Schedules, the said accounts read together with Significant Account Policies Generally Accepted in India,
- In the case of Balance Sheet of the State of Affairs of the Kasturba Gandhi Balika Vidyalaya, Sarva Shiksha Abhiyan Samithi, Karnataka as at 31st March 2017 and:
 - In the case of Income & Expenditure Account, of the excess of expenditure over income for the year ended on that date.

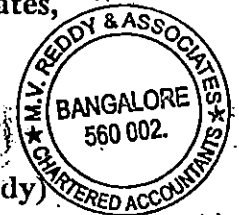
For M.V.Reddy & Associates,
Chartered Accountants

FRN: 007660S


(M.Venkataramana Reddy)

Proprietor

M.No: 027103



Place: Bengaluru
Date: 30/10/2017



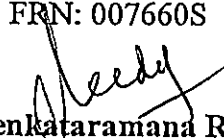
M.Venkataramana Reddy
B.Com., F.C.A.

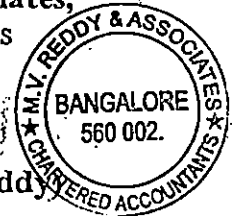
M.V.Reddy & Associates
Chartered Accountants
#25, II Floor, Ambica Building
Avenue Road, Bengaluru- 560002
Tele: 080-2226 8023, 2234 1570
Email: mvreddy357@gmail.com

CERTIFICATE

We have audited the attached Receipts and Payments account of KASTURBA GANDHI BALIKA VIDHYALAYA, STATE PROJECT OFFICE, SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA, New Public Offices, Nrupathunga Road, Bengaluru – 560001 for the period from 01.04.2016 to 31.03.2017. Subject to observations made in our Audit Report, comments included in the Management Report of even date and on the basis of such tests of accounting records, connected documents and on the basis of information and explanations given to us, we certify that the attached Receipts and Payments Account give a true and fair view of Receipts and Payments of the project for the period from 01.04.2016 to 31.03.2017.

For M.V.Reddy & Associates,
Chartered Accountants
FRN: 007660S


(M.Venkataramana Reddy)
Proprietor
M.No: 027103



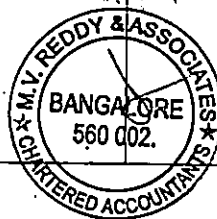
Place: Bengaluru
Date: 30/10/2017

SARVA SHIKSHA ABHIYANA SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATHUNGA ROAD, K.R. CIRCLE, BENGALRU - 560 001

Kasturba Gandhi Balika Vidyalaya

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2016 TO 31.03.2017

For the period from 01.04.2015 to 31.03.2016 Rs.	RECEIPTS	Amount Rs.	Amount Rs.	For the period from 01.04.2015 to 31.03.2016 Rs.	PAYMENTS	Amount Rs.	Amount Rs.
	Opening Balances				Expenditures of District and Sub district level- DPOs, BEOs & MSK		
6,440	Cash & Bank Balances :		7,109		Recurring		
	Cash on hand - BEOs			10,67,92,244	Teachers salary	5,95,58,446	
	Balances in SB Accounts			5,72,100	Rent	71,000	
	at SPO			65,31,602	Electricity & water Charges	70,81,531	
16,90,05,457	- Canara Bank A/c No. 56311	3,80,26,141		11,01,82,331	Maintenance Expenses per girl child	10,93,67,868	
6,15,70,952	at DPOs	5,46,679		10,81,998	Preparatory camps .	9,30,021	
9,70,76,330	at Schools	3,38,17,518		81,38,132	Medical Expenses	81,37,641	
15,43,398	at MSK	-		20,03,206	Vocational Training	59,58,275	
6,19,237	Cheque in Transit SPO & MSK			84,73,132	Stipend to Girls Students	86,64,252	
32,99,054	Cheque in Transit DPO		32,99,054		Miscellaneous Expenses	63,81,458	
	Cheque in Transit Schools		14,50,000	38,62,231	Maintenance Expenses per girl child Rs.750		
	Balance of advances outstanding			14,69,120	PTA/School Functions	13,50,567	
72,02,655	- with KGBV Schools	72,90,628		78,206	Bank charges	55,904	
	- with MSK-DPOs	28,117		32,97,683	Special Skills Training	-	
5,15,41,098	- with -DPOs	3,97,76,652		93,09,073	Mis.Expenses (Including Maintenance)	59,91,438	
81,352	- Other Advance - SPO		8,10,000	-	Statutory deduction	1,10,692	
8,10,000	- Mobilisation advance-SPO			25,86,322	Capacity Building	23,59,248	
	- RMSA		89,674		Supplementary TLM , Stationery	76,96,986	
	- Blocks		61,678		Earlier period un audited Expenditure		
	Funds transferred			11,17,037	Physical/Self defence training	11,90,553	22,49,05,879
	-SSA - SPO		25,48,86,061		Non-recurring (one time grant)		
	-SSA - MSK			72,75,017	Teaching & learning Materials (incl Library book)		
	-SSA - BEO			9,90,699	Bedding		29,05,564
	-SSA - DPO				Civil Works		
15,92,12,026	Grants from SPO			72,076	- Boring /hand pump	1,18,950	
5,12,87,429	HRMS Salary - KGBV School	47,63,169		2,69,200	- Boundary Wall	38,800	
	Bank Interest - SB Accounts			13,50,000	- Construction of Building	9,20,394	
20,94,623	- at DPOs	17,768		70,000	- Construction of Toilets	30,000	
	- at Mahila Samakhya			5,00,000	Water heater/Solar	2,74,999	
54,15,617	- at SPO	7,21,571		4,55,96,178	Construction of girls hostel		
45,76,961	- at KGBV Schools	39,45,779		7,32,55,145	Construction of Residential School		
	EMD Received			11,62,586	Additional Class Room		
	- at DPO		70,000		CC Camera	6,21,856	
31,17,592	- at KGBV Schools	31,22,069			Water Filter	79,500	
	Other Receipts				Incinerator	2,25,837	23,10,336
	- at Mahila Samakhya			12,80,984	Gas and Telephone Deposit		
	- at DPO			88,608	Refund of EMD KGBV School		33,02,240
49,300	- at KGBV Schools				Refund of EMD DPO		1,05,200
					Security deposits :		
					- SPO		
				25,000	- KGBV Schools		




RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2016 TO 31.03.2017

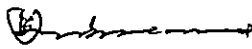
For the period from 01.04.2015 to 31.03.2016 Rs.	RECEIPTS	Amount Rs.	Amount Rs.	For the period from 01.04.2015 to 31.03.2016 Rs.	PAYMENTS	Amount Rs.	Amount Rs.
-	Sale of Tender forms - at BEOs	-	-	18,093	SPO & DPO expenses: Management Cost	-	69,885
1,21,068	Outstanding Liability - Statutory Deduction	-	-	-	Advance-Spo	-	-
	Security deposits :			18,00,957	Outstanding Liability	-	-
	- at Mahila Samakhya - Gas Deposit				Non SSA Expenses	-	-
	- Mobilisation Advance - DPO		30,000		Non KGBV Funds	-	-
	Funds transferred from				Uniform Grants	15,58,033	-
	Transfer of Funds From KGBV to SPO.		43,49,470		School Bags	48,043	-
	Transfer of Fund to DPO KGBV.				School Grants	86,681	-
	- SSA - DPOs		67,69,400		Shoes Grants	4,61,488	-
	Unspent amount KGBV Schools & SPO		6,00,000		Guest Teachers Salary	1,95,520	-
8,69,519	Funds transferred from				Toilet Cleaning	6,660	0
					Beti bachavo beti padavo	99,930	-
20,16,456	Non SSA Funds				Maintenance Grant	-	-
					Other Expenses	1,73,018	26,29,373
	Non KGBV Funds				Fund Transfer	-	-
	Uniform Grants		16,50,351		DPO	-	5,97,991
	School Bags		1,00,875		SPO from DPO	-	35,11,024
	School Grants		1,41,500		Closing Balances		
	Shoes Grants		1,21,250	72,90,628	Advances outstanding at		
	Guest Teachers Salary		2,66,760	3,97,76,652	- KGBV Schools	1,23,80,628	
	Toilet Cleaning		12025	89,674	- DPOs	3,97,76,652	
	Beti bachavo beti padavo		1,00,000	61,678	- Advance RMSA	89,674	
	Maintenance Grant		24,500	8,10,000	- Blocks	61,678	
	Other Receipts		1,89,888	28,118	- Mobilisation advance - SPO	8,10,000	
					- MSK	28,117	5,31,46,749
				9,70,64,353	Funds transferred to		
					- KGBV to - SPOs	4,35,67,278	
					Fund transferred NPGEL MSK		4,35,67,278
				7,109	Cash & Bank Balances :		
					Cash-KGBV Schools		835
				3,80,26,141	Balances in SB Accounts		
				5,46,679	- Canara Bank A/c No.56311		
				3,38,17,518	At DPO	1,80,211	
				14,50,000	at KGBV Schools	6,98,53,122	
				32,99,054	Cheque in Transit - BEOs		
					Cheque in Transit - DPOs		7,00,33,333
62,15,16,565	TOTAL		40,70,85,686	62,15,16,565	TOTAL		40,70,85,686


Significant Accounting Policies and Notes to on Financial Statement form an integral part of Receipts and Payments Account

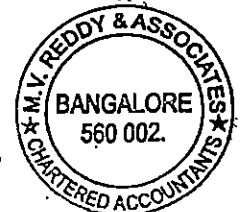
To be read with our report
of even date
for M.V.Reddy & Associates,
Chartered Accountants

Place: Bangalore
Date: 30.10.2017


State Project Director
Sarva Shiksha Abhiyan Samithi-Karnataka
Bangalore


Chief Accounts Officer
Sarva Shiksha Abhiyan Samithi-Karnataka
Bangalore


(M. Venkataramana Reddy)
Proprietor
Membership Number: 027103

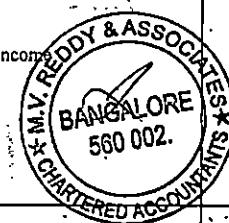


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATHUNGA ROAD, K.R. CIRCLE, BENGALRU - 560 001

Kasturba Gandhi Balika Vidyalaya

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

For the year ended 31.03.2016	EXPENDITURE	Amount Rs.	For the year ended 31.03.2016	INCOME	Amount Rs.
	Recurring		15,92,12,026	Grants from SPO	
10,67,92,244	Teachers salary	5,95,58,446	5,12,87,429	HRMS Salary	47,63,169
5,72,100	Rent	71,000		Bank Interest - SB Accounts	
65,31,602	Electricity & water Charges	70,81,531	20,94,623	- at DPOs	17,768
11,01,82,331	Maintenance Expenses per girl child	10,93,67,868	54,15,617	- at SPO	7,21,571
10,81,998	Preparatory camps	9,30,021	45,76,961	- at BEOs	39,45,779
81,38,132	Medical Expenses	81,37,641		Other Receipts	
20,03,206	Vocational Training	59,58,275	2,64,799	- at KGBV Schools	26,07,149
84,73,132	Stipend to Grils Students	86,64,252			
	Miscellanece Expenses	63,81,458			
38,62,231	Maintenance Expenses per girl child Rs.750		8,69,519	Unspent Amount from KGBV School	6,00,000
14,69,120	PTA/School Functions	13,50,567			
78,206	Bank charges	55,904			
32,97,683	Special Skills Training	-			
93,09,073	Mis.Expenses (Including Maintenance)	59,91,438			
-	Statutory deduction	-			
25,86,322	Capacity Building	23,59,248			
	Supplementary TLM , Stationery	76,96,986			
-	Earlier period un audited Expenditure	-			
1117037	Physical/Self defence training	11,90,553			
18,093	Management Cost	69,885			
	Non-recurring (one time grant)				
72,75,017	Teaching & learning Materials (incl Library book)				
9,90,699	Bedding	29,05,564			
	Civil Works				
72,076	- Boring /hand pump	1,18,950			
2,69,200	- Boundary Wall	38,800			
13,50,000	- Construction of Building	9,20,394			
70,000	- Construction of Toilets	30,000			
5,00,000	Water heater/Solar	2,74,999			
4,55,96,178	Construction of girls hostel				
7,32,55,145	Construction of Residential School				
11,62,586	Additional Class Room		(14,63,20,172)	Excess of Expenditure over Income Carried down	22,00,54,909.25
	CC Camera	6,21,856			
	Water Filter	79,500			
	Incinator	2,25,837			
	Other KGBV Expenses	26,29,373			
28,85,66,879		23,27,10,345	28,85,66,879		23,27,10,345



17,23,32,437	Excess of Expenditure over Income brought down	22,00,54,909	-	Excess of Income over Expenditure Carried Down	-
			8,41,276	Expenditure incurred during the year relating to Fixed Assets since capitalised	13,59,942
			12,14,33,909	Expenditure incurred during the year relating to civil works - transferred to - Expenditure on Capital works Pending capitalization	9,50,394
	Excess of Income over Expenditure transferred to General Fund		5,00,57,252	Excess of Expenditure over income transferred to General Fund	21,77,44,573
17,23,32,437	TOTAL	22,00,54,909	17,23,32,437	TOTAL	22,00,54,909

Significant Accounting Policies and Notes to on Financial Statement form an integral part of Income and Expenditure Account

Place: Bengaluru
Date: 30.10.2017

State Project Director
Sarva Shiksha Abhiyan Samithi-Karnataka
Bengaluru

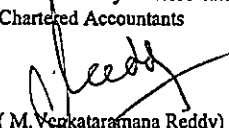
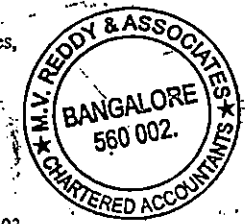


Chief Accounts Officer
Sarva Shiksha Abhiyan Samithi-Karnataka
Bengaluru



To be read with our report of even date for M.V.Reddy & Associates, Chartered Accountants

(M. Venkataranana Reddy)
Proprietor
Membership Number: 027103

SARVA SHIKSHA ABHIYAN SAMITHI KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, BENGALURU-560001
Kasturaba Gandhi Balika Vidyalaya

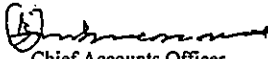
BALANCE SHEET AS AT 31.03.2017

As at 31.03.2016	Liabilities	Sch No.	Amount	As at 31.03.2016	Assets	Sch No.	Amount Rs
20,13,23,501	General Fund	1	(1,64,21,072)	2,12,09,319	Fixed Assets	3	2,25,69,261
1,54,22,880	Current Liabilities & Provisions	2	1,51,26,817	37,64,28,584	Expenditure on Capital works pending capitalisation	4	37,73,78,978
30,62,90,848	Funds transfered from - SSA - DPOs		52,46,19,486	7,109	Current Assets , Deposits and Advances:		
				34,200	Cash In Hand-BEOs		835
				3,80,26,141	Deposits		34,200
				5,46,679	Balances in Bank accounts at SPO		
				3,38,17,518	- Canara Bank A/c No.56311.		
				14,50,000	at DPOs		1,80,211
				32,99,054	at KGBV Schools		6,98,53,122
				72,90,628	Cheques in transit - BEOs		
				3,97,76,652	Cheque in Transit - DPOs		
				28,118	Balance of advance outstanding at		
				8,10,000	- KGBV Schools		1,23,80,628
				89,674	- DPOs		3,97,76,652
				61,678	-MSK Advance		28,118
				93,875	- Mobilasation advance		8,10,000
				68,000	- RMSA		89,674
					- DDPI		61,678
					Security Deposits		
					Gas & telephone deposit		93,875
					Rental deposit		68,000
52,30,37,229	Total		52,33,25,231	52,30,37,229			52,33,25,231

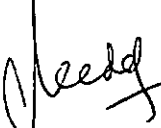
Schedule 1 to 4. Significant Accounting Policies and Notes to on Financial Statement form an integral part of Balance Sheet

Place: Bengaluru
Date: 30.10.2017


State Project Director
Sarva Shiksha Abhiyan Samithi-Karnataka
Bengaluru


Chief Accounts Officer
Sarva Shiksha Abhiyan Samithi-Karnataka
Bengaluru

To be read with our report
of even date
for M.V.Reddy & Associates
Chartered Accountants

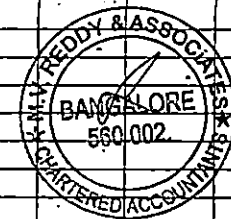

(M. Venkataramana Reddy)
Proprietor
Membership Number: 027103



SARVA SHIKSHA ABHIYAN SAMITHI-KARNATAKA
New Public Offices, Nrupatunga Road, Bengaluru - 560001
Kasturba Gandhi Balika Vidyalaya

Statement of Block-wise Receipts & Payments Account for the period from 1.4.2016 to 31.3.2017

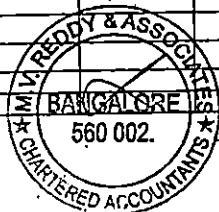
SI NO	BEOs	Opening Balance as on 1.4.2016			Opening Advance	Transfer of Funds From SSA - SPO	Interest from Bank A/c	Emd Amount Received	Uniform Grants	Other receipts	School Bag	School Grant	Shoes Grant	Guest teachers salary	HRMS Salaries	Transfer of Fund to DPO SSA	Toilet cleaning grant	Bei bachavo beti padavo	Maintenance Grant	Transfer of fund to KGBV School	RMSA	Total
		Bank	Cheque in Transit	Cash																		
		Rs.	Rs.	Rs.	Rs.		Rs.															Rs.
1	Ballur R C (Bagalkot)	1,23,360	-	-		43,88,750	60,492	1,56,360	29,400		7,000											47,65,362
2	Bilagi (Bagalkot)	6,10,957			32,560	43,88,750	47,395		30,000	3,164	7,000											51,19,826
3	Jamakhandi(Bagalkot)	5,75,899				43,88,750	84,392	1,92,720	1,71,000		2,400	7,000										54,22,161
4	Kadampur R C (Bagalkot)	6,62,619				43,77,550	66,529	1,32,720	30,000	1,500	7,000											52,77,918
5	Kudalasangam Hungund (Bagalkot)	8,01,671				32,28,331	71,781	1,02,720	20,000		7,000		16,500									42,48,003
6	Yankanchi Badami (Bagalkote)	2,18,990				43,88,750	58,475	1,56,360	29,600	5,689	7,000											48,64,864
7	Byakud Raibag (Belgaum)	13,391				31,53,331	32,122		20,600		3,444						938					32,23,826
8	Katakol-Ramdurga (Belgaum)	2,41,243		960		43,13,750	39,559			4,540		30,000										46,30,052
9	Ugaragol (Savadatti-Belgaum)	3,09,455			13,26,440	43,13,750	33,074		37,888	1,690												60,22,297
10	Waderhati Mudalgi (Belgaum)	59,511				43,13,750	46,854		29,400			36,750										44,86,265
11	Banavikal Kudalgi (Bellary)	4,00,816				32,28,331	47,364				5,225											36,81,736
12	Bommaghatta Sandur (Bellary)	5,91,979				32,28,331	51,411		20,000		7,000		55,000			6,027						39,59,748
13	Byasagideri H.B Halli (Bellary)	2,69,265			3,73,483	32,28,331	37,026		20,200	17,091	7,000											39,52,396
14	Hampi Hospet (Bellary)	425				32,17,131	32,524		21,600		7,000	23,000										33,01,680
15	Moka (Bellary)	1,47,546				42,54,350	52,041		30,000	8,118												44,92,055
16	Tekkalakote Siraguppa (Bellary)	11,93,262				31,83,531	94,163		21,200		5,166	7,000				438						45,04,760
17	Aurad (Bidar)	79,226				43,88,750	35,110		54,800													45,57,886
18	Janata Nagar - Humanabad (Bidar)	37,846				43,88,750	33,872		30,200	9,949	6,750											45,07,367
19	Kapalapur (Bidar)	98,861				43,88,750	33,472		30,000													45,51,083
20	Kitta (Bidar)	5,807				43,88,750	31,130		29,800													44,55,487
21	Arakeri (Bijapur)	5,44,417				31,30,931	62,335		20,800							1,564	20,000					37,80,047
22	Davalgi (Bijapur)	9,75,687				31,53,331	48,138		20,000								20,000					42,17,156
23	Handignar (Bijapur)	2,42,103				31,53,331	39,851		20,200				1,15,143			654	20,000					35,91,282
24	Kamankeri (Bijapur)	6,66,806				31,53,331	56,982		20,400								20,000					39,17,519
25	Tadavalega Indi (Bijapur)	2,95,992				31,53,331	36,798		20,800		43,240					1,050	20,000					35,71,211
26	Gouribidnur Vidurashwath(Chik)	5,88,428				42,01,750	63,985		28,000	13,603	5,100	7,000										49,07,866
27	Gudibande (Chikkaballapura)	4,56,043				43,13,750	49,366		30,000	1,360		7,000	5,500									48,63,019
28	Chintamani (Chikkaballapura)	5,95,340			20,37,000	29,29,331	60,164	90,000	19,400	1,380	2,250	7,000										57,41,865
29	Bhagepalli (Chikkaballapura)	2,74,257				31,53,331	28,388	90,000				7,000										35,52,976
30	Challakere (Chitradurga)	7,27,750			6,00,000	31,53,331	48,336	90,000	20,400													46,39,817
31	Molkalmur (Chitradurga)	3,04,728				43,13,750	53,058	1,35,000	32,600	2,687												48,41,823
32	Alnavar (Dharwad)	13,15,591		1,926		31,53,331	94,499		20,000	17,724	450		15,767									46,19,288
33	Kalaghatagi Ganigatti (Dharwad)	17,95,213		4,036		31,53,331	1,30,526		20,000													51,03,106
34	Mundargi Dambal (Gadag)	3,34,728			1,01,247	31,53,331	27,588		22,000													36,38,894
35	Ron Sudi (Gadag)	3,40,573			1,33,990	31,53,331	42,287		20,400	439												36,91,020
36	Afzalpur (Gulbarga)	3,92,717		15		32,28,331	44,508		18,800	700				10,54,536								47,39,607
37	Aland (Gulbarga)	3,45,550		172		30,15,531	48,562		17,000	27,719				3,71,136								38,25,670
38	Asif-Gunj Kalburgi (Gulbarga)	4,32,588	1,50,000			32,28,331	43,076		20,000					12,34,754								51,08,749
39	Chandapur Chinholi (Gulbarga)	3,90,354				42,17,425	50,428		28,600					2,67,642								49,54,449
40	Chittapur (Gulbarga)	5,79,523				43,66,350	63,194		25,000					9,80,221								60,14,288
41	Udagi Sedam (Gulbarga)	12,57,295				43,88,750	1,01,913		29,800					8,54,880								66,32,638



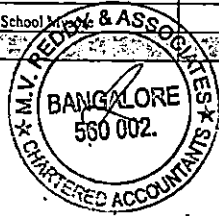
Statement of Block wise Receipts & Payments Account for the period from 01.04.2016 to 31.03.2017

