



महाराष्ट्र प्राथमिक शिक्षण परिषद

(महाराष्ट्र शासनाचा उपक्रम)

Maharashtra Prathamik Shikshan Parishad

(Govt. of Maharashtra Undertaking)

No. MPSP/Dy.D(F&A)/Lekha-4/Audited Acct.15-16/16-17/3080

Dt. 25/11/2016

To,

Dr. Meenakshi Jolly,
Director (SE&L),
MHRD, Deptt. of School Education
& Literacy, Govt. of India,
Shastri Bhavan, New Delhi – 110118.

**Sub : Audit of Annual Accounts, Financial Statements,
Financial Monitoring Reports and Accounts records
Under Sarva Shiksha Abhiyan & KGBV for the year 2015-16.**

The following information and formats in respect of Audited Accounts and Audit Report for the year 2015-16 under SSA & KGBV are enclosed herewith.

- i. Balancesheet as on 31st March 2016.
- ii. Income and Expenditure Account (SSA scheme)
- iii. Receipt and Payment Account (SSA scheme)
- iv. Income & Expenditure A/c. (KGBV scheme)
- v. Receipt & Payment A/c. (KGBV scheme)
- vi. Schedule 1 ; Current Liabilities & Provision.
- vii. Schedule 2 ; Fixed Asset.
- viii. Schedule 3 ; Loan & Advances.
- ix. Utilization Certificate: Separately for Capital & Recurring Expenditure.
- x. Consolidated Annual Financial Statement in Form XVIII.
- xi. Summary Budget Analysis for year 2015-16 (FMR-I).
- xii. Expenditure Report Summary for year 2015-16 (FMR-II).
- xiii. Activitiwise Expenditure Statement for the year 2015-16 (FMR-III).
- xiv. Auditors Certificate on Utilization Certificate.
- xv. Procurement Audit Certificate.
- xvi. Auditors Certificate on civil works.
- xvii. Management Letter.
- xviii. Para on settlement of previous years Audit Objections.
- xix. Para on coverage of audit of VECs receiving grants of more than Rs. One lakh.

The Receipts & Payments Accounts with Standard budget account heads has been prepared and is submitted herewith duly attested. Other documents viz., purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and would be retained till the end of the programme.

Further, the comments of the Maharashtra Prathamik Shikshan Parishad, with regard to the Observations of the Statutory Auditors, as mentioned in Annexure to the report are

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P.T.O.



Jawahar Bal Bhavan, Netaji Subhash Marg, Charni Road, Mumbai - 400 004.

Tel. : 022-236 36 314, 236 79 267 Fax : 022-236 36 315 Email : mpspmah@vsnl.com, mpspmah@gmail.com

submitted to Government of India herewith. The issue of effective internal control has been taken into account and detailed guidelines has been given to the staff / supervisory staff during the training sessions has been organized. It is also being ensured to strengthen the internal audit mechanism.

The report will be placed before the executive committee for approval in the next meeting. On approval of the executive committee, copy of resolution will be submitted.

Encl. : As above.


(Nandkumar IAS)
State Project Director
M.P.S.P., Mumbai

Copy forwarded with compliments to :

1. Smt. Surbhi Jain, (I/c) Dy. Secretary, Govt. of India, MHRD, Dept.of S.E&L., New Delhi.
2. Smt. Jyoti Pahwa, Under Secretary, Govt. of India, MHRD, Dept.of S.E&L., New Delhi.
3. Shri O. P. Agarwal, Sr. Consultant, TSG, Ed.CIL., New Delhi.

Audit Report
On
**Annual Accounts,
Financial statements,
Financial Monitoring Reports
And
Accounts Records**

Under
**Sarva Shiksha Abhiyan
&
KGBV**

For Financial Year
2015-16



EDUCATION FOR ALL



MANOHAR & VENKATA CHARTERED ACCOUNTANT

ADD: GF-10, NEO CORPORATE PLAZA, RAMCHANDRA LANE, KANCHPADA, MALAD WEST, MUMBAI-400064
Email: manohar.venkata02@gmail.com , Ph.no.9890916133, 9373623855

INDEPENDENT AUDITOR'S REPORT

To
The State Project Director,
Maharashtra Prathmik Shiksha Parishad (MPSP)
Jawahar Bal Bhavan ,
Netaji Shubhash Chandra Marg,
Charni Road , Mumbai-400004.

Report on the Annual Financial Statements of Sarva Shiksha Abhiyan (SSA) & Kasturbha Gandhi Balika Vidyalaya (KGBV) for the F.Y 2015-16

1. We have audited the accompanying financial statements of the SARVA SHIKSHA ABHIYAN (SSA) Implemented by Maharashtra Prathmik Shiksha Parishad (MPSP), for the Government of Maharashtra, (A society registered under The Societies Registration Act 1860 bearing registration No 239, 1994 G.B.B.S.D), which comprise the Balance Sheet as at March 31, 2016, Income and Expenditure Account and Receipts and Payments Account for the year then and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation and fair presentation of these financial statements in accordance with The Societies Registration Act 1860. This responsibility also includes maintenance of adequate accounting records in according to the provision of the Act for the safeguarding of the Asset of the Society and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting Policies, making judgments and estimates that are reasonable and prudent, and design and implementation and maintenance of internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation of the financial statements that give true and fair view and free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with the standards on Auditing issued by the Institute of Chartered Accountant of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.





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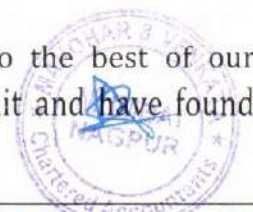
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. We believe that the audit evidence obtained by us during the audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

- 6 In our opinion and to the best of our information and according to the explanations given to us, subject to the note regarding books of accounts and observation referred in the Annexure to the report the Financial statement give true and fair view in conformity with the accounting principles generally accepted in India.
 - a) In the case of balancesheet , of the state of affairs of the Sarva Shiksha Abhiyan ,Maharashtra Prathmik Shikshan Parishad as at March 31st 2016.
 - b) In the case of Income & Expenditure Account of the excess of Income over Expenditure for the year ended as on that date, and
 - c) In the case of Receipts and Payments Account, for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 7 The Balance Sheet, Income and Expenditure & Receipt & Payment Account have been drawn up in the format prescribed FMP Manual.
- 8 Subject to the limitations of the audit indicated above and as required by the accounting principles generally accepted in India and subject also to the limitations of discloser required therein, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.





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- b) The transactions of the Society, which have come to our notice, have been within the powers of society.
- c) The Project funds were utilized for the purpose for which they were provided.
- d) The internal controls, internal checks implemented by the society were found adequate, commensurate with the size of organization and volume of transactions deviation is reported in annexure to the report.
- e) Procurement has been carried out by the Society in line with the agreed procedures as detailed in the FMP manual & applicable GOM purchase guideline.

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S

M. NO. 145190

DATE: 25.11.2016

PLACE: MUMBAI





MANOHAR & VENKATA CHARTERED ACCOUNTANT

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MANAGEMENT LETTER

To,
The State Project Director
Maharashtra PrathmikShikshan Parishad
JawaharBalBhavan
NetajiSubhasMarg, Charni Road
Mumbai - 400 004

DATE: 25.11.2016

Report of the Auditors on the accounts of ""MAHARASHTRA PRATHMIK SIKSHAN PARISHAD"", Mumbai for SarvaSikshaAbhiyan Activity for the year ended on March 31, 2016.

We have audited the attached Balance Sheet of MAHARASHTRA PRATHMIK SIKSHAN PARISHAD, Mumbai for SarvaSikshaAbhiyan Activity as at 31st March 2016 and also the annexed Receipt & Payment account and Income & Expenditure account for the year ended on that date as per the requirements of the Manual of Financial Management and Procurement.

We invite your attention to our separate Audit report wherein all the matters relating to system of maintenance of accounting records, deficiencies in internal controls, items of pending reconciliation and other matters at State Office as well as various district offices have been detailed.

We have attached herewith summarized comments in the Annexure to the report dealing in specific matters that have come to our notice for your kind consideration and necessary action required.

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**



**CA ASHISH DHAPADE
PARTNER
FRN.009672-S
M. NO. 145190
PLACE: MUMBAI**





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**"MAHARASHTRA PRATHAMIK SHIKSHAN PARISHAD
CHARNI ROAD, MUMBAI- 400 004."**

**SCHEDULE: 5: NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDING 31st March
2016**

A. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting and Preparation of financial statements.

The financial statements are prepared and presented under the historical cost convention.

2. Grants in aids

a) Amount of grant received by SPO is taken into Income/ Revenue of a particular year to the extent of expenditure incurred only against the particular grant.

b) Grants-in-Aids are taken into account on actual receipt basis (Cash Basis) & amounts which are disbursed by State Govt / Treasury (out of funds from Central Govt) as at the end of the year, are accounted in books.

c) The Grant-in-Aid to the extent of remain unutilized at the end of the financial year is shown as liability in the Balance Sheet.

3. Interest Income

a) The interest earned at State Level and District Level is shown separately.

b) Interest earned at SPO and DPO is treated as other receipt and is shown separately as the income in the Income and Expenditure Statement of SPO.

c) Interest earned is treated as Grants-in-aids and is utilized for the same purpose for which the State PIP or District PIP is approved and is also be subject to the same program norms/guidelines as the Grants-in aids for the program as per GOI/MHRD directives.

4. Other Receipts

Revenue from the sale of tender/ bid forms, bank interest etc. are recognized on receipt basis. Where miscellaneous income cannot be identified with any expenditure head the same is credited to unspent grant and carried forward.

5. Recognition of Expenditure:

1) Releases to DPO/SCERT/MC: The releases made to the DPO/BRC/CRC/MC/SCERT not be treated as expenditure unless they are reported as expenditure (either SOE/UC, whichever is applicable) by these institutions / bodies.

2) Balance sheet & other financial statements at DPO/MC/SCERT not prepared so expenditure & advances are consolidated on the basis of certified utilization certificate received from the respective offices.





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6. Fixed assets:

- i) Fixed Assets are accounted for at direct cost including cost attributable to bring the asset into use. Only those articles are treated as assets of the society which are procured, used and installed in the Office of the Society and are capitalized in the balance sheet of the society.
- ii) All other assets (such as Buildings) which are constructed by the society and subsequently handed over to the respective local bodies of GOM are capitalized in the books of the MPSP. Expenditure on procurement and acquisition of such assets is shown in the Income & Expenditure Statement on the Expenditure side.

7. Depreciation:

Depreciation on fixed assets is not provided as per the guidelines issued by Government of India. Fixed assets are disposed off/ condemned as per the provisions under General Financial Rules (GFR) of State/UT Governments or GOI on becoming the assets obsolete.

8. Recognition of Expenditure:

- 3) Releases to DPO/SCERT/MC: The releases made to the DPO/BRC/CRC/MC/SCERT not be treated as expenditure unless they are reported as expenditure (either SOE/UC, whichever is applicable) by these institutions / bodies.
- 4) Balance sheet & other financial statements at DPO/MC/SCERT not prepared so expenditure & advances are consolidated on the basis of certified utilization certificate received from the respective offices.

B. OTHER NOTES

1. The Utilization certificate received from various districts offices and MNC offices as certified by the respective officers and they have been revised based on the available information at state office mainly in respect of opening balances, funds/grants/JV transferred from state offices and closing balances as on 31.03.2016 and other items appearing in the accounts. The resultant impact, if any, of these amendments has been adjusted in the expenditure/ advances adjusted for the year to the extent of available information at state office. Certain expenses/ other items of districts/ MNC offices have been regrouped based on information available at state office. The revised Utilization Certificate is certified by respective District offices
2. Funds transferred to/ refunded from Pune SCERT including the utilization are under reconciliation as on 31.03.2016. Resultant impact if any on reconciliation will be accounted in due course.
3. Advances outstanding are also being reconciled up to some level this year and in respect of certain other expenses necessary steps are being taken for reconciliation and necessary adjustments.



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4. At some of offices and at state office, cheque issued on the last day of the financial year have been included under expenditure irrespective of the fact that the utilization certificate for the same from the respective centre is yet to be received. Process of reconciliation of utilization certificate received from respective centre in respect of expenditure incurred with the expenditure accounted for is also being undertaken in due course.
5. MPSP is in the process of streamlining the maintenance of accounts at state office/ various offices in the state in terms of capital/ recurring grant. Utilization certificates are also being obtained from various offices bifurcating capital/ recurring grant after due reconciliation with the expenditure incurred. In the absence of information, advances, cash/bank balance and capital expenditure relating to KGBV has been bifurcated based on data available at state office.
6. MPSP is in the process of initiating process of physical verification of fixed assets and accounting of capital and revenue expenditure in this respect. The assets other than civil work are being considered as expenditure incurred for the scheme.
7. There is no miscellaneous expenditure to be written off during the year.
8. In certain cases figures have been rounded off to nearest rupee and resultant impact is adjusted under management expenses.
9. Amount of Rs 4468384800 is shown as committed expenditure in the financial year 2015-16 as the Teachers salary has been paid by the state government (GOM) directly to the teachers its over and above the state contribution which is shown in Annexure L.
10. During the year we have recognized the grant to the extent of expenditure incurred as against the previous year whole grant is shown as income to the Income & Expenditure only the interest as reduced by the bank charges is shown as Excess of Income Over Expenditure of Rs 210951295.15.
11. Consolidation has been done based on the UCs received from respective DPO/BRC/CRC/MC as the financial statement has not been prepared.





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ANNEXURE TO THE AUDIT REPORT: OBSERVATION OF STATE PROJECT OFFICE

- 1) We noticed that as a part of reconciliation of differences in opening balance of advances & Bank balance of the district as per statutory audit report for the financial year 2014-15 & opening balance as per the books of accounts of district amounted to Rs.504602900.14 is reconciled effect of the same is shown as prior period adjustment details are mentioned in the respective schedule of advances.
- 2) Advance of Rs 960646582/- is settled at district level during the year expenditure for the same is booked in the respective intervention details are mentioned in the schedules to balancesheet.
- 3) We noticed that differences in opening balance of advances & Bank balance of the district as per statutory audit report of financial year 2014-15 & as per opening balance of district amounted to Rs. 37534459/- which is shown as prior period adjustment details are mentioned in the schedule.
- 4) Advance of Rs 556583212 is refunded by the BRC/CRC to District (DPO) but is recorded by the DPO as other receipt instead of showing as settlement of advances of BRC/CRC same is recorded as expenditure during the previous year details of the same are available in the schedule to balancesheet.
- 5) Advance of Rs 3391384 is refunded by the KGBV to District (DPO) but is recored by the DPO as other receipt instead of showing as settlement of advances of KGBV same is recorded as expenditure during the previous year details of the same are available in the schedule to balancesheet.
- 6) EMD of Rs 199266500 is received during the previous year but due to wrong entry it is not recorded in the previous year audited financial statement out of which Rs 122079900 settled (refunded) during the year is shown as prior period items in the financial year 2015-16.
- 7) Security Deposit of Rs 1197040 is received during the previous year but due to wrong entry it is not recorded in the previous year audited financial statement out of which Rs 122079900 settled during the year is shown as prior period items in the financial year 2015-16.





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- 8) We observed that advances of Rs. 417221364/- is shown as outstanding under the head advances of previous years in the balance Sheet as on 31.3.2015 but now it is reconciled. Out of This Rs. 415117086/- is due to wrong booking of entry in the previous year financial statement, now it is adjusted & effect for the same has been given.
- 9) We noticed that SSA Old Advances Sum of Rs. 2192262080/- is shown as outstanding under the head advances of previous years in the balance Sheet as on 31.3.2015 but now it is reconciled. it is due to wrong booking of entry in the previous year financial statement, now it is adjusted.
- 10) We noticed that, Rs. 706404/- is shown as Advance to DIET Osmanabad in the financial year 2005-2006 which is carried forward till financial year 2014-15 for which utilization certificate again Obtained, now it is booked as expenditure hence advance is settled
- 11) We noticed that, sum of Rs. 1564625184/- is shown as advance from the financial year 2005-2006, but detail list not available, State project Office is under process of reconciliation but this advances pertains to financial year 2005-2006, so it takes time to reconcile the same, till that time it is shown as advances.

PARTICULARS	AMOUNT IN RS
Advances & Others	1,427,560,949.00
General Advance	9,257,994.00
Advance To Blocks	79,456,241.00
Fund To Zones (Old Balance)	48,350,000.00
Total	1,564,625,184.00

- 12) We observed that advances to staff & others of Rs 21, 04,278 are outstanding for more than three years for which reconciliation are in process for detailed list refer Annexure "I"
- 13) We observed that SSA Maharashtra has maintained the cash book in tally software but at the same time manual cash book is not maintained.





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14) We noticed that, current liability of Rs 139682544/- is shown as advance from financial year 2005-2006, detail list not available, State project Office is under process of reconciliation but current liability pertains to financial year 2005-2006, so it takes time to reconcile the same, till that time it is shown as liability.

PARTICULAR	AMOUNT (RS)
Asha Project	200,000.00
Current Liabilities	33,343,618.00
TDS Contractors & Others	1,444,195.00
Payable to ZP	22,788.00
Unadjusted Advance At District	30,212.00
Unspent Advance Form Blocks	1,438,722.00
Unspent Expenses	30,355,254.00
Other Liabilities	48,459,794.00
Opening Balance Adjusted At SSA	1,001.00
Security Deposit	24,386,960.00
Total	139,682,544.00

15) We noticed that SSA Maharashtra has not filed professional tax return from the august 2011 also registration certificate under professional tax act has not obtained as per the provision of professional tax act if the professional tax liability of the previous financial year exceeds Rs. 50,000/- then liability for filing of return is on monthly basis. Otherwise penalty of Rs 1000/- per month is incurred.

16) We also observed that following statutory dues under Kasturbha Gandhi Balika Vidyalaya (KGBV) of Rs. 618969.00 is not paid

Particulars	Op.Balance	Addition	Setteled	Balance
	01.04.2015	2015 - 2016	2015 - 2016	31/3/2016
WCT TDS		345,032.00		345,032.00
ROYALTY		89,627.00		89,627.00
LIC FUND		139,369.00		139,369.00
LABOUR CESS		44,941.00		44,941.00
TOTAL		618,969.00		618,969.00

17) We observed that physical verification of fixed asset is needs to be carried out at regular interval at all DPO/BRC/CRC/MC. State project office shall periodically cover the verification process in such a manner to cover all fixed asset once in two year





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- 18) Advance monitoring system of SPO/DPO/BRC/CRC/MC needs to be further strengthened and requires prompt settlement of advances and incorporation of expenses under proper accounting heads. Advance tracking mechanism needs to be strengthened. Advance register is to be maintained in the prescribed format. It is suggested that SPO shall obtain necessary details of utilization of advances and necessary confirmations, at least on half yearly basis, in proper format, confirming balances of unutilized portion of advance.
- 19) The internal audit of DPO/BRC/CRC/SMC for the financial year 2015-16 of Nashik , Latur, SPO, Pune, division is completed for the remaining division is going on
- 20) The previous audit compliances from the financial year 2005-06 to 2014-15 of SPO/DPO/BRC/CRC/SMC is not settled by the any previous statutory auditor but now this year society has form the committee to comply with same as it is old compliance it takes time still society has targeted to complete it by the end of financial year.

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**



**(CA ASHISH DHAPADE)
PARTNER
FRN: 009672-S
M. NO. 145190
DATE: 25.11.2016
PLACE: MUMBAI**



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Suggestions for betterment of effectiveness of internal control mechanism including that of SPO/DPO/BRC/CRC/MC:

- 1) During the course of the audit it was observed that many of the internal auditors have been appointed but the reports are not submitted in time. After going through the respective reports of the internal auditors we feel that proper stress / weight-age should be given (through reporting and compliance). so as to improve the internal control over the working of Units under SSA programs.
 - a) Statutory Compliance (At DPO/BRC/CRC/MC): During the course of the audit it was observed that statutory provisions in respect of TDS, works contract tax, service tax, profession tax etc. are not fully complied by various units. Internal auditors should try to give more emphasis on this and make the units to comply with the statutory provision.
 - b) Bank and Internal Unit Reconciliations (At DPO/BRC/CRC/MC): On numerous occasions the concurrent auditors have reported that the reconciliations are pending and timely updation and preparation on timely basis and necessary correction entries etc is not found. We feel that concurrent auditors should help the accountants and try to solve their queries regarding reconciliations.
- 2) It is also suggested that MPSP (SSA) is to appoint/hire professional consultant may be chartered accountant (CA) & Inter CA at SPO for training & monitoring purpose of accounts related staff of at district level also for maintenance of books of accounts and for finalization of UCs of BRCs.
- 3) It is also suggested that SPO has to implement ERP based accounting software either Tally or Any other at all DPO & SPO level for effective monitoring.

FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S

M. NO. 145190

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AUDITORS CERTIFICATE

1)	Settlement of previous years Audit Objections	The previous audit compliances from the financial year 2005-06 to 2014-15 of SPO/DPO/BRC/CRC/SMC is not settled by the any previous statutory auditor but now this year we have settled some audit para. As it is old paras society has form internal audit wing in the previous year with retired officer from finance wing which is reviewed every quarter it is targeted to complete it by the end of this financial year.
2)	Coverage of Audit of SMC's receiving grants of more than Rs. One lakh.	The Audit of Accounts of the total four thousand eight hundred eighteen (4818) SMC's receiving more than one lacs grant per year is being examined. Clear instructions have been issued in the appointment order of internal auditor to cover the audit of accounts of the SMC's receiving more than one lakh per year.

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

**(CA ASHISH DHAPADE)
PARTNER**

FRN: 009672-S

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AUDITORS CERTIFICATE

We have examined the statement of Utilization Under Sarva Shiksha Abhiyan & Kasturba Gandhi Balika Vidyalaya for the year 2015-16 with the receipt and payment account produced before us for our verification and found the same has been drawn in accordance therewith and is covered under our separate audit report thereon. The certificate has been compiled on the basis of receipt and payment account as finalized at State office and the utilization certificate towards expenditure incurred at various centers in the State are stated to be in the process of being received.

Based on our report on the Balance Sheet,
Income & Expenditure and receipt & payment account.
In terms of our separate Report

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S

M. NO. 145190

DATE: 25.11.2016

PLACE: MUMBAI





MANOHAR & VENKATA CHARTERED ACCOUNTANT

ADD: GF-10, NEO CORPORATE PLAZA, RAMCHANDRA LANE, KANCHPADA, MALAD WEST, MUMBAI-400064
Email: manohar.venkata02@gmail.com , Ph.no.9890916133, 9373623855

AUDITORS CERTIFICATE

This is to certify that we have gone through the procurement procedure used for the Maharashtra Prathamik Shikshan Parishad for Sarva Shiksha Abhiyan and based on the audit of the records subject to our separate audit report, for the year 2015-16 for the Head Office, we are satisfied that the procurement procedure prescribed in the Manual of Financial Management and Procurement under SSA has been followed/ or the following deviations were observed.

Sr. No.	Details	Deviations	Amount (declared procurement)	Involved as mis-
As per our comments in our audit report.				

