

**GOA SARVA SHIKSHA ABHIYAN
ALTO BETIM GOA**

**AUDITED ACCOUNTS
AND
AUDIT REPORT**

FOR F.Y. 2014-15

**FOR GANESH DAIVAJNA & CO.
CA NAVEEN G. DAIVAJNA
M. NO. 126231**

GOA SARVA SHIKSHA ABHIYAN
STATUTORY AUDIT FOR THE FINANCIAL YEAR 2014-15

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To
The Executive Committee
Goa Sarva Shiksha Abhiyan
Alto - Betim
Porvorim, Goa

Dear Sir,

Subject: Management Letter in relation to our Audit of Goa Sarva Shiksha Abhiyan, Alto - Betim, Bardez, Goa for the Financial Year Ended on 31st March 2015.

1. We have Audited the Financial Statements of Goa Sarva Shiksha Abhiyan, which comprise of Receipt and Payments Account for the year ended 31st March, 2015 and the statement of Income & Expenditure for the year ended 31st March, 2015. The observations, comments in regard to the Audit of the accounts of the Sarva Shiksha Abhiyan for the said year are as contained in our Statutory Audit Report dated 19th January, 2016 and as elaborated in the annexures thereto dated 19th January, 2016.

2. As per the MHRD guidelines, in some cases Utilization Certificates and Inspection Report for the advances given for Civil construction is required to be obtained within the period of 3 months. As per our audit observations the said documents were not obtained on a consistent basis, this has resulted in non-accounting of considerable expenditure during F.Y. 2014-15. Thus, sincere and effective steps are required to be taken to obtain the said pending documents.

3. With regard to the Internal Control System, following points are summarized from our audit observations.

a) GSSA General Body Meeting was not held during the F.Y. 2014-2015 as against the **Financial Management and Procurement Manual (FMPPM)** norms of requirement of two meetings a year.

b) GSSA is required to conduct at least **four** Executive Committee Meetings during the year. However GSSA - EC has met **only thrice** during the year i.e. On 01.07.2014, 22.12.2014 and 11.02.2015 respectively. We have verified the minutes of the meeting in all the three cases.



c) GSSA has filed its Annual Returns and Audited Accounts of F.Y.s 2011-12, 2012-13, 2013-14 & 2014-15 with the Office of the District Registrar as on 11.12.2015, which are mandatorily required to be filed with the said office, under Societies Registration Act.

However, it may be noted that such Annual Returns have not been filed in time, and regular delays have been noticed and pointed out by us.

We are thankful to the Management, Internal Audit Team and Accounting Staff for extending us warm co-operation during the Audit period and hope the same shall continue to be available to us for the ensuing years audits too.

Yours Sincerely,
FOR GANESH DAIVAJNA & Co.
CHARTERED ACCOUNTANTS
FIRM REG. NO 103054W

PLACE: MARGAO - GOA
DATE: 19.01.2016



NAVEEN G. DAIVAJNA
PARTNER
M.No. 126231



INDEPENDENT AUDITORS' REPORT

To Goa Sarva Shiksha Abhiyan

Report on the Financial Statements

We have audited the accompanying financial statements of **Goa Sarva Shiksha Abhiyan, Alto-Betim, Bardez, Goa**, registered under the Societies Registration Act, 1860 (Registration No. 180/Goa/2005) which comprise the Balance Sheet as at **31st March 2015**, the Receipt and Payment and Income and Expenditure account for the year ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society. Our responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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 the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, and **subject to our comments and observations in Annexures to this report** the said accounts give a true and fair view.

- (a) In the case of the Balance Sheet, of the state of affairs of the Society (Matching Grants and Additional Grants) as at March 31, 2015;
- (b) In the case of Income and Expenditure Account (Matching Grants) of the Surplus for the year ended 31st March 2015
- (c) In the case of Income and Expenditure Account (Additional Grants) of the deficit for the year ended 31st March 2015 and
- (d) In case of Receipt and Payment Account (Matching Grant and Additional Grant) for the year ended on the same.

For Ganesh Daivajna & Co

Chartered Accountants

FRN: 103054W



Naveen G. Daivajna

Partner

M.No.126231

Place: Margao, Goa

Date: 19.01.2016

**GOA SARVA SHIKSHA ABHIYAN
PORVORIM - GOA**

ANNEXURE TO AUDIT REPORT

1. As per the information and explanation given to us and on verification of books of accounts, we have observed that there was a delay in filing of TDS returns at the SPO Level. Late filing fees have to be paid for such delay. However, no such fee has been paid in this regard.
2. During the course of Audit we have observed that in State Project Office there has been a short deduction of TDS, i.e., TDS has not been deducted on Payment made to a contractor amounting to Rs. 1,11,600.00 under section 194 C.
3. As per the information and explanation given to us & the observation made by us, there was a difference in opening balance in BRC Tiswadi of Rs. 15,24,053.50. Currently some entries are reconciled and the entries pertaining to an amount of Rs.2,32,903.00 have still remained unreconciled as on the date of our report.
4. During the course of Verification of BRC at Salcete, it was observed that, the grant which was originally received for Separate Girls Toilet was utilized for the purpose of Electrification. The details have been annexed in the SGDPO Audit Report Point No. 5.
5. We have visited and verified the records of the Block Resource Centres. Discrepancies are as attached in the Annexures to the report.
6. Following are the BRCs where Internal Audit was not carried out for the period April to September 2014: BRC Canancona, BRC Dharbandora, BRC Sanguem, BRC Bardez, BRC Tiswadi and BRC Sattari.
7. Physical verification of fixed assets is not carried out at the SPO level as per the statutory requirement at least once in a year.

PRIOR PERIOD DISCLOSURES

1. We have observed that an outstanding balance payable to DPO pertaining to the earlier financial years is refunded to DPO in the F.Y.2014-15. The instances of such refunds are mentioned below:

- In case of BRC Ponda, the amount of Rs. 7,479.00/- and Rs. 30,680.00/- pertaining to the years 2012-2013 and 2013-14 respectively has been refunded to DPO during this year.

- In case of BRC Quepem, the amount of Rs. 36,641/- is pertaining to the year 2013-2014 has been refunded to DPO during the year 2014-15.



STATUTORY COMPLIANCES FOLLOWED DURING THE F.Y. 2014-15 AND CARRIED FORWARD FROM PREVIOUS YEAR

As per the information and explanation given to us and observation made by us, Annual Returns and Audited Accounts of F.Y. 2011-12, 2012-13 & 2013-14 as were statutorily required to be filed with the office of the District Registrar, under Societies Registration Act, 1860, were found to be filed on 11.12.2015 i.e after the due date of filing.

FOR GANESH DAIVAJNA & CO.
CHARTERED ACCOUNTANTS



CA NAVEEN G. DAIVAJNA

PARTNER

M.NO. 126231

Place: Margao- Goa

Date: 19.01.2016

FORM GFR 19A

Utilization Certificate under SSA for the year ended 31st March 2015

Name of the State: Goa

Sr. No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGEL	Total
1	No. F.1.1/2014-EE.8(Pt)I dated 29.05.2014 (Govt.of India)	5,86,18,400.00	-	5,86,18,400.00
2	No. F.1.1/2014-EE.8(Pt)II dated 29.05.2014 (Govt.of India)	11,98,100.00	-	11,98,100.00
3	No. F.1.1/2014-EE.8(Pt)III dated 29.05.2014 (Govt.of India)	49,48,000.00	-	49,48,000.00
4	No. F.1.1/2014-EE.8(Pt)IV dated 29.05.2014 (Govt.of India)	16,97,500.00	-	16,97,500.00
5	No. F.1.1/2014-EE.8(Pt)V dated 29.05.2014 (Govt.of India)	34,700.00	-	34,700.00
6	No. F.1.1/2014-EE.8(Pt)VI dated 29.05.2014 (Govt.of India)	1,43,300.00	-	1,43,300.00
7	No. F.1.1/2014-EE.8(Pt)I dated 07.10.2014 (Govt.of India)	1,52,59,000.00	-	1,52,59,000.00
8	No. F.1.1/2014-EE.8(Pt)II dated 07.10.2014 (Govt.of India)	2,75,000.00	-	2,75,000.00
9	No. F.1.1/2014-EE.8(Pt)III dated 07.10.2014 (Govt.of India)	15,76,000.00	-	15,76,000.00
10	No. F.1.1/2014-EE.8(Pt)I dated 16.02.2015 (Govt.of India)	4,18,92,000.00	-	4,18,92,000.00
11	No. F.1.1/2014-EE.8(Pt)I dated 16.02.2015 (Govt.of India)	6,85,500.00	-	6,85,500.00
12	No. F.1.1/2014-EE.8(SB)I dated 04.02.2015 (Govt.of India)	23,17,500.00	-	23,17,500.00
13	No. F.1.1/2014-EE.8(SB)II dated 04.02.2015 (Govt.of India)	38,000.00	-	38,000.00
14	No. F.1.1/2014-EE.8(SB)I dated 27.03.2015 (Govt.of India)	23,17,500.00	-	23,17,500.00
15	No. F.1.1/2014-EE.8(SB)II dated 04.02.2015 (Govt.of India)	38,000.00	-	38,000.00
16	No. DE/Accts/ SSA/2014-15/1645 dated 23.07.2014	3,58,83,000.00	-	3,58,83,000.00
17	No. DE/Accts/ SSA/2014-15/3161 dated 22.12.2014	92,13,000.00	-	92,13,000.00

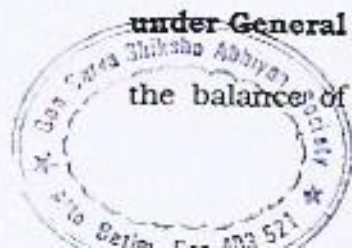


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18	No. DE/Accts/ SSA/2014-15/3943 dated 27.02.2015	2,41,95,000.00		2,41,95,000.00
19	No. DE/Accts/ SSA/2015-16/922 dated 18.06.2015	12,68,000.00		12,68,000.00
20	No. DE/Accts/ SSA/2014-15/3837 dated 19.02.2015	75,00,000.00		75,00,000.00
	Total	20,90,97,500.00		20,90,97,500.00

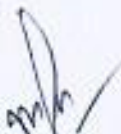
Certified that out of Rs. 13,10,38,500/- (Rupees Thirteen Crores Ten Lakhs Thirty Eight Thousand Five Hundred only) of grant -in-aid sanctioned during the year 2014-15 in favour of GOA SARVA SHIKSHA ABHIYAN vide Ministry of Human Resource Development, Department of Elementary Education and Literacy, letter Nos. noted against each sanction above (Rs. 65,51,800/- under Capital Head (Rs. 47,11,000/- under Swachh Bharat Swachh Vidhyalaya) and Rs. 12,44,86,700/- under General Head) and Rs. 7,05,59,000/- (Rupees Seven Crores Five Lakhs Fifty Nine Thousand only) of grant-in-aid sanctioned during the year 2014-15, in favour of Goa Sarva Shiksha Abhiyan vide State Government, Goa letter nos. noted against each sanctioned noted above (Rs. 32,43,200/- under Capital Head (Rs. 25,36,000/- under Swachh Bharat Swachh Vidhyalaya) and Rs. 6,73,15,800/- under General Head), and Rs. 75,00,000/- (Rupees Seventy Five Lakhs) of grant -in-aid sanctioned by State Government, Goa towards additional expenditure on Text books for the year 2014-15 and Rs. 15,62,092/- (Rupees Fifteen Lacs Sixty Two Thousand Ninty Two only) on account of interest and Rs. 48,72,785/- (Rupees Forty Eight Lacs Seventy Two Thousnad Seven Hundred Eighty Five Only) on account of refunds from implementing units and Other Miscellaneous receipts and Rs. 2,40,79,534/- (Rupees Two Crores Forty Lacs Seventy Ninc Thousand Five Hundred Thirty Four only (under General Head) on account of unspent balance of previous year totaling to Rs. 23,96,11,911/- (Rupees Twenty Three Crores Ninty Six Lacs Eleven Thousand Nine Hundred Eleven Only), a sum of Rs. 21,86,93,345/- (Rupees Twenty One Crores Eighty Six Lacs Ninty Three Thousand Three Hundred Forty Five Only) (Rs. 30,16,000/- under Capital Head and Rs. 21,56,77,345/- under General Head), has been utilized for the purpose for which it was sanctioned and that the balance of Rs.2,09,18,566/- (Rupees Two Crore Nine Lacs Eighteen Thousand Five



Hundred Sixty Six Only) (of which Rs. 1,72,95,066/- (Rupees One Crore Seventy Two Lacs Ninty Five Thousand Sixty Six Only) Cash & Bank Balance and Rs. 36,23,500/- (Rupees Thirty Six Lacs Twenty Three Thousand Five Hundred Only under Swachh Bharat Swachh Vidhyalaya arc still receivable from Govt. of Goa) remaining unutilized at the year end will be adjusted towards the outstanding liabilities of year 2014-15, towards Swachh Bharat Swachh Vidhyalaya and balance against Grant -in Aid payable during year 2015-16.

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



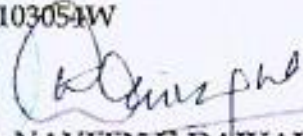

Chief Accounts Officer
Chief Accounts Officer
Sarva Shiksha Abhiyan
Alto-Betim, Goa


State Project Director, GSSA
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31.03.2015 produced before us for verification and found the same has been drawn in accordance therewith. This certificate is to be read with the Auditors Report of the said Financial Statements.

FOR GANESH DAIVAJNA & CO.
CHARTERED ACCOUNTANTS
FRN: 103054W


CA NAVEEN G DAIVAJNA
PARTNER
M.NO. 126231

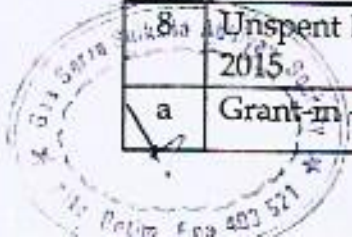
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Goa Sarva Shiksha Abhiyan, Goa

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the
Financial Year 2014-15 for SSA, NPEGEL & KGBV (Grant -in - Aid General)
(Excluding 13th Finance Commission Award)**

Name of State: Goa

Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant -in -Aid General	2,40,79,534.00	---	---	
B	Fund in Transit	---	---	---	
a	Grant-in-Aid General	---	---	---	
C	Unadjusted Advances	---	---	---	
a	Grant- in -Aid General	77,18,539.00	---	---	
	Sub Total (A) Opening Balance	3,17,98,073.00	---	---	
2	Funds received from Government of India(MHRD)	---	---	---	
a	Grant -in -Aid General	12,44,86,700.00	---	---	
3	Fund received from State Govt.	---	---	---	
a	Grant-in-Aid General	6,73,15,800.00	---	---	
4	Bank Interest	---	---	---	
a	Grant- in -Aid General	15,62,092.00	---	---	
5	Miscellaneous Income	---	---	---	
a	Grant-in -Aid General	1,23,72,785.00	---	---	
	Sub Total (B)	20,57,37,377.00	---	---	
	Grant Total (A +B)	23,75,35,450.00	---	---	
6	Less Amount	---	---	---	
A	Actual Expenditure during the year 2014-15	---	---	---	
a	Grant -in -Aid General	21,54,90,445.00	---	---	
B	Outstanding advances as on 31 st March, 2015	---	---	---	
a	Grant-in -Aid General	83,73,439.00	---	---	
	Total (A+B)	22,38,63,884.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid General	---	---	---	
8	Unspent Balance as on 31 st March 2015	---	---	---	
a	Grant-in -Aid General	1,36,71,566.00	---	---	



Sr. No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGEL	Total
1	No. F.1.1/2014-EE.8(Pt)I dated 29.05.2014 (Govt.of India)	5,86,18,400.00	-	5,86,18,400.00
2	No. F.1.1/2014-EE.8(Pt)II dated 29.05.2014 (Govt.of India)	11,98,100.00	-	11,98,100.00
3	No. F.1.1/2014-EE.8(Pt)III dated 29.05.2014 (Govt.of India)	49,48,000.00	-	49,48,000.00
4	No. F.1.1/2014-EE.8(Pt)V dated 29.05.2014 (Govt.of India)	34,700.00	-	34,700.00
5	No. F.1.1/2014-EE.8(Pt)I dated 07.10.2014 (Govt.of India)	1,52,59,000.00		1,52,59,000.00
6	No. F.1.1/2014-EE.8(Pt)II dated 07.10.2014 (Govt.of India)	2,75,000.00		2,75,000.00
7	No. F.1.1/2014-EE.8(Pt)III dated 07.10.2014 (Govt.of India)	15,76,000.00		15,76,000.00
8	No. F.1.1/2014-EE.8(Pt)I dated 16.02.2015 (Govt.of India)	4,18,92,000.00		4,18,92,000.00
9	No. F.1.1/2014-EE.8(Pt)I dated 16.02.2015 (Govt.of India)	6,85,500.00		6,85,500.00
10	No. DE/ Accts/ SSA/2014-15/1645 dated 23.07.2014	3,58,83,000.00	-	3,58,83,000.00
11	No. DE/ Accts/ SSA/2014-15/3161 dated 22.12.2014	85,05,800.00	-	85,05,800.00
12	No. DE/ Accts/ SSA/2014-15/3943 dated 27.02.2015	2,29,27,000.00		2,29,27,000.00
13	No. DE/ Accts/ SSA/2014-15/3837 dated 19.02.2015	75,00,000.00		75,00,000.00
	Total	19,93,02,500.00		19,93,02,500.00

1. Certified that out of Rs. 12,44,86,700/- (Rupees Twelve Crore Forty Four Lacs Eighty Six Thousand Seven Hundred only) of grant -in-aid vide Ministry of Human Resource Development, Department of Elementary Education and Literacy and Rs. 6,73,15,800/- (Rupees Six Crore Seventy Three Lacs Fifteen Thousand Eight Hundred Only) vide State Govt. of Goa sanctioned/received during the year 2014-15 in favour of GOA SARVA SHISHA ABHIYAN, letter Nos., noted against each and Rs. 75,00,000/- (Rupees Seventy Five Lacs Only) of grant -in-aid sanctioned by State Government, Goa towards additional expenditure on Text books for the year 2014-15 and Rs. 15,62,092/- (Rupees Fifteen Lacs Sixty Two Thousand Ninty Two Only) on account of interest and Rs. 48,72,785/- (Rupees Forty Eight Lacs Seventy Two Thousand Seven



13

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31.03.2015 produced before us for verification and found the same has been drawn in accordance therewith. This certificate is to be read with the Auditors Report of the said Financial Statements.

FOR GANESH DAIVAJNA & CO.
CHARTERED ACCOUNTANTS

FRN: 103054W


CA NAVEEN G DAIVAJNA

PARTNER

M.NO. 126231

DATE:

PLACE:

Goa Sarva Shiksha Abhiyan, Goa

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the
Financial Year 2014-15 for SSA, NPEGEL & KGBV (Grant -in - Aid Capital)
(Excluding 13th Finance Commission Award)**

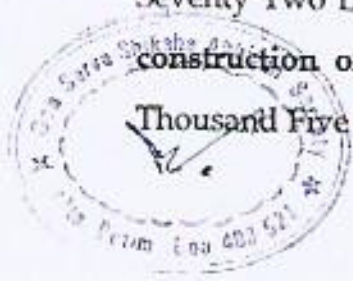
Name of State: Goa

Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant -in -Aid Capital	---	---	---	
B	Fund in Transit	---	---	---	
a	Grant-in-Aid Capital	---	---	---	
C	Unadjusted Advances	1,44,26,397.00	---	---	
a	Grant- in -Aid Capital	---	---	---	
	Sub Total (A) Opening Balance	1,44,26,397.00	---	---	
2	Funds received from Government of India(MHRD)		---	---	
a	Grant -in -Aid Capital	65,51,800.00	---	---	
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid Capital	32,43,200.00	---	---	
4	Bank Interest	---	---	---	
a	Grant- in -Aid Capital	---	---	---	
5	Miscellaneous Income	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
	Sub Total (B)	97,95,000.00	---	---	
	Grant Total (A +B)	2,42,21,397.00	---	---	
6	Less Amount				
A	Actual Expenditure during the year 2014-15		---	---	
a	Grant -in -Aid Capital	72,26,987.00	---	---	
B	Outstanding advances as on 31 st March, 2015		---	---	
a	Grant-in -Aid	97,47,410.00	---	---	
	Total (A+B)	97,47,410.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
8	Unspent Balance as on 31 st March		---	---	
a	Grant-in -Aid Capital	72,47,000.00	---	---	



Sr. No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGEL	Total
1	No. F.1.1/2014-EE.8(Pt)IV dated 29.05.2014 (Govt.of India)	16,97,500.00	-	16,97,500.00
2	No. F.1.1/2014-EE.8(Pt)VI dated 29.05.2014 (Govt.of India)	1,43,300.00	-	1,43,300.00
3	No. F.1.1/2014-EE.8(SB)I dated 04.02.2015 (Govt.of India)	23,17,500.00		23,17,500.00
4	No. F.1.1/2014-EE.8(SB)II dated 04.02.2015 (Govt.of India)	38,000.00		38,000.00
5	No. F.1.1/2014-EE.8(SB)I dated 27.03.2015 (Govt.of India)	23,17,500.00		23,17,500.00
6	No. F.1.1/2014-EE.8(SB)II dated 04.02.2015 (Govt.of India)	38,000.00		38,000.00
7	No. DE/ Accts/ SSA/2014-15/3161 dated 22.12.2014	7,07,200.00	-	7,07,200.00
8	No. DE/ Accts/ SSA/2014-15/3943 dated 27.02.2015	12,68,000.00		12,68,000.00
9	No. DE/ Accts/ SSA/2015-16/922 dated 18.06.2015	12,68,000.00		12,68,000.00
	Total	97,95,000.00		97,95,000.00

1. Certified that out of Rs. 65,51,800/- (Rupees Sixty Five Lacs Fifty One Thousand Eight Hundred only) of grant -in-aid sanctioned/received vide Ministry of Human Resource Development, Department of Elementary Education and Literacy under capital head (Rs. 47,11,000/- under Swachh Bharat Swachh Vidhyalaya, construction of toilets), and Rs. 32,43,200/- (Rupees Thirty Two Lacs Forty Three Thousand Two Hundred Only) of grant-in aid sanctioned/received from State Govt. of Goa under capital head (Rs. 25,36,000/- under Swachh Bharat Swachh Vidhyalaya, construction of toilets) during the year 2014-15 in favour of GOA SARVA SHISHA ABHIYAN, vide letter Nos., noted against each and Rs. NIL on account of interest, and Miscellaneous income earned during the period 01/04/2014 to 31/03/2015 and Rs. NIL on account of unspent balance and Rs. 1,44,26,397/- (Rupees One Crore Forty Four Lacs Twenty Six Thousand Three Hundred Ninty Seven Only) as opening advance of the previous year, a sum of Rs. 1,69,74,397/- (Rupees One Crore Sixty Nine Lacs Seventy Four Thousand Three Hundred Ninty Seven Only) of Grant - in -Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs. 72,47,000/- (Rupees Seventy Two Lacs Forty Seven Thousand Only (under Swachh Bharat Swachh Vidhyalaya, construction of toilets) (of which Rs. 36,23,500/- (Rupees Thirty Six Lacs Twenty Three Thousand Five Hundred Only) were in Bank and Rs. 36,23,500/- are still receivable from Govt



of Goa.) remaining unutilized at the year end will be adjusted towards the Swachh Bharat Swachh Vidhyalaya (construction of toilets) during the year 2015-16.

2. It is also certified that out of amount of Rs. 1,69,74,397/- (Rupees One Crore Sixty Nine Lacs Seventy Four Thousand Three Hundred Ninty Seven Only) shown as utilized, account for an amount of Rs. 97,47,410/- (Rupees Ninty Seven Lacs Forty Seven Thousand Four Hundred Ten Only) of Grant-in -Aid Capital are yet to be received from implementing units/agencies, which has been allowed to be carried forward.
3. Certified that I have satisfied our self that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statements of Accounts
2. Bank Statements
3. Utilization Certificate from Implementing units




Chief Accounts Officer
Chief Accounts Officer
Sarva Shiksha Abhiyan
Alto-Betim, Goa


State Project Director, GSSA
GSSA Sarva Shiksha Abhiyan Society
Panaji - Goa

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31.03.2015 produced before us for verification and found the same has been drawn in accordance therewith. This certificate is to be read with the Auditors Report of the said Financial Statements.

FOR GANESH DAIVAJNA & CO.
CHARTERED ACCOUNTANTS
FRN: 103054W


CA NAVEEN G. DAIVAJNA
PARTNER
M.NO. 126231

DATE:
PLACE:

Goa Sarva Shiksha Abhiyan, Goa

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the
Financial Year 2014-15 for SSA, NPEGEL & KGBV (Grant -in - Aid Capital)
(Swachh Bharat Swachh Vidhyalaya, Construction of Toilets)**

Name of State: Goa

Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant -in -Aid Capital	---	---	---	
B	Fund in Transit	---	---	---	
a	Grant-in-Aid Capital	---	---	---	
C	Unadjusted Advances	---	---	---	
a	Grant- in -Aid Capital	---	---	---	
	Sub Total (A) Opening Balance	---	---	---	
2	Funds received from Government of India(MHRD)		---	---	
a	Grant -in -Aid Capital	47,11,000.00	---	---	
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid Capital	25,36,000.00	---	---	
4	Bank Interest	---	---	---	
a	Grant- in -Aid Capital	---	---	---	
5	Miscellaneous Income	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
	Sub Total (B)	72,47,000.00	---	---	
	Grant Total (A +B)	72,47,000.00	---	---	
6	Less Amount				
A	Actual Expenditure during the year 2014-15		---	---	
a	Grant -in -Aid Capital	---	---	---	
B	Outstanding advances as on 31 st March, 2015		---	---	
a	Grant-in -Aid	---	---	---	
	Total (A+B)	---	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
8	Unspent Balance as on 31 st March		---	---	
a	Grant-in -Aid Capital	72,47,000.00	---	---	



Sr. No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGEL	Total
1	No. F.1.1/2014-EE.8(SB)I dated 04.02.2015 (Govt.of India)	23,17,500.00		23,17,500.00
2	No. F.1.1/2014-EE.8(SB)II dated 04.02.2015 (Govt.of India)	38,000.00		38,000.00
3	No. F.1.1/2014-EE.8(SB)I dated 27.03.2015 (Govt.of India)	23,17,500.00		23,17,500.00
4	No. F.1.1/2014-EE.8(SB)II dated 04.02.2015 (Govt.of India)	38,000.00		38,000.00
5	No. DE/ Accts/ SSA/2014-15/3943 dated 27.02.2015	12,68,000.00		12,68,000.00
6	No. DE/ Accts/ SSA/2015-16/922 dated 18.06.2015	12,68,000.00		12,68,000.00
	Total	72,47,000.00		72,47,000.00

1. Certified that out of Rs. 47,11,000/- (Rupees Forty Seven Lacs Eleven Thousand only) of grant - in-aid sanctioned/received vide Ministry of Human Resource Development, Department of Elementary Education and Literacy under capital head towards Swachh Bharat Swachh Vidhyalaya, construction of toilets and Rs. 25,36,000/- (Rupees Twenty Five Lacs Thirty Six Thousand Only) of grant-in aid sanctioned/received from State Govt. of Goa being State Share under capital head towards Swachh Bharat Swachh Vidhyalaya, construction of toilets during the year 2014-15 in favour of GOA SARVA SHISHA ABHIYAN, vide letter Nos., noted against each and Rs. NIL on account of interest, and Miscellaneous income earned during the period 01/04/2014 to 31/03/2015 and Rs. NIL on account of unspent balance and Rs. NIL as opening advance of the previous year, a sum of Rs. NIL of Grant - in -Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs. 72,47,000/- (Rupees Seventy Two Lacs Forty Seven Thousand Only) remaining unutilized at the year end will be adjusted towards the Swachh Bharat Swachh Vidhyalaya (construction of toilets) during the year 2015-16.




2. Certified that I have satisfied our self that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statements of Accounts
2. Bank Statements
3. Utilization Certificate from Implementing units



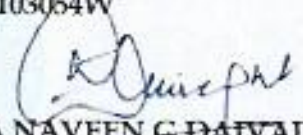

Chief Accounts Officer
Chief Accounts Officer
Sarve Shiksha Abhiyan
Alto-Betim, Goa


State Project Director, GSSA
State Project Director
Gos Sara Shiksha Abhiyan Society
Panaji - Goa

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31.03.2015 produced before us for verification and found the same has been drawn in accordance therewith. This certificate is to be read with the Auditors Report of the said Financial Statements.

FOR GANESH DAIVAJNA & CO.
CHARTERED ACCOUNTANTS
FRN: 103054W


CA NAVEEN G DAIVAJNA
PARTNER
M.NO. 126231

DATE:
PLACE:

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2015

(Rs. in lakhs)

S. No.	Name of State	AWP&B	Opening Balance for the year	Releases by GOI	Releases by States	Reported Expenditure	AWP&B for Next Year
1	GOA	2577.09	240.79	1310.385	705.59	2050.40	2423.75
Total		2577.09	240.79	1310.385	705.59	2050.40	2423.75

FOR GOA SARVA SHIKSHA ABHIYAN

For Ganesh Daivajna & Co.