Payments

Sl No	BEOs	Bedding Rs.	Maintenance & Girl Child Expenses Rs.	Stipend Rs.	TLM Equipments Rs.	Salaries	Vocational Training Rs.	Electricity/ Water Charges Rs.	Medical Expenses Rs.	Misc. Including Maintenance Rs.	Miscellaneous Expenses Rs.	Preparatory Camp Rs.	P.T.A/School Function Rs.	Capacity Building Rs.	Physical/ Self Defence Training Rs.
1	Bellur R C (Bagalkot)	75,000	18,68,043	1,48,700	99,748	6,25,485	30,677	1,11,130	18,859	84,290	98,249	1,500	11,823		19,788
2	Bilagi (Bagalkot)	75,000	21,23,004	1,45,100	1,38,830	7,11,673	6,000	99,766	89,573	1,22,768	1,16,483	7,650	6,490	3,766	15,000
3	Jamakhundi (Bagalkot)	75,000	16,46,014	1,29,505	1,24,240	8,10,159	56,527	65,699	52,681	1,04,231	97,944	6,984	18,818		9,000
4	Kadampur R C (Bagalkot)	75,000	18,39,693	1,40,500	1,48,982	9,82,863	1,49,551	1,48,759	1,85,062	1,11,658	1,11,661	22,186	28,124	55,760	29,922
5	Kudalasangam Hungund (Bagalkote)	75,000	13,33,466	1,00,100	83,887	9,77,990	98,645	90,175	1,09,713	83,713	82,884	8,600	20,880	40,666	9,000
6	Yankanchi Badami (Bagalkote)	75,000	20,51,104	1,07,061	1,03,781	6,46,403	80,986	1,00,109	1,09,735	81,193	1,04,544	19,600	20,300	62,787	22,000
7	Byakud Raibag (Belgaum)	-	14,09,820	1,13,800	1,00,000	7,06,621	87,160	1,00,000	1,25,000	71,212	75,000	20,000	20,000	36,270	20,000
8	Katakol-Ramdurga (Belgaum)	-	20,76,039	1,69,800	1,19,510	7,83,942	79,660	1,49,826	1,05,368	1,13,936	1,00,214	13,245	29,242		27,400
9	Ugaragol (Savadatti-Belgaum)	-	22,16,664	1,57,000	1,50,000	7,98,232	1,50,000	1,49,929	1,87,469	1,12,500	1,12,500	13,000	30,000		30,000
10	Waderhatti Mudalgi (Belgaum)	-	18,54,057	1,68,300	96,687	6,97,638	51,503	1,00,473	1,01,672	75,124	1,12,500	3,965	17,250	13,550	12,000
11	Banavikal Kudalgi (Bellary)	75,000	13,09,773	1,11,200	99,365	7,04,482	55,602	77,314	1,24,094	64,259	71,952	-	16,078	38,793	14,500
12	Bommashatta Sandur (Bellary)	75,000	14,36,931	1,19,700	99,916	6,97,905	99,990	99,970	1,24,889	78,469	74,962	19,992	19,926	50,044	19,853
13	Byasagideri H.B Halli (Bellary)	75,000	14,54,050	1,11,100	91,186	7,32,523	83,840	52,861	70,905	67,821	48,616	3,275	6,910		18,000
14	Hampi Hospet (Bellary)	75,000	12,32,728	1,20,000	1,00,000	7,20,859	1,00,000	1,00,000	1,00,000	75,056	73,168	20,000	20,000	45,102	18,000
15	Moka (Bellary)	75,000	13,68,973	1,53,000	1,24,219	7,09,289	48,799	1,41,899	1,47,301	1,12,500	1,12,500	14,605	30,000	33,030	27,000
16	Tekkalakote Siraguppa (Bellary)	75,000	10,39,411	1,16,800	99,866	6,79,961	61,105	85,983	84,651	74,964	74,922	9,600	10,285		20,000
17	Aurad (Bidar)	75,000	22,38,510	1,54,300	1,50,000	8,24,336	1,50,000	1,50,000	1,87,500	1,12,500	1,12,500	30,000	30,000		30,000
18	Janata Nagar - Humanabad (Bidar)	75,000	22,12,422	1,57,200	1,49,967	6,99,797	1,50,000	1,49,962	1,87,467	1,12,493	1,12,493	29,987	29,600		29,960
19	Kapalapur (Bidar)	75,000	22,67,883	1,30,500	1,50,000	8,67,358	1,41,087	1,50,000	1,87,500	1,12,500	1,12,500	30,000	30,000		30,000
20	Kitta (Bidar)	75,000	21,31,829	1,50,000	1,50,000	8,18,546	1,50,000	1,50,000	1,87,500	1,12,500	1,12,500	30,000	30,000		30,000
21	Arakeri (Bijapur)	-	12,13,431	1,02,400	99,384	6,38,518	99,771	99,066	1,24,856	74,654	74,836	13,800	18,968	49,411	17,500
22	Davalagi (Bijapur)	-	11,53,159	1,31,500	45,419	9,37,192	1,01,500	97,693	1,14,428	1,08,537	94,490	-	12,749	54,809	9,000
23	Handanar (Bijapur)	-	8,81,381	97,900	98,360	6,49,977	55,000	1,00,000	1,20,533	75,000	75,000	1,500	20,000	50,000	15,000
24	Kamankeri (Bijapur)	-	10,67,456	1,00,000	77,845	5,72,102	94,280	72,040	1,25,000	84,416	86,886	2,000	9,646	43,180	3,000
25	Tadavalaqa Indi (Bijapur)	-	7,68,573	1,00,400	98,486	7,20,365	44,200	1,00,000	1,25,006	75,000	75,000	-	20,000	50,000	10,000
26	Gouribidanur Vidurashwath(Chikkaballapura)	-	14,67,693	1,41,700	1,21,138	4,75,691	97,814	1,16,144	1,61,389	1,00,769	97,864	26,746	24,157	40,212	18,000
27	Gudibande (Chikkaballapura)	-	19,39,652	1,71,148	1,48,921	3,91,246	1,06,498	1,50,000	1,30,175	1,10,130	1,11,986	25,664	4,502	65,720	
28	Chintamani (Chikkaballapura)	-	8,92,945	70,100	44,746	3,67,819	46,123	65,283	46,665	45,538	50,834	2,600	12,261	10,418	
29	Bhagepalli (Chikkaballapura)	-	15,58,057	1,20,000	1,00,000	4,57,270	1,00,000	1,00,000	1,25,000	75,000	75,000	20,000	20,000	50,000	20,000
30	Challakere (Chitradurga)	-	14,39,438	1,20,000	1,00,000	5,62,120	1,00,000	90,000	1,05,000	75,000	75,000	20,000	20,000	50,000	20,000
31	Molkalmur (Chitradurga)	-	14,97,577	1,47,000	1,49,741	6,54,095	68,476	97,969	58,432	69,034	1,02,654	16,060	23,363	21,525	18,000
32	Alnavar (Dharwad)	-	13,08,344	1,17,560	1,02,991	7,86,937	47,272	91,768	1,04,777	77,100	75,259	10,520	1,238	44,145	13,568
33	Kalahatagi Ganjigati (Dharwad)	-	12,90,255	1,17,950	1,00,000	6,69,213	1,00,000	1,00,000	1,24,997	75,000	75,000	19,530	20,000	50,000	20,000



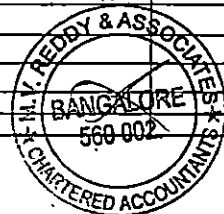
34	Mundargi Dambal (Gadag)		17,99,967	1,20,000	1,00,000	8,29,368	1,00,000	1,00,000	1,25,000	75,000	75,000	20,000	19,990	50,000	20,000	
35	Ron Sudi (Gadag)		18,00,000	1,20,000	1,00,000	8,72,497	1,00,000	1,00,000	1,25,000	75,000	75,000	20,000	20,000	50,000	20,000	
36	Azalpur (Gulbarga)	75,000	11,40,441	1,10,900	99,948	17,96,580	97,436	90,097	1,24,404	58,157	74,399	2,274	19,085	32,052	9,000	
37	Aland (Gulbarga)	75,000	7,75,202	79,700	73,137	10,90,698	9,990	93,270	64,625	17,570	59,681	3,812	2,900		6,000	
38	Asif-Gunji Kalburgi (Gulbarga)	75,000	12,42,503	1,12,300	97,412	19,53,495	69,185	76,383	1,18,351	58,998	73,174	1,606	15,574	29,057	13,961	
39	Chandapur Chincholi (Gulbarga)	75,000	16,40,442	1,61,900	1,43,456	9,88,295	37,859	1,17,267	1,38,763	84,250	85,401	2,747	26,254	23,034	20,799	
40	Chittapur (Gulbarga)	75,000	19,02,868	1,40,200	1,21,311	17,35,592	9,460	70,815	55,226	99,830	1,12,030	5,000	24,313	69,156	9,000	
41	Udagi Sedam (Gulbarga)	75,000	17,22,756	1,57,900	84,865	16,34,488	49,502	85,721	37,920	1,10,716	1,11,842	16,900	6,800	48,680	9,000	
42	Jewargi (Gulbarga)	75,000	12,72,306	1,02,100	98,202	7,63,882	27,867	63,042	1,24,900	71,517	74,900	6,065	21,298	39,154		
43	Holenarasipura (Hasan)		13,61,718	99,700	99,676	7,85,771	27,425	50,413	99,873	74,922	75,000	2,500	19,481	6,000	19,900	
44	Mallanayana Halli Mulabaghu (Kolar)	75,000	17,99,999	1,16,900	1,00,000	6,40,728	1,00,000	1,00,000	1,24,998	75,000	75,000	20,000	20,000	49,951	20,000	
45	Ramasagara Bangarpet (Kolar)	75,000	17,83,767	1,00,000	99,921	5,66,253	98,225	99,695	1,23,244	74,952	74,400	20,000	19,900	48,200	20,000	
46	Somayajalhall Srinivasapura (Kolar)	75,000	17,99,952	1,07,600	1,00,000	6,45,368	99,929	99,916	1,25,000	74,927	75,000	20,000	19,950	49,927	20,000	
47	Gangavathi (Dasanal-koppal)		16,88,719	1,10,200	1,00,000	6,71,238	99,540	99,365	1,18,160	74,573	71,279	20,000	20,000	49,282	20,000	
48	Koppal (Alavandi)		11,19,882	1,05,097	92,233	6,61,171	75,445	86,524	1,17,458	75,000	74,871	9,830	15,184	1,954	20,000	
49	Kustagi (Hanumasagara)		16,05,020	1,13,565	1,00,000	8,17,209	99,899	98,039	92,980	70,547	74,272	7,030	18,034		9,000	
50	Siddapur Ganeavati (Koppal)		27,77,555	1,80,006	1,46,742	20,31,808	1,22,518	1,46,709	1,87,640	1,10,535	1,11,581	22,009	27,506	65,805	22,500	
51	Talakal (Koppal)		15,96,872	1,15,100	89,152	8,69,631	83,374	92,100	1,00,505	69,402	75,000	17,000	19,994			
52	Halagur (Mandya)		8,70,586	82,800	81,831	5,60,549	78,000	91,960	97,432	62,226	58,369	10,706	15,585	38,913	15,330	
53	Pandavapura (Mandya)	0	13,54,889	1,20,000	99,986	6,13,424	1,00,000	92,647	1,23,592	74,991	74,995	7,220	19,995	50,000	20,000	
54	Hunsur (Mysore)		14,09,308	1,07,500	1,00,000	6,80,826	1,00,000	1,00,000	1,25,000	75,000	74,300	20,000	20,000	50,000	18,000	
55	KrishnaRaja Nagar (Mysore)	75000	14,20,947	1,20,000	99,999	7,87,245	1,00,000	98,207	1,23,309	74,994	74,997	19,988	19,960	49,985	20,000	
56	Mysore Rural (Mysore)	0	9,48,205	90,300	80,966	8,03,583	76,137	58,068	1,01,220	60,738	60,745	16,190	15,917	38,645	18,000	
57	Nanjangud (Mysore)		11,75,335	67,700	93,669	6,70,903	79,453	89,400	1,17,741	80,513	57,822	15,000	18,389	59,249	18,795	
58	T. Narasipura (Mysore)		14,37,387	1,13,600	1,00,000	8,07,110	1,00,000	1,00,000	1,25,000	74,959	75,000	20,000	19,950	49,961	20,000	
59	Alkod (Raichur)	75000	14,45,075	1,05,000	99,000	12,17,651	1,00,000	79,023	91,679	75,000	72,390	16,000	17,000	37,000	17,000	
60	Bayyapur (Raichur)	75000	16,12,057	99,600	92,546	8,53,877	94,694	57,225	49,526	66,688	97,400	13,328	18,914	24,998	23,997	
61	Idupnur (Raichur)	75000	13,28,999	51,600	1,00,000	10,49,186	77,000	1,00,000	1,23,980	75,000	74,504	19,887	20,000	40,159	18,000	
62	Mallat (Raichur)	75000	14,66,860	1,16,600	89,872	8,95,039	23,219	49,403	35,718	70,528	75,000	6,390	14,360	4,000	18,000	
63	Sindhaur Urdu (Raichur)	55500	10,55,250	78,700	55,410	8,37,824	18,000	74,954	60,895	60,350	56,278		23,400		9,000	
64	Valkandinni sindhanur (Raichur)	75000	12,33,116	96,800	1,64,125	12,76,835	6,060	16,090	55,701	1,00,616	1,19,051	5,100	4,332		9,900	
65	Kodekal Shorsapur (Yadgir)		18,05,520	1,57,900	1,02,058	6,37,388	1,45,401	88,214	1,06,745	1,12,306	1,69,777	28,440	29,050	74,730	9,000	
66	Shahapur (Yadgir)		14,64,290	1,28,800	72,390	7,00,666	41,147	84,880	37,690	1,14,528	1,01,180		13,415		9,000	
67	Yellari - (Yadgir)	75000	26,55,676	1,05,600	1,50,000	8,38,016	1,49,879	1,20,618	1,87,500	1,03,494	2,75,312		30,000	25,100	18,000	
68	Bairapatna (Ramanagara)	74883	14,43,736	1,16,800	90,940	5,77,659	35,096	87,432	65,421	68,988	74,351	8,390	7,810	48,279	18,100	
69	Pavagada (Tumkur)	75000	20,26,093	1,52,130	1,48,598	7,12,717	1,40,587	1,50,182	1,86,549	1,08,825	1,12,154	30,000	28,142	58,084	29,780	
70	Telagi Harapanahalli (Davanagere)	75000	11,76,148	1,19,980	99,965	5,80,004	96,474	99,481	99,106	74,861	74,755	6,600	19,830	36,450	20,000	
71	Yelandur (Chamarajanagera)	0	4,27,483	39,800	65,698	5,40,252		36,834	41,184	27,681		7,400	7,400	4,160	6,000	
72	Special School Reg School Dharwad	75181	2,83,820	88,950	1,00,000	7,24,121	1,00,000	95,000	1,10,167	75,000	75,000		20,000	50,000		
73	Special School Reg School	75000	9,08,744	1,08,600	96,663	7,60,792	97,004	88,738	1,15,222	74,391	92,147			48,055		
TOTAL			29,05,564	10,93,67,868	86,64,252	76,96,986	5,95,58,446	59,58,275	70,81,311	1,37,641	59,91,438	63,81,458	9,30,026	13,30,567	5,73,59,248	11,90,533



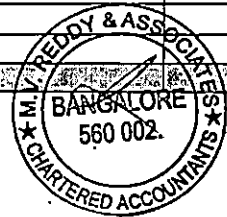
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New Public office, Nurpuranga Road, Bangalore - 560 001
Kasturba Gandhi Balika Vidyalaya - BEOs

Statement of Block wise Receipts & Payments Account for the period from 01.04.2016 to 31.03.2017

BEOs	Bank Charges Rs.	Shoes Grants	Guest teacher Salaries	School Bag	Transfer of amount from KGBV School	End	Other Expenses	Uniform Grant Rs.
Ballur R C (Bagalkot)								29,934
Bilagi (Bagalkot)								30,000
Jamakhandi (Bagalkot)	675			2,400				1,69,800
Kadampur R C (Bagalkot)							1,300	30,470
Kudalasangam Hungund (Bagalkote)			16,500			60,000		20,000
Yankanchi Badami (Bagalkote)		37,000				2,28,206		29,600
Byakud Raibag (Belgaum)	1,952	20,800	3,444	938				
Katakot-Ramdurga (Belgaum)	710					1,88,400	2,500	30,000
Ugaragol (Savadatti-Belgaum)	870	77,088				1,88,400		
Waderhatti Mudalgi (Belgaum)	290	36,750						29,400
Banavikal Kudlagi (Bellary)	2,312							
Bommaghatta Sandur (Bellary)		25,000		2,250				21,800
Byasagideri H.B Halli (Bellary)	790			7,000				20,200
Hampi Hospet (Bellary)	1,977	23,000		7,000				21,600
Moka (Bellary)	1,240							30,000
Tekkalakote Siraguppa (Bellary)	431	26,500		5,005				42,400
Aurad (Bidar)								54,800
Janata Nagar - Humanabad (Bidar)	712					10,000	6,750	38,545
Kapalapur (Bidar)								30,000
Kitta (Bidar)	63							29,800
Arakeri (Bijapur)							35,441	20,800
Davalagi (Bijapur)		25,000					115	21,200
Handanar (Bijapur)		25,250	1,15,143				33,061	20,000
Kamankeri (Bijapur)							3,094	20,200
Tadavalega Indi (Bijapur)							690	
Gouribidanur Vidurashwath (Chikkaballapura)	1,711			5,100			3,950	24,400
Gudibande (Chikkaballapura)	1,589	30,000		7,000				
Chintamani (Chikkaballapura)	1,088	14,600				90,000	5,877	
Bhagespalli (Chikkaballapura)	1,076							
Challakere (Chitradurga)						1,10,000		
Molkalmur (Chitradurga)	1,695	40,750				1,35,000		32,600
Afnavar (Dharwad)	1,954							20,000
Kalaghatagi Ganjigatti (Dharwad)				1,000				20,000



Mundargi Dambal (Gadag)	816							20,000
Ron Sudi (Gadag)	1,095							20,400
Afzalpur (Gulbarga)	939							18,800
Aland (Gulbarga)	663	19,500						17,000
Asif-Gunj Kalburgi (Gulbarga)								20,000
Chandapur Chincholi (Gulbarga)	638	35,750						28,600
Chittapur (Gulbarga)	480							25,000
Udagi Sedam (Gulbarga)	2,508							29,800
Jewargi (Gulbarga)	650							18,800
Holenarasipura (Hasan)								
Mallanayana Halli Mulabagilu (Kolar)	1,425					3,350		35,600
Ramasagara Bangarpet (Kolar)	944							21,600
Somayajalahalli Srinivasapura (Kolar)	1,274							42,000
Gangavathi (Dasanal-koppal)	1,750		18,083			2,16,000	7,000	23,200
Koppal (Aivandi)	1,870		16,500			2,37,860	7,500	29,688
Kustagi (Hanumasagara)	2,018					2,00,760		20,000
Siddapur Gangavati (Koppal)				4,500		2,06,792		35,006
Talakal (Koppal)	628		25,850			2,37,860		8,500
Halagur (Mandya)	645					60,000		
Pandavapura (Mandya)	1,080					60,000		
Hunsur (Mysore)						1,43,400		
KrishnaRaja Nagar (Mysore)						1,43,562	1,506	
Mysore Rural (Mysore)	450					1,46,400		15,800
Nanjangud (Mysore)	1,368					1,43,400	20,500	
T.Narasipura (Mysore)	2,185					1,43,400		
Alkod (Raichur)	270							20,000
Bayyapur (Raichur)	1,056						8,101	16,490
Idupnur (Raichur)	921							20,000
Mallat (Raichur)								19,800
Sindhanur Urdu (Raichur)	426				10,71,400			27,200
Valkaminni sindhanur (Raichur)	120	24,500						40,600
Kodekal Shorapur (Yadgir)						21,000		30,000
Shahapur (Yadgir)							8,298	25,400
Yellari - (Yadgir)	1,059							
Beirapatna (Ramanagara)							3,685	20,000
Pavagada (Tumkur)	2,269					1,88,400		30,000
Telagi Harapanahalli (Davanagere)	581						600	20,400
Yelandur (Chamarajinagara)	976							
Special School Reg School Dharwad	424							
	3,242				5,850	1,43,400	19,500	20,800
	55,904	1,61,488	1,95,520	48,043	10,71,400	33,02,240	1,73,018	15,58,033

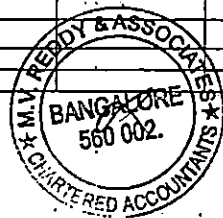


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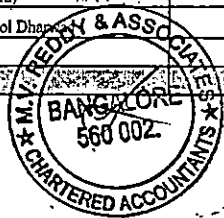
Statement of Block wise Receipts & Payments Account for the period from 01.04.2016 to 31.03.2017

Payments

BEOs	school grant Rs.	Capital work - CWSN - pending Capitalisation Toilet Rs.	Toilet Construction	Toilet Cleaning	Construction of boundary wall	Construction of Building	beti bachavo beti padavo
Ballur R C (Bagalkot)	7,000						
Bilegi (Bagalkot)	6,899						
Jamakhandi(Bagalkot)	7,000						
Kadampur R C (Bagalkot)	7,080						
Kudalasangam Hungund (Bagalkote)	4,230						
Yankanchi Badami (Bagalkote)	13,552						
Byakud Raibag (Belgaum)							
Katakot-Ramdurga (Belgaum)							
Ugaragol (Savadatti-Belgaum)							
Waderhatti Mudalgi (Belgaum)							
Banavikal Kudlagi (Bellary)							
Bommashatta Sandur (Bellary)				4,750			
Byasagideri H.B Halli (Bellary)							
Hampi Hospet (Bellary)							
Moka (Bellary)							
Tekkalakote Siraguppa (Bellary)							
Aurad (Bidar)							
Janata Nagar - Humanabad (Bidar)							
Kapalapur (Bidar)							
Kitta (Bidar)							
Arakeri (Bijapur)					38,800		19,930
Davalagi (Bijapur)							20,000
Handiganar (Bijapur)							20,000
Kamankeri (Bijapur)							20,000
Tadavalaga Indi (Bijapur)							20,000
Gouribidanur Vidurashwath(Chikkaballapura)	7,000						
Gudibande (Chikkaballapura)	5,500						
Chintamani (Chikkaballapura)							
Bhagepalli (Chikkaballapura)		50,000					
Challakere (Chitradurga)							
Molkalmur (Chitradurga)							
Alnavar (Dharwad)							
Kalaghatagi Ganjigatti (Dharwad)							



Mundargi Dambal (Gadag)							
Ren Sudi (Gadag)							
Afzalpur (Gulbarga)							
Aland (Gulbarga)							
Asif-Gunj Kalburgi (Gulbarga)							
Chandapur Chincholi (Gulbarga)							
Chittapur (Gulbarga)							
Udagi Sedam (Gulbarga)							
Jewargi (Gulbarga)							
Holenarasipura (Hasan)							
Mallanayana Halli Mulabagilu (Kolar)	7,000						
Ramasagara Bangarpet (Kolar)							
Somayajalhall Srinivasapura (Kolar)							
Gangavathi (Dasanal-koppal)							
Koppal (Alavandi)	7,000						
Kustagi (Hanumasagara)							
Siddapur Gangavati (Koppal)							
Talakal (Koppal)							
Halagur (Mandya)					438		
Pandavapura (Mandya)							
Hunsur (Mysore)							
KrishnaRaja Nagar (Mysore)							
Mysore Rural (Mysore)							
Nanjangud (Mysore)							
T.Narasipura (Mysore)							
Alkod (Raichur)						6,04,000	
Bayyapur (Raichur)							
Idupnur (Raichur)							
Mallat (Raichur)			30,000				
Sindhanur Urdu (Raichur)							
Valkamdiinni sindhanur (Raichur)							
Kodekal Shorapur (Yadgir)							
Shahapur (Yadgir)							
Yellari - (Yadgiri)							
Bairapatna (Ramanagara)							
Pavagada (Tumkur)	14,500						
Telagi Harapanahalli (Davanagere)							
Yelandur (Chamarajinagara)							
Special School Reg School Dhanur					600		
					872		
	86,681	50,000	30,000	6,660	38,500	6,04,000	99,930

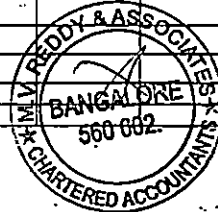


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Statement of Block wise Receipts & Payments Account for the period from 01.04.2016 to 31.03.2017

Payments

BEOs	CC Camera to SPD Rs.	Water Filter	Boring Hand pump	Solar	Incinator	Fund Transferred to DPO	Fund Transferred to SPO	Provision of Rent	Total Expenditure Rs.	Closing Balances as on 31.03.2017				Total Rs.
										Advances BEO's Rs.	Cheque in transit from BPO	Cash	Bank Rs.	
Ballur R C (Bagalkot)									32,30,226	-	-	-	15,35,136	47,65,362
Bilegi (Bagalkot)									36,98,002	32,560	-	-	13,89,264	51,19,826
Jamakhandi (Bagalkot)									33,76,677	-	-	-	20,45,484	54,22,161
Kadampur R C (Bagalkot)									40,68,691	-	-	-	12,09,227	52,77,918
Kudlasanqam Hungund (Bagalkote)									32,15,449	-	-	-	10,32,554	42,48,003
Yankanchi Badami (Bagalkote)									38,92,961	-	-	-	9,71,903	48,64,864
Byakud Raibag (Belgaum)									29,12,017	-	-	-	3,11,809	32,23,826
Katakot-Ramdurga (Belgaum)									39,89,792	-	-	-	6,40,260	46,30,052
Ugaragol (Savadatti-Belgaum)									43,73,652	13,26,440	-	-	3,22,205	60,22,297
Waderhatti Mudalgi (Belgaum)									33,71,161	-	-	-	11,15,104	44,86,265
Banavikal Kudlagi (Bellary)									27,64,724	-	-	-	9,17,012	36,81,736
Bommaghatta Sandur (Bellary)									30,71,347	-	-	-	8,88,401	39,59,748
Byasapideri H B Halli (Bellary)									28,44,077	3,73,483	-	-	7,34,836	39,52,396
Hampi Hospet (Bellary)									28,53,490	-	-	-	4,48,190	33,01,680
Moka (Bellary)									31,29,355	-	-	-	13,62,700	44,92,055
Tekkalakote Siraguppa (Bellary)									25,06,884	-	-	-	19,97,876	45,04,760
Aurad (Bidar)									42,99,446	-	-	-	2,58,440	45,57,886
Janata Nagar - Humanabad (Bidar)									41,52,355	-	-	-	3,55,012	45,07,367
Kopalapur (Bidar)									43,12,563	-	-	-	2,38,520	45,51,083
Kitta (Bidar)									41,57,738	-	-	-	2,97,749	44,55,487
Arakeri (Bijapur)									27,41,566	-	-	-	10,38,481	37,80,047
Davalagi (Bijapur)									29,26,791	-	-	-	12,90,365	42,17,156
Handignar (Bijapur)									24,53,125	-	-	-	11,38,157	35,91,282
Kamankeri (Bijapur)	1,43,293								25,24,438	-	-	-	13,93,081	39,17,519
Tadavalaga Indi (Bijapur)									22,07,720	-	-	-	13,63,491	35,71,211
Gounribidanur Vidurashwath (Chikkaballapura)									29,31,478	-	-	-	19,76,388	49,07,866
Gudibunde (Chikkaballapura)									33,99,731	-	-	-	14,63,288	48,63,019
Chintamani (Chikkaballapura)									17,66,899	20,37,000	-	-	19,17,966	57,41,865
Bhagepalli (Chikkaballapura)									28,71,403	-	-	-	6,81,573	35,52,976
Challakere (Chitradurga)									28,86,558	6,00,000	-	-	11,53,259	46,39,817
Molkalmur (Chitradurga)									31,33,971	-	-	-	17,07,852	48,41,823
Alnavar (Dharwad)									28,03,433	-	-	-	18,15,855	46,19,288
Kalaghatagi Ganjigatti (Dharwad)			18,950						28,01,895	-	-	835	23,00,376	51,03,106



