

**GOA SARVA SHIKSHA ABHIYAN
ALTO BETIM GOA**

**AUDITED ACCOUNTS
AND
AUDIT REPORT**

FOR F.Y. 2015-16

FOR NAIK GAUNEKAR & CO.

CA N. N. NAIK GAUNEKAR

M.NO.008097

GOA SARVA SHIKSHA ABHIYAN
STATUTORY AUDIT FOR THE FINANCIAL YEAR 2015 – 16

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GOA SARVA SHIKSHA ABHIYAN
Govt. of Goa

SCERT Building, Alto Betim, Goa,
E-mail: ssa_goa@rediffmail.com
Tel. 0832-2413949,
Fax. 2415159



सब पढ़ें सब बढ़ें

Date: 10.11.2016

To,
M/s Naik Gaunekar & Co.
Chartered Accountants
102, Govinda Building,
M.G. Road,
Panaji, Goa.

Sub: Management Letter in relation to Audit of Goa Sarva Shiksha Abhiyan,
Alto-Betim, Bardez Goa for the financial year ended 31st March 2016.

Sir,

This representation letter is provided in connection with your audit of Balance Sheet, Profit & Loss Account and Receipt and Payment accounts of GOA SARVA SHIKSHA ABHIYAN, as on 31st March, 2016 and for the period then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, in conformity with accounting standards generally accepted in the India. We acknowledge our responsibility for the fair presentation in the financial statements of financial positions, results of operations in conformity with generally accepted accounting practices and in accordance with the recognized accounting standards.

We confirm to the best of our knowledge and belief, as of 31.10.2016, the following representations made to you during audit(s):



1. That in preparation of the annual accounts, the applicable accounting standards has been followed and no material departures have been made from the same.
2. We had taken proper and sufficient care for the maintenance of adequate accounting record in accordance with the provisions of applicable laws, for safeguarding the assets of the Goa SSA and for preventing and detecting fraud and other irregularities;
3. Goa SSA has prepared the annual accounts on a annual basis;
4. We have made available to you all;
 - a. Financial record and related data.
 - b. Minutes of the Executive Committee meetings ,
5. There is communications from the Comptroller and Auditor General of India (C& AG) Goa branch office, concerning non-compliance with or deficiencies in financial reporting practices.
6. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
7. There has been no:
 - a. Fraud involving management or employees who have significant roles in the internal control.
 - b. Fraud involving others that could have a material effect on the financial statements.
8. Goa SSA has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
9. The following have been properly recorded or disclosed in the financial statements:
 - a. Advances to Implementing units of Goa SSA and amounts receivable from implementing units.
 - b. Significant estimates and material concentrations known to management are disclosed properly.
10. There are no:



- a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
11. Goa SSA has complied with the aspects of contractual agreements that would have a material effect on the financial statement in the event of non-compliance.
 12. The cash in hand was physically verified and agreeing as shown in the financial statements. Goa SSA has the bank accounts as mentioned in Annexure, which were duly reconciled up to 31/03/2016.
 13. There is no related party transaction pertaining to Goa SSA.
 14. That there is no personal/Capital expenditure debited to the Income & Expenditure Account.
 15. That all the Current Assets and Current Liabilities are stated at their releasable value;
 16. That the Goa SSA has generally deducted Tax at the source at the time of payment or credit whichever is earlier.

To the best of our knowledge and belief, no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforesaid financial statements.



Yours Faithfully,

(Shri Anil V Powar)
State Project Director, GSSA



Naik Gaunekar & Co.,

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S 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 2016, 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 of the Society. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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, management responsibility also embraces to ensure end use of grants received by the Society.

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.