Chartered Accountants

Firm Reg No. 103054W

Chief Accounts Officer State Project Director
 Sarva Shiksha Abhiyan State Project Director
 Alto Betim, Goa Goa Sarva Shiksha Abhiyan Society
 Panaji - Goa

CA Naveen G Daivajna

Partner

M.No.126231



SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2015

(Rs. in lakhs)

S. No.	Name of State	Opening Balance for the year	Releases	Reported Expenditure
	1	2	3	4
1	GOA SSA	240.790	2015.975	2050.400
	Total	240.790	2015.975	2050.400

FOR GOA SARVA SHIKSHA ABHIYAN

For Ganesh Daivajna & Co.

Chartered Accountants

Firm Reg No. 103054W


 Chief Accounts Officer
 Sarva Shiksha Abhiyan
 Alto Holim, Goa


 State Project Director
 Sarva Shiksha Abhiyan Society
 Panaji - Goa

CA Naveen G Daivajna

Partner

M.No.126231



SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2015

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Year Ending 31.03.2015
1.	New Primary School: Teacher Salary	697.75
2.	New Upper Primary School : Teachers Salary	0.00
3.	Block Resource Centre	277.95
4.	Cluster Resource Centre	234.69
5.	Civil Works	66.41
6.	Toilets, Drinking Water	0.00
7.	Interventions for Out of School Children	15.07
8.	Free Text Books	366.24
9.	Innovative Activities	3.38
10.	Interventions for Disabled Children	15.55
11.	Intervention for Girl children	0.00
12.	Maintenance Grant	48.58
13.	Management & MIS	122.53
14.	Research & Evaluation	9.15
15.	School Grants	84.13
16.	Teacher Grants	0.00
17.	TLE Grant	0.00
18.	Teacher Training	14.26
19.	SMC /PRI Training	9.65
20.	Community Mobilization	1.72
21.	School Uniforms	74.73
22.	School Library	0.00
23.	Residential School	0.00
24.	SIEMAT	0.00
25.	State Component	0.00
26.	Prior Period Expenses	8.61
	Total	2050.40

FOR GOA SARVA SHIKSHA ABHIYAN

For Ganesh Daivajna & Co.

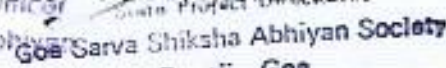
Chartered Accountants

Firm Reg No. 103054W



Chief Accounts Officer



State Project Director
Sarva Shiksha Abhiyan Society
Alto Belim, Goa


Sarva Shiksha Abhiyan Society
Pansaji - Goa



CA Naveen G Daivajna

Partner

M.No.126231

Cr. 3882-In-Elementary Education Project

Name of the State/U. T. :- GOA SARVA SHIKSHA ABHIYAN

Activity wise Expenditure Statement of SSA for the period ending 31.03.2015

(Rs. In lakhs)

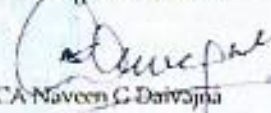
Sr. No.	Expenditure by Activity	PAB Approval	Year Ended
1	Intervention for out of school children	52.600	15.07
2	Teachers Salary	1025.400	649.44
3	Teacher Grant	2.370	0.000
4	Block Resource Centre	327.600	326.26
5	Cluster Resource Centre	347.760	234.69
6	Teachers Training	33.310	14.26
7	Free text book	274.925	366.24
8	Provision of 2 sets of Uniforms	73.930	74.73
9	Intervention for CWSN(IED)	28.610	15.55
10	Civil Works	97.950	66.41
11	Civil Works (PWD)		0.00
12	Maintenance Grant	51.200	48.58
13	School Grant	84.310	84.13
14	Research and Evaluation	24.250	9.15
15	Management and MIS	128.010	122.53
16	Innovative Activity	5.120	3.38
17	Community Training	10.870	1.72
18	SMC Training	8.870	9.65
19	Prior Period Expenses	0.000	8.61
TOTAL		2577.085	2050.40

The accompanying notes forming part of the financial statements
FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE


 Chief Accounts Officer
 State Project Director
 State Project Director
 Goa Sarva Shiksha Abhiyan Society
 Panaji - Goa

For Ganesh Daivajna & Co
 Chartered Accountants
 Firm Reg No. 103054W


 CA Naveen G. Daivajna
 Partner
 M.No. 126231

Date:
Place:





CA Ganesh M Daivajna B.Com., F.C.A.

CA, Naveen. G. Daivajna B.Com., F.C.A., DISA

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31-03-2015 produced before us for verification and found the same has been drawn in accordance therewith. This Certificate is to be read along with the Auditors Report of the said Financial Statements.

FOR GANESH DAIVAJNA & CO.
CHARTERED ACCOUNTANTS
FRN :103054W



CA NAVEEN G. DAIVAJNA
PARTNER
M.NO. 126231

DATE : 19.01.2016
PLACE: MARGAO-GOA

Name of the Client: Goa Sarva Shiksha Abhiyan
State Project Office
Statutory Audit for the F.Y. 2014-15

Audit Observations

Sr. No.	Particulars	Auditors Comments	Management Reply	Auditors Remarks
1	TDS	1. Delay in filing of return (Refer Annexure I) 2. Interest in case of delay in payment of TDS and filling of return is not paid. 3. Non Deduction of TDS (Refer Annexure II)	Refer Annexure I & II	Refer Annexure II
2	Utilisation Certificates	Utilisation Certificates not yet received. (Refer Annexure III)	Regarding advance given to PWD, UC's are still pending from PWD Dept. The matter was also referred to concerned dept & civil section Goa SSA for early compliance. As some of the works are still in progress from PWD delay occurred.	UC's have been obtained by the concerned head in the F.Y 2015-16 and the same has been verified.
3	Advances to DPO North & South	Advances receivable from DPO North, DPO South and village education committee Amount Outstanding since 2012 in the books of SPO and it has no corresponding effect in the books of DPOs. (Refer Annexure IV)	The said advance were pertaining to the year 2009-10, when Goa SSA has formed its two DPO offices and the expenditure were transferred to said DPOs. However the matter of said outstanding advances is under consideration and still needs some time for settlement, as it only appears at SPO office. As the present account staff of SPO is fresh appointed delay occurs for settlement.	Rectified. Noting has been made by the SPO accountant and the same has been approved by the concerned authority.

Name of the Client: Goa Sarya Shiksha Abhiyan
State Project Office
Statutory Audit for the F.Y. 2014-15

Audit Observations.

Sr. No.	Particulars	Auditors Comments	Management Reply	Auditors Remarks
4	Fixed Assets Verification	Physical verification of Fixed Assets is not carried at the SPO Level.	The matter was already discussed with the Ex State Project Director for appointment of panel for verification of fixed assets of Goa SSA, as it found most of the assets were procured prior to 2010-11 and necessary updation was not made in stock registers.	As per the statutory requirement mentioned in the manual of Sarva Shiksha Abhiyan the fixed assets are to be physically verified once in a year and the same needs to be followed from the next year for proper internal control.
5	Creditors, EMD and Outstanding Liability	Refer Annexure V	As per Annexure V	Rectified. Noting has been made by the SPO accountant and the same has been approved by the concerned authority.
6	Bardez	Refer Annexure VI	Refer Annexure VI	Refer Annexure VI
7	Bicholim	Refer Annexure VII	Refer Annexure VII	Refer Annexure VII
8	Sattari	Refer Annexure VIII	Refer Annexure VIII	Refer Annexure VIII

Annexure I - Filing of Return.

Quarter	Form No.	Amount (Rs.)	Date of Filing Return	Due Date of Filing Return	Delay in No. of Days	Fee for late filing of return U/S 234E	Auditors Comment	Management Reply
April - June 14	24Q	4,376.00	18-Jul-2014	15-Jul-2014	3	600.00	During the course of audit it was observed that there was a delay in filing of TDS return. As per section 243 E Late filing Fee of Rs. 200 will be incurred per day. Hence, as per the given calculation total fee for late filing amounts to Rs. 9200/-	Goa SSA agrees that there is delay in filing returns for the first three quarters due to some technical reasons. the same were conveyed to Income Tax Department personally by our Ex C.A.O and hence we have not paid any interest till date. Such delays were discontinued from the Current financial year 2015-16.
	26Q	3,375.00	18-Jul-2014	15-Jul-2014	3	600.00		
July - Sept 14	24Q	8,709.00	31-Oct-2014	15-Oct-2014	15	3,000.00		
	26Q	6,979.00	31-Oct-2014	15-Oct-2014	15	3,000.00		
Oct - Dec 14	24Q	51,524.00	15-Jan-2015	15-Jan-2015	NIL	NIL		
	26Q	3,204.00	13-Jan-2015	15-Jan-2015	NIL	NIL		
Jan - March 15	24Q	333,141.00	22-May-2015	15-May-2015	7	1,400.00		
	26Q	28,850.00	18-May-2015	15-May-2015	3	600.00		
TOTAL						9,260.00		

Ganesh Daivajna & Co.
Chartered Accountants

Annexure II--TDS

Sr. No.	Particulars	Amount	Remark	Management Reply	Auditors Comment
1	Class Marketing Services	1,11,600.00	TDS @ 2% is not deducted with regards to payment made to class marketing services for Maintenance Contract.	Goa SSA has given a task of installing water purifier to all the schools to M/s Ace Hygine Pvt Ltd on which we have deducted the TDS at rates applicable. Class Marketing Services is a sub contractor of Ace Hygine and no way related to Goa SSA, we have not deducted the TDS. Also Goa SSA has made full payment to Ace Hygine Pvt Ltd and no amount has paid to Class Marketing fro Goa SSA.	As per sec 194C of Income Tax Act of 1961, any person responsible for paying any sum to resident contractor for carrying out any work (including supply of labor) in pursuance of contract is required to deduct TDS on full payment made to the party and hence in this case TDS was required to be deducted on entire amount i.e.,Rs.1,11,600.00 but in the said case TDS has not been deducted.
	TOTAL	1,11,600.00			



Ganesh Daivajna & Co.
Chartered Accountants

Annexure III

Utilisation Certificates Not Received as on 31.03.2015

Particulars	Amount (Rs.)	Outstanding From Yr
PWD Div V Building North	39,00,000.00	October 2012
PWD Div V Building Central	89,00,000.00	October 2012
	46,35,000.00	March 2013
TOTAL	1,74,35,000.00	

Ganesh Daivajna & Co.
Chartered Accountants

Annexure IV - Advances in the books of SPO

Matching Grant

Particulars	Amount (Rs.)
Advances North	
Maintenance Grant	22,000.00
Teachers Grant	500.00
Advances South	
Civil Work	55,000.00
Innovative Activity	24,000.00
Teachers Grant	500.00
Advances-Others	
Village Education Committee	120,483.00

Additional Fund

Particulars	Amount (Rs.)
Uniform Advances North	
Bicholim	1,600.00
Ponda	4,200.00
Tiswadi	2,000.00
TOTAL	7,800.00
Uniform Advances South	
Canacona	600.00
Sajcete	400.00
TOTAL	1,000.00

Annexure V- Outstanding Liabilities

Sr. No	Party Name	Amount	Year	Auditors Comment	Management Reply
Creditors					
1	Bandekar Offset	4,05,847.00	2013	During the course of audit it was observed that these creditors were outstanding since 2012.	The Matters are still under process of settlement and delay caused due to some technical purpose.
2	Comprise Solutions	90,000.00	2012		
3	Holy Faith International Pvt Ltd	500.00	2012		
	TOTAL	90,500.00			
EMD					
1	Comprise Solutions	5,000.00	2012	During the course of audit it was observed that these EMDs were outstanding since 2012.	The Matters are still under process of settlement and hence the EMD are under the custody of Goa SSA.
2	Comprise Solutions	23,349.00	2012		
	TOTAL	28,349.00			
Current Liability					
1	TA/ DA Payable	19,028.00	2008-09	TA/ DA Payable shown under current liability Since 2008-09	As replied for Annexure IV
	TOTAL	19,028.00			



Annexure VI - Bardez

UC Pending

Sr. No.	Grant Paid	Amount	Year	BRC :Management Reply	SPO: Management Reply	Auditors Comment
1	Child Friendly Element- GPS Srsai	40,000.00	2009-10	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from VEC & at present no record available in this office.		
2	Child Friendly Element- GPS Suceor	40,000.00	2010-11	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from VEC & at present no record available in this office.	Since the balances pertaining to prior periods, it requires some additional time for scrutiny of old records under the custody of State Office as the present staff are freshier.	Rectified UC has been collected by the BRC and the same has been expensed in F.Y. 2014-15.
3	Resource Room Grant	50,000.00	2011-12	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from School & at present no record available in this office.	However Efforts will be made to get it settled as early as possible.	
TOTAL		1,30,000.00				

Annexure VI - Bardez

Difference in Balances between DPO and BRC

Sr. No.	Particulars	DPO	BRC	Difference	BRC :Management Reply	SPO: Management Reply	Auditors Comment
1	Advance- Varanda Grills	61,360.00	NIL	61,360.00	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from School & at present no record is Available.	Since the balances pertaining to prior periods, it requires some additional time for scrutiny of old records under the custody of State Office as the present staff are fresher. However Efforts will be made to get it settle as early as possible.	No action has been taken in this regard and also the UC has not been provided for verification.


Annexure VII - Bicholim

Balances Carried Forward from 2010-11

Sr. No.	Particulars	Amount	Remark	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Alimco Medical Camp	2,187.00	The amount is shown as receivable since 2011-12	Amount utilized in 2011-12 are receivable from GSSA Request letter given to GSSA No.GSSA/BRC-Bich/CWSN Grant/2013-14/398&td:20-02-2014.(Letter enclosed)	Since amount spent by BRC is beyond the approved budget, the amount cannot be reimbursed. Hence excess amount spent by BRC has to be borne by concerned staff.	No action has been taken.

Difference in Balances Between DPO and BRC

Sr. No.	Particulars	DPO	BRC	Difference	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Alimco Medical Camp Receivable	NIL	2,187.00	2,187.00	Excess amount utilized in 2011-12 are receivable from GSSA.	Since amount spent by BRC is beyond the approved budget, the amount cannot be reimbursed. Hence excess amount spent by BRC has to be borne by concerned staff.	No action has been taken.



Annexure VII - Bicholim

UC Pending

Sr. No	Grant Paid	Amount	Year	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Separate Girls Toilet	1,40,000.00	2013-14	Amount refundable to NGDPO. The oral instruction from civil section of GSSA that amount should not be refund.	The toilet works were re-proposed this year and the amount will be utilised for the said purpose instead of refund and UC's will be submitted to DPOs as discussed with civil section.	Amount refundable to NGDPO. Oral instruction from civil section of GSSA that the amount should not be refunded
TOTAL		1,40,000.00				

Annexure VIII - Sattari

LC Pending

Sr. No	Grant Paid	Amount	Year	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Compound Wall -VEC	5,05,000.00	2010-11	As the said amount will be cleared After consultation with DPO & Head office .	The said advance were pertaining to the year 2009-10, when Goa SSA has formed its two DPO offices and the expenditure were transferred to said DPOs. However the matter of said outstanding advances is under consideration and still needs some time for settlement, as it only appears at SPO office. As the present account staff of SPO is fresh appointed delay occurs for settlement.	Noting made by the BRC Accountant has been verified.

Balances Carried Forward from 2010-11

Sr. No	Particulars	Amount	Remark	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Amount Receivable from V.A Sawant	20,434.00	The party from whom the amount is receivable has deceased and hence, the amount needs to be written off.	Since the matter is at head office, as soon as we receive the order we will written off the entry.	The Matter is under consideration and will be placed in forthcoming EC meeting.	Noting made by the BRC Accountant has been verified.

Annexure VIII - Sattari

Difference in Balances Between DPO and BRC

Sr. No	Particulars	DPO	BRC	Difference	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Advance-Compound Wall	9,60,000.00	14,65,000.00	5,05,000.00	As the said amount will be cleared After consultation with DPO & Head office.		Noting made by the BRC Accountant has been verified.
2	Advance-Varanda Grill	54,725.00	28,175.00	26,550.00	Amount will be refunded to DPO as refund received from Schools to Block.		Rectified
3	Advance-Separate Girls Toilet	5,55,000.00	3,50,000.00	2,05,000.00	The amount which is shown as difference that Rs.1,75,000/- was in bank as the said schools were having as toilet so the amount was not showing as advance in Block Tally. & Balance of Rs.30,000/- is shown in DPO of 2009 Toilet of GPS surla & Not shown in Block Tally.	As replied by BRC	Rectified
4	Advance-Child Friendly Toilet for Disabled	2,00,000.00	NIL	2,00,000.00	As the said amount will be cleared After consultation with DPO & Head office.		There was an error while posting the entry in DPO accounts which is now rectified

Name of the Client: Goa Sarya Shiksha Abhiyan
North District Project Office
Statutory Audit for the F.Y. 2014-15

Sr. No.	Particulars	Facts	Auditors Comments	Management Reply
1	Utilization Certificate	As per the order work should be completed within 3 months and UC's of the same should be provided.	As per the Guidelines the work should be completed in 3 months and grants given should be utilised in the year in which it was given. During the course of audit it was observed that there are advances which are pending since 2010 and no follow up is done with regards to obtaining the utilization certificates. In certain cases the schools to whom advances were given cannot be traced. (Refer Annexure I)	Matter may be discussed with head office and uc will be booked accordingly
2	Quarterly Progress Statements	The manual on Financial Management and Procurement by Department of Elementary Education and Literacy MHRD, para 94.1 under the head Quarterly Progress Statement reads as " SSA should send the statement in the format given in Annexure- IX to Elementary Education Bureau at the end of each quarter i.e. 15th of the month following the close of the quarter. This statement provides information on activity-wise physical as well as financial progress achieved on quarterly and basis."	1. Progress Reports should be submitted for verification. 2. All sanction orders relating to Civil works clearly mentions that the monthly progress reports and details of expenditure should be submitted to BRC and BRC should also submit the same to SPO. 3. BRCs have not yet submitted the Physical Progress Report and the same needs to be implemented for better Internal Control.	Matter will be referred to civil section through head office




3	Advances given for various programmes of civil works	As per the sanction orders given to BRC. Utilisation Certificate should be submitted to BRC office after completion of the work. The work should be completed within 3 month	In case of all BRC's UC's are Pending till date. This is accordingly reported in individual BRC reports. (Refer Annexure II).	Necessary action will be taken henceforth to complete the work in stipulated time
4	Reconciliation of Balances of BRC and DPO	No Reconciliation is done at BRC level and DPO level in the accounts maintained	Reconciliation is required mainly for the following ledgers: 1. Advances amount appearing at DPO level and amount received by BRC. 2. Amount payable to DPO by BRC's and vice versa. 3. Salary Grant receivable by BRC and disbursed by DPO. (Refer Annexure III)	Matter may be referred to head office since the ucs of previous year 2010-11 are submitted to head office from concern BRC's
5	Telephone Charges reimbursement	Latest order of Mobile facility for reimbursement approved by govt.	As per SGDPO audit, mobile charges reimbursement is not matching with NGDPO. Reimbursement of mobile charges is Rs. 250/- p.m. However, incase of NGDPO amount paid amounts to Rs. 500/-p.m. Provision should be made for recovering the excess amount paid.	Proposal submitted to head office for issuing order
6	Sattari -	Balances Carried Forward from previous year.	Refer Annexure IV	Reply furnished in annexure IV




Annexure I - Utilization Certificates Pending

Sr.No.	Grant Paid	Amount	Year	Remark	Management Reply	Auditor Comment
1	Advance- Electrification North VEC	3,20,000.00	2010-11	The UC is pending since 2010 and the party to whom the advance is given cannot be traced.	Matter pertains to Head office.	The advances have been traced but the UC's for the same are still pending.
2	Advance- Seperate Girls Toilet VEC	2,20,000.00	2010-11	The UC is pending since 2010 and the party to whom the advance is given cannot be traced.	Matter pertains to Head office.	The advances have been traced but the UC's for the same are still pending.
3	Advance- Assistance Aid for CWSN	4,500.00	2010-11	The UC is pending since 2010 and the party to whom the advance is given cannot be traced.	Matter pertains to Head office.	No Action has been taken.
4	Advance- Child Friendly Toilet for Disabled	2,00,000.00	2011-12	The UC is pending since 2011 and the party to whom the advance is given cannot be traced.	Advances given to Schools in BRC Tiswadi (Scanned copy of order enclosed)	UC's have been received only for advances amounting to Rs. 1,70,000.00.

Annexure I - Utilization Certificates Pending

Sr.No.	Grant Paid	Amount	Year	Remark	Management Reply	Auditor Comment
5	Advance- Child Friendly Toilet for Disabled	2,00,000.00	2011-12	The UC is pending since 2011. the advance is given to BRC Sattari however the same cannot be traced in accounts of sattari.	An amount of Rs.50,000/- each was given to BRC Pernem, Bardez, Sattari & Tiswadi. (Enclosed scanned copy of order)	Rectified.
6	Advance- Inclusive Education	50,000.00	2010-11	The UC is pending since 2011 and the party to whom the advance is given cannot be traced.	Matter pertains to Head office.	No Action has been taken.
7	Advance- Hiring Services of Therapist	13,000.00	2013-14	The UC is pending from 2013.	UC will be accounted as soon as it is received from BRC Tiswadi	Rectified.
8	Advance- National Association for Blind	2,05,400.00	2010-11	The UC is pending since 2010 and the party to whom the advance is given cannot be traced.	Matter pertains to Head office.	Rectified.
9	Advance- Resource Room	35,000.00	2010-11	The UC is pending since 2010 and the party to whom the advance is given cannot be traced.	Matter pertains to Head office	No Action has been taken 

Annexure I - Utilization Certificates Pending

Sr.No.	Grant Paid	Amount	Year	Remark	Management Reply	Auditor Comment
10	Advance- TLM Resoure Room	10,000.00	2011-12	The UC is pending since 2011 and the party to whom the advance is given cannot be traced.	Advance given to BRC Bardez (Enclosed Scanned copy)	Rectified
11	Advance- TLM Resoure Room	10,000.00	2011-12	The UC is pending since 2011. the advance is given to BRC Bardez however the same cannot be traced in accounts of Bardez.	Advance given to BRC Bardez (Enclosed Scanned copy).	Rectified.
12	Advance- Back to School Camp	7,300.00	2010-11	The UC is pending since 2010 and the party to whom the advance is given cannot be traced.	Matter pertains to Head office.	The advances have been traced but the UC's for the same are still pending.
13	Advance- Inservice Teacher Training Programme held at Porvorim	48,000.00	2011-12	Advance of Rs. 48,000/- was given to SPC Mandrekar out of which 20688 is refunded and for balance amount UC is pending.	Matter will be verified and inform accordingly.	Rectified. 

Annexure I - Utilization Certificates Pending

Sr.No.	Grant Paid	Amount	Year	Remark	Management Reply	Auditor Comment
14	Advance- Refresher Inservice Teacher Training Programme	35,000.00	2011-12	Cash amounting to Rs. 35,000/- was paid for training out of which only Rs. 3,286/- is refunded and for balance amount ie.31,714/- UC is pending.	Matter will be verified and inform accordingly.	No Action has been taken.
15	Advance- Shree Navdurga Higher Secondary School Mandal	9,450.00	2010-11	The UC is pending since 2010 .	Matter pertains to Head office	Rectified.
16	Advance- Compound Wall North VEC	2,85,096.00	2010-11	The UC is pending since 2010 and the party to whom the advance is given cannot be traced.	Matter pertains to Head office	The advances have been traced but the UC's for the same are still pending.
TOTAL		16,52,746.00				



Annexure II - UC's Pending of BRC

Bardez

Sr. No.	Grant Paid	Amount	Year	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Child Friendly Element- GPS Sirsai	40,000.00	2009-10	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from VEC & at present no record available in this office.		UC has been collected by the BRC and the same has been expensed in 2014-15.
2	Child Friendly Element- GPS Succor	40,000.00	2010-11	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from VEC & at present no record available in this office.	Matter to be referred to head office	UC has been collected by the BRC and the same has been expensed in 2014-15.
3	Resource Room Grant	50,000.00	2011-12	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from School & at present no record available in this office.		UC has been collected by the BRC and the same has been expensed in 2014-15.
TOTAL		1,30,000.00				

Annexure II - UC's Pending of BRC

Pernem

Sr. No.	Grant/Paid	Amount	Year	BRC : Management Reply	DPO : Management Reply	Auditors Comment
1	Electrical Wiring VEC- Tuem	20,000.00	2012-13	Work in Progress UC will be collect as soon as possible.	Electrical wiring pertains to GPS Harmalkar wada and UC will be collected & accounted	Rectified
2	Drinking water facility- GPS- Harmalkarwada	20,000.00	2012-13	Work in Progress UC will be collect as soon as possible.	Advance was not given for drinking water facility to GPS Harmalkarwada during 2012-13	Rectified
3	Separate Girls Toilet -SMC GPMS Nagzar	35,000.00	2013-14	Work in Progress UC will be collect as soon as possible.		Rectified
4	Separate Girls Toilet -SMC GPMS Harmalkarwada Tuem	35,000.00	2013-14	Work in Progress UC will be collect as soon as possible.	UCS are pending and will be accounted once they are received after completion of work. Already informed BRCs to collod UCS urgently.	Rectified
5	Separate Girls Toilet -SMC GPMS Korgao	35,000.00	2013-14	Work in Progress UC will be collect as soon as possible.		Rectified
6	Drinking water facility- GPS Bhirone	20,000.00	2009-10	Work in Progress UC will be collect as soon as possible.		Rectified
7	Drinking water facility- GPS- Valpe	20,000.00	2013-14	Work in Progress UC will be collect as soon as possible.		Rectified
	TOTAL	1,85,000.00				

Annexure II - UC's Pending of BRC

Sattari

Sr No	Grant Paid	Amount	Year	BRC : Management Reply	DPO : Management Reply	Auditors Comment
1	Access Ramp- VEC	51,854.00	2012-13	Work in Progress Minor work is remaining.	Entry will be passed based on BRC's reply	Kindly provide with the last work completion report as acquired by the Junior Engineer on monthly basis.
2	Compound Wall - VEC	5,05,000.00	2010-11	As the said amount will be cleared After consultation with DPO & Head office .	Matter will be referred to head office	Noting has been made by the BRC account to head office to clear the said amount.
3	Compound Wall - VEC	9,60,000.00	2012-13	UC received in 2015-16 & Balance Refunded by school	Entry will be passed based on BRC's reply	UC has been verified.
4	Major Repairs - VEC	15,000.00	2010-11	Amount will be refunded to DPO by BRC	Matter will be referred to head office	UC has not been provided for verification.
5	Separate Girls Toilet- VEC	3,15,000.00	2010-11	Work complete UC yet to be received	May await for reply	UC's amounting to Rs. 2,80,000/- has been provided for verification and for advance amounting to Rs. 35,000/- kindly provide with the last work completion report as acquired by the Junior Engineer on monthly basis.
6	Varanda Grills - VEC Vaipoi	28,175.00	2012-13	Work complete UC yet to be received	May await for reply	For advance amounting to Rs. 35,000/- kindly provide with the last work completion report as acquired by the Junior Engineer on monthly basis.
TOTAL		18,75,029.00				

Annexure III - Balance Reconciliation Between DPO and BRC

BRC: Bardez

Sr.No.	Particulars	DPO	BRC	Difference	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Advance- Separate Girls Toilet	NIL	60,000.00	60,000.00	Cheque was refunded in the year 2010-11 but entry was wrongly passed in that year & this wrong entry will be corrected in the Financial year 2015-16.	matter may be referred to head office	Rectified
2	Advance- Medical Assessment	5,660.00	NIL	5,660.00	As per the records available at BRC Bardez the balance towards Advance-Medical Assessment is Nil. This matter will be sorted out by DPO as this matter is related with DPO	matter may be referred to head office	No action has been taken in this regard and also U.C has not been provided for verification.
3	Advance- Varanda Grills	61,360.00	NIL	61,360.00	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from School & at present no record is Available.	matter may be referred to head office	No action has been taken in this regard and also U.C has not been provided for verification.
4	Advance- Non Residential Special Training	7,36,378.00	3,89,000.00	3,47,378.00	Rs. 3,47,378.- has been for the year 2013-14 & Rs. 3,89,000.- has been for the year 2014-15 grant both the year UC has been received & Xerox copy will be submitting to DPO.	matter may be referred to head office	Rectified

Annexure III - Balance Reconciliation Between DPO and BRC

BRC: Bardez

Sr.No.	Particulars	DPO	BRC	Difference	BRC: Management Reply	DPO: Management Reply	Auditors Comment
5	Advance-School Grant	1,46,058.00	NIL	1,46,058.00	As per the records available at BRC Bardez the balance towards Advance-School Grant is Nil. This matter will be sorted out by DPO as this matter is related with DPO	matter may be referred to head office	No action has been taken in this regard and also UC has not been provided for verification.
6	Advance - Maintenance Grant	42,955.50	NIL	42,955.50	As per the records available at BRC Bardez the balance towards Advance-Maintenance Grant is Nil. This matter will be sorted out by DPO as this matter is related with DPO	matter may be referred to head office	No action has been taken in this regard and also UC has not been provided for verification.
7	Advance- Training Grant	35,400.00	NIL	35,400.00	As per the records available at BRC Bardez the balance towards Advance-Training Grant is Nil. This matter will be sorted out by DPO as this matter is related with DPO	matter may be referred to head office	UC for grant amounting to Rs. 15,400/- has been received but UC for Rs. 20,000/- has not been provided for verification.
8	Advance- TLM Resource Room	20,000.00	NIL	20,000.00	As per the records available at BRC Bardez the balance towards Advance-TLM Resource Room is Nil. This matter will be sorted out by DPO as this matter is related with DPO	matter may be referred to head office	Rectified

Annexure III - Balance Reconciliation Between DPO and BRC

BRC: Pernem

Sr.No.	Particulars	DPO	BRC	Difference	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Advance- Non Residential Bridge Course	270	NIL	270	Refer to NGDPO	Matter may be referred to head office	The said amount is not refunded back to DPO
2	Advance -School Grant	14,000.00	NIL	14,000.00	Refer to NGDPO	Matter may be referred to head office	No Action has been taken.
3	Advance - Teacher Grant	6,000.00	NIL	6,000.00	Refer to NGDPO	Matter may be referred to head office	No Action has been taken.
4	Advance- Teacher Training Grant	1,53,677.00	NIL	1,53,677.00	There is no any advances showing of Amount Rs.1,53,677.- in our books	An amount of Rs.1,53,677.- is available with BRC Pedne and UC to be received if amount is not utilised refund have to be received.	Rectified
5	Advance-NRSTC	NIL	81,000.00	81,000.00	LC has been collected in 2015-16	Will be accounted in 2015-16	Rectified

BRC: Ponda

Sr.No.	Particulars	DPO	BRC	Difference	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Advance- Drinking Water Facility	80000	NIL	80,000.00	LC not submitted to DPO so balance shown in DPO	Reply awaited	Rectified
2	Advance- Maintenance Grant	5000	NIL	5,000.00	UC submitted to DPO but entry not passed by DPO	LC not furnished however matter may be referred to Head office	Rectified
3	Advance- Teachers Grant	38500	NIL	38,500.00	UC submitted to DPO but entry not passed by DPO		Rectified



Annexure III - Balance Reconciliation Between DPO and BRC

BRC: Bicholim

Sr.No.	Particulars	DPO	BRC	Difference	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Advance- Medical Assessment	4,980.00	NIL	4,980.00	Amount utilized in the year 2010-11 as per BRC Tally record		Rectified
2	Advance- Inclusive Education	2,000.00	NIL	2,000.00	Amount utilized in the year 2010-11 as per BRC Tally record	Matter may be referred to head office	No action has been taken.