SARVA SHIKSHA ABHIYAN SAMITHI- KARNATAKA

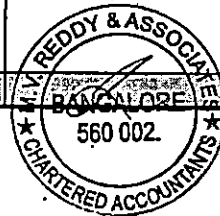
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Kasturaba Gandhi Balika Vidyalaya

Statement of District-wise Receipts & Payments Account for the Period from 1.4.2016 to 31.3.2017

RECEIPTS

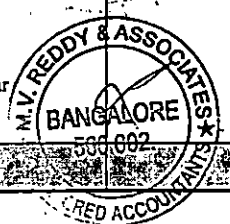
Sl No	Districts	Opening Balances as on 01.04.2016			Interest	EMD	Mobilisation Adv	Total
		Bank Balances	Advances	Cheque In Transit	Bank Interest on SB Account			
		Rs.	Rs.	Rs.	Rs.			Rs.
1	Bagalkote	30,500	-		-			30,500
2	Belgaum		69,84,000		-			69,84,000
3	Bellary	-			-			-
4	Bidar	-			-			-
5	Bijapura	3,83,539			10,299		30,000	4,23,838
6	Chitradurga	-			-			-
7	Davanagere	-			-			-
8	Dharwad	68			-			68
9	Gadag		4,17,848	10,32,581				14,50,429
10	Gulbarga	71,207			3,497	70,000		1,44,704
11	Hassan							-
12	Kolar							-
13	Koppal							-
14	Mysore	61,365	59,01,320		605			59,63,290
15	Raichur				3,367			3,367
16	Tumkur		38,73,253					38,73,253
17	Yadgir		49,14,179	22,66,473				71,80,652
18	Chikkaballapura		1,74,99,600					1,74,99,600
19	Ramanagara							-
20	Chamaraj Nagar		1,86,452					1,86,452
21	Mandya							-
TOTAL		5,46,679	3,97,76,652	32,99,054	17,768	70,000	30,000	4,37,40,153



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
 NEW PUBLIC OFFICES, NRUPATUNGA ROAD, BANGALORE -560001
 Kasturi Gandhi Balika Vidyalaya

Statement of District-wise Receipts & Payments Account for the period from 01.04.2016 to 31.03.2017

Sl No	Districts	Misc & Management Cost	EMD	Construction of building	Total Expenditure	Transfer of funds	Closing Balance as on 31.3.2017			Total
							Cheque in transit	Advances Dpo	Bank	
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Bagalkot				-				30,500	30,500
2	Belgaum				-			69,84,000		69,84,000
3	Bellary				-					-
4	Bidar				-				0	-
5	Bijapura		1,05,200	2,66,394	3,71,594				52,244	4,23,838
6	Chitradurga				-					-
7	Davangere				-				0	-
8	Dharwad				-				68	68
9	Gadag				-	10,32,581		4,17,848	0	14,50,429
10	Gulbarga	50,672			50,672				94032	1,44,704
11	Hassan				-					-
12	Kolar				-				0	-
13	Koppal				-				0	-
14	Mysore				-	61,970		59,01,320	0	59,63,290
15	Raichur				-				3367	3,367
16	Tumkur				-			38,73,253		38,73,253
17	Yadgir				-	2266473		49,14,179		71,80,652
18	Chikkaballapura				-			1,74,99,600		1,74,99,600
19	Ramanagara				-					-
20	Chamarajnagar				-			1,86,452		1,86,452
21	Mandya				-					-
TOTAL		50,672	1,05,200	2,66,394	4,22,266	33,61,024		3,97,76,652	1,80,211	4,37,40,153

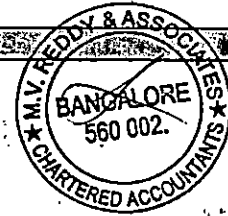


SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
New public offices, Nrupatunga Road, Bengaluru - 560001
Kasturaba gandhi Balika Vidyalaya

(Amount in Rs.)

Statement of Mahila Samakhya and MSK District offices Receipts and Payments Account for the period from 1.4.2016 to 31.3.2017

Receipts	MSK- Bangalore	Bagalkote	Bellary	TOTAL
<i>Opening Balance</i>				
Cash at Bank				-
Deposits				-
Advances - MSK	(1,25,094)	89,415	63,796	28,117
TOTAL	(1,25,094)	89,415	63,796	28,117
Payments				
Closing balances:				-
Cheque in transit				-
Adv RMSA				-
Bank				-
Deposits				-
Advance - MSK	(1,25,094)	89,415	63,796	28,117
Total	(1,25,094)	89,415	63,796	28,117



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
Kasturaba Gandhi Balika Vidyalaya

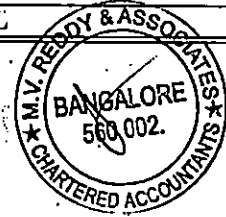
Schedules attached to and forming part of Balance sheet as on 31.3.2017

SCHEDULE 1 : GENERAL FUND

SL NO	Particulars	As on 31.3.2016 Rs.	As on 31.3.2016 Rs.
1	Opening balance as per last balance sheet	20,13,23,501	25,13,80,753
	Add: Excess of Income over Expenditure		
	Less: Excess of Expenditure over income	21,77,44,573	5,00,57,252
	Add MSK Transferred KGBV School new bank balance	-	-
	TOTAL	(1,64,21,072)	20,13,23,501

SCHEDULE -2 : CURRENT LIABILITIES & PROVISIONS

SL NO	Particulars	As on 31.3.2017 Rs.	As on 31.3.2016 Rs.
1	EMD Received	55,86,618	58,01,989
2	Further Security deposit	12,49,140	12,49,140
3	Outstanding Liability & Provisions	82,26,947	83,37,639
4	RMSA	34,112	34,112
5	Mobilisation Advance	30,000	-
	TOTAL	1,51,26,817	1,54,22,880



SARVA SHIKSHA ABHIYAN SAMITHI - KARNATAKA
NEW PUBLIC OFFICES, NRUPATUNGA ROAD, K R CIRCLE, BENGALURU - 560 001

Kasturaba Gandhi Balika Vidyalaya

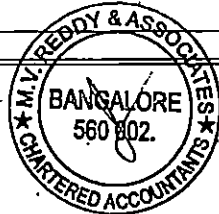
Schedule - 3 : FIXED ASSETS

Sl No.	Description	As on 31.03.2016 Rs.	Additions during the year Rs.	Sold/Transfer during the year Rs.	As on 31.03.2017 Rs.
1	Computer Systems	13,27,277	-	-	13,27,277
2	Furniture & Fixtures (incl Kitchen Equipments)	1,82,98,727	-	-	1,82,98,727
3	Office Equipment	4,61,654	-	-	4,61,654
4	Tailoring Machine	29,900	-	-	29,900
5	Cycle	21,540	-	-	21,540
6	TV	2,28,945	-	-	2,28,945
7	Boring/hand pump	72,076	1,18,950	-	1,91,026
8	Boundry Wall	2,69,200	38,800	-	3,08,000
9	Water Heater	5,00,000	-	-	5,00,000
10	CC Camera	-	6,21,856	-	6,21,856
11	Incinator	-	2,25,837	-	2,25,837
12	Solar	-	2,74,999	-	2,74,999
13	Water filter	-	79,500	-	79,500
	TOTAL	2,12,09,319	13,59,942	-	2,25,69,261

Schedule - 4 : EXPENDITURE ON CAPITAL WORKS PENDING CAPITALISATION

Amount in Rs.

Sl No.	Description	Expenditure up to 31.3.2016	Expenditure during the year	Total as on 31.03.2017
1	Construction of school Building	25,63,44,675	9,20,394	25,72,65,069
2	Additional Class Room	11,62,586	-	11,62,586
3	Construction of Toilet	70,000	30,000	1,00,000
4	Construction of girls hostel	4,55,96,178	-	4,55,96,178
5	Construction of Residential School	7,32,55,145	-	7,32,55,145
	Sub Total	37,64,28,584	9,50,394	37,73,78,978
	Less : Capitalised during the year	Nil	Nil	Nil
	TOTAL	37,64,28,584	9,50,394	37,73,78,978



SARVA SHIKSHA ABHIYAN SAMITHI, KARNATAKA
New Public Offices, Nrupathunga Road, Bengaluru – 560 001.

KASTURBA GANDHI BALIKA VIDYALAYA

Significant Accounting Policies and Notes to the Financial Statements for the year ended March, 31, 2017

1. Significant Account Policies:

a. Basis of Accounting and preparation of financial statements:

The Financial Statements have been prepared and presented in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention using the cash basis of accounting.

b. Use of Estimates:

The preparation of the financial statements in conformity with GAAP in India required management to make estimates and assumptions that effect the reported amount of Assets and Liabilities and disclosure of contingent liabilities on the date of the financial statements management believes that the estimates made in the preparation of financial statements are prudent and reasonable actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

c. Revenue recognition:

The society derives its revenue primarily from Grants from Central Government and State Government. The source of Income / Revenue, by way of Government Grants is recognized, based on the receipt and are accounted during the year of receipt. Interest on various Bank accounts; in respect of Savings Bank; are recognized and accounted on receipt basis; whereas Interest earned on term deposits with banks is accounted on accrual basis.

Unutilized grants; returned by the implementing agencies are accounted as other receipts or reduced from the concerned expenditures.

d. Fixed Assets and Depreciation

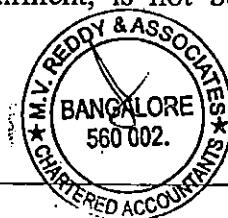
Fixed Assets are stated at cost of acquisition or construction. Cost includes inward freight, duties, taxes and incidental expenses related to acquisition and installation of the Asset.

Borrowing costs directly attributable to acquisition or construction of Fixed Assets, which necessarily take a substantial period of time to be ready for their intended use, are capitalized.

Advances paid towards the acquisition of Fixed Assets outstanding a each balance sheet date, are disclosed as Capital work-in-progress.

Depreciation on all tangible Assets is not provided, as all the Assets are acquired out of the grants provided by the State Government / Central Government. But, the Fixed Assets are disclosed at acquisition cost in the financial statements.

The status of the Assets, as to the impairment, is not being assessed by the organization periodically.



e. **Inventories:**

Inventories of the organization comprises of Books and Stationery and other office consumables. Inventories are charged off to the Profit & Loss A/c, during the year of Purchase; and Stocks of inventories, if any, at the end of the year are not valued.

2. **Notes forming part of the Financial Statements for the year ended 31.03.2017:**

a. **Grants / Funds received:**

As per the information furnished by the SPO, KGBV, Sarva Shiksha Abhiyan Samithi, Karnataka, have received an amount of Rs.21,83,28,638/- as grants, during the year under Audit.

All the expenditure incurred during the year, including towards construction of additional class rooms, infrastructure facilities and other civil works are shown as revenue expenditure, which were incurred out of the unspent grants of earlier years.

b. **Project Expenditure:**

All project expenditures are accounted on Cash basis. Advances towards various Capital expenditures / works; pending capitalization; have been disclosed as "expenditure on capital works pending capitalization".

c. **Fixed Assets:**

Fixed Assets acquired for the project have been stated at historical costs. No depreciation on such fixed assets has been provided in the financial statements.

d. **Advances:**

Funds released to the implementing agencies; to the extent not supported by the Utilisation certificates and expenditure statements are shown as outstanding advances in the financial statements.

The following advances are subject to settlement / adjustment and shown as outstanding advances as on 31.03.2017.

e. Previous year figures have been regrouped / rearranged wherever necessary to confirm to its classification of the current year.

f. Figures have been rounded off to the nearest rupee.

Place: Bangalore

Date: 30/10/2017

For M.V.Reddy & Associates
Chartered Accountants


(M.Venkataramana Reddy)

Proprietor

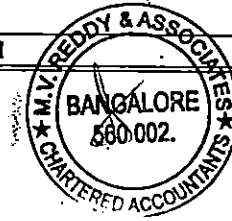
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SARVA SHIKSHA ABHIYAN SAMITHI-KARNATAKA
NEW PUBLIC OFFICES, NRUPATHUNGA ROAD, K.R. CIRCLE, BENGALURU - 560 001
KASTURABA GIRLS BALIKA VIDYALAYA

Statement of Receipts and Payments account for the period from 01.04.2016 to 31.03.2017

RECEIPTS	Amount Rs.	PAYMENTS	Amount Rs.
Opening Balance			
Balances in SB Accounts		Fund Transfer	
at SPO			
- Canara Bank A/c No. 56311	3,80,26,141.86	Provisions	1,10,692.00
Funds received from SSA DPO	43,49,470.00	KGVB	4,35,67,277.86
SB Account Interest	7,21,571.00	Management Cost	19,213.00
Unspent Amount from kgbv school	6,00,000.00		
Total	4,36,97,182.86	Total	4,36,97,182.86



18

Office of the State Project Director
Sarva Shiksha Abhiyan Samithi – Karnataka
New Public Offices, NT Road, KR Circle, Bangalore – 560001

No. SSA/CAO/Annual Report 2016-17/2017-18

Date: 02.11.2017

To,

Sri. P.K. Rangarajan,
Senior Consultant,
Edcil India limited
5th floor, Barakamba road
NEW DELHI – 110 001

Sir,

Sub: Submission of Annual Accounts and Annual Audit Report
of SSA for the year 2016-17.

Ref: 1. Email dated 30.10.2017
2. No. SSA/CAO/Annual Report 2016-17/2017-18,
Date: 31.10.2017

While inviting kind reference to Email dated 30.10.17 and letter dated 31.10.2017 regarding submission of Annual Accounts and Annual Audit Report of SSA for the year 2016-17, Statutory Auditor Report regarding Statutory Audit observations of various districts offices for the year 2016-2017 is enclosed here with.

The district and block offices are directed to furnish the compliances to audit observations to clear the same. The progress of clearance in the matter will be reported.

Yours faithfully,


Chief Accounts Officer

Sarva Shiksha Abhiyana-Karnataka

SARVA SHIKSHA ABHIYAN

NEW PUBLIC OFFICES PREMISES, NRUPATHUNGA ROAD,
BANGALORE – 560 001

ANNEXURE TO MANAGEMENT REPORT

STATUTORY AUDIT OBSERVATIONS
OF VARIOUS DISTRICT OFFICES
FOR THE YEAR 2016-17

::~ AUDITORS ~::
M.V REDDY & ASSOCIATES
CHARTERED ACCOUNTANTS
#25, II FLOOR,
AMBICA BUILDING,
AVENUE ROAD,
BENGALURU – 560 002.
TELE: 080- 2226 8023, 2234 1570.
Email: mvreddy357@gmail.com

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6	Udupi	4
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8	Davanageri	4 -- 8
9	Gadag	9 -- 11
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M.Venkataramana Reddy
B.Com., F.C.A.

M.V.Reddy & Associates
Chartered Accountants
#25, II Floor, Ambica Building
Avenue Road, Bengaluru- 560002
Tele: 080-2226 8023, 2234 1570
Email: mvreddy357@gmail.com

Date: 30/10/2017

SARVA SHIKSHA ABHIYAN SAMITHI, KARNATAKA

ANNEXURE TO MANAGEMENT REPORT

Audit observations pending for Compliance for the year 2016-17

I. SHIMOGA DISTRICT

1. DIET Shimoga

- a) Ledger accounts have not been maintained without which finalization of accounts as on at the end of 31.03.2017 became difficult, hence principal DIET is advised to maintain general ledger in the form of S.S.A-4.
- b) Asset register has not been maintained and the vouchers are not passed by the competent authority.

II. MYSORE DISTRICT

1. DIET Mysore:

- a. Stock Account of Cheque Book has not been maintained.
- b. Stock book of materials received for training programme is not maintained and fact of same should be recorded on the bills, stock and issue register should be produced to Audit.

III. HASSAN DISTRICT

1. DDPI HASSAN:

- Skanda Medical & Medical Seva Trust Vide cheque No 150868 dated: 15.12.2016 of Rs.10,72,306/- paid towards physically handicapped materials supplied, for which connected file / records have not been produced to Audit.
- Payment made to Hearing health care clinic, Bengaluru, vide cheque No 150870 dated: 15.12.16 for Rs.2,16,310/-, for which connected file has not been produced to audit.

2. DIET Hassan:

Maintenance of accounts is far from satisfactory for the reason, that cash book is being written following the bank transaction in the bank passbook. Hence it is advised to the principal maintenance of the accounts to be entrusted to qualified / experienced personnel.



IV. MANDYA DISTRICT

1. BEO/BRC Mandya South

The following vouchers have not been produced for Audit.

- Cheque No 480619 Dated:-21.07.2016 Rs.6,700/- & also Quotation has not been called for.

V. CHIKKAMAGALORE DISTRICT

1. BEO/BRC Kadur

As observed from the receipts & payments account, amounts received and spent during the year 2016-17 is as follows:-

Sl. No	Head of Account	Amount received by DPO	Amount Spent	Excess Expenditure
1	Office C.G	50,000/-	72,931/-	22,931/-
2	CRP C.G	2,00,000/-	2,09,382/-	9,382/-
3	Amount received from DIET	3,12,500/-	3,19,310/-	6,810/-
Total		5,62,500/-	6,01,623/-	39,123/-

Reasons for excess expenditure need to be explained to audit.

2. BEO/BRC Birur

- Vide Cheque NO 77647 Dated:18.08.16 Vr No 15/16-17 of Rs.30,000/-
- Vide Cheque NO 776502 Dated:02.12.16 Vr No 42/16-17 of Rs.20,000/-
- Vide Cheque NO 833621 Dated:20.03.17 Vr No 81/16-17 of Rs.1,500/-

In the above cases vouchers have not been produced to audit.

3. BEO/BRC Tarikere

- Annual stock verification of SSA materials is not conducted as on 31.03.2017.
- On observing the Receipts & payments, excess of expenditures have been incurred in the following instances:

Sl.No	Head of Account	Amount received by DPO	Amount Spent	Excess Expenditure
1	BRC C.G	54,230/-	63,086/-	8,856/-
2	BRP T.A	30,000/-	40,180/-	10,180/-
Total		84,230/-	1,03,266	19,036/-

Reason for excess of expenditure incurred needs to be explained to audit.

4. BEO/BRC Sringeri

- Cash book is not properly maintained. The cash book is written as per the entries in the Passbook, which is against to the principles of accounting.
- The financial position is as follows :



Opening Balance	Rs.1,75,658/-
Total Receipts during 2016-17 from D.P.O & DIET	Rs.4,82,201/-
Total	Rs.6,57,859/-
Expenditure	Rs.4,27,119/-
Closing Balance	Rs.2,54,481/-

As against the expenditure of Rs.3,49,533/- (SSA) and Rs.77,586/- (DIET) total of Rs. 4,27,119/-, for which Vouchers have not been produced to audit. Hence entire amount is held under objection.

Compliance: As against the expenditure amounting to Rs.3,49,533/- of SSA and Rs. 77,586/- of DIET. Total amount of Rs. 4,27,119/- out of which Rs.3,67,119/- vouchers have been produced; and for balance of Rs.60,000/- vouchers are yet to be produced.

- As against BRC/CRP C.G's of Rs.57,000/- received where as expenditure is Rs.1,02,228/- there by excess expenditure 52,286/- is incurred. Hence reasons for excess expenditure need to be explained.

5. BEO/BRC N.R.Pura

- A sum of Rs.8,197/- spent during the year 2016.17 towards B.R.C telephone expenses, where as the admissible amount for 1 year is only Rs.6,000/-. Hence excess expenditure of Rs.2,197/- needs to be recovered from the concerned BRC's and remitted to SSA account.
- An amount of Rs.50,000/- received under BRC's C.G, whereas expenditure is Rs.1,05,882/- there by an excess expenditure incurred to the extent of Rs.55,882/-. Also in the case of CRC C.G excess expenditure incurred to the extent of Rs.6,000/-. Hence in both the cases explanation of BEO/BRC is required.
- A sum of Rs.45,000/- available Under Physiotherapy is unspent during the year 2016-17. Reason for not spending during the financial year may be produced.



VI. UDUPI DISTRICT

1. DDPI UDUPI:

- Vide Cheque No.569128 Dated.14.06.16 has been paid to Sri.Chandranaiik APC during the year 2016-17 towards activities of the SSA Programme for getting Photographs & DVD's. The details of Number of Photos and DVD rates have not been mentioned in the bill.
- Vide Cheque No 523522 Dated: 31.03.17 Rs.56,690/- has been paid to SDP Engineering Works Doopada Katte, Brahmavara. Quotation, M.B Book & Stock certificate have not been produced to Audit.
- Vide Cheque No 569111 Dated: 19.10.16 has been paid to Srinidhi Graphics Technology, Manipal; towards supply of 1000 files to office. Quotation, Stock Account and issue register have not been produced to audit.

2. BEO/BRC Brahmavara

A sum of Rs.78,000/- received under Akshara Dasoha & Excess uniform grant of Rs.92,500/- for schools. Details of receipts amounting to Rs.1,70,500/- has not been made available to Audit nor explained to audit.

VII. BIJAPUR DISTRICT

1. BEO/BRC BASAVANA BAGAWADI,

PARA-3

On 27.3.2017 a sum of Rs.83,861/- has been paid towards STS. Quotation and connected vouchers have not been produced to audit for verification.

2. BEO/BRC Indi,

PARA-3

A sum of Rs.34,210/- and Rs.20,000/- paid towards Xerox. But quotations have not been called.

VIII. DAVANGERI DISTRICT

1. DDPI /DPO Office, Davanageri:

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA -2

A sum of Rs.19,855/- paid towards TA Bill vide cheque No.900485 dtd.31.3.2017, but there is no such provision made in AWP 2016-17, moreover, in the file it is written as provision available to pay as a TA to DDPI. Hence the same may be recovered and credited to SSA fund immediately with intimation to audit.



2. BRC Davangeri South :

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

3. BRC Jagaluru :

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

4. BRC Honnali :

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.

2. Ledger account.



PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

5. BRC Harapanahalli:

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

6. BRC Chennagiri:

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

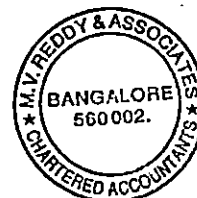
PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.



PARA-5 BEO/BRC Mobile Bill:

A sum of Rs.20,551/- has been paid towards BEO/BRC's Mobile Bill for year 2016-17, where as the amount is restricted for both is Rs.600/- pm and 500/- pm respectively. The total amount works out for a year is Rs.13,200/-. Hence, excess drawn amount of Rs.7,351/- may be recovered and credited to SSA fund and intimated to audit. The details are as shown below:

Sl.No	Date	Amount paid (in Rs)
1	18.4.2016	2594/-
2	30.5.2016	2810/-
3	20.6.2016	2524/-
4	18.7.2016	2361/-
5	26.8.2016	2703/-
6	3.10.2016	1735/-
7	22.10.2016	1693/-
8	14.02.2017	1314/-
9	23.02.2017	1693/-
10	20.03.2017	1124/-
Total		20,551/-

7. BRC Davanageri North:

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register
2. Ledger Account.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.



8. BRC Harihara :

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register
2. Ledger Account.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

PARA-5

A sum of Rs.46,267/- has been paid towards STS. On verification of Cash Book observed that, the amount has been drawn and paid to BRP vide Cheque No.097736 dtd.23.1.2017, instead of M/s.Kushi Digital firm. Why the cheque drawn in favour of BRP and the amount paid through BRP to the firm, may be clarified to Audit.

9. Kasturba Gandhi Balika Vidyalaya, Telagi Taluka, Davanageri District, Davanageri:

PART-1:

Replies to the previous audit reports on the accounts of the KGBV transactions, have not produced to audit nor submitted to the higher authorities since inception of the KGBV programme. Early action may be taken to furnish year wise, Para wise replies, along with the connected records, documents, registers etc.

Non Maintenance of Audit Objections follow up register: The KGBV has not maintained the said register in Form No.25 of the SSA. Hence the said register should be maintained with up to date entries and attested copies of the same may be produced to Audit.

PART-2

- A) All the financial matters may be approved by the SDMC.
- B) Procurement procedures are being followed strictly as per the norms.