Based on our report on the Balance Sheet,
Income & Expenditure and receipt & payment account.
In terms of our separate Report

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S

M. NO. 145190

DATE: 25.11.2016

PLACE: MUMBAI





MANOHAR & VENKATA CHARTERED ACCOUNTANT

ADD: GF-10, NEO CORPORATE PLAZA, RAMCHANDRA LANE, KANCHPADA, MALAD WEST, MUMBAI-400064
Email: manohar.venkata02@gmail.com , Ph.no.9890916133, 9373623855

AUDITORS CERTIFICATE

"In the Audited accounts for the financial year 2015-16 in respect of SSA Maharashtra, an amount of Rs.88,05,29,000/- has been released for civil works during the year and the same have been duly shown in the receipt side of the Receipts & Payment Account for the year. In this context it is certified that subject to our comments as stated in our separate audit report the said amount of Rs.83, 68, 20,932 / - has been utilized for civil works and the same has been duly shown as additions to fixed assets under the respective schedule. As per the information received in the returns from various offices, the said amount does not include advance for civil works.

The certificate has been issued solely based upon the Accounts received from the District Project Offices for the year 2015-16 and without any additional procedures being conducted. "

Based on our report on the Balance Sheet,
Income & Expenditure and receipt & payment account.
In terms of our separate Report

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

(CA ASHISH DHAPADE)

PARTNER

FRN: 009672-S

M. NO. 145190

DATE: 25.11.2016

PLACE: MUMBAI



MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD

SARVA SHIKSHA ABHIYAN
JAWAHAR BAL BHAWAN, SUBHASH ROAD, CHARNI ROAD, MUMBAI-400004
BALANCESHEET AS ON 31ST MARCH 2016

Funds & Liabilities	Sch No	2015 - 2016 Amount Rs.	2015 - 2016 Amount Rs.	Property & Assets	Sch No	2015 - 2016 Amount Rs.	2015 - 2016 Amount Rs.
Project Funds:-				Fixed Assets			
Sarva Shikshan Abhiyan SSA Main	A A-1	2,582,646,973.26	3,556,138,646.04	SSA fixed Assets	C	37,714,038,357.00	37,714,038,357.00
Bank Intrest and Other Income	A-3	973,491,672.78	-	Loans & Advances			
Other Project				Sarva Shikshan Abhiyan			3,414,158,330.83
Current Liabilities			4,704,995,932.00	District Advance	D	1,696,530,997.83	
SSA	B	236,611,132.00		Staff Advance	E	148,100.00	
Loan From GOM (Teachers Salary)		4,468,384,800.00		KGBV Advances		150,749,771.00	
Capital Fund - Fixed Assets				Advances	G	1,566,729,462.00	
SSA fixed Assets	C	37,714,038,357.00		Receivable From GOI	L	4,468,384,800.00	4,468,384,800.00
Total			45,975,172,935.04	Cash & Bank Balance	H	378,591,447.21	378,591,447.21
				SSA			
				Total			45,975,172,935.04

As per report of Even Date

FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE

Partner

Membership No. 145190

Date : 25/11/2016

Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad

[Signature]
State Project Director
MSP Mumbai

[Signature]
Jt. Director (Finance & Accounts)
MSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SCHEME-KASTURBA GANDHI BALIKA VIDYALAYA
BALANCE SHEET AS ON 31ST MARCH, 2016

Funds & Liabilities	Sch No	2015 - 2016 Amount Rs.	2015 - 2016 Amount Rs.	Sch No	2015 - 2016 Amount Rs.
Project Funds:-					
KGBV	A	110,701,892		C	-
Bank Intrest and Other Income	A-2 A-3	101,065,366 9,636,526			
Current Liabilities	B		1,661,959		
KGBV					74,981,639
Capital Fund - Fixed Assets	C				
KGBV fixed Assets					
Total			112,363,851		112,363,851

As per report of Even Date
FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS

FRN NO: 0096725

(Signature)

CA HSHISH DHAPADE

Partner

Membership No. 145190

Date : 25/11/2016

Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad

(Signature)

State Project Director

MPSM Mumbai


Jt. Director (Finance & Accounts)

MPSM Mumbai

(Signature)

Income and Expenditure Account for the year ended 31st March 2016


2014 - 2015 Amount Rs.	EXPENDITURE	Sch No	2015 - 2016 Amount Rs.	2015 - 2016 Amount Rs.
10,280,086	SPO and District Level Expenditure	IE		12,672,917,469
	A) Residential School for Specific category of Children (for 50 Children)		16,593,500	
323,681,060	B) Residential Hostel for Specific category of Children		290,357,371	
2,062,801,034	C) Transport / Escort Facility		28,394,164	
1,585,612,153	D) Special Training For mainstreaming of Out-of- School Children		1,387,754,637	
1,589,688,631	A) Free Text Book		272,835,136	
212,907,564	B) Provision of 2 Sets of Uniform (SSAO)		891,871,941	
793,778,461	A) New Teachers salary / Teachers salary		135,740,000	
	B) Teachers Training		589,330,087	
	C) Academic Support through Block Resource Center (BRC)		553,825,280	
112,589,553	D) Academic Support through Cluster Resource Center (CRC)		93,678,400	
	A) Teachers Grant		547,395,678	
622,025,798	B) School Grant		3,598,220	
598,285,706	C) Maintenance Grant		138,873,810	
5,993,224	D) Research, Evaluation, Monitoring & Supervision		60,419,772	
614,022,197	A) Intervention for CWSN		836,820,832	
	Computer Aided Education in UPS Under Innovation		169,108,393	
9,765,944	B) Innovation Head up to Rs:50 lakh per District		1,052,062	
93,819,610	C) SMC / PRI Training		32,562,000	
	A) Civil Work Construction		2,154,321,386	
405,094,131	A) Management		4,468,384,800	
71,568,317	B) State Component			
	C) Community Mobilization Activities (upto 0.5%)			
	D) Learning Enhancement Programme (up to 2%)			
	E) JV Expenditure			
254,954,889	Committed Expenditure (Teachers Training)			
	Excess of Income of over Expenditure			210,951,295.15
9,366,888,358.00	Total			12,883,868,764.05

As per report of Even Date
FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS
FRN NO: 009672S

CA ASHISH DHAPADE
Partner
Membership No. 145190
Date : 25/11/2016
Place: Mumbai



Income and Expenditure Account for the year ended 31st March 2016

2014 - 2015 Amount Rs.	INCOME	Sch No	2015 - 2016 Amount Rs.	2015 - 2016 Amount Rs.
	By Fund Received from Government			
	Government of India			
682,073,600.00	Recurring			4,922,906,317.27
348,250,400.00	SC			
4,227,938,400.00	ST		4,922,906,317.27	
	GEN			
	Capital			
61,591,100.00	SC			
53,176,200.00	ST			
325,798,300.00	GEN		3,281,626,351.63	
	Government of Maharashtra			
	Recurring			
382,902,000.00	SC			
355,668,000.00	ST			
2,172,682,000.00	GEN			
	Capital			
33,164,000.00	SC			
28,633,000.00	ST			
175,430,000.00	GEN			
	Committed Expenditure (Teachers Salary)			
	Interest received			
23,252,228.00	State Project Office (SPO)		20,215,587.00	
182,704,938.00	District Project Office (DPO)		190,735,708.15	
	Other receipt			
250,096.00	State Project Office (SPO)			
313,374,096.00	District Project Office (DPO)			
9,366,888,358.00	Total			12,883,868,764.05

For Maharashtra Prathmik Shikshan Parishad

J. Director (Finance & Accounts)
MESP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN
RECEIPTS & PAYMENT STATEMENT
FOR THE PERIOD 01.04.2015 TO 31.03.2016

Receipt	State	District	Staff	Amount (Rs.)
Opening Balance	38,245,671.00	2,200,726,655.95	-	2,238,972,326.95
Cash At Bank	38,245,671.00	821,295,897.81	-	859,541,568.81
Sub District level Advance				-
Recurring		874,827,858.00		874,827,858.00
Capital		-		-
Prior period Adjustment		504,602,900.14		504,602,900.14
Fund Received	8,306,825,000.00	-	-	-
Government of India	4,206,178,000.00	-	-	4,206,178,000.00
Recurring	3,645,815,000.00	-	-	3,645,815,000.00
SSA SCP	469,231,000.00	-	-	469,231,000.00
SSA ST	456,077,000.00	-	-	456,077,000.00
SSA GEN	2,720,507,000.00	-	-	2,720,507,000.00
Capital	560,363,000.00	-	-	560,363,000.00
SSA SCP	58,698,000.00	-	-	58,698,000.00
SSA ST	50,522,000.00	-	-	50,522,000.00
SSA GEN	451,143,000.00	-	-	451,143,000.00
Government of Maharashtra	4,100,647,000.00	-	-	4,100,647,000.00
Recurring	3,780,481,000.00	-	-	3,780,481,000.00
SSA SCP	514,702,000.00	-	-	514,702,000.00
SSA ST	443,007,000.00	-	-	443,007,000.00
SSA GEN	2,822,772,000.00	-	-	2,822,772,000.00
Capital	320,166,000.00	-	-	320,166,000.00
SSA SCP	34,121,000.00	-	-	34,121,000.00
SSA ST	29,368,000.00	-	-	29,368,000.00
SSA GEN	256,677,000.00	-	-	256,677,000.00
SSA State office	-	8,030,978,631.31	2,282,828.00	-
Recurring		5,021,679,255.86	2,282,828.00	
Capital		851,943,243.00		
Other (25% Uniform)		3,034,747.00		
JV		2,154,321,385.45		
				-
				-
Other Receipts	221,721,797.00	747,325,769.78	-	969,047,566.78
Bank Interest	20,215,587.00	190,735,708.15		210,951,295.15
Other	201,506,210.00	6,850.00		201,513,060.00
Refund from Block		556,583,211.63		556,583,211.63
Misc Receipt				
Security Deposit				-
EMD				-
Advances refunded	201,118,623.61			
District	200,794,166.61			
Staff	324,457.00			
Other	-			
	8,767,911,091.61	10,979,031,057.04	2,282,828.00	11,514,844,893.73

As per report of Even Date

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE
Partner

Membership No. 145190

Date : 25/11/2016

Place : Mumbai



State Project Director
MPSP Mumbai

For Maharashtra Prathmik Shikshan Parishad

Jt. Director (Finance & Accounts)
MPSP Mumbai


MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
KASTURBA GANDHI BALIKA VIDYALAYA
JAWAHAR BAL BHAWAN, SUBHASH ROAD, CHARNI ROAD, MUMBAI - 400 004.
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR PERIOD 31.03.2016

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Expenditures	220,903,856	To Fund Received	
		Recurring	
		SSA ST	-
		SSA SCP	-
		SSA GEN	220,903,856
		Capital	
		SSA ST	-
		SSA SCP	-
		SSA GEN	-
		To Interest	-
		Head Office	1,899,210
		District	4,288,262
		To Other Receipt	-
		Head Office	-
		District	-
Excess of Income of over Expenditure	6,187,472		-
Grand Total	227,091,328	Grand Total	227,091,328

As per report of Even Date

FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS
FRN NO: 009672S

For Maharashtra Prathmik Shikshan Parishad


CA ASHISH DHAPADE
 Partner
 Membership- 145190
 Date : 25/11/2016
 Place: Mumbai




 State Project Director
 MPSP Mumbai


 Jt. Director (Finance & Accounts)
 MPSP Mumbai

**MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SCHEME-KASTURBA GANDHI BALIKA VIDAYALAYA
RECEIPTS & PAYMENT STATEMENT
Year : 2015-16
STATE PROJECT OFFICE**

Receipt	State	District	MSCERT Pune	Amount (Rs.)
Opening Balance	59,898,232.00	116,085,989.85		175,984,221.85
Cash				-
Bank				
Recurring	56,771,722.00	57,482,075.74	-	114,253,797.74
Capital	-	24,195,965.11	-	24,195,965.11
Transit Amount	-	-	-	-
Prior Period Adjustment	3,126,510.00	34,407,949.00	-	37,534,459.00
				-
Grant in Aid Received	145,985,000.00	151,593,441.00	1,505,000.00	145,985,000.00
Recurring				
SSA ST	-	-	-	-
SSA SCP	-	-	-	-
SSA Gen.	145,985,000.00	149,335,000.00	1,505,000.00	145,985,000.00
Capital				
SSA ST	-	-	-	-
SSA SCP	-	-	-	-
SSA Gen.	-	2,010,603.00	-	-
JV	-	247,838.00	-	-
Other Receipt	1,956,880.00	7,679,646.00		9,636,526.00
Bank Interest	1,899,210.00	4,288,262.00		6,187,472.00
Other Income	57,670.00	3,391,384.00		3,449,054.00
				-
Misc. Receipts	2,029,766.00			2,029,766.00
Current Liability	2,029,766.00	-	-	2,029,766.00
	-	-	-	-
Advances refunded	1,251,257.00			
District	-	-	-	-
Other MSCERT Pune	1,251,257.00	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL	211,121,135.00	275,359,076.85	1,505,000.00	333,635,513.85

As per report of Even Date

FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE
Partner



State Project Director
MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

Membership No. 145190
Place: Mumbai
Date : 25/11/2016

**MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SCHEME-KASTURBA GANDHI BALIKA VIDAYALAYA
RECEIPTS & PAYMENT STATEMENT
Year : 2015-16
STATE PROJECT OFFICE**

Payment	State	District	MSCERT Pune	Amount (Rs.)
Utilization of Fund	20,272,674.61	200,377,438.33	253,743.00	220,903,855.94
KGBV Expenditure	20,272,674.61	200,129,600.33	253,743.00	220,656,017.94
Purchase of fixed assets	-	-	-	-
JV		247,838.00		247,838.00
Advances given	153,098,441.00	-		-
Recurring	149,335,000.00	-		-
Capital	2,010,603.00	-		-
MSCERT Pune	1,505,000.00			-
JV Expenditure	247,838.00			-
Grant Refunded	-	-	1,251,257.00	-
State office	-		1,251,257.00	-
State Government				-
Misc. Payment				
Current Liability	367,807.00			367,807.00
Advances Pending	-	13,152,770.00	-	13,152,770.00
Recurring	-	9,706,463.00	-	9,706,463.00
Capital	-	3,446,307.00	-	3,446,307.00
Closing Balance	37,382,212.39	61,828,868.52		99,211,080.91
Cash	-	-		-
Bank (KGBV)				
Recurring	37,382,212.39	29,751,544.52		67,133,756.91
Capital		32,077,324.00		32,077,324.00
Fund in Transit				-
TOTAL	211,121,135.00	275,359,076.85	1,505,000.00	333,635,513.85

As per report of Even Date

FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE
Partner



State Project Director
MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

Membership No. 145190
Place: Mumbai
Date : 25/11/2016

**MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN**

**ANNEXURE: A1
Project Fund-Schedules forming part of Financial Statement as on 31.03.2016
Schedule A-1: SSA Main GOI**

Sr. No.	Particulars	Amount 2015-16	Amount 2015-16
A	Opening Balance as per last B/s		5,549,471,690
B	Add: Grant Received during the year GOI		8,811,427,900
	Instalment-01 16.06.2015	2,599,398,000	
	Instalment-02 03.02.2016	130,026,000	
	Instalment-03 31.03.2016	1,476,754,000	
	Add: Grant Received during the year GOM		
	Instalment-04 16.06.2015	286,895,000	
	Instalment-05 16.06.2015	7,000,000	
	Instalment-06 31.10.2015	1,932,070,000	
	Instalment-07 25.01.2016	820,166,000	
	Instalment-08 25.01.2016	70,014,000	
	Instalment-09 31.03.2016	984,502,000	
	Add: Prior period Adjustment	504,602,900	
	Add: Excess contribution by GOM		
C	Less: Utilisation of Grant		
	State SPO	District	Total
1	A) Residential School for Specific category of Children	-	-
2	B) Residential Hostel for Specific category of Children (for 50 Children)	16,593,500	16,593,500
3	C) Transport / Escort Facility	-	-
4	D) Special Training For mainstreaming of Out-of-School Children	290,357,371	290,357,371
5	A) Free Text Book	28,394,164	28,394,164
6	B) Provision of 2 Sets of Uniform (SSA0)	1,387,754,637	1,387,754,637
7	A) New Teachers salary / Teachers salary	-	-
8	B) Teachers Training	272,835,136	272,835,136
9	C) Academic Support through Block Resource Center (BRC)	891,871,941	891,871,941
10	D) Academic Support through Cluster Resource Center (CRC)	135,740,000	135,740,000
11	A) Teachers Grant	-	-
12	B) School Grant	589,330,087	589,330,087
13	C) Maintenance Grant	553,825,280	553,825,280
14	D) Research ,Evaluation ,Mointoring & Supervision	79,322,449	93,678,400
15	A) Intervention for CWSN	547,395,678	547,395,678
16	Computer Aided Education in UPS Under innovation	3,598,220	3,598,220
17	B) Innovation Head up to Rs.50 lakh per District	138,873,810	138,873,810
18	C) SMC / PRI Training	60,419,772	60,419,772
19	A) Civil Work Construction	836,820,832	836,820,832
20	A) Management	5,409,369	169,108,393
21	B) State Component	1,052,062	1,052,062
22	C) Community Mobilization Activities (upto 0.5%)	32,562,000	32,562,000
23	D) Learning Enhancement Programme (up to 2%)	-	-
24	E) JV Expenditure	2,154,321,386	2,154,321,386
	TOTAL EXPENDITURE	84,731,818	8,119,800,850
			8,204,532,669



D	Less: Purchase of Fixed Asset	5,694,200		5,694,200
	Less: Transfer to KGBV	145,985,000		145,985,000
	Less: Refund of Grant	-	-	-
	Less: Other Payments	-	-	-
	Less: Previous F Y 2014-15 Advances settled		960,646,582	960,646,582
	Less: Advances Settled (Wrong Entry Booking)			
	1) Advances of the previous Years	2,192,262,080		2,192,262,080
	2) Advances of the previous Years SPO	415,117,086		415,117,086
	Closing Balance carried to B/S			2,436,661,973

Grant details As per given below:-

Sr. No.	Particulars	Amount	
			2015-16
	Government of India		
	Recurring		3,645,815,000
	SC	469,231,000	
	ST	456,077,000	
	GEN	2,720,507,000	
	Capital		560,363,000
	SC	58,698,000	
	ST	50,522,000	
	GEN	451,143,000	
	Total		4,206,178,000
	Government of Maharashtra		
	Recurring		3,780,481,000
	SC	514,702,000	
	ST	443,007,000	
	GEN	2,822,772,000	
	Capital		320,166,000
	SC	34,121,000	
	ST	29,368,000	
	GEN	256,677,000	
	Total		4,100,647,000
	Grand Total		8,306,825,000

As per report of Even Date

FOR MANOHAR & VENKATA

For Maharashtra Prathmik Shikshan Parishad

CHARTERED ACCOUNTANTS

FRN NO: 009672S

CA ASHISH DHAPADE
Partner
Membership No. 145190
Date : 25/11/2016
Place: Mumbai



[Signature]
State Project Director
MPSP Mumbai

[Signature]
Jt. Director (Finance & Accounts)
MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD

SARVA SHIKSHAN ABHIYAN

ANNEXURE:A2


Project Fund-Schedules forming part of Financial Statement as on 31.03.2016

Schedule B: KGBV

Sr. No.	Particulars	2015-16	
		Amount Rs.	Amount Rs.
A	Opening Balance as per last B/s		138,449,763
B	Add: Grant Received during the year		183,519,459
	Instalment-01	55,000,000.00	
	Instalment-02	45,500,000.00	
	Instalment-03	38,200,000.00	-
	Instalment-04	7,285,000.00	
	Add: KGBV Interest Received during the year	-	
	Add: Prior period adjustment	37,534,459.00	
C	Less: Utilisation of Grant	State	District
1	KGBV Expenditure	20,526,417.61	200,377,438.33
	TOTAL EXPENDITURE	20,526,417.61	200,377,438.33
D	Less: Purchase of Fixed Asset		-
	Less: Refund of Grant		-
	Less: Other Payments		-
	Closing Balance carried to B/S		101,065,366

As per report of Even Date

FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS
FRN NO: 009672S


CA ASHISH DHAPADE
Partner
Membership No. 145190
Date : 25/11/2016
Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad


State Project Director
MPSP Mumbai


Jt. Director (Finance & Accounts)
MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN
ANNEXURE:A3

Schedules forming part of Financial Statement as on 31.03.2016
Schedule A-3 : Bank Interest and Other Income

Sr. No.	Particulars	Op.Balance	Received	Expenditure	Refund	Balance
		2014-2015	2015 - 2016	2015 - 2016	2015 - 2016	31/03/2016
1	SSA Bank Interest					
1	State	23,252,228	20,215,587	-	-	43,467,815.00
2	District	182,704,938	190,735,708	-	-	373,440,646.15
	Sub-Total	205,957,166	210,951,295	-	-	416,908,461.15
2	KGBV Bank Interest					
1	State		1,899,210	-	-	1,899,210.00
2	District	-	4,288,262	-	-	4,288,262.00
	Sub-Total	-	6,187,472	-	-	6,187,472.00
3	SSA Other receipts					
1	State					-
2	District		556,583,212			556,583,211.63
	Sub-Total	-	556,583,212	-	-	556,583,211.63
4	KGBV Other receipts					
1	State		57,670			57,670.00
2	District		3,391,384			3,391,384.00
	Sub-Total	-	3,449,054	-	-	3,449,054.00
	Total	205,957,166	777,171,033	-	-	983,128,198.78

As per report of Even Date

FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS
FRN NO: 009672S

CA ASHISH DHAPADE
 Partner
 Membership No. 145190
 Date : 25/11/2016
 Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad

[Signature]
 State Project Director
 MPSP Mumbai

[Signature]
 Jt. Director (Finance & Accounts)
 MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN
ANNEXURE:B
Schedules forming part of Financial Statement as on 31.03.2016
CURRENT LIABILITY - Head Quarter & District

Sr. No.	Particulars	Opening Balance	Addition	Setteled	Balance
		01.04.2015	2015 - 2016	2015 - 2016	31/3/2016
State Level Current Liability					
A	SSA				
	Security Deposit (OLD Opening Balance)	24,386,960.00	-	-	24,386,960.00
	Security Deposit	-	1,000,891.00	83,942.00	916,949.00
	Prior Peroird Item (Security Deposit)		1,197,040.00		1,197,040.00
	EMD-Prior Peroird Item		199,266,500.00	122,079,900.00	77,186,600.00
	Tender Fees	-	40,000.00		40,000.00
	Total	24,386,960.00	201,504,431.00	122,163,842.00	103,727,549.00
B	Others				
	Asha Project	200,000.00	-	-	200,000.00
	Current Liabilities	33,343,618.00	-	-	33,343,618.00
	TDS Contractors &Others	1,444,195.00			1,444,195.00
	Payble to ZP	22,788.00	-	-	22,788.00
	Unadjusted Advance At District	30,212.00			30,212.00
	Unspent Advance From Blocks	1,438,722.00			1,438,722.00
	Unpent Expenses	30,355,254.00			30,355,254.00
	Other Liabilities	48,459,794.00			48,459,794.00
	Opening Balance Adjusted At SSA	1,001.00			1,001.00
	Other Receipts		1,779.00		1,779.00
C	District Level EMD/ Refund	-	-	-	-
	Total	115,295,584.00	1,779.00	-	115,297,363.00
District Level Current Liability					
A	SSA				
	Liabilities At Districts	3,116,059.00	-	1,258,460.00	1,857,599.00
	Funds From Other Schemes	15,721,771.00			15,721,771.00
	Security Deposit		6,850.00		6,850.00
	Total	18,837,830.00	6,850.00	1,258,460.00	17,586,220.00
	Grand Total	158,520,374.00	201,506,210.00	123,422,302.00	236,611,132.00