BRC: Sattari

Sr.No.	Particulars	DPO	BRC	Difference	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Advance- Compound Wall	9,69,000.00	14,65,000.00	5,05,000.00	As the said amount will be cleared After consultation with DPO & Head office.	Matter may be referred to head office	Noting made by the BRC Accountant has been verified.
2	Advance- Varanda Grill	54,725.00	28,175.00	26,550.00	Amount will be refunded to DPO as refund received from Schools to Block	Matter may be referred to head office	Rectified
3	Advance- Seprate Girls Toilet	5,55,000.00	3,50,000.00	2,05,000.00	The amount which is shown as difference that Rs.1,75,000/- was in bank as the said schools were having toilet so the amount was not showing as advance in Block Tally. & Balance 30,000/- is shown in DPO of 2009 Toilet of GPS surda & Not shown in Block Tally	Matter may be referred to head office	Rectified
4	Advance-Child Friendly Toilet for Disabled	2,00,000.00	NIL	2,00,000.00	As the said amount will be cleared After consultation with DPO & Head office	An amount of Rs.50,000:- each was given to BRC Pernem, Bardez, Sattari & Tiswadi. (Enclosed scanned copy of order)	There was an error while posting the entry in DPO accounts which is now rectified

Annexure III - Balance Reconciliation Between DPO and BRC


BRC: Tiswadi

Sr. No.	Particulars	DPO	BRC	Difference	Remark	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Bank Interest	3,27,233.00	79300.00	2,47,933.00	Bank Interest Showing as receivable in DPO for amount 327233 However BRC is showing Payable as to Rs.79,300:-	It will be checked with DPO & will be rectified.	Matter will be informed accordingly	No Action has been taken
2	Advance- Access Ramp	77142.00	NIL	77142.00	2010-11 GPS Corlim -34285 GPS Pequeno-42857 The Above LC's are Pending in DPO But,Advances are not shown in BRC	We will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Entry will be passed based on BRC reply	Rectified
3	Advance- Child Friendly Element	1,20,000.00	NIL	1,20,000.00	2009-10 GPS Dhulraj-40000 GPS Mangado-40000 2010-11 GPS Malar-40000 The Above LC are Pending in DPO But,Advances are not shown in BRC	We will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Entry will be passed based on BRC reply	Rectified
4	Advance- Compound Wall	8,04,000.00	NIL	8,04,000.00	2012-13 GPS Deugi Chodan-324000 GPS Pale Shircho-480000 The Above LC's are Pending in DPO, Advance are not shown in BRC.	We will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Entry will be passed based on BRC reply	Rectified
5	Advance - Drinking Water Facility	1,80,000.00	NIL	1,80,000.00	2011-12 140000 2013-14 GPS Bairoo-20000 GPS Old Bambolim-20000 The Above LC are Pending in DPO But,Advances are not shown in BRC	We will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Entry will be passed based on BRC reply	LC have been verified but amount of Rs. 1,40,000.00 has not been refunded back to DPO.

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Annexure III - Balance Reconciliation Between DPO and BRC

BRC: Tiswadi

Sr. No.	Particulars	DPO	BRC	Difference	Remark	BRC: Management Reply	DPO: Management Reply	Auditors Comment
6	Advance - Electrification	60000.00	NIL	60000.00	2010-11 GPS Dando Pillar-2000 2012-13 GPS Odvel-20000 GPS Sao Paulo-20000 The Above LC's are Pending in DPO But,Advances are not shown in BRC	LC will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Entry will be passed based on BRC reply	All LC's have been verified except of GPS Dando Pillar- 20,000.00.
7	Advance- Grills & Varanda	72000.00	NIL	72000.00	2012-13 GPS Odvel-72000 The Above LC is Pending in DPO But,Advances are not shown in BRC	LC will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Entry will be passed based on BRC reply	All LC's have been veri
8	Advance- Separate Girls Toilet	205000.00	NIL	205000.00	2010-11 GPS Neva O'Pequeno-30000 2011-12 GPS Tonacawada St. Cruz-35000 2013-14 GPS Chincholim -35000 GPS Malar Diwar -35000 GPS Old Bambolim-35000 GPS Old Bambolim-35000 The Above LC's are Pending in DPOBut,Advances are not shown in BRC	LC will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Entry will be passed based on BRC reply	All LC's have been verified except for GPS Tonacawada
9	Advance- Intervention for Uniform	35000.00	NIL	35000.00	The UC is Pending in DPOBut,Advances are not shown in BRC	The amount will be checked with DPO & will be rectified.	Matter will be informed accordingly	UC has not been provided for verification.
10	Advance for hiring Services of Therapist	13000.00	NIL	13000.00	The UC is Pending in DPOBut,Advances are not shown in BRC	The amount will be checked with DPO & will be rectified.	Matter will be informed accordingly	UC has not been provided for verification.
11	Advance Girl Education	13000.00	NIL	13000.00	The LC is Pending in DFOBut,Advances are not shown in BRC	The amount will be checked with Jadeded Urdu High School & will be Rectified.	Reply awaited from BRC	Rectified 

Ganesh Daivajna & Co.
Chartered Accounts

Annexure IV - Balances Carried Forward from previous year

SrNo	Particulars	Amount	Remark	BRC: Management Reply	DPO: Management Reply	Auditors Comment
1	Para teachers salary Payable	18,100.00	The said amount is shown payable since 2010	Amount will be cleared after consulting NGDPO.	Matter pertains to head office	Rectified
2	CWSN grant Payable	1,000.00	The said amount is shown payable since 2010	Amount will be refunded to DPO	Entry will be passed based on BRC reply	Rectified
3	Payable to SPO	16,08,872.50	The said amount is shown payable since 2010	Amount will be cleared after consulting NGDPO	Matter pertains to head office	Rectified



Name of the client:: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Pernem- Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained updated upto the date.
3	Refund Statement	<ul style="list-style-type: none">• Non-Refunded-Refer Annexure II• Grants carried Forward to 2015-16-Refer Annexure III
4	Utilization Certificate	<ul style="list-style-type: none">• UC's Pending -Refer to Annexure IV
5	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank Rs.32,832/-• <i>Verified and found to be correct</i>
6	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 33887041839• Amount of Rs.16,27,756.00/-• <i>Balance confirmation from the bank is obtained.</i>
8	Cash Balance	<ul style="list-style-type: none">• Closing Balance- NIL
9	Bank Reconciliation	Reconciliation is done on monthly basis.
10	Balances Carried Forward from 2012-13	Refer Annexure V
11	Difference in Balances between DPO and BRC	Refer Annexure VI



Annexure I

Sr. No	Period of Audit	Compliance Report	Remark	Name of the Auditor
1	April 2014 - September 2014	Submitted	---	Maria De Fatima Ribeiro
2	October 2014 - March 2015	Submitted	---	M/S Rege, Kunkolienkar & Angle

Annexure II

Amounts not refunded till date:

Sr. No	Particulars	Amount Not Refunded	Management Reply
1	CRP Contingency	33,120.00	Full amount Spend
2	CRP TA Meeting	40,572.00	Balance amount refunded to NGDPO on 17/07/2015 Chq No.216904
3	School Grant	17,000.00	Balance amount refunded to NGDPO on 17/07/2015 Chq No.2166904
4	Access ramp facility-SMC Khutwai	27,300.00	Balance amount refunded to NGDPO on 05/12/2015 Chq No.792369
5	Previous years interest from 2007	1,21,850.00	As per NGDPO Guidance Bank Interest Will refund to NGDPO
TOTAL		2,39,842.00	

Annexure III

Grants Carried Forward to next year

Sr. No	Particulars	Amount C/F to 2015-16	Management Reply
1	Block level-Teachers Training grant	51,745.00	Out of which Rs.12,200/- is spent and balance of Rs. 39,545/- has been refunded to NGDPO on 05/12/2015 Chq no.792369



2	Cluster level-Teachers Training grant	1,01,932.00	Out of which Rs.31,343/- is spent and balance of Rs. 70,589/- has been refunded to NGDPO on 05/12/2015 Chq no.792369
TOTAL		1,53,677.00	

Annexure IV

UC Pending

Sr. No	Grant Paid	Amount	Year	Management Reply	Auditor Comment
1	Uniform Grant	66,600.00	2014-15	Out of which Rs.64600/- UC's has been Collected and balance amount of Rs.2200/- refunded to NGDPO on 05/12/2015 chq No.792369	Rectified
2	Electrical Wiring VEC-Tuem	20,000.00	2012-13	The amount was in possession of VEC they have been instruct time to time to transfer the amount on A/C of SMC GPS Harmalkarwada ,tuyem by end of this month amount will be transferred & work of electrical wiring will be undertaken.	Rectified
3	Drinking water facility GPS-Harmalkarw	20,000.00	2012-13	UC's collected and the same is kept in the file.	Rectified

	ada				
4	Separate Girls Toilet - SMC GPMS Nagzar	35,000.00	2013-14	UC's collected on 9.11.2015 & kept in the file.	Rectified
5	Separate Girls Toilet - SMC GPMS Harmalkarw ada Tuem	35,000.00	2013-14	UC's collected on 22.4.2015 & kept in the file.	Rectified
6	Separate Girls Toilet - SMC GPMS Korgao	35,000.00	2013-14	There is no middle school GPMS Corgao the amount was sanction to GPS Gaonkarwada Corgao the school is closed & the amount is pending on a/c of SMC GPS Corgao. (the amount is transferred at GPS Naikwada Palye is proposed at head office for consideration.	Rectified
7	Drinking water facility- GPS- Bhirone	20,000.00	2009-10	UC collected on 12.08.2015 the same is kept in the file.	Rectified
8	Drinking water facility- GPS Valpe	20,000.00	2013-14	UC is collected on 16.06.2015. the same is kept in the file.	Rectified




Refer Annexure V

Balances Carried Forward from 2012-13

Sr. No.	Particulars	Amount	Remark	Management Reply	Auditor Comment
1	Para teachers salary	26,708.00	The said balance is shown Payable since 2012	Refer to SPD office	Noting has been made to SPD office.
2	Difference amt of previous years	28,548.00	The said amount has been debited to Income & Expenditure A/c	Explanation attached herewith	-----
TOTAL		55,256.00			

Annexure VI

Difference in Balances between DPO and BRC

Sr. No.	Particulars	DPO	BRC	Difference	Management Reply	Auditor Comment
1	Advance- Access Ramp Facility	1,24,400.00	42,500.00	81,900.00	Balance amount deposited in the Bank.	-----
2	Advance- Compound Wall	5,16,000.00	1,29,000.00	3,87,000.00	Only 25% grant issued to School, Balance amount deposited in the Bank.	-----
3	Advance- Varanda Grills	54,000.00	27,000.00	28,700.00	Balance amount deposited in the bank.	

4	Advance- Non Residential Bridge Course	270.00	NIL	270.00	Refer to NGDPO	The said amount is not refunded to DPO
5	Advance - School Grant	14,000.00	NIL	14,000.00	Refer to NGDPO	No Action has been taken.
6	Advance - Teacher Grant	6,000.00	NIL	6,000.007	Refer to NGDPO	No Action has been taken.
7	Advance- Teacher Training Grant	1,53,677.00	NIL	1,53,677.00	Out of which Rs.43,543/- utilized and balance amount Rs.1,10,134/- refunded to NGDPO on 05/12/2015 . Chq. No.792369	—
8	Advance- NRSTC	NIL	81,000.00	81,000.00	UC has been collected on 15/06/2015	Rectified

Name of the client:: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Bardez – Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated.
3	Refund Statement	<ul style="list-style-type: none">• Non-Refunded-Refer Annexure II• Grants carried Forward to 2015-16-Refer Annexure III
4	Utilization Certificate	<ul style="list-style-type: none">• UC's Pending -Refer to Annexure IV
5	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank Rs.65,432/-• <i>Verified and found to be correct</i>
6	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 0332101056594• Amount of Rs.20,81,630.25/-• <i>Balance confirmation from the bank is obtained</i>
8	Cash Balance	<ul style="list-style-type: none">• Closing Balance- NIL
9	Bank Reconciliation	Reconciliation is done on monthly basis.
10	Balances Carried Forward from 2012-13	Refer to Annexure V
11	Difference in Balances between DPO and BRC	Refer Annexure VI



Annexure I

Sr. No	Period of Audit	Compliance report	Remark	Name of the Auditor
1	April 2014 - September 2014	Not Submitted	The Internal Audit for the period was not conducted	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	-	M/S Rege, Kunkolienkar & Angle

Annexure II

Amounts not refunded till date:

Sr. No	Particulars	Amount Not Refunded	Management Reply	Auditor Comment
1	Bank interest 2012-13	3,45,319.00	Amount has been still in Bank A/C only. This interest has been from 2006 to 2013. This interest was not refunded as the amount was receivable from the DPO towards salary of 2012-13 which has to be adjusted by DPO.	No Action has been taken With respect to refund of the bank interest to DPO.
2	Bank interest 2013-14	80,232.00	Amount has been still in Bank A/C only. This interest was not refunded as the amount was receivable from the DPO towards sairy of 2012-13 which has to be adjusted by DPO.	No Action has been taken With respect to refund of the bank interest to DPO.

TOTAL	4,25,551.00	
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Annexure III

Grants Carried Forward to next year

Sr. No	Particulars	Amount C/F to 2015-16	Management Reply
1	Block level-Teachers Training grant	23,400.00	As special Order given from SPO office to conduct training for 2014-15 to be taken in June 2015. For that training amount has been kept & Provision was made in 2014-15.
2	Cluster level-Teachers Training grant	23,400.00	As special Order given from SPO office to conduct training for 2014-15 to be taken in June 2015. For that training amount has been kept & Provision was made in 2014-15.
3	Non Residential Community Training Programme	17,499.00	The amount towards Non Residential Community Training Programme for the year 2014-15 has been received from DPO in May 2015. So it has been utilized in June 2015.
4	CRP Contingency Grant	30,000.00	The amount towards CRP Contingency grant for the year 2014-15 has been received from DPO in May 2015. So it has been utilized in June 2015
5	CWSN Aids and Appliance	16,860.00	The amount towards CWSN Aids and Appliance has been received from DPO was in 31 st March 2015. As that time there was School Vacation so children were out of station so cheque has been given in June 2015 as school were reopen.
6	CWSN Escort and Transport	10,000.00	The amount towards CWSN Escort and Transport has been received from DPO was in 31 st March 2015. As that time

				there was School Vacation so children were out of station so cheque has been given in June 2015 as school were reopen.
7	Repairs & Maintenance of Computer		32,000.00	The amount towards Repairs & Maintenance of Computer has been received from DPO was in March 2015.As that time there was School Vacation so after school reopen the computer has been repair& cheque was given in June 2015.
TOTAL			1,53,159.00	

Annexure IV

UC Pending

Sr. No	Grant - Paid	Amount	Year	Management Reply	Auditor Comment
1	Child Friendly Element - GPS Sirsai	40,000.00	2009-10	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from VEC & at present no record available in this office.	UC has been collected by the BRC and the same has been expensed in 2014-15.
2	Child Friendly Element - GPS Succor	40,000.00	2010-11	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same	UC has been collected by the BRC and the same has been expensed in 2014-15.

				from VEC & at present no record available in this office.	
3	Resource Room Grant	50,000.00	2011-12	Original UC and Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from School & at present no record available in this office.	UC has been collected by the BRC and the same has been expensed in 2014-15.
TOTAL		1,30,000.00			

Refer Annexure V

Balances Carried Forward from 2012-13

Sr. No	Particulars	Amount	Remark	Management Reply	Auditor Comment
1	Refund amount receivable	12,833.00	The said balance is shown Payable since 2011.	In 2010-11 under the head refund amount receivable the provision was made for refund of School Maintenance grant.	Rectified
2	Payable to GSSA- Porvorim	29,11,643.75	The amount is shown under sundry creditors	Profit and Loss A/C has been transferred to GSSA SPO Porvorim in 2010-11.	Rectified

			from 2010.		
3	BRC Salary Receivable from DPO	6,28,182.00	The amount is shown as receivable since 2011-12	As Instructed from DPO the Salary of BRP,CRP & Part Time Instuctor for the month of Dec 2012 amounting to Rs. 6,28,182/- has been paid from BRC Bardez Bank Account. The same has to be adjusted by DPO.	Rectified
4	Extra amount refunded to DPO	64,236.00	The amount is shown as receivable since 2011-12	In Feb 2013 BRC Bardez has refunded extra amount to DPO towards upset balance for 2010-11, 2011- 12& 2012-13. The same has to be adjusted by DPO.	Rectified

Annexure VI

Difference between Balances between DPO and BRC

Sr. No.	Particulars	DPO	BRC	Difference	Managem ent Reply	Auditor Comment
1	Advance- Separate Girls Toilet	NIL	60,000.00	60,000.00	Cheque was refunded in the year	Rectified

					2010-11 but entry was wrongly passed in that year & this wrong entry will be corrected in the Financial year 2015-16.	
2	Advance-Medical Assessment	5,660.00	NIL	5,660.00	As per the records available at BRC Bardez the balance towards Advance-Medical Assessment is Nil. This matter will be sorted out by DPO as this matter is related with DPO.	No action has been taken in this regard and also UC has not been provided for verification.
3	Advance-Varanda	61,360.00	NIL	61,360.00	Original UC and	No action has been

	Grills				Voucher of respective school is submitted in the office of SPD by the concerned co-ordinator after received the same from School & at present no record is Available.	taken in this regard and also UC has not been provided for verification .
4	Advance-Non Residential Special Training	7,36,378.00	3,89,000	3,47,378	Rs. 347378 has been for the year 2013-14 & Rs. 389000 has been for the year 2014-15 grant both the year UC has been received & Xerox copy will	Rectified



					be submitting to DPO .	
5	Advance - School Grant	1,46,058.00	NIL	1,46,058.00	As per the records available at BRC Bardez the balance towards Advance-School Grant is Nil. This matter will be sorted out by DPO as this matter is related with DPO	No action has been taken in this regard and also UC has not been provided for verification .
6	Advance - Maintenance Grant	42,955.50	NIL	42,955.50	As per the records available at BRC Bardez the balance towards Advance-Maintenance Grant is Nil. This matter will be sorted out by DPO as	No action has been taken in this regard and also UC has not been provided for verification .

					this matter is related with DPO	
7	Advance-Training Grant	35,400.00	NIL	35,400.00	As per the records available at BRC Bardez the balance towards Advance-Training Grant is Nil. This matter will be sorted out by DPO as this matter is related with DPO	UC for grant amounting to 15400 has been received but UC for 20000 has not been provided for verification
8	Advance-TLM Resource Room	20000.00	NIL	20000.00	As per the records available at BRC Bardez the balance towards Advance-TLM Resource Room is Nil. This matter will be	Rectified



					sorted out by DPO as this matter is related with DPO	
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Name of the client:: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Bicholim- Goa

Sr. No	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated.
3	Utilization Certificate	<ul style="list-style-type: none">• UC's Pending -Refer to Annexure II• Grants c/f to next year - Refer to Annexure III
4	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank Rs.38,235/-• <i>Verified and found correct</i>
5	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 0333101021550• Amount of Rs 13,73,327.00/-• <i>Balance confirmation from the bank is obtained.</i>
6	Cash Balance	<ul style="list-style-type: none">• Closing Balance - NIL
7	Bank Reconciliation	Reconciliation is done on monthly basis.
8	Balances Carried Forward from 2012-13	Refer Annexure IV
9	Difference in Balances Between DPO and BRC	Refer Annexure V



Annexure I

Sr.No	Period of Audit	Compliance report	Name of the Auditor
1	April 2014 - September 2014	Submitted	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	M/S Rege, Kunkolienkar & Angle

Annexure II

UC Pending

Sr. No	Grant Paid	Amount	Year	Management Reply	Auditors Comment
1	Separate Girls Toilet	1,40,000.00	2013-14	Amount refundable to NGDPO.Oral instruction from civil section of GSSA that the amount should not be refunded	No written instruction is available for verification.
TOTAL		1,40,000.00			

Annexure III

Balance C/F to next year

Sr. No	Particulars	Amount	Management Reply
1	Teachers Training Grant	33,086.00	Amount utilized in the year 2015-16
TOTAL		33,086.00	



Annexure IV

Balances Carried Forward from 2010-11

Sr. No	Particulars	Amount	Remark	Management Reply	Remark
1	Payable to Porvorim SPO	3,09,277.00	The balance is shown from 2010	This ledger contains excess/shortage of Income & Expenditure Account.	Rectified.
2	Alimco Medical Camp	2,187.00	The amount is shown as receivable since 2011-12	Amount utilized in 2011-12 are receivable from GSSA Request letter given to GSSA No.GSSA/BRC-Bich/CWSN Grant/2013-14/398 dtd:20-02-2014. (Letter enclosed)	No action has been taken.

Annexure V

Difference in Balances Between DPO and BRC

Sr. No	Particulars	DPO	BRC	Difference	Management Reply	Remark
1	Advance-Separate Girls Toilet	1,40,000.00	NIL	1,40,000.00	Amount refundable to NGDPO.Oral instruction from civil section of GSSA that the amount should not be refunded	No written instruction is available for verification.



2	Advance-Medical Assessment	4,980.00	NIL	4,980.00	Amount utilized in the year 2010-11 as per BRC Tally record	No action has been taken in this regard and also UC has not been provided for verification.
3	Advance-Inclusive Education	2,000.00	NIL	2,000.00		No action has been taken in this regard and also UC has not been provided for verification.
4	Advance-Teachers Training Grant	33,086.00	NIL	33,086.00	Amount utilized in the year 2015-16	No action has been taken in this regard and also UC has not been provided for verification.
5	Alimco Medical Camp Receivable	NIL	2,187.00	2,187.00	Excess amount utilized in 2011-12 are receivable from GSSA	No action has been taken.



Name of the client:: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Tiswadi – Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated .
3	Refund	<ul style="list-style-type: none">• Previous Years Refund- Refer Annexure II
4	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank Rs 80,197/-• <i>Verified and found correct</i>
5	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 033101038752• Amount of Rs.23,08,551.50/-• <i>Balance confirmation from the bank is obtained</i>
6	Cash Balance	<ul style="list-style-type: none">• Closing Balance- 5578
7	Bank Reconciliation	Reconciliation is done on monthly basis.
8	Difference in Balances between BRC and DPO	Refer Annexure III
9	Other Observation	Refer Annexure IV



Annexure I

Sr. No	Period of Audit	Compliance report	Remark	Name of the Auditor
1	April 2014 - September 2014	Not Submitted	The Internal Audit for the period was not conducted	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	The Internal Audit for the period was conducted -	M/S Rege, Kunkolienkar & Angle

Annexure II

Previous Year balances refunded:

Sr. No	Particulars	Amount Refunded	Management Reply
1	Disability Awareness Camp	15,000.00	DRAG was suppose to conduct the camp which was not conducted. Therefore the amount refunded to DPO.
2	National Association for Blind	36,000.00	Amount was sanction for purchase of Braille books. NAB was unable to purchase the same. Therefore amount refunded to DPO.
TOTAL		51,000.00	



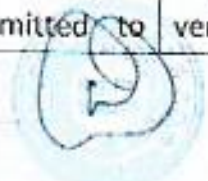
Annexure III

Difference in Balances between BRC and DPO

Sr. No	Particulars	DPO	BRC	Difference	Remark	Management Reply	Auditors Comment
1	Bank Interest	3,27,233.00	79,300.00	2,47,933.00	Bank Interest Showing as receivable in DPO for amount 3,27,233/- However BRC is showing Payable as to 79,300.00	It will be checked with DPO & will be rectified.	No Action has been taken.
2	Advance- Access Ramp	77,142.00	NIL	77,142.00	2010-11 GPS Corlim- 34,285/- GPS Pequeno- 42,857/- The Above UC's are Pending in DPO But, Advances are not shown in BRC	UC will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Rectified
3	Advance-	1,20,000.00	NIL	1,20,000.00	2009-10	UC will be	Rectified



	Child Friendly Element				GPS Dhulpai-40,000/- GPS Mangado-40,000/- 2010-11 GPS Malar-40,000/- The Above UC are Pending in DPO But, Advances are not shown in BRC	submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	
4	Advance-Compound Wall	8,04,000.00	NIL	8,04,000.00	2012-13 GPS Deugi Chodan-3,24,000/- GPS Pale Shirdao-4,80,000/- The Above UC's are Pending in DPO. Advance are not shown in BRC.	Uc will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	Rectified
5	Advance Drinking Water	1,80,000.00	NIL	1,80,000.00	2011-12 - 1,40,000/-	Uc will be submitted to	UC have been verified



	Facility				<p>2013-14 GPS Bairao- 20,000/- GPS Old Bambolim- 20,000/- The Above UC are Pending in DPO But, Advan ces are not shown in BRC</p>	<p>DPO & if any Amount is return back to Block will be refunded to DPO.</p>	<p>but refund of 140000.0 0 has not been refunded back to DPO.</p>
6	Advance - Electrificatio nt	60,000.00	NIL	60,000.00	<p>2010-11 GPS Dando Pillar- 2,000/- 2012-13 GPS Odxel- 20,000/- GPS Sao Paulo- 20,000/- The Above UC's are Pending in DPO But, Advan ces are not shown in BRC</p>	<p>Uc will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.</p>	<p>All UC's have been verified except of GPS Dando Pillar- 20000/-</p>



7	Advance-Grills & Varanda	72,000.00	NIL	72,000.00	<p>2012-13 GPS Odxel-72,000/- The Above UC is Pending in DPO But, Advances are not shown in BRC</p>	Uc will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	All UC's have been verified.
8	Advance-Separate Girls Toilet	2,05,000.00	NIL	2,05,000.00	<p>2010-11 GPS Nevra O'Pequen o-30,000/- 2011-12 GPS Tonacawada St. Cruz-35,000/- GPS Dhondebh at ST.Esteve-35,000/- 2013-14 GPS Chincholim 35,000/- GPS Malar Diwar 35,000/- GPS Old</p>	Uc will be submitted to DPO & if any Amount is return back to Block will be refunded to DPO.	All UC's have been verified except for GPS Tonacawada St. Cruz-35000/- GPS Dhondebh at ST.Esteve-35000/-



					Bambolim-35000 The Above UC's are Pending in DPO But, Advances are not shown in BRC		
9	Advance- Intervention for Uniform	35,000.00	NIL	35,000.00	The UC is Pending in DPO But, Advances are not shown in BRC	The amount will be checked with DPO & will be rectified.	UC has not been provided for verification.
10	Advance for hiring Services of Therapist	13,000.00	NIL	13,000.00	The UC is Pending in DPO But, Advances are not shown in BRC	The amount will be checked with DPO & will be rectified.	Rectified
11	Advance Girl Education	13,000.00	NIL	13,000.00	The UC is Pending in DPO But, Advances are not shown in BRC	The amount will be checked with Jadeed Urdu High School & will be Rectified.	UC has not been provided for verification.
12	Maintenance Grant	Nil	10,000.00	10,000.00	Wrong Entry has	Entry has been already	Rectified

	receivable 12-13				been passed in BRC accounts which needs to be rectified	corrected & Rectified.	
13	Maintenance Grant	Nil	5,000.00	5,000.00	Wrong Entry has been passed in BRC accounts which needs to be rectified	Entry will be checked & Rectified.	No action has been taken

Annexure VI
Other Observations

Sr. No	Particulars	Amount	Remark	Management Reply	Auditor Comment
1	Difference in Opening balance	15,24,053.50	The balance is shown on Liability side of balance sheet	The Matter regarding the difference in opening balance is being looked into & the same will be Settled.	Rectified.
TOTAL		15,24,053.50			

Sr No	Particulars	Amount	Management Reply	Auditor Comment
1	During the course of audit it was observed that Suspense account has been created. which needs to be explained and cleared.	5,000.00	Ex-Accountant has passed this Entry under the head Suspense Account. Ex-Accountant will be contacted in this matter & will be Rectified.	No action has been taken.
2	It was observed that there is difference in opening balance in bank ledger which needs to be explained and reconciled.	2,32,903.00	There is difference in opening balance in Bank Ledger is from the year 2012 due to some Un-reconciled Entries. All the entries from the Bank Passbook will be checked & Reconciled Accordingly.	No action has been taken.