IX. GADAG DISTRICT

1. DPO/DDPI Office, GADAG :

- (I) Purchase of Aid & Appliances from Manovikasa Corporation Hubli for Disabled Children's:- A sum of Rs.22,48,237/- has been paid to the above firm for purchase of the 761 No's of the Aid & Appliances to the IED children's of the district. The supplied appliances are to be certified by the each block for receipt of the aid & appliances is in good condition, and it is to be distributed for the identified children's and furnished to audit.
- (II) Purchased assets i.e., chair, printer, UPS to be accounted in the SSA asset register.

2. DIET -Principal GADAG :

- (I) A sum of Rs.2,79,778/- has been released to the internal and external, Evaluators as honorarium for the KSQAAC programme, for which the connected evaluators attendance particulars and the place they worked have not been produced to audit.
- (II) SSA account to be separated from the transactions of the DSIRT and RMSA (Bank a/c).

3. BEO and BRC - RON :-

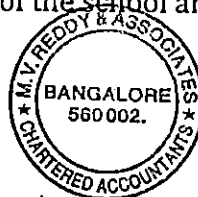
- (i) Escort & Transport facilities paid to the IED Children's amounting to Rs.6,27,600/-, for which the children's attendance certificates have to be collected from the concerned HM's of the school and produced to Audit.
- (ii) Purchase of the (100 No's) chairs to be accounted in the asset register and furnished to audit.
- (iii) Serial wise cheque No's to be recorded in the cash book and proper narration to be noted.

4. BEO & BRC MUNDARAGI :

- (i) Escort and transport allowances paid to the IED children's, amounting to Rs.2,87,500/-, for which the children's attendance certificates have to be collected from the concerned HMS of the school and furnished to audit.
- (ii) Purchase of Micro-tek UPS, Batteries, Tables, Chairs are to be accounted in the SSA asset register and furnished to audit.
- (iii) BEO/BRC's have to attest the payment vouchers.

5. BEO and BRC - GADAG (Rural) :

- (i) Escort and transport allowances paid to be IED children's amounting to Rs.1,95,500/-, for which the children's attendance certificates have to be collected from the concerned HM's of the school and furnished to Audit.



- (ii) Purchase of the chairs tables, Almera & Scanner etc., amounting to Rs.50,000/- are to be accounted in the SSA Asset register and furnished to audit.

6. BEO and BRC GADAG :

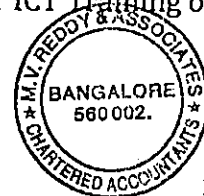
- (i) A sum of Rs.50,000/- has been drawn vide Cheque No.951348 dt:13.7.2016 towards conducting the ICT (IED) trainings to the 126 teachers, the trainings have been conducted in two batches from 13.7.2016 TO 16.7.2016. It is observed the trainings to be executed for the financial year of 2015-16. The reason for not performing the trainings as per the plan & schedule to be furnished.
- (ii) Purchase of the lap top for Rs.35,600/- to be accounted in the SSA asset register and furnished to audit.

7. BEO and BRC NARAGUND :

- (i) Escort and Transport allowances paid to the IED children's amounting to Rs.2,51,000/-, for which the children's attendance certificates have to be collected from the concerned HM'S of the school and furnished to audit.
- (ii) Purchase of the chairs and printers etc., for Rs.50,000/- are to be accounted in the SSA asset register and furnished to Audit.
- (iii) A sum of Rs.50,000/- has been released to Smt.Deepa Physiotherapist towards Therapy treatment to the IED children's. The attendance particulars of the Child/parent attended for treatment and its reports have not been furnished to Audit.

8. BEO and BRC SHIRAHATTI :

- (i) Escort and transport facility paid to the IED children's amounting to Rs.3,84,699/-, for which the children's attendance certificates have to be collected from the concerned H.M's of the school and furnished to Audit.
- (ii) Purchase of computer hard disk, battery and Microtek, UPS etc. Amounting to Rs.50,000/- are to be accounted in the SSA Asset register and furnished to Audit.
- (iii) Vouchers and its connected records of programmes amounting to Rs.1,38,980 have not been produced to Audit.
- (1)Rs.48,980/- Paid to Smt Kavitha.S Lamani for Physiotherapist treatment
- (2)Rs.30,000/- Drawn by the BRP, BRC, CRP & IERTS towards TA &DA
- (3)Rs.20,000/- Paid to M.M.Joshi for corrective surgery
- (4)Rs.40,000/- Drawn by Sri.Hasan Sab, IERT for ICT Training of 2015-16



9. K.G.B.V - DAMBAL (Mundaragi Taluk) :

- (i) Excess Utilization of the Grant: Grant amounting to Rs.6,21,684/- has been excessively drawn/diverted from the one activity to other for the purchase of the Night Dresses, School bags, Dictionary, Trunks, Colour Dresses, Laptop, Science Equipments, Printer etc. Approval from the competent authority towards excess Utilized grant has not been obtained.
- (ii) A sum of Rs.36,000/- utilized stipend grant to the children's tour, for which the SDMC resolution may be furnished to audit.
- (iii) A sum of Rs.76,296/- has been paid for the engagement (adhoc) of the full time teacher of the science subject, through the working government teachers of 4 Nos. Reason for the Engagement and its approval has not been furnished.
- (iv) Ledger account of the SSA fund has not been furnished.

10. K.G.B.V - SUDI (RON Taluk) :

- (i) Excess Utilization of the Grant : Grant amounting to Rs.5,41,033/- has been excessively drawn/diverted from the one activity to the other for purchase of the LCD Projecter, Desks, Track Shute & Pant, School bags, Night dresses, Colour Dresses, Almera, Computer etc., Approval from the competent authority towards excess Utilized grant has not been obtained.
- (ii) A sum of Rs.74,788/- has been paid towards the Engagement of the adhoc teacher for the period from April 2016 to July 2016. Reason for the engagement of the teacher during vacation and its approval copy has not been furnished.
- (iii) Children's tour expenditure details (stipend grant) to be placed before SDMC and approval may be obtained and furnished to audit.
- (iv) Ledger account of the SSA fund has not been produced.

X. GULBARGA DISTRICT

1. DDPI /DPO Office, Gulbarga :

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns file register.



2. **BRC Afzalpur :**

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

1. Audit observation follow up register.

PARA-3

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque by A/c payee.

3. **BRC Aland:**

PARA-1

Stock account is maintained, but physical verification of stock is not done.

PARA-2

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque by a/c payee.

4. **BRC Jewargi:**

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.

2. Ledger Account.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque by A/c payee.



5. BRC Chitapur :

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.
2. Ledger Account.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

PARA-5

- 1) On verification of pass book, it is observed that, some cheques are being drawn self or directly paid the party. This practice should be avoided in future.
- 2) Ledger posting is not done properly; the same should be taken proper entry into the ledger book with information wise promptly.
- 3) An amount of Rs.30,960/- has been paid to M/s.Asian graphics Gulbarga. The firm is not registered. Always transactions to be made, with those who are having registered number.
- 4) A sum of Rs.12,900/- has been paid to M/s.Nagavi Digital Chitapur for 645 x 20 - photos. On details of number of photo's printed have not been produced to Audit.
- 5) A sum of Rs.30,000/- has been paid towards medical bill on 4.8.2016 for RMSA, but paid out of SSA fund. The same needs to be refunded immediately.
- 6) Most of the CRC's CG's paid without signature of the proprietor of the shop and same vouchers are altered.
- 7) A sum of Rs.42,850/- paid to Asian Graphics kalburgi without calling the Quotation and moreover the said firm is not registered as per the vouchers produced.



6. BRC Sedam :

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done.

PARA-3

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

PARA-4:

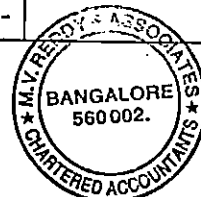
1) A sum of Rs.42,110/- has been paid to BEO for NEP vide cheque No.033541 dt.31.3.2017. On verification of vouchers, it is observed that almost all vouchers are in Xerox. Hence the original vouchers may be obtained and produced to audit.

2) A sum of Rs.38,508/- has been paid to M/s. Asian Grapics Kalburgi, without calling quotation and more over the said firm is not registered.

3) On Verification of TA Bills, it is observed that a sum of Rs.15,000/- has been paid vide cheque No.700706 dt.21.3.2017. But, the approved tour details have not been produced to audit for verification.

4) Most of the CRP's under sedam BRC jurisdiction are not submitted the vouchers of C.G, FTA & Kalikostava, and the details are shown in the Annexure-1.

Sl. No.	Cluster	CG	FTA	Kalikotsava
1	Habal T	8,000	7,500	3,800
2	Kolkunda	10,000	7,500	--
3	Kurkunta	8,500	7,500	3,800
4	Mudhol	7,500	7,500	--
5	Khanagadda	10,000	7,500	3,800
6	Motakpally	10,000	7,500	3,800
7	Urdu SEdam	7,500	7,500	3,800
8	Sedam East	5,000	-	-
9	Sedam West	5,000	7,500	3,800
10	Neelhalli	5,000	-	-
11	Malkhed	5,000	-	-
12	Kodla	5,000	7,500	-
13	Dugnur	5,000	-	-
14	Madana	5,000	-	-
15	Udagi	5,000	-	-



16	Koldunda	5,000	7,500	-
17	Adaki	5,000	-	-
18	Lingampally	5,000	-	-
19	Ranjol	5,000	-	-
20	Libbanpally	5,000	-	-
21	Urdu Mudhol	5,000	-	-
	Total	1,31,500	75,000	22,800

7. DPO/BRC Kalburgi North:

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.

PARA-2

Stock account is maintained, but physical verification of stock is not done.

PARA-3

1) Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

For Example:

- Cheque No.67762 dtd.24.2.2017 for Rs.16,575/- Not having Tin Nos

- Cheque No.67775 dtd.25.2.2017 for Rs.10,545/- Not having Tin Nos.

2) A sum of Rs.1,04,186/- has been paid to M/s.Revan Siddeshwar Printing press towards printing of 575 child profile vide cheque No.67789 dt.8.3.2017, The said amount including VAT, but the amount could not traced in the bill, this may be clarified to audit.

3) Expenditure against the computer, Mechanical report of computer should attest with the bill and certificate on the bill by the BEO/BRC may be obtained and produced for verification.

4) A sum of Rs.7,500/- has been paid to Sri.Bharath Raj Sawargi BEO for FTA or TA, but there is no provision made in the AWP during the year. Hence, the said amount to be recovered and credited SSA fund immediately and furnished to Audit.

8. BRC Kalburgi South :

PARA-1

Compliance to previous audit reports of internal and statutory reports for the year 2015-16 is submitted. Clear pending Para's of old audit reports at the earliest.



PARA-2

Stock account is maintained, but physical verification of stock is not done.

PARA-3

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

PARA-4:

2) Some of the Training vouchers are misplaced, i.e. Tea bills.

9. Principal DIET Kamlapur, Gulbarga :

PARA-1

Following registers have not been maintained.

1. TDS deduction register and quarterly returns file register.
2. Audit observation follow up register.

PARA-2

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

PARA-3

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

PARA-4 : Observations

- a) **Mobile charges paid out of Interest earned from Bank:** A sum of Rs.10,583/- has been paid towards BSNL mobile charges from Interest amount earned from Bank. There is no provision to meet expenditure from Interest. The same may be clarified to Audit.
- b) On verification of pass book noticed that, cheques have been issued in the name of parties / suppliers, instead of A/c payee cheques, which needs to be avoided in future.
- c) **Delay in refund of unspent training amount:** A sum of Rs.1,30,000/- vide cheque no.146290 / 10.11.2016 has been paid towards conducting training. The actual expenditure incurred is Rs.92,000/- and the balance amount of Rs.38000/- has been returned on April, 2017 after delay of 4 months. This needs clarification.



- d) A sum of Rs.21,000/- vide cheque no.731667/ 13.02.2017; has been paid to Sri. Mehaboob Subani, teacher, towards water charges. On verification of tender documents noticed that, water charges are included in the overall tender amount, but why the extra amount has been paid may be clarified to Audit.
- e) **Non deduction of TDS:** A sum of Rs.3,29,160/- vide cheque no. 146298 / 23.01.2017 has been paid to Sri.Mehaboob Subhani, without deducting TDS. Hence, applicable TDS may be deducted and remitted to Government A/c and furnished to Audit.

XI. HAVERI DISTRICT

1. DPO/DDPI Office, HAVERI :

- (i) Purchase of Aid & Appliances from M/s. Manovikasa Corporation Hubli, Hearing Health Care Clinic and ALIMCO, Bangalore: A sum of Rs.27,95,930/- has been paid to the above firms towards purchase of the 1135 No's of the Aid & Appliances to the IED children's of the district. The supplied appliances are to be certified by the each block for receipt of the materials is in good condition, and to be distributed for the identified children's and furnished to audit.

1) Cheque No.401231 & 232 dt.26.12.2016	Rs.22,26,376/-
2) Cheque No.606173 dtd.28.2.2017	Rs. 120,600/-
3) Cheque No.401250 dtd.9.1.2017	Rs. 1,51,929/-
4) Cheque No.401265 dtd.21.1.2017	Rs. 2,97,025/-
Total	Rs.27,95,930/-

- (ii) The KENOICS Ltd., Bangalore have drawn the amount of ESI, PF, PT, ST and Service Charges for deploying the adhoc Staff to the DPO Haveri, for which the connected payment receipts of the remittance of the each month to be collected from them and furnished to audit.

- (iii) Expenditure on Corrective Surgery (IED) :

A sum of Rs.5,82,900/- has been paid to hospitals towards conducting the corrective surgeries. The connected children's medical reports identified at the Camps and the nature of the disability and its documentations, reports, bills attested by the Government surgeon have not been furnished to audit:

Rs.4,18,500/-	Paid to Gowramma Hospital Haveri
Rs.1,49,400/-	Paid to Kantesh Hospital Haveri
Rs. 15,000/-	Paid to SDM Hospital Hubli,
Rs.5,82,900/-	



2. PRINCIPAL/ DIET - HAVERI:

- (i) Cash book is written based on the pass book entries, and also mixed with the 3-4 cheque values and recorded in the cash book. Which is not in the order. Action may be taken to record the cash book entries based on the cheques issued. Monthly reconciliation to be recorded with the pass book & cashbook closing balances and furnished to audit.
- (ii) The following amounts have been drawn by Smt.S..Usha Kumari, Sr.Lecturer towards conducting the KSQAAC programme. The honorarium has been paid to the internal & external evaluators by cash. The receipt / acknowledgement has not been obtained and furnished to Audit.

Particulars	Amount in Rs.
1)Cheque No.536038 dtd.30.5.2016	Rs,86,400/-
2) Cheque No.536040 dtd.27.6.2016	Rs.34,500/-
3) Cheque No.536043 dtd.27.6.2016	Rs.27,000/-
4)Cheque No.536054 dtd.16.8.2016	Rs.22,500/-
5)Cheque No.536055 dtd.16.8.2016	Rs.14,400/-
6)Cheque No.536058 dtd16.8.2016	Rs.16,800/-
Total	Rs.2,01,600/-

XII. KOPPAL DISTRICT

1. DIET /PRINCIPAL MUNIRABAD OF KOPPAL TALUK :

- a. RMSA & DSIRT grants have to be operated separately from the SSA transactions.
- b. KSQARC transactions have not been furnished to Audit.

2. BEO and BRC Koppal Taluk Koppal :

- (i) Escort and Transport allowances have been paid to the IED children's amounting to Rs.4,78,250/-, for which the attendance certificates are to be collected from the concerned HM's of the school and furnished to audit.
- (ii) Certification to be recorded by the BEO/BRC towards satisfactory execution of the S.R.B.C. conducted at Kunikeri & Heribollekr; and furnished to Audit. Further, officials visit reports have not been produced to Audit.
- (iii) The following vouchers have not been produced to Audit:
- (1)Cheque No.418136 dtd.31.3.2017 : Rs. 54,010/-
- (2) Cheque No.418135 dtd.31.3.2017 : Rs. 2,334/-
- (3) Cheque No.418142 dtd.31.3.2017 : Rs.79,010/-
- (4) Cheque No.418143 dtd.31.3.2017 : Rs. 8,020/-
- Total : Rs.1,43,374/-



- 3. BEO and BRC Yelburga Taluk Yelburga :**
- (i) Escort and Transport allowances have been paid to the IED children's amounting to Rs.4,94,072/-, for which the attendance certificates are to be collected from the concerned HM's of the school and produced to audit.
 - (ii) Certificates to be recorded by the BEO/BRC towards satisfactory execution of the S.R.B.C at 'Muradi Tanda' and furnished to Audit. Further, officials visit reports have not been produced to Audit.
- 4. BEO and BRC Kushtagi Taluk, Kushtagi :**
- (i) Certification to be recorded by the BEO/BRC towards satisfactory execution of the SRBC at 'Tavaragera' (by NGO) and furnished to Audit. Further, officials visit reports have not been furnished to Audit.
- 5. BEO and BRC Gangavathi Taluk, Gangavathi :**
- (i) A sum of Rs. 6,50,892/- has been paid towards Escort and Transport allowances to IED children, for which the attendance certificates to be collected from the concerned HM's of the school and produced to audit.
- 6. K.G.B.V Alwandi of Koppal Taluk :**
- (i) Utilization of the Grants: Grant amounting to Rs.1,73,850/- has been excessively drawn/diverted from one activity to other towards purchase of the sewing machine, NAPKIN destroyer, Solar Water Heater etc. Approval from the competent authority towards excess utilized grant may be obtained and furnished to audit.
 - (ii) Ledger account and AWPSB have not been produced to Audit.
 - (iii) Details of PF, ESI, ST & SC remittances are to be collected from the NGO's and furnished to Audit.
- 7. K.K.G.B.V Hiremyageri of Yelburga Taluk :**
- (i) Utilization of the Grant: Grant amounting to Rs.2,60,599/- has been excessively drawn/diverted from one activity to other towards purchases of the Batteries, UPS, Two Tier bunker cots, solar water heater and water filter etc., as per the directions of the letter dated.20.1.2015. Approval from the competent authority towards excess utilization of grant for the period 2016-17, may be obtained and furnished to audit.
 - (ii) Ledger account to be maintained for SSA grant and furnished to Audit.



8. K.G.B.V Talakal of Yelburgi Taluk :

- (i) Utilization of the Grant :- Grant amounting to Rs.3,30,013/- has been excessively drawn /diverted from one activity to other towards purchase of the solar water heater, water tanker and street light etc., Approval from the competent authority towards excess utilized grant may be obtained and furnished to audit.
- (ii) Ledger account and AWPSB have not been produced to Audit.
- (iii) Details of PF, ESI, ST & SC remittances are to be collected from the NGO's and furnished to Audit.

9. K.G.B.V Hanamasagar Kushtati Taluk :

- (i) Utilization of the Grant :- Grant amounting to Rs.1,62,000/- has been excessively drawn/diverted from one activity to other towards fixing of V Guard Solar Water Heater and street light etc., Approval from the competent authority towards excess utilized grant may be obtained and furnished to audit.

10. K.G.B.V Dasanal of Gangavathi Taluk :

- (i) Utilization of the Grant :- Grant amounting to Rs.3,03,601/- has been excessively drawn/ diverted from one activity to other towards fixing of 2 no's water filter, Power Generator, Projector and CC Cameras etc., Approval from the competent authority towards excess utilization of grant for the period 2016-17, may be obtained and furnished to audit. Further, it is to be accepted by the SDMC for its quality rate etc.,
- (ii) Ledger account of the SSA grant and AWP & B to be produced to Audit.
- (iii) PF, ESI ST & SC remittance details are to be collected from the NGO's and furnished to audit.

11. K.G.B.V Hirekheda Gangavathi Taluk

- i) Utilization of the Grant :- Grant amounting to Rs.2,35,500/- has been excessively drawn/diverted from one activity to the other towards fixing of 2 no's Water Heaters, tank stand and its fitting charges etc., as per the directions of the letter dated 20.11.2015. Approval from the competent authority towards excess utilized grant may be obtained for the year 2016-17 and furnished to audit.
- ii) Ledger A/c of SSA Grant and Medical report register of the children's have to be maintained and furnished to Audit.
- iii) Cash book has to be recorded as per the CQs issued and reconciliation to be done with the bank balances.



12.K.G.B.V Siddapur (Minority) Gangavathi Taluk :

- (i) Utilization of the Grant :- Grant amounting to Rs.20,66,547/- has been excessively drawn/diverted from one activity to the other towards purchases of the UPS Batteries, Computer, CC Cameras, Fridge, Grill works and the expenditure of the 33 No's children's excessive admissions, The excess utilized grant to be approved by the competent authority and furnished to audit.
- (ii) All the purchases/installations to be accepted by the SDMC and furnished to audit.

XIII. RAICHUR DISTRICT

1. DPO/DDPI Office, RAICHUR :

(i) Un Settled Advance:- A sum of Rs.20,000/- has been drawn by Sri.Neelakanta Gowda, Ex APC, vide Cheque No.673425 dtd.15.7.2016 as an advance towards Hostage charges. The drawn amount is not settled as on the date. Action may be taken to settle the same, if not the same needs to be recovered from the concerned and furnished to audit.

2. PRINCIPAL DIET Yeramarus, Raichur TQ:

- a. A sum of Rs.3,69,615/- has been released to the 26 internal & external evaluator as a Honorarium of the KSQAAC vide Cheque No.963731 to 771 dtd.19.5.2016, for which the connected evaluators attendance particulars and the place they worked have not been furnished.
- b. The research report of the REMS has not been furnished to audit.
- c. Other grants of the 'RMSA' & 'DSIRT' to be separated from the SSA account and furnished to audit.

3. BEO and BRC Raichur Taluk :

- (i) A sum of Rs.8,13,245/- has been paid towards Escort and Transport allowances to IED children, for which the attendance certificates are to be collected from the concerned HM's of the school and produced to audit.

4. BEO and BRC Manvi Taluk :

- (i) A sum of Rs.7,05,000/- has been paid towards Escort and Transport allowances to IED children, for which the attendance certificates are to be collected from the concerned HM's of the school and produced to audit.
- (ii) Purchase of the Projector/Siren, Printer, Lap-Top and Digital library UPS amounting to Rs.2,00,000/-, have not been certified and not accounted in the 'RMSA' asset register.



5. BEO and BRC Sindanoor Taluk :

- (i) A sum of Rs.6,97,500/- has been paid towards Escort and Transport facilities to IED children, for which the children's attendance certificates are to be collected from the concerned HM's of the school and produced to audit.
- (ii) Purchase of the projector/siren, Printer, Laptop and DIGITAL Library Ups etc., amounting to Rs.2,00,000/- have to be certified, and to be accounted in the 'RMSA' Asset register and furnished to Audit.

6. BEO and BRC Lingasagur Taluk :

- (i) A sum of Rs.7,07,500/- has been paid towards Escort and Transport facilities to IED children, for which the children's attendance certificates are to be collected from the concerned HM's of the school and produced to audit.
- (ii) Purchase of the projector/screen printer, Laptop and DIGITAL Library Ups, chairs & Tables etc., amounting to Rs.2,00,000/- have to be certified and to be accounted in the 'RMSA' asset register and furnished to audit.

7. BEO and BRC Deodurga Taluk :

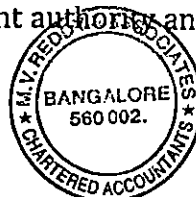
- (i) A sum of Rs.7,07,500/- has been paid towards Escort and Transport facilities to IED children, for which the children's attendance certificates are to be collected from the concerned HM's of the school and produced to audit.

8. KGBV Idapanur of Raichur Taluk :

- (i) Utilization of the Grant: Grant amounting to Rs.1,04,621/- has been excessively drawn/diverted from one activity to other towards fixing of 6 NO's CC camera's and incinerator. The excess utilized grant may be approved by the competent authority and furnished to audit.
- (ii) Provision for engagement of the full time teachers on adhoc basis to be furnished.
- (iii) PF, ESI, ST& SC remittance details / receipts are to be collected from the NGO's and furnished to Audit.

9. K.G.B.V Mallat of Manvi Taluk :

- (i) Utilization of the Grant: - Grant amounting to Rs.2,43,869/- has been drowns/diverted from the one activity to other for fixing of 6 No's CC Cameras, Solar water Heater and incinerator etc. Approval may be obtained towards excess utilized grant from the competent authority and furnished to audit.



- (ii) Provision for engagement of the full time teachers on adhoc basis has not been furnished to audit.
- (iii) PF, ESI, ST & SC remittance receipts are to be collected from the NGO's and furnished to audit.

10.K.G.B.V Sindhnoor (Urdu) Sindhnoor Taluk :

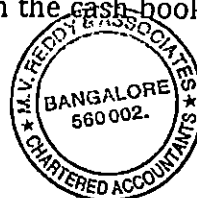
- (i) Grant amounting to Rs.68,942/- has been excessively drawn/diverted from one activity to other towards fixing of CC Camaras. Approval may be obtained towards excess utilized grant from the competent authority and furnished to audit.
- (ii) Provision for engagement of the full time teachers on adhoc basis has not been furnished to audit.
- (iii) A sum of Rs.45.55 lakhs has been released to the Deputy Commissioner Raichur towards construction of the school Building. The progress report of the works has not been made available to audit.