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Naik Gaunekar & Co.,

CHARTERED ACCOUNTANTS

: 2 :

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 of the financial statements that gives true and fair view and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances; but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls systems over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence subject to **Annexure "A"** we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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. With respect to the adequacy of the internal financial controls over financial reporting of the Society and the operative effectiveness of such controls, refer to our separate report in **Annexure "A"**.
- b. In the case of the Balance Sheet, of the state of affairs of the Society (Matching Grants and Additional Grants) as at 31st March, 2016;



Contd....3/-



Naik Gaunekar & Co.,

CHARTERED ACCOUNTANTS

: 3 :

- c. In the case of the Income and Expenditure Account (**Matching Grants**) of the **Deficit** for the year ended 31st March, 2016;
- d. In the case of the Income and Expenditure Account (**Additional Grants**) of the **Surplus** for the year ended 31st March, 2016;
- e. In the case of the Receipt and Payment Account (Matching Grants and Additional Grants) for the year ended on the same date.

**For and on behalf of
NAIK GAUNEKAR & CO.
CHARTERED ACCOUNTANT
FRN : 106808W**

**N. N. NAIK GAUNEKAR
(Proprietor)
Membership number: 008097**



**“Annexure A” to the Independent Auditor’s Report of even date on the
Financial Statements of Goa Sarva Shiksha Abhiyan, Alto Betim,
Bardez-Goa.**

Report on the Internal Financial Control, we have audited the internal financial controls over financial reporting of **Goa Sarva Shiksha Abhiyan** as of March 31, 2016 in conjunction with our audit of the financial statements of the Society for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The management is responsible for establishing and maintaining internal financial controls based on internal control over financial reporting criteria established by the Society considering the essential components of internal control stated in the Guidance note on Audit of Internal Financial controls over financial reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Society’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under Society’s Act 1860.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Society’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Contd...2/-

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is insufficient and not appropriate to provide a basis for our audit opinion on the Society's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Society's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Society's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Society; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Society are being made only in accordance with authorizations of management and directors of the Society; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Society's assets that could have a material effect on the financial statements.



Contd...3/-

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

- 1) According to the information and explanations given to us and based on our audit we report that Society has appointed internal auditor for the financial year 2015-16. In the absence of working paper/Half margin Memo we are unable to comment on the internal financial controls over financial reporting as at March 31, 2016 verified by Internal Auditor.
- 2) The Society has not scientifically relied upon end use of Grants released to beneficiaries as BRC and DO have relied on Estimates, Delivery Challans, Approval Memos, Quotations in support of utilization of Grants given to beneficiaries.
- 3) Subject to our qualifications given under para 1 and 2 above in our opinion, the Society has, in all material respects, an adequate internal financial controls system over financial reporting as of March 31, 2016 based on "the internal control over financial reporting criteria established by the Society considering the essential components of internal control stated in Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of the Chartered Accountant of India and except / possible effect of the weakness described above on the achievement of the objective of the control criteria, the Society's internal financial controls over financial reporting were operating effectively as of March 31, 2016.



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We have considered the weakness identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of March 31, 2016 financial statement of the Society and this weakness does not affect our opinion on the financial statements of the Society.

**For and on behalf of
NAIK GAUNEKAR & CO.
CHARTERED ACCOUNTANT
FRN : 106808W**



**N. N. NAIK GAUNEKAR
(Proprietor)
Membership number: 008097**



**“Annexure B” to the Independent Auditor’s Report of even date on the
Financial Statements of Goa Sarva Shiksha Abhiyan, Alto Betim,
Bardez-Goa.**

- 1) In the course of audit the Block Resource Centre has relied upon delivery challans, estimates and quotations. The discrepancies are pointed out to the Accountant/BEC Coordinator.
- 2) During the course of verification of BRC at Sanguem, it was observed that the bills for utilization of Civil Work Grant were not attached, which was later found to be misplaced by VEC.
- 3) We have visited and verified the records of the Block Resource Centers. Discrepancies are as attached in the Annexures to the report.
- 4) Following are the BRCs where Internal Auditor has given NIL Audit Report for the period **April 2015 to December 2015** :
BRC Mormugao,
BRC Quepem,
BRC Bardez,
BRC Ponda,
BRC Sattari,
BRC Cancona and
BRC Bicholim,
Where as for the period **January 2016 to March 2016**
BRC Mormugao,
BRC Quepem,
BRC Sanguem and
BRC Cancona
- 5) Physical verification of Fixed Assets is not carried out at the SPO level as per statutory requirement at least once in a year.