Name of the client:: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Sattari- Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated.
3	Amounts Not Yet Refunded	<ul style="list-style-type: none">• Refer Annexure II
4	Utilization Certificate	<ul style="list-style-type: none">• UC's Pending -Refer to Annexure III• Grants C/F to next year- Refer Annexure IV
5	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank Rs.38,235/-• <i>Verified and found correct</i>
6	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 30859125769• Amount of Rs.20,73,069.50/-• <i>Balance confirmation from the bank is obtained</i>
8	Cash Balance	<ul style="list-style-type: none">• Closing Balance - 4249
9	Bank Reconciliation	Reconciliation is done on monthly basis.
10	Balances Carried Forward from 2012-13	Refer Annexure V
11	Difference in Balances Between DPO and BRC	Refer Annexure VI



Annexure I

Sr. No	Period of Audit	Compliance report	Remark	Name of the Auditor
1	April 2014 - September 2014	Not Submitted	The Internal Audit for the period was not conducted	Maria De Fatima Ribeiro
2	October 2014 - March 2015	Submitted	---	M/S Rege, Kunkolienkar & Angle

Annexure II

Amounts not refunded till date:

Sr. No	Particulars	Amount Not Refunded	Management Reply	Auditor Comment
1	Previous Year Interest from 2006 to 2013	2,00,649.00	As per instruction of statutory Auditors provision was made & Said matter will be cleared after consulting Headoffice.	No Action has been taken on this matter.
TOTAL		2,00,649.00		

Annexure III

UC Pending

Sr No	Grant Paid	Amount	Year	Management Reply	Auditor Comment
1	Access Ramp-VEC	51,854.00	2012-13	Work in Progress Minor work is remaining.	Kindly provide with the last work completion report as acquired by the Junior Engineer on monthly basis .
2	Compound Wall -VEC	5,05,000.00	2010-11	As the said amount will be cleared After consultation with DPO & Head office .	Noting has been made by the BRC accountant to head office to clear the said amount.
3	Compound Wall -VEC	9,60,000.00	2012-13	UC received in 2015-16 & Balance Refunded by school	UC has been verified.
4	Major Repairs -VEC	15,000.00	2010-11	Amount will be refunded to DPO by BRC	UC has not been provided for verification.
5	Separate Girls Toilet-VEC	3,15,000.00	2010-11	Work complete UC yet to be received	UC has not been provided for verification.
6	Varanda Grills VEC Valpoi	28,175.00	2012-13	Work complete UC yet to be received	For advance amounting to Rs. 35000 kindly provide with the last work completion report as acquired by the Junior Engineer on monthly basis .



Refer Annexure IV

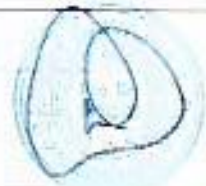
Grants C/F to next year

Sr. No	Particulars	Amount C/F to 2015-16	Management Reply
1	CRP Contingency	45,000.00	As the amount received in March that amount was kept for maintenance of BRC office in Next Year
2	Inservice Teacher Training	50,250.00	As per instruction of Head office amount was C/F & trainings were conducted in 15-16. Amount utilized 47,726. Balance refunded by cheque no. 161778 dated 08.12.2015 amounting 2524.
3	Maintenance of Hardware and CAL	60,000.00	As the amount was received in March & schools were having holidays so it was difficult for giving advance to Schools so that amount was C/F in next year.
TOTAL		1,55,250.00	

Refer Annexure V

Balances Carried Forward from previous year

Sr No	Particulars	Amount	Remark	Management Reply	Auditor Comment
1	Para teachers salary Payable	18,100.00	The said amount is shown payable since 2010	Being wrong/excess provision made in earlier year now rectified.	Rectified
2	CWSN grant Payable	1,000.00	The said amount is shown payable	Amount refunded to DPO by Cheque no.	Rectified



			since 2010	1,61,778 dated 08.12.2015 amounting to Rs. 1,000/-	
3	Payable to SPO	16,08,872.50	The said amount is shown payable since 2010	Error occurred in ledger creation in prior years now rectified and balance showed in DPO ledger account.	Rectified
4	Amount Receivable from V.A Sawant	20,434.00	The party from whom the amount is receivable has deceased and hence, the amount needs to be written off.	The matter will be paced with head office for write up the outstanding balance as the party is deceased.	Noting made by the BRC Accountant has been verified.
TOTAL		16,48,406.50			



Annexure VI

Difference in Balances Between DPO and BRC

Sr. No.	Particulars	DPO	BRC	Difference	Management Reply	Auditor Comment
1	Advance-Compound Wali	9,60,000.00	14,65,000.00	5,05,000.00	As the said amount will be cleared After consultation with DPO & Head office .	Noting made by the BRC Accountant has been verified.
2	Advance-Varanda Grill	54,725.00	28,175.00	26,550.00	Amount refunded to DPO by cheque no. 1,61,778/- dated 08.12.2015 amounting to Rs. 26,550/-	Rectified
3	Advance- Seprate Girls Toilet	5,55,000.00	3,50,000.00	2,05,000.00	The amount which is shown as difference that Rs.1,75,000 /- was in bank as the said schools were having toilet so the amount was not showing as advance in Block Tally. & Balance Rs.	Rectified



					30,000/- is shown in DPO of 2009 Toilet of GPS surla & Not shown in Block Tally	
4	Advance-Child Friendly Toilet for Disabled	2,00,000.00	NIL	2,00,000.00	UC received and given in DPO amounting to RS. 50,000/-	There was an error while posting the entry in DPO accounts which is now rectified



Name of the client:: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Compliance report of Block Resource Centre Ponda

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated.
3	Refund	<ul style="list-style-type: none">• Previous Years Refund- Refer Annexure II• Non-Refunded-Refer Annexure III
4	Utilization Certificate	<ul style="list-style-type: none">• UC's Pending -Refer to Annexure IV• Others-Refer to Annexure V
5	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank Rs.51,524/-• <i>Verified and found to be correct</i>
6	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 0314101061815• Amount of Rs.1,891,080.50/-• <i>Balance confirmation from the bank is obtained</i>
8	Cash Balance	<ul style="list-style-type: none">• Closing Balance- 963
9	Bank Reconciliation	Reconciliation is done on monthly basis.
10	Balances Carried Forward from 2012-13	Refer Annexure VI
11	Difference in Balances between DPO and BRC	Refer Annexure VII
12	Other Observation	Refer Annexure VIII

Annexure I

Sr.No	Period of Audit	Compliance report	Name of the Auditor
1	April 2014 - September 2014	Submitted	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	M/S Rege, Kunkolienkar & Angle

Annexure II

Previous Year balances refunded:

Sr. No	Particulars	Amount Refunded	Management Reply
1	DPO Payable (2012-13)	7,479.00	Refunded during the year 2014-15 on 28/07/2014
2	DPO Payable (2013-14)	30,680.00	Refunded during the year 2014-15 on 28/07/2014
TOTAL		38,159.00	

Annexure III

Amounts not refunded till date:

Sr. No	Particulars	Amount Not Refunded	Management Reply	Auditors Comment
1	Accumulated Interest of Previous years	97,335.00	Not refunded till date as instructed by NGDPO	No Action has been taken on this matter.
2	Balance amount of Grants	1,878.00	Not refunded till date as instructed by NGDPO	No Action has been taken on this matter.
TOTAL		99,213.00		



Annexure IV

UC's Pending

Sr. No	Grant Paid	Amount	Management Reply
1	GPS Chan Shiroda	20,000.00	UC not received so entry wrongly passed rectified.
TOTAL		20,000.00	

Annexure V

Others

Sr. No.	Particulars	Amount	Remark	Management Reply
1	GPS-Toral Shiroda	35,000.00	No Supporting present for amount 24900/-	Cash voucher available in the Block for verification and worked done by SMC members and the place is in remote area so paid by cash to the workers.
TOTAL		35,000.00		

Annexure VI

Balances carried forward from 2012

Sr. No	Particulars	Amount	Remark	Management Reply	Auditor Comment
1	CAL Training	21,250.00	Amount showing receivable since 2012.	Entry passed for rectification in the year 2015-16.	Rectified in 2015-16
2	CRP Salary Receivable	1,21,461.00	Amount showing	Entry passed for rectification	Rectified in 2015-16



			receivable since 2012.	in the year 2015-16.	
3	BRP Salary Payable	17,424.00	Amount showing Payable since 2012. Salary paid to Quadros showing 12000/- and the JV passed is of 9678/- Similarly, the cheque no for payment and JV is not matching.	Entry passed for rectification in the year 2015-16.	Rectified in 2015-16
4	CRP Salary Payable	1,22,107.00	Amount showing Payable since 2012.	Entry passed for rectification in the year 2015-16.	Rectified in 2015-16
5	NRBC Grant Payable	31,200.00	Amount showing Payable since 2012 to NRSTC.	Entry passed for rectification in the year 2015-16.	Rectified in 2015-16
6	Refund Amount Refundable	2,500.00	Amount is Shown Since 2010 (Opening) in Current liabilities having Debit balance.	Difference in reconciliation by Rs. 2,500/- for the year 2010-11.	Rectified in 2015-16
7	Para Teachers Salary	1,05,000.00	Para Teachers Salary	Entry passed for rectification in the year	Rectified in 2015-16

	Payable		showing payable . The said balance is shown because the the para teachers salary receivable is shown under wrong ledger head and for receipt of 105000 correspondin g JV is not passed.	2015-16.	
8	VEC Separate Girl Toilet Payable	35,000.00	Wrong entry passed in previous years hence the balance is shown.	Entry passed for rectification in the year 2015-16.	Rectified in 2015-16
	TOTAL	4,55,942.00			

Annexure VII

Difference in Balances between DPO and BRC

Sr. No.	Particulars	DPO	BRC	Difference	Management Reply	Auditor Comment
1	Advance- Drinking Water	80,000.00	NIL	80,000.00	UC not submitted to DPO so	Rectified



	Facility				balance shown in DPO	
2	Advance-Maintenance Grant	5,000.00	NIL	5,000.00	UC submitted to DPO but entry not passed by DPO	Rectified
3	Advance-Teachers Grant	38,500.00	NIL	38,500.00	UC submitted to DPO but entry not passed by DPO	Rectified
4	NRBC Grant	NIL	31,200.00	31,200.00	Amount received and entry passed in year 2015-16	Rectified

Annexure VIII
Other Observation

Sr No	Grant	Amount	Remark	Management Reply	Remark
1	Drinking Water Facility-GPS Chan Shiroda	20,000.00	UC has not been received from the school but, UC received entry is passed in tally and expense is booked this year	UC was received on 31/03/2015, so entry was passed. UC was returned back in School for correction.	During the course of audit an explanation was sought that the headmaster was on leave and the internal audit report specify the same. As UC are not received upto 31/03/2015 they should be shown as advance and



					expense for the same should be booked in 2015-16
2	Drinking Water Facility- GPS Sadar	17,000.00	UC has not been received from the school but,UC received entry is passed in tally and expense is booked this year	UC was received on 31/03/2015, so entry was passed. UC was returned back in School for correction.	During the course of audit an explanation was sought that the headmaster was on leave and the internal audit report specify the same. As UC are not received upto 31/03/2015 they should be shown as advance and expense for the same should be booked in 2015-16
3	School Grant- Swastik Vidhyalay a School	7,000.00	UC has been received from the school after 31.03.2015 but,UC received entry is passed in tally and expense is booked this year	UC was received on 31/03/2015, so entry was passed. UC was returned back in School for correction.	During the course of audit an explanation was sought that the headmaster was on leave and the internal audit report specify the same. As UC are not received upto 31/03/2015 they should be shown as advance and expense for the same should be booked in 2015-16



Name of the Client: Goa Sarva Shiksha Abhiyan
South District Project Office

STATUTORY AUDIT FOR THE F.Y. 2014-15

Sr. No.	Particulars	Facts	Auditors Comments	DFO Management Reply	Remarks
1	Salaries	Total amount disbursed by DPO is not matching with BRC level Salary Grant received.		Corrected	This amount has been reconciled with adequate supporting provided by the South DFO.
2	Quarterly Progress Statements	The manual on Financial Management and Procurement by Department of Elementary Education and Literacy (MHRD, para 94.1 under the head Quarterly Progress Statement reads as "SSA should send the statement in the format given in Annexure-IX to Elementary Education Bureau at the end of each quarter i.e. 15th of the month following the close of the quarter. This statement provides information on activity-wise physical as well as financial progress achieved on a quarterly basis".	<i>Refer Annexure I</i> 1. Progress Reports should be submitted for verification. 2. All sanction orders relating to Civil works clearly mentions that the monthly progress reports and details of expenditure should be submitted to BRC and BRC should also submit the same to SPO. 3. The progress report is obtained from some BRCs. However progress reports from some of the BRCs are not received and the same needs to be implemented for better Internal Control.	It is confirmed from Civil Section Peoverin that most BRCs submit the Monthly Civil Report. The Civil Section sends written reminders and also telephonically follows up with the BRC for the reports.	No action taken

Sr. No.	Particulars	Facts	Auditors Comments	DPO Management Reply	Remarks
3	Reconciliation of Balances of BRC and DPO	No Reconciliation is done at BRC level and DPO level	Reconciliation is required mainly for the following ledgers: 1. Advances amount appearing at DPO level and amount received by BRC. 2. Amount payable to DPO by BRC's and vice versa. 3. Salary Grant received by BRC and disbursed by DPO. 4. (Refer Annexure II)	1. Certain Advances appearing in the books of DPO will not reflect in the books of accounts of BRC as these advances were of earlier years and transferred from H.O. 3. Salary grant disbursed by DPO and BRC is now matching	Rectified
4	Utilisation Certificates for BRCs still pending	Utilisation Certificates for Advances given by the various BRCs are still pending for the financial year 2014-15	Refer Annexure III	Replied in annexure III	The accounts have been reconciled wherever the LCs have been received. In certain cases where LCs were not received the amounts are still shown as Advances and no additional entry has been passed.
5	BRC-Saleete	Grant given for constructing Separate girls toilet was utilised for Electrification	An amount of Rs. 35,000.00/- was provided to VEC - Navelim for construction of separate girls toilet. This amount was fully utilized for electrification purposes. As per the rules, any fund provided to the schools should only be utilized for the purpose for which it is provided. And hence an amount of Rs 20,970.00/- is still recoverable from GPS Navelim. This amount is appearing in the books since 2012-13. Rs. 14,030.00/- has been refunded by the school.	Entire Rs. 35,000.00/- provided for construction of Separate girls toilet was not utilized for Electrification purpose. Rs. 20,970.00/- is utilised which is to be recovered from VEC Navelim.	No rectification made in this regard.



Sr. No.	Particulars	Facts	Auditors Comments	DPO Management Reply	Remarks
6	BRC-Cannacora	Treatment of VEC Interest received	<p>1. During the course of the audit it was observed that in BRC-Cannacora VEC Interest was not accounted for in the Income & Expenditure A/C. However in case of BRC-Mannugao it was shown as Income.</p> <p>2. Uniform accounting practices need to be followed with regards to treatment of VEC Interest received.</p>	Amount of Interest from VEC is refunded by the concerned UEC/VEC and accounted in DPO accounts however noted for future.	Uniform practices will have to be followed among all the BRCs.
7	Utilization Certificates of the DPO pending	Utilization Certificates for Advances given by the South DPO are still pending for the financial year 2014-15	<i>Refer Annexure IV</i>	These advances were prior to the setting up of South DPO (2 to 7)	Remarks in Annexure IV.
8	Other observations		<i>Refer Annexure V</i>	Replied in annexure V	These amounts are still payable as per the books of accounts.

Ganesh Daivajna & Co.
Chartered Accountant

Annexure I: Salary of BRP and CRP

Sr. No.	BRC	Particulars	Amount disbursed as per DPO (Rs.)	Amount as per Receipt & Payment of BRC (Rs.)	Difference (Rs.)	DPO Management Reply
1	Solcete	BRP Salary	1,720,005.00	1,596,951.00	123,054.00	Rectification Entry is passed in the books of accounts and accordingly changes are reflected in the Receipt & Payment and the Income & Expenditure Account.
		CRP Salary	3,000,991.00	3,125,658.00	-124,667.00	
		Part Time Instructors Salary	486,403.00	501,403.00	-15,000.00	
2	Sanguem	Accountants Salary	447,694.00	440,302.00	7,392.00	
		BRP Salary	880,888.00	880,754.00	134.00	
		CRP Salary	886,451.00	886,945.00	-494.00	
		Data Entry Operator Salary	180,000.00	179,500.00	500.00	
		MIS Co-ordinator Salary	231,801.00	239,333.00	-7,532.00	
		Part Time Instructors-Art Teachers Salary	140,750.00	141,000.00	-250.00	
		Part Time Instructors-Health and Phy. Ed. Teachers Salary	193,976.00	193,726.00	250.00	
TOTAL			8,168,959.00	8,185,572.00	-16,613.00	



Annexure II: Differences in balances between DPO and BRC

AUDITORS REMARK: The accounts have been reconciled wherever the UCs have been received.

BRC-SALCETE

Sr. No.	Particulars	DPO (Rs)	BRC (Rs)	Diff: (Rs)	BRC Management Reply	DPO Management Reply
1	ADVANCE SEPARATE GIRLS TOILET	55,970.00	20,970.00	35,000.00	<p>Electrification grant of Rs 20,000.00 was issued to GPS Navelim as on 20/10/2011 and on 14/2011. & separate girls toilet of Rs. 35000/- was issued to GPS Navelim as on 20/12-2013 and on 12/3/2013. total of Rs. 55000/- was utilised for electrification as NOC was not received for construction of the toilet. Total amount spent was Rs. 40,970.00/- only for electrification and refunded Rs. 14,030.00/- as on 23/5/2013. so out of 40,970.00/-, 20,000.00/- was entered in tally under electrification & the remaining amount of Rs. 20,970.00/- is still showing pending.</p>	Correctly stated by BRC - Salcete



Sl. No.	Particulars	DPO (Rs)	BRC (Rs)	Diff. (Rs)	BRC Management Reply	DPO Management Reply
2	ADVANCE TLM RESOURCE ROOM	10,000.00	0.00	10,000.00		
3	ADVANCE AIE SALSLETE	91,893.00	0.00	91,893.00		
4	ADVANCE MADRASA SALSLETE	251,800.00	0.00	251,800.00		
5	ADVANCE NRBC	96,607.00	24,300.00	72,307.00		
6	ADVANCE SCHOOL GRANT	8,239.00	0.00	8,239.00		
7	ADVANCE TEACHERS GRANT	500.00	0.00	500.00		
8	ADVANCE INSERVICE BLOCK LEVEL TRAINING	23,989.00	0.00	23,989.00		
9	ADVANCE INSERVICE UPPER PRIMARY BLOCK LEVEL	37,718.00	0.00	37,718.00		
	TOTAL	576,716.00	45,270.00	531,446.00		

This balances are Prior to the year FY 2010-2011 and not 2011-12 except Advance TLM Resource Room Rs. 10000/- which is utilised and in BRC Salscete Bank Account.

These balances are of prior years pertaining to 2011-12 therefore they are not traceable.

BRC SANGUEM

Sr. No.	Particulars	DPO (Rs.)	BRC (Rs.)	Diff. (Rs.)	BRC Management Reply	DPO Management Reply
1	ADVANCE ACCESS RAMPS	149,980.00	0.00	149,980.00		
2	ADVANCE DRINKING WATER FACILITY	160,000.00	80,000.00	80,000.00		
3	ADVANCE FOR ELECTRIFICATION	71.00	0.00	71.00		
4	ADVANCE SEPARATE GIRLS TOILET	155,000.00	30,000.00	125,000.00		
5	ADVANCE TOILET URINALS	35,000.00	0.00	35,000.00		
6	ADVANCE VERANDAH GRILLS	108,216.00	33,216.00	75,000.00		
7	ADVANCE GIRLS EDUCATION	43.00	0.00	43.00		
8	ADVANCE TOILETS FOR DISABLED	30,000.00	20,000.00	10,000.00		
9	ADVANCE NRBC GRANT	425,500.00	151,250.00	274,250.00		
10	ADVANCE MAINTENANCE GRANT	178,098.00	180,000.00	-1,902.00		
11	ADVANCE SCHOOL GRANTS	249,000.00	170,000.00	79,000.00		
12	ADVANCE TEACHERS GRANTS	16,000.00	0.00	16,000.00		
13	ADVANCE UNIFORM GRANT	213,600.00	233,000.00	-19,400.00		
	TOTAL	1,720,508.00	897,466.00	823,042.00		

The above difference in balances were discussed with the Office of DPO and rectified.

As stated by BRC

BRC CANACONA

Sr. No.	Particulars	DPO (Rs.)	BRC (Rs.)	DIF. (Rs)	BRC Management Reply	DPO Management Reply
1	ADVANCE ACCESS RAMPS	100,152.00	0.00	100,152.00	<p>The Advance Access Ramps, Advance Desks/Benches, Advance inclusive Education, Advance NRBC, & Advance School Grant may be directly given by DOP to School without concerning to BRC Canacona. So that amount will not reflect in BRC books of A/c.</p> <p>VRC Interest not pertaining to Block A/c. As block is just collecting the interest from VEC & refunding it to DPO. The Amt of Rs. 8,669.00/- is collected from VEC in July 2015 & will be refunded to DPO at the end of the year.</p>	
2	ADVANCE DESKS, BENCHES	2.00	0.00	2.00		
3	ADVANCE INCLUSIVE	4,320.00	0.00	4,320.00		
4	ADVANCE NRBC	17,000.00	0.00	17,000.00		
5	ADVANCE SCHOOL GRANTS	2,694.00	0.00	2,694.00		
6	VEC BANK INTEREST	8,669.00	0.00	8,669.00		
	TOTAL	132,837.00	0.00	132,837.00		

As stated by BRC

BRC DHARBANDORA

Sr. No.	Particulars	DPO (Rs)	BRC (Rs)	Diff. (Rs)	BRC Management Reply	DPO Management Reply
1	VERANDAH GRILLS	43,500.00	0.00	43,500.00	An amount of Rs. 43,500.00/- was received from DPO South towards VERANDAH GRILLS out of which Rs. 30,000.00/- advanced to GPS Udalshe and Rs. 13,500.00/- is in balance with BRC Bank A/c. Therefore there is no difference in BRC A/c.	Correct, therefore this is not a difference in BRC and DPO account
2	DEPOSIT	0.00	1,000.00	-1,000.00	Since Rs. 1,000/- is an initial deposit it has not been refunded.	Correct
	TOTAL	43,500.00	1,000.00	42,500.00		

AUDITORS REMARK: The amount of Rs. 1,000.00/- shown as a deposit in the books of accounts will be paid during the Financial Year 2015-16.



Annexure III: Utilization Certificates for Advances given by the various BRCs still pending for 14-15

AUDITORS REMARKS: The accounts have been reconciled wherever the VCs have been received. In certain cases where VCs were not received the amounts are still shown as Advances and no additional entry has been passed.

Sr. No.	Particulars	Name of the School	Amount (RS.)	BRC Management Reply	DPO Management Reply
1	COMPOUND WALL	VEC - GAONDOGRI	270,000.00	Work is completed in month of October 2015 so VC will be submitted to the BRC Soon	As stated by BRC
2	ADVANCE FOR CHILD FRIENDLY ELEMENTS	GFS - PATNEM	40,000.00	Work is complete but VC not Submitted as the previous Head Master of School didn't hand over the charge to Present Headmaster	As stated by BRC
3	ADVANCE FOR ELECTRIFICATION	GFS - PATNEM	30,000.00	Work is complete but VC not Submitted as the previous Head Master of School didn't hand over the charge to Present Headmaster	As stated by BRC
4	ADVANCE FOR SEPARATE GIRLS TOILET	GFS - KARVEM	30,000.00	Work is completed but VC not Submitted by VEC.	As stated by BRC
	TOTAL		360,000.00		



BRC SANGLEM					
Sr. No.	Particulars	Name of the School	Amount (Rs)	BRC Management Reply	DFO Management Reply
1	SCHOOL GRANT (2014)	G/S KEVONA	2,000.00	LC Received in 21.5.15	
2	SCHOOL GRANT (2015)	G/S KEVONA	4,000.00	LC Received in 21.5.15	
3	UNIFORM GRANT (2014)	G/S BHARGIRI	1,400.00	School closes LC untraceable	
4	UNIFORM GRANT (2014)	G/S KALAY	8,800.00	LC will be received in 20.5.15	
5	UNIFORM GRANT (2015)	G/S KALAY	13,400.00	LC Received in 21.5.15	
6	VEC DHAVABANDURA (10-11)	G/S DAYANANDANAGAR	20,000.00	LC Received in 21.5.15	
7	VEC DHAVABANDURA (10-11)	G/S PRATAPNAGAR	30,000.00	Amount been transferred to G/S Dhavabandura and used for the construction of compound	
8	VEC KALAY (12-13)	G/S COSTI	20,000.00	Amount pending with Village Edu. Committee (VEC)	
9	ADVANCE MAJOR REPAIRS (12-13)	-	14,000.00	Amount pending with Village Edu. Committee (VEC)	
10	ADVANCE BENCHES AND DESKS (12-13)	-	25,872.00	Amount pending with Village Edu. Committee (VEC)	
11	ADVANCE FOR DISABLED (12-13)	-	20,000.00	Already been submitted (Refunded to State Project Office / SPO)	
12	ADVANCE FOR SEPARATE GIRLS TOILET (12-13)	-	30,000.00	Work completed LC and Bills untraceable	
13	ADVANCE VERANDAH GRILLS (10-11)	-	33,216.00	Amount pending with Village Edu. Committee (VEC)	
14	NEBC GRANTS (2012)	-	60,250.00	NGO CLOSED	
	TOTAL		303,938.00		



ERC DHARBANDORA			
Sr. No.	Name of the School	Amount (Rs.)	BRC Management Reply
1	S.M.C GPS DEHARBANDORA (13-14)	20,000.00	Entire Amount have been utilized but no U.C is received for the same.
2	S.M.C GPS PANDASWADA (13-14)	100,574.00	L.C Submitted at DDC Solihata.
3	S.M.C GPS SAUTON (13-14)	35,000.00	L.C Submitted at DDC Solihata.
TOTAL		155,574.00	Correctly, LC is received by DPO and will be adjusted in the B.V. 2015-16.