As per report of Even Date

FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS
FRN NO: 009672S

CA ASHISH DHAPADE
 Partner
 Membership No. 145190
 Place: Mumbai
 Date : 25/11/2016



For Maharashtra Prathmik Shikshan Parishad

State Project Director
 MPSP Mumbai

Jt. Director (Finance & Accounts)
 MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN
ANNEXURE:C
Schedule - Fixed Assets
FINANCIAL YEAR : 2015-16

Sr.No	Particulars	List	Opening Balance	Additions during the year	Disposal During the Year	Closing Balance
			4	5	6	7
1	2	3				
A	SSA Scheme	A	36,871,523,325.00	842,515,032.00		37,714,038,357.00
B	KGBV Scheme	B	-	-		-
	Total		36,871,523,325.00	842,515,032.00	-	37,714,038,357.00

LIST A: (SSA FIXED ASSETS)

Sr.No	Name of Fixed assets	Opening Balance	Additions during the year	Disposal During the Year	Closing Balance	Remark
1	Furniture & Fixture	16,820,314.00	-	-	16,820,314.00	
2	Office Equipment	2,074,104.00	603,186.00	-	2,677,290.00	
3	Computer	42,985,483.00	4,722,784.00	-	47,708,267.00	
4	Water Facility	1,892,361.00	-	-	1,892,361.00	
5	Others Assets	531,091.00			531,091.00	
6	Civil Works	36,807,219,972.00	836,820,932.00		37,644,040,904.00	
7	Printer		368,130.00		368,130.00	
	Total	36,871,523,325.00	842,515,032.00	-	37,714,038,357.00	

As per report of Even Date

FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS

FRN NO: 009672S



CA ASHISH DHAPADE
 Partner

Membership No. 145190

Date : 25/11/2016

Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad

(Signature)
 State Project Director
 MPSP Mumbai

(Signature)
 Jt. Director (Finance & Accounts)
 MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN
ANNEXURE-D -District Advance
FOR THE PERIOD 01.04.2015 TO 31.03.2016

Sr. No	Name of District	Closing Balance
1	Ahmadnagar	10,757,319
2	Akola Zp	35,335,575
3	Amravati	1,350,701
4	Aurangabad	29,542,566
5	Beed	8,333,583
6	Bhandara	14,880,023
7	Buldhana	10,963,220
8	Chandrapur	16,845,975
9	Dhule	23,295,339
10	Gadchiroli	1,934,852
11	Gondia	15,855,318
12	Hingoli	10,433,970
13	Jalgaon	24,183,848
14	Jalna	14,133,660
15	Kolhapur	9,023,723
16	Latur	46,317,516
17	Nagpur	16,108,852
18	Nanded	55,574,668
19	Nandurbar	50,037,212
20	Nashik	126,795,697
21	Osmanabad	48,508,797
22	Parbhani	77,114,955
23	Pune	12,290,962
24	Raigad	6,981,072
25	Ratnagiri	18,743,249
26	Sangli	13,335,412
27	Satara	13,145,877
28	Sindhudurg	26,398,633
29	Solapur	34,948,629
30	Thane	26,341,052
31	Wardha	5,959,723
32	Washim	10,301,934
33	Yavatmal	2,874,571
34	Palghar	12,927,250
	Total Block	831,575,734



Sr. No	Name of District	Closing Balance
	Name of MNC	
1	Akola MNC	2,890,604
2	Amravti MNC	174,291
3	Kolhapur MNC	5,695,439
4	Nagpur MNC	4,734,942
5	Nanded- Waghela	36,614,737
6	Pune MNC	729,799
7	PC Municipal Corporation	3,974,614
8	Solapur MNC	21,178,399
9	AhmednagarMC	1,878,239
10	Aurangabad MNC	7,721,349
11	Thane MNC	6,401,092
12	Ulhasnagar MNC	2,543,595
13	K Dombivali MNC	3,050,826
14	Navi Mumbai MNC	21,539,554
15	Bhivandi MNC	4,348,182
16	Bhayandar MNC	2,479,396
17	Nashik MNC	15,181,374
18	Dhule MNC	3,964,970
19	Jalgaon MNC	7,261,781
20	Malegaon MNC	8,145,086
21	Sangli Mirj MNC	9,165,526
22	SCERT Pune	71,057,208
23	Mumbai BMC	1,701,768
24	Dy-Dir Mumbai	229,192
	Total	242,661,963
	Grand Total	1,074,237,697

As per report of Even Date

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

FRN NO: 009672S

Ashish Dhapade



CA ASHISH DHAPADE

Partner

Membership No. 145190

Date : 25/11/2016

Place: Mumbai

[Signature]
State Project Director

MPSP, Mumbai

[Signature]

Joint Director (F&A)

MPSP, Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN
ANNEXURE-E

STAFF ADVANCE DETAILS (Including Opening Advances)
YEAR : 2015-16

STATE PROJECT OFFICE MUMBAI

STAFF ADVANCE		
Sr No	Name of staff to whom advance is paid	Balance Advance
1	2	10=5-8+9
1	N P BHOSALE	7,000.00
2	AJAY KAKADE	17,100.00
3	ASHOK KUMAR YADAV	20,000.00
4	PRADYNA JOSHI	4,000.00
5	P R PAWAR	100,000.00
	Total	148,100.00



MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN
STATE PROJECT OFFICE MUMBAI
ANNEXURE:G

Opening Balance carried forward for previous Years Audit Balance Sheet.

PARTICULARS	Op.Balance 01.04.2015	Addition 2015 - 2016	Settled 2015 - 2016	Balance 31/3/2016
Advances & Others	1,427,560,949.00			1,427,560,949.00
General Advance	9,257,994.00			9,257,994.00
Advance To Blocks	79,456,241.00			79,456,241.00
Fund To Zones (Old Balance)	48,350,000.00			48,350,000.00
Total	1,564,625,184.00			1,564,625,184.00
DIET Osmanabad	706,404.00		706,404.00	-
Advance Previous Years	2,192,262,080.00		2,192,262,080.00	-
Advance of Previous Year (SPO)	417,221,364.00		415,117,086.00	2,104,278.00
Total	2,610,189,848.00		2,608,085,570.00	2,104,278.00
Grand Total	4,174,815,032.00		2,608,085,570.00	1,566,729,462.00

As per report of Even Date
**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**
FRN NO: 009672S



(Signature)
CA ASHISH DHAPADE

Partner
Membership- 145190
Date : 25/11/2016
Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad

(Signature)
State Project Director
MPSP Mumbai

(Signature)
Jt. Director (Finance & Accounts)
MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHA ABHIYAN
CASH & BANK BALANCE STATEMENT
FOR THE PERIOD 01.04.2015 TO 31.03.2016
ANNEXURE : H

Sl. No.	Particular of Bank/Cash	Opening Balance as on 01/04/2015		Closing Balance As on 31/03/2016	
		Bank	Cash	Bank	Cash
A	Project Fund				
	SSA Main	38,245,671.00		378,591,447.21	
	KGBV	138,449,763.00		37,382,212.00	
	Total	176,695,434.00	-	415,973,659.21	-

As per report of Even Date

For MANOHAR & VENKATA

Chartered Accountants

FRN NO: 009672S



CA ASHISH DHAPADE

Partner

Membership- 145190

Date : 25/11/2016

Place: Mumbai




State Project Director
MPSP Mumbai

Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad


Jt. Director (Finance & Accounts)
MPSP Mumbai

Place: Mumbai

**MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN**

ANNEXURE-I

List of Loans & Advance as on 31.03.2016

Particular	Amount
A. K. Pawar (Peon)	2,500.00
Arvind Bari (Peon)	2,500.00
Dinkar Angre (Peon)	2,500.00
Maharashtra State Commission for Protection of Chil	617,216.00
Nandu Borse (Jr. Engg.)	2,460.00
Sangeeta More (Peon)	2,500.00
Smt. V. Bhambale (Peon)	2,500.00
A. N. Kakde (IED Co-Ordinator)	124,711.00
G.D.Sawant (P.O.)	39,500.00
G. K. Bhagat	4,003.00
G.S.Patil (Com.P.)	3,194.00
K.P.Lohakare (Asst.A/c O.)	2,604.00
K.R.Chumbalkar (Jr. A.O.)	2,000.00
Lata Naik	2,380.00
L. T. Karbhari (DEO)	4,191.00
Milind Salvi (Typist Cum Clerk.)	2,000.00
M.K.Karajgaonkar (Dy.Dir, Project)	200,000.00
M.S.Kamble (P.O.)	16,000.00
M. V. Bhokare (Dy. Eng.)	60,308.00
Nandkumar (IAS) S.P.D.	71,865.00
Narayan Joshi (Jt. Dir.)	246.00
P.B.Jadhav (Dy. Acc.)	5,920.00
P.L.Nikose	42,722.00
Pramod Patil (PO)	2,552.00
Ravikant Baghel	3,000.00
R.R.Agnihotri	330.00
R. S. Mane	2,482.00
S.M.Pawar (Asst. A/c O.)	9,528.00
S.P.Rane (D.E.O.)	15,966.00
S.V.Pathak (P.Eng.)	2,500.00
U.S.Jaltare (P.O.)	56,286.00
V.K.Vekhade (Jr.A.O.)	5,690.00
V.S.Kamble (Jr.Civil Eng.)	13,500.00
V. S. Mhatre (Dy. Dir.)	30,000.00
A.A.Lotankar (D.E.O.)	2,500.00
A.G.Apraj (Peon)	2,500.00
A. S. Jadhav (Peon)	13,300.00
A. U. Mukadam (Dirver)	40,202.00
C.T.Mulla (Driver)	19,562.00
D. R. Badale (Dirver)	174,880.00
Dy. Dir. Amravati	155,000.00
Dy. Director, Nagpur	47,617.00
Dy. Dir. of Edn. Latur Dn.	150.00
Dy. Dir. of Edu. Aurangabad	150,000.00
G.B.Gite (Driver)	10,000.00
N.Bane (Night Watchmen)	2,400.00
N. P. Bhosale (Clerk)	90,932.00
Rachana Agnihotri (Steno)	3,610.00
R.N.Gosavi (Watchman)	6,280.00
S. B. Pawaskar (Peon)	2,655.00
S. K. Ambre (Peon)	2,500.00
S. N. Chalke (Clerk)	20,000.00
Advance to Director Textbook Bereau	4,096.00
Manisha Mirajkar (DEO)	440.00
Grand Total	2,104,278.00

As per report of Even Date

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

FRN NO: 009672S

CA ASHISH DHAPADE
Partner

Membership No. : 145198

Date : 25/11/2016

Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad

State Project Director
MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN

ANNEXURE-J

JV EXPENDITURE

FOR THE PERIOD 01.04.2015 TO 31.03.2016

Particular	Free Text Book total J.V.	Civil Total J.V.	Comm. Mob total J.V.	SMC total J.V.	IED - Brail book	Teacher Trg. LEP	R&E	Total
JV Expenditure	2,098,431,025	5,176,779	2,159,692	944,864	4,860,441	37,601,127	1,647,458	
Grand Total	2,098,431,025	5,176,779	2,159,692	944,864	4,860,441	37,601,127	1,647,458	2,154,321,386

As per report of Even Date

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

FRN NO: 009672S

(Signature)

CA ASHISH DHAPADE

Partner

Membership No. : 145190

Date : 25/11/2016

Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad

(Signature)

State Project Director

MPSP Mumbai

(Signature)

Jt. Director (Finance & Accounts)

MPSP Mumbai

Maharashtra Prathamik Shikshan Parishad
KASTURBA GANDHI BALIKA VIDYALAYA
 Schedules forming part of Financial Statement as on 31.03.2016
Schedule K: CURRENT LIABILITY - HEAD OFFICE AND DISTRICT

Sr. No.	Particulars	Op. Balance	Addition	Settled	Balance
		01.04.2015	2015 - 2016	2015 - 2016	31/3/2016
State Level-Current Liability					
A	KGBV				
	Security Deposit		976,698.00		976,698.00
	EMD		66,292.00		66,292.00
	TDS		367,807.00	367,807.00	-
	WTC TDS		345,032.00		345,032.00
	ROYALTY		89,627.00		89,627.00
	LIC FUND		139,369.00		139,369.00
	LABOUR CESS		44,941.00		44,941.00
	TOTAL	-	2,029,766.00	367,807.00	1,661,959.00

As per report of Even Date
FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS

FRN NO: 009672S



(Signature)
 CA ASHISH DHAPADE

Partner
 Membership No. 145190
 Date : 25/11/2016
 Place: Mumbai

For Maharashtra Prathamik Shikshan Parishad

(Signature)
 State Project Director
 MPSP Mumbai

(Signature)
 Jt. Director (Finance & Accounts)
 MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD

SARVA SHIKSHAN ABHIYAN

ANNEXURE-L

Teacher Salary 2015-16

No.	District / MNC	Primary Teacher		Specific Upper Primary T		Total	
		Phy.	Fin.	Phy.	Fin.	Phy.	Fin.
1	Ahmednagar	1442	418756800.00	45	13068000.00	1487	431824800.00
2	Ahmednagar MNC	2	580800.00	0	0.00	2	580800.00
3	Akola	68	19747200.00	0	0.00	68	19747200.00
4	Amravati	104	30201600.00	6	1742400.00	110	31944000.00
5	Aurangabad	1338	388555200.00	9	2613600.00	1347	391168800.00
6	Beed	634	184113600.00	27	7840800.00	661	191954400.00
7	Bhandara	98	28459200.00	0	0.00	98	28459200.00
8	Buldhana	232	67372800.00	3	871200.00	235	68244000.00
9	Chandrapur	102	29620800.00	0	0.00	102	29620800.00
10	Dhule	266	77246400.00	0	0.00	266	77246400.00
11	Gadchiroli	498	144619200.00	60	17424000.00	558	162043200.00
12	Gondia	434	126033600.00	0	0.00	434	126033600.00
13	Hingoli	158	45883200.00	15	4356000.00	173	50239200.00
14	Jalgaon	292	84796800.00	6	1742400.00	298	86539200.00
15	Jalna	658	191083200.00	0	0.00	658	191083200.00
16	Kolhapur	322	93508800.00	0	0.00	322	93508800.00
17	Latur	188	54595200.00	0	0.00	188	54595200.00
18	Nagpur	162	47044800.00	0	0.00	162	47044800.00
19	Nanded	728	211411200.00	3	871200.00	731	212282400.00
20	Nandurbar	434	126033600.00	27	7840800.00	461	133874400.00
21	Nashik	1404	407721600.00	0	0.00	1404	407721600.00
22	Osmanabad	166	48206400.00	0	0.00	166	48206400.00
23	Parbhani	232	67372800.00	0	0.00	232	67372800.00
24	Palghar	846	245678400.00	78	22651200.00	924	268329600.00
25	Pune	562	163204800.00	21	6098400.00	583	169303200.00
26	Raigad	586	170174400.00	60	17424000.00	646	187598400.00
27	Ratnagiri	132	38332800.00	9	2613600.00	141	40946400.00
28	Sangli	256	74342400.00	0	0.00	256	74342400.00
29	Satara	456	132422400.00	54	15681600.00	510	148104000.00
30	Sindhudurg	44	12777600.00	6	1742400.00	50	14520000.00
31	Solapur	1060	307824000.00	0	0.00	1060	307824000.00
32	Thane	358	103963200.00	12	3484800.00	370	107448000.00
33	Wardha	44	12777600.00	0	0.00	44	12777600.00
34	Yavatmal	634	184113600.00	6	1742400.00	640	185856000.00
Total		14940	4338576000.00	447	129808800.00	15387	4468384800.00

As per report of Even Date

FOR MANOHAR & VENKATA

CHARTERED ACCOUNTANTS

FRN NO: 009672S

(Signature)

CA ASHISH DHAPADE

Partner

Membership No. 145190

Date : 25/11/2016

Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad

(Signature)

State Project Director

MPSP Mumbai

(Signature)

Jt. Director (Finance & Accounts)

MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
Sarva Shikshan Abhiyan
Summary Budget Analysis (Entire Program)
SARVA SHIKSHA ABHIYAN
FMR - I

Summary Budget Analysis (Entire Program)
For the Period Ending 31st March 2016

Name of the State : Maharashtra

Sr. No.	AWP&B 2015-16	Opening Balance on 01.04.2015	Releases by Gol	Releases by State	Expenditure for the Financial Year
1	157,494.84	9,979.91	42,061.78	41,006.47	82,045.33

(Rs.in lakhs)

As per report of Even Date

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

FRN NO: 009672S



Ashish Dhapade
CA ASHISH DHAPADE

Partner
Membership : 145190

Date : 25/11/2016

Place: Mumbai

For Maharashtra Prathmik Shikshan Parishad

Seema
State Project Director
MPSP Mumbai

MPSP
Jt. Director (Finance & Accounts)
MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD

SARVA SHIKSHA ABHIYAN

FMR-II

Expenditure Report Summary (Entire Programme)

For the Financial Year 2015-16

Name of the State : Maharashtra

Sr.No.	Opening Balance (01.04.2015)	Release (01.04.2015 to 31.03.2016)	Expenditure for the Financial Year (Rs.in lakhs)
1	9,979.91	83,068.25	82,045.33

As per report of Even Date

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS**

FRN NO: 009672S


CA ASHISH DHAPADE

Partner

Membership : 145190

Date : 25/11/2016

Place: Mumbai




State Project Director
MPSP Mumbai

For Maharashtra Prathmik Shikshan Parishad


Jt. Director (Finance & Accounts)
MPSP Mumbai

MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD

SARVA SHIKSHA ABHIYAN

FMR - III

Activity-wise Expenditure Statement of SSA (Statewise)

For Period Ending for the year 2015-16

Name of the State : Maharashtra

Sr. No.	Expenditure by Activity	(Rs.in Lakh)	For the year 2015-16
1	A) Residential School for Specific category of Children	-	-
2	B) Residential Hostel for Specific category of Children (for 50 Children)	165.94	165.94
3	C) Transport / Escort Facility	-	-
4	D) Special Training For mainstreaming of Out-of- School Children	2,903.57	2,903.57
5	A) Free Text Book	283.94	283.94
6	B) Provision of 2 Sets of Uniform (SSA)	13,877.55	13,877.55
7	A) New Teachers salary / Teachers salary	-	-
8	B) Teachers Training	2,728.35	2,728.35
9	C) Academic Support through Block Resource Center (BRC)	8,918.72	8,918.72
10	D) Academic Support through Cluster Resource Center (CRC)	1,357.40	1,357.40
11	A) Teachers Grant	-	-
12	B) School Grant	5,893.30	5,893.30
13	C) Maintenance Grant	5,538.25	5,538.25
14	D) Research, Evaluation, Monitoring & Supervision	936.78	936.78
15	A) Intervention for CWSN	5,473.96	5,473.96
16	Computer Aided Education in UPS Under innovation	35.98	35.98
17	B) Innovation Head up to Rs.50 lakh per District	1,388.74	1,388.74
18	C) SMC / PRI Training	604.20	604.20
19	A) Civil Work Construction	8,368.21	8,368.21
20	A) Management	1,691.08	1,691.08
21	B) State Component	10.52	10.52
22	C) Community Mobilization Activities (upto 0.5%)	325.62	325.62
23	D) Learning Enhancement Programme (up to 2%)	-	-
24	E) JY Expenditure	21,543.21	21,543.21
25	KGBV	2,209.04	2,209.04
	Total		84,254.37

As per report of Even Date

FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS

FRN-NO: 0096725

CA ASHISH DHAPADE
Partner

Membership No: 145190

Date: 25/11/2016

Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad

[Signature]
State Project Director
MPSP Mumbai

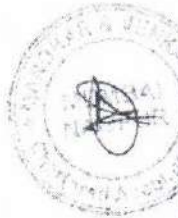
[Signature]
Jt. Director (Finance & Accounts)
MPSP Mumbai

**UTILIZATION CERTIFICATE UNDER
SARVA SHIKSHA ABHIYAN, NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY
FOR THE YEAR 2015-2016
NAME OF THE STATE : MAHARASHTRA**

Sr. No.	Sanction Letter no. and date	Amount (in Rs.)		
		Capital Grant		
		SSA	KGBV	Total
1	Opening Balance as on 01.04.2015		24,195,965	24,195,965.11
2	Amount of Opening Advances as on 01.04.2015	222,938,708.89		222,938,708.89
3	Prior Period Adjustment		34,407,949	34,407,949.00
4	Advance Settled			-
	Total	222,938,708.89	58,603,914.11	281,542,623.00
5	Fund received from Government of India	560,363,000.00		560,363,000.00
	Total	560,363,000		560,363,000
7	Fund received from Government of Maharashtra	320,166,000.00		320,166,000.00
	Total	320,166,000		320,166,000
8	Grand Total of Receipt	1,103,467,709	58,603,914	1,162,071,623
	Interest earned during the year			-
	Other Receipts			-
	Refund	272,760,897		272,760,897
	SSA State Office Excess Contribution			-
	Total	272,760,897	-	272,760,897
9	Grand Total (1 to 6)	1,376,228,606	58,603,914	1,434,832,520
	Expenditure (Actual)	836,820,932		836,820,932
	Cash in Hand / Bank			-
	Advances Outstanding	257,487,904	35,523,631	293,011,535
	Total (8+9)	1,094,308,836	35,523,631	1,129,832,467

- 1 Certified that out of **Rs. 56,03,63,000/- (Rupees Fifty Six Crore Three Lakh Sixty Three Thouand Only)** of grant-in-aid Sanction during the year 15-16 in favour of Maharashtra Prathamik Shikshan Parishad , Mumbai vide Ministry of Human Resource development, Department of Elementary Education and Literacy letter Nos. Noted against each and state share received during the year **Rs.32,01,66,000/- (Rupees Thirty Two Crore One Lakh Sixty Six Thousand only)**, a sum of **Rs.83,68,20,932/- (Rupees Eighty Three Crore Sixty Eight Lakh Twenty Thousand Nine Hundread and Thirty Two only)** has been utilized for the Purpose for which it was sanctioned and that the balance of Cash / Bank is **Rs.29,00,51,740 /- (Rupees Twenty Nine Crore Fifty One Thousand Seven Hundread And Fourty only)**.
- 2 It is also certified that out of amount of **Rs. 29,30,11,535 /- (Rupees Twenty Nine Crore Thirty lakh Eleven Thousand Five Hundread And Thirty Five Only)** shown as unutilized advance accounts and are yet to be
- 3 As the Fund are kept in a single account of each project (SSA, KGBV), the interest earned could not be properly bifurcated into recurring/capital, so the same has been treated as recurring income.
- 4 Certified that, I have satisfied myself that the conditions on which the Grant-in-aid was sactioned have been fully fulfilled that I have excised the following checks to see that money was actually utilized for the purpose of which it was sanctioned.
Kinds of checks exercised:
(i) Audited statement of Accounts (enclosed).
(ii) Utilization Certificate.
(iii) Progress Report (Copy enclosed)