**For and on behalf of
NAIK GAUNEKAR & CO.
CHARTERED ACCOUNTANT
FRN : 106808W**

N. N. NAIK

**N. N. NAIK GAUNEKAR
(Proprietor)
Membership number: 008097**



GOA SARVA SHIKSHA ABHIYAN

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

Notes to Accounts Forming Part of Accounts

1. Significant Accounting Policies

a) Basis of Accounting:

The Society follows accrual method of accounting. Amounts released to Districts and Block Resource Centres are treated as Advances till Utilization Certificates in respect thereof are received.

Disbursements made to sub district level (SMCs) are treated as expenses at the time of payment for one time grant, if the case.

The Grants received, Grant Returned (Savings), Undisbursed Grants of previous years, Bank interest, tender fees received and various other incomes are treated as income and amount expended under various activities of this programme are treated as Expenditure including disbursement for construction and /or acquisition of fixed assets.

b) Fixed Assets:

The Society does not depreciate its fixed assets, thus carrying the original cost in its Balance Sheet. Fixed Assets acquired/ created by State Project Office or at field levels for different programmes have been treated as Expenditure at the time of release of payment. Project Civil work of beneficiaries i.e. Construction of Schools, Additional Classrooms, Boundary Wall etc are charged to the Income and Expenditure as expenditure.

c) Investment:

There are no investments other than the balance maintained in the saving accounts of the banks.

d) Government Grants:

Government Grants to the Project are recognized on receipt basis.

e) Grant Return:

Grants amount disbursed under a particular budget head in the current financial year and returned as unspent/ unutilized in the current financial year are reversed in that same budget head itself. And the Grant amount disbursed under particular budget head in the previous financial years and returned as unspent/unutilized in the current financial year are considered as Refund of advances and are adjusted against the outstanding advances of previous year.

f) Utilization of Grants-in-Aid

The utilization of funds received as grants in aid have been accounted on the basis of utilization certificate received from blocks/districts/clusters/districts.

g) Revenue Recognition

The Society is non-profit making entity, carrying on with its objects on no profit/no loss basis. The interest earned by the society on its balances with the banks is considered as an accrual to the grants received and not as an income of the society.



h) Corpus Fund

The Society does not have Corpus Fund. The grants received for the purpose of the society along with the interest earned thereon to the extent to which they remain unutilized are disclosed in the Balance Sheet under the head "Grants to be utilized".

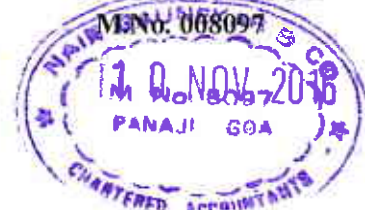
2. Notes to Accounts:

- a) Sarva Shiksha Abhiyan is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, Goa Sarva Shiksha Abhiyan.
- b) The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, and SMC Levels for utilization or State Project Office themselves utilize the Grants for various purpose.
- c) Advances outstanding are also being reconciled and in respect of certain other expenses necessary steps are being taken for reconciliation and necessary adjustments.
- d) In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurring heads and becomes eligible for being considered as spill over activities for the forthcoming year.
- e) At some of the locations, internal audit report was inadequate at the time of audit, compliance of previous year audit objection is given.
- f) Balances of the trade receivables, trade payables, advances and balances of deposits are subject to confirmation, reconciliation and adjustments, if any. The management does not expect any material difference affecting the current year's financial statements.
- g) The balance amount in current liabilities and current assets are as per books of accounts and subjects to confirmation from the respective parties. The bank balances are reconciled with respective bank's balances.
- h) Management is of the opinion that advances outstanding at the end of the year are considered as good and recoverable or adjustable.
- i) There are no contingent liabilities and off the balance sheet items.