ERC MARMUGAO			
Sr. No.	Particulars	Amount (Rs.)	BRC Management Reply
1	SEPARATE GIRLS TOILET (13-14)	70,000.00	In the above mentioned annuities, pending utilization certificates is shown as Rs 5,20,000/-, But the management wants to make it clear that the U.C's are pending for Rs 4,50,000/- only as on 31.3.15. The U.C's for separate girls toilet for Rs 70,000/- have been already received and placed in file for record.
2	ADVANCE FOR COMPOUND WALL	450,000.00	Correctly BILLED by BRC, Marmugao.
TOTAL		520,000.00	

ERC SAILCIELE			
Sr. No.	Particulars	Amount (Rs.)	BRC Management Reply
1	NRSTC Grant	24,300.00	Frequent follow up is done to obtain the U.C.

Annexure IV : Utilization Certificates of the DPO pending for the year 2014-15

AUDITORS REMARK: The accounts have been reconciled wherever the UCs have been received. In certain cases where UCs were not received the amounts are still shown as Advances and no additional entry has been passed.

Sr. No.	Particulars	Amount (Rs.)	DPO Management Reply	Auditor's Remarks
1	ADVANCE SC/ST INTERVENTIONS (12-13)	503.00		UCs received by the DPO.
2	ADVANCE EXCLUSIVE EDUCATION SANGATH (2013)	21,900.00		
3	ADULT EDUCATION WELFARE-NRBC (2010)	15,000.00	These advances are prior to F.Y. 2010-2011 and were transferred from HO to the DPO, therefore will be taken for discussion.	UC received and checked.
4	DAMODAR KALAYABHAV EDUCATION SOCIETY-NRBC (11-12)	33,000.00		UC received and checked.
5	XAVIER EDUCATION SOCIETY-NRBC (11-12)	17,000.00		UCs are not provided for verification
6	ADVANCE HEADMASTER TRAINING	1,926.00		UCs are not provided for verification

Ganesh Daivajna & Co.
Chartered Accountant

Annexure V: Other Observations

Sr. No.	Particulars	Amount (Rs.)	DPO Management Reply	Auditor's Remarks
1	REFRESHER INSERVICE TEACHERS TRAINING (12-13)	2,265.00	A total amount of Rs. 6,503.00/- is shown under provisions as the amount is to be disbursed on production of certified bills/documents, which is under process.	These amounts are still payable as per the books of accounts.
2	SC/ST INTERVENTION PAYABLE (12-13)	4,238.00		

Name of the client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Salcete— Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated on a regular basis.
3	Refund Statement	<ul style="list-style-type: none">• Refer to Annexure II
4	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank is Rs. 32,089.00/-• <i>Verified and found to be correct</i>
5	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 0314101061815• Amount of Rs. 1,540,082.00/-• <i>Balance confirmation from the bank is obtained</i>
6	Cash Balance	<ul style="list-style-type: none">• Closing Balance- NIL• <i>Cash balance confirmation has been received</i>
7	Bank Reconciliation	<ul style="list-style-type: none">• Bank Reconciliation carried out on a monthly basis.
8	TDS	<ul style="list-style-type: none">• TDS has been paid during the year• TDS has been paid late for the month of January 2015. TDS paid on 13/02/2015• TDS has been paid late for the month of February 2015. TDS paid on 11/03/2015
9	Utilization Certificates pending	<ul style="list-style-type: none">• Refer to Annexure III
10	Balance Carried Forward from previous year	<ul style="list-style-type: none">• Refer Annexure IV
11	Other Observations	<ul style="list-style-type: none">• Refer Annexure V
12	Difference in Balances between BRC and DPO	<ul style="list-style-type: none">• Refer Annexure VI



Annexure I

Sr. No	Period of Audit	Compliance report	Name of the Auditor
1	April 2014 - September 2014	Submitted	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	M/S Rege, Kunkolienkar & Angle

Annexure II

STATEMENT OF REFUNDS

Sr.No	Particulars	Amount Recd (Rs.)	Amount Paid (Rs.)	Balance Amount (Rs.)
1	<u>BRC GRANT</u>			
	a) Contingency Grant	50,000.00	50,000.00	-
	b) Meeting TA Grant	30,000.00	30,000.00	-
	TOTAL	80,000.00	80,000.00	-
2	<u>CRC GRANT</u>			
	a) Contingency Grant	94,000.00	86,681.00	7,319.00
	b) CRP Meeting TA Grant	93,000.00	88,068.00	4,932.00
	TOTAL	187,000.00	174,749.00	12,251.00
3	<u>SALARIES</u>			
	BRP	1,596,951.00	1,596,951.00	-
	CRP	3,125,658.00	3,125,658.00	-
	ACCOUNTANTS SALARY GRANT	438,301.00	438,301.00	-
	MIS CO-ORDINATORS SALARY	230,818.00	230,818.00	-
	DATA ENTRY OPERATORS SALARY	162,500.00	162,500.00	-
	PART TIME INSTRUCTOR SALARY-ART EDU	501,403.00	501,403.00	-
	PART TIME INSTRUCTOR SALARY-HEALTH & PHY EDU	979,210.00	979,210.00	-
	PART TIME INSTRUCTOR SALARY - WORK EDU	415,097.00	415,097.00	-



	TOTAL			-
4	CWSN			
	MEDICAL ASSESSMENT GRANT	119,124.00	119,124.00	-
	ONE DAY PARENTAL AWARENESS PROG. GRANT	5,000.00	2,155.00	2,845.00
	TOTAL	124,124.00	121,279.00	2,845.00
5	GRANTS TO SCHOOL			
	a) SCHOOL GRANTS	982,000.00	977,000.00	5,000.00
	b) MAINTENANCE GRANTS (14-15)	320,000.00	315,000.00	5,000.00
	c) UNIFORM GRANTS (14-15)	664,800.00	566,400.00	98,400.00
	TOTAL	1,966,800.00	1,858,400.00	108,400.00
6	PARA TEACHERS SALARY GRANT REC.(APRIL 2014 TO MARCH 2015)	1,140,373.00	1,021,238.00	119,135.00
7	NGO'S NRSTC GRANT	221,250.00	221,250.00	-
8	COMPUTER AIDED LEARNING	36,000.00	1,800.00	34,200.00
9	SMC TRAINING PROGRAM (14-15)	24,400.00	13,000.00	11,400.00

1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount (Rs.)
1	CRC GRANTS - CONTINGENCY	7,319.00
2	CRC GRANTS - TA MEETING	4,932.00
3	CWSN/IE	
	-CWSN ONE DAY PARENTAL AWARENESS PROG. GRANT	2,845.00
4	GRANTS TO SCHOOLS	
	A) SCHOOL GRANTS	5,000.00
	B) MAINTENANCE GRANTS (14-15)	5,000.00
	C) UNIFORM GRANTS (14-15)	98,400.00



5	COMPUTER AIDED LEARNING (14-15)	34,200.00
6	SMC TRAINING PROG (14-15)	11,400.00
7	INTEREST FROM BANK (NET OF BANK CHARGES)	28,896.00
8	PARA TEACHERS SALARY GRANT REC.(APRIL 2014 TO MARCH 2015)	119,135.00
TOTAL		317,127.00

2. AMOUNT CARRIED FORWARD TO THE NEXT YEAR

Sr. No	Particulars	Amount (Rs.)
1	BLOCK LEVEL TRAINING	47,925.00
2	CLUSTER LEVEL TRAINING	92,925.00
		140,850.00

Annexure III

Sr No	Particulars	Amount (Rs.)	Year	Management Reply	Auditor's Remarks
1	NRSTC Grant	24,300.00	2013-14	Frequent follow up is done to obtain the U.C	U.C still not received.

Annexure IV

Sr No	Particulars	Amount (Rs.)	Remark	Management Reply	Auditor's Remarks
1	CWSN- Aids & Appliances	500.00	The amount is carried forward from 2010.	The amt appears from 2010 therefore it is difficult to Rectify.	No rectification is made in this regard.
2	BRC Contingency Grant	10.00	The amount	The amt appears from	No rectification made in this



			is carried forward from 2010	2010 therefore it is difficult to Rectify.	regard.
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Annexure V

Particulars	Management Reply
<p>An amount of Rs. 35,000.00/- was provided to VEC - Navelim for construction of separate girls toilet. This amount was fully utilized for electrification purposes.</p> <p>As per the rules, any fund provided to the schools should only be utilized for the purpose for which it is provided. And hence an amount of Rs 20,970.00/- is still recoverable from GPS Navelim. This amount is appearing in the books since 2012-13.</p> <p>Rs 14,030.00/- has been refunded by the school.</p>	<p>Electrification grant of Rs 20,000.00/- was issued to GPS Navelim as on 2010-2011 a/c on 1/4/2011. & separate girls toilet of Rs. 35,000.00/- was issued to GPS Navelim as on 2012-2013 a/c on 12/3/2013. total of Rs. 55,000.00/- was utilised for electrification as NOC was not received for construction of the toilet . Total amount spent was Rs. 40,970.00/- only for electrification and refunded Rs. 14,030.00/- as on 23/5/2013. so out of 40,970.00/- , 20,000.00/- was entered in tally under electrification & the remaining amount of Rs. 20,970/- is still showing pending.</p>



Annexure VI

Sr. No	Particulars	DPO (Rs.)	BRC (Rs.)	Diff. (Rs.)	Management Reply	Auditor's Remarks
1	ADVANCE SEPARATE GIRLS TOILET	55,970.00	20,970.00	35,000.00	Same as Above	U.C received for the amount of Rs 35,000.00/-
2	ADVANCE TLM RESOURCE ROOM	10,000.00	NIL	10,000.00	This Balances are of Prior Years pertaining to 2011-12 therefore they are not traceable.	Amount still shown as advance.
3	ADVANCE AIE SABCETE	91,893.00	NIL	91,893.00		U.C received.
4	ADVANCE MADRASA SABCETE	251,800.00	NIL	251,800.00		U.C received.
5	ADVANCE NRBC	96,607.00	24,300.00	72,307.00		Amount of Rs 24,300.00 still outstanding.
6	ADVANCE SCHOOL GRANT	8,239.00	NIL	8,239.00		Amount still shown as advance.
7	ADVANCE TEACHERS GRANT	500.00	NIL	500.00		Amount still shown as advance.
8	ADVANCE INSERVICE BLOCK LEVEL TRAINING	23,989.00	NIL	23,989.00		U.C received
9	ADVANCE INSERVICE UPPER PRIMARY BLOCK LEVEL	37,718.00	NIL	37,718.00		U.C received
	TOTAL	576,716.00	45,270.00	531,446.00		



Name of the client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Sanguem- Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated on a regular basis.
3	Refund Statement	<ul style="list-style-type: none">• Refer to Annexure II
4	Utilization Certificates pending	<ul style="list-style-type: none">• Refer to Annexure III
5	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from State Bank of India is Rs.20,142.00/-• <i>Verified and found correct</i>
6	Bank Balance Confirmation	<ul style="list-style-type: none">• State Bank of India A/C no. 1115127949• Amount of Rs. 1,164,617.20/-• <i>Balance confirmation from the bank is obtained</i>
7	Cash Balance	<ul style="list-style-type: none">• Closing Balance- NIL• <i>Cash balance confirmation has been received</i>
8	Bank Reconciliation	<ul style="list-style-type: none">• Bank Reconciliation is carried out on a monthly basis.
9	Difference in Balances between DPO and BRC	<ul style="list-style-type: none">• Refer to Annexure IV
10	Other Audit Observations	<ul style="list-style-type: none">• Refer to Annexure V



Annexure I

Sr. No	Period of Audit	Compliance report	Name of the Auditor
1	April 2014 - September 2014	Internal Audit for the period was not conducted.	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	M/S Rege, Kunkolienkar & Angle

Annexure II

STATEMENT OF REFUNDS

Sr. No	Particulars	Amount Recd. (Rs.)	Amount Paid (Rs.)	Balance Amount (Rs.)
1	<u>SRC GRANTS</u>			
	a) Contingency	50,000.00	50,000.00	-
	b) TA Meeting	30,000.00	24,933.00	5,067.00
	TOTAL	80,000.00	74,933.00	5,067.00
2	<u>CRC GRANTS</u>			
	a) Contingency	103,500.00	69,612.00	33,888.00
	b) TA Meeting	25,000.00	15,775.00	9,225.00
	TOTAL	128,500.00	85,387.00	43,113.00
3	<u>SALARIES</u>			
	BRP	880,754.00	880,754.00	-
	CRP	886,945.00	886,945.00	-
	ACCOUNTANT	440,302.00	440,302.00	-
	MIS CO-ORDINATOR	239,333.00	239,333.00	-
	DATA ENTRY OPERATOR	179,500.00	179,500.00	-

	TOTAL	2,626,834.00	2,626,834.00	-
4	<u>PART TIME INSTRUCTORS SALARY</u>			
	ART TEACHERS	141,000.00	141,000.00	-
	HEALTH & PHYSICAL EDUCATION	193,726.00	193,726.00	-
	TOTAL	334,726.00	334,726.00	-
5	<u>CWSN GRANTS</u>			
	MEDICAL ASSESSMENT GRANT	15,000.00	9,394.00	5,606.00
	PARENTAL AWARENESS	5,000.00	3,061.00	1,939.00
	TOTAL	20,000.00	12,455.00	7,545.00
6	<u>GRANTS TO SCHOOLS</u>			
	a) SCHOOL GRANTS (PRIMARY)	300,000.00	295,000.00	5,000.00
	b) SCHOOL GRANTS (UPPER PRIMARY)	84,000.00	84,000.00	-
	c) UNIFORM GRANTS	553,400.00	553,400.00	-
	d) MAINTENANCE GRANTS	350,000.00	350,000.00	-
	TOTAL	1,287,400.00	1,282,400.00	5,000.00
7	INTERVENTIONS FOR CWSN	14,137.00	14,317.00	-
8	<u>CIVIL WORKS GRANTS</u>			
	a) ACCESS RAMPS	154,200.00	107,940.00	46,260.00
	b) DRINKING WATER FACILITY	80,000.00	80,000.00	-
	TOTAL	234,200.00	187,940.00	46,260.00
9	<u>TEACHERS TRAINING PROG</u>			
	a) BRC LEVEL	50,850.00	28,674.00	22,176.00
	b) CLUSTER LEVEL	43,200.00	10,626.00	32,574.00
	TOTAL	94,050.00	39,300.00	54,750.00

10	RSTC GRANTS	85,000.00	85,000.00	-
11	STREET PLAY	20,000.00	20,000.00	-
12	C.A.L REPAIR GRANT	12,000.00	8,500.00	3,500.00
13	COMMUNITY MOBILIZATION	23,450.00	8,179.00	15,271.00

1. REFUND TO SPO

Sr. No	Particulars	Amount (Rs.)
1	PARA TEACHERS SALARY	27,106.00
	TOTAL	27,106.00

2. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount (Rs.)
1	BRC GRANTS - TA MEETING	5,067.00
2	CRC GRANTS - TA MEETING	9,225.00
3	COMMUNITY MOBILIZATION	15,271.00
4	<u>CWSN</u>	
	MEDICAL CAMP GRANT	5,606.00
	PARENTAL AWARENESS	1,939.00
5	SCHOOL GRANTS (PRIMARY)	5,000.00
6	CAL REPAIR GRANT	3,500.00
7	BANK INTEREST (NET OF BANK CHARGES)	18,119.00
	TOTAL	63,727.00

3. AMOUNT CARRIED FORWARD TO THE NEXT YEAR

Sr. No	Particulars	Amount (Rs.)
1	CIVIL WORKS	46,260.00
2	TEACHERS TRAINING	54,750.00
3	CRC GRANTS - CONTINGENCY	33,888.00
	TOTAL	134,898.00

4. LAST YEARS AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount (Rs.)
1	TEACHERS TRAINING (2013-14)	290.00
2	SCHOOL GRANTS	5,000.00
3	MAINTENANCE GRANTS	5,000.00
4	UNIFORM GRANTS	19,400.00
5	SMC GRANTS	100.00
6	CIVIL WORK	40,000.00
	TOTAL	69,790.00

Annexure III

Utilization Certificates pending as on 31/03/2015

Sr. No.	Particulars	Name of the School	Amount (Rs.)	Management Reply
1	SCHOOL GRANT (2014)	GPS KEVONA	5,000.00	UC Received in 2015-16
2	SCHOOL GRANT (2015)	GPS KEVONA	5,000.00	UC Received in 2015-16
3	UNIFORM GRANT (2014)	GPS DHARGIRI	1,400.00	School closed UC untraceable
4	UNIFORM GRANT (2014)	GPS KALAY	8,800.00	UC will be received in 2015-16

5	UNIFORM GRANT (2015)	GPS KALAY	13,400.00	UC Received in 2015-16
6	VEC DHARBANDORA (10-11)	GPS DAYANANDNAGAR	30,000.00	UC Received in 2015-16
7	VEC DHARBANDORA (10-11)	GPS PRATAPNAGAR	30,000.00	Amount been transferred to GPS Dayanandnagar and used for the construction of compound
8	VEC KALAY (11-12)	GPS COSTI	20,000.00	Amount pending with Village Edu. Committee (VEC)
9	ADVANCE MAJOR REPAIRS (12-13)	-	15,000.00	Amount pending with Village Edu. Committee (VEC)
10	ADVANCE BENCHES AND DESKS (12-13)	-	25872.00	Amount pending with Village Edu. Committee (VEC)
11	ADVANCE FOR DISABLED (12-13)	-	20,000.00	Already been submitted (Refunded) to State Project Office (SPO)
12	ADVANCE FOR	-	30,000.00	Work

	SEPARATE GIRLS TOILET (12-13)			completed UC and bills untraceable
13	ADVANCE VERANDAH GRILLS (10-11)	-	33,216.00	Amount pending with Village Edu. Committee (VEC)
14	NRBC GRANTS (2012)	-	66,250.00	NGO CLOSED

Auditor's Remarks: The accounts have been reconciled wherever the UCs have been received.

Annexure IV

Sr. No	Particulars	DPO (Rs.)	BRC (Rs.)	Diff. (Rs.)	Management Reply
1	ADVANCE ACCESS RAMPS	149,980.00	NIL	149,980.00	The above difference in balances were discussed with the Office of DPO and rectified.
2	ADVANCE DRINKING WATER FACILITY	160,000.00	80,000.00	80,000.00	
3	ADVANCE FOR ELECTRIFICATION	71.00	NIL	71.00	
4	ADVANCE SEPARATE GIRLS TOILET	155,000.00	30,000.00	125,000.00	
5	ADVANCE TOILET URINALS	35,000.00	NIL	35,000.00	
6	ADVANCE VERANDAH GRILLS	108,216.00	33216	75,000.00	
7	ADVANCE GIRLS	43.00	NIL	43.00	

	EDUCATION			
8	ADVANCE TOILETS FOR DISABLED	30,000.00	20,000.00	10,000.00
9	ADVANCE NRBC GRANT	425,500.00	151,250.00	274,250.00
10	ADVANCE MAINTENANCE GRANT	178,098.00	180,000.00	1,902.00
11	ADVANCE SCHOOL GRANTS	249,000.00	170,000.00	79,000.00
12	ADVANCE TEACHERS GRANTS	16,000.00	NIL	16,000.00
13	ADVANCE UNIFORM GRANT	213,600.00	233,000.00	19,400.00

Auditor's Remarks: In certain cases, UCs have been received by the DPO and the necessary rectification entries have been passed.
Where no UCs are received, no additional entries are passed.

Annexure V

Particulars	Management Reply
An amount of Rs 6,383.00/- has been provided in the Refund Statement. As per explanation provided by the BRC staff, this amount is a difference in opening balances from the period 2013-14. As per tally no entry in this regard has been passed.	An entry will be passed for the current year, adjusting the difference of Rs. 6,383.00/-

Name of the client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Quepem- Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated on a regular basis.
3	Refund Statement	<ul style="list-style-type: none">• Refer to Annexure II
4	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Bank of India is Rs. 28,016.00/-• <i>Verified and found to be correct</i>
5	Bank Balance Confirmation	<ul style="list-style-type: none">• Bank of India A/C no. 102810110000135• Amount of Rs. 993,622.75/-• <i>Balance confirmation from the bank is obtained</i>
6	Cash Balance	<ul style="list-style-type: none">• Closing Balance- NIL• <i>Cash balance confirmation has been received</i>
7	Bank Reconciliation	<ul style="list-style-type: none">• Bank Reconciliation carried out on a monthly basis.
8	TDS	<ul style="list-style-type: none">• TDS has been paid during the year• TDS has been paid late for the month of January 2015. TDS paid on 14/02/2015• TDS has been paid for the month of February 2015. TDS paid on 07/03/2015
9	Amount due to GSSA-SPO Porvorim	<ul style="list-style-type: none">• Refer to Annexure III



Annexure I

Sr. No	Period of Audit	Compliance report	Name of the Auditor
1	April 2014 - September 2014	Submitted	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	M/S Rege, Kunkolienkar & Angle

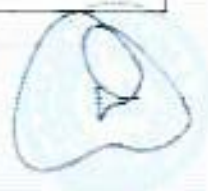
Annexure II

STATEMENT OF REFUNDS

Sr. No	Particulars	Amount Recd. (Rs.)	Amount Paid (Rs.)	Balance Amount (Rs.)
1	<u>BRC GRANT</u>			
	a) Contingency	50,000.00	50,000.00	-
	b) TA Meeting	30,000.00	16,826.00	13,174.00
	TOTAL	80,000.00	66,826.00	13,174.00
2	<u>CRC GRANT</u>			
	a) Contingency	70,250.00	42,988.00	27,262.00
	b) TA Meeting	36,000.00	24,244.00	11,756.00
	TOTAL	106,250.00	67,232.00	39,018.00
3	<u>SALARIES</u>			
	BRP	1,155,107.00	1,155,107.00	-
		0	0	
	CRP	1,541,505.00	1,541,505.00	-
		0	0	
	ACCOUNTANT	472,732.00	472,732.00	-
	MIS CO-ORDINATOR	237,333.00	237,333.00	-
	DATA ENTRY OPERATOR	176,064.00	176,064.00	-
	ART TEACHERS	279,512.00	279,512.00	-
	PE TEACHERS	280,532.00	280,532.00	-



	TOTAL	4,142,785.0 0	4,142,785.0 0	-
4	<u>INSERVICE TEACHERS TRG PROG</u>			
	a) <u>BRC LEVEL</u>			
	i) Primary Teachers		32,369.00	
	ii) Upper Primary Teachers	141,900.00	11,581.00	51,675.00
	b) <u>CLUSTER LEVEL</u>			
	i) Primary Teachers		34,500.00	
	ii) Upper Primary Teachers		11,775.00	
	TOTAL	141,900.00	90,225.00	51,675.00
5	COMMUNITY MOBILISATION TRAINING AT BLOCK LEVEL	23,450.00	23,450.00	-
6	<u>CWSN /IE</u>			
	MEDICAL CAMP	15,000.00	7,300.00	7,700.00
	PARENTAL AWARENESS	5,000.00	2,470.00	2,530.00
	TOTAL	20,000.00	9,770.00	10,230.00
7	<u>GRANTS TO SCHOOL</u>			
	a) SCHOOL GRANTS	517,000.00	517,000.00	-
	b) MAINTENANCE GRANTS	380,000.00	380,000.00	-
	c) UNIFORM GRANTS	755,400.00	735,400.00	20,000.00
	TOTAL	1,652,400.0 0	1,632,400.0 0	20,000.00
8	<u>CIVIL WORKS</u>			
	a) DRINKING WATER FACILITY	100,000.00	-	100,000.00
	b) ACCESS RAMPS	64,850.00	45,395.00	19,455.00
	TOTAL	164,850.00	45,395.00	119,455.00
9	PARA TEACHERS SALARY	827,415.00	809,011.00	18,404.00



10	STREET PLAY	20,000.00	20,000.00	-
11	C.A.L REPAIRS	32,000.00	19,100.00	12,900.00
12	INTERVENTION FOR CWSN - SPECS	41,880.00	41,290.00	590.00

1. REFUND TO SPO

Sr. No	Particulars	Amount (Rs.)
1	PARA TEACHERS SALARY	18,404.00
	TOTAL	18,404.00

2. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount (Rs.)
1	BRC GRANTS - TA MEETING	13,174.00
2	CRC GRANTS - CONTINGENCY	9,262.00
3	CRC GRANTS - TA MEETING	11,756.00
4	<u>CWSN/IE</u>	
	-MEDICAL CAMP	7,700.00
	-PARENTAL AWARENESS	2,530.00
5	C.A.L REPAIRS	12,900.00
6	INTERVENTION FOR CWSN - SPECTACLES	590.00
7	INTEREST FROM BANK (NET OF BANK CHARGES)	26,341.00
	TOTAL	84,253.00



3. AMOUNT CARRIED FORWARD TO THE NEXT YEAR

Sr. No	Particulars	Amount (Rs.)
1	CIVIL WORKS GRANT	119,455.00
2	INSERVICE TEACHERS TRAINING GRANTS	51,675.00
3	CRC CONTINGENCY GRANTS	18,000.00
4	UNIFORM GRANTS	20,000.00
	TOTAL	209,130.00

4. LAST YEARS AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount
1	INTEREST RECEIVED (2013-14)	36,641.00
2	UNIFORM GRANTS (2013-14)	27,400.00
	TOTAL	64,041.00

Annexure iii

Amount Payable to GSSA-SPO Porvorim:

Particulars	Management Reply	Auditor's Remarks
<p>An amount of Rs Rs. 28,32,329.25/- was credited in the books of accounts on the liabilities side. No corresponding entry was found in the books of SPO-Porvorim.</p> <p>As per the explanation provided by the staff of GSSA-SPO, this amount is Surplus of the previous years transferred to the liabilities side since 2010-11.</p>	<p>This amount is reflecting from 2010 onward.</p>	<p>This outstanding amount has been rectified by the BRC by transferring the previous years surplus/deficit to the District Project Office Account.</p>



Name of the client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Mormugao – Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated on a regular basis.
3	Refund Statement	<ul style="list-style-type: none">• Refer to Annexure II
4	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank is Rs. 43,856.00/-• <i>Verified and found correct</i>
5	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 0311101031014• Amount of Rs. 1,049,948.00/-• <i>Balance confirmation from the bank is obtained</i>
6	Cash Balance	<ul style="list-style-type: none">• Closing Balance- NIL• <i>Cash balance confirmation has been received</i>
7	Bank Reconciliation	<ul style="list-style-type: none">• Bank Reconciliation carried out on a monthly basis.
8	Utilization Certificates pending	<ul style="list-style-type: none">• Refer to Annexure III
9	Maintenance Grant	<ul style="list-style-type: none">• Refer to Annexure IV

Annexure I

Sr. No	Period of Audit	Compliance report	Name of the Auditor
1	April 2014 - September 2014	Submitted	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	M/S Rege, Kunkolienkar & Angle

Annexure II

STATEMENT OF REFUNDS

Sr. No	Particulars	Amount Recd (Rs.)	Amount Paid (Rs.)	Balance Amount (Rs.)
1	<u>BRC GRANT</u>			-
	- Contingency	50,000.00	50,000.00	-
	- TA Meeting	30,000.00	26,932.00	3,068.00
	TOTAL	80,000.00	76,932.00	3,068.00
2	<u>CRC GRANT</u>			
	- Contingency	60,000.00	60,000.00	-
	- TA Meeting	36,000.00	7,844.00	28,156.00
	TOTAL	96,000.00	67,844.00	28,156.00
3	<u>SALARIES</u>			
	BRP	1,642,013.00	1,642,013.00	-
	CRP	1,016,331.00	1,016,331.00	-
	ACCOUNTANT	464,365.00	464,365.00	-
	MIS CO-ORDINATOR	239,333.00	239,333.00	-
	DATA ENTRY OPERATOR	173,210.00	173,210.00	-
	ART TEACHERS	421,048.00	421,048.00	-
	PE TEACHERS	419,016.00	419,016.00	-
	TOTAL	4,375,316.00	4,375,316.00	

4	<u>INSERVICE TEACHERS TRG PROG</u>			
	a) <u>BLOCK LEVEL</u>	68,925.00	41,480.00	27,445.00
	b) <u>CLUSTER LEVEL</u>	86,775.00	36,180.00	50,595.00
	TOTAL	155,700.00	77,660.00	78,040.00
5	<u>COMMUNITY MOBILISATION</u>			
	a) SMC TRAINING (BLOCK LEVEL)	10,050.00	9,190.00	860.00
	b) SMC TRAINING (CLUSTER LEVEL)	13,400.00	13,279.00	121.00
	TOTAL	23,450.00	22,469.00	981.00
6	<u>CWSN /IE</u>			
	a) MEDICAL ASSESSMENT	15,000.00	9,592.00	5,408.00
	b) PARENTAL AWARENESS	5,000.00	4,300.00	700.00
	c) ESCORT FACILITY	6,000.00	6,000.00	-
	d) AID FOR SPECTACLES	3,490.00	3,490.00	-
	TOTAL	29,490.00	23,382.00	6,108.00
7	<u>GRANTS TO SCHOOL</u>			
	a) SCHOOL GRANTS	501,000.00	491,000.00	10,000.00
	b) MAINTENANCE GRANTS	215,000.00	195,000.00	20,000.00
	c) UNIFORM GRANTS	561,600.00	523,400.00	38,200.00
	d) NRSTC GRANTS	736,500.00	736,500.00	-
	TOTAL	2,014,100.00	1,945,900.00	68,200.00
8	<u>GRANTS UNDER OTHER INTERVENTIONS</u>			
	a) REPAIRS UNDER C.A.L	32,000.00	8,000.00	24,000.00
	b) DRINKING WATER FACILITY	100,000.00	-	100,000.00
	TOTAL	132,000.00	8,000.00	124,000.00
9	PARA TEACHERS SALARY	681,932.00	670,784.00	11,148.00

1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount (Rs.)
1	BRC GRANTS - TA MEETING	3,068.00
2	CRC GRANTS - TA MEETING	28,156.00
3	<u>CWSN/IE</u>	
	a) MEDICAL ASSESSMENT	5,408.00
	b) PARENTAL AWARENESS	700.00
4	<u>COMMUNITY MOBILISATION</u>	
	a) SMC TRAINING (BLOCK LEVEL)	860.00
	b) SMC TRAINING (CLUSTER LEVEL)	121.00
5	<u>GRANTS TO SCHOOL</u>	
	a) SCHOOL GRANTS	10,000.00
	b) MAINTENANCE GRANTS	20,000.00
	c) UNIFORM GRANTS	38,200.00
6	INTEREST FROM BANK (NET OF BANK CHARGES)	42,408.00
7	VEC INTEREST	7,688.00
	TOTAL	156,609.00

2. AMOUNT CARRIED FORWARD TO THE NEXT YEAR

Sr. No	Particulars	Amount (Rs.)
1	<u>INSERVICE TEACHERS TRG PROG</u>	
	a) <u>BLOCK LEVEL</u>	27,445.00
	b) <u>CLUSTER LEVEL</u>	50,595.00
2	<u>GRANTS UNDER OTHER INTERVENTIONS</u>	
	a) REPAIRS UNDER C.A.L	24,000.00
	b) DRINKING WATER FACILITY	100,000.00
	TOTAL	202,040.00

3. LAST YEAR'S AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount (Rs.)
1	UNIFORM GRANTS (2013-14)	102,425.00
	TOTAL	102,425.00

Annexure III

Sr. No	Particulars	Amount (Rs.)
1	SEPARATE GIRLS TOILET (13-14)	70,000.00
2	ADVANCE FOR COMPOUND WALL	450,000.00
	TOTAL	520,000.00


MANAGEMENT REPLY:

in the above mentioned annexure, pending utilization certificates is shown as Rs.520,000.00/-. But the management wants to make it clear that the UCs are pending for Rs.450,000.00/- only as on 31.3.15. The UCs for separate girls toilet for Rs.70,000.00/- have been already received and placed in file for record.