Based on our report on the Balance Sheet,
Income & Expenditure and Receipt & Payment A/c
As per report of Even Date



**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS
FRN NO: 009672S**

CA ASHISH DHAPADE
Partner
Membership No. : 145190
Date : 25/11/2016
Place: Mumbai

For Maharashtra Prathamik Shikshan Parishad

State Project Director
MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

**UTILIZATION CERTIFICATE UNDER
SARVA SHIKSHA ABHIYAN AND KASTURBA GANDHI BALIKA VIDYALAYA
FOR THE YEAR 2015-2016**

NAME OF THE STATE : MAHARASHTRA

Sr. No.	Sanction Letter no. and date	Amount (in Rs.)		
		SSA	KGBV	Total
1	Opening Balance as on 01.04.2015			
2	Amount of Opening Advances as on 01.04.2015	38,245,671	114,253,798	152,499,469
3	Prior Period Adjustment	1,473,185,047		1,473,185,047
4	Advance Settled	504,602,900	3,126,510	507,729,410
A	Total	706,404		706,404
5	Fund received from Government of India	2,016,740,022	117,380,308	2,134,120,330
	Total	3,645,815,000	145,985,000	3,791,800,000
6	Fund received from Government of Maharashtra	3,645,815,000	145,985,000	3,791,800,000
B	Total	3,780,481,000		3,780,481,000
C	Grand Total of Receipt(A+B)	3,780,481,000		3,780,481,000
7	Interest earned during the year	9,443,036,022	263,365,308	9,706,401,330
8	Other Receipts	210,951,295	6,187,472	217,138,767
9	Refund	201,513,060	3,449,054	204,962,114
10	SSA State Office Excess Contribution	283,824,209	2,029,766	285,853,975
D	Total(7 to 10)	4,468,384,800		4,468,384,800
E	Grand Total (C to D)	5,164,673,364	11,666,292	5,176,339,656
11	Expenditure (Actual)	14,607,709,386	275,031,600	14,882,740,986
12	TRF to KGBV	11,836,095,204	220,903,856	12,056,999,060
13	Refund EMD / Security / TDS	145,985,000		145,985,000
14	Prior Period Adjustment (Advance Settled)	123,422,302	367,807	123,790,109
15	Fixed Assets	966,260,503		966,260,503
16	Cash in Hand / Bank	5,694,100		5,694,100
17	Advances Outstanding	378,591,447	37,382,212	415,973,659
F	Total (11 to 17)	3,005,920,656	39,458,008	3,045,378,663
	Total	16,461,969,212	298,111,883	16,760,081,095

- Certified that out of Rs. 3,64,58,15,000/- (Rupees Three Hundred Sixty Four Crore Fifty Eight Lakh And Fifteen Thousand Only) of grant-in-aid Sanction during the year 15-16 in favour of Maharashtra Prathamik Shikshan Parishad, Mumbai vide Ministry of Human Resource development, Department of Elementary Education and Literacy letter Nos. Noted against each and state share received during the year Rs.3,78,04,81,000/- (Rupees Three Hundred Seventy Eight Crore Four Lakh And Eighty One Thousand only), a sum of Rs.12,05,69,99,060/- (Rupees Twelve Thousand Five Crore Sixty Nine Lakh Ninty Nine Thousand and sixty only) has been utilized for the Purpose for which it was sanctioned and that the balance of Cash / Bank is Rs.120,03,14,042 /- (Rupees One Hundred Twenty Crore Three Lakh Fourteen Thousand and Fourty Two only).
- It is also certified that out of amount of Rs. 40,42,63,404 /- (Rupees Fourty Crore Fourty Two Lakh Sixty Three Thousand Four Hundred and Four Only) shown as unutilized advance accounts and are yet to be received from the implementing units/agencies which has been allowed to be carried forward.
- As the Fund are kept in a single account of each project (SSA, KGBV), the interest earned could not be properly bifurcated into recurring/capital, so the same has been treated as recurring income.
- Certified that, I have satisfied myself that the conditions on which the Grant-in-aid was sanctioned have been fully fulfilled that I have exercised the following checks to see that money was actually utilized for the purpose of which it was sanctioned.

- Kinds of checks exercised:
- Audited statement of Accounts (enclosed)
 - Utilization Certificate
 - Progress Report (Copy enclosed)

Based on our report on the Balance Sheet, Income & Expenditure and Receipt & Payment A/c As per report of Even Date

**FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS
ERN NO: 009672S**



CA ASHISH DHAPADE
Partner
Membership No. : 145190
Date : 25/11/2016
Place: Mumbai

For Maharashtra Prathamik Shikshan Parishad

State Project Director
MPSP Mumbai

Jt. Director (Finance & Accounts)
MPSP Mumbai

**MAHARASHTRA PRATHMIK SHIKSHAN PARISHAD
SARVA SHIKSHAN ABHIYAN**

Annex - XVIII
Consolidated Annual Financial Statement

State : Maharashtra
Year Ending : 31st March, 2016

SOURCE & APPLICATION		SSA	KGBV	Total
Opening Balance				
(a)	Cash at Bank	38,245,671	138,449,763	176,695,434
Total : Opening Balance		38,245,671	138,449,763	176,695,434
Source (Receipt)				
(c)	Funds received from Government of India			
	Recurring			
	SSA SCP	469,231,000	-	469,231,000
	SSA ST	456,077,000	-	456,077,000
	SSA GEN	2,720,507,000	145,985,000	2,720,507,000
	TOTAL	3,645,815,000	145,985,000	3,645,815,000
	Capital			
	SSA SCP	58,698,000	-	58,698,000
	SSA ST	50,522,000	-	50,522,000
	SSA GEN	451,143,000	-	451,143,000
	TOTAL	560,363,000	-	560,363,000
(d)	Funds received from Government of Maharashtra			
	Recurring			
	SSA SCP	514,702,000	-	514,702,000
	SSA ST	443,007,000	-	443,007,000
	SSA GEN	2,822,772,000	-	2,822,772,000
	TOTAL	3,780,481,000	-	3,780,481,000
	Capital			
	SSA SCP	34,121,000	-	34,121,000
	SSA ST	29,368,000	-	29,368,000
	SSA GEN	256,677,000	-	256,677,000
	TOTAL	320,166,000	-	320,166,000
(e)	Interest	210,951,295	6,187,472	217,138,768
(f)	Misc receipt	556,585,105	3,449,034	560,034,158
(g)	Funds from Other Schemes	-	-	-
(h)	Advances of earlier years expended during the year	-	-	-
	Total Receipts	9,074,361,400	9,636,526	9,083,997,926
	Grand Total (a to h)	9,112,607,071	148,086,289	9,260,693,360
Application (Expenditure)		Approval AWP&B including spillover (Rs. in lakh)	Expenditure during the year	SAVINGS DURING THE YEAR
1	A) Residential School for Specific category of Children	-	-	-
2	B) Residential Hostel for Specific category of Children (for 50 Children)	16,593,500	16,593,500	-
3	C) Transport / Escort Facility	-	-	-
4	D) Special Training For mainstreaming of Out-of- School Children	-	-	-
5	A) Free Text Book	476,333,500	290,357,371	185,976,129
6	B) Provision of 2 Sets of Uniform (SSA)	2,353,826,050	2,126,825,189	227,000,861
7	A) New Teachers salary / Teachers salary	1,638,653,400	1,387,754,637	250,898,763
8	B) Teachers Training	4,458,384,800	4,468,384,800	-
9	C) Academic Support through Block Resource Center (BRC)	389,490,900	312,083,721	77,407,179
10	D) Academic Support through Cluster Resource Center (CRC)	1,042,631,400	891,871,941	150,759,459
11	A) Teachers Grant	125,740,000	135,740,000	-
12	B) School Grant	626,346,000	589,330,087	37,015,913
13	C) Maintenance Grant	650,630,000	553,825,280	96,804,720
14	D) Research, Evaluation, Monitoring & Supervision	93,678,400	93,678,400	-
15	A) Intervention for CWSN	801,153,000	552,256,119	248,896,881
16	Computer Aided Education in UPS Under innovation	144,540,100	3,598,220	140,941,880
17	B) Innovation Head up to Rs 50 lakh per District	180,000,000	138,873,810	41,126,190
18	C) SMC / PRI Training	119,421,000	61,364,636	58,056,364
19	A) Civil Work Construction	1,831,115,222	841,997,611	989,117,611
20	A) Management	335,002,000	169,108,393	165,893,607
21	B) State Component	140,648,000	1,052,062	139,595,938
22	C) Community Mobilization Activities (upto 0.5%)	72,267,000	34,721,692	38,045,308
23	D) Learning Enhancement Programme (upto 2%)	3,500,000	3,500,000	-
	SSA Total	15,520,454,272	12,672,917,469	2,847,536,803
		229,029,035	220,903,856	8,125,179
	KGBV Total	229,029,035	220,903,856	8,125,179
	Total Expenditure (SSA+KGBV)	15,749,483,307	12,893,821,325	2,855,661,982
	Closing Balance	SSA	KGBV	Total
(i)	Cash in Hand/Bank	378,591,447	37,382,212	415,973,659
(ii)	Advance Outstanding	3,263,408,560	74,981,639	3,338,390,199
	Total Closing Balance	3,642,000,007	112,363,851	3,754,363,858

As per report of Even Date
FOR MANOHAR & VENKATA
CHARTERED ACCOUNTANTS
FRN NO: 009672S
CA HSHISH DHAPAE
Partner
Membership No. : 145190
Date : 25/11/2016
Place: Mumbai



For Maharashtra Prathmik Shikshan Parishad

State Project Director - Jt. Director (Finance & Accounts)
MPSP Mumbai MPSP Mumbai

MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

SARVA SHIKSHAN ABHIYAN
STATUTORY AUDIT REPORT
FOR THE PERIOD
1st APRIL 2015 to 31st March 2016

AKOLA ZP
1st April 2015 TO 31st March 2016
OBSERVATION SHEET

Sr. No	Observations																																				
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1"> <thead> <tr> <th>Sr.no.</th> <th>Name of the Intervention</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block resource centre</td> <td>Rs. 1048400</td> </tr> </tbody> </table>	Sr.no.	Name of the Intervention	Amount	1	Block resource centre	Rs. 1048400																														
Sr.no.	Name of the Intervention	Amount																																			
1	Block resource centre	Rs. 1048400																																			
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1"> <thead> <tr> <th>Sr. no.</th> <th>Grant received from state Treated as direct income (Rs)</th> <th>Expenditure</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>78281636</td> <td>60547532</td> <td>17734104</td> </tr> </tbody> </table>	Sr. no.	Grant received from state Treated as direct income (Rs)	Expenditure	Difference	1	78281636	60547532	17734104																												
Sr. no.	Grant received from state Treated as direct income (Rs)	Expenditure	Difference																																		
1	78281636	60547532	17734104																																		
3.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred, in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus), as the whole grant is considered as income this balance is overstated. Details are as under:</p> <table border="1"> <thead> <tr> <th>Sr. no</th> <th>Interest Received (Rs.)</th> <th>Excess of Income over expenditure (Surplus) as shown in I & E Account.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>22,71,233/-</td> <td>52288093/-</td> </tr> </tbody> </table>	Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.	1	22,71,233/-	52288093/-																														
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.																																			
1	22,71,233/-	52288093/-																																			
4.	<p>Long pending Advances:</p> <p>We observed that advance given to staff/block in preceding financial year is not settled till the date of book of account for the F Y 2015-16 is closed.</p> <p>Details are as under:</p> <p>To Staff:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of Person</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Varsha Berad</td> <td>33087</td> </tr> <tr> <td>2</td> <td>Prabhakar Mehere</td> <td>15000</td> </tr> <tr> <td>3</td> <td>Anil Tijare</td> <td>10000</td> </tr> <tr> <td>4</td> <td>Ranjana Kale</td> <td>500</td> </tr> <tr> <td>5</td> <td>Snehal Shingolkar</td> <td>500</td> </tr> <tr> <td>6</td> <td>G M Mahalle</td> <td>20</td> </tr> <tr> <td colspan="2">Total</td> <td>59107</td> </tr> </tbody> </table> <p>To Block:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of Block</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Akola M. Corporation</td> <td>76140</td> </tr> <tr> <td>2</td> <td>Principal Diet Akola</td> <td>1254995</td> </tr> <tr> <td colspan="2">Total</td> <td>1331135</td> </tr> </tbody> </table>	Sr. No	Name of Person	Amount	1	Varsha Berad	33087	2	Prabhakar Mehere	15000	3	Anil Tijare	10000	4	Ranjana Kale	500	5	Snehal Shingolkar	500	6	G M Mahalle	20	Total		59107	Sr. No	Name of Block	Amount	1	Akola M. Corporation	76140	2	Principal Diet Akola	1254995	Total		1331135
Sr. No	Name of Person	Amount																																			
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2	Principal Diet Akola	1254995																																			
Total		1331135																																			



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

5.	Statutory audit report and compliance of same for the previous year 2014-15 was not provided for verification at the time of audit.															
6.	Opening BRS as on 01/04/2015 was not provided for verification. And also we have observed that stale cheques are still shown in April 2015 BRS which is need to reversed in the book of account.															
7.	Voucher No. 24 :- Mr.Korkarne had travelled through train AC - III, but supporting bills are not found with their voucher and expenditure was reimbursed without taking the appropriate supporting bills from him :- <table border="1"><thead><tr><th>SR.NO.</th><th>DATE</th><th>PARTICULARS</th><th>CHEQUE.NO.</th><th>AMOUNT</th></tr></thead><tbody><tr><td>1</td><td>29/09/2015</td><td>TA/DA (Mr.Korkarne)</td><td>804370</td><td>2320.00</td></tr><tr><td colspan="4" style="text-align: center;">TOTAL</td><td>2320.00</td></tr></tbody></table>	SR.NO.	DATE	PARTICULARS	CHEQUE.NO.	AMOUNT	1	29/09/2015	TA/DA (Mr.Korkarne)	804370	2320.00	TOTAL				2320.00
SR.NO.	DATE	PARTICULARS	CHEQUE.NO.	AMOUNT												
1	29/09/2015	TA/DA (Mr.Korkarne)	804370	2320.00												
TOTAL				2320.00												
8.	Cash book is not maintained as per the SSA guidelines and there were too many correction in the amounts and errors without proper authentication of the proper authority.															
9.	Internal Audit for F.Y 2015-16 not completed till the date of our Audit.															
10.	Salary register was not prepared for the year 2015 - 16.															



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

AKOLA MNC

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations																		
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided,</p> <p style="text-align: center;">Details of advances are as under</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Sr.no.</th> <th>Name of the Intervention</th> <th>Amount in Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block resource centre</td> <td>2226379/-</td> </tr> <tr> <td>2</td> <td>Cluster resource centre</td> <td>Nil</td> </tr> </tbody> </table>	Sr.no.	Name of the Intervention	Amount in Rs.	1	Block resource centre	2226379/-	2	Cluster resource centre	Nil									
Sr.no.	Name of the Intervention	Amount in Rs.																	
1	Block resource centre	2226379/-																	
2	Cluster resource centre	Nil																	
2.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) as the grant is considered as this balance is overstated details are as under.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Sr. no</th> <th>Interest Received (Rs.)</th> <th>Excess of Income over expenditure (Surplus) as shown in I & E Account. (Amount in Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>89738/-</td> <td>1023675/-</td> </tr> </tbody> </table>	Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account. (Amount in Rs.)	1	89738/-	1023675/-												
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account. (Amount in Rs.)																	
1	89738/-	1023675/-																	
3.	<p>We observed that following are the long pending Current Liabilities from preceding F.Y is Not paid till date of Books of Accounts for the F.Y. 2015-2016 is closed. & details are as under as:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Sr. no</th> <th>Current Liabilities</th> <th>Amount in (Rs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Professional Tax</td> <td>775/-</td> </tr> <tr> <td>2</td> <td>Unpaid Salary</td> <td>15400/-</td> </tr> <tr> <td></td> <td>Total</td> <td>16175/-</td> </tr> </tbody> </table>	Sr. no	Current Liabilities	Amount in (Rs)	1	Professional Tax	775/-	2	Unpaid Salary	15400/-		Total	16175/-						
Sr. no	Current Liabilities	Amount in (Rs)																	
1	Professional Tax	775/-																	
2	Unpaid Salary	15400/-																	
	Total	16175/-																	
4.	<p>We observed that following are the long pending advances which are paid to staff advances & Other details are as under as</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Sr. no</th> <th>Name of Party</th> <th>Amount in (Rs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Atul P Dalal</td> <td>2350/-</td> </tr> <tr> <td>2</td> <td>G.M Pande</td> <td>2521/-</td> </tr> <tr> <td>3</td> <td>Sajit Ansari</td> <td>8900/-</td> </tr> <tr> <td>4</td> <td>Sushila Sonone</td> <td>69990/-</td> </tr> <tr> <td></td> <td>total</td> <td>83761/-</td> </tr> </tbody> </table>	Sr. no	Name of Party	Amount in (Rs)	1	Atul P Dalal	2350/-	2	G.M Pande	2521/-	3	Sajit Ansari	8900/-	4	Sushila Sonone	69990/-		total	83761/-
Sr. no	Name of Party	Amount in (Rs)																	
1	Atul P Dalal	2350/-																	
2	G.M Pande	2521/-																	
3	Sajit Ansari	8900/-																	
4	Sushila Sonone	69990/-																	
	total	83761/-																	
5.	<p><u>Observation Related to Statutory Deduction</u></p> <ul style="list-style-type: none"> • Professional Tax Return not filed. • TDS Return not filed for TDS deducted on rent paid for contract vehicle. • TDS not deducted on salary paid to employees, there net salary comes to Rs. 22000/- per month each. 																		



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

6.	We observed that in the following cases advance payment is made to the following personnel and is pending for recovery for more than 4 years.			
	Name	Amount		
	Atul Dalal	2350/-		
	G M Pande	2521/-		
7.	We observed that Interest received on FDR is not accounted as income during the year.			
8.	We observed that there is a difference in closing bank reconciliation statement of Rs. 1776/-.			
9.	We observed that in the following cases quotation procedure has not been followed properly:			
	Date	Name of the Party	Amount	Observation
	14.12.15	Vishal Traders (Printing & Stationery)	10806/-	Quotation taken from only 2 parties.
	31.03.16	Hariom Travels Agency (contractual vehicle)	138950/-	No Quotation taken for the service contracted.
10.	We observed that in the following cases TA/DA payment has been made but no tickets, bills & receipts found on record.			
	Date	Name of the Party	Amount	Cheque No.
	14.12.15	Anwar Hussain	24330/-	871099
	31.03.16	Pradeep Chore	6824/-	757413



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

AMRAVATI ZP

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations									
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided, Details of advances are as under</p> <table border="1" data-bbox="328 562 1011 674"> <thead> <tr> <th>Sr.no.</th> <th>Name of the Intervention</th> <th>Amount in Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block resource centre</td> <td>37388757/-</td> </tr> <tr> <td>2</td> <td>Cluster resource centre</td> <td>3344000/-</td> </tr> </tbody> </table>	Sr.no.	Name of the Intervention	Amount in Rs.	1	Block resource centre	37388757/-	2	Cluster resource centre	3344000/-
Sr.no.	Name of the Intervention	Amount in Rs.								
1	Block resource centre	37388757/-								
2	Cluster resource centre	3344000/-								
2.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) But As per Income & Expenditure provided by the unit shows the Deficit balance.</p> <table border="1" data-bbox="421 857 1287 1010"> <thead> <tr> <th>Sr. no</th> <th>Interest Received (Rs.)</th> <th>Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>8502248/-</td> <td>(10561253/-)</td> </tr> </tbody> </table>	Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)	1	8502248/-	(10561253/-)			
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)								
1	8502248/-	(10561253/-)								
3.	<p>Details of Loans & Advances of Rs. 9009647/- as Shown in the balance Sheet are not provided to us for Verification.</p>									
4.	<p>Previous year certified financial statement at district level not provided for verification.</p>									
5.	<p>Compliance of Audit report for the previous financial year 2014-2015 is not provided for verification.</p>									
6.	<p>We observed that the fixed asset register and stock register are not separately maintained. Entry of fixed asset and stock purchased are made in same register.</p>									
7.	<p>Verification of Fixed Asset not done by the authorized person. It shows that the internal control procedure is not followed properly.</p>									
8.	<p>Internal audit for the financial year 2015-16 has not been completed till the date of Statutory audit Schedule.</p>									
9.	<p>Salary Register not properly maintained.</p>									
10.	<p>Monthly receipt and payment, income and expenditure for the year not prepared by the Unit.</p>									
11.	<p>We observed that quotation process is not properly followed by the unit. We found that, minimum required Quotation (of 3 Party) is Submitted by the One party and which is Selected for Procurement by the Unit.</p>									



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

AHMEDNAGAR MNC
1st April 2015 TO 31st March 2016
OBSERVATION SHEET

Sr. No	Observations												
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1"><thead><tr><th>Sr. No</th><th>Name of the Intervention</th><th>Amount</th></tr></thead><tbody><tr><td>1</td><td>Block Resource Centre</td><td>3256182</td></tr><tr><td>2</td><td>Cluster Resource Centre</td><td>198000</td></tr><tr><td colspan="2">Total</td><td>3454182</td></tr></tbody></table>	Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	3256182	2	Cluster Resource Centre	198000	Total		3454182
Sr. No	Name of the Intervention	Amount											
1	Block Resource Centre	3256182											
2	Cluster Resource Centre	198000											
Total		3454182											
2.	<p>During audit we observed that stamp of "Paid and Cancelled", Paid by me, & passed for payment is not affixed on bill.</p>												
3.	<p>Stock book was maintained in respect of stationery purchase but stationery issued was not recorded.</p>												
4.	<p>26/06/15 - Vaibhav Transport. Bill No. 104 - 10/06/15 - Rs.4421/- Bill No.101 - 04/06/15 - Rs.65008/- Paid for books transport</p> <ul style="list-style-type: none">• Quotation Invitation Letter Date: 25/05/15• Last Date of submission Date: 29/05/15• Supply Order Date: 29/05/15 <p>Following irregularities were found in Procurement process:</p> <ul style="list-style-type: none">• Inward & outward was not found on envelops & above said documents.• Quotations received without date even envelops were also without date.• Whole procurement process was completed within two days.• Envelops were signed by only two officials.												
5.	<p>19/01/2016 - Rs.12501 /- - Sairaj Digital Xerox</p> <ul style="list-style-type: none">• Quotations were not invited.												