As per our Audit Report of Even date attached.

FOR NAIK GAUNEKAR & Co.,
Chartered Accountants
Firm Reg.No. 106808W

CA N.N.NAIK GAUNEKAR
PROPRIETOR



Chief Accounts Officer, GSSA
Chief Accounts Officer
Sarva Shiksha Abhiyan
Itto-Betim, Goa
State Project Director, GSSA
State Project Director
Place: Sarva Shiksha Abhiyan Society
Date: Pansji - Goa
Goa Sarva Shiksha Abhiyan Society
Itto Betim Goa 403 521

FORM GFR 19A

Utilization Certificate under SSA for the year ended 31st March 2016

Name of the State: Goa

Sr. No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGEL	Total
1	No. F.1.2/2015-EE.8(II) dated 12.05.2015 (Govt.of India)	4,57,00,000.00	-	4,57,00,000.00
2	No. F.1.2/2015-EE.8(II) dated 12.05.2015 (Govt.of India)	8,25,000.00	-	8,25,000.00
3	No. F.1.2/2015-EE.8(III) dated 12.05.2015 (Govt.of India)	47,20,000.00	-	47,20,000.00
4	No. F.1.2/2015-EE.8(IV) dated 12.05.2015 (Govt.of India)	20,11,000.00	-	20,11,000.00
5	No. F.1.2/2015-EE.8(V) dated 12.05.2015 (Govt.of India)	36,000.00	-	36,000.00
6	No. F.1.2/2015-EE.8(VI) dated 12.05.2015 (Govt.of India)	2,08,000.00	-	2,08,000.00
7	No. F.1.2/2015-EE.8(I) dated 20.10.2015 (Govt.of India)	22,61,000.00		22,61,000.00
8	No. F.1.2/2015-EE.8(II) dated 20.10.2015 (Govt.of India)	41,000.00		41,000.00
9	No. F.1.2/2015-EE.8(III) dated 20.10.2015 (Govt.of India)	2,34,000.00		2,34,000.00
10	No. F.1.2/2015-EE.8(I) dated 30.03.2016 (Govt.of India)	2,25,82,000.00		2,25,82,000.00
11	No. F.1.2/2015-EE.8(II) dated 30.03.2016 (Govt.of India)	4,08,000.00		4,08,000.00
12	No. F.1.2/2015-EE.8(III) dated 30.03.2016 (Govt.of India)	23,32,000.00		23,32,000.00
13	No. DE/Accts/ SSA/2015-16/924 dated 18.06.2015	2,88,08,000.00		2,88,08,000.00
14	No. DE/Accts/ SSA/2015-16/3393 dated 04.03.2016	16,91,000.00		16,91,000.00
15	No. DE/Accts/ SSA/2015-16/3394 dated 04.03.2016	68,59,000.00		68,59,000.00
16	No. DE/Accts/ SSA/2015-16/3539 dated 31.03.2016	1,68,81,000.00	-	1,68,81,000.00
Total		13,55,97,000.00		13,55,97,000.00