AUDITOR'S REMARKS:

The UC for Rs. 70,000.00/- has been received and kept with the South DPO.

Annexure IV

Particulars	Management Reply
Maintenance Grant provided to GMS Jetty, Mormugao includes petty expenses for Xerox. As per explanation provided by the staff from the Mormugao BRC, any excess amount remaining from the funds can be used in meeting petty expenses without any prior approval or instruction from the BRC.	GMS Jetty has shown xerox charges of Rs.26.00/- under maintenance grant. However, since it was a petty expense it was accepted with the approval of the BRC. 

Name of the client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Canacona- Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated on a regular basis.
3	Refund Statement	<ul style="list-style-type: none">• Refer to Annexure II
4	Utilization Certificates pending	<ul style="list-style-type: none">• Refer to Annexure III
5	Refunds pending from 2013-14	<ul style="list-style-type: none">• Refer to Annexure IV
6	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Canara Bank is Rs. 66,076.00/-• <i>Verified and found to be correct</i>
7	Bank Balance Confirmation	<ul style="list-style-type: none">• Canara Bank A/C no. 2905101000243• Amount of Rs. 2,095,601.00/-• <i>Balance confirmation from the bank is obtained</i>
8	Cash Balance	<ul style="list-style-type: none">• Closing Balance- Rs. 4,882.00/-• <i>Cash balance confirmation has been received</i>
9	Bank Reconciliation	<ul style="list-style-type: none">• Bank Reconciliation is carried out on a monthly basis.
10	TDS	<ul style="list-style-type: none">• TDS has been paid during the year• TDS amounting to Rs. 7,560.00/- was paid on 23/03/2015.
11	Difference in Balance between DPO and BRC	<ul style="list-style-type: none">• Refer to Annexure V



Annexure I

Sr. No	Period of Audit	Compliance report	Name of the Auditor
1	April 2014 - September 2014	Internal Audit for the period was not conducted.	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	M/S Rege, Kunkolienkar & Angle

Annexure II

STATEMENT OF REFUNDS

Sr. No	Particulars	Amount Recd. (Rs.)	Amount Paid (Rs.)	Balance Amount (Rs.)
1	<u>BRC GRANTS</u>			-
	a) Contingency	50,000.00	50,000.00	-
	b) TA Meeting	30,000.00	30,000.00	-
	TOTAL	80,000.00	80,000.00	-
2	<u>CRC GRANTS</u>			
	a) Contingency	101,550.00	101,550.00	-
	b) TA Meeting	42,000.00	34,163.00	7,837.00
	TOTAL	143,550.00	135,713.00	7,837.00
3	<u>SALARIES</u>			
	BRP	1,771,353.00	1,771,353.00	-
	CRP	1,404,042.00	1,404,042.00	-
	ACCOUNTANT	399,226.00	399,226.00	-
	MIS CO-ORDINATOR	233,667.00	233,667.00	-
	DATA ENTRY OPERATOR	171,210.00	171,210.00	-
	EXCLUSIVE EDUCATORS SALARY	41,100.00	41,100.00	-
	TOTAL	4,020,598.00	4,020,598.00	-



4	<u>PART TIME INSTRUCTORS SALARY</u>			
	ART TEACHERS	140,000.00	140,000.00	-
	HEALTH & PHYSICAL EDUCATION	328,500.00	328,500.00	-
	TOTAL	468,500.00	468,500.00	-
5	<u>CWSN GRANTS</u>			
	MEDICAL ASSESSMENT GRANT	15,000.00	10,296.00	4,704.00
	ASSISTIVE AID (SPECTACLES)	10,635.00	10,635.00	-
	HBE WORKSHOP	600.00	384.00	216.00
	PARENTAL AWARENESS	5,000.00	5,000.00	-
	TRANSPORT AND ESCORT FACILITY	10,000.00	10,000.00	-
	SPEECH THERAPY	3,600.00	3,600.00	-
	TOTAL	44,835.00	39,915.00	4,920.00
6	<u>GRANTS TO SCHOOLS</u>			
	a) SCHOOL GRANTS	1,024,000.00	1,014,000.00	10,000.00
	b) UNIFORM GRANTS	518,200.00	492,200.00	26,000.00
	TOTAL	1,542,200.00	1,506,200.00	36,000.00
7	PARA TEACHERS SALARY	435,847.00	412,607.00	23,240.00
8	CIVIL WORKS GRANTS	398,150.00	398,150.00	-
9	C.A.L GRANT	32,000.00	32,000.00	-
10	SMC TRAINING GRANTS	25,778.00	25,778.00	-
11	CARNIVAL SHIGMO FLOAT GRANT	200,000.00	159,214.00	40,786.00
12	STREET PLAY	20,000.00	20,000.00	-

1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount (Rs.)
1	CRC GRANTS - TA MEETING	7,837.00
2	<u>CWSN</u>	
	MEDICAL ASSESSMENT GRANT	4,704.00
	WORKSHOP FOR HBE	216.00
3	SCHOOL GRANTS	10,000.00
4	UNIFORM GRANTS	26,000.00
5	CARNIVAL SHIGMO FLOAT GRANT	40,786.00
6	BANK INTEREST (NET OF BANK CHARGES)	63,721.00
7	VEC INTEREST	128,236.00
8	PARA TEACHERS SALARY	23,240.00
	TOTAL	304,740.00

2. AMOUNT CARRIED FORWARD TO THE NEXT YEAR

Sr. No	Particulars	Amount (Rs.)
1	TEACHERS TRAINING GRANT	19,495.00
2	TEACHERS MEETING GRANT	46,037.00
	TOTAL	65,532.00

Annexure III

Utilization Certificates pending as on 31/03/2015

Sr. No	Particulars	Name of the School	Amount (Rs.)	Management Reply	Auditors Remarks
1	COMPOUND WALL	VEC - GAONDOGIRI	270,000.00	Work is completed in month of October 2015, so UC will be submitted to the BRC soon.	Utilization Certificate has to be provided.

2	ADVANCE FOR CHILD FRIENDLY ELEMENTS (2010-11)	GPS - PATNEM	40,000.00	Work is Complete but UC not Submitted as the previous Head Master of School dint headed over the charge to Present Headmaster	Utilization Certificate has to be provided.
3	ADVANCE FOR ELECTRIFICATION (2009-10)	GPS - PATNEM	20,000.00	Work is Complete but UC not Submitted as the previous Head Master of School dint headed over the charge to Present Headmaster	Utilization Certificate has to be provided.
4	ADVANCE FOR SEPARATE GIRLS TOILET (2009-10)	GPS - KARVEM	30,000.00	Work is completed but UC not Submitted by VEC.	Utilization Certificate has to be provided.
TOTAL			360,000.00		



Annexure IV

Particulars	Management Reply
Refunds of Rs. 45,000.00/- still pending from VEC Painguinim for Veranda Grills. Refunds were given during the year 2013-14.	This amount was sanctioned to the VEC for Veranda Grills, but the GSIDC took the school under total repair including the Veranda Grills. But the Contractor has delayed the work. As the VEC did not knowing that GSIDC will complete the work of veranda grills or not. Because of this VEC kept this amount with them if GSIDC will not do the work of veranda Grills, VEC will going to do. Now Veranda Grills have been Completed by GSIDC, VEC will refund the amount as soon as possible.

Annexure V

Sr. No.	Particulars	DPO (Rs.)	BRC (Rs.)	Diff. (Rs.)	Management Reply
1	ADVANCE ACCESS RAMPS	100,152.00	NIL	100,152.00	The Advance Access Ramps, Advance Desks/Benches, Advance inclusive Education, Advance NRBC, & Advance School Grant may be directly given by DOP to School without concerning to BRC Canacona. So that amount will not reflect in BRC books of A/c. VRC Interest not pertains to Block A/c. As block is just collecting the interest from VEC & refunding it to DPO. The Amt of Rs. 8,669.00/- is collected from VEC in July 2015 & will be refunded to DPO at the end of the year.
2	ADVANCE DESKS/ BENCHES	2.00	NIL	2.00	
3	ADVANCE INCLUSIVE EDUCATION	4,320.00	NIL	4,320.00	
4	ADVANCE NRBC	17,000.00	NIL	17,000.00	
5	ADVANCE SCHOOL GRANTS	2,694.00	NIL	2,694.00	
6	VEC BANK INTEREST	8,669.00	NIL	8,669.00	



Name of the client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2014-15

Audit Observations at GSSA, Block Resource Centre, Dharbandora- Goa

Sr. No.	Particulars	Remarks
1	Internal Audit Report	<ul style="list-style-type: none">• Verified Internal Audit Report and the compliance report as submitted by GSSA.• Refer to Annexure I
2	Fixed Asset Verification	<ul style="list-style-type: none">• Fixed Asset Register is maintained and updated on a regular basis.
3	Refund Statement	<ul style="list-style-type: none">• Refer to Annexure II
4	Interest Received	<ul style="list-style-type: none">• Amount of Interest received from Bank of India is Rs. 41,615.00/-• <i>Verified and found correct</i>
5	Bank Balance Confirmation	<ul style="list-style-type: none">• Bank of India A/C no. 103710210000005• Amount of Rs. 673,304.00/-• <i>Balance confirmation from the bank is obtained</i>
6	Cash Balance	<ul style="list-style-type: none">• Closing Balance- NIL• <i>Cash balance confirmation has been received</i>
7	Bank Reconciliation	<ul style="list-style-type: none">• Bank Reconciliation is carried out on a monthly basis.
8	Amount due to DPO- South GSSA	<ul style="list-style-type: none">• Refer to Annexure III
9	Difference in Balance between DPO and BRC	<ul style="list-style-type: none">• Refer to Annexure IV
10	Utilization Certificates pending	<ul style="list-style-type: none">• Refer to Annexure V

Annexure I

Sr. No	Period of Audit	Compliance report	Name of the Auditor
1	April 2014 - September 2014	Internal Audit for the period was not conducted.	Maria De Fatima Ribeiro
2	October 2014 -March 2015	Submitted	M/S Rege, Kunkolienkar & Angle

Annexure II

STATEMENT OF REFUNDS

Sr. No	Particulars	Amount Recd (Rs.)	Amount Paid (Rs.)	Balance Amount (Rs.)
1	<u>BRC GRANTS</u>			
	a) Contingency	50,000.00	50,000.00	-
	b) TA Meeting	30,000.00	20,483.00	9,517.00
	c) SMC Training Program	22,500.00	15,822.00	6,678.00
	d) Parental Awareness	5,000.00	4,061.00	939.00
	TOTAL	107,500.00	90,366.00	17,134.00
2	<u>CRC GRANTS</u>			
	a) Contingency	39,360.00	29,370.00	9,990.00
	b) TA Meeting	39,000.00	22,146.00	16,854.00
	TOTAL	78,360.00	51,516.00	26,844.00
3	<u>SALARIES</u>			
	BRP	720,700.00	720,700.00	-
	CRP	814,360.00	814,360.00	-
	ACCOUNTANT	377,999.00	377,999.00	-
	MIS CO-ORDINATOR	239,333.00	239,333.00	-
	DATA ENTRY OPERATOR	132,839.00	132,839.00	-

	HOME BASED EDUCATORS	24,450.00	24,450.00	-
	TOTAL	2,309,681.00	2,309,681.00	-
4	<u>INSERVICE TEACHERS TRG PROG</u>			
	a) <u>BRC LEVEL</u>			
	i) Primary Teachers	29,550.00	19,446.00	10,104.00
	ii) Upper Primary Teachers	9,000.00	5,720.00	3,280.00
	b) <u>CLUSTER LEVEL</u>			
	i) Primary Teachers	33,150.00	21,183.00	11,967.00
	ii) Upper Primary Teachers	12,000.00	4,526.00	7,474.00
	TOTAL	83,700.00	50,875.00	32,825.00
5	<u>CWSN GRANTS</u>			
	MEDICAL CAMP	15,000.00	12,884.00	2,116.00
	AID GRANT SPECTACLES	26,599.00	26,599.00	-
	HBE WORKSHOP	400.00	400.00	-
	CORRECTIVE SURGERY	37,300.00	37,300.00	-
	TRANSPORT AND ESCORT FACILITY	12,000.00	12,000.00	-
	TOTAL	91,299.00	89,183.00	2,116.00
6	<u>GRANTS TO SCHOOL</u>			
	a) SCHOOL GRANTS	367,000.00	362,000.00	5,000.00
	b) MAINTENANCE GRANTS	295,000.00	285,000.00	10,000.00
	c) UNIFORM GRANTS	254,200.00	249,000.00	5,200.00
	TOTAL	916,200.00	896,000.00	20,200.00
7	<u>CIVIL WORKS</u>			
	a) DRINKING WATER FACILITY	100,000.00	100,000.00	

	b) ACCESS RAMPS	232,800.00	175,100.00	57,700.00
	TOTAL	332,800.00	275,100.00	57,700.00
8	C.A.L REPAIRS	8,000.00	8,000.00	-

1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

Sr. No	Particulars	Amount (Rs.)
1	BRC GRANTS - T.A MEETING	9,517.00
2	BRC GRANTS - PARENTAL AWARENESS	939.00
3	BRC GRANTS - SMC TRAINING PROGRAM	6,678.00
4	CRC GRANTS - CONTINGENCY	9,990.00
5	CRC GRANTS - TA MEETING	16,854.00
6	SCHOOL GRANTS	5,000.00
7	MAINTENANCE GRANTS	10,000.00
8	UNIFORM GRANTS	5,200.00
9	<u>INSERVICE TEACHERS TRG PROG</u>	
	a) <u>BRC LEVEL</u>	
	i) Upper Primary Teachers	3,280.00
	b) <u>CLUSTER LEVEL</u>	
	i) Upper Primary Teachers	7,474.00
10	<u>CWSN/IE - MEDICAL CAMP</u>	2,116.00
11	NRBC GRANTS (2013-14)	1,200.00
12	INTEREST FROM BANK (NET OF BANK CHARGES)	39,850.00
	TOTAL	118,098.00



2. AMOUNT CARRIED FORWARD TO THE NEXT YEAR

Sr. No	Particulars	Amount (Rs.)
1	<u>INSERVICE TEACHERS TRG PROG</u>	
	a) <u>BRC LEVEL</u>	
	i) Primary Teachers	10,104.00
2	<u>INSERVICE TEACHERS TRG PROG</u>	
	a) <u>CLUSTER LEVEL</u>	
	i) Primary Teachers	11,967.00
3	<u>CIVIL WORKS</u>	
	a) ACCESS RAMPS	57,700.00
	TOTAL	79,771.00

Annexure III

Particulars	Management Reply	Auditors Remarks
An amount of Rs 1,000.00/- is still payable to the DPO-South. This amount has been pending since 2013-14.	Since Rs.1,000.00/- is an initial deposit it has not been refunded.	This amount of Rs. 1000.00/- shown as deposits in the books of accounts will be paid in the Financial Year 2015-16.



Annexure IV

Sr. No	Particulars	DPO (Rs)	BRC (Rs)	Diff. (Rs)	Management Reply
1	VERANDAH GRILLS	43,500.00	NIL	43,500.00	An amount of Rs. 43500.00/- was received from DPO South towards VERANDAH GRILLS out of which Rs.30,000.00/- advanced to GPS Udalshe and Rs. 13,500.00/- is in balance with BRC Bank A/c .Therefore there is no difference in BRC A/c.
2	DEPOSIT	NIL	1,000.00	1,000.00	Since Rs.1,000.00/- is an initial deposit it has not been refunded.

Annexure V

Sr. No	Name of the School	Amount (Rs.)	Compliance	Auditors Remarks
1	SMC GPS DHARBANDORA (13-14)	20,000.00	Entire Amount have been Utilized but no UC is received for the same.	Utilization Certificate is received.
2	SMC GPS PANASWADA (13-14)	100,574.00	U.C. Submitted at DPO Salcete.	The accounts have been reconciled. The UCs have been received.
3	SMC GPS SATON (13-14)	35,000.00	U.C. Submitted at DPO Salcete.	
	TOTAL	155,574.00		



Consolidated Receipt and Payments Account for the year ended 31.03.2015
Name of the SIS: Gon Sarva shiksha Abhiyan, Alto Betim, Goa

RECEIPTS	Schedule	Amount		PAYMENTS	Schedule	Amount	
		Current year 2014-15	Previous Year 13-14			Current year 2014-15	Previous Year 14
Opening Balance				Amount paid to districts and sub-district level			
(a) Cash at Bank		24,072,555.56	13,474,460.67	Expenditure at District and sub-district level			
(b) Cash in Hand		6,978.00	10,002.00	Teacher Salary		64,944,044.00	67,628,106.00
Funds recd. From Govt. of India				BRC		32,987,427.00	29,546,468.00
(a) SSA		128,683,000.00	133,357,000.00	CRC		24,211,501.00	18,172,636.00
(b) NPEGEL				Civil work		3,016,000.00	6,463,200.00
Funds recd. From State Govt.		69,291,000.00	60,000,000.00	Uniforms to students		7,190,800.00	7,917,800.00
(a) SSA		1,562,092.00	1,269,327.00	Free Text Book		36,624,262.00	25,397,313.00
(b) NPEGEL				Innovative Activities		196,000.00	1,260,000.00
Miscellaneous receipts				IED		1,625,492.60	990,308.60
Others		10,089,647.21	384,605.97	NPEGEL			
Expenditure of districts and sub-districts level adjusted against				Innovative Head upto 1 crore		152,000.00	
Receipt prior period				School Maintenance Grant		5,260,000.00	
Advances for district and sub-district level programme activities				Management Cost			
adjusted		2,283,138.00	8,111,967.52	Research & Evaluation			
Advances for State level				School Grant		8,370,000.00	8,265,000.00
Programme activities adjusted				Teacher Grant			
Funds refunded by districts and sub-district level				Intervention out of school children		1,082,250.00	643,946.00
				TLE			
				Teacher Training		2,433,150.00	6,099,837.00
				Community Training		1,275,728.00	764,400.00
				Remedial Teaching			
				State Component			
				SIEMAT			
				Management Cost		12,004,195.50	11,604,372.00
				Research & Evaluation			
				Supervision and Monitoring			
				Others			



RECEIPTS	Sche- dule	Amount		PAYMENTS	Sche- dule	Amount	
		Current year 2014-15	Previous Year 13- 14			Current year 2014-15	Previous Year 13- 14
				Advances outstanding			
				(a) State level		2,415,441.00	1,332,851.00
				(c) Distinct level			
				(d) Sub-district level			
				Miscellaneous payments			
				(a) NCERT Account			
				(b) Assets purchased		213,753.00	81,200.00
				(c) Telephone deposit			
				(d) TDS paid			
				(e) Payment to Creditors		17,714.00	1,067,237.00
				(f) Payment of Outstanding			
				liabilities		14,673,587.00	5,293,155.00
				(g) Village Education			
				Committee			
				(h) Others			
				Closing Balance			
				(a) Cash at Bank		17,292,459.67	24,072,555.56
				(B) Cash In Hand		2,606.00	6,978.00
				Total		235,988,410.77	216,607,363.16

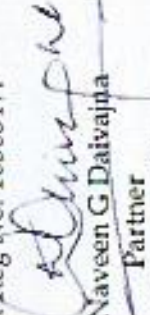
The accompanying notes forming part of the financial statements
FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE


CHIEF ACCOUNTS OFFICER
 Chief Accounts Officer
 DAYA Sarva Shiksha Abhiyan
 PLACE: Betim, Goa


STATE PROJECT DIRECTOR
 State Project Director
 Goa Sarva Shiksha Abhiyan Society
 Panaji - Goa

For Ganesh Daivajna & Co
 Chartered Accountants
 Firm Reg No. 103054W


CA Naveen G Daivajna
 Partner

M.No. 126231



Consolidated Income and Expenditure Account for the year ended 31.03.2015
Name of the SLS: **Goa Sarva Shiksha Abhiyan, Aflo Betim, Goa**

EXPENDITURE	Sched- ule	Amount		Income	Sched- ule	Amount	
		Current year 2014-15	Previous Year 13-14			Current year 2014-15	Previous Year 13-14
Expenditure at District and Sub-District level				Funds recd. from Govt. of India			
Teacher Salary	A	69,774,624.00	84,933,622.00	(a) SSA		131,038,500.00	133,337,000.00
BRC	B	27,793,866.00	25,883,403.38	(b) NTEGEL		-	-
CNC	C	28,458,930.00	18,057,951.00	Funds recd. from State Govt.		20,559,000.00	60,000,000.00
Civil work	D	6,641,275.00	10,053,913.00	(a) SSA		-	-
Uniforms to Students	E	7,472,975.00	5,831,400.00	(b) NTEGEL		-	-
Free Text Book	F	36,634,262.00	25,412,313.00	Interest		-	-
Innovative Activities	G	63,702.00	274,170.00	(a) SSA		1,237,015.00	970,117.00
IED	H	1,554,690.00	1,092,836.60	(b) Refunded by VEC/BRC		522,509.00	634,302.00
NTEGEL	I	-	-	Ochans		9,758,739.21	24,357.97
School Maintenance Grant	J	4,837,738.00	10,000.00	Balance at disburts		7,000.00	-
Management Cost				Receipts Prior Period		-	-
Research & Evaluation	J	8,413,405.00	100,000.00	Income		-	-
School Grant	I	8,413,405.00	7,694,777.00	Excess of Expenditure over Income		1,493,182.11	-
Teacher Grant	I	1,500.00	1,500.00				
Intervention cost of school children	K	1,507,479.00	568,517.00				
Intervention for SC/ST/Minority							
TLE							
Teacher Training	L	1,425,688.00	2,838,954.10				
Community Training	M	171,698.00	327,625.00				
Remedial Teaching	N	-	627,399.00				
Innovative Head upto 1 Cr.	O	272,844.00	10,000.00				
SACs Training	P	954,713.00	116,045.00				
State Component							
SIEMAT							
Management Cost	Q	15,237,569.50	12,634,264.00				
Research & Evaluation	R	1,434,014.00	34,737.00				
Supervision and Monitoring							
Others (Prior period expense)		881,297.00	-				
Total		213,222,763.21	196,698,179.05	Total		213,222,763.21	196,698,179.05

The accompanying notes forming part of the financial statements
FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE



CHIEF ACCOUNTS OFFICER,
DATE: 30.03.2015
PLACE: Shiksha Abhiyan,
Alo-Betim, Goa

[Signature]
STATE PROJECT DIRECTOR
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

For Ganesh Daivajna & Co
Chartered Accountants
Firm/Reg No. 1000341W
[Signature]
CA. Navroop G. Daivajna
Partner
M.No. 126231

GOA SARVA SHIKSHA ABHIYAN		
SCHEDULES FORMING PART OF INCOME AND		
EXPENDITURE ACCOUNT (MATCHING GRANT) (31.03.2015)		
	AMOUNT	AMOUNT
SCHEDULE A		
To Teachers Salary		
Teachers salary (South)	14,624,044.00	
Teachers salary (North)	55,150,580.00	69,774,624.00
SCHEDULE B		
To Block Resource Centre		
Salary of Resource Person North	14,138,676.00	
Salary of Resource Person South	12,785,427.00	
Contingency Grant North	300,000.00	
Contingency Grant South	300,000.00	
Meeting TA North	122,089.00	
Meeting TA south	149,174.00	27,795,366.00
SCHEDULE C		
To Cluster Resource Centre		
Salary of Resource Person North	13,646,856.00	
Salary of Resource Person South	8,788,841.00	
Contingency Grant North	288,783.00	
Contingency Grant South	390,201.00	
Meeting TA North	161,609.00	
Meeting TA south	192,240.00	23,468,530.00
SCHEDULE D		
To Civil Work		
Access Ramps (North)	730,127.00	
Boundary Wall Construction (North)	798,920.00	
Boundary Wall Construction (South)	791,000.00	
Benches & Desks (North)	21,168.00	
Child Friendly Elements (North)	200,000.00	
Child Friendly Elements (South)	40,000.00	
Drinking Water Facility (North)	440,000.00	
Drinking Water Facility (South)	460,000.00	
Electrification Exp. (North)	134,976.00	
Electrification Exp. (South)	47,062.00	
Grills & Varandah (North)	75,000.00	
Grills & Varandah (South)	170,800.00	
Separate Girls Toilets North	1,575,000.00	
Separate Girls Toilets South	420,000.00	
Ramps for CWSN South	737,222.00	6,641,275.00
SCHEDULE E		
To Uniforms for Students		
North	3,485,200.00	
South	3,987,775.00	7,472,975.00



SCHEDULE F		
Free Text Books		
North	14,849,000.00	
South	12,129,000.00	
State	9,646,262.00	36,624,262.00
SCHEDULE G		
Innovative Activities		
North	-	
South	503.00	
State	65,199.00	65,702.00
SCHEDULE H		
Intervention for CWSN (IED)		
Intervention for CWSN (IED) North	725,457.60	
Intervention for CWSN (IED) South	829,233.00	1,554,690.60
SCHEDULE I		
Grants Released to Schools		
School Maintenance North	3,072,738.00	
School Maintenance South	1,785,000.00	
School Grant North	4,950,405.00	
School Grant South	3,463,000.00	13,271,143.00
SCHEDULE K		
Intervention for Out of School Children		
North	-	
South	1,507,479.00	1,507,479.00
SCHEDULE L		
Teachers Training		
Teachers Training North	743,156.00	
Teachers Training South	526,382.00	
Teachers Training State	156,150.00	1,425,688.00
SCHEDULE M		
Community Training		
Community Training North	171,698.00	171,698.00
SCHEDULE N		
Special Training Centre		
Special Training Centre North	580,628.00	580,628.00
SCHEDULE O		
Innovation Head upto 1 Cr.		
North	195,444.00	
South	77,400.00	
State		272,844.00