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

6. Vch No. 72 - Rs.8000/- 30/03/2016- Biometric Machine Purchase.
Vch No. 72B - Rs.9900/- 30/03/2016- CCTV Purchase & Installations.
- Bill No. 347 - 03/03/16 - Enfield Services - Biometric Machine
 - Bill No. 348 - 03/03/16 - Enfield Services - CCTV

Following irregularities were found in procurement process:

- Quotation Invitation Letter Date: 10/02/16
- Last Date of submission Date: 16/02/16
- Supply Order Date: 28/02/16
- Quotation of Focus Computer was received on 18/02/16, which was after the last date of submission of quotations.
- Quotations were not received in envelopes.
- Inward & outward relating to procurement documents were not found on record.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

AHMEDNAGAR ZP

1st April 2015 TO 31st March 2016

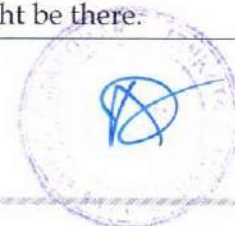
OBSERVATION SHEET

Sr. No	Observations														
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided. Details of advances are as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 60%;">Name of the Intervention</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block Resource Centre</td> <td>18239351</td> </tr> <tr> <td>2</td> <td>Cluster Resource Centre</td> <td>5479055</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> <td>23718406</td> </tr> </tbody> </table>			Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	18239351	2	Cluster Resource Centre	5479055	Total		23718406
Sr. No	Name of the Intervention	Amount													
1	Block Resource Centre	18239351													
2	Cluster Resource Centre	5479055													
Total		23718406													
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 40%;">Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th style="width: 30%;">Expenditure (Excluding JV)</th> <th style="width: 20%;">Differences</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>204312200</td> <td>256150187</td> <td>-51837987</td> </tr> </tbody> </table>			Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	204312200	256150187	-51837987				
Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences												
1	204312200	256150187	-51837987												
3.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred, in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus), as the whole grant is considered as income this balance is overstated. Details are as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 40%;">Interest Received (Rs.)</th> <th style="width: 50%;">Excess of Income over expenditure (Surplus) as shown in I & E Account.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>673868</td> <td>11132625</td> </tr> </tbody> </table>			Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.	1	673868	11132625						
Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.													
1	673868	11132625													
4.	<p>During vouching and verification it was observed that accounts on tally were not maintained properly.</p>														
5.	<p>On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.</p>														
6.	<p>During audit we observed that stamp of "Paid and Cancelled" is not affixed on bill.</p>														
7.	<p>Stock book was not maintained in respect of stationery purchase & issue thereof.</p>														
8.	<p>There was no segregation between revenue and capital expenses. Capital expenditure incurred was debited to revenue expenses.</p>														



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

9.	Civil work expenditure including for classroom, during the year was not capitalized i.e. it is debited to Income & Expenditure Account.
10.	Challan for TDS deposited to the credit of the government on payments made for expenses, consulting fees & salary were not available for verifications to the tune of Rs.10557/-, Rs.23973/- & Rs.12787/- respectively.
11.	As Challan for TDS deposited as well as TDS return filing acknowledgement was not available for verification at the time of audit, we Observed that TDS returns were not filed with the Income Tax Department as per Income Tax Act, 1961. It is mandatory to file TDS return with Income Tax Department on quarterly basis which may otherwise cause penalty and lead to prosecution as per the Income Tax Act, 1961.
12.	Challan for profession tax deposited to the credit of the government on payments made for salary were not available for verifications to the tune of Rs.219500/-.
13.	Following Registers were not maintained: <ul style="list-style-type: none">• Fixed Assets Register.• Stock (stationery) Register.• Utilization Certificates Register.•
14.	Financial Statements submitted by ZP were not correct: <ul style="list-style-type: none">• Receipt & Payments Statements• Income & Expenditure Statements• Balance Sheet As above statements were given form tally & Tally data is incorrect.
15.	Salary Muster was not signed by employees as well as not signed by AO.
16.	SOE /UC's of construction works were not available for verification.
17.	Vch No.13 - Rs.4275/- Meeting expenses Hotel Panchratna - Bill no.1760 - Rs.4275/- <ul style="list-style-type: none">• Bills was not passed for payments and Paid & cancelled.• Alteration in bill amount was made.
18.	Vch No.21 - Rs.1923750/- Civil Works - Toilets Vch No.40 - Rs.1603125/- Civil Works - Toilets Utilization Certificates were not obtained from respective BRC's.
19.	Vch No.48 - Rs.43360/- Computer Repairs & Tonner Refilling <ul style="list-style-type: none">• Quotations were not invited.• As seen from following Bill serial numbers, misappropriation might be there.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

Sr. No.	Date	Name	Bill no.	Amount																																			
1	31/12/14	Sai Computers	18681	1650.00																																			
2	01/01/15		18682	4300.00																																			
3	08/01/15		18683	4200.00																																			
4	20/01/15		18684	950.00																																			
5	25/01/15		18685	1000.00																																			
6	02/02/15		18686	2500.00																																			
7	14/02/15		18687	1900.00																																			
8	03/02/15		19048	7200.00																																			
9	04/02/15		19049	5700.00																																			
10	05/02/15		19051	5000.00																																			
11	05/02/15		19052	1400.00																																			
12	05/02/15		19053	4300.00																																			
13	05/02/15		19055	900.00																																			
14	25/03/15		18420	3250.00																																			
20.	<p>Vch No.41 - Rs. 45000/- - 31/07/15 - Security Guard at Kedgaon Vch No.60 - Rs.15000/- - 01/09/15 - Security Guard at Kedgaon Vch No.71 - Rs.27833/- - 0a5/10/15 - Security Guard at Kedgaon List is pending. Quotations were not invited.</p> <p>Vch No.42 - Rs. 34019/- -31/07/15-MH - 16 - BC - 0199 - Vehicle Rent Vch No.61 - Rs. 30765/- -01/09/15-MH - 16 - BC - 0199 - Vehicle Rent Vch No.84 - Rs. 26522/- -15/10/15-MH - 16 - BC - 0199 - Vehicle Rent Supporting Bills were not found on record.</p>																																						
21.	<p>Vch No.53 - Rs.19189/- Computer Repairs & Tonner Refilling Quotations were not invited. As seen from following Bill serial numbers, misappropriation might be there.</p> <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Date</th> <th>Name</th> <th>Bill no.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>01/08/15</td> <td rowspan="7">Balaji Computers</td> <td>518</td> <td>3140.00</td> </tr> <tr> <td>2</td> <td>01/08/15</td> <td>519</td> <td>450.00</td> </tr> <tr> <td>3</td> <td>30/07/15</td> <td>550</td> <td>8070.00</td> </tr> <tr> <td>4</td> <td>01/08/15</td> <td>551</td> <td>946.00</td> </tr> <tr> <td>5</td> <td>01/08/15</td> <td>552</td> <td>2000.00</td> </tr> <tr> <td>6</td> <td>22/08/15</td> <td>553</td> <td>4583.00</td> </tr> <tr> <td>7</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Sr. No.	Date	Name	Bill no.	Amount	1	01/08/15	Balaji Computers	518	3140.00	2	01/08/15	519	450.00	3	30/07/15	550	8070.00	4	01/08/15	551	946.00	5	01/08/15	552	2000.00	6	22/08/15	553	4583.00	7				
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6	22/08/15		553	4583.00																																			
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22.	<p>Vch No. 57 - 24/08/15 - Rs.8144/- Contingency Exp & Tds Return fees Contingency Exp Rs.4394.00 includes Xerox, Hotel Room Rent, Tea, Water Bottles, Bouquet, Lunch & Dinner and stationery was purchased. There were no nexus for incurring above expenditure.</p>																																						



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

23.	Vch No.83 - Rs.7650/-Vaibhav Transport. Paid for books transport <ul style="list-style-type: none">• Quotation Invitation Letter Date: 28/04/15• Last Date of submission Date: 29/04/15• Supply Order Date: 29/04/15 Following irregularities were found in Procurement process: <ul style="list-style-type: none">• Inward & outward was not found on envelops & above said documents.• Quotations received without date even envelops were also without date.• Whole procurement process was completed within two days.
24.	Vch No.143 - 31/12/15 - Rs.28000/-Teachers Training. Dt.27/05/15 - Bhairavnath Lunch Home - Rs. 24000/- <ul style="list-style-type: none">• Quotations were not invited. Diesel of Rs. 3000/- <ul style="list-style-type: none">• Log Book was not available for verification.• Purpose of use of vehicle was not known.
25.	Vch No.153 - 15/01/16 - Rs.11900/- Transport & Hamali. Bill No. 060 Dt.01/09/15 - Sujal Tempo Services- Rs. 5500/- <ul style="list-style-type: none">• Quotations were not invited.• Bill includes Hamali also.• Hamali was paid separately to the tune of Rs.4500/- in spite of it was included in above said bill.• It is overlapping of payment; there might be misappropriation of Rs.4500/- by concerned person.
26.	Vch No.220 - 28/03/2016 - Rs.20460/- - Balaji Computers - Tonner Refilling & Repairs <ul style="list-style-type: none">• Quotations were not invited.• All Bills were serially numbered.•
27.	Vch No.225 - 31/06/16 - Rs.40500/- IED - Residence & Meal Exp. <ul style="list-style-type: none">• Supporting Bills were not available for verification.•
28.	Vch No.226 - 31/03/16 - Rs.17500/-Teachers Training. Bill No. 50 - Dt.26/02/16 - Yash Caterers <ul style="list-style-type: none">• Bill was not signed by supplier.• Bill was not passed for payment.•
29.	Vch No.227 - 31/03/16 - Rs.47500/-Teachers Training. Bill No. 344 - Dt.16/02/16 - Patwekar Decorators - Rs.47500/- <ul style="list-style-type: none">• Quotations were not invited.
30.	Vch No. 238 - 31/03/16 - Rs.15100/- Contingency Exp. Panas Agencies - Bill No. 1131 - 22/01/16 <ul style="list-style-type: none">• A 4 - 10 Rim - 185 - 1850• Legal - 10 Rim - 205 - 2050



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

Panas Agencies - Bill No. 1135 - 19/01/16

- A 4 - 10 Rim - 185 - 1850
- Legal - 10 Rim - 205 - 2050

Following irregularities were identified:

- Quotations were not invited.
- Different bills were taken for the purpose of avoidance of quotation process.
- Bills serial no & date of bills were not matched, it seems like there might be misappropriation in purchases.
- Above rims were purchased for the purpose of budget.
- Log relating to printing was not taken.
- In addition of above, various Xerox bills were attached to this voucher.

Pen drive purchase - Qty -2

- Siddheshwar Digital Xerox - Bill No.61 - 22/02/16 - Rs.800/-
- Variety Stationery - Rs.800

Stock register was not maintained.

Pen drives were not available with official for verification.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

AURANGABAD MNC

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

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1	15311000/-	44204229/-	28893229/-																																																									
3.	<p>We observed that following are the long pending advances since last financial Year & Other details are as under as</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 60%;">Name of Party</th> <th style="width: 30%;">Amount In (Rs)</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">1</td><td>Youraj Anantrao Babje</td><td style="text-align: right;">26935/-</td></tr> <tr><td style="text-align: center;">2</td><td>Deshmukh N.S</td><td style="text-align: right;">64395/-</td></tr> <tr><td style="text-align: center;">3</td><td>Dr. dahipale Hospital</td><td style="text-align: right;">1574550/-</td></tr> <tr><td style="text-align: center;">4</td><td>E.O. Muncipal Corporation</td><td style="text-align: right;">3000/-</td></tr> <tr><td style="text-align: center;">5</td><td>Ganpati Netrayala</td><td style="text-align: right;">140519/-</td></tr> <tr><td style="text-align: center;">6</td><td>Hiwrale N.S.</td><td style="text-align: right;">45552/-</td></tr> <tr><td style="text-align: center;">7</td><td>Kagde Rebuka Prakashrao</td><td style="text-align: right;">21968/-</td></tr> <tr><td style="text-align: center;">8</td><td>K. C. Suryawanshi</td><td style="text-align: right;">15200/-</td></tr> <tr><td style="text-align: center;">9</td><td>Kulkarni P.S.</td><td style="text-align: right;">10300/-</td></tr> <tr><td style="text-align: center;">10</td><td>Management Advances (Details Not mentioned)</td><td style="text-align: right;">33500/-</td></tr> <tr><td style="text-align: center;">11</td><td>MGM Hospital & collage</td><td style="text-align: right;">31600/-</td></tr> <tr><td style="text-align: center;">12</td><td>MIT Hospital</td><td style="text-align: right;">241200/-</td></tr> <tr><td style="text-align: center;">13</td><td>More SS</td><td style="text-align: right;">26849</td></tr> <tr><td style="text-align: center;">14</td><td>M.S. Gangawane</td><td style="text-align: right;">20950/-</td></tr> <tr><td style="text-align: center;">15</td><td>Principal District Education & Training Institute</td><td style="text-align: right;">450325/-</td></tr> <tr><td style="text-align: center;">16</td><td>Rajiv Speech & Hearing Clinic</td><td style="text-align: right;">21863/-</td></tr> <tr><td style="text-align: center;">17</td><td>Rogde D.R</td><td style="text-align: right;">23544/-</td></tr> <tr><td style="text-align: center;">18</td><td>Sangle D B</td><td style="text-align: right;">25457/-</td></tr> </tbody> </table>			Sr. No	Name of Party	Amount In (Rs)	1	Youraj Anantrao Babje	26935/-	2	Deshmukh N.S	64395/-	3	Dr. dahipale Hospital	1574550/-	4	E.O. Muncipal Corporation	3000/-	5	Ganpati Netrayala	140519/-	6	Hiwrale N.S.	45552/-	7	Kagde Rebuka Prakashrao	21968/-	8	K. C. Suryawanshi	15200/-	9	Kulkarni P.S.	10300/-	10	Management Advances (Details Not mentioned)	33500/-	11	MGM Hospital & collage	31600/-	12	MIT Hospital	241200/-	13	More SS	26849	14	M.S. Gangawane	20950/-	15	Principal District Education & Training Institute	450325/-	16	Rajiv Speech & Hearing Clinic	21863/-	17	Rogde D.R	23544/-	18	Sangle D B	25457/-
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MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

	19	Shilpa Mogarkar	39242/-																					
	20	Surekha Kulkarni	17000/-																					
	21	Syed illiyas	2710/-																					
	22	TA/DA Advance (details not attached)	650/-																					
	23	Thakre M.D.	46881/-																					
	24	URC No.2	2615637/-																					
4.	As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) But As per Income & Expenditure provided by the unit shows the Deficit balance.																							
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7.	On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.																							
8.	Following voucher relating to REMS Activities is not found on record:																							
	i) Vch No.04 - Dt.29/06/2015 - Purchase of Indelible Marker Pen																							
	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Bill Date</th> <th>Name</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>29/06/2015</td> <td>Kores India Ltd</td> <td>37800.00</td> </tr> </tbody> </table>			Sr. No.	Bill Date	Name	Rs.	1	29/06/2015	Kores India Ltd	37800.00													
Sr. No.	Bill Date	Name	Rs.																					
1	29/06/2015	Kores India Ltd	37800.00																					
	ii) Vch. No. 08 - Dt.03/08/2015 - Rs.100974.00																							
9.	<p>Vch No.34 - Caliber fitment</p> <ul style="list-style-type: none"> Alimco Auxiliary Production Center's Bills are available for verification. Dt. 13/09/2015 Varsha Inn - Bill No. 544 - Rs.11845.00 - Quotation file is not available for verifications. Supporting bill of Rs.1400/- is not found on record. 																							



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

10.	Vch No.20 - Dt.11/01/2016 - Special Children Allowance - Rs.3570000.00. <ul style="list-style-type: none">• RTGS Sheet is not available for verification.• Special Children Allowance has been paid in parents bank accounts instead of Special Children's bank accounts.										
11.	Utilization Certificates Scrutiny: <ul style="list-style-type: none">i) Utilization Certificate Register is not maintained.ii) Dates are not mentioned on UC's.iii) Inward & Outward on taken in respect of UC's.iv) UC's were not in prescribed form.v) Opening balance was not mentioned in UC's										
12.	Vch No.29 - Dt.09/03/2016 - Rs.5270.00. Data Comm. Hathway <ul style="list-style-type: none">• Quotations are not available for verifications.• Supporting bill of Data Comm. Hathway is not found on record, only payment receipt was found on record.										
13.	Vch No.43 - Dt.31/03/2016 - Rs.17000.00 - Transport charges Paid to Me. Gangavane <ul style="list-style-type: none">• Quotations are not available for verifications.• Supporting bill is not found on record, only payment receipt was found on record.										
14.	Vch No.38 - Dt.31/03/2016 - Rs.18968.00. <table border="1"><thead><tr><th>Sr. No.</th><th>Bill No.</th><th>Bill Date</th><th>Name</th><th>Rs.</th></tr></thead><tbody><tr><td>1</td><td>0798</td><td>11/10/2015</td><td>Aurangabad Madhyavarti Sahkari Grahak Sanstha</td><td>23710.00</td></tr></tbody></table> <ul style="list-style-type: none">• Quotations file is not available for verification.• Date of supporting bill is altered as original date is 01/10/2015.• TDS to the tune of Rs.379.00 deducted & paid but tds return is not filled.• Item purchase through above bill is not found in stock register.	Sr. No.	Bill No.	Bill Date	Name	Rs.	1	0798	11/10/2015	Aurangabad Madhyavarti Sahkari Grahak Sanstha	23710.00
Sr. No.	Bill No.	Bill Date	Name	Rs.							
1	0798	11/10/2015	Aurangabad Madhyavarti Sahkari Grahak Sanstha	23710.00							
15.	Supporting bills are not stamped as passed for payment, paid by me and Paid & cancelled										



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

AURANGABAD ZP

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr. No	Particulars												
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided, Details of advances are as under</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Sr.no.</th> <th>Name of the Intervention</th> <th>Amount in Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block resource centre</td> <td>13627928/-</td> </tr> <tr> <td>2</td> <td>Cluster resource centre</td> <td>2816000/-</td> </tr> </tbody> </table>				Sr.no.	Name of the Intervention	Amount in Rs.	1	Block resource centre	13627928/-	2	Cluster resource centre	2816000/-
Sr.no.	Name of the Intervention	Amount in Rs.											
1	Block resource centre	13627928/-											
2	Cluster resource centre	2816000/-											
2.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) as the grant is considered as this balance is overstated details are as under.</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Sr. no</th> <th>Interest Received (Rs.)</th> <th>Excess of Income over expenditure (Surplus) as shown in I & E Account.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>5977495.87/-</td> <td>33114800.77/-</td> </tr> </tbody> </table>				Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.	1	5977495.87/-	33114800.77/-			
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.											
1	5977495.87/-	33114800.77/-											
3.	<p>We also observed that grant received to district office from state office will be treated direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Sr. no.</th> <th>Grant received from state Treated as direct income (Rs)</th> <th>Expenditure</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>176988000/-</td> <td>164026405/-</td> <td>12961595/-</td> </tr> </tbody> </table>				Sr. no.	Grant received from state Treated as direct income (Rs)	Expenditure	Difference	1	176988000/-	164026405/-	12961595/-	
Sr. no.	Grant received from state Treated as direct income (Rs)	Expenditure	Difference										
1	176988000/-	164026405/-	12961595/-										
4.	Long Pending Advances And Current Liabilities Details are not provided to us.												
5.	During vouching and verification it was observed that accounts on tally were not maintained properly.												
6.	On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.												
7.	Cash book has not been signed by Education Officer from 18/05/2015 to 16/09/2015.												
8.	Procurement processes has not been done according to SSA guidelines, Only 2 or 3 days have been given for submission of quotations. Eg. Refer Below mentioned Vch. No. 289, 121, 324 & 300.												
9.	<p>Vch no. 307 - A.P. Jadhav - Advance Adjustment - Rs.40000/- Advance given on 11/11/2011 Bills were showing that file & bills were prepared now</p> <ul style="list-style-type: none"> i) Bill No. 1275 - M. S. Caterers & Services - Rs.5950/- ii) Bill No. 3328 - 11/11/2011 - Uday Xerox Center - Rs.4050/- 												



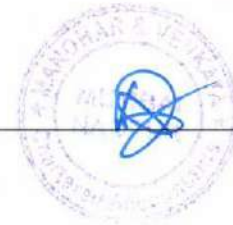
MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

	<ul style="list-style-type: none">• All Quotations are submitted by same person.• Handwritings are same, format of Quotations are same.• Envelops are signed by Two person only.• Quotations are not signed by any authority. <p>iii) Bill No.1424 - 19/11/2011 - Nobel Enterprises - Rs.24392/-</p> <p>iv) Bill No.1424 - 19/11/2011 - Nobel Enterprises - Rs.24392/-</p> <ul style="list-style-type: none">• All Quotations are submitted by same person.• Handwritings are same, format of Quotations are same.• Envelops are signed by Two person only.• Quotations are not signed by any authority. <p>Advance has been given on 11/11/2011 & recoupmnt was submitted on 31/03/16, it was seems on verification that all bill prepared only for the purpose of giving something in return of advance or adjusting the given advance. Purchases of stationery were not recorded in stock book. Inward & outward relating to quotations, order, and supply order were not available for verifications.</p>
10.	<p>Vch no. 239 - Shri. D. V. Baviskar - Advance Adjustment</p> <p>i) Bill No.073 -29/05/2015 - Annapurna Tea House & Bhojnalay - Rs.11830/- Bill No.072 -29/05/2015 - Annapurna Tea House & Bhojnalay - Rs.735/-</p> <ul style="list-style-type: none">• QIL 27/05/15 last date of submission of Quotations & Supply Order Date : 29/05/15• Envelops are not found on record.• Quotations are not approved by authority. <p>ii) Bill No. 336 - 29/05/2015 - Hotel Sahara - Rs.8548/- Quotations are not invited.</p> <p>iii) Bill no. 4005 - 29/05/15 - The Institute of Engineers - Rs.13000/- - Hall & sound system rent. Quotations are not invited.</p> <p>iv) Bill no. _____ dt not mention on biil - M. A. Patel & Tours & Travels - Rs.16400/-</p> <ul style="list-style-type: none">• All Quotations are submitted by same person.• All quotations are printed by same printer, format of Quotations are same.• Envelops are signed by Two person only.• Quotations are not signed by any authority.
11.	<p>Vch No.324 - 31/03/2016 - Rs.25000/- - Advance to T. B. Gadekar</p> <p>Advance given on 03/11/2011.</p> <p>Sand, Murum was purchased to the tune of Rs.18600/- & Rs.6400/- Refunded on 31/03/2016.</p> <ul style="list-style-type: none">• Quotation Invitation date 04/10/2011.• Last date of submission of Quotations 06/10/2011• Supply Order Date: 07/10/11.• Long pending advance adjusted.• Bills were showing that file & bills were prepared now.• Interest should be recovered from Mr T. B. Gadekar since 10/10/2011 till date.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