11.K.G.B.V Alkod of Deodurga Taluk :

- (i) Utilization of the Grant: - Grant amounting to Rs.1,75,360/- has been excessively drawn/ diverted from one activity to other towards fixing of Solar water Heaters & CC Camaras etc., Approval may be obtained towards excess utilized grant from the competent authority and furnished to audit.
- (ii) Civil works for construction of the Additional class room completion report has not been made available to audit.
- (iii) Provision for engagement of the full time teachers on adcho basis (12 Months) has not been furnished to audit.
- (iv) HM/President has to attest the payment vouchers/Bills.
- (v) PF, ESI, ST & SC remittances receipts may be collected from NGO's and furnished to audit.

12.K.G.B.V Bayyapur of Lingasagur Taluk

- (i) Utilization of the Grant: - Grant amounting to Rs.95,671/- has been excessively drawn/diverted from the one activity to other towards fixing of CC Camara's etc. Approval may be obtained towards excess utilized grant from the competent authority and furnished to audit.
- (ii) Provision for engagement of the full time teacher on adhoc basis has not been furnished to audit.
- (iii) Ledger account of the SSA grant, cheque issue register, Children's attendance register, and issue account registers (TLM daily usage items) etc., have not been produced to Audit.
- (iv) Serial wise Cheques has to be recorded in the cash book and Cancellation of Gheques may be avoided.



(v) Cooks salary paid during the month of April 2016 has to be recovered or adjusted and furnished to audit.

(vi) The following Bills/vouchers and its connected records have not been furnished to audit.

- | | |
|-------------------------------------|---------------|
| (1) Cheque No.513514 dtd.25.7.2016 | : Rs.10,416/- |
| (2) Cheque No.513533 dtd.13.12.2016 | : Rs.55,413/- |
| (3) Cheque No.513544 dtd.13.12.2016 | : Rs.29,166/- |
| (4) Cheque No.638022 dtd.6.3.2017 | : Rs. 5,000/- |

Total Rs.99,995/-

(vii) PF, ESI, ST & SC remittance receipts may be collected from the NGO's and furnished to audit.

13.K.G.B.V Valkamdinni (Sindhnoor Taluk) :

- (i) Utilization of the Grant: Grant amounting to Rs.3,11,194/- has been excessively drawn/diverted from the on activity to other, towards fixing of the CC Camaras, Solar Water heater filter, inverter and incinirator etc. Approval may be obtained towards excess utilized grant from the competent authority and furnished to audit.
- (ii) TDS remittance receipts for Rs.27,458/- has not been produced to Audit.
- (iii) Vouchers / Bills towards amounting drawn of Rs.9,78,824/- have not been produced (period from August 2016 to March 2017).
- (iv) Provision for engagement of the full time teachers on adhoc basis may be furnished to audit.
- (v) Ledger account of the SSA grant and Cheque issue register have not been produced to audit.
- (vi) Month-wise bills of the medical claims, catering and adhoc staff salaries may be furnished to audit.
- (vii) Serial wise Cheque to be recorded in the cash book. HM/President has to attest the payment vouchers and to be filed as per the cash book entries and produced to audit.
- (viii) PF, ESI, ST & SC remittance receipts are to be collected from the NGO's and furnished to audit.



XIV. YADGIR DISTRICT

1. DDPI/D.T.O Office, YADGIR:

PARA-1

Submit Compliance to old Audit Reports at the earliest. Maintain audit observation follow up register and furnished to Audit.

PARA-2

Bank balance confirmation letter has not been produced to audit.

PARA-3

Physical verification of stock is not done by the SSA Officers on 31.03.2017. Further chairs tables fans, etc., are unfit for use may be auctioned after obtaining sanction from higher authorities.

PART-4

Maintenance of Accounts needs improvement.

2. BEO/BRC SHORAPUR,

PARA-1

Submit Compliance to old Audit Reports at the earliest. Maintain audit observation follow up register and furnished to Audit.

PARA-2

On 28.3.2017 a sum of Rs.50,000/- has been paid to Sri.Dr.Venkat Reddy, Hyderabad towards Physiotherapy checking, but 10% TDS has not been deducted. Hence, recover TDS amounting to Rs.5,000/- from Doctor and credit to IT Department and furnished to Audit.

PARA-3

Physical verification of stock is not done by the SSA Officers on 31.03.2017. Further chairs tables fans, etc., are unfit for use may be auctioned after obtaining sanction from higher authorities.

PART-4

A sum of Rs.86,000/- vide cheque No.507314 has been paid towards STS printing. Quotation has not been obtained.

3. BEO/BRC YADGIR,

PARA-1

Submit Compliance to old Audit Reports at the earliest. Maintain audit observation follow up register and furnished to Audit.

PARA-2

Contingence expenditure allowed is Rs.50,000/-, but expenditure made is Rs.65,345/-. There is an excess expenditure of Rs.15,345/-. So it is diversion of fund from other Head, which is not allowed. The same needs clarification.



PARA-3

Physical verification of stock is not done by the SSA Officers on 31.03.2017. Further chairs tables fans, etc., are unfit for use may be auctioned after obtaining sanction from higher authorities.

PARA-4

Cash book is written as per pass book entries and there is no uncleared cheques. It is suggested to update cash book as per day to day transactions and produced to audit.

PARA-5

DIET cash Book vouchers for the year 2016-17 has not been produced for verification.

4. BEO/BRC, SHAHAPUR,

PARA-1

Submit Compliance to old Audit Reports at the earliest. Maintain audit observation follow up register and furnished to Audit.

PARA-2

Allocation for BRC contingency is Rs.50,000/-, but expenditure made is Rs.81,621/-. Hence there is excess expenditure to the extent of Rs.31,621/-. The same needs explanation.

PARA-3

Physical verification of stock is not done by the SSA Officers on 31.03.2017. Further chairs tables fans, etc., are unfit for use may be auctioned after obtaining sanction from higher authorities.

PARA-4

BRC Shahapur is operating 4 Bank Accounts. It is suggested to maintain only two Bank Accounts i.e., one for SSA and One for DIET at Nationalized Bank.

PARA-5

From last 5 years we have seen Rs.1,686/- difference with Bank Balance. This should be reconciled and furnished to audit.

5. BEO/BRC, K.G.B.V KODEKAL TQ, SHORAPUR DIST,

PARA-1

Submit Compliance to old Audit Reports at the earliest. Maintain audit observation follow up register and furnished to Audit.

PARA-2

Physical verification of stock is not done by the SSA Officers on 31.03.2017. Further chairs tables fans, etc., are unfit for use may be auctioned after obtaining sanction from higher authorities.



PARA-3

On 10.3.2017 a sum of Rs.80,400/- has been paid towards purchase of New Computer and repair of CCTV Camera. Stock Book has not been produced to audit for verification.

6. BEO/BRC , KGBV Yeloury TQ, SHORAPUR DIST,

PARA-1

Submit Compliance to old Audit Reports at the earliest. Maintain audit observation follow up register and furnished to Audit.

PARA-2

Physical verification of stock is not done by the SSA Officers on 31.03.2017. Further chairs tables fans, etc., are unfit for use may be auctioned after obtaining sanction from higher authorities.

PARA-3

Maintenance of accounts needs improvement.

7. BEO/BRC , KG, BV Chamanal TQ,

PARA-1

Submit Compliance to old Audit Reports at the earliest. Maintain audit observation follow up register and furnished to Audit.

PARA-2

Physical verification of stock is not done by the SSA Officers on 31.03.2017. Further chairs tables fans, etc., are unfit for use may be auctioned after obtaining sanction from higher authorities.

PARA-3

Maintenance of accounts needs improvement.

XV. SIRSI DISTRICT

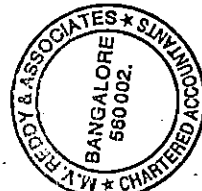
I. DIET SIRSI

1. Stationery items have been purchased for training purpose, but there is no stock certificate on the bills and there are no documents available for materials issued to trainees.

a) Vr No. 31/ dated 20-12-2016	14,400/-
b) Vr No. 41/ dated 24-01-2017	25,000/-
c) Vr No. 42/ dated 25-01-2017	<u>30,000/-</u>
Total	69,400/-

II. BEO/BRC MUNDAGOD:

1. A sum of Rs.50,000/- vide voucher No. 68 / 25-03-2017 has been paid towards Physiotherapy, for which details of children treated and dates of treatment etc., have not been produced to Audit.



III. BEO /BRC JOYADA:

1. The following vouchers have not been produced for verification

Sl.No.	Voucher No	Date	Amount
1.	7	11-07-2016	1,060.00
2.	42	01-02-2016	18,000.00
3.	43	01-02-2016	13,050.00
4.	45	9-02-2016	13,050.00
5.	46	22-02-2016	15,750.00
6.	67	31-3-2016	11,520.00
7.	68	31-3-2016	18,480.00
8.	69	31-3-2016	5,000.00
9.	70	31-3-2016	15,000.00
10.	74	31-3-2016	9,920.00
11.	75	31-3-2016	3,090.00
12.	77	31-3-2016	2,500.00
13.	79	31-3-2016	756.00
14.	80	31-3-2016	378.00
15.	81	31-3-2016	9,580.00
16.	82	31-3-2016	3,049.00
17.	86	31-3-2016	800.00
		Total	1,40,983.00

Till the production of vouchers, amount of Rs.1,40,983.00 is held under objection.

XVI. KARWAR DISTRICT

I.BEO/BRC: ANKOLA:

1. A sum of Rs.60,000/- vide voucher No. 46 / 20-06-2016 cheque No. 726983 has been paid towards purchase of computer, for which stock certificate is not recorded on the bill also entry in the stock ledger is not found.
2. A sum of Rs.2,22,724/- vide cheque No 726972 / 17-03-2017 has been paid towards:

1. C.G.	1,19,224.00
2. T.A.	1,03,500.00
Total	2,22,724.00

As against the above, vouchers to the extent of Rs.1,03,500/- has not been made available to audit. Hence, amount held under objection.



XVII. TUMKUR DISTRICT

1. BEO / BRC Tumkur

1. Maintenance of Accounts needs improvement.

2. BEO / BRC, Gubbi

1. **Non-deduction of TDS:** A sum of Rs.33,502/- vide cheque no.074690/ 31.03.2017 has been paid to M/s. Thanushree Digital, Tumkur; towards printing of STS Student's profile, but TDS has not been deducted @ 2% from the payment. Hence, TDS amounting to Rs.670/- may be recovered from the concerned and remitted to Government A/c. Further, PAN has not been obtained from the above firm.

3. BEO / BRC, Kunigal

1. Physical verification of fixed assets has not been done at the end of March, 2017.
2. Maintenance of Accounts needs improvement.

4. BEO / BRC Thuruvekere

1. **Non deduction of TDS :**

The following amounts have been paid to Sri.Harikrishna, Physiotherapist; towards conducting Physiotherapy. But, TDS has not been deducted from the payments. Hence, applicable TDS @ 10% U/sec 194J of the Income Tax Act, may be recovered from the concerned and credited to SSA A/c.

Sl. No.	Cheque No. & Date	Amount
1	193496 / 31.03.2017	22050/-
2	193497 / 31.03.2017	11025/-
3	193498 / 31.03.2017	16925/-
4	193504 / 31.03.2017	5000/-
	Total	55000/-

2. Maintenance of accounts needs improvement.

5. THE PRINCIPAL DIET, TUMKUR DISTRICT.

1. Cash book has been maintained, but ledger folio number, voucher number and full particulars of receipts and payments have not been recorded in the cash book.
2. TDS subsidiary register has not been maintained and Quarterly returns have not filed.
3. Annual Physical verification of fixed assets has not been done at the end of March, 2017.



XVIII. CHITRADURGA DISTRICT

I. DDPI / DYPC, Chitradurga

1. **Purchase of Furniture:** A sum of Rs.80,960/- vide cheque no. 625727 / 31.03.2017 has been paid to M/s. Guru Vaibhav Enterprises, Chitadurga towards purchase of Furniture vide invoice no.35 / 28.03.2017 under the Management Cost. On verification found that, Furniture is being used at DDPI (Admn) Office. This is irregular and violation of SSA norms. Immediate action may be taken to get back furniture's OR cost of the furniture's amounting to Rs.80,960/- may be recovered from the concerned and credited to SSA fund under intimation to Audit.
2. Maintenance of Accounts needs improvement.

II. BEO / BRC Molakalmur

1. A sum of Rs.70,000/- vide cheque no.20867 has been paid to M/s.Skanda Educational and Medical Seva Trust, towards supply of materials. Observations are as follows
 - Quotation has been called only from 3 firms.
 - Only BEO has approved the comparative statements.
 - Stock certificate has not been recorded on bill.
2. **Non production of Vouchers and Records:** The following vouchers and connected records have not been produced to Audit for verification.
 - A sum of Rs.2,000/- vide cheque no.208674 / 18.06.2016 has been paid to Sri.Virupaksha S K.
 - A sum of Rs.6,000/- vide cheque no.634124 / 22.02.2017 has been paid towards Sharing meeting.
 - A sum of Rs.2,200/- vide cheque no.208686 / 22.07.2016 has been paid to Yaraswamy.Necessary arrangements may be made to produce the vouchers and connected records to audit.
3. **Non deduction of TDS:** The following payments have been paid to Sri.P.Shivaramakrishna, Physiotherapist. But income tax has not been deducted. Hence, applicable TDS @ 10%, on submission of Pan may be recovered from the concerned and remitted to Government A/c. The tax applicable is @ 20%, if the recipient does not have PAN.
 - Rs.25,000/- vide cheque no. 634093 / 19.01.2017.
 - Rs.20,000/- vide cheque no.873519 / 21.03.2017.



4. **Non calling of Quotations:** A sum of Rs.65,925/- has been paid to M/s. Ambica Hotel, Molakalmur towards supply of Food / Tea / Coffee etc. Without calling quotation work order has been issued, which needs clarification.

Sl. No.	Cheque No & Date	Name of the Training	Amount
M/s. Manjunath Hotel			
1	634079 / 06.01.2017	Samagama	9,000
2	634094 / 19.01.2017	Samagama	3,465
3	634068 / 28.01.2017	Samagama	9,000
		Total	21,465

Without calling quotation work order has been issued to M/s. Manjunath Hotel, which needs clarification.

5. **CRPs contingency vouchers :** The following clusters have incurred the expenditure towards Mobile charges from contingency:

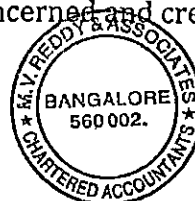
Sl. No.	Name of the Cluster / CRP	Amount
01	Hangal Cluster, Omkarappa	1,047
02	Molakalmur (W), Gouse Fayaz CRP	2,500
03	Siddapura Cluster, M. Mehabook Suban	3,000

There is no provision available for CRPs for utilisation of CG funds towards Mobile Charges. Hence, above payments may be recovered from the concerned and credited to SSA A/c.

6. TDS subsidiary register has not been maintained.
 7. Physical verification of fixed assets has not been done at the end of March, 2017.
 8. Maintenance of Accounts needs improvement.

III. BEO / BRC, Challakere

1. **Unsettled Advances:** A sum of Rs.37,500/- vide cheque no.289605 / 15.03.2017 has been spent from RMSA / CELSE grants towards transportation of Aadhaar Kits. The expenditure incurred for non SSA activities on the advice of BEO under recoupment basis. But, the amount has not been settled and adjusted to SSA fund. Action may be taken to obtain the amount of Rs.37,500/- from the concerned and adjusted to SSA fund.
2. A sum of Rs.15,000/- vide cheque no. 289648 / 31.03.2017 has been issued towards conducting One day training on Mathematics, Social Science and Science to 113 participants. The expenditure works out at unit cost of Rs.110/-per teacher per day amounting to Rs.12,430/-. Hence, difference of Rs.2,570/- may be recovered from the concerned and credited to SSA A/c.



3. The following excess payments may be recovered and credited to Training Fund :

Sl. No.	Name of the CRP	Expenditure Incurred	Expenditure Allowed	To be recovered
1	Nagabhushan CRP	500	50	450
2	Ranganath Asst Master	500	150	350
	Total	1,000	200	800

4. A sum of Rs.12,000/- has been paid to M/s. Maruthi Hotel, Challakre towards providing food to trainees. Without calling quotation work order has been issued, which needs clarification.
5. Maintenance of Accounts needs improvement.

IV. BEO / BRC, Chitrudurga

- The following payments have been withdrawn from the head of IED, CRP CG and TA of SSA fund and spent towards non-SSA activity of transportation of Aahdar Kits. Till now the amount has not been recovered and adjusted to SSA fund, which needs clarification. Further, comparative statement has been prepared to arrive the competitive rates, but the same is approved only by BEO. Income tax has not been deducted while making payment. Hence, TDS @ 2% may be recovered or if PAN not available @ 20%, may be recovered and remitted to Government A/c.
- CWSN children Physiotherapy:
A sum of Rs.45,000/- vide cheque no.776558 / 03.03.2017 has been paid to Sri.Lokesh Rao, Physiotherapist. But, quotation has not been called in this case. Further, TDS @ 10% has not been deducted while making payment, hence same may be recovered and remitted to Government A/c. If PAN not available TDS @ 20% may be recovered and remitted.
- Cash book has been maintained, but Ledger Folio and Voucher number has not been recorded in the Cash book.
- TDS subsidiary register has not been maintained. Quarterly TDS returns have not been filed.
- Physical verification of Fixed Assets has not been done at March, 2017.
- Maintenance of Accounts needs improvement.

V. BEO / BRC Holalkere

- A sum of Rs24,000/- vide cheque no.894654 / 07.02.2017 has been paid to M/s. Savitha Transports, Holalkere, towards transportation of Aahdar Kits, subject to recoupment as approved by BEO. But, till now amount has not been settled. Hence, action may be taken to recover the amount and adjusted to SSA fund A/c.



2. Maintenance of accounts needs improvement.

VI. BEO / BRC Hosadurga

1. A sum of Rs.45,000/- vide cheque no.660377 / 25.03.2017 has been paid to Sri. M.Raghu, Physiotherapist, towards CWSN children Physiotherapy. But, income tax has not been deducted while making payment. Hence, action may be taken to recover the TDS @ 10% OR if PAN not available TDS @ 20% may be recovered and remitted to Government A/c.
2. A sum of Rs.42,450/- vide cheque no.660343 / 25.03.2017 has been paid to M/s. M.R.Communication, Hosadurga, towards printing of students profile. But, income tax has not been deducted while making payment. Hence, action may be taken to recover the TDS @ 2% OR if PAN not available TDS @ 20% may be recovered and remitted to Government A/c.
3. Maintenance of Accounts needs improvement.

VII. KGBV Molakalmuru

1. The bills obtained from NGOs towards supply of food and salary to outsource staff, do not contain PAN and TIN numbers. Further, TDS has not been deducted while making payment. Immediate action may be taken in this regard.
2. Physical verification of fixed assets has not been done at the end of March, 2017.

VIII. KGBV Challakere

1. Cash book has not been maintained in the prescribed format. Voucher numbers and ledger folio numbers have not been recorded in the cash book.
2. Physical verification of fixed assets has not been done at the end of March, 2017.
3. Maintenance of accounts needs improvement.

IX. BEO / BRC Hiriyur

1. A sum of Rs.70,000/- (Rs.68,600/- vide cheque no. 026247 and Rs. 1,400/- vide cheque no. 026248) has been paid to M/s. Skanda Educational and Medical Seva Trust, Bengaluru; towards supply of IED equipments. Stock certificate has not been recorded on the bill.
2. Irregular Remunerations to CRPs:
As per the circular dated: 18.08.2017 of the State Project Director, SSA, CRPs, BRPs and ECOs are not eligible to receive remuneration. But, in the following cases TA, DA and remuneration has been paid.



Sl. No.	Training	Cheque No	CRPs	Expenditure Incurred	Expenditure Allowed	Excess
01	Samagama 21.12.2016 to 26.12.2016 57 teachers	026270 26.12.2016	M Rajanna Chikkappa	715 735	250 250	465 485
2	Punarsmethana 27.12.2016 to 31.12.2017	026271 30.12.2016	Chikkappa Rajanna	735 715	250 250	485 465
		Total		2,900	1,000	1,900

Action may be taken to recover the amount of Rs.1,900/- from the concerned and credited to Training fund A/c.

3. Non deduction of TDS :

Sl. No.	Cheque No.	Amount
01	026281 / 19.03.2017	15,000
02	026881 / 19.03.2017	10,000
03	212989 / 16.03.2017	20,000
	Total	45,000

The above payments have been made to Sri.Basavaraju, Physiotherapist, towards CWSN children Physiotherapy during 2016-17. But, Income Tax has not been deducted while making payment. Action may be taken to recover the TDS @ 10% amounting to Rs.4,500/- and credited to Government A/c.

4. Cash book maintained, but voucher number and ledger folio number have not been recorded in the cash book.
5. TDS subsidiary register has not been maintained. Quarterly TDS returns have not been filed.
6. Physical verification of fixed assets has not been done at the end of March, 2017.
7. Maintenance of accounts needs improvement.

X. **PRINCIPAL DIET:**

1. Physical verification of fixed assets has not been conducted at the end of March, 2017.
2. Cash book has not been maintained in the prescribed form. Ledger folio number and voucher number have not been recorded in the cash book.
3. TDS subsidiary register has not been maintained and
4. Utilization certificates have not been furnished to Audit.
5. Bank balance confirmation letter has not been furnished to Audit.
6. Maintenance of accounts needs improvement.



XIX. KOLAR DISTRICT

I) DDPI/DYPC, KOLAR DISTRICT

1) As per circular dated.12.2.2018 of Project Director (SSA) Bangalore, the maximum expenditure may be allowed towards mobile charges per month for

1) DPC: Rs.800/-, 2) BEO: Rs.600/- and 3) BRC: Rs.500/-

But in the following cases excess expenditure has been incurred.

Sl. No	Name of Officials	Excess expenditure incurred
1	APCO.II	1,284
2	BEO Bangarpet	301
3	BEO Kolar	4,301
4	BEO KGF	138
5	BEO Malur	109
6	BEO Mulbagil	2,314
7	BRC Bangarpet	438
8	BRC KGF	1,932
9	BRC Kolar	4,076
10	BRC Malur	1,191
11	BRC Mulbagil	5,422
12	BRC S.V.Pura	83
	Total	21,589

Excess of expenditure incurred amounting to Rs.21,589/- may be recovered from the concerned and credited to SSA fund.

II) BEO/BRC, KOLAR BLOCK, KOLAR DISTRICT

1) Expenditure voucher of CRPs Meeting have not been attested by the BRC. Majority of the voucher of cluster i.e., Xerox, Mini lunch bill, Coffee/Tea bill, stationery bill do not contain TIN, Registration number, rate, quantity and purpose.

III) BEO / BRC, Bangarpet Block

1) **Delay in settlement of unspent amount:** A sum of Rs.23,400/- vide cheque no.161579 / 26.12.2016 has been released towards conducting SDMC training. On verification found that, expenditure incurred only to the extent of Rs.12,300/-, and the balance amount of Rs.11,100/- has been returned on 17.01.2017 i.e. 20 days delay. Action may be taken to recover the penal interest @ 18% of Rs.1,998/- may be recovered from the concerned and credited to SSA fund.





IV) BEO / BRC, Srinivasapura

- 1) A sum of Rs.80,000/- vide cheque no.566589 / 30.03.2017 has been paid to M/s. Sogo Computers Pvt Ltd and M/s. Zoha Company, Bengaluru; towards purchase of Printer, Laptop, Projector, Steel Almarah and Racks. Quotations have been called from 3 firms, but details of comparative statement prepared, approval of work order, stock taken to register are not available in the file. Necessary action may be taken to produce the details.
- 2) A sum of Rs.26,600/- vide cheque no.97206 / 24.12.2016 has been paid towards conducting SDMC High School Training at unit cost of Rs.75/-per day.

Sl. No.	Particulars	Amount	Remarks
01	Lunch for 55 teachers (55x2x25)	2,750/-	Vouchers have not been produced to Audit
02	Snacks (10 x 2x 25)	500/-	
	Total	3,250/-	

Action may be taken to produce the vouchers OR the same may be recovered from the concerned BRC and credited to SSA Fund A/c.

V) KGBV, Mallanayakanahalli

- 1) A sum of Rs.1,50,000/- has been released to RMSA vide cheque no. 588228/ 28.03.2017 towards RMSA activities. Out of which a sum of Rs.25,000/- as been refunded so far. Hence, immediate action may be taken to get refund of balance amounting to Rs.1,25,000/- and adjusted to SSA fund A/c.

VI) KGBV, Somayalahalli

- 1) Unsettled Advances: A sum of Rs.2,70,000/- has been paid to RMSA under recoupment basis. But as on 31.03.2017 amount has not been settled and still pending for recovery. Hence, same may be getting refunded from RMSA and credited to SSA fund A/c.

VII) THE PRINCIPAL DIET, KOLAR DISTRICT.

1. DIET fund amounting to Rs.31,249/-, may be transferred to DIET Fund A/c.
2. Cash book has been maintained, but ledger folio number, voucher number and full particulars of receipts and payments have not been recorded in the cash book.
3. TDS subsidiary register has not been maintained and quarterly returns have not been filed.
4. Physical verification of fixed assets has not been done at the end of March, 2017.