SCHEDULE P		
SMC's Training		
North	-	
South	327,912.00	
State	56,173.00	384,085.00
SCHEDULE Q		
To Management & MIS		
Audit Expenses	86,672.00	
Hamali Charges	5,200.00	
Accomodation	400.00	
Ad Hoc Bonus	74,911.00	
Advertisement Expenses	20,060.00	
Annual Maintenance Contract	12,250.00	
Bank Charges	6,697.00	
Computer Maintainance	101,149.00	
Electricity Charges	39,263.00	
Internal Audit Expenses	6,813.00	
Leave Salary & Pension Contribution	203,825.00	
Leave Travel Concession	68,241.00	
Meeting expenses	73,970.00	
Medical Reimbursement	6,835.00	
Mobile Bill Reimbursement	28,319.00	
Office Expenses	110,063.50	
Postage & Telegram	9,602.00	
Printing & Stationary	72,900.00	
Repair & Maintenance	118,963.00	
Salary of Contract Staff	8,216,438.00	
Salary of Office Staff	1,119,879.00	
Remuneration to DPO	49,140.00	
TA/DA	417,164.00	
Tally Software Expenses	28,300.00	
Newspapers & Periodicals	9,616.00	
Expenses of BRCs	40,500.00	
Tea & Refreshment	16,079.00	
Telephone Charges	104,016.00	
Transferred to DPO South	93,150.00	
Refunds	9,287.00	
Vehicle Hire Charges	802,643.00	
Water Charges	1,751.00	
Staff Recruitment Expenses	12,265.00	
NCERT Workshop Expenses	85,113.00	12,051,474.50
SCHEDULE R		
To REMS Activity		
North	-	
South	-	
State	914,884.00	914,884.00
SCHEDULE S		
To LEP Activity		
North	-	
South	-	
State	201,495.00	201,495.00
		203,977,348.10




Consolidated Balance Sheet as on 31.03.2015
Name of the SIS: **Goa Sarva Shiksha Abhiyan, Alto Betim, Goa**

LIABILITIES	Amount		Sche- date	ASSETS	Amount	
	Current Year 2014-15	Previous Year 2013-14			Current Year 2014-15	Previous Year 2013-14
Capital Fund						
Opening Balance	38,145,237.96	37,351,889.07	C	Fixed Assets	7,838,383.40	7,624,630.40
Fund Recd. From Govt. of India SSA	-	-		Deposits	9,058.00	9,058.00
Fund Recd. From State Govt. SSA & Additional Funds (State)	-	-		Advances for Expenses	18,100,849.50	22,124,936.50
Others (NCERT)	-	-		Civil Works (PW/D)	20,000.00	20,000.00
Add: Transfer Entry of 2012-13 not accounted in financials as on 31.03.2013	-	2,286,531.00		Grants Receivables	3,623,900.00	
Less: Excess of Expenditure over Income	-	1,493,182.11		Closing Balance at SFO		
Less: Prior Period Adjustments (as per office notings did)	104,053.00			Cash at Canara Bank SFO	1,355,496.32	12,339,719.32
Add: Excess of Income over Expenditure	8,182,603.11			Cash at Canara Bank DFO North	5,717,571.54	4,225,372.28
Closing Balance	46,223,808.07	38,145,237.96		Cash at Canara Bank DFO South	10,189,391.81	7,507,463.96
				Cash in Hand	2,606.00	6,978.00
Current Liabilities						
Provisions	249,794.00	15,201,059.00				
Sundry Creditors	413,254.50	511,651.50				
	46,886,856.57	53,858,158.46			46,886,856.57	53,858,158.46

The accompanying notes are an integral part of the financial statements
FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE



CHIEF ACCOUNTS OFFICER
DATE: 31/03/2015

STATE PROJECT DIRECTOR
Eista Project Director

Goa Sarva Shiksha Abhiyan
Alto-Betim, Goa

For Ganesh Daivajna & Co
Chartered Accountants
Firm Reg. No. 1030541W

GA. Narveer G. Daivajna
Partner

M.No. 126231

GOA SARVA SHIKSHA ABHIYAN
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT)

(31.03.2015)

	<u>AMOUNT</u>	<u>AMOUNT</u>
SCHEDULE - A		
SUNDRY CREDITORS		
M/s Narvekar Agencies	7,407.50	
Bondekar Offset	905,847.00	913,254.50
SCHEDULE - B		
PROVISIONS - OUTSTANDING LIABILITIES		
TA/DA Payable	2,465.00	
Extra Amt Refunded by BRC Bardes	1,860.00	
CRC Contingency Grants Payable	201,000.00	
Difference payable to BRC Bardes	1,585.00	
Training Dues Payable	13,646.00	
SC/ST Intervention	4,238.00	
Substitute Teacher Salary Payable	25,000.00	249,794.00
	<u>AMOUNT</u>	<u>AMOUNT</u>
SCHEDULE - D		
ADVANCES		
Block Resource Centre -		
Salary Refundable	298,375.00	
BEP meeting TA Grant	57,911.00	
CRC Grant Refundable	343,144.00	
School Teacher & Maintenance Grant Receivable	154,857.00	
Training Grant Receivable	327,098.00	
Community Mobilisation Grant Receivable	25,943.00	
Intervention for CWSN Receivable	41,156.00	
Bank Interest Receivable- Blocks	1,529,222.00	
Intervention for CAL (LCD) Receivable	50.00	
CAL Receivable	25,890.00	
Intervention for Girls Education Receivable	504,800.00	3,308,406.00
CIVIL WORKS		
Access Ramps North	1,005,939.00	
Access Ramps South	972,758.00	
Boundary Wall Construction North	1,476,000.00	
Boundary Wall Construction South	1,775,000.00	
Benches & Desks South	25,874.00	
Child Friendly Elements North	40,000.00	
Drinking Water Facility North	580,000.00	
Drinking Water Facility South	680,000.00	
Electrification North	40,000.00	
Electrification South	40,071.00	
Grills for Varandah North	170,085.00	
Grills for Varandah South	256,891.00	
Major Repaire Work North	201,645.00	
Major Repaire Work South	27,321.00	
Separate Girls Toilet Const. North	1,000,000.00	
Separate Girls Toilet Const. South	405,970.00	
Compound Wall (VEC) North	285,096.00	
Child Friendly Elements VEC South	130,000.00	
Electrification VEC North	520,000.00	
Separate Girls Toilet Const. VEC North	220,000.00	
Toilets/Urinals South	105,000.00	9,747,410.00



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Cluster Resource Centre -		
Contingency Grants North	159,000.00	
Contingency Grants South	51,888.00	
CRP Contingency Grant Refundable	68,217.00	
Meeting TA Grant North	216,391.00	495,496.00
GRANTS RELEASED TO SCHOOLS		
Maintenance North	42,955.50	
Maintenance South	180,488.00	
School Grant North	160,058.00	
School Grant South	267,124.00	
Teachers Grant North	11,500.00	
Teachers Grant South	34,000.00	686,125.50
Innovative Activity		
SC/ST	13,000.00	
Girl Education	43.00	
CI Joint Project Innovation	180,706.00	
Intervention For Uniform North	111,600.00	
Computer Assisted Learning North	124,000.00	
Computer Assisted Learning South	34,320.00	443,669.00
Teachers Training		
Inservice Primary Block Level North	557,270.00	
Inservice Primary Block Level South	455,473.00	
Inservice Teachers Training (State)	98,200.00	1,110,943.00
INTERVENTION FOR Out of School Children		
NRBC North	142,506.00	
NRBC South	470,500.00	
Back to School	7,300.00	
Madarsa South	41,300.00	
AIE South	-	661,606.00
INTERVENTION FOR CWSN (DD)		
North	179,140.00	
South	143,800.00	322,940.00
Community Training		
Non Residential Community training North	14,440.00	
Special Training North	470,000.00	484,440.00
Uniforms for Students		
North	-	
South	234,600.00	234,600.00
Other refundables (North)		
Refund setting up of Resource Room	190.00	
Refund of Intervention of Civil Works	307,104.00	
Refund of Intervention of Inclusive Education	20,000.00	
Refund Non Residential Bridge Course- Pernem	270.00	327,564.00
OTHER ADVANCES		
TA/DA	225,350.00	
Hamali Charges	4,000.00	
SLAS Activity	25,000.00	
Meeting Expenses	23,300.00	277,650.00
		18,100,849.50
SCHEDULE - E		
GRANTS RECEIVABLES TOWARDS SWACHH BHARAT		
Central Funds	2,355,500.00	
State Funds	1,268,000.00	3,623,500.00



GOA SARVA SHIKSHA ABHIYAN

SCHEDULE-C

FIXED ASSETS AS ON 31.03.2015

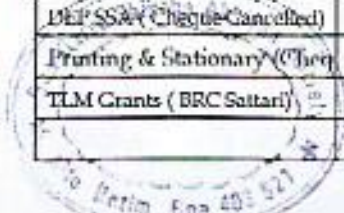
PARTICULARS	BAL AS ON 01-04-2014	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2015
3G Data Card	4,400.00	-	-	4,400.00
Air Conditioners	323,800.00	-	-	323,800.00
Books	1,538.00	-	-	1,538.00
Computer Hardware	197,070.00	30,240.00	-	227,310.00
Computers	2,120,618.00	89,375.00	-	2,209,993.00
Computer Software	323,765.00	-	-	323,765.00
Hard Disk	-	4,950.00	-	4,950.00
Filing Cabinet	-	10,326.00	-	10,326.00
Computer Tables	64,203.75	-	-	64,203.75
EPABX	74,463.00	-	-	74,463.00
Fax Machine	11,960.00	-	-	11,960.00
Franking Machine	88,961.00	-	-	88,961.00
Furnishing of SPD Office	698,620.65	-	-	698,620.65
Furniture and Fixture	1,299,560.00	-	-	1,299,560.00
LCD Projectors	605,875.00	-	-	605,875.00
Office Equipment	33,216.00	25,500.00	-	58,716.00
Office Cupboard	-	16,522.00	-	16,522.00
Medium Table	-	13,309.00	-	13,309.00
Premium Visitors Chairs	-	15,831.00	-	15,831.00
Overhead Projector	118,131.00	-	-	118,131.00
Pedestal Fans	16,100.00	-	-	16,100.00
Risograph Machine	137,170.00	-	-	137,170.00
Shredder Machine	5,800.00	-	-	5,800.00
Stabilizer	47,353.00	-	-	47,353.00
Tally Software	11,232.00	-	-	11,232.00
Xerox Machine	360,692.00	-	-	360,692.00
Digital Camera	13,670.00	-	-	13,670.00
Laptops	104,970.00	-	-	104,970.00
Water Filter	12,190.00	-	-	12,190.00
UPS	128,857.00	-	-	128,857.00
Computer Printer	101,745.00	5,200.00	-	106,945.00
Digital Copier	50,400.00	-	-	50,400.00
Focus Wireless Portable PA System	75,000.00	-	-	75,000.00
Laptops	583,370.00	-	-	583,370.00
Refrigerator	9,900.00	-	-	9,900.00
Wireless ADSL * Modem Router	-	2,500.00	-	2,500.00
	7,624,630.40	213,753.00	-	7,838,383.40

GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

Receipt & Payment Account (Matching Grant) for the ended year 31/3/2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>To Cash & Bank Balance as on 01.04.2014</u>			By Primary Teachers Salary		45,645,000.00
Cash at Bank	12,339,719.32				
Cash / Petty- Cash in Hand	5,000.00	12,344,719.32	By Advance towards:		
			LTC Advance		
To Grants Received			Hamali Charges (Free Text Books)	4,000.00	
a) Funds Received from			Internal Audit (TA/DA)	4,000.00	
Government of India	126327500.00		Staff Interviews	20,000.00	
b) Funds Received from			Office Meeting Expenses	69,800.00	
State Government	68023000.00	194,350,500.00	TA/DA	242,195.00	
			Inservice Teachers Training	153,617.00	
<u>To Grants Received towards Swachh Bharat</u>			NCERT Workshop	94,400.00	
a) Funds Received from			Postage & Telegram		
Government of India	2355500.00		SLAS Activity	202,900.00	
b) Funds Received from			DEP SSA Workshop		
State Government	1268000.00	3,623,500.00	SETHU (NGO)	400,000.00	1,190,912.00
To Additional Funds Received from			By Free Text Books Activity		7,757,577.00
State Govt. towards Text Books		7,500,000.00			
			By Royalty on Text Books Printing		
To Interest on S/B A/C		653,438.00	(paid to NCERT)		1,888,685.00
To Other Income		306.00	By Management & MIS		
			Audit Fees Expenses	85,393.00	
To TDS on Contractors		26,036.00	Accommodation	400.00	
			Advertisement Expenses	20,060.00	
To TDS on Professional Fees		12,659.00	Ad Hoc Bonus	47,279.00	
			Annual Maintenance Contract	12,250.00	
To TDS on Office Staff		117,478.00	Bank Charges	663.00	
			Computer Maintainance	73,104.00	
To Income from Sale of Text Books		2,000,164.00	Electricity Charges	29,801.00	
			Meeting Expenses	30,960.00	
To Grants Received from			Leave Salary Contribution	74,027.00	
NCERT		94,400.00	Mobile Bill Reimbursement	14,661.00	
			Office Expenses	48,265.00	
<u>To Refund of Advances towards:</u>			Postage & Telegram	6,895.00	
Inservice Teachers Training	45671.00		Printing & Stationary	64,054.00	
Staff Interviews	7,735.00		Repair & Maintenance	50,249.00	
Office Meeting Expenses	4,774.00		Salary of Contract Staff	5,050,007.00	
TA/DA	54,055.00		Salary of Office Staff	516,836.00	
SLAS Activity	28,061.00		TA/DA	283,824.00	
NCERT Workshop Exps	9,287.00		Internal Audit Expenses	813.00	
DEP SSA (Cheque Cancelled)	3,519.00		TDS of Contractors	26,036.00	
Printing & Stationary (Cheq)	2800		TDS of Office Staff	126,470.00	
TLM Grants (BRC Saitari)	1,000.00	156,902.00	TDS on Professional Fees	12,659.00	
			Tea & Refreshment	14,834.00	



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			Telephone Charges	53,822.00	
			Vehicle Hire Charges	720,783.00	
			Water Charges	1,751.00	
			CIH Activity Expenses	65,199.00	
			SLAS Activity Expenses	230,139.00	
			REMS Activity Expenses	55,240.00	
			Community Mobilisation Expenses	56,173.00	
			LEP Activity Expenses	201,495.00	
			Inservice Teachers Training Expenses	145,733.00	8,119,875.00
			By Purchase of Fixed Assets		
			Computer Hardware	30,240.00	
			Computers	89,375.00	
			Office Equipments	25,500.00	145,115.00
			By Refund of Excess Grants Received		
			From NCERT		9,287.00
			By Outstanding Expenses A/c		
			Delta Technologies	17,714.00	17,714.00
			By Transfer of Funds to Districts		
			DPO North	81,951,321.00	
			DPO South	58,421,320.00	140,372,641.00
			By Repayment of Current Liabilities 13-14		
			Refund of Earnest Money Deposit	25,000.00	
			Primary Teachers Salary (Provision)	14,320,000.00	14,345,000.00
			Cash & Bank Balances as on 31.03.2015		
			Bank Balance (Canara Bank)	1,388,296.32	
			Cash/Petty-Cash in Hand	-	1,388,296.32
		220,880,102.32			220,880,102.32

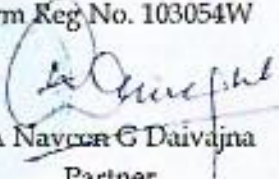
FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE



CHIEF ACCOUNTS OFFICER, STATE PROJECT DIRECTOR
State Project Director
DATE 30-03-2015
PLACE Panaji - Goa
 Goa Sarva Shiksha Abhiyan Society



For Ganesh Daivajna & Co
 Chartered Accountants
 Firm Reg No. 103054W

 CA Navneet G Daivajna
 Partner
 M.No. 126231

GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE
(MATCHING GRANT) (STATE PROJECT OFFICE) (as on 31.03.2015)

SCHEDULE A	AMOUNT	AMOUNT
To Management & MIS		
Staff Interview Expenses		12,265.00
Accommodation		400.00
Ad Hoc Bonus		47,279.00
Advertisement Expenses		20,060.00
Annual Maintenance Contract		12,250.00
Bank Charges		663.00
Electricity Charges		29,801.00
Computer Maintainance		73,104.00
Internal Audit Expenses		6,813.00
Leave Salary & Pension Contribution		74,027.00
Meeting expenses		72,686.00
Mobile Bill Reimbursement		14,661.00
Office Expenses		48,265.00
Postage & Telegram		6,895.00
Printing & Stationary		61,254.00
Repair & Maintenance		59,856.00
Salary of Contract Staff		5,058,999.00
Salary of Office Staff		516,836.00
TA/DA		354,429.00
Tea & Refreshment		14,834.00
Telephone Charges		53,822.00
Vehicle Hire Charges		720,783.00
Water Charges		1,751.00
Audit Fees Expenses		85,393.00
		7,347,126.00



GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

Balance Sheet as on 31.03.2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

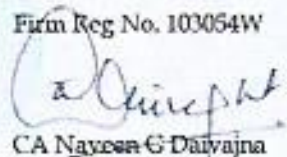
LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
GRANTS TO BE UTILISED			Fixed Assets		5,129,941.40
Surplus for utilisation in subsequent year			(as per Schedule D)		
Opening Balance	200,387,241.57		Deposits(Telephone Deposit)		6,000.00
Add: Excess of Income over			Advances		
Expenditure	147,723,638.00		(as per Schedule E)		176,005,397.74
	348,110,879.57				
Add: Transfer entry of 2013-14 not			Grants Receivable towards Swachh Bharat from:		
accounted in financials as on 31.03.2014	1,023,366.97		Central Govt.	2,355,500.00	
	349,134,246.54		State Govt.	1,268,000.00	3,623,500.00
Less: Transfer entry of 2013-14 not			PWD(Advance for Civil Works)		20,000.00
accounted in financials as on 31.03.2014	163,265,370.08				
	185,868,876.46		Closing Balance at SPO		
Less: Prior Period Expenses Transferred			Cash in Bank (Canara Bank)	1,388,296.32	
to Reserves Accounts as per office notings			Cash in Hand	-	1,388,296.32
dtl.	104,053.00	185,764,823.46			
Provisions					
(As per Schedule B)		2,465.00			
Sundry Creditors					
(As per Schedule C)		405,847.00			
		186,173,135.46			186,173,135.46

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE



 CHIEF ACCOUNTS OFFICER, STATE PROJECT DIRECTOR
 Chief Accounts Officer, State Project Director
 DATE: 31.03.2015
 PLACE: Batim, Goa
 Goa Sarva Shiksha Abhiyan Society
 Panaji - Goa

For Ganesh Daivajna & Co
 Chartered Accountants
 Firm Reg No. 103054W

 CA Navroop G Daivajna
 Partner
 M.No. 126231



GOA SARVA SHIKSHA ABHIYAN- SPO OFFICE
 SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2015)
 (MATCHING GRANT) (STATE PROJECT OFFICE)

SCHEDULE D

Fixed Assets

Particulars	Balance as on 01-04-2014	Additions	Sales during the year	Balance as on 31.03.2015
3G Data Card	4,400.00			4,400.00
Air Conditioners	242,700.00	-		242,700.00
Books	1,538.00			1,538.00
Computer Hardware	154,020.00	30,240.00		184,260.00
Computers	1,484,783.00	89,375.00		1,574,158.00
Computer Software	323,765.00			323,765.00
Computer Tables	64,203.75			64,203.75
EPABX	30,042.00			30,042.00
Fax Machine	11,960.00			11,960.00
Franking Machine	88,961.00			88,961.00
Furnishing of SPO Office	698,620.65			698,620.65
Furniture & Fixture	857,166.00			857,166.00
LCD Projector	246,625.00			246,625.00
Office Equipment	33,216.00	25,500.00		58,716.00
Overhead Projector	118,131.00			118,131.00
Pedestrial Fans	6,600.00			6,600.00
Risograph Machine	137,170.00			137,170.00
Shredder Machine	5,800.00			5,800.00
Stabilizer	47,353.00			47,353.00
Tally Software	11,232.00			11,232.00
Xerox Machine	296,180.00			296,180.00
Digital Camera	4,400.00			4,400.00
Laptops	104,970.00			104,970.00
Water Filter	10,990.00			10,990.00
	4,984,826.40	145,115.00		5,129,941.40



SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2015)
(MATCHING GRANT)- STATE PROJECT OFFICE

SCHEDULE	AMOUNT	AMOUNT
Provisions		
TA/DA Payable	2,465.00	2,465.00

SCHEDULE	AMOUNT	AMOUNT
Sundry Creditors		
Bandekar Offset	405,847.00	405,847.00

SCHEDULE	AMOUNT	AMOUNT
Advances		
Other Advances		
Inservice Teachers Training	83,200.00	
Advance Meeting Expenses	23,300.00	
Advance- Free Textbooks Loading Charges	4,000.00	
Advance Teachers Training	15,000.00	
SLAS Activity	25,000.00	
TA/DA	135,350.00	285850.00
Branches/Divisions		
Advances to DPO North	98,733,068.78	
Advances to DPO South	76,986,478.96	175,719,547.74
		176,005,397.74



GOA SARVA SHIKSHA ABHIYAN

Receipt & Payment Account (Additional Grants) for the year ended 31.03.2015.

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Cash & Bank Balances as on 01.04.2014			By Payment of Sundry Creditors		447,741.00
Cash in hand					
Cash at Bank			By Para Teachers Salary		8,301,613.00
Bank of India	7,858,167.50				
IndusInd Bank	4,060,967.00	11,919,134.50	By Management Cost		
			Bank Charges		139.64
To Interest Received		560,361.51			
			By TIS Paid		3,713.00
To Remedial Teaching					
Refund of Para Teacher Salary		182,436.00	By Talmani Scheme Expenses		297,290.00
To TIS Collected from Parties		3,713.00			
			By Cash & Bank Balances as on 31.3.2015		
			Cash in Hand		
			IndusInd Bank	2,306,575.51	
			Bank of India	1,308,272.86	3,614,848.37
		12,665,645.01			12,665,645.01

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE



 CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR
 Chief Accounts Officer State Project Director
 DATE: _____
 PLACE: Andolim, Goa

 Goa Sarva Shiksha Abhiyan Society
 Panaji - Goa

For Ganesh Daivajina & Co
 Chartered Accountants
 Firm Reg. No. 103054W


 CA Naveen G. Daivajina
 Partner
 M.No. 126231



GOA SARVA SHIKSHA ABHIYAN

Income & Expenditure Account (Additional Grants) for the year ended 31.03.2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Remedial Teaching		By Interest Received	560,361.51
Remedial Teaching for Pry. & Up. Pry	8,301,613.00		
		By Refund of Para Teachers Salary	182,436.00
To Bank Charges	439.64		
		By Excess of Expenditure over Income	7,856,545.13
To Jalmani Scheme Expenses	297,290.00		
	8,599,342.64		8,599,342.64

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE

CHIEF ACCOUNTS OFFICER
Chief Accounts Officer

STATE PROJECT DIRECTOR
State Project Director

DATE: 31.03.2015

Goa Sarva Shiksha Abhiyan Society

PLACE: Betim, Goa

Panaji - Goa



For Ganesh Daivajna & Co

Chartered Accountants

Firm Reg No. 103054W

CA Navreen G Daivajna

Partner

M.No. 126231

COA SARVA SHIKSHA ABHIYAN (NORTH DISTRICT)

Receipt & Payment Account (Matching Grant) for the ended year 31.03.2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Coa/2005.

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Cash & Bank Balances as on 01.04.2014			By Teachers salary		
Bank Accounts	4,225,372.28		Salary of primary teacher (Regular)	12,580,000.00	12,580,000.00
Cash-in-hand	1,978.00	4,227,350.28			
			By Payment of Deductions from salaries		
To Grant received			GEIS Contribution	600.00	
Fund received from State Project Office	81,951,321.00	81,951,321.00	G.P.F. Contribution	30,000.00	
			TDS of Office Staff	17,043.00	47,643.00
To Interest recived on SB A/c		220,636.00			
			By Advance Salary paid to DPC	100,000.00	100,000.00
To Deduction from salaries received					
GEIS Contribution	600.00		By Payment of Sundry Creditors		
G.P.F. Contribution	30,000.00		Ortech	12,650.00	12,650.00
TDS of Office Staff	17,043.00	47,643.00			
			By Payment towards Current liabilities of 2013-14		
To Refund of advances			CII Joint Project Innovation payable	52,770.00	
Civil works	624,380.00		Telephone & Mobile Charges Payable	1,778.00	
CRP contingency	28,339.00		Salary of Contract Staff payable	20,000.00	
CRP Meeting TA	5,933.00		Home Based Educators Salary payable	3,000.00	
School Grant (Primary)	20,000.00		Salary of substitute teacher (BRJ) payable	25,000.00	102,548.00
School Grant (Upper Primary)	14,000.00				
Maintenance Grant (Primary)	90,000.00		By Block Resource Centre		
Maintenance Grant (Upper Primary)	10,000.00		Salary of BRC Staff	14,097,000.00	
CAL (LCD)	10,000.00		Salary of Substitute Teacher	222,500.00	
Uniform Grant	77,400.00		Salary of Part Time Teacher	4,922,500.00	
Advance DPC Salary (adjusted)	100,000.00	980,052.00	BRC Contingency	300,000.00	
			BRC Meeting TA Grant	180,000.00	19,722,000.00
To INTERVENTION FOR CWSN (IED)					
CWSN Talent Show	18,564.00		By Adv towards CII Joint Project Innovation	330,000.00	330,000.00
Disability Awareness Camp 12-13	15,000.00				
National Association for Blinds 10-11	26,000.00		By Cluster Resource Centre		
Home base salary	1,516.00	71,110.00	Salary of Cluster Resource Person	13,990,000.00	
			CRC Contingency	315,000.00	
To REFUND TRAINING GRANTS			CRP Meeting TA Grant	378,000.00	14,683,000.00
Primary Teachers Training	52,770.00				
Upper Primary Teachers Training	10,000.00	62,770.00	By Advances outstanding Civil Works		
			Access of Ramps	750,000.00	
To INDIRECT INCOMES			Compound wall	516,000.00	
Girl Child Motivation Scheme (Forficted /	27,908.36		Drinking Water Facility	500,000.00	1,766,000.00
Miscellaneous Receipts	142.00	28,050.36			
			By Community Training		
			Community Mobilisation	60,000.00	
			Non- Residential Community Training	140,700.00	200,700.00
			By Uniform Grant	3,883,200.00	3,883,200.00
			By Comput Aided Learning		
			Maintenance of Hardware	196,000.00	196,000.00
			By Intervention for CWSN (IED)		
			One day Parental awareness Camp	30,000.00	
			Aids & appliances	272,117.60	
			CWSN Talent Show	100,000.00	
			5 Days Teachers Training (CWSN)	105,000.00	
				25,000.00	
			Training on teaching children with CP, MD ASD		
			Workshop on Care & support to Cwsn	400.00	
			Eye Surgery (CWSN)	21,500.00	
			Corrective Surgery (CWSN)	5,000.00	



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			Home Base Educators Salary	30,150.00	
			Hiring Services of physio / Speech therapist	60,000.00	
			Medical Assessment (CWSN)	90,000.00	
			Salary of Resource Teacher	15,000.00	
			Escort & Transport	66,000.00	820,211.60
			By Funds Transferred to DPO South		93,150.00
			By Grant released to school		
			School Grant (Primary Schools)	3,225,000.00	
			School Grant (Upper Primary Schools)	1,820,000.00	
			Maintenance Grant (Primary Schools)	2,580,000.00	
			School Grant (Upper Primary Schools)		
			Maintenance Grant (Upper Primary Schools)	670,000.00	8,295,000.00
			By Special Training		
			Non Residential Special Training Centre	672,000.00	672,000.00
			By Teachers Training	1,507,350.00	1,507,350.00
			By Free Text books	14,849,000.00	14,849,000.00
			By Advances towards		
			New Water Connection - Bardes	23,600.00	
			RCC Roof Repair work - Pernem	12,000.00	
			Repair of Computer- Pernem	4,950.00	40,550.00
			By Management & MIS		
			Arrears Paid to Support staff	94,362.00	
			Audit Expenses	1,279.00	
			Bank Charges	3,126.00	
			Bonus to Staff	13,816.00	
			Refreshment Expenses	1,245.00	
			Repaire & Maintenance	11,050.00	
			Salary of Contract Staff	1,048,816.00	
			Salary of Office Staff	574,473.00	
			Newspaper & Periodicals	2,923.00	
			Office Expenses	8,303.50	
			Pension Contribution of AO	30,334.00	
			Printing & Stationery	3,979.00	
			Computer expenses	28,045.00	
			DA Arrears bill of AO paid	12,170.00	
			TA/DA Expenses	10,918.00	
			Leave salary contribution of A.O.	15,232.00	
			Office Electrification Expenses	37,838.00	
			Postage & Telegram	68.00	
			Shifting of text book	5,200.00	
			Tally Software expenses	28,300.00	
			Telephone & Mobile Charges	30,199.00	
			Vehicle Hire charges	6,056.00	1,967,752.50
			Cash & Bank Balances as on 31.03.2015		
			Bank Accounts	5,717,571.54	
			Cash-in-hand	2,606.00	5,720,177.54
		87,588,932.64			87,588,932.64

FOR GOA SARVA SHIKSHA ABHIYAN

Shodanka
ACCOUNTS OFFICER (NORTH DISTRICT)