12.	<p>Vch No.121 - 01/10/2015 - Rs.63656/- - Transportation & Residence Exp M. A. Patel Tours & Travels Rs.34300.00 - Bill No.202 - Dtd. 24/07/2015</p> <ul style="list-style-type: none">• All Quotations are submitted by same person.• All quotations are printed by same printer, format of Quotations are same.• Envelops are signed by Two person only.• Quotations are not signed by any authority. <p>25/05/2015 - Hotel Sai - Bill No.7601 - Rs.910.00 26/05/2015 - Hotel Sai - Bill No.7602 - Rs.745.00</p> <ul style="list-style-type: none">• There is alteration in bills dates as well as both bill bills are taken on same dates.• Alteration in dates is made only for the sake of appropriation. <p>26/05/2015 - Madhuban - Bill No.885 - Rs.665.00</p> <ul style="list-style-type: none">• Name of SSA dept was not mention on bill.
13.	<p>Vch No.280 - Dt.30/03/2016 - Ling Sambhav workshop - Rs.26411.00 Advance recoupment's of S. D. Jain Dt. 02/02/2016 - Shri Ganesh Caterers - Bill No.324 - Rs.7080.00 Dt.06/02/2016 - MCED - Bill No.50772 - Rs.5000.00</p> <ul style="list-style-type: none">• Quotations are not invited.
14.	<p>Vch No.300 - Dt.30/03/2016 - Teachers Trainings - Rs.16725.00 Advance recoupment's of S. D. Jain Dt. 09/03/2016 - Shri Ganesh Caterers - Rs.15275.00</p> <ul style="list-style-type: none">• Quotation Invitation date 09/03/2016.• Last date of submission of Quotations 09/03/2016• Envelops of quotations are not found on record.• Procurement process has been done within 1day, hence procurement process has not been according to SSA guidelines.
15.	<p>Vch. No.344 - Dt.31/03/2016 - Hamali Paid by S. D. Jain - Rs.12000.00</p> <ul style="list-style-type: none">• On verification & enquiry it is found that only Rs.1000.00 to Rs.1500.00 has been paid to Hamal's in cash per vehicle & took their sing or thumbs on blank receipt, afterwards receipt of Rs. 2500.00 or Rs.4500.00 has been prepared.• There might be appropriation in payment of Hamali's.• This Matter should be inquired.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

BHIVANDI NIJAMPUR MNC

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations												
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of the Intervention</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block Resource Centre</td> <td>2,171,122.00</td> </tr> <tr> <td>2</td> <td>Cluster Resource Centre</td> <td>158,156.00</td> </tr> <tr> <td colspan="2">Total</td> <td>2,329,278.00</td> </tr> </tbody> </table>	Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	2,171,122.00	2	Cluster Resource Centre	158,156.00	Total		2,329,278.00
Sr. No	Name of the Intervention	Amount											
1	Block Resource Centre	2,171,122.00											
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Total		2,329,278.00											
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th>Expenditure (Excluding JV)</th> <th>Differences</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>18,252,203</td> <td>16,288,525.00</td> <td>1963678</td> </tr> </tbody> </table>	Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	18,252,203	16,288,525.00	1963678				
Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences										
1	18,252,203	16,288,525.00	1963678										
3.	<p>Statutory Observation:</p> <p>PROFESSIONAL TAX:</p> <ul style="list-style-type: none"> Professional Tax Return for the year is not given to us for verification. Only Challan for the same found during audit. Also Challan given to us for verification is not properly maintained. 												
5.	<p>In following case, we observe that Advance given to staff for expenditure is not settle within a Month and outstanding as on 31.03.2016.</p> <table border="1"> <thead> <tr> <th>Sr. no</th> <th>Name of Staff</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Jayashri Mogare</td> <td>35000</td> </tr> </tbody> </table>	Sr. no	Name of Staff	Amount	1	Jayashri Mogare	35000						
Sr. no	Name of Staff	Amount											
1	Jayashri Mogare	35000											
6	<p>We Observed that, the Quotation selected for Xerox & Stationery Expenditure in the financial year 2014-15 from The party "Pramila Lingoji Aasatwar" is continue for F.Y. 2015-2016 .</p> <p>No fresh quotation Procedure has been followed for the current year.</p>												
7	<p>As per Staff salary Slip, On revenue Stamp, signature of Mr. Satish Choudhari (Staff) is missing.</p>												
8	<p>Muster Register is not given to us for verification</p>												



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

9	In following case, Quotation Procedure is not followed as per FM&P Manual:			
	Date	Chq No	Amount	Name of staff
	5.12.2015	075866	8900/-	Jayashree Mogre for Transport of Question paper.
10	Stock Register not properly maintained			
11	Voucher is not serially Numbered and arranged.			
12	<p>We observed that, the Income & Expenditure prepared by unit in the Format which is not as per Accounting Norms.</p> <p>As per provided format: Income is on left side. And Expenditure is on Right Side</p> <p>And as per accounting Norms: Income is on Right side. And Expenditure is on left side.</p>			
13	As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred, in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus), as the whole grant is considered as income this balance is overstated. Details are as under:			
	Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.	
	1	132493	2334053	



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS**BEED****1st April 2015 TO 31st March 2016****OBSERVATION SHEET**

Sr.No	Observations																																													
1.	Financial Statement not provided by the Unit for verification.																																													
2.	Statutory audit report and compliance of previous year 2014-15 audit report was not provided for verification at the time of audit.																																													
3.	Utilization certificate from blocks should be taken within a month from the F.Y. ends, but till the date of audit UC's from blocks are not collected by the district.																																													
4.	Utilization certificate of civil construction works were not provided.																																													
5.	TDS was not deducted payment basis for Vehicle Rent. The same is deducted on Half Yearly Basis.																																													
6.	As per the SSA guidelines quotation should be called if expenditure are more than Rs.1000/5000 (Rs.5000/- from 01 st of Nov 2016), but in the following cases quotation process not done as per SSA guidelines.																																													
	<table border="1"><thead><tr><th>SR.NO.</th><th>DATE</th><th>PARTICULARS</th><th>CHEQUE.NO.</th><th>AMOUNT</th></tr></thead><tbody><tr><td>1</td><td>20/07/2015</td><td>Siddhi Vinayak Computer's</td><td>540742</td><td>48858</td></tr><tr><td>2</td><td>29/07/2015</td><td>Syed Baki</td><td>540749</td><td>12079</td></tr><tr><td>3</td><td>09/11/2015</td><td>Mauli Creation</td><td>390184</td><td>20815</td></tr><tr><td>4</td><td>05/01/2016</td><td>Sakshi Copier</td><td>390215</td><td>57055</td></tr><tr><td>5</td><td>05/01/2016</td><td>Ashwini Auto Xerox</td><td>390217</td><td>56102</td></tr><tr><td>6</td><td>30/03/2016</td><td>New Katecha Automobiles</td><td>061244</td><td>20090</td></tr><tr><td>7</td><td>30/03/2016</td><td>Sahara Motor Garage</td><td>061245</td><td>15500</td></tr><tr><td colspan="4">TOTAL</td><td>230499</td></tr></tbody></table>	SR.NO.	DATE	PARTICULARS	CHEQUE.NO.	AMOUNT	1	20/07/2015	Siddhi Vinayak Computer's	540742	48858	2	29/07/2015	Syed Baki	540749	12079	3	09/11/2015	Mauli Creation	390184	20815	4	05/01/2016	Sakshi Copier	390215	57055	5	05/01/2016	Ashwini Auto Xerox	390217	56102	6	30/03/2016	New Katecha Automobiles	061244	20090	7	30/03/2016	Sahara Motor Garage	061245	15500	TOTAL				230499
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TOTAL				230499																																										
7.	Internal Audit for the F.Y 2015-16 was not completed till the date our audit.																																													



BULDANA ZP
1st April 2015 TO 31st March 2016
OBSERVATION SHEET

Sr. No	Observations									
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided, Details of advances are as under</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr.no.</th> <th style="text-align: center;">Name of the Intervention</th> <th style="text-align: center;">Amount in Rs.</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Block resource centre</td> <td style="text-align: right;">32225378/-</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Cluster resource centre</td> <td style="text-align: right;">3014000/-</td> </tr> </tbody> </table>	Sr.no.	Name of the Intervention	Amount in Rs.	1	Block resource centre	32225378/-	2	Cluster resource centre	3014000/-
Sr.no.	Name of the Intervention	Amount in Rs.								
1	Block resource centre	32225378/-								
2	Cluster resource centre	3014000/-								
2.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) But As per Income & Expenditure provided by the unit shows the Deficit balance.</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr. no</th> <th style="text-align: center;">Interest Received (Rs.)</th> <th style="text-align: center;">Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: right;">2547014.70/-</td> <td style="text-align: right;">(6341113.80/-)</td> </tr> </tbody> </table>	Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)	1	2547014.70/-	(6341113.80/-)			
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)								
1	2547014.70/-	(6341113.80/-)								
3.	<p>During vouching and verification it was observed that accounts on tally were not maintained properly.</p>									
4.	<p>On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.</p>									
5.	<p>Salary muster & salary sheets are not signed by employees as on audit date.</p>									
6.	<p>TDS Challan of Rs. 1810/- of Mahesh Tours & Travels is not found on record.</p>									
7.	<p>We observed that in cash book at various places alteration & corrections as well as whitener are made without approval of AO. Eg. 29/05/2015.</p>									
8.	<p>Vch No.19 - Dt. 29/06/2015 - Rs. 8820/- 02/05/2015 - Mahesh Tours & Travels - Bill No.20 - Rs.8820/- Vch No.87 - Dt. 17/10/2015 - Rs. 1300/- 13/09/2015 - Mahesh Tours & Travels - Bill No.20 - Rs.1300/- Vch No.207 - Dt. 30/03/2016 - Rs. 5760/- 16/03/2016 - Mahesh Tours & Travels - Bill No.06 - Rs.5760/-</p> <ul style="list-style-type: none"> • TDS on above bills are not deducted @2%. 									



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

9.	<p>Vch No.31 - Training Exp. 08/07/2015 - Shri Ram Bhojanalya - Bill No.9514 - Rs.13660/- 13/08/2015 - Shri Ram Samarth - Rs.22000/-</p> <ul style="list-style-type: none"> • Quotations are not invited. 																								
10.	<p>Utilization Certificates Scrutiny:</p> <ul style="list-style-type: none"> vi) Utilization Certificate Register is not maintained. vii) Date & Year are not mentioned on UC's. viii) Inward & Outward on taken in respect of UC's. ix) Summary of UC's are not made. x) It should be noted that the documents provided for scrutinizing the Utilisation Certificate were not proper. In the absence of the appropriate documents, it is not possible for us to assess the Utilisation Certificate and comment on the same. 																								
11.	<p>Following Vouchers are not found on record: Vch No. 50 - Rs.2430/- Vch No.71 - Rs.1900/- Anil Ingale.</p>																								
12.	<p>Vch No.86 - Vehicle Rent paid - Rs.39200/- Mahesh Tours & Travels Following irregularities are identified at the time of Quotations verifications:</p> <ul style="list-style-type: none"> • Supporting documents of supplier are not found on record. • Only Form B is found on record. • Envelops are signed by only one person instead of Three person. • Affidavit on stamp paper of Rs.100/- is not found on record. • TDS is not deducted. 																								
13.	<p>Vch No.92 - Training Exp - Breakfast - Rs.20790/- - Bill No.133. Following irregularities are identified at the time of Quotations verifications:</p> <ul style="list-style-type: none"> • Supporting documents of supplier are not found on record. • Envelops are signed by only one person instead of Three person. • Quotations are not signed. 																								
14.	<p>TDS norms regarding payment & filling of Returns are not followed. There is default in deposit of tax as well as filling of TDS returns.</p>																								
15.	<p>Vch No.105 - Dt.16/11/2015 - Husain Kha - Rs.3850/- - Hamali paid. Under above voucher hamali is paid but details regarding materials received are not found on record.</p>																								
16.	<p>Vch No.131 - Unique System - Rs.12050/- Bill number showing that appropriation might be there. Eg. Bill No. 388 taken on 22/07/15 & Bill No.375 & 378 taken on 25/07/15 & 26/08/15 respectively.</p> <table border="1" data-bbox="375 1624 1340 1881"> <thead> <tr> <th>Sr. No.</th> <th>Date</th> <th>Bill No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>09/03/15</td> <td>139</td> <td>900.00</td> </tr> <tr> <td>02</td> <td>26/06/15</td> <td>175</td> <td>450.00</td> </tr> <tr> <td>03</td> <td>28/06/15</td> <td>175</td> <td>300.00</td> </tr> <tr> <td>04</td> <td>22/07/15</td> <td>388</td> <td>350.00</td> </tr> <tr> <td>05</td> <td>25/07/15</td> <td>375</td> <td>900.00</td> </tr> </tbody> </table>	Sr. No.	Date	Bill No.	Amount	01	09/03/15	139	900.00	02	26/06/15	175	450.00	03	28/06/15	175	300.00	04	22/07/15	388	350.00	05	25/07/15	375	900.00
Sr. No.	Date	Bill No.	Amount																						
01	09/03/15	139	900.00																						
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04	22/07/15	388	350.00																						
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MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

06	26/08/15	378	600.00
07	11/09/15	381	800.00
08	22/09/15	383	900.00
09	27/09/15	389	750.00
10	30/10/15	393	500.00
11	03/11/15	394	900.00

17. Vch No.158 - dt.10/02/2016 - Contingency Exp. - Rs.15490/-
Quotations are not invited in following cases.

Sr. No.	Date	Bill No.	Particulars	Amount
01	29/09/2015	131	Adhav Mandap Decoration	7000.00
02	27/09/2015	16	Mahes Tours & Travels	2940.00
03		14		5550.00

18. Vch No.177 - dt.10/03/2016 - Essay & Evocation Quiz

We observed that following bills are taken for the purpose of avoidance of quotations.

Sr. No.	Date	Bill No.	Particulars	Amount
01	25/01/2016	419	Ravikiran Chhayacitran	4920.00
02		026	Amcs Vision	4950.00

19. Vch - 197 - dt.23/03/2016 - Water Purifier Rs. 18000/-
Bill No.172 - dt.05/08/15 - Shri Ram Enterprises & Home Appliances - Rs.18000/-

- Bill is not sanctioned.
- Bill is not passed for payments.
- Envelop of quotations are signed by one person instead of three person.

20. Vch No.249 - Dt. 31/03/2016 - Rs. 55066/-
31/03/2016 - Mahesh Tours & Travels - Bill No.22 - Rs.55066/-.
Quotations are not invited.

21. Vch No.208 - Dt. 25/02/2016 - Meal & Breakfast
Adahv Mandap & decorators

Date	Bill No.	Amount
28/02/2016	139	3080.00
03/03/2016	140	5425.00
28/03/2016	141	4795.00

- Quotation Invitation Letter : 20/02/2016
- Quotation Received : 22/02/2016
- Supply Order: 23/02/2016.
- Procurement process is done within three days.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

BHANDARA

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations																							
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of the Intervention</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block Resource Centre</td> <td>19,242,004.00</td> </tr> <tr> <td>2</td> <td>Cluster Resource Centre</td> <td>1,384,116.00</td> </tr> <tr> <td colspan="2">Total</td> <td>20,626,120.00</td> </tr> </tbody> </table>			Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	19,242,004.00	2	Cluster Resource Centre	1,384,116.00	Total		20,626,120.00									
Sr. No	Name of the Intervention	Amount																						
1	Block Resource Centre	19,242,004.00																						
2	Cluster Resource Centre	1,384,116.00																						
Total		20,626,120.00																						
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th>Expenditure (Excluding JV)</th> <th>Differences</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>145294200</td> <td>116719616</td> <td>28574584</td> </tr> </tbody> </table>			Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	145294200	116719616	28574584													
Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences																					
1	145294200	116719616	28574584																					
3.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred, in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus), as the whole grant is considered as income this balance is overstated. Details are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Interest Received (Rs.)</th> <th>Excess of Income over expenditure (Surplus) as shown in I & E Account.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>11,11,169/-</td> <td>79,17,172/-</td> </tr> </tbody> </table>			Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.	1	11,11,169/-	79,17,172/-															
Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.																						
1	11,11,169/-	79,17,172/-																						
4.	<p>During audit we observed that fixed asset and against that fixed asset reserve fund not shown/created in the balance sheet of the society.</p>																							
5.	<p>We observed that advance given to staff/block in preceding financial year is not settled till the date of book of account for the F Y 2015-16 is closed.</p> <p>Details are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of Person</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Teacher Training Advance to</td> <td></td> </tr> <tr> <td>a</td> <td>Tumsar</td> <td>240</td> </tr> <tr> <td>b</td> <td>lakhani</td> <td>9800</td> </tr> <tr> <td>c</td> <td>Pawani</td> <td>7000</td> </tr> <tr> <td>2</td> <td>IED Advance</td> <td></td> </tr> <tr> <td>a</td> <td>Bhandara</td> <td>17000</td> </tr> </tbody> </table>			Sr. No	Name of Person	Amount	1	Teacher Training Advance to		a	Tumsar	240	b	lakhani	9800	c	Pawani	7000	2	IED Advance		a	Bhandara	17000
Sr. No	Name of Person	Amount																						
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2	IED Advance																							
a	Bhandara	17000																						



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

b	Mohadi	10000
c	Tumsar	11750
d	lakhani	7000
e	Pawani	14500
f	Lakahndur	20000

6. Unit has booked the expenditure without receiving statement of expenditure / Utilization certificate. As per FM & P Manual no expenditure should be booked at district level unless the statement of expenditure and utilization certificate were received from the block. Block wise details are given below against which statement of expenditure / Utilization certificate not received and expenditure are booked.

Name of Block	Advance Given	Expenditure Booked
Bhandara	11215160	10599936.6
Mohadhi	9795033	9698388
Tumsar	12829645	12392109
Lakhani	7486679	6971238
Sakholi	8927248	8664894
Pawani	9474403	9125455
Lakhadhur	8450291	8071456
Total	68178459	65523476.6

7. Block wise financial statement not provided for verification.

8. School Wise statement of expenditure and utilization certificate not provided for verification.

9. Previous year certified financial statement at district level not provided for verification.

10. Compliance of previous year 2015-16 Audit report not provided for verification.

11. We observed that the fixed asset register and stock register are not separately maintain. Entry of fixed asset and stock purchased are made in same register.

12. Verification of Fixed Asset not done by the authorized person. It shows that the internal control procedures are not followed properly.

13. Internal audit for the financial year 2015-16 has not been completed till the date of our audit.

14. Salary Register not properly maintains.

15. Monthly receipt and payment, income and expenditure not prepared by the Unit.



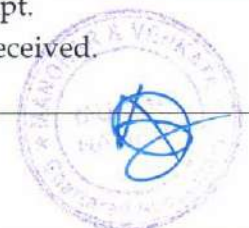
MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

MUMBAI BMC

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations										
1.	<p>Statutory Observation:</p> <p><u>PROFESSIONAL TAX:</u></p> <ul style="list-style-type: none"> Professional Tax Return for the whole year is not filled. Till date of Audit. Professional Tax is Deducted but not deposited with Government for the whole year. This create the Statutory Liability Against the unit. <p><u>TAX DEDUCTED AT SOURCE:</u></p> <ul style="list-style-type: none"> <u>TDS Return for any Quarter is filled as on 15.06.2016:</u> <p>Penalty for late filing of TDS return: Penalty (Sec 234E): Deductor will be liable to pay way of fee Rs.200 per day till the failure to pay TDS continues. However penalty should not exceed the amount of TDS for which statement was required to be filed.</p> <p>TDS Amount: 6875/- Penalty Amount: 6875/- Total 13750/-</p> <ul style="list-style-type: none"> <u>In following matter TDS not Deducted:</u> <p>As per provision of TDS in case of Transport contractor if Single Bill amount exceeds 35,000/- TDS @ 1% to be deducted</p> <table border="1" data-bbox="193 1128 1374 1364"> <thead> <tr> <th>SR.NO</th> <th>DATE</th> <th>PARTY NAME</th> <th>Nature of exp</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>31.3.2016</td> <td>Parmeshwar Tempo Service</td> <td>Transport contractor</td> <td>50600/-</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Interest @1% for every month or part of month from the date on which it was deductible to the date on which it was actually deducted 	SR.NO	DATE	PARTY NAME	Nature of exp	AMOUNT	1	31.3.2016	Parmeshwar Tempo Service	Transport contractor	50600/-
SR.NO	DATE	PARTY NAME	Nature of exp	AMOUNT							
1	31.3.2016	Parmeshwar Tempo Service	Transport contractor	50600/-							
2.	<p>During the audit we observed that the books of accounts are prepared on cash basis and not on accrual basis, therefore Financial statement do not reflect true and fair view of assets and liabilities of the society.</p>										
3.	<p>Record not properly maintained. Serial Number wise record should be maintained.</p>										
4.	<p>Earnest Money Received from Anjira Travels is wrongly treated as Other receipt. Also only EMD of Anjira Travels Is received. EMD of Other Contractors not received.</p>										



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

5. In following cases, Quotation process not followed

SR.NO	Bill no	PARTY NAME	CHEQUE NO.	AMOUNT
1	11049 12.01.2016	Asha Duppling service	847591 & 92	16750
2	11127 28.01.2016	Asha Duppling service	847624 & 25	25805

6. Non-existence of adequate internal control.

7. Entry for TDS payment Is not made in cash book, only gross payment entry to party is made

8. Books of accounts are not maintained in tally. All accounting done manually from F.Y. 2014 - 15 to till now. therefore Increased the chances of errors in accounting.

9. There is over writing, cutting, rewriting found in cash book. It impact the creditability and true and fairness of Cash book

For Example

Balance as per cash book on 31.3.16 is Rs. 1702693

Exp of Rs. 925 is booked but effect of same is not taken in the total.

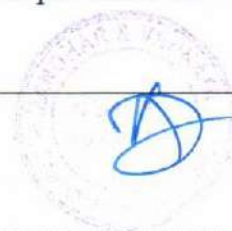
Later it is Crashed and new total is made.

10. In the notice that following quotation was not provided, during the audit pried.
As per details given below:-

SR.NO	DATE	PARTY NAME	CHEQUE NO.	AMOUNT	Exp date
1	31.3.16	Parmeshwar tempo service		50600/-	26.06.2015
2	19.3.16	Anusha Caterers		4385/-	19.3.16
Total					

11. Travelling Expenditure for what purpose and which mode of travelling will be allowed not mentioned in supporting documents .

12. School Wise statement of expenditure and utilization certificate not provided for verification, Provisional UC is made, but no final UC is provided for verification.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

13.	At the time of Audit Bank reconciliation statement for the month of March 2016 not provided to us. (Now Provided) Balance as per balance confirmation letter from bank: Rs. 12,86,304.20/- Balance as per cash book as on 31.3.16: Difference of Rs. 6.61/- is maintained since last year. In balances.										
14.	Verification of Fixed Asset not done by the authorized person. It shows that the internal control procedure are not followed properly.										
15.	Balances return from School is treated as other Receipt. Amount : 13736279/-										
16.	Tender fee taken from Anjira Tours & Travels is treated as Other receipt										
17.	No Quotation Procedure has been followed for the following transaction <table border="1"><thead><tr><th>SR.NO</th><th>Pay DATE</th><th>PARTY NAME</th><th>Exp date</th><th>AMOUNT</th></tr></thead><tbody><tr><td>1</td><td>31.3.16</td><td>Parmeshwar Tempo Service</td><td>25.06.2015</td><td>50600</td></tr></tbody></table>	SR.NO	Pay DATE	PARTY NAME	Exp date	AMOUNT	1	31.3.16	Parmeshwar Tempo Service	25.06.2015	50600
SR.NO	Pay DATE	PARTY NAME	Exp date	AMOUNT							
1	31.3.16	Parmeshwar Tempo Service	25.06.2015	50600							
18.	In case of Parmeshwar tempo Service amount of expenditure is Above Rs. 50000/- . As per rules and regulation Bill amount more than 50,000/- has to follow tender process but No Tender Process has been followed by the unit.										
19.	Pending Document: 1. Bank reco 2. outstanding Advance List 3. UC certificate 4. Receipt Payment, I&E, Balance Sheet 5. Last year Audit Report 6. TDS challan & Return, PT challan & Return										
20.	Contract of Anjira Travels is upto may 2016, later Quotation Extended of Anjira Travels upto August 2016. Quotation Extended for the current year. It is not advisable to extend the Contract.										