5. Compliances to the previous year's audit reports have not been furnished to audit.
6. Reconciliation of Bank Statements has not been done.
7. Bank closing balance confirmation certificates have not been produced to Audit.
8. **Non production of vouchers and connected records:**

The following cheques have been released towards various activities during 2016-17. But vouchers and connected records have not been produced to audit for verification:

Slno	Ch. no and date	Particulars	Amount
1	538401/28.01.17	Sri.Mahadevaswamy Senior lecture (Kalika Kanaja Training)	26,418.00
2	538403/04.02.17	Sri.Mahadevaswamy Senior lecture (Siriganda Sahitya Training)	17,046.00
3	538408/27.03.17	Sri.Mahadevaswamy Senior lecture (English Equipment Training)	95,000.00
4	538409/28.03.17	Sri.Mahadevaswamy Senior lecture (English Equipment Training)	95,000.00
5	538411/30.03.17	Sri.Mahadevaswamy Senior lecture (English Equipment Training)	96,000.00
		Total	3,29,464.00

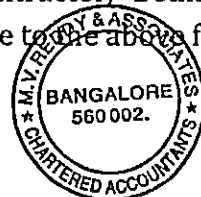
Action may be taken to furnish the vouchers and connected records to audit.

9. The following payments have been made towards conducting Training during 2016-17

Slno	Cheque No.	Date	Amount
1	999297	19.01.17	1,00,000.00
2	999298	20.01.17	1,00,000.00
3	999300	28.01.17	5,00,000.00
		Total	7,00,000.00

- a) English language empowerment program Training (Residential) conduct for 47 members from 6th January to 4th February 2017.

- Quotations have been called on 19.12.2016 towards supply of food /Tiffin/ coffee/ Tea; and work order has been issued to M/s Bala Krishnegowda.V.H, Food Contractor, Bethamangala. The following payments have been made to the above firms.



S/no	Particulars		Amount
1	Break Fast	50*54*30	81,000.00
2	Lunch	60*54*30	97,200.00
3	Dinner	55*54*30	89,100.00
		Total	3,35,340.00
		TDS @2%	6,707.00

The following are the omission and irregularities observed in audit.

- A. As per the procurement norms, e tenders have not been called.
- B. The participated firms are registered are not forth coming.
- C. Work order has not been approved by the CEO /ZP Kolar, only principal and committee members (four lectures) have approved the work orders.
- D. Memorandum of understanding has not been signed by the principal and contractor.
- E. Only 2% of TDS has been deducted but PAN number of firm has not been obtained and placed in the files. In this case income ax @ 20% may be recovered and credited to Government A/c.
- F. Ratification may be obtained from the DPC from the entire expenditure.

10. Printing of books of Kalika Kanaja during 2016-17:

A sum of Rs.94,211/- vide Cheque. No. 53846/17.03.17 has been paid to M/s.New Rava Arts Offset Printers, Kolar. Books have been delivered to 6 blocks vide delivery challan No.02.03.17. Stock certificate is not recorded in the bill. TDS has not been deducted while making of payment to the firm. Action may be taken to recover the income tax @ 2% amounting to Rs. 1,884/- from the firm and credit to Govt. account. No information forth coming whether the firm has PAN number. If the firm has no PAN income tax @ 20 % amounting to Rs. 18,842/- may be recovered and credited to Govt. account.

11. Maintenance of accounts needs improvement.

XX. BANGALORE SOUTH DISTRICT

1) BEO/ BRC SOUTH-1 BASAVANAGUDI:

1. Transportation of Adhaar Kits:

The following cheques have been paid to M/S Surya expedition Bangalore, towards transportation charges of Adhaar Kits:

SLNO	CHEQUE NO	DATE	AMOUNT
1	741542	31.01.2017	24,304.00
2	741553	22.02.2017	24,304.00
2	940978	24.03.2017	34,304.00
	Total		72,912.00
	TDS @2%		1,488.00



Funds have not been sanctioned towards said expenditure, but the amount has been paid from the NEP funds. This is diversion of the funds (from SSA to non SSA work) and the amount has not been adjusted so far.

Immediate action may be taken to adjust the amount to SSA fund under intimation to audit.

2. Maintenance of accounts needs improvement

2) **BEO/BRC SOUTH-2 VIJAYANAGAR:**

1. Quarterly TDS returns have not been filed.
2. Physical verification of fixed assets has not been done at March, 2017.
3. Non adjustment of fund:

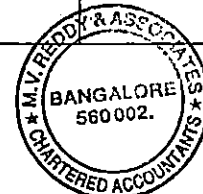
A sum of Rs.1,34,750/- vide cheque No. 260987/31.03.2017; has been issued to M/S Vinod Vihan Travels Bangalore towards transportation charges of Adhar Kits in as follows:

SLNO	VOUCHER NO	DATE	AMOUNT
1	437	01.09.2016	12,500.00
2	448	02.10.2016	250,00.00
3	456	02.12.2016	25,000.00
4	465	01.01.2017	25,000.00
5	475	01.02.2017	25,000.00
6	486	03.03.2017	25,000.00
		Total	1,37,500.00
		TDS @2%	2,750.00
		Net Payment	1,34,750.00

This fund has been utilized for non SSA work paid by under QOSC fund, and has not been adjusted to SSA account. Immediate action may be taken to adjust the amount under intimation to audit.

4. Excess payment of CG, FTA and meeting allowance to CRP' s during 2016-17: Payment of CG, FTA and meeting allowance have been released to the following CRP's during 2016-17. But these CRP's have not been worked for 12 months.

Sl no	Name of the CRP's	Cluster	Date of reportin g for Duties	Exp. Incurred for 12 Months	Exp. Admissible	Excess
1	Govidaiah	Athiguppe	12.5.16	22,000.00	19,499.00	2,501.00
2	L.Jagadish	Binnypet	13.5.16	22,000.00	19,438.00	2,562.00
3	Geetha G	Bapujinagar	16.5.16	22,000.00	19,255.00	2,745.00
4	Premakumari TL	G.R nagar	16.5.16	22,000.00	19,255.00	2,745.00



5	Akthan Tabsum	K.P Agrahara	16.5.16	22,000.00	19,255.00	2,745.00
6	Rizwan Bahu	Urdu	17.5.16	22,000.00	19,194.00	2,806.00
7	M.H Rajappa	Chikpet	1.6.16	22,000.00	18,279.00	3,721.00
8	Annegowda	Arundathina gar	1.6.16	22,000.00	18,279.00	3,721.00
9	Sudarshan	Goripalya	1.6.16	22,000.00	18,279.00	3,721.00
10	Shivalingappa	Byatarayapura	1.6.16	22,000.00	18,279.00	3,721.00
					Total	30,988.00

But in the above cases expenditure has been incurred in excess of the limit specified. Action may be taken to recover the excess paid amount of Rs.30,988/- from the concerned CRP's and credited to SSA fund and furnished to Audit.

3) BEO/ BRC SOUTH-3 Bangalore:

1. TDS subsidiary register has not been maintained.
2. Quarterly TDS returns have not been filed.
3. Ledger folio number and voucher number in the cash book have not mentioned.
4. Annual physical verification of fixed assets has not been done at 31.03.2017.
5. **Un cashed cheques:**

SLNO	CHEQUE NO	DATE	AMOUNT
1	134314	04.10.2016	4,000.00
2	134135	04.10.2016	1,000.00
3	134317	04.10.2016	4,000.00
4	134324	23.11.2016	5,000.00
5	820066	31.01.2017	1,000.00
6	600202	31.01.2017	1,000.00
		Total	14,000.00

Immediate action may be taken to cancel those cheques and accounted as receipts in the cash book.

6. Non deducted of income tax:

A total sum of Rs. 49,980/- has been paid to Smt. Hemalatha Physiotherapist towards CWSN children physiotherapy during 2016-17, but income tax has not been deducted while making the payment. Action may be taken to recover the income tax @ 10% amounting to Rs. 4,998/- from the concerned and credited to Govt. account and intimated to audit.

7. Non production of records and connected register:

A sum of Rs. 4,500/- has been paid to Smt. Saroja upadyaya ECO vide cheque No. 134325/23.11.2016; towards Science quiz and Drama competition. But vouchers and connected records have not been produced to audit for



verification. Action may be taken to arrange for the production of records and connected vouchers to audit.

8. Excess expenditure incurred towards mobile charges by BEO/BRC:

As per circular of the state project Director (SSA) the maximum expenditure allowed for mobile charges is Rs. 500/- and Rs. 600/- BRC and BEO respectively per month. But in the following cases expenditure has been incurred in excess of the limit.

Sl No	Months	Designation	Expenditure	Admissible	Excess
1	1/17	BEO	749.00	600.00	149.00
2	2/17	BEO	749.00	600.00	149.00
3	3/17	BEO	785.00	600.00	185.00
4	1/17	BRC	1,201.00	500.00	701.00
5	2/17	BRC	598.00	500.00	98.00
6	3/17	BRC	598.00	500.00	98.00
		Total	4,680.00	3,300.00	1,388.00

Excess expenditure of Rs.1,388/- may be recovered and credited to SSA fund.

4) BEO/ BRC ANEKAL:

1. TDS subsidiary register has not been maintained.
2. Ledger folio number and voucher number in the cash book have not been recorded.
3. Annual physical verification of fixed assets has not been done at the end of March, 2017.

4. Non deduction of TDS:

The following cheques have been issued to Sri. Sugadev physiotherapist towards physiotherapy conducted to CWSN children during 2016-17:

SLNO	CHEQUE NO	DATE	AMOUNT
1	572806	08.03.2017	44,100.00
2	572816	23.03.2017	5,880.00
		Total	49,980.00

But income tax @ 10% amounting to Rs. 4,998/- has not been deducted, while making of payment. Action may be taken to recover the TDS amount from the concern and credited to Govt. Account.

5. Non obtaining of utilization certificate:

A total sum of Rs. 44,000/- has been paid to Govt. Aided High schools towards professional guidance during 2016-17:

12 Govt. High school Each Rs. 2,500/- Rs.30,000/-

14 Aided High school each Rs.1,000/- Rs. 14,000/-

Total Rs. 44,000/-



But utilization certificates have not been obtained from the schools. Action may be taken to obtain utilization certificates from the concerned schools and produced to audit.

5) PRINCIPAL DIET.

1. Physical verification for the fixed assets has not been done at the end of March, 2017.
2. Proper vouchers not found in the files. Majority of the vouchers / expenditures have not been attested and approved by the Principal. Further, some vouchers do not contain PAN/ TIN numbers.

3. High Schools Head Masters Training for 10 days.

A sum of Rs.69,500/- vide cheque no.062764/21.1.17 has been paid towards conducting High Schools Head Masters Training for 10 days. Out of which a sum of Rs. 43,000/- has been paid to M/s N.S Prakash Catering Bangalore towards supply of mini lunch coffee/tea etc. Quotations have been called and comparative statements have been prepared and approved only y Nodal Officer. Further Income Tax has not been deducting from the payments. Action may be taken to recover the income tax @ 2% amounting to Rs.860/- subject to obtaining PAN, if PAN not available income tax @ 20% amounting to Rs.8,600/- may be recovered from the concerned and credited to government A/c. Further, excess expenditure incurred has not been approved by the Principal.

4. Excess Expenditure incurred on mobile charges of Principal:

As per the circular dated:14.8.2012 of the State Project Director SSA, Bangalore. The maximum expenditure allowed towards mobile charges is Rs. 1,500/- per month.

But in the following cases excess expenditure has not been incurred:

S/no	Cheque no & Date	Exp.Incurred	Exp.Admissible	Excess
1	928278/21.04.16	1,616.00	1,500.00	116.00
2	900365/05.07.16	1,512.00	1,500.00	12.00
3	900462/21.9.16	1,711.00	1,500.00	211.00
4	900464/26.10.16	1,571.00	1,500.00	71.00
5	900465/18.11.16	1,944.00	1,500.00	444.00
6	062752/17.01.17	1,699.00	1,500.00	199.00
	Total	10,053.00	9,000.00	1,053.00

The excess expenditure incurred amounting to Rs.1,053/- may be recovered from the concerned and credited to SSA fund and furnished to Audit.

5. Maintenance of accounts needs improvement.



XXI. MADHUGIRI DISTRICT

1. PRINCIPAL DIET:

1. Institution has started from 04.05.16 at Madhugiri, but till date no programs have been conducted. A sum of Rs. 73,000/- has been released to this office from Director DSERT, Bangalore on 15.11.2016 towards conducting MRP's training. But the program has not been held and amount has been transferred to Principal DIET, Tumkur through the Director DSERT Bangalore vide DD. 375223/10.01.2017 of Rs.73,000/-. Further 20 grants have been sanctioned to this office as on 31.03.2017.
2. **Maintenance of the cash book and bank account:** One cash book and one bank account have been maintained for the both SSA program and DIET activities. Immediate action may be taken to maintain the separate bank account and cash book for SSA activities under intimation to audit.
3. A sum of Rs. 3,49,932/- is related to DIET fund (state sector). Action may be taken to transfer the amount to DIET fund and keep separate account for SSA program.

XXII. RAMANAGARA DISTRICT

1) DDPI/DYPC Ramanagara

1. Non production of vouchers and connected records.

- Cheque No. 396294 / 2.7.16 of Rs. 25,000/- Corrective Sugary of one child Maruthi Prajwal Rao 1st Standard.

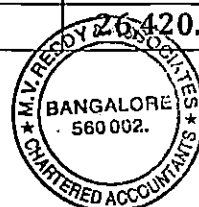
The above said cheque has been paid to M/S Indira Gandhi Institution of child Health Care Bangalore towards corrective surgery of the child. But vouchers and connected records have not been produced to audit for verification. The same may be produced to Audit for verification.

2) BEO/BRC RAMANAGAR:

1. Non calling of Quotations:

The following payments have been made to the hotels towards supply of mini lunch for various programs during 2016-17. The amount exceeds more than Rs. 5,000/- but without calling quotations orders have been placed.

SL NO	CHEQUE NO AND DATE	PARTICULAR	AMOUNT
1	378199/ 01.08.2016	Hotel Bhoomika Ramanagar	5,000.00
2	378235/ 09.12.16	Rangappa hotel Ramanagar	9,720.00
3	378238/ 09.12.16 378240/ 9.12.16	Rangappa hotel Ramanagar	11,700.00
		Total	26,420.00

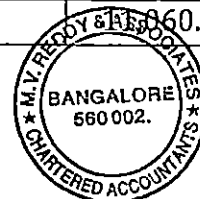


2. Cash book has been maintained, but ledger folio numbers and vouchers numbers have not been recorded in the cash book.
3. TDS Subsidiary register has not been maintained. TDS returns have not been filed for all the Quarters.
4. Annual Physical Verification of the fixed assets has not been conducted at the end of the March-2017.

3) BEO/BRC CHANNAPATNA:

1. **In spite of several requests and phone calls the following documents have not been produced to audit,**
 - A. Receipts and payment statement for 2016-17
 - B. Bank Reconciliation Statement for 2016-17
 - C. List of un cashed cheques as on 31.3.17
 - D. Bank confirmation certificate issued by the bank authority.
2. A sum of Rs.30,000/- has been spent towards conducting Medical Camp for CWSN Children. 9 Doctors have been engaged for the Camp and a sum of Rs.14,500/- has been paid to doctors as remuneration at Rs. 1,500/- per head. Out of which Dr. Saleem, M/S Skanda Education and Medical Seva Trust (R) Bangalore has been paid Rs.2,500/- (Rs.1,000/- excess). Action may be taken to recover the excess paid amount of Rs.1,000/- from the concerned and credited to SSA fund.
3. A sum of Rs. 5,000/- has been paid to M/s. Hotel Krishna Prasad, Channapatna towards supply of food to camp, without calling Quotations, which needs clarification.
4. **Short remittance:** A sum of Rs.21,150/- vide cheque No. 401592 / 01.02.17 has been incurred towards 5 days Social Service Training from 30.1.17 to 3.2.17. Actual expenditure incurred for 45 Teachers is Rs.20,250/- and Rs.180/- has been refunded to A/c. The difference amount of Rs.720/- (21,150 - 20,250 - 180 = 752/-) Action may be taken to recovered from the concerned and credited to SSA fund.
5. **Non production of vouchers and connected records:** Vouchers and connected records of the following payments have not been made available for verification.

SL NO	CHEQUE NO AND DATE	PARTICULAR	AMOUNT
1	746100/10.3.17	Cc Disc printing	3,440.00
2	746101/10.3.17	Data Entry	3,520.00
3	746102/10.3.17	Children Profile Printing	32,663.00
4	953935/8.12.16	Kalikothsava Training	21,060.00
5	953936/8.12.16	Kalikothsava Training	10,000.00
6	953937/8.12.16	Kalikothsava Training	10,060.00



7	953939/15.12.16	Kalikothsava Training	20,160.00
8	953940/15.12.16	Kalikothsava Training	20,160.00

Action may be taken to produce the same to audit.

6. TDS subsidiary register has not been maintained. TDS returns have not been filed for all the quarters.
7. Cash Book maintained but Ledger folio and voucher numbers have not been recorded in the cash book.
8. Complains to previous audit reports have not been produced to Audit.

4) BEO/BRC KANAKAPURA

1. Non obtaining of quotations:

A sum of Rs. 30,000/- has been spent for conducting CWSN medical camp for 200 children. Out of which a sum of Rs.5,000/- has been paid to Hotel Sri.Pavithra towards supply of food to participants. Quotations have not been called, which needs clarification.

2. Non production of records and connected vouchers:

A sum of Rs.15,520/- vide cheque. No. 102428/2.12.13 has been spent towards "Read Karnataka Training". But vouchers and connected records have not been produced to audit for verification. Action may be taken to arrange for production of vouchers and connected records to audit.

3. Non deduction of Income Tax: Cheque No. 392982 Date.18.3.17 Rs.44,222/-

"Student Profile Printing": The said cheque has been paid to M/s Sri. Kaveri Automatic Xerox Ramanagar towards printing of students profiles (STS). But income tax @ 2% of Rs. 884/- has not been deducted from the payment. Action may be taken to recover the income tax subject to obtaining PAN otherwise income tax at 20% may be recovered and remitted to government A/c. Further, in this case quotations have not been called, which needs clarification.

4. TDS subsidiary register has not been maintained. Quarterly TDS returns have not been filed.
5. Cash book has been maintained, but ledger folio and voucher numbers have not been recorded in the cash book. Full particulars of receipts and payments have not been recorded in the cash book.
6. Annual physical verification of fixed assets has not been conducted at the end of March, 2017.
7. Bank confirmation certificate has not been obtained from the book and produced to audit.



5) **BEO/BRC MAGADI:**

1. **Non production of vouchers and connected records:** A sum of Rs.2,800/- vide cheque No. 437145 / 4.4.16 has been released towards conducting U 'DISE'. The connected vouchers and records have not been produced to audit. The same may be produced to Audit.

2. **Non-deduction of Income Tax:**

A. Physiotherapy conducted by Smt.Jaya Surekha Physio Therapist.

SLNO	CHEQUE NO AND DATE	YEARS	AMOUNT
1	437161/4.4.16	2015-16	17,640.00
2	437130/19.1.16	2015-16	29,400.00
3	437182/22.9.16	2016-17	25,000.00
		Total	72,040.00
		TDS @ 10%	7,204.00

B. U 'DISE' Printing Data:

SLNO	CHEQUE NO AND DATE	AMOUNT
1	437248/6.3.17	35,533.00
	TDS @ 2%	711.00

- In the above cases Income Tax has not been deducted while making payment. Action may be taken to recover the income tax and credited to government A/c.
- Quotations have not been called in the both the cases.

3. **Excess mobile charges of BRC:** Cheque No. 437163 date. 4.6.16 Rs. 921/- The limit specified for mobile charges of BRC is Rs. 500/- per month. Hence the excess expenditure of Rs. 421/- may be recovered and credited to SSA fund.

4. Delay in refund of balance amount of training:

SlnO	Cheque No	Date	Amount
1	437231	28.1.17	18,000.00
2	437232	28.1.17	9,000.00
		Total	27,000.00

54 Teachers, Science Training has been conducted from 23.1.17 to 28.1.17 for 5 days. Actual expenditure incurred is Rs.24,300/- and the balance amount of Rs.2,700/- has been refunded on 9.3.17 i.e., delay in more than 30 days. Penal interest of Rs. 486/- @ 18% may be recovered and credited to SSA fund.

5. **Excess utilization of Resource Persons and Excess expenditure incurred in the Training:**

A. **Subject Maths Training:** Rs.25,200/- vide cheque no.437233 / 02.02.2017 conducted from 31.5.17 to 7.2.17 for 5 Days for 56 teachers by engaging 3 RPs



Sl No	Name	Designation	Exp. Incurred	Exp. Allowed	Excess
1	Santhosh	CRP	540.00	250.00	290.00
2	H. Prakash	CRP	530.00	250.00	280.00
3	H.C Venkateshaiah	CRP	440.00	250.00	190.00
		Total	1,510.00	750.00	760.00

Only 2 RPs are allowed to engage in the training. Hence, action may be taken to recover the excess expenditure of Rs.760/- along with one excess RP's expenditure and credited to SSA Fund.

B. Kannada Subject Training:

Sl no	Name	Designation	Exp. received	Exp. Admissible	Excess
1	Dhananjaya	CRP	420.00	250.00	170.00
2	Narasimha Murthy	CRP	416.00	250.00	166.00
3	Srikantaiah	CRP	420.00	250.00	170.00
4	Krishna Bhatta	Teacher	250.00	250.00	Nil
		Total	1,506.00	1,000.00	506.00

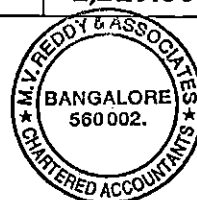
Only 2 RPs are allowed to engage in the training. Hence, action may be taken to recover the excess expenditure of Rs. 506.00 along with two RP's remuneration and credited to SSA Fund.

6. CRP's Mobile charges:

The following clusters have incurred expenditure of currency from the contingency of CRP's. As per circular of SPD (SSA) Bangalore CRPs are not eligible to claim Mobile Charges. The details are as follows:

A. Giripura CRC

Slno	Voucher No.	Date	Amount
1	927	01.06.16	91.00
2	928	01.07.16	66.00
3	929	01.08.16	100.00
4	930	01.09.16	250.00
5	931	03.10.16	144.00
6	932	01.11.16	100.00
7	933	01.12.16	100.00
8	934	02.01.17	100.00
9	935	01.02.17	118.00
10	965	01.03.17	150.00
		Total	1,219.00



B. Belagumba cluster

Slno	Voucher No.	Date	Amount
1	1276	08.06.16	200.00
2	1286	30.07.16	200.00
3	1333	30.08.16	200.00
4	1326	30.09.16	200.00
5	1320	30.10.16	200.00
6	1280	30.11.16	200.00
7	1290	30.12.16	200.00
8	1352	30.01.17	200.00
9	1346	28.02.17	200.00
10	1324	30.03.17	200.00
		Total	2,000.00

Action May be taken to recover the amount of Rs. 1,219/- and Rs. 2,000/- from the concerned and credited to SSA fund.

7. TDS subsidiary register has not been maintained. TDS returns have not been filed for all the quarters.
8. Cash book has not been maintained in the prescribed format. Voucher numbers and ledger folio numbers have not been recorded in the cash book.
9. Annual Physical verification of fixed assets has not been conducted at the end of March-2017.

6) KGBV BYRAPATNA, CHANNAPATNA TALUK

1. TDS subsidiary register has not been maintained.
2. Cash book has not been maintained in the prescribed format and ledger folio and voucher numbers have not been recorded in the cash book.
3. Annual physical verification of fixed assets has not been conducted at the end of March, 2017.
4. Compliance to previous audits has not been produced to Audit.
5. TDS matters: TDS has been deducted from NGOs bill payments and credited to government A/c in due time. But, registration number / TIN and PAN have not been obtained from NGOs. Action may be taken to obtain the authenticated bills from NGOs OR if PAN not available TDS @ 20% may be recovered and credited to Government A/c and furnished to Audit.
6. Maintenance of accounts needs improvement.

7) PRINCIPAL DIET:

1. Physical verification of fixed assets has not been conducted at the end of March, 2017.



2. Cash book has been maintained. But, Ledger folio number and voucher number have not been recorded in the cash book.
3. **Non calling of Quotations:** A sum of Rs.74,900/- vide cheque No. 397391/02.09.16 Rs.74,900/- has been drawn towards conducting Oodu Karnataka Training from 31.08.16 to 03.09.16/ 90 teachers for 5 days. Out of which a sum of Rs.31,360/- has been paid to M/s. Bhumika Catering, Ramanagara, towards supply of Mini lunch to participants.
 - Quotations have not called for from various caterers.
 - The unspent balance amount of Rs.2,100/- has been refunded on 17.09.16 after delay in 15 days.

The above issues need clarification.