Certified that out of Rs. 8,13,58,000/- (Rupees Eight Crores Thirteen Lacs Fifty Eight Thousand only) of grant -in-aid sanctioned during the year 2015-16 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. 22,55,000/- under Capital Head and Rs. 7,91,03,000/- under General Head**) and Rs. 5,42,39,000/--(Rupees Five Crores Forty Two Lakhs Thirty Nine Thousand only) of grant-in-aid sanctioned during the year 2015-16, in favour of Goa Sarva Shiksha Abhiyan vide State Government, Goa letter nos. noted against each sanctioned noted above (**Rs. 15,03,333/- under Capital Head and Rs. 5,27,35,667/- under General Head**), and Rs. 9,62,335/- (Rupees Nine Lacs Sixty Two Thousand Three Hundred Thirty Five only) on account of interest and Rs. 1,00,57,952/- (Rupees One Crore Fifty Seven Thousand Nine Hundred Fifty Two Only) on account of refunds from implementing units and Other Miscellaneous receipts and Rs. 1,72,97,866/--(Rupees One Crores Seventy Two Lacs Ninty Seven Thousand Eight Hundred Sixty Six (**under General Head**) on account of unspent balance of previous year totaling to Rs. 16,39,15,153/--(Rupees Sixteen Crores Thirty Nine Lacs Fifteen Thousand One Hundred Fifty Three Only), a sum of Rs. 16,26,52,273/- (Rupees Sixteen Crores Twenty Six Lacs Fifty Two Thousand Two Hundred Seventy Three Only) (**Rs. 99,93,425/- under Capital Head and Rs. 15,26,58,848/- under General Head**), has been utilized for the purpose for which it was sanctioned and that the balance of Rs.12,62,880/- (Rupees Twelve Lacs Sixty Two Thousand Eight Hundred Eighty Only) remaining unutilized at the year end will be adjusted towards the outstanding liabilities of year 2015-16 and balance against Grant -in Aid payable during year 2016-17.

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

Dated:




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 31.03.2016 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 NAIK GAUNEKAR & Co.,
CHARTERED ACCOUNTANTS
FRN: 106808W



CA N.N.NAIK GAUNEKAR
PROPRIETOR
M.NO. 008097



Goa Sarva Shiksha Abhiyan, Goa

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the
Financial Year 2015-16 for SSA, NPEGEL & KGBV (Grant -in - Aid Capital)
(Excluding 13th Finance Commission Award)**

Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	72,47,000.00	---	---	
a	Grant -in -Aid Capital	---	---	---	
B	Fund in Transit	---	---	---	
a	Grant-in-Aid Capital	---	---	---	
C	Unadjusted Advances	97,47,410.00	---	---	
a	Grant- in -Aid Capital	---	---	---	
	Sub Total (A) Opening Balance	1,69,94,410.00	---	---	
2	Funds received from Govt. of India (MHRD)		---	---	
a	Grant -in -Aid Capital		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. F.1.2/2015-EE.8(IV) dated 12.05.2015 (Govt.of India)	20,11,000.00			
2	No. F.1.2/2015-EE.8(V) dated 12.05.2015 (Govt.of India)	36,000.00			
3	No. F.1.2/2015-EE.8(VI) dated 12.05.2015 (Govt.of India)	2,08,000.00			
		22,55,000.00			
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid Capital		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. DE/ Accts/ SSA/2015-16/924 dated 18.06.2015	15,03,333.00			
		15,03,333.00			
4	Bank Interest	---	---	---	
a	Grant- in -Aid Capital	---	---	---	
5	Miscellaneous Income	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
	Sub Total (B)	37,58,333.00	---	---	
	Grant Total (A +B)	2,07,52,743.00	---	---	
6	Less Amount				
A	Actual Expenditure during the		---	---	



	year 2015-16				
a	Grant -in -Aid Capital	1,47,27,621.00	---	---	
B	Outstanding advances as on 31 st March, 2016		---	---	
a	Grant-in -Aid	60,25,122.00	---	---	
	Total (A+B)	2,07,52,743.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
8	Unspent Balance as on 31 st March 2016		---	---	
a	Grant-in -Aid Capital	0.00	---	---	