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

CHANDRAPUR

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations																												
1.	Advance made to sub-district/BRC are shown as expenses in the books of accounts, therefore Expenditure gets over stated and also end use of fund not known. Increased chances of errors in the subsequent period.																												
2.	Accounting done in tally is not proper and there is no proper control in advances made to the sub district level. It reflects the carelessness in working of accounting department.																												
3.	Financial statement at district level not prepared by the society.																												
4.	Monthly receipt and payment not prepared by the society and there is non-existence of adequate internal control.																												
5.	Advance register not properly maintain. Therefore we are unable to check the pending advances at the end of financial year.																												
6.	Fixed asset register not maintain by the society and there is no physical verification done at the year end by the authorised person.																												
7.	Society has not shown the fixed asset in the balance sheet and also against the same reserve has not been created.																												
8.	Block wise financial statement not provided for verification.																												
9.	School Wise statement of expenditure and utilization certificate not provided for verification.																												
10.	Previous year certified financial statement at district level not provided for verification.																												
11.	Compliance of previous year 2015-16 Audit report not provided for verification.																												
12.	Monthly receipt and payment, income and expenditure not prepared by the Unit.																												
13.	We observed that the following personal advances made were not settled within a month. As per FM & P manual it should be settled within one month and if not settled, Penal interest should be charged on the amount of unsettled advances.																												
	<table border="1"> <thead> <tr> <th>Date</th> <th>Cheque No</th> <th>Party Name</th> <th>Advance Given</th> <th>Expenditure Made</th> <th>Amount Refunded</th> <th>Settlement Date</th> </tr> </thead> <tbody> <tr> <td>21/07/2015</td> <td>355486</td> <td>Shri G. V. Rakhode</td> <td>68300</td> <td>67180</td> <td>1120</td> <td>15/10/2015</td> </tr> <tr> <td>17/06/2015</td> <td>634529</td> <td>Shri P M Rathode</td> <td>15000</td> <td>5890</td> <td>9110</td> <td>31/03/2016</td> </tr> <tr> <td>20/08/2015</td> <td>355507</td> <td>Shri Dharamraj Aware</td> <td>30000</td> <td>3000</td> <td>0</td> <td>17/12/2015</td> </tr> </tbody> </table>	Date	Cheque No	Party Name	Advance Given	Expenditure Made	Amount Refunded	Settlement Date	21/07/2015	355486	Shri G. V. Rakhode	68300	67180	1120	15/10/2015	17/06/2015	634529	Shri P M Rathode	15000	5890	9110	31/03/2016	20/08/2015	355507	Shri Dharamraj Aware	30000	3000	0	17/12/2015
Date	Cheque No	Party Name	Advance Given	Expenditure Made	Amount Refunded	Settlement Date																							
21/07/2015	355486	Shri G. V. Rakhode	68300	67180	1120	15/10/2015																							
17/06/2015	634529	Shri P M Rathode	15000	5890	9110	31/03/2016																							
20/08/2015	355507	Shri Dharamraj Aware	30000	3000	0	17/12/2015																							



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

14. Stale cheque need to be cancelled within 3 month but not cancelled, and reverse entry not made in the cash book .
Details are given below

Cheque Issue Date	Ch. No	Amount	Cancellation date as per books of account	New Ch No
31/03/2015	160531	270000	5/8/2015	355495

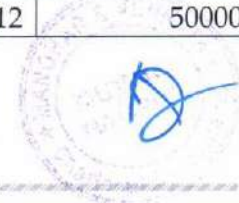
15. We observed that in ch, no 901321 Advance register shown the amount of Rs 8884/- but Cash book and Bank Passbook shown the amount of Rs 8400/-
It reflect that the advance register not shown the true and fair view

16. Bank Reconciliation not reconcile with cash book.

	As per Cash Book	As Per Pass Book	Net Reconciliation Provided	Bank Balance As per BRS	Difference	Impact
Opening BRS 1st April 2015	12794518.53	82632553.53	69735574	82530092.53	-102461	Bank balance understated
Closing BRS 31st March 2016	16845975.51	30309777.51	13219420	30065395.51	-244382	Bank balance understated

17. Quotation process not fallowed in the following expenditure.
Details are given below

Date	Party Name	Cheque No	Amount
24/07/2015	Atharva computer & enterprises	355489	15080
28/08/2015	Khan Mini Transport	580491	38347
15/09/2015	Khan Mini Transport	580503	15676
29/07/2015	Kamlesh D Zade	355491	41642
31/03/2016	Khan Mini Transport	901321	8400
31/03/2016	Charandas Wadhi	-	21820
31/03/2016	Khan Mini Transport	901323	40868
31/03/2016	Paras Enterprises	901326	41765
31/03/2016	Atharva Computer & Enterprises	-	48010
31/03/2016	Ashok Sawarkar	901364	12440
31/03/2016	Ashok Sawarkar	580612	50000



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

18. Payment vouchers were made without proper supporting documents(Invoice).
Details are given below

DATE	PARTICULARS	CHEQUE NO.	AMOUNT
04/01/2016	Sanjay Dorlikar	580578	2500
08/03/2016	Teacher Training	580609	6000
23/03/2016	Sainath Caters,Pune	580618	10380
Total			18880



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

DHULE ZP

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations												
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of the Intervention</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block Resource Centre</td> <td>10887940</td> </tr> <tr> <td>2</td> <td>Cluster Resource Centre</td> <td>1936000</td> </tr> <tr> <td colspan="2">Total</td> <td>12823940</td> </tr> </tbody> </table>	Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	10887940	2	Cluster Resource Centre	1936000	Total		12823940
Sr. No	Name of the Intervention	Amount											
1	Block Resource Centre	10887940											
2	Cluster Resource Centre	1936000											
Total		12823940											
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th>Expenditure (Excluding JV)</th> <th>Differences</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>108258000</td> <td>126622741</td> <td>-18364741</td> </tr> </tbody> </table>	Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	108258000	126622741	-18364741				
Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences										
1	108258000	126622741	-18364741										
3.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) But As per Income & Expenditure provided by the unit shows the Deficit balance.</p> <table border="1"> <thead> <tr> <th>Sr. no</th> <th>Interest Received (Rs.)</th> <th>Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>3296661/-</td> <td>(10957719/-)</td> </tr> </tbody> </table>	Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)	1	3296661/-	(10957719/-)						
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)											
1	3296661/-	(10957719/-)											
4.	<p>Accounting done in tally is not proper and there is no proper control in advances made to the sub district level.</p> <p>It reflects the carelessness in working of accounting department.</p>												
5.	<p>Monthly receipt and payment not prepared by the society and there is non-existence of adequate internal control.</p>												
6.	<p>Society has not shown the fixed asset in the balance sheet and also against the same reserve has not been created.</p>												
7.	<p>Block wise financial statement not provided for verification.</p>												
8.	<p>Balance sheet submitted by the unit shows the Opening balance difference of Rs. 3,45,67,058.</p>												
9.	<p>School Wise statement of expenditure and utilization certificate not provided for verification.</p>												



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

10. We observed that the following personal advances made were not settled within a month. As per FM & P manual it should be settled within one month and if not settled, Penal interest should be charged on the amount of unsettled advances.

Date	Party Name	Advance Given	Expenditure Made	Amount Refunded	Settlement Date
21-07-15	Bhimrao Samrao Deware	15000	8312	6688	04-09-15
19-01-15	Sachine Sankar Pingle	50000	28670	21330	22-12-15
06-01-16	Vinod Baburao Chaturbhurj	25000	22501	2499	17-03-16
16-03-16	A.D. Dhaude	314000			Not Settled till the date of Audit
01-01-16	Ashok Choubey	15000	Not Known	0	31-03-16

11. Stale cheque issued in the F.Y. 2011-12 ,F.Y 2012-13 and 2013-14 is cancelled in the F Y 2015-16 in the cash book .Details are given below

Cheque Issue Date	Ch. No	Cancellation date as per books of account	Amount
31-03-12	700833	04-02-16	4689
08-03-13	106394	04-02-16	4602
14-03-13	106399	04-02-16	4950
28-03-13	817281	04-02-16	18390
28-03-13	817285	04-02-16	1931
28-03-13	817286	04-02-16	3898
21-08-13	940751	04-02-16	500
29-03-14	941652	04-02-16	3360
Total			42320



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

12. Travelling Allowance(TA) were made without collecting travelling bills from the concern person.

Name of Person	Date	Voucher No	Amount
Bhikan Jagannath Borse	01-10-15	128	1702
Sachin Sankar Pingle	01-10-15	129	5852
Prakash Yaswant Chavan	03-12-15	240	3006
Anil Shamrao Shinde	20-12-15	241	1852
Bhimrao shamrao Deore	03-12-15	242	1530
Sharad Shrikrushna dabhade	03-12-15	243	436
J.K. Patil	31-03-16	407	1100
S.S. Joshi	31-03-16	408	960
Dyaneshwar dhokane	31-03-16	409	5368
Prakash Yaswant Chavan	31-03-16	410	2164
Anil Shamrao Shinde	31-03-16	411	5232
I.M. Pinjare	31-03-16	412	9854
K.V. Mistri	31-03-16	413	1900
Bhimrao shamrao Deore	31-03-16	414	398
Bhikan Jagannath Borse	31-03-16	415	4728
Sachin Sankar Pingle	31-03-16	416	4112
Mohan S. Desare	31-03-16	417	4900
Total			55094

13. Quotation for following expenditure not provided for verification.
Details are given below

Date	Party Name	Nature of Expenditure	Voucher No	Amount
02-06-15	Uday Catering	Catering Expenditure	119	7040
20-08-15	Jagganath Transport	Transport Expenditure	162	6500
24-08-15	Uday Catering	Catering Expenditure	282	15700
14-03-16	Dhananjay Xerox	Photo copy Expenditure	369	19065
Total				48305



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

DHULE MNC

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations									
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of the Intervention</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block Resource Centre</td> <td>8,05,816</td> </tr> <tr> <td colspan="2">Total</td> <td>8,05,816</td> </tr> </tbody> </table>	Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	8,05,816	Total		8,05,816
Sr. No	Name of the Intervention	Amount								
1	Block Resource Centre	8,05,816								
Total		8,05,816								
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th>Expenditure (Excluding JV)</th> <th>Differences</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>23,40,200</td> <td>59,75,461</td> <td>-36,35,261</td> </tr> </tbody> </table>	Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	23,40,200	59,75,461	-36,35,261	
Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences							
1	23,40,200	59,75,461	-36,35,261							
3.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) But As per Income & Expenditure provided by the unit shows the Deficit balance</p> <table border="1"> <thead> <tr> <th>Sr. no</th> <th>Interest Received (Rs.)</th> <th>Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>3,10,472/-</td> <td>(29,90,189/-)</td> </tr> </tbody> </table>	Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)	1	3,10,472/-	(29,90,189/-)			
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)								
1	3,10,472/-	(29,90,189/-)								
4.	During audit we observed that fixed asset and against that fixed asset reserve fund not shown/created in the balance sheet of the society.									
5.	Financial information reported in the financial statements does not match with utilization certificate (UC) and the books of accounts.									
6.	Non-existence of adequate internal control.									
7.	Advance register not properly maintain. It reflect the carelessness of concerned officials.									
8.	There is over writing, cutting, rewriting found in cash book. It impact the creditability and true and fairness of Cash book									
9.	<p>In the notice that paying this Amount but unit has been not followed by quotation process.</p> <p>As per details are given below:-</p>									



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

SR.NO	DATE	PARTY NAME	CHEQUE NO.	AMOUNT
1	28.06.2015	NAVJEEVAN BOOK STALL	12712	4875
2	08.07.2015	POOJA XEROX	12753	4248
3	30.06.2015	POOJA PRINTERS	399	2600
4	23.06.2015	CHANDNI ELECTRICLS	478	4000
5	23.09.2015	SHEKAR SOUNDS	479	4000
6	26.09.2015	CHANDNI ELECTRICLS	486	4000
7	29.09.2015	SHEKAR SOUNDS	203	4000
TOTAL				27723

10. We observed that wrongly quotation process followed by the unit.
As per following details given below:-

SR.NO	DATE	PARPUSE	CHEQUE NO.	AMOUNT
1	19.03.2016	ALMARI (KAPAT)	933042	19350
TOTAL				19350

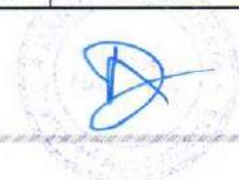
Quotation point as the given below:-

- 1) Quotation inward register has not been provided during the audit.
- 2) Quotation outward register has been not provided during the audit
- 3) Quotation demand letter has been not provided during the audit.
- 4) Quotation provided but same party quotation provided.
- 5) Comparative chart has been not provided for verification at the time of audit.
- 6) Payment date was not mentioned by the unit.

11. **RECOVERY PARA ;**

Travelling allowances are give without collecting travelling bills from the concern person.
Details are given below:-

SR.NO	DATE	PARTY NAME	CHEQUE NO.	RECOVERY AMOUNT
1	22 TO 29.09.2015	SATISH RANMALE	932854	1380
2	27 TO 29.10.2015	VIJAY PATIL		850
3	28 TO 28.08.2015	M.S.JOSHI	932880	1360
4	19 TO 22.11.2015	SATISH RANMALE		850
5	19 TO 21.12.2015	EJAJ PATHAN		2020
6	05 TO 05 12.2015	VIJAY SONVANE		450
7	23 TO 25.12.2015	EJAJ PATHAN	932896	880
8	07 TO 07.12.2015	AMOL PATEL		340
9	07 TO 07.12.2015	GOPAL PAWAR		340
10	05 TO 8.01.2016	M.S.JOSHI	932897	1340
11	23. TO 25.12.2015	SATISH RANMALE	932898	880
12	27 TO 07.02.2016	MAHENDAR JOSHI	933630	2120



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

	13	17 TO 07.02.2016	SATISH RANMALE	933631	1760
	14	20 TO 22.01.2016	GANESH M. SURYWANSHI	933632	880
	15	07 TO 9.04.2015	VIJAY JAWANE	933633	2640
	16	07 TO 9.04.2015	EJAJ PATHAN	933633	880
	17	07 TO 9.04.2015	GOPAL PAWAR	933633	2640
	18	17 TO 18.03.2016	EJAJ PATHAN	933644	850
	TOTAL				22460
12.	School Wise statement of expenditure and utilization certificate not provided for verification.				
13.	Verification of Fixed Asset not done by the authorized person. It shows that the internal control procedures are not followed properly.				



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

GADCHIROLI

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations														
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided. Details of advances are as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 60%;">Name of the Intervention</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Block Resource Centre</td> <td style="text-align: right;">26,006,993.00</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Cluster Resource Centre</td> <td style="text-align: right;">2,310,370.00</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> <td style="text-align: right;">28,317,363.00</td> </tr> </tbody> </table>			Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	26,006,993.00	2	Cluster Resource Centre	2,310,370.00	Total		28,317,363.00
Sr. No	Name of the Intervention	Amount													
1	Block Resource Centre	26,006,993.00													
2	Cluster Resource Centre	2,310,370.00													
Total		28,317,363.00													
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 40%;">Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th style="width: 30%;">Expenditure (Excluding JV)</th> <th style="width: 20%;">Differences</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: right;">131791800</td> <td style="text-align: right;">113842596</td> <td style="text-align: right;">17949204</td> </tr> </tbody> </table>			Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	131791800	113842596	17949204				
Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences												
1	131791800	113842596	17949204												
3.	<p>During the Audit, auditee has not provided detail statement of Long pending Advances to us for verification.</p>														
4.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) But As per Income & Expenditure provided by the unit shows the Deficit balance.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Sr. no</th> <th style="width: 25%;">Interest Received (Rs.)</th> <th style="width: 70%;">Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: right;">5043955/-</td> <td style="text-align: right;">(3126728/-)</td> </tr> </tbody> </table>			Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)	1	5043955/-	(3126728/-)						
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)													
1	5043955/-	(3126728/-)													
5.	<p>During audit we observed that log book of vehicle No. MH- 33- 9304 is not maintained properly. Kilometer reading as per log book is 48980 kms as on date 29/08/2016 and as per vehicle meter is 28707 kms. As per discussion with the concerned authority we came to know that log book is filled on estimate basis as the meter of vehicle is not in working condition.</p>														
6.	<p>During audit we observed that reserve fund for fixed asset is not created by the unit.</p>														
7.	<p>On scrutiny we observed that no quotation called for purchase of stationery from Shiv Printers of Rs. 5750/- paid by cheque No. 282869 dated 19/08/2015. Details are given below:-</p>														



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

Sr No.	Date of bill	Bill No.	Amount
1	11/5/2015	446	2150.00
2	19/06/2015	463	1820.00
3	24/06/2015	465	1780.00
TOTAL			5750.00

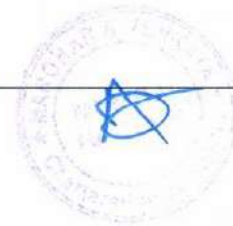
8. On scrutiny we observed that expenses of FY 14-15 is booked and paid in current year that is FY 15-16. Details are given below:-

Sr No.	Particulars	Date of payment	Cheque No.	Amount
1	Sakal paper pvt ltd.	21/08/2015	282871	16576.00
2	Dainik Mahasagar	21/08/2015	282872	7200.00
3	Yuvarashtra Darshan	21/08/2015	282873	10400.00
TOTAL				34176.00

9. During audit we observed that quotation for transport expenses are called from Yeotmal tours and travels, Baba Jilani mini transport and Aai mini transport and contract is given to sanskar mini transport. Details of payment made to sanskar mini transport is given below:-

Sr No.	Particulars	Date of Bill	Bill no.	Cheque No.	Amount
1	Sanskar mini transport	17/08/2015	102	473637	5500.00
2	Sanskar mini transport	15/09/2015	103	473638	10500.00
3	Sanskar mini transport	28/09/2015	104	473638	10500.00
TOTAL					26500.00

10. During audit we come to know that files of civil department has not been finalised after FY 2011-12. Hence we are unable to check contract files.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

GONDIA

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations												
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of the Intervention</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block Resource Centre</td> <td>23,467,241.00</td> </tr> <tr> <td>2</td> <td>Cluster Resource Centre</td> <td>1,958,000.00</td> </tr> <tr> <td colspan="2">Total</td> <td>25,425,241.00</td> </tr> </tbody> </table>	Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	23,467,241.00	2	Cluster Resource Centre	1,958,000.00	Total		25,425,241.00
Sr. No	Name of the Intervention	Amount											
1	Block Resource Centre	23,467,241.00											
2	Cluster Resource Centre	1,958,000.00											
Total		25,425,241.00											
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th>Expenditure (Excluding JV)</th> <th>Differences</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>121974600</td> <td>129887915</td> <td>-7913315</td> </tr> </tbody> </table>	Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	121974600	129887915	-7913315				
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4.	Refund of advances released in previous year shown as fresh receipt in current year and Advances continue to remain unadjusted and Misc. receipts gets inflated in the books of accounts.												
5.	During audit we observed that fixed asset and against that fixed asset reserve fund not shown/created in the balance sheet of the society.												
6.	Financial information reported in the financial statements does not match with utilization certificate (UC) and the books of accounts.												
7.	Advance register not properly maintain. It reflect the carelessness of concerned officials.												
8.	Books of accounts are not maintained in tally. All accounting done manually from F.Y. 2014 - 15 to till now. therefore Increased the chances of errors in accounting.												
9.	There is over writing, cutting, rewriting found in cash book. It impact the creditability and true												



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

and fairness of Cash book

10. Quotation process not followed in the following expenditure. As per FM & P Manual district should invite the quotation from the vendor, and make the evaluation chart and select the L1 quotation.

Details are given below

Date	Party Name	Cheque No	Amount
20/06/2015	Dilip Bagnde	646391	19700
22/06/2015	Adv. Avinash Kapgate	646393	35000
17/07/2015	Ashok Katakwar	142031	15000
09/10/2015	Adv. Avinash Kapgate	493663	35000
29/02/2016	B.F. Bisen	368552	57476
11/03/2016	B.K. Rahmatkar	879922	41944
11/03/2016	B.K. Rahmatkar	879923	67800

11. Payment made to K.P. Borkar without supporting documents(Bills)
Details : Date 04/08/2015 Cheque No. 646425 Amount : Rs. 1345/-

12. Payment vouchers were made without proper supporting documents.
Details are given below

Date	Party Name	Cheque No	Total Expenditure	Supporting Documents Not Found
27/10/2015	R.R. Sharma	493634	3815	2080
14/03/2016	U.K. Narad	879937	6720	5175
14/03/2016	U.K. Narad	879937	3710	3710
14/03/2016	K.P. Borkar	879941	2080	960
Total				11925

13. Travelling Expenditure for what purpose and which mode of travelling will be allowed not mentioned in supporting documents .(Expenditure made by Mr B.K. Rahmatkar)
Details are given below:

Date	Travelling Mode	Cheque No	Amount
24/02/2016	By Air	368535	11276

14. School Wise statement of expenditure and utilization certificate not provided for verification.

15. Previous year certified financial statement at district level not provided for verification.

16. Verification of Fixed Asset not done by the authorized person. It shows that the internal control procedure are not followed properly.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

JALNA

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations																																																
1.	As per the SSA guidelines quotation should be called if expenditure are more than Rs.1000/5000 (Rs.5000/- from 01 st of Nov 2016), but in the following cases quotation process not done as per SSA guidelines.																																																
	<table border="1"> <thead> <tr> <th>DATE</th> <th>PARTICULARS</th> <th>CHEQUE.NO.</th> <th>AMOUNT</th> <th>TOTAL EXPENDITURE</th> </tr> </thead> <tbody> <tr> <td>05/08/2015</td> <td>Office Expenses</td> <td>068537</td> <td>16271</td> <td>73071</td> </tr> <tr> <td>06/11/2015</td> <td>Office Expenses</td> <td>068575</td> <td>18413</td> <td>18413</td> </tr> <tr> <td colspan="3" style="text-align: center;">TOTAL</td> <td>34684</td> <td>91484</td> </tr> </tbody> </table>	DATE	PARTICULARS	CHEQUE.NO.	AMOUNT	TOTAL EXPENDITURE	05/08/2015	Office Expenses	068537	16271	73071	06/11/2015	Office Expenses	068575	18413	18413	TOTAL			34684	91484																												
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2.	We observed that following are the long pending advances & details are as under as:																																																
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MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

4. We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided,

Details of advances are as under

Sr.no.	Name of the Intervention	Amount in Rs.
1	Block resource centre	15618906/-
2	Cluster resource centre	2332000/-

5. Advances provided to blocks in the financial year 2015 - 16 balance remaining for the same period should be recovered within one month from the F.Y. ends, but districts had not recovered amount within one month and advances are till remaining in the hands of blocks.