4. **Delay in refund of unspent amount:** A sum of Rs.10,000/- vide cheque no. 397392/08.09.16 has been issued towards conducting NPEP program on 12.09.16. But, actual expenditure incurred towards the programme is Rs.9,400/- and balance amount of Rs. 600/- has been refunded on 02.11.16 after delay in more than 50 days. Action may be taken to recover penal interest @18% works out to Rs.108/- and credit to SSA fund.
5. **Non deduction of income tax:**
 - A. Maths and Science Training: A sum of Rs.15,600/- has been paid to M/s Panchalingaiah catering Ramanagar.
 - B. Kannada and Science Training: A sum of Rs.15,600/- has been paid to M/s. Panchalingaiah Catering, Ramanagar
 - In both the cases quotations have not been called, which needs clarification.

XXIII. BAGALAKOTE DISTRICT

1) DPO / DDPI Bagalakote

1. The M/s. KENOICS Ltd. Bangalore and M/S Sai. Securities Udapi NGO's have drawn the amount of ESI, PF, ST and Service Charges for deploying the Adhoc staff to the DPO Bagalakote, for which the connected payment receipt of the each month to be collected from them and to be verified and produced to audit.

2) DIET- Ilakal of Humnabad Taluk

1. RMSA and DSIRT transactions mixed with the SSA accounts. Action may be taken to maintain the separate accounts.
2. The unspent grants drawn towards training in the blocks as on 31.03.2017 may be recovered and furnished to audit.
3. TDS to be collected as per the norms, from catering bills.



3) BEO/BRC- Hunagand, hunagand taluk.

1. Escort and transport allowance paid to the IED children amounting to Rs.5,41,112/-, for which the children attendance certificates to be collected from the concerned HM's of the school and furnished to audit.
2. Purchase of the furniture for Rs.50,000/- to be accounted in the SSA asset register and furnished to audit.
3. Attendance particulars of the child/ parents towards physiotherapy treatment may to be furnished to audit.

4) BEO/BRC- Mudhol, Taluk Mudhol

1. Escort and Transport allowances paid to the IED children amounting to Rs. 4,26,250/- for which the children attendance certificate to be collected from the concern HM's of the school and furnish to audit.
2. A sum of Rs. 1,55,250/- has been drawn as detailed bellow for which the connected vouchers files, approvals, documents-etc have not been produced to Audit.

Sl no	Cheque No	Date	Amount
1	463540 & 463574	21.03.17	48,750.00
2	463590	30.03.17	56,500.00
3	463592 & 463593	30.03.17	50,000.00
		Total	1,55,250.00

Action may be taken to produce the same.

3. DIET training RP's has to claim the TA / DA in the prescribed format and furnished to audit.

5) BEO/BRC Jamakandi Taluk Jamakandi

1. Training RP's has to claim the TA and DA in the prescribed format.
2. All the program files/ vouchers to be attested by the BEO/BRC.

6) BEO/BRC Beelagi taluk Beelagi.

1. All the program files/ vouchers to be attested by the BEO/BRC.
2. Training RP's/ BRP's/ IERT's has to claim the TA and DA in the prescribed format.

7) BEO/BRC Bagalakot Taluk Bagalakot.

1. Escorts and Training facility amount of Rs.3,05,000/- has been paid to IED children, for which the children attendance certificates to be collected from the concerned HM's of the school and produced to audit.
2. Purchase of the computer and Furniture to be amounted in the SSA Assets register and furnished to audit.
3. Training RP's has to claim the TA and DA in the prescribed format.



8) BEO/BRC Badami taluk Badami.

1. Escorts and Training facility amount of Rs.4,56,250/- has been paid to IED children, for which the children attendance certificates to be collected from the concerned HM's of the school and produced to audit.
2. Purchase of the Microtek UPS to be accounted in the SSA Assets register and furnished to audit.
3. Training RP's has to claim the TA and DA in the prescribed format.

9) KGBV Ballur RC Mudhole, Taluk Mudhole.

1. Man Power agency (NGO) Tali Koli have drawn the amount of ESI, PF, ST and Service charges towards deploying the Adhoc Staff to the school, for which the connected payment receipts of the each month to be collected and verified and furnished to audit.

10) KGBV Jamakhandi Taluk Jamakhandi.

1. A sum of Rs. 1,96,930/- has been paid against the payment of Rs.1,88,188/- (4004*47) towards the Catering for the month of Sept-2016 vide cheque no. 201825 / 30.09.2016. The excess drawn amount of Rs.8,742/- may be recovered from the concerned and furnished to Audit.
2. Man Power Agency (NGO) Hidakal Dam have drawn the amount of ESI, PF, ST and Service Charges towards deploying the Adhoc,Staff to the school, for which the connected payment receipts of the each month to be collected and verified and furnished to audit.

11) KGBV Kadampur R C Bagalkote Taluk

1. Grant amounting to Rs.2,19,541/- has been excessively drawn / diverted from one activity to other towards purchase of Kitchen Plate Racks, Meeting long table, TLM & Stationery etc. Approval from the competent authority may be obtained towards the expenditure incurred and furnished to audit.
2. Man Power Agency (NGO) have drawn the amount of ESI, PF, ST and Service Charges towards deploying the Adhoc Staff to the school, for which the connected payment receipts of the each month to be collected and verified and furnished to audit.

12) KGBV Kudalasangmama Taluk Hunagand

1. Grant amounting to Rs.1,29,643/- has been excessively drawn / diverted from one activity to other towards purchase of Almarah, Chairs, Stationeries & White washing etc. Approval from the competent authority may be obtained towards the expenditure incurred and furnished to audit.
2. Man Power Agency (NGO) have drawn the amount of ESI, PF, ST and Service Charges towards deploying the Adhoc Staff to the school, for which the connected payment receipts of the each month to be collected and verified and furnished to audit.



13) KGBV Badami Taluk Badami.

1. Grant amounting to Rs.3,39,190/- has been excessively drawn / diverted from one activity to other towards purchase of water filter, camera, uniform stitching charges, bore well repairs, fan, daily usage items etc. Approval from the competent authority may be obtained towards the expenditure incurred and furnished to audit.
2. PF ESI ST & SC remittance receipts may be collected from NGOs towards supply of Adhoc staff and furnished to Audit.

14) KGBV Bilagi Taluk Bilagi

1. A sum of Rs.44,090/- has been drawn and paid to L H Bagalkot towards Medical Bills. The original medical bills may be obtained from the concerned and furnished to Audit.
2. A sum of Rs.1,09,376/- earned bank interest has been deducted by the Bank on 01.08.2016. The reason for deduction and refund pursue details with Regional office may be furnished to Audit.
3. PF ESI ST & SC remittance receipts may be collected from NGOs towards supply of Adhoc staff and furnished to Audit.
4. Following cheques have been drawn, for which connected vouchers / bills may be obtained from the concerned and furnished to audit:
 - Rs.56,877/- vide cheque no's 5464724 and 725 / 31.03.2017.
 - Rs.41,877/- vide cheque no 464724.
 - Rs.15,000/- vide cheque no.464725.
5. Cash book may be maintained as per Accrual method of accounting.

XXIV. CHIKKABALLAPURA DISTRICT

1) DDPI/DYPC:

1. Purchase of CWSN children Aids and equipments during 2016-17.
Cheque No.226760/31.03.2017 Rs.72,336/- M/s Alimco Axillary production Centre Bangalore. The total number of articles: 111.
The above articles have been booked for supply to office. Advance payment has been made on 31.03.2017 under 40:60% basis. But article have not been supplied so far. Immediate action may be taken to pursue the matter with the firm to obtain the articles as early as possible. Further, amount may be treated as Advance.

2) BEO/BRC Chikkaballapura, District Chikkaballapura:

1. Compliances to the previous audit reports have not been produced to audit.
2. Maintenance of accounts needs improvement.



3) BEO/BEC Shidlaghatta. Taluk Shidlaghatta.

1. Ledger folio and vouchers numbers have not been recorded in the cash book.
2. TDS subsidiary register has not been maintained.
3. Compliances to previous audit reports have not been produced to audit.
4. Annual physical verification of assets has not been conducted at the end of the March-2017.
5. **Non deduction of income tax:** A sum of Rs. 42,960/- has been paid to Sri. Devarasrinivasaiah towards remuneration of physiotherapy conducted at BRC block during 2016-17. But income tax has not been deducted while making the payment. Action may be taken to recover the income tax @10% works out to Rs. 4,296/- from the concerned and credited to Govt. account.
6. Maintenance of accounts needs improvement.

4) BEO/ BRC Bagepalli.

1. Annual physical verification of Assets has not been conducted at the end of the March-2017.
2. CWSN children Medical camp: Medical camp for CWSN children has been conducted during 2016-17 for 239 children and expenditure incurred of Rs. 25,480/- 10 Doctors and Teachers have been engaged for medical camp and paid Rs.6,000/- has been paid towards remuneration. Out of 10 Doctors only three from Govt. hospitals and remaining 7 from Private firms. Action may be taken to obtain services from the Govt. Hospital doctors in future.
3. Maintenance of accounts needs improvement.

5) KGBV Irgampally Chintamani.

1. Compliances to the previous audit reports have not been produced.
2. Annual physical verification of Assets has not been conducted at the end of the March-2017.
3. Supply readymade food to inmates and salary staff from M/s Navodaya Educational Trust, Kadanamani. Chinatamani Taluk.
Authenticated bills have not been obtained from the NGO's. The bills do not contain TIN/PAN and Registration numbers of the firm. Action may be taken to obtain authenticated bills from the NGO's and produced to audit.
4. Maintenance of accounts needs improvement.

6) KGBV Vidhurashatha Taluk Gowribidanur.

1. A. Purchase of school bags from M/s Pavitra Garments Gowribidanur. ...
39*240=Rs.9,369/-
B. Purchase of uniforms from M/s M/s Pavitra Garments Gowribidanur.
122*Rs.190=Rs. 23,180/-
Vat@5.5%= Rs. 1,275/-



Total =Rs.24,455/-

Three quotations have been placed in the file. Comparative statement has not been prepared and approved by the SDMC/Head Master. No work order has been placed to supply of materials and Stock certificate not recorded in the bill.

C. Printing of banners, posters, hand bills and stickers etc. dated 25.05.2016.

M/s Shanthi offset printers Gowribidanur.

A sum of Rs. 15,500/- expenditure incurred. But quotation has not called. Stock certificate is not certified in the bill. This is violation of procurement rules. The compliance may be furnished to audit.

2. A sum of Rs.4,175/- has been spent towards TA to head masters from Doddaballapur to Bangalore and back (native of HM) boarding and de boarding of Auto charges to children, food to CRP's etc. (totally 13 items). Vouchers have not been produced, recorded in plain paper. This is irregular. The entire amount may be recovered from the Head Masters and credited to SDMC joint account.
3. A sum of Rs. 2,26,884/- has been paid to M/s.Unity Education and Rural Development Trust, Gowribidanur. But bills obtained from the NGO's without PAN/ TIN Registration number and placed in the files. Action may be taken to obtain the authenticated bills from the NGO's and produced to audit.
4. Maintenance of accounts needs improvement.

7) KGBV J.P Nagar Taluk Gudibande.

1. Annual physical verification of Assets has not been conducted at the end of the March-2017.
2. TDS deducted @ 2% from both NGO's of readymade food to inmate and salaries to outsource staff and credited to Govt. account in due time. Bills obtained from the NGO's have no TIN/PAN and firm registration number. Action may be taken to obtain the authenticated bills from the NGO's and produced to audit.
3. Maintenance of accounts needs improvement.

8) KGBV G.Maddepally Taluk Bagepally.

1. TDS deducted from both NGO's towards supply of food to inmate and salaries to outsource staff and credited to Govt. account in due time. Bills obtained from the NGO's have not TIN/PAN and firm registration number. Action may be taken to obtain the authenticated bills from the NGO's and produced to audit.
2. TDS subsidiary register has not been maintained.
3. Cash book has been maintained, but Ledger folio number and vouchers numbers have not been recorded in the cash book.
4. Cheque. No 234485/31.03.2017 Rs. 19,000/- has not been uncashed as on 30.06.2017. The validity of the cheque is expired. Action may be taken to cancel the cheque and accounted as receipt in the cash book.
5. Annual physical verification of Assets has not been conducted at the end of the March-2017.



9) **Principal DIET:**

- The following payments have been made to the food contractor and accommodation.

A. M/s Krishna Caters, Badaga Bangala, Virajpet, Coorg.

S/no	Cheque No	Date	Particulars	Amount
1	702587	03.02.17	English Training	1,50,000.00
2	702592	10.02.17	English Training	1,67,680.00
3	702586	21.01.17	Other training	83,600.00
4	702597	20.02.17	Other training	1,94,400.00

B. Accommodation: M/s Outreach Gowribidanur.

S/no	Cheque No	Date	Amount
1	702593	10.02.17	99,000.00
	Total (A+B)		6,94,680.00

Information regarding deduction of income tax from the NGO's bills is not forthcoming to Audit. Action may be taken to recover the income tax @ 2% amounting to Rs. 13,894/- from the NGO's and credited to Govt. Subject to obtaining the PAN number of the NGO's; if not 20% of the income tax amounting to Rs.1,38,937/- may be recovered and credited to Govt. account.

XXV. BELAGAVI DISTRICT

1. **DDPI /BRC ATHANI:**

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

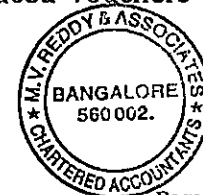
PARA-3

Following registers have not been maintained.

- Audit observation follow up register.

PARA-4:

A sum of Rs.2000/- vide voucher No.144 dtd.25.1.2017 has been paid towards Training, but the attendance for the same is not made available to Audit for verification. Some of the trainings have been conducted during Jan 2017 to 31.3.2017 incurring expenditure of Rs.2,45,800/-, the produced vouchers do not contain the attendance of the trainees.



PARA-5

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

2. DDPI/ DPO CHIKKODI:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

TDS on payments made to NGO's outsourcing towards Man power supplies to DPO/Blocks/KGBV. The DPO has to obtain, the pass book copies of the beneficiaries in case of out sourcing of man power supply payments made to NGO's for providing like Data Entry Operators, Block Level Account Assistants and KGBV Account Assistants etc., as per the Terms of MOU entered with the DDPI/DPO and collect the copies of service Tax payment proof from the NGO's, copy of half yearly service Tax returns, ESI & PF returns.

PARA-3

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-4

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly return file register.
3. Audit observation follow up register.

PARA-5

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

3. BRC Mudaragi :

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.



1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

4. BRC Raibag :

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

5. BRC Nippani :

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.



6. **BRC Kagwad :**

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

7. **BRC Gokak :**

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

8. **BRC Hukkeri :**

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.



PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

9. DPO/ BRC Chikkodi:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

10. Kasturba Gandhi Balika Vidyalaya, Byakud, Raibag Taluk, Belgavi District

PART-1: Previous Audit reports:

Replies to the previous audit reports on the accounts of the KGBV transactions, have not produced to audit nor submitted to the higher authorities since inception of the KGBV programme. Early action may be taken to furnish year wise, parawise replies, along with the connected records, documents, registers etc.

Audit objection follow up register has not been maintained in the prescribed form No.25 of the SSA. Hence the same may be maintained for produced to audit.

PART - 2

- a) All the financial matters to be approved by the SDMC
- b) Procurement Procedures are to be followed strictly as per the norms .

11. Kasturba Gandhi Balika Vidyalaya, Waddarhatti, Mudalagi(Chikkodi) Taluk:

PART-1: Previous Audit reports:

Replies to the previous audit reports on the accounts of the KGBV transactions, have not produced to audit nor submitted to the higher authorities since inception of the KGBV programme. Early action may be taken to furnish year wise, parawise replies, along with the connected records, documents, registers etc.,



Audit objection follow up register has not been maintained in the prescribed form No.25 of the SSA. Hence the same may be maintained for produced to audit.

PART - 2

- a) All the financial matters to be approved by the SDMC
- b) Procurement Procedures are to be followed strictly as per the norms.

12. DDPI /BRC CITY RANGE BELAGAVI:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Following registers have not been maintained.

1. Audit observation follow up register.

PARA-3

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

13. DDPI /BRC URBAN BELAGAVI:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register, with up to date entries

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

14. DDPI /BRC KITTUR:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.



PARA-3

Following registers have not been maintained.

1. Audit observation follow up register, with up to date entries.

PARA-4:

Current Audit observations

The disbursement of salary to the staffs is being done at HRMS from 01.04.2012. The salary Grants have not been received by the respective BRC's.

PARA-5

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

15. DDPI/BRC RAMDURGA:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register, with up to date entries

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

16. DDPI/BRC SAVADATHI:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. Audit observation follow up register, with up to date entries
2. Activity wise Ledger account.

PARA-4: Current Audit observations

The disbursement of salary to the staffs is being done at HRMS from 01.04.2012. The salary Grants have not been received by the respective BRC's.



PARA-5

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

17. BEO / BRC – Belagavi South

1) Utilization of funds towards non SSA activities:

A sum of Rs.1,00,000/- has been utilized towards KRIDL celebration of Dasara Utsav as per ZP order.

- As per SSA norms provision not available.
- Approval from the competent authority has not been obtained.

XXVI. BELLARY DISTRICT.

1. DDPI /BRC HAGARI BOMMANAHALLI:

PARA-1

Stock register is maintained, but annual verification of stock not done.

PARA-2

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.

2. DDPI /BRC HOSPET BALLARY:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

PARA - 5

Quarterly TDS returns have not been filed in time. It is suggested to file the TDS return in time to avoid interest and penalty



3. DDPI /BRC HUVIN HADAGALI:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but annual verification of stock not done.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

4. DDPI /BRC KUDALAGI:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but annual verification of stock not done.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

5. DDPI /BRC SANDUR:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but annual verification of stock not done.



PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

PARA -5 Observations:

1. **Bill obtained in white paper:** Vigyan Training from 09.01.17 to 13.01.17 conducted by Sri. A.M Siddalayya BRP. A sum of Rs.12,375/- has been paid towards Meals and Tea expenses. Original bill from the hotel may be obtained and furnished to Audit.
2. **Excess Amount paid for Water:** An amount of Rs. 400/- has been paid to M/s Sujala i.e. the rate for 40 liters Rs. 6/- works amount Rs. 240/- where as the amount paid is Rs. 400/-. Hence, excess payment of Rs. 160/- may be recovered and credited to the SSA fund.
Further, water bill paid is Rs. 720/-, but vouchers available is i.e. 240+240=480. Hence, difference amount may be recovered from the concerned and credited to SSA fund.
3. **No signature on the Bill:** Maths training has been conducted by the BRC during 3.1.17 to 7.1.17; and a sum of Rs. 13,500/- has been paid towards meals charges, by obtaining bill in white paper without signature. Hence, authenticated bill containing registration number, address, proprietor name may be obtained in the letter head of the firm and furnished to Audit.
4. **F.T.A to CRP's:** On verification of vouchers, it is observed that as per the direction of SPD SSA, FTA to be payable to the CRP's per month is Rs.750/-, but amount paid for each CRP Rs. 1,000/-. Hence, clarification may be furnished in this regard.
Further, the amount paid is Rs. 1,28,000/- to all the 12 CRP's vide cheque No.030377 and 030378. Vouchers for the same have not been produced except Laxmipura and Metrici CRP's. Hence, action may be taken obtain the same from the concerned and furnished to Audit.
5. **CG to CRP's:** A sum of Rs. 10,000/- has been paid to 12 CRP's vide Cheque no. 030334 / 9.2.2017. The vouchers have not been produced to audit for verification except Laksmipura and Mitrici CRP's. Hence, action may be taken obtain the same from the concerned and furnished to Audit.



Sl no	Cluster	Name	C.G	Amount	
1	Bandri	Sri. Shivakuamr	834.00	19,166.00	Two Times
2	Bujanganagar	Sri. Siddanna yalwar	833.00	19,167.00	Two Times
3	Bommaghatta	Sri. Mallangowda	833.00	19,167.00	Two Times
4	Chornuru	Sri. Lingappa	834.00	19,167.00	Two Times
5	G.L. halli	Sri. Krishna Naik	833.00	19,167.00	Two Times
6	Krishnagar	Sri. Revanasiddappa	833.00	19,167.00	Two Times
7	Taranagar	Sri. Hanumanthappa Kangwa	833.00	19,167.00	Two Times
8	Torangallu	Sri. Mailar Koteppa	834.00	19,167.00	Two Times
9	Uthalapura	Sri. Anniruddappa	834.00	19,167.00	Two Times
10	Yeshwanthanagar	Sri. Hulikanteppa	833.00	19,167.00	Two Times
		Total	8,333.00	1,91,669.00	

6. DDPI /BRC SIRAGUPPA:

PARA-1

Stock register is maintained, but annual verification of stock not done.

PARA-2

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-3

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

7. BEO /BRC WEST BALLARY:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Stock register is maintained, but annual verification of stock not done.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.



PARA-4

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.

8. DPO BELLARY:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

9. KGBV Kamalapura, Hospet Taluk :

PART-1:

Replies to the previous audit reports on the accounts of the KGBV transactions, have not produced to audit nor submitted to the higher authorities since inception of the KGBV program. Early action may be taken to furnish year wise, Para wise replies, along with the connected records, documents, registers etc.,

Audit follow-up register has not been maintained in Form No.25 of the SSA. Hence the said register may be maintained with up to date entries and attested copies of the same may be produced to Audit.

PART-2: Observations:

1. All the financial matters to be approved by the SDMC.
2. Procurement procedures to be followed strictly as per the norms.

Above omissions may be attended and furnished to Audit.

10. Principal DIET - BELLARY:

PARA-1

Compliances to the previous audit reports of internal and statutory reports for the year 2015-16 is submitted and clear pending Para's of old audit reports.

PARA-2

Following registers have not been maintained.

1. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-5

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested to payment should be made to supplier through cheque.



XXVII. BIDAR DISTRICT.

1. DDPI /DYPC - Bidar:

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

A sum of Rs.12,500/- vide cheque no.798345 / 21.03.2017 has been paid to Sri.Dhanraj Gudame, APC; towards Rastriya Ayskar Abhiyan. The connected vouchers have not been produced to Audit. Hence, the same may be produced to Audit.

PARA-5

Maintenance of accounts needs improvement.

2. BEO / BRC - Humanabad:

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

A sum of Rs.15,000/- vide cheque no.937360/ 08.07.2016 has been paid to SDMCs towards Chinnara Angala Programme. But, vouchers and visit reports have not been produced to Audit. Hence, the same may be produced to Audit.

PARA-5

Quarterly TDS returns have not been filed.



PARA-6

Maintenance of accounts needs improvement.

3. BEO / BRC - Bhalki:

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

In the following cases connected bills / vouchers have not been produced to Audit.

Sl. No.	Particulars	Amount	Remarks
01	Subash Hosur CRP	5,000/-	TA Bill and CG
02	Rajakumar CRP	18,463/-	TA Bill and CG
03	Ninganda Halbang CRP	18,463/-	TA Bill and CG
04	Sudhakar Ambuge	18,463/-	TA Bill and CG
05	Dushant Warwatti	18,463/-	TA Bill and CG

PARA-5

Quarterly TDS returns have not been filed.

PARA-6

Maintenance of accounts needs improvement.

4. BEO / BRC - Basavakalyan:

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.



PARA-4

Quarterly TDS returns have not been filed.

PARA-5

Maintenance of accounts needs improvement.

5. BEO / BRC - Bidar:

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Quarterly TDS returns have not been filed.

PARA-5

Maintenance of accounts needs improvement.

6. BEO / BRC - Aurad:

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Quarterly TDS returns have not been filed.

PARA-5

Maintenance of accounts needs improvement.



7. **BEO / BRC – KGBV Aurad:**

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Maintenance of accounts needs improvement.

8. **BEO / BRC – KGBV Kapalapur:**

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Maintenance of accounts needs improvement.

9. **BEO / BRC – KGBV Kitta Basavakalyana:**

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.



PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Maintenance of accounts needs improvement.

10. BEO / BRC - KGBV Hudagi Humanabad:

PARA-1

Compliances to the previous audit reports of internal and statutory audit for the year 2015-16 have not been submitted. Immediate action may be taken to furnish the compliances to audit for verification.

PARA-2

Stock register is maintained, but physical verification of stock is not done by the SSA Authorities as on 31.03.2017.

PARA-3

Following registers have not been maintained.

1. ESI, EPS, Service tax remittance register.
2. TDS deduction register and quarterly returns filed register.
3. Audit observation follow up register.

PARA-4

Maintenance of accounts needs improvement.

XXVIII. DHARWAD DISTRICT

1. PRINCIPAL DIET, DHARWAD

PARA-1

Compliances to the previous audit reports of internal and statutory Audit for the year 2015-16 is not submitted. Hence, action may be taken to produce the same.

PARA-2

Following registers have not been maintained.

1. TDS deduction register and quarterly returns filed register.
2. Audit observation follow up register.

PARA-3

Vouchers in respect of food bills, stationary and other under training programme do not have TIN number of the supplier, and all the payments have been made by way of cash. Hence, it is suggested that, payment should be made to supplier through cheque.