Goa District Project Office
Panaji - Goa

State Project Director

Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Ganesh Daivajna & Co.
Chartered Accountants
Firm Reg No. 10/054W

Ganesh Daivajna
CA Naveen G Daivajna
Partner
M.No.126231

GOA SARVA SHIKSHA ABHIYAN (North District)

Income & Expenditure (Matching Grant) Account for the year ended 31.03.2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To Management & MIS	A	2,007,621.50	By Grants Received		
			a) Funds Received from State Office		81,951,321.00
To Block Resource Centre	B	14,560,765.00			
			By Interest Received		
To Cluster Resource Centre	C	14,097,248.00	By Interest on S/B A/C	220,636.00	
			By Interest from BRC's	297,432.00	518,068.00
To Grants Released to Schools	D	8,023,143.00			
			By Girl Child Motivation Scheme (Forfeited / Cancelled)		27,908.36
To Teacher Training	E	743,156.00			
			By Miscellaneous Receipts		142.00
To Intervention for CWSN (IED)	F	709,468.60			
			By Prior Period Receipts		6,000.00
To Community Training	G	171,698.00			
To Special Training Centre	H	580,628.00			
To Innovation Head Upto 1 Cr.	I	46,150.00			
To Innovation Head Upto 50 Lakhs	J	149,294.00			
To Civil Work	K	3,975,191.00			
To Intervention for SC/ST/Minority Children	L	3,485,200.00			
To Free Text Books	M	14,849,000.00			
To District Project Office South	N	15,989.00			
To Prior Period Expenses	O	861,297.00			
To Salary of Primary Teachers	P	17,410,580.00			
To Funds Transferred to DPO South		93,150.00			
To Excess of Income over Expenditure		723,860.26			
		82,503,439.36			82,503,439.36

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE



State Project Director
North District Office
Goa Sarva Shiksha Abhiyan, Panaji - Goa

State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa



For Ganesh Daivajna & Co.
Chartered Accountants
Firm Reg. No. 103054W

CA Naveen G. Daivajna
Partner
M.No.126231

DATE:
PLACE: PANAJI GOA

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT (MATCHING GRANT)(North District) 31.03.2015		
	AMOUNT	AMOUNT
SCHEDULE A		
To Management & MIS		
Arrears Paid to Support Staff	93,731.00	
Audit Expenses	1,279.00	
Bank Charges	3,126.00	
Bonus to Staff	13,816.00	
Computer Expenses	28,045.00	
DA Arrears Bill of AO Paid	12,170.00	
Leave Salary Contribution of AO	15,232.00	
Newspaper & Periodicals	2,923.00	
New water connection expenses - Bardez	23,600.00	
Office Electrification Expenses	37,858.00	
Office Expenses	8,303.50	
Pension Contribution of AO	30,334.00	
Postage & telegram	68.00	
Printing & Stationery	3,979.00	
RCC Roof Repair Expenses Pernem	12,000.00	
Refreshment Expenses	1,245.00	
Repairs & Maintenance	11,050.00	
Repair of Computer - Pernem	4,900.00	
Salary of Contract Staff	1,048,816.00	
Salary of Office Staff	574,473.00	
Shifting of Text Books paid - Tiswadi	5,200.00	
TA/DA Expenses	10,918.00	
Tally Software Expenses	28,300.00	
Telephone & Mobile Charges	30,199.00	
Vehicle Hire Charges	6,056.00	2,007,621.50
SCHEDULE B		
To Block Resource Centre		
Salary of BRC Staff	13,891,176.00	
Salary of Substitute Teachers (BRP) Exp	247,500.00	
BRP Contingency Grant	300,000.00	
BRP Meeting TA Grant	122,089.00	14,560,765.00
SCHEDULE C		
To Cluster Resource Centre		
Salary of CRP	13,646,856.00	
CRP Contingency Grant	288,783.00	
CRP Meeting TA Grant	161,609.00	14,097,248.00
SCHEDULE D		
GRANTS RELEASED TO SCHOOLS		
School Grant	4,950,405.00	
Maintenance Grant	3,072,738.00	8,023,143.00
SCHEDULE E		
TEACHERS TRAINING	743,156.00	743,156.00
SCHEDULE F		
INTERVENTION FOR CWSN (IED)		
Aids & Appliance for CWSN	101,472.00	
Escort & Transport to CWSN	66,000.00	
Medical Assessment (CWSN) Exp	64,444.00	
One Day Parental Awareness Camp Expenses	23,900.00	
Aids & Appliances to CWSN Expenses	170,645.60	
CWSN Talent Show expenses	81,436.00	
CWSN Therapy Expenses - Tiswadi	55500.00	
Eye Surgery to CWSN Expenses	21544.00	
Home Based Education Salary Expenses - Pernem	30150.00	
Workshop on Care & Support to CWSN Expenses	400.00	
5 Days Teachers Training (CWSN) Expenses	73,977.00	
Access Ramp for CWSN	20,000.00	709,468.60

709,468.60

	AMOUNT	AMOUNT
SCHEDULE G		
COMMUNITY TRAINING		
Community Mobilisation Expenses	51,898.00	
Non - Residential (Community Mobilisation) training	119,800.00	171,698.00
SCHEDULE H		
SPECIAL TRAINING CENTRE		
Non Residential Special Training Centre	580,628.00	580,628.00
SCHEDULE I		
INNOVATION HEAD UPTO 1 CR.		
CAL Expenses	46,150.00	46,150.00
SCHEDULE J		
INNOVATION HEAD UPTO Rs 50 Lakhs		
CIH Joint Project Innovation	149,294.00	149,294.00
SCHEDULE K		
Civil Work		
Access Ramp Expenses	730,127.00	
Benches & Desks Expenses	21,168.00	
Child Friendly Expenses	200,000.00	
Compound Wall Expenses	798,920.00	
Drinking Water Facilities	440,000.00	
Electrical Rewiring Expenses	134,976.00	
Separate Girls Toilet Expenses	1,330,000.00	
Varandha Grills Expenses	75,000.00	
Toilet Expenses	245,000.00	3,975,191.00
SCHEDULE L		
INNOVATION OF SC/ST/MINORITY CHILDREN		
Uniform Grant Expenses	3,485,200.00	3,485,200.00
SCHEDULE M		
FREE TEXT BOOKS		
Free Text Book Expenses	14,849,000.00	14,849,000.00
SCHEDULE N		
Expenses of DPO South (CWSN)	15,989.00	15,989.00
SCHEDULE O		
Prior period expenses	861,297.00	861,297.00
SCHEDULE P		
Salary of Primary Teachers expenses	17,410,580.00	17,410,580.00
		81,686,429.10



GOA SARVA SHIKSHA ABHIYAN (North District)

Balance Sheet (Matching Grant) as on 31.03.2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GRANTS TO BE UTILISED			FIXED ASSETS		
Opening Balance as on 01.04.2014	16,781,748.28		(As Per Schedule C)		737,378.00
Add Excess of Income over Expenditure	723,860.26	17,505,608.54			
			ADVANCES		
CURRENT LIABILITIES			(As Per Schedule D)		7,502,040.50
(As Per Schedule A)		3,445.00			
			Receivables		
PROVISIONS		237,381.00	(As Per Schedule E)		3,794,246.00
(As Per Schedule B)					
			CASH & BANK BALANCES AS ON		
			31.03.2015		
SUNDRY CREDITORS			Cash at Canara Bank	5,717,571.54	
M/s Navakar Agencies		7,407.50	Cash in Hand	2,606.00	5,720,177.54
		17,753,842.04			17,753,842.04

FOR GOA SARVA SHIKSHA ABHIYAN

Phodankar
 ACCOUNTS OFFICER (NORTH DISTRICT)
 North Goa District Project Office
 Goa Sarva Shiksha Abhiyan, Panaji - Goa
 DATE _____
 PLACE: PANAJI GOA

[Signature]
 State Project Director
 Goa Sarva Shiksha Abhiyan Society
 Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Ganesh Datvajna & Co.
 Chartered Accountants
 Firm Reg No. 103054W
[Signature]
 CA Navroan G Datvajna
 Partner
 M.No 126231

GOA SARVA SHIKSHA ABHIYAN (North District)

SCHEDULE-C

FIXED ASSETS as on 31.03.2015

PARTICULARS	BAI. AS ON 01-04-2014	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2015
Computer Purchses	244,346.00			244,346.00
FAX Machine / EPABX	21,166.00			21,166.00
Furniture and Fixture	87,918.00			87,918.00
Hard Disk		4,950.00		4,950.00
Laptops	244,930.00			244,930.00
Photocopier Purchases	64,512.00			64,512.00
Printer Purchases	23,100.00	5,200.00		28,300.00
UPS	38,756.00			38,756.00
Wireless ADSL + Modem Router		2,500.00		2,500.00
	724,728.00	12,650.00	-	737,378.00



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GOA SARVA SHIKSHA ABHIYAN (North District)		
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT) 31.03.2015		
	AMOUNT	AMOUNT
SCHEDULE - A		
Difference Payable to BRC Bardez for 2012-13	1,585.00	
Extra Amount Refunded by BRC Bardez	1,860.00	3,445.00
SCHEDULE - B		
PROVISIONS - OUTSTANDING LIABILITIES		
CRC Contingency Grant payable	201,000.00	
Non Residential Training (Comm.) Bardez payable	11,381.00	
Salary of Substitute teacher (BRP) payable	25,000.00	237,381.00
SCHEDULE - D		
ADVANCES		
Civil Advance		
Access of Ramps	1,005,939.00	
Child Friendly Elements	40,000.00	
Compound Wall	1,476,000.00	
Compound Wall VEC	285,096.00	
Drinking Water Facility	580,000.00	
Electrification	40,000.00	
Electrification VEC	320,000.00	
Varandah Grills	170,085.00	
Separate Girls Toilet	1,000,000.00	
Separate Girls Toilet VEC	220,000.00	
Major Repair	201,445.00	5,338,565.00
CRC Contingency Grant	159,000.00	159,000.00
Community Training		
Non Residential Community Training (Comm)	14,440.00	14,440.00
GRANTS RELEASED TO SCHOOLS		
Maintenance Grant	42,955.50	
School Grant	160,058.00	
Teachers Grant	11,500.00	214,513.50
Teachers Training		
Teachers Training Grant	479,442.00	
Inservice Teachers Training Head Office	-	
Refresher Inservice Teachers BRC (10 days)	31,714.00	
Refresher RP, MI, BRC, CRC faculty Cordi.(10 days) 10.06	46,114.00	
Shree Navdurga Higher Secondary School	-	
Smt. Nelly Hoido Autar Hr. Secondary School, Ponda	-	557,270.00
INTERVENTION FOR Out of School Children		
Back to School Camp	7,300.00	
Non Residential Bridge Course Bardez	142,506.00	149,806.00
INNOVATION HEAD UPTO Rs.1 CRORE (18)		
Uniform grant	101,600.00	
Maintenance of Hardware under CAL	124,000.00	225,600.00

	AMOUNT	AMOUNT
INTERVENTION FOR CWSN		
Resource Teacher Salary	-	
Medical Assessment	10,640.00	
Assistive Aids for CWSN	4,500.00	
Child Friendly Toilets for Disabled	30,000.00	
Inclusive Education	54,000.00	
National Association for Blind (IE)	-	
Setting Resource Rooms (IE)	35,000.00	
Adv. For existing Resource Room at School level	-	
Hiring services of therapist	-	
Adv. Training programme IE Bardez	20,000.00	
Residential Training on Teaching children with CP,MD,ASD	25,000.00	
TIM for Resource Rooms	-	179,140.00
SPECIAL TRAINING CENTRE		
Non - Residential Special Training Centre	470,000.00	470,000.00
INTERVENTION FOR SC/ST/Minority Children		
Skill Development Girls	13,000.00	13,000.00
CII Joint Project Innovation	180,706.00	180,706.00
	Total	7,502,040.50
SCHEDULE - E		
SUNDRY DEBTORS		
REFUND BRC GRANTS		
BRP Meeting TA grant	57,911.00	57,911.00
REFUND CRP GRANTS		
CRP Contingency grant	68,217.00	
CRP Meeting TA	216,391.00	284,608.00
REFUND SALARY		
BRC Staff Salary	205,824.00	
CRP Salary	343,144.00	
Part Time Instructors Salary	91,920.00	640,888.00
REFUND CAL		
CAL Grant	25,850.00	25,850.00
REFUND CAL		
Community Mobilisation	8,102.00	
Non -Res. (Comm) Training	17,841.00	25,943.00
REFUND SCHOOL, TEACHER AND MAINTENANCE		
School Grant	70,595.00	
Teacher Grant	2,000.00	
Maintenance Grant	82,262.00	154,857.00
Refund Training Programme		
Teachers Training	312,064.00	
Teachers Training (CWSN)	15,034.00	327,098.00

	<u>AMOUNT</u>	<u>AMOUNT</u>
Refund of Intervention for CWSN		
Medical Assessment (CWSN)	25,556.00	
Parental Awareness Programme	6,100.00	
Corrective Surgery	5,000.00	
Physio Therapy of CWSN	4,500.00	
Refund Setting up of Resource Room	190.00	41,346.00
Refund of Intervention of Civil Works	307,104.00	307,104.00
Refund of Intervention of Inclusive education		
Refund of Child Friendly Toilets for Disabled	20,000.00	20,000.00
Refund Non Residential Bridge Course Pernem		270.00
Excess Arrears refund from staff	631.00	631.00
Refund Received Bank interest from Blocks	1,402,890.00	1,402,890.00
Repair & maintenance Computer	50.00	50.00
Refund of Intervention for Girls Education		
Uniform Grant	504,800.00	504,800.00
	Total	3,794,246.00



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SOUTH DISTRICT PROJECT OFFICE - GOA SARVA SHIKSHA ABHIYAN

Receipt & Payment Account for the ended year 31.03.2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Cash & Bank Balance as on 01.04.2014			By Primary Teachers Salary (Reimburse)		2,635,000.00
Cash at Bank	7,507,463.96				
Cash / Petty-Cash in Hand	-	7,507,463.96	By Repayment of Deductions from Salaries:		
			GEIS Contribution	600.00	
To Grants Received			GPF Contribution	125,000.00	
a) Funds Received from			TDS on Office Staff	49,267.00	174,867.00
State Project Directors Office		58,421,320.00			
			By Free Text Books (Primary & Upper Primary)		12,129,000.00
To Interest on S/B A/C		462,941.00			
			By Expenses to Block Resource Centre towards:		
To refund of Interest from BRC/VEC		725,077.00	Salary of BRP	7,790,265.00	
			Salary of Accountants	2,580,022.00	
To Funds Received from NGLDPO		93,150.00	Salary of DFC	995,323.00	
			Salary of MIS	1,419,817.00	12,785,427.00
To Miscellaneous income		390.00			
			By Advances to Cluster Resource Centre towards:		
To Deductions from Salaries:			Salary of CRP		8,785,841.00
GEIS Contribution	600.00				
GPF Contribution	125,000.00		By Part Time Teachers salary		
TDS on Office Staff	21,000.00	146,600.00	Part Time Instructors		4,084,044.00
To Girl Child(Refund by bank)		22,770.85	By Intervention for CWSN (IED)		
			Inclusive Education Expenses		604,781.00
To Sundry Debtors		164,877.00			
			By Advances under Civil Work:		
To Refund of advances from BRCs/CRC s towards:			Access Ramps	750,000.00	
Salaries			Drinking Water Facility	500,000.00	1,250,000.00
Contingencies & Meeting TA (CRC)	105,331.00				
Meeting TA (BRC)	30,826.00		By Advances under Interventions:		
Civil Works	55,000.00		Intervention for CWSN (IED)	200,500.00	
Community Training	40,786.00		Cluster Resource Centre	719,660.00	
Uniforms	321,625.00		Management & MIS	90,000.00	
Computer Aided Learning	60,600.00		School Grants	3,325,000.00	
SMC Training	34,330.00		Maintenance Grants	2,010,000.00	
Teachers Trainings	10,754.00		Block Resource Centre	480,000.00	
CWSN(IEI)	38,257.00		SMC Training	143,028.00	
Out of School Children	1,200.00		Teachers Training	925,800.00	
School Grants & Maintenance Grants	91,350.00		Intervention for Cosec	1,082,250.00	
Management & MIS	60,168.00	850,227.00	Uniforms	3,307,600.00	
			Community Training	260,000.00	
			CAL	152,000.00	12,715,838.00
			By Repayment of Current Liabilities of 2012-13:		
			TA/DA		353.00



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			By Teachers Training Expenses		
			Trainings		3,176.00
			By Expenses under Management & MIS		
			Bank Charges	2,908.00	
			Books & Periodicals	6,693.00	
			Electrical Charges	9,462.00	
			Leave Salary	28,687.00	
			Pension Contribution	55,545.00	
			Medical Reimbursement	6,835.00	
			Meeting Expenses	984.00	
			Mobile Bills Reimbursement	13,658.00	
			Office Expenses	35,495.00	
			Printing & Stationery	4,867.00	
			Remuneration to DPO	49,140.00	
			Repairs & Maintenance	10,199.00	
			Salary -Office	1,986,625.00	
			Bonus To Staff	13,816.00	
			TA/DA	51,817.00	
			Earned Leave	16,400.00	
			Telephone Expenses	19,995.00	
			Travelling & Hire Expenses	1,490.00	
			Tally Supply & Installation	18,000.00	
			Postage Charges	2,639.00	
			Leave Travel Concession	68,241.00	2,403,496.00
			By Office Furniture Purchases		55,988.00
			By Hire charges		74,614.00
			By Cash & Bank Balances as on 31.03.2015		
			Bank Balance (Canara Bank)	10,189,391.81	
			Cash/Petty-Cash in Hand		10,189,391.81
		67,894,816.81			67,894,816.81



FOR GOA SARVA SHIKSHA ABHIYAN (SGDPO)

Accounts Officer
 State Project Director
 South District Project Office
 Margao Goa

CHIEF ACCOUNTS OFFICER
 State Accounts Officer
 DATE: _____
 PLACE: Shiksha Abhiyan
 Alto-Betim, Goa

STATE PROJECT DIRECTOR
 State Project Director
 State Shiksha Abhiyan Society
 Paneji - Goa

AS PER OUR REPORT OF EVEN DATE

For Ganesh Daivajna & Co
 Chartered Accountants
 CA Navden G. Daivajna
 Partner
 M.No. 126231

SOUTH DISTRICT PROJECT OFFICE -GOA SARVA SHIKSHA ABHIYAN

Income & Expenditure Account for the year ended 31.03.2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

EXPENDITURE	Schedule	AMOUNT	INCOME	AMOUNT
To Primary Teachers Salary		2,635,000.00	By Grants Received	
To Part Time Teacher Salary	A	4,084,044.00	a) Funds Received from State Project Office	58,421,320.00
To Free Text Books Activity		12,129,000.00	By Funds Received from NGDPO	109,139.00
To Block Resource Centre	B	13,234,601.00	By Interest on S/B A/C	462,941.00
To Cluster Resource Centre	C	9,371,282.00	By Miscellaneous Income	23,160.85
To Uniforms		3,987,775.00	By Interest from BRC/VEC Received	212,952.00
To Teacher Training		526,382.00	By Interest from VEC	12,125.00
To Intervention for Out of school Children		1,507,479.00		
To Intervention for CWSN (IED)		829,233.00		
To Civil Work	D	2,666,084.00		
To Maintenance Grants		1,785,000.00		
To School Grants		3,463,000.00		
To Computer Aided Learning		77,400.00		
To Management & MIS	E	2,506,377.00		
To SMCs Training		108,698.00		
To Community Mobilisation		219,214.00		
To Innovative Activity		503.00		
To Excess of Income Over Expenditure during the year		110,565.85		
		59,241,637.85		59,241,637.85

FOR GOA SARVA SHIKSHA ABHIYAN(SGDPO)

AS PER OUR REPORT OF EVEN DATE

Accounts Officer
ACCOUNTS OFFICER
 Goa Sarva Shiksha Abhiyan Society
 South District Project Office
 Margao Goa

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR
 Accounts Officer State Project Director
 DATE: Shiksha Abhiyan Goa Sarva Shiksha Abhiyan Society
 PLACE: Panaji - Goa

For Ganesh Daivajna & Co
 Chartered Accountants

CA Naveen G Daivajna
 Partner
 M.No. 126231

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT (MATCHING GRANT) 31.03.2015		
	AMOUNT	AMOUNT
SCHEDULE A		
<u>To Part Time Instructors Salary</u>		
Art Education Teachers	1,467,963.00	
Health & Physical Education Teachers	2,200,984.00	
Work Educators	415,097.00	4,084,044.00
SCHEDULE B		
<u>To Block Resource Centre</u>		
Salary of Resource Person	7,790,265.00	
Salary of MIS Co-ordinators	1,419,817.00	
Salary of Accountants	2,580,022.00	
Salary of Data Entry Operators	995,323.00	
Contingency Grant	300,000.00	
Meeting TA Grant	149,174.00	13,234,601.00
SCHEDULE C		
<u>To Cluster Resource Centre</u>		
Salary of Resource Person	8,788,841.00	
Contingency Grant	390,201.00	
Meeting TA Grant	192,240.00	9,371,282.00
SCHEDULE D		
<u>To Civil Work</u>		
Child Friendly Elements	40,000.00	
Electrification	47,062.00	
Drinking Water Facility	460,000.00	
Separate Girls Toilet	420,000.00	
Ramps for CWSN	737,222.00	
Varandah grills	170,800.00	
Boundary Wall	791,000.00	2,666,084.00
SCHEDULE E		
<u>To Management & MIS</u>		
Bank Charges	2,908.00	
Bonus to Staff	13,816.00	
Books & Periodicals	6,693.00	
Earned Leave	16,400.00	
Electrical Charges	9,462.00	
Hire Charges of Vehicle	75,804.00	
Leave Salary Contribution	28,687.00	



Leave Travel Concession	68,241.00	
Medical Reimbursement	6,835.00	
Meeting Expenses	1,284.00	
Mobile Bill Reimbursement	13,658.00	
Office Expenses	53,495.00	
Pension Contribution	55,545.00	
Postage and Telegraph	2,639.00	
Printing & Stationery	4,867.00	
Remuneration to DPO	49,140.00	
Repairs & Maintenance	10,199.00	
Salary of Office Staff South	2,014,892.00	
TA/DA	51,817.00	
Telephone Charges	19,995.00	2,506,377.00



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SOUTH DISTRICT PROJECT OFFICE - GOA SARVA SHIKSHA ABHIYAN

Balance Sheet as on 31.03.2015

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

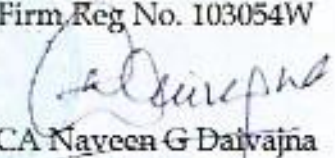
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
BRANCH/ DIVISIONS			FIXED ASSETS		1,971,064.00
State Project Office - Porvorim	16,085,157.96		(As Per Schedule B)		
Add: Provision made towards Primary Teachers Salary 13-14 paid by State Office	2,480,000.00		SECURITY DEPOSITISTS		3,058.00
	18,565,157.96		ADVANCES		6,392,381.00
			(As Per Schedule C)		
Add: Excess of Income over Expenditure during the year	110,565.85	18,675,723.81	Sundry Debtors		126,332.00
OUTSTANDING LIABILITIES		6,503.00	BALANCES AS ON		
PROVISIONS -(As Per Schedule A)			<u>31.03.2014</u>		
			Cash at Canara Bank		10,189,391.81
		18,682,226.81			18,682,226.81



Accounts Officer
Goa Sarva Shiksha Abhiyan Society
ACCOUNTS OFFICER
South District Project Office
Margao, Goa

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR
Chief Accounts Officer State Project Director
DATE: _____
Sarva Shiksha Abhiyan Goa Sarva Shiksha Abhiyan Society
PLACE: _____ Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Ganesh Daivajna & Co
Chartered Accountants
Firm Reg No. 103054W

CA Naveen G Daivajna
Partner
M.No. 126231

SOUTH DISTRICT PROJECT OFFICE GOA SARVA SHIKSHA ABHIYAN		
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2015(MATCHING GRANT)		
	AMOUNT	AMOUNT
SCHEDULE - A		
PROVISIONS - OUTSTANDING LIABILITIES		
Teachers Training (Refresher Inservice Teachers Training)	2,265.00	
SC/ST Intervention	4,238.00	6,503.00
	AMOUNT	AMOUNT
SCHEDULE - C		
ADVANCES		
CIVIL WORKS		
Acess Ramps	972,758.00	
Boundary Wall Construction	1,775,000.00	
Benches & Desks	25,874.00	
Drinking Water Facility	680,000.00	
Major Repaire Work	27,321.00	
Separate Girls Toilet Const.	405,970.00	
Child Friendly Elements	120,000.00	
Varandah Grills	256,851.00	
Electrification	40,071.00	
Toilets /Urinals	105,000.00	4,408,845.00
GRANTS RELEASED TO SCHOOLS		
Maintenance South	180,488.00	
Teachers Grant	24,000.00	
School Grant	267,124.00	471,612.00
INNOVATIVE ACTIVITY		
Girl Education	43.00	43.00
COMPUTER AIDED LEARNING		
	24,320.00	24,320.00
MANAGEMENT & MIS		
	90,000.00	90,000.00
TEACHERS TRAINING		
Headmaster Training	1,926.00	
Trainings	453,547.00	455,473.00
INTERVENTION FOR Out of School Children		
NRBC South	470,500.00	



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Madrasa and Maktab	24,300.00	
Others (NRBC)	17,000.00	511,800.00
UNIFORMS	234,600.00	234,600.00
INTERVENTION FOR CWSN (IED)		
Disabled Friendly Toilets	80,000.00	
Resource Room	45,000.00	
Aids and Appliances	4,000.00	
Inclusive Education South	14,800.00	143,800.00
CLUSTER RESOURCE CENTRE	51888.00	51888.00
	TOTAL	6,392,381.00




SOUTH DISTRICT PROJECT OFFICE GOA SARVA SHIKSHA ABHIYAN

SCHEDULE - B

FIXED ASSETS AS ON 31.03.2015

Particulars	BAL AS ON 01-04-2014	ADDITION	Sales During The Year	Balance As On 31.03.2015
800 VA UPS	84,101.00		-	84,101.00
Air Conditioner	81,100.00		-	81,100.00
All in one printer	24,950.00		-	24,950.00
Camera	9,270.00		-	9,270.00
Colour Printer	2,300.00		-	2,300.00
Cash Box	3,000.00	-	-	3,000.00
Desktop	391,489.00		-	391,489.00
Digital Copier (Xerox machine)	50,400.00		-	50,400.00
Dot Matrix Printer	11,000.00		-	11,000.00
EPABX System	23,255.00		-	23,255.00
EPSON M200 Printer	14,000.00	-	-	14,000.00
Executive Chair	5,842.00		-	5,842.00
Executive side table	7,000.00		-	7,000.00
Executive Table	8,500.00		-	8,500.00
External Hard Disk	5,950.00		-	5,950.00
Focus Wireless Portable PA System	87,375.00	-	-	87,375.00
Furniture & Fixture	294,252.00		-	294,252.00
Filing Cabinet	-	10,326.00	-	10,326.00
HP laser Jet Printer	5,800.00		-	5,800.00
Induction Cook Top	3,350.00	-	-	3,350.00
Ladder (Heavy Duty)	4,600.00	-	-	4,600.00
Laptops	338,440.00		-	338,440.00
Library Cupboard	8,312.00		-	8,312.00
Low end Laser Printers	57,695.00		-	57,695.00
Office Cupboard	-	16,522.00		16,522.00
Multimedia LCD Projector	301,125.00	-	-	301,125.00
Medium Table	-	13,309.00	-	13,309.00
Pedastal Fans	9,500.00		-	9,500.00
Plastic Chairs	4,500.00		-	4,500.00
Premium Visitors Chairs	-	15,831.00		15,831.00
Refrigerator	9,900.00		-	9,900.00
Slotted Angel Rack	3,762.00		-	3,762.00
Stabilizer 2KVA	6,000.00		-	6,000.00
Table	6,363.00		-	6,363.00
Tripod Stand for Projector Screen	45,750.00	-	-	45,750.00
Water Purifier	1,200.00		-	1,200.00
Wooden Trolley for Xerox machine	4,995.00		-	4,995.00
	1,915,076.00	55,988.00	-	1,971,064.00



**Procurement Audit Report**

This is to certify that we have gone through the procurement procedure used for the state for SSA and based on the audit of the records for the year 2014-15 of **Goa Sarva Shiksha Abhiyan** and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual Financial Management and Procurement under SSA has been followed/ or the following deviations were observed.

Sr. No.	Details	Deviation	Amount involved (for declaring as mis procurement/ any other recommended action)
-NO MATERIAL DEVIATIONS NOTICES-			

**FOR GANESH DAIVAJNA & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 103054W**


**CANAVEEN G. DAIVAJNA
PARTNER
M.NO. 126231**

DATE: 19.01.2016**PLACE: MARGAO- GOA**