6. Internal Audit for the F.Y 2015-16 was not completed till the date of our Audit.



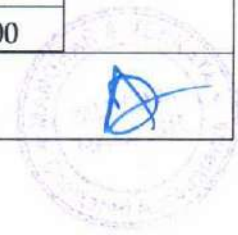
MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

JALGAON ZP

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations																														
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5.	<p>We observed that for travelling expenditure the amounts is divided in parts to avoid tender process</p> <table border="1"> <thead> <tr> <th>Sr No.</th> <th>Vendor</th> <th>Date of bill</th> <th>Bill No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Royal travels</td> <td>29/01/2016</td> <td>974</td> <td>45000</td> </tr> <tr> <td>2</td> <td>Royal travels</td> <td>29/01/2016</td> <td>975</td> <td>45000</td> </tr> <tr> <td>3</td> <td>Royal travels</td> <td>29/01/2016</td> <td>976</td> <td>45000</td> </tr> <tr> <td>4</td> <td>Royal travels</td> <td>29/01/2016</td> <td>977</td> <td>45000</td> </tr> <tr> <td colspan="4">TOTAL</td> <td>180000</td> </tr> </tbody> </table>	Sr No.	Vendor	Date of bill	Bill No.	Amount	1	Royal travels	29/01/2016	974	45000	2	Royal travels	29/01/2016	975	45000	3	Royal travels	29/01/2016	976	45000	4	Royal travels	29/01/2016	977	45000	TOTAL				180000
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4	Royal travels	29/01/2016	977	45000																											
TOTAL				180000																											
6.	<p>We observed that for hotel expenditure tender process not followed</p>																														



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

	Sr No.	Vendor	Date of bill	Bill No.	Amount
	1	Hotel Vidyadeep Regency	18/02/2016	128	125796
	2	Hotel Vidyadeep Regency	18/02/2016	129	20585
	TOTAL				146381
7.	Compliance of previous year 2014-15 Audit Report not provided for verification at the time of audit.				
8.	All the Vouchers are not serially numbered and filled				
9.	Cash Book is not verified by the concerned officer at the end of every Month.				
10.	Statement of Advances not prepared at District level.				
11.	Financial Statement of All the Block not provided for verification.				
12.	List of Long pending Advances not provided.				
13.	SOE/UC of construction work and budget copy for F.Y. 2015-16 not provided.				
14.	Following Register not provided for verification at the time of Audit 1) Fixed Asset Register 2) Stock Register				
15.	Following Register not Maintain by the Auditee 1) Salary Register 2) Register of Journal/ Magazine/newspaper 3) Register of Bank Draft Received 4) Register of Remittance made to the bank 5) Register of bank draft dispatch 6) Register of works.				
13	Internal Audit for F.Y 2015-16 was not completed till the date our Audit.				



JALGAON MNC
1st April 2015 TO 31st March 2016
OBSERVATION SHEET

Sr.No	Observations									
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr. No</th> <th style="text-align: center;">Name of the Intervention</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Block Resource Centre</td> <td style="text-align: right;">1195715</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> <td style="text-align: right;">1195715</td> </tr> </tbody> </table>	Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	1195715	Total		1195715
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Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.								
1	430744.81	2619347.01								
4.	During the Audit, auditee has not provided detail statement of Long pending Advances to us for verification.									
5.	During audit we observed that fixed asset and against that fixed asset reserve fund not created in the balance sheet of the society.									
6.	Block wise financial statement not provided for verification.									
7.	School Wise statement of expenditure and utilization certificate not provided for verification.									
8.	Previous year certified financial statement at district level not provided for verification.									
9.	Compliance of previous year 2015-16 Audit report not provided for verification.									
10.	We observed that the fixed asset register and stock register are not separately maintained. Entry of fixed asset and stock purchased are made in same register.									
11.	Verification of Fixed Asset not done by the authorized person. It shows that the internal control procedures are not followed properly.									
12.	Internal audit for the financial year 2015-16 was not completed till the date of our audit.									



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

13.	Salary Register not properly maintain.				
14.	Monthly receipt and payment, income and expenditure not prepared by the Unit.				
15.	We observed that following amount paid but quotation was not provided at the time of audit. following details.				
	SR.NO	DATE	PURPUSE	AMT.	CHQ. NO
	1	29.07.2015	DATTA XEROX	19329	876814
	2	31.03.2016	SHILPA FURNITURE	8438	166652
16.	Quotation process properly not followed by the unit. As per details :- <ol style="list-style-type: none"> 1) Quotation envelop not provided at the time of audit 2) Quotation demand letter not provided . 3) Quotation order copy not provided . 4) Unit is the same day process followed by the unit. 5) Comparative chart not provided by the unit. 6) Quotation envelop not sign in three Following details:-				
	SR.NO	DATE	NAME OF PARTY	AMOUNT	CHQ.NO
	1	31.03.2016	Shubhash Printing press	25131	756329
	2	01.07.2015		13560	915635
17.	We observed that following amount paid but quotation was not provided at the time of audit. following details.				
	SR.NO	DATE	PURPUSE	AMT.	CHQ. NO
	1	21.03.2016	DATTA XEROX	5455	756309
18.	<u>Recovery Para:-</u> We observed that following Advance amount paid but supporting document was not provided during the audit time. As per details :-				
	SR.NO	DATE	PARTY	AMOUNT	CHQ.NO
	1	15.03.2016	DEIE	5000	756304



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

KALYAN DOMBIVALI MC
1st April 2015 TO 31st March 2016
OBSERVATION SHEET

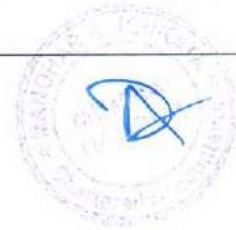
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Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences										
1	13,116,208	23,325,921.00	-10209713										
3.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus) But As per Income & Expenditure provided by the unit shows the Deficit balance.</p> <table border="1"> <thead> <tr> <th>Sr. no</th> <th>Interest Received (Rs.)</th> <th>Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2109544/-</td> <td>(7746117/-)</td> </tr> </tbody> </table>	Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)	1	2109544/-	(7746117/-)						
Sr. no	Interest Received (Rs.)	Excess of Income over expenditure (Deficit) as shown in I & E Account. (Amount in Rs.)											
1	2109544/-	(7746117/-)											
5.	<p>Statutory Observation:</p> <p>PROFESSIONAL TAX:</p> <ul style="list-style-type: none"> Professional Tax Return are not filled during the year. Also Challan for Professional tax is not given to us for verification. <p>Tax deducted at Source:</p> <ul style="list-style-type: none"> TDS Return for any Quarter not given to us for verification. 												



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

6. We observed following Discrepancies in the Voucher:

Date	Nature of Expense	Amount/Cheque No	Remark
27.5.16	Advertisement bill	4416/- Chq No: 511010	1.As per Invoice bill date is 22.6.14. expense of last year booked in current year
04.12.15	Management cost	10120	No final rate confirmation letter is attached to voucher



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

**Kolhapur MNC
1st April 2015 TO 31st March 2016
OBSERVATION SHEET**

Sr. No	Observations														
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 60%;">Name of the Intervention</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Block Resource Centre</td> <td style="text-align: right;">2,190,829.00</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Cluster Resource Centre</td> <td style="text-align: right;">264,000.00</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> <td style="text-align: right;">2,454,829.00</td> </tr> </tbody> </table>			Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	2,190,829.00	2	Cluster Resource Centre	264,000.00	Total		2,454,829.00
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1	Block Resource Centre	2,190,829.00													
2	Cluster Resource Centre	264,000.00													
Total		2,454,829.00													
2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 35%;">Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th style="width: 25%;">Expenditure (Excluding JV)</th> <th style="width: 30%;">Differences</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: right;">13,036,600</td> <td style="text-align: right;">11,920,169.00</td> <td style="text-align: right;">1116431</td> </tr> </tbody> </table>			Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	13,036,600	11,920,169.00	1116431				
Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences												
1	13,036,600	11,920,169.00	1116431												
3.	<p>As per AS 9 & 12 recognizing grant as income to the extent of expenditure incurred, in view of this interest received to the district after deducting bank charges is shown as excess of Income over Expenditure (Surplus), as the whole grant is considered as income this balance is overstated. Details are as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 45%;">Interest Received (Rs.)</th> <th style="width: 45%;">Excess of Income over expenditure (Surplus) as shown in I & E Account.</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: right;">171849</td> <td style="text-align: center;">Not Provided</td> </tr> </tbody> </table>			Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.	1	171849	Not Provided						
Sr. No	Interest Received (Rs.)	Excess of Income over expenditure (Surplus) as shown in I & E Account.													
1	171849	Not Provided													
4.	<p>During the Audit, auditee has not provided detail statement of Long pending Advances to us for verification.</p>														
5.	<p>During vouching and verification it was observed that accounts on tally were not maintained properly.</p>														
6.	<p>On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.</p>														
7.	<p>V. No. - 8 - Date - 20/06/2015 - Rs. - 2950/- Shivaji University Central Co. Op. Consumers Stores Ltd. Bill No. 2143 , Date - 8/6/2015 - purchase of consumable materials.</p> <ul style="list-style-type: none"> • Stock register is not updated properly. • Items purchased in abovementioned bill are not found in stock book. 														



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

8.	<p>V. No. - 29 - Date - 12/08/2015- Rs. - 5996/- Mobile Corner - Bill No. 090 - Date - 24/04/2015</p> <ul style="list-style-type: none">D-Link modem purchased, but quotations are not invited
9.	<p>We observed that in cash book at various places alteration & corrections as well as whitener are made without approval of AO.</p>
10.	<p>V. No. -33 - Date - 25/08/2015 - Rs. 1548/-</p> <ul style="list-style-type: none">Travelling expenses incurred for meeting, but Travelling expenses bills are not approved by the concerned authority.
11.	<p>Utilization Certificates Scrutiny:</p> <ol style="list-style-type: none">Chh. Rajaram High School, Kasaba Bavada, Kolhapur. UC is Not signed by principal to the tune of Rs. 13347/-Approximately only 150 schools submitted their UC's Out of 199 schools.Utilization Certificate Register is not maintained.Date & Year are not mentioned on UC's.Inward & Outward on taken in respect of UC's.Summary of UC's are not made
12.	<p>Scrutiny of Registers:</p> <ol style="list-style-type: none">Utilization Certificate Register is not maintainedSalary Muster is not maintained in physical form.Donation Received Register is not maintained.Dead Stock register is not updated as well as not signed and alteration & modifications are made with the use of whitener.Advance Register is not signed by the authority.
13.	<p>Tally Data Scrutiny:</p> <ol style="list-style-type: none">Narrations are not entered for any entry.Cost centre's are not use while entering data.Unspent grant received is shown as Other Receipts.
14.	<p>Professional Tax & TDS Challan:</p> <ol style="list-style-type: none">Professional Tax paid as well as TDS paid Challan are not available for verification as official explained that the concerned person resigned from his post.As Challan are not available for verification, we can't say whether the abovementioned taxes paid within due dates.
15.	<p>Following Information are not available for Audit:</p> <ol style="list-style-type: none">Previous year Certified Financial Statements.Fixed Asset ListInternal Audit Report.Salary Register / Muster.Block wise Financial Statements.
16.	<p>General Observations:</p> <ol style="list-style-type: none">All supporting bills are not paid & cancelled & Paid by me.At various places whitener are used.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

Kolhapur ZP
1st April 2015 TO 31st March 2016
OBSERVATION SHEET

Sr. No	Observations																					
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p>Details of advances are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of the Intervention</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block Resource Centre</td> <td>11,696,054.00</td> </tr> <tr> <td>2</td> <td>Cluster Resource Centre</td> <td>4,026,000.00</td> </tr> <tr> <td colspan="2">Total</td> <td>15,722,054.00</td> </tr> </tbody> </table>	Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	11,696,054.00	2	Cluster Resource Centre	4,026,000.00	Total		15,722,054.00									
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2.	<p>We also observed that grant received to district office from state office will be treated as direct income in income & expenditure instead of recognizing grant as income to the extent of expenditure incurred by the district only as per AS 9 details are as under.</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Grant received from state Treated as direct income (Rs) (Excluding JV)</th> <th>Expenditure (Excluding JV)</th> <th>Differences</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>183,193,000</td> <td>130,934,189.00</td> <td>52258811</td> </tr> </tbody> </table>	Sr. No	Grant received from state Treated as direct income (Rs) (Excluding JV)	Expenditure (Excluding JV)	Differences	1	183,193,000	130,934,189.00	52258811													
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1	4785903	46883991																				
4.	<p>We observed that advance given to staff/block in preceding financial year is not settled till the date of book of account for the F Y 2015-16 is closed.</p> <p>Details are as under:</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Name of Person</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>2009-10</td> <td></td> </tr> <tr> <td>1</td> <td>Teacher Training (Karwer)</td> <td>205350</td> </tr> <tr> <td>2</td> <td>Teacher Training (Karwer)</td> <td>198750</td> </tr> <tr> <td>3</td> <td>Teacher Training (Karwer)</td> <td>165800</td> </tr> <tr> <td>4</td> <td>Teacher Training (Karwer)</td> <td>60350</td> </tr> <tr> <td></td> <td>2012-13</td> <td></td> </tr> </tbody> </table>	Sr. No	Name of Person	Amount		2009-10		1	Teacher Training (Karwer)	205350	2	Teacher Training (Karwer)	198750	3	Teacher Training (Karwer)	165800	4	Teacher Training (Karwer)	60350		2012-13	
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MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

	5	Kunal Sutar	10000																			
	6	Omkar Guraw	10000																			
	7	Sadhna Sutar	10000																			
	8	Pushpa Chehar	10000																			
	9	Krunali Patil	10000																			
	10	Babosa Shingare	10000																			
	11	Gorakh Kumbhar	10000																			
	12	Panhada British Council	49150																			
		2013-2014																				
	13	Abhinand Shingare	3900																			
5.	During vouching and verification it was observed that accounts on tally were not maintained properly.																					
6.	On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.																					
7.	Vch. No. 31 - 31/07/15 - Rs.13502/- - Training Expenses Meal & Stationery expenses incurred during training period. <ul style="list-style-type: none"> Attendance records are not available for verification. Stationery Stock Register is not available for verification. 																					
8.	Vch. No. - 33 - 01/07/2015 - Rs.935/- Office stationery purchased Wilson Fountain Pen Depo <table border="1" data-bbox="311 1115 1037 1243"> <thead> <tr> <th>Bill No.</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>6771</td> <td>11/05/2015</td> </tr> <tr> <td>16009</td> <td>11/05/2015</td> </tr> </tbody> </table> i) Different Serial no. bills are found from same party on same date found at the time of verification.			Bill No.	Date	6771	11/05/2015	16009	11/05/2015													
Bill No.	Date																					
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16009	11/05/2015																					
9.	We observed that in cash book at various places alteration & corrections as well as whitener are made without approval of AO.																					
10.	Professional Tax Payment : It is observed that there are late payments made. <table border="1" data-bbox="311 1612 1129 1912"> <thead> <tr> <th>Month</th> <th>Amount</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td rowspan="2">April</td> <td>5600</td> <td>28/05/2015</td> </tr> <tr> <td>400</td> <td>06/07/2015</td> </tr> <tr> <td rowspan="2">May</td> <td>400</td> <td>23/06/2015</td> </tr> <tr> <td>3200</td> <td>06/07/2015</td> </tr> <tr> <td>June</td> <td>3200</td> <td>25/07/2015</td> </tr> <tr> <td>July</td> <td>400</td> <td>21/08/2015</td> </tr> </tbody> </table>			Month	Amount	Date	April	5600	28/05/2015	400	06/07/2015	May	400	23/06/2015	3200	06/07/2015	June	3200	25/07/2015	July	400	21/08/2015
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July	400	21/08/2015																				

MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

		2800	12/08/2015
	August	3200	18/09/2015
	September	2800	27/10/2015
	October	3600	21/11/2015
	November	3200	16/12/2015
	December	3200	12/01/2016
	January	3200	22/02/2016
	February	4800	23/03/2016
11.	On all debit vouchers necessary information are not filled properly. i. Date ii. Cheque no. iii. Cheque drawn date iv. Amount in figure & words.		
12.	Utilization Certificates Scrutiny: xi) Utilization Certificate Register is not maintained. xii) Date & Year are not mentioned on UC's. xiii) Inward & Outward on taken in respect of UC's. xiv) Summary of UC's are not made.		
13.	Advance Register is not maintained in register form. i) There are difference in advances as following: Advance Opening balance Difference As Per Tally Rs. 760568/- As per Statement (-) Rs. 772340/- Rs. 11772/- ii) Loans & Advance: Old Pending Balance, Officials unable to provide explanation Balance at block , NPEGEL Rs. 16130/-		
14.	Fixed Assets - Rs.71205/- Cr. i) Rs. 71205/- is credited to Civil work construction. ii) Amount Credited to civil work construction received form block as unspent amount but allocation are not made, officials didn't know whose balance are return and related construction work.		
15.	Current Liabilities i. Misc. Receipts Rs. 75995/- , record are not found relating to whose amount it is. ii. Test report charges payable Rs. 5000/- pending since 2009-10 iii. SCERT - Pune Rs. 43550/- Pending since 2013-14, Reason for non Payment is not provided.		
16.	TDS norms regarding payment & filling of Returns are not followed. There is default in		



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

deposit of tax as well as filling of TDS returns.

Quarter 2 - Interest of Rs. 250/-

Quarter 3 - Short payment Rs.7900/-

Interest on Short Payment of Rs.1303/-

Quarter 4 - Short Deduction of Rs.6060/-

Interest on Short deduction of Rs.360/-

Late filing lavy u/s.234E of Rs.21400/-



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

LATUR ZP
1st April 2015 TO 31st March 2016
OBSERVATION SHEET

Sr. No	Observations														
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided. Details of advances are as under:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Sr. No</th> <th>Name of the Intervention</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block Resource Centre</td> <td>2,410,657.00</td> </tr> <tr> <td>2</td> <td>Cluster Resource Centre</td> <td>31,937,185.00</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> <td>34,347,842.00</td> </tr> </tbody> </table>			Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	2,410,657.00	2	Cluster Resource Centre	31,937,185.00	Total		34,347,842.00
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1	5754697	39606150													
4.	<p>During vouching and verification it was observed that accounts on tally were not maintained properly.</p>														
5.	<p>On the examination of the income and expenditure account, it was observed that all the expenditure were booked as Revenue expenditure. There was no segregation provided between capital and revenue expenditure.</p>														
6.	<p>Procurements files have not been available for verification therefore we are unable to say whether procurement process has done or not. Eg. Refer Vch No.1080, 1083, 1084, 377, 507</p>														
7.	<p>Vch No.755 - Dt.27/01/2016 - Advance Given to B. A. Fhulari - Rs.21000.00. Vch No.834 - Dt.02/03/2016 - Advance Recoupment - Rs.21000.00.</p> <ul style="list-style-type: none"> • Supporting Bill is not found on record, only letter were there. • Instead of Bus they have been booked travels. • Halting charges to the tune of Rs.4200.00 have been paid to travel agency • Halting charges should be recovered. 														



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

8. Vch No.193 - Dt.01/07/2015 - Rs.20000.00 - Advance Given to Mr. V. V. Valande
Vch No.288 - Dt.09/08/2015 - Rs.28461.00 - Advance recoupment & Net payment

Bill No.235 - Dt.20/07/2015 - Omkar Multiservices - Rs.21976.00

- Quotations are not invited.



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

MALEGAON MNC

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations																				
1.	Statutory audit report and compliance of previous year 2014-15 audit report was not provided for verification at the time of audit.																				
2.	As per the SSA guidelines quotation should be called if expenditure are more than Rs.1000/5000 (Rs.5000/- from 01 st of Nov 2016), but in the following cases quotation process not done as per SSA guidelines. <table border="1"><thead><tr><th>SR.NO.</th><th>DATE</th><th>PARTICULARS</th><th>CHEQUE.NO.</th><th>AMOUNT</th></tr></thead><tbody><tr><td>1</td><td>09/09/2015</td><td>IED-Alimco (Kurashi Mandap Decorators)</td><td>25265</td><td>14581</td></tr><tr><td>2</td><td>06/10/2015</td><td>IED-Alimco (Kurashi Mandap Decorators)</td><td>25274</td><td>14507</td></tr><tr><td colspan="4">TOTAL</td><td>29088</td></tr></tbody></table>	SR.NO.	DATE	PARTICULARS	CHEQUE.NO.	AMOUNT	1	09/09/2015	IED-Alimco (Kurashi Mandap Decorators)	25265	14581	2	06/10/2015	IED-Alimco (Kurashi Mandap Decorators)	25274	14507	TOTAL				29088
SR.NO.	DATE	PARTICULARS	CHEQUE.NO.	AMOUNT																	
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2	06/10/2015	IED-Alimco (Kurashi Mandap Decorators)	25274	14507																	
TOTAL				29088																	
3.	Salary register not maintained.																				
4.	Internal Audit for the F.Y 2015-16 was not completed till the date our Audit.																				



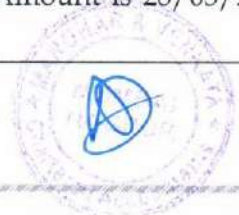
MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

NAGPUR ZP

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

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4.	<p>During the Audit, auditee has not provided detail statement of Long pending Advances to us for verification.</p>																				
5.	<p>CSR not made available during audit hence, we are unable to cross check contract rates</p>																				
6.	<p>During audit we observed that contract files are not submitted by schools to district office. Details are given below:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr No.</th> <th style="width: 50%;">Particulars</th> <th style="width: 40%;">Contract</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Gumgaon No. 2, Hingna</td> <td>Toilet Construction</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Sonegaon HM, Kalmeshwar</td> <td>Toilet Construction</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Jamgad, Katol</td> <td>Additional Classroom</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Medla, Nerkhed</td> <td>Additional Classroom</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Kamptee tola, Nerkhed</td> <td>Additional Classroom</td> </tr> </tbody> </table>			Sr No.	Particulars	Contract	1	Gumgaon No. 2, Hingna	Toilet Construction	2	Sonegaon HM, Kalmeshwar	Toilet Construction	3	Jamgad, Katol	Additional Classroom	4	Medla, Nerkhed	Additional Classroom	5	Kamptee tola, Nerkhed	Additional Classroom
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7.	<p>In civil major repairs head we observed that 100% amount is disbursed to schools but work completion certificates are not found on record. Date of disbursement of Amount is 28/03/2016 (50%) and 31/03/2016 (50%).</p>																				



MANOHAR & VENKATA, CHARTERED ACCOUNTANTS

NAGPUR MNC

1st April 2015 TO 31st March 2016

OBSERVATION SHEET

Sr.No	Observations														
1.	<p>We observed that following amount of grant has been transfer during the financial year 2015-16 to peripheries will be treated as expenditure instead of advances also the grant refunded to the district treated as other receipt instead of grant refund but detail statement of advances not provided.</p> <p style="text-align: center;">Details of advances are as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr. No</th> <th style="width: 60%;">Name of the Intervention</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Block Resource Centre</td> <td style="text-align: right;">7,829,947.00</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Cluster Resource Centre</td> <td style="text-align: right;">660,000.00</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> <td style="text-align: right;">8,489,947.00</td> </tr> </tbody> </table>			Sr. No	Name of the Intervention	Amount	1	Block Resource Centre	7,829,947.00	2	Cluster Resource Centre	660,000.00	Total		8,489,947.00
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