2. KGBV Alnawar, Dharwad:

PART-1:

Replies to the previous audit reports on the accounts of the KGBV transactions have not been produced to audit nor submitted to the higher authorities, since beginning of the KGBV programme. Early action may be taken to furnish year wise, Para wise replies, along with the connected records, documents, registers etc.,

PART-2

Non Maintenance of Audit Objections follow up register: The KGBV has not maintained the said register in Form No.25 of the SSA. Hence the said register should be maintained with up to date entries and attested copies of the same may be produced to Audit.

PART-3

- a) All the financial matters may be approved by the SDMC
- b) Procurement Procedures may be followed strictly as per the norms.

PART-4 - OBSERVATIONS:

- A. On verification of cash book and pass book of the Alnawar KGBV found that, cheques have been issued in the name of suppliers instead of A/c Payee Cheques, which needs clarification. Further, suggested issue only A/c payee cheques.
- B. On verification of vouchers of Jan-17, it is observed that, while purchasing the items, the KGBV has not called for the any Quotations from the Dealers. Obtained price list from 3 shops without giving letter of enquiry, which needs clarification.
- C. M/s. Sangamesh Enterprises supplied shoes and socks worth Rs.25000/-, but on verification of the vouchers found that, they said shop is not dealer of shoes. Why the KGBV has not called for Quotations from the dealers and purchased the said items from a non-dealer, may be clarified to Audit.

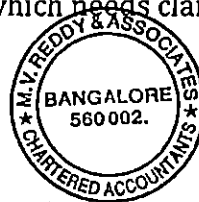
3. KGBV Ganjigatti, Kalghatagi:

PART-1:

Replies to the previous audit reports on the accounts of the KGBV transactions have not produced to audit nor submitted to the higher authorities, since beginning of the KGBV program. Early action may be taken to furnish year wise, Para wise replies, along with the connected records, documents, registers etc.,

PART-2 - OBSERVATIONS:

- A. A sum of Rs.23,990/- paid towards Solar System, without calling quotations to arrive the competitive rates. Why quotations have not been called may be clarified to Audit.
- B. Without estimation / calling quotations, a sum of Rs.15,950/- has been paid towards fitting the pipes at school premises, which needs clarification.



4. DDPI, Dharwada :

- 1) Provision for outstanding payables as on 31.03.2017 has been made.
- 2) Financial statements have not been prepared except Receipts & Payments A/c.
- 3) **Unsettled Advance:** The following advances are still pending for recovery. Action may be taken to recover the same.

Sl. No.	Advanced on	Amount	Particulars
01	28.12.2015	10,000	Principal DIET Dharwad
	Total	10,000	

5. BEO / BRC, Navalagund:

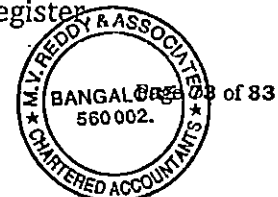
- 1) A sum of Rs.204327/- has been issued towards employees deductions for the year 2006-07 i.e., KGID, PF, LIC. Till the date cheque has not been cleared and showing in uncashed cheque list. But, on verification found that, new cheque has been issued for the same without cancelling the old cheque, which needs serious attention and needs clarification.
- 2) Bank Re-conciliation statement has not been prepared and produced to Audit.
- 3) A sum of Rs.67, 679.47 is showing difference between Cash Book and Bank Book. The amount is pertaining to the year 2005-06. Necessary action may be taken to clear the difference.

XXIX.

CHAMARAJANAGAR DISTRICT

1. DDPI Office, Chamarajanagar

- Stock & Issue Register is not produced for Audit.
- Cheque No 234821 Dated: 02.08.2016 paid to Janatha Bazzar amounting to Rs. 4,823/- towards Purchase of Stationery. Stock certificate is not recorded on the bill and issue register is not produced to audit.
- Cheque No.322429 Dated: 22.12.2016 of Rs.2,92,500/- released to blocks towards ECO club, Utilization certificates have not been obtained from Blocks.
- An amount of Rs.4,49,500/- released to blocks i.e., Yelandur Rs.4.00 Lakhs and Chamarajanagar Rs.49,500/-. Utilization certificates have not been available at the district level.
- An amount of Rs. 9,71,250/- released to Skanda educational trust vide Cheque No 322442 Dated:12.01.2017. The Amount was paid through DD No 228485 Dated 16.01.2017. On verification of delivery note Late LIMB PROTHESES Z TRME one number amounting to Rs.14,000/- stated to have not been received by the B.E.O/B.R.C Gundlupet, but the amount is paid to the supplier for the material not received. Hence amount of Rs.14,000/- to be recovered from Skanda Education Trust.
- Usha Printing Press Stock Book Page No.40 vide Cheque No.322476 Dated: 17.02.2017 of Rs.1,973/-. There is no entry in the issue register.



- Janatha Bazzar Chamaraajanagar Stationery materials purchased amounting to Rs.1,118 vide Ch.No 322483 dated: 07.03.2017 vide page no 09 of stock register, for which details of issue of stationery is not made available to audit.
- An amount of Rs.35,000/- vide Cheque No 322486 Dated.13.03.17 paid to D.Y.P.C towards AWP as an Advance, still outstanding as at the end of 31.03.2017.
- An amount of Rs.9,465/- paid to vide Ch.No 246108 Dated.31.03.2017 towards repair of vehicle No KA-10 G 39, for which Certificate from R.T.O is not produced to Audit.

2. DIET Chamaraajanagar

It is observed that accounts being maintained by the staff, who is not equipped with the accounting procedures. Hence it is advised to entrust this work to an Experienced Accounting Personnel.

3. BEO/BRC Chamaraajanagar

The following amount released to CRP's

- Ch.No 952305 Dated: 15.09.16 of Rs. 1,30,000/-
- Ch.No 952305 Dated: 15.09.16 of Rs. 98,800/-
- Ch.No 952305 Dated: 15.09.16 of Rs. 4,31,990/-

Total Rs. 6,60,790/-

Voucher Produced for Audit Rs. 1,28,075/-

Balance Vouchers to be Produced Rs. 5,32,715

Hence the Balance Voucher should be produced for verification.

4. BEO/BRC Gundlupet

- A.G.Hally Cluster: - Vide Ch.NO 790891 Dated: 08.03.2017 released under C.G for Rs.70,000/-. Out of which vouchers to the extent of Rs.25,000/-have not been produced for Audit.
- An amount of Rs.9,900/- paid to B.R.P Ramesh vide Ch.No 781998 Dated 10.02.2017 on verification observed that training not attended 10 days, but amount has been paid.

Sl.No 03	3 days
Sl.No 10	1 day
Sl.No 11	1 day
Sl.No 12	1 day
Sl.No 14	1 day
Sl.No 15	1 day
Sl.No 16	2 days
Total No of Days	10 days



For 10 days*Rs.90 (per day) =Rs.900/- for the days of not attending training should have been deducted. But it is not done. So Rs.900/- should be recovered from the concerned and remit back to DIET fund.

5. BEO/BRC Hanur

• In The following instances Vouchers have not been produced to audit.

- a. Ch.No 675605 Dated: 31.03.17 of Rs.5,000/-(T.A Bill)
- b. Ch.No 446587 Dated: 12.01.17 of Rs.1,425/-(U-DISE)
- c. Ch.No 446601 Dated: 01.03.17 of Rs. 2,590/-(U-DISE)

Total of Rs. 9,015/-

• T.A Bills have not been attested by B.E.O

- a. Ch.No 675606 Dated: 31.03.17 of Rs.5,000/-
- b. Ch.No 675607 Dated: 31.03.17 of Rs.5,000/-
- c. Ch.No 675608 Dated: 31.03.17 of Rs.5,000/-
- d. Ch.No 675609 Dated: 31.03.17 of Rs.5,000/-
- e. Ch.No 675610 Dated: 31.03.17 of Rs.5,000/-

Total of Rs.25,000/-

• The following materials as returned as defective.

- a. Ch.No 675611 Dated:31.03.2017 Skanda Education Trust for Rs.70,000/-

Sl.No 9	Wrist Exercise	1	3,500/-
Sl.No 7	Shoulder Pully	1	3,000/-
Sl.No 11	Wobbe band	1	4,000/-
Sl.No 01	Foot Exercise	1	6,500/-
Total			17,000/-

Here, either the materials should be obtained back or amount of Rs.17,000/- should be recovered from the concerned supplier.

- A sum of Rs.50,000/- has been released under Physiotherapy. Entire grant lapsed without spending. Reason for not utilizing the entire grant may be explained to audit.

6. BEO/BRC Yellandur

Physiotherapy: - Details of children treated has not been produced to Audit.

- Ch.No 274470 Dated: 22.12.2016 Physiotherapy.
- Ch.No 741390 Dated: 17.03.2017 of Rs.22,785/- Physiotherapy.

7. KGBV Yellandur.

- Materials purchased for maintenance of hostel has not been recorded in the Stock Book. Hence stock& issue register may be maintained & produced to Audit.

XXX. BANGALORE NORTH DISTRICT

1) BEO/BRC NORTH-1 RAJAJINAGAR:

1. Bank reconciliation / cheque not en cashed within 90 days: The following cheques have been issued but pending for clearance. The details are as follows.

SLNO	CHEQUE	DATE	AMOUNT
1	425213	20.01.2017	3,000.00
2	425216	20.01.2017	3,000.00
3	425217	20.01.2017	3,000.00

Immediate action may be taken to cancel the cheques and may be accounted in the receipt side of cash book and furnished to Audit.

2) BEO/BRC YELAHANKA NORTH-4:

1. CG vouchers received from the CRP's have no details i.e., Xerox rate, quantity, purpose, number of person not maintained.
2. CRP's expenditure vouchers have not been attested by the BEO/ BRC. T: P Dairies of CRP's have not been attested and certified by the BRC.

3) THE PRINCIPAL DIET, BENGALURU NORTH DISTRICT.

1. Maintenance of cash book and bank book:

It is observed that two separate bank accounts and cash books have been maintained for SSA funds and Training Funds.

A. Account No; 0411101075577 @ Canara bank at 3rd block Rajajinagar Bangalore for SSA account.

B. Account No.8418101086449 @ Canara bank 2nd block K.L.E Branch, Rajajinagar Bangalore for English training.

It is suggested to maintain only one A/c. Further close the training fund A/c and balance along with accrued interest may be transferred to SSA A/c.

2. English Training:

Two English trainings have been conducted during 2016-17 for 30 days for 168 members (150 Teachers +18 RP's).

A. Cheque No.149035/31.03.17 of Rs. 7,00,000/- from 02.01.17 to 01.02.17, for 30 days for 56 teachers, expenditure incurred is - Rs. 639000/- and balance available is Rs.61,000/-.

B. RMSA fund - Rs. 7,83,687/-

C. SDMC - Rs. 14,720/-

D. Others Expenditure - Rs. 725/-

The balance of Rs.61,000/- has been utilized for 2nd training.

- A sum of Rs.4,62,000/- has been paid to M/s. Srihari Catering, Bangalore; towards supply of food. Income tax @ 2% amounting to Rs.9,240/- has been deducted and credited to A/c.



- A sum of Rs.67,500/- has been paid to Karnataka State Teachers Benefit Fund, Shikshakara Sadana, Bengaluru. Income Tax @ 2% amounting to Rs.1,350/- has been deducted and credited to A/c.

On verification of files found that, PAN has not been obtained from the above firms. If they do not have PAN income-tax 20% has to be deducted and remitted to Government A/c.

Training has been conducted at RIE and Rural DIET office from 27.02.2016 to 28.03.2017. The available fund under the head was Rs.11,61,000/- and expenditure incurred is Rs.11,08,760/-. The balance amount of Rs.52,240/- has been refunded on 22.04.2017 i.e., delay after 24 days. Amount to be refunded immediately after the completion of Training Funds. Action may be taken to recover the penal interest @ 18% of Rs.9,403/- on the balance amount of Rs.52,240/- and credited to Government A/c.

3. TDS subsidiary register has not been maintained and also quarterly returns have not been filed.
4. Cash book has not been maintained as per SSA norms in the prescribed Form. Further, ledger folio and vouchers numbers have not been recorded in the cash book.
5. Maintenance of books of account needs improvement.

XXXI. BANGALORE RURAL DISTRICT

1) DDPI/DYPC K G Road

1. TDS subsidiary register has not been maintained.
2. Cash book has been maintained, but ledger folio and voucher numbers have not been recorded in the cash book. Full particulars of receipts and payments have not been recorded in the cash book.
3. Physical verification of fixed assets has not been done at the end of March, 2017.
4. Purchase of HP 1136 Laser Jet MFP Printer to office vide cheque No. 893014 / 31.03.2017 for Rs.13,500/- and HP Desktop amounting to Rs. 58,500/- from M/s.Hindustan IT Solution Bangalore. Purchase procurement approved by CEO ZP Bangalore Rural District. Only three quotations have been called from three firms instead of 8-10 reputed firms as per manual procurement procedure. There is no proof available for publicity in the daily news paper, which needs clarification.
5. Maintenance of accounts needs improvement.

2) BEO/BRC HOSAKOTE:

1. TDS subsidiary register has not been maintained.
2. Cash book has not been maintained in the prescribed form.
3. Physical verification of fixed assets has not been done at the end of March, 2017.
4. Non deduction of income tax:



A. Physiotherapy to CWSN children. Sri.Bharath Reddy, Physiotherapist.

Slno	Cheque No	Date	Amount
1	210842	17.03.17	18,375.00
2	210847	31.03.17	13,250.00
		Total	31,605.00

TDS @ 10% amounting to Rs.3161/- may be recovered from the concerned and credited to Govt. account.

5. Non Production of vouchers and connected records:

Sl no	Cheque No	Date	Amount
1	629425	01.12.16	5,000.00
2	629429	16.12.16	9,000.00
3	629146	27.01.17	3,000.00
4	629147	27.01.17	4,000.00
		Total	21,000.00

The said cheques have been issued to various activities during 2016-17, but vouchers and connected records have not produced to audit for verification. Action may be taken to arrange for the production of the records and connected vouchers to audit for verification.

6. Maintenance of accounts needs improvement.

3) **BEO/BRC DEVANAHALLI:**

1. Cash book has not been maintained in the prescribed form.
2. Vouchers of CRP's CG do not contain the details of Xerox, rates, Coffee/tea, Quantity and purpose and stationeries.
3. Non deduction of income tax: IED children physiotherapy by Sri.Rajashekar Singh Physiotherapist.

Sl no	Cheque No	Date	Amount
1	812799	12.12.16	13,818.00
2	812809	16.01.16	11,844.00
3	795491	31.03.17	20,398.00
		Total	46,060.00

TDS @10% amounting to Rs. 4,606/- may be recovered from the concerned and credited to Govt. account.

4. Maintenance of accounts needs improvement.

4) **BEO/BRC NELAMANGALA:**

1. TDS subsidiary register has not been maintained and quarterly returns have not been filed.
2. Physical verification of fixed assets has not been done at the end of March, 2017.



3. Ledger folio number and vouchers numbers have not been recorded in the cash book.
4. Bank balance confirmation certificate as on 31.03.17 has not been produced to audit.
5. Maintenance of accounts needs improvement.

5) BEO/BRC DODDABALLAPURA:

1. TDS subsidiary register has not been maintained and quarterly returns have not been filed.
2. Ledger folio and vouchers numbers have not been recorded in the cash book.
3. Physical verification of fixed assets has not been done at the end of March, 2017.
4. Complains to the previous audit reports have not produced to audit.
5. Non production of vouchers and connected records:

A sum of Rs.5,000/- vide cheque No. 436994/ 15.12.2016 has been paid to ECO Sri.Prahalad towards visiting Higher Education Institutions. But voucher and connected records have not produced to audit for verification.

6. Uncashed checked even after 90 days:

The following cheques have been shown in the uncashed cheques list:

Sl no	Cheque No	Date	Amount
1	437306	03.02.17	3,000.00
2	437036	03.02.17	1,500.00
3	437060	03.02.17	750.00
4	437046	03.02.17	1,000.00
5	437058	03.02.17	750.00
		Total	7,000.00

Action may be taken to cancel the cheques and accounted as receipts in the cash book.

7. Bank balance confirmation certificate may be obtained from the bank and produced to audit.
8. Maintenance of accounts needs improvement.

6) PRINCIPAL DIET.

1. Physical verification of fixed assets has not been done at the end of March, 2017.
2. TDS subsidiary register has not been maintained and quarterly returns have not been filed.
3. **Non adjustment of SSA fund:** The following amounts have been paid to DIET Office towards various activities during 2016-17. But, the same has not been adjusted as on 31.03.2017 to SSA fund. The amount has been released under recoupment basis. The details are as follows.



Slno	Particulars	Amount
1	BSNL 1/17	4,506.00
2	BESCOM 1/17	9,659.00
3	Electricity Bill 2/17	12,738.00
4	For 2012-13 & 2013-14 TDS filing	1,844.00
5	Telephone 2/17	3,296.00
	Total	32,043.00

Action may be taken to recoup the amount and may be adjusted to SSA fund.

4. **Non- production of vouchers and connected records:** A total sum of Rs.87,850/- has been released towards various activities during 2016-17. But vouchers and connected records have not produced to audit for verification. The details are shown below:

Slno	Cheque	Date	Particulars	Amount
1	354236	31.03.17	Social, Science and Kannada 6 th - 8 th std.	13,000.00
2	354236	31.03.17	Medulla Printing and supply	13,000.00
3	354231	31.03.17	Sri.Raghu Chandra	6,175.00
4	354232	31.03.17	Science work shop & Kannada preparation	7,675.00
5	450326	02.01.17	Sri.Raghu Cahndra Senior lecturer District RP Training 6 th & 8 th class	13,000.00
6	250323	16.12.16	Sri.Raghu Cahndra Senior lecturer District RP Training	13,000.00
7	250319	16.11.16	Sri.Raghu Cahndra Senior lecturer District RP Training 4 th to 8 th & 9 th class	22,000.00
			Total	87,850.00

Immediate action may be taken to arrange for the production of the records and vouchers to audit for verification.

5. **Non deduction of Income Tax and non calling of quotations.**

Head Masters trainings.

A. Training has been conducted to 40 teachers from 07.03.17 to 11.03.17 for 5 days at unit cost of Rs. 300/- and amount released is Rs. 60,000/-.

B. Cheque No.776573/15.02.17/ 40 teachers from 31.01.17 to 10.02.17/ 10 working days amount released Rs. 1,20,000/-.

Total released amount is Rs 1,80,000/-.

A sum of Rs. 60,000/- has been paid M/s Mallikarjuna Cooking Contractors, Bangalore towards supply of mini lunch, coffee/ tea and snacks during the training.



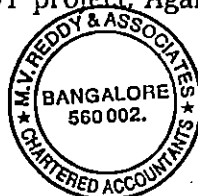
- Income tax has not been deducted while making payment to the contractor. Action may be taken to recover the income tax @2% amounting to Rs. 1200/- from the contractor and credited to Govt. account.
- No information in forthcoming the contractor has PAN number. If the contractor has no PAN Income tax @20% amounting to Rs.12000/- may be recovered and credited to Govt. account.
- Quotations have not been called and directly work order has been placed to the supply of food trainees; which needs clarification.

XXXII. STATE COMMISSION FOR CHILD RIGHTS, BANGALORE

- 1) An amount of Rs.5,80,305/- is brought forward as OB on 1.4.16 being the unutilized amount pertaining to previous period.
- 2) Amount received by the State Commission during the year is:
 - Rs. 1.50 lakhs on 29.4.16, which has been paid to Resource persons during Sept'2017.
 - Rs.36.50 lakhs on 1.6.16 towards "Shale Kade Nanna Nade" programme.
 - Rs. 25.00 lakhs on 1.8.16 towards "Shale Kade Nanna Nade" programme.
- 3) Against release of Rs.25.00 lakhs a sum of Rs. 16,95,050/- is spent on hoardings, for which payment made to MC & A agency on 31.8.17. The work order for installing hoardings has been issued on 31.05.2016 without calling for tenders / quotations. The procedures as per the KTTP are not followed. While making payment the approval from GOK Information Dept has been obtained through their letter dtd.27.7.17.
- 4) The bank reconciliation statement has not been prepared. As at the end of financial year 2016-17 the bank balance with Canara bank was Rs.70,47,351/-.
- 5) The funds utilization statements have not been prepared & submitted to SSA SPO. The same may be obtained and produced to Audit.
- 6) After considering the payments made in Aug'17 for hoardings & in Sept'17 for Resource persons totaling of Rs.18,55,050/- the unutilized funds balance is Rs.52,02,301/-.
- 7) We have suggested maintaining the cash/bank books in proper format.

XXXIII. KSQAAC, BANGALORE

- 1) Amount received by the KSQAAC during the year is
 - Rs. 7.66 lakhs for Quick test programme. Against this expenditure incurred is Rs.7.52 lakhs.
 - Rs.15.00 lakhs for 9th standard quality test and the expenditure incurred amounts to Rs.10.95 lakhs.
 - Rs.4.5 crores for CNAS-PILOT project. Against this a sum of Rs.1.65 crores has been spent.



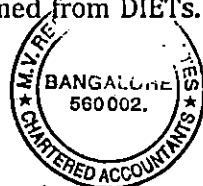
- 2) A sum of Rs.2.85 crores has been refunded to SSA SPO during the year.
- 3) Details of expenditures incurred have been verified except the payments of Rs.64,57,442/- made to the Director KARNATAKA SECONDARY EXAMINATION BOARD for question paper printing which is highly confidential & details are not available with KSQAAC. Utilization certificate to this extent may be obtained from the Director, Karnataka State Education Board, and produced to Audit.

XXXIV. MAHILA SAMAKHYA, BANGALORE

- 1) Amount received by Mahila Samakhya Karnataka during the year is Rs.1,68,46,000/- after adjustment of Rs.50.00laks paid as advance by SSA. (Total funds RS.2,18,46,000/-).
- 2) Against this a sum of rs.83,91,000/- has been released to the Dist Units of Mahila Samakhya for the activities under taken by the Mahila Samakhya Karnataka. For which Utilization reports have not been not obtained from districts. The same may be obtained and produced to Audit.
- 3) A sum of Rs.18,96,651/- has been paid as P F arrears to the dept. and Rs.54,00,779/- has been paid as Gratuity to the employees as the MHRD programme was closed. For these payments approvals have not been obtained from the SSA SPD.
- 4) The opening & closing balances as per SSA books of A/cs & Mahila Samakhya books have not been tallying. This needs to be reconciled.
- 5) The utilization certificates are not submitted to SSA SPO. The same may be obtained and produced to Audit.
- 6) As per the accounts of Mahila Samakhya, the closing balance of funds available is Rs.2,24,998.81 as on 31.03.2017.
- 7) Internal Control and Review Mechanism :
There exists no internal control system to periodically review and monitor the funds released to implementing agencies. The same needs to be established / implemented to ensure the proper utilization funds.

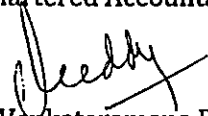
XXXV. DSERT, BANGALORE

- 1) Amount received by DSERT during the year is -
 - Rs.25,00,000/- towards training for DIET resource persons. Against this an amount of Rs.24,82,000/- has been released to the districts. For which Utilization certificates have not been obtained from DIETs. The same may be obtained and produced to Audit.
 - Rs.7,41,39,500/- towards teachers training programmes. This amount has been fully released to the Districts. For which Utilization certificates have not been obtained from DIETs. The same may be obtained and produced to Audit.
 - Rs. 4,87,354/- towards BRP & CRP examination expenses.
 - Rs.7,87,700/- towards GKA programme through Akshara Foundation for Hyderabad Karnataka area schools. This amount has been fully released to those districts. For which Utilization certificates have not been obtained from DIETs. The same may be obtained and produced to Audit.



- Rs.4,22,871/- towards filling up of vacancies of BRP & CRPs done during 2015-16.
 - Rs.91,82,000/- released by SSA on 30.3.16 received at DSERT on 7.4.16 towards "Nali Kali" learning materials in Urdu. Against this Rs.88,07,040/- expenditure incurred towards printing cost. An amount of Rs.65.05 lakhs has been paid to M/s Abhimani Prakashana after deducting TDS.
- 2) The tender process file awarding printing contract to M/s Abhimani Prakashana verified. But the details regarding the supply of materials on time and as per the specification of tender terms & conditions are not available for verification. The quality test reports of the printed materials have not been furnished. All the records have to be furnished by the DSERT for audit.
 - 3) An amount of Rs.2.72 lakhs has been paid to M/s Subramanyeshwars Text Book Printers. For which details regarding tenders, work orders, supplies have not been furnished for audit. The same may be furnished to Audit at the earliest.
 - 4) The opening & closing balances as per SSA books of a/cs & DSERT books have not been tallying. This needs to be reconciled.
 - 5) The utilization certificates have not been submitted to SSA SPO. The same may be obtained and produced to Audit.
 - 6) As per the accounts of DSERT, the closing balance of funds available is Rs.1,13,19,973.45 as on 31.03.2017.
 - 7) Internal Control and Review Mechanism :
There exists no internal control system to periodically review and monitor the funds released to implementing agencies. The same needs to be established / implemented to ensure the proper utilization funds.

For M.V. Reddy & Associates
Chartered Accountants,


(M. Venkataramana Reddy)
Proprietor