1. Certified that out of Rs. 22,55,000/- (Rupees Twenty Two Lacs Fifty Five Thousand only) of grant -in-aid sanctioned/received vide Ministry of Human Resource Development, Department of Elementary Education and Literacy under capital head , and Rs. 15,03,333/- (Rupees Fifteen Lacs Three Thousand Three Hundred Thirty Three Only) of grant-in aid sanctioned/received from State Govt. of Goa under capital head during the year 2015-16 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 01/04/2015 to 31/03/2016 and Rs. 72,47,000 /- (Rupees Seventy Two Lacs Forty Seven Thousand Only) on account of unspent balance and Rs. 97,47,410/- (Rupees Ninty Seven Lacs Forty Seven Thousand Four Hundred Ten Only) as opening advance of the previous year, a sum of Rs. 2,07,52,743/- (Rupees Two Crore Seven Lacs Fifty Two Thousand Seven Hundred Forty Three Only) of Grant - in -Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs. NIL remaining unutilized at the year end will be adjusted during the year 2016-17.
2. It is also certified that out of amount of Rs. 2,07,52,743/- (Rupees Two Crore Seven Lacs Fifty Two Thousand Seven Hundred Forty Three Only) shown as utilized, account for an amount of Rs. 60,25,122/- (Rupees Sixty Lacs Twenty Five Thousand One Hundred Twenty Two 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
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 31.03.2016 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.

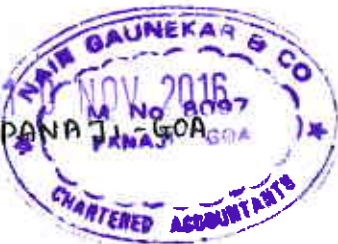
FOR NAIK GAUNEKAR & Co.,
CHARTERED ACCOUNTANTS
FRN: 106808W



CA N.N.NAIK GAUNEKAR
PROPRIETOR
M.NO. 008097

DATE:

PLACE:

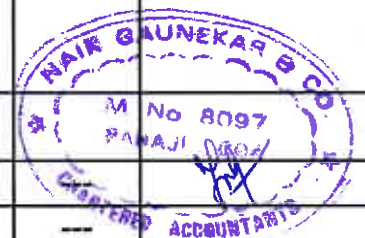
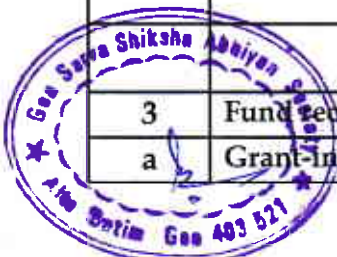


Goa Sarva Shiksha Abhiyan, Goa


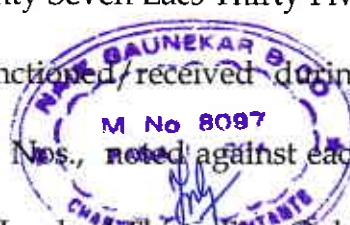
**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the
Financial Year 2015-16 for SSA, NPEGEL & KGBV (Grant -in - Aid General)
(Excluding 13th Finance Commission Award)**

Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant -in -Aid General	1,36,71,566.00	---	---	
B	Fund in Transit		---	---	
a	Grant-in-Aid General		---	---	
C	Unadjusted Advances		---	---	
a	Grant- in -Aid General	83,73,439.00	---	---	
	Sub Total (A) Opening Balance	2,20,45,005.00	---	---	
2	Funds received from Govt. of India (MHRD)	---	---	---	
a	Grant -in -Aid General		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. F.1.2/2015-EE.8(II) dated 12.05.2015 (Govt.of India)	4,57,00,000.00			
2	No. F.1.2/2015-EE.8(II) dated 12.05.2015 (Govt.of India)	8,25,000.00			
3	No. F.1.2/2015-EE.8(III) dated 12.05.2015 (Govt.of India)	47,20,000.00			
4	No. F.1.2/2015-EE.8(I) dated 20.10.2015 (Govt.of India)	22,61,000.00			
5	No. F.1.2/2015-EE.8(II) dated 20.10.2015 (Govt.of India)	41,000.00			
6	No. F.1.2/2015-EE.8(III) dated 20.10.2015 (Govt.of India)	2,34,000.00			
7	No. F.1.2/2015-EE.8(I) dated 30.03.2016 (Govt.of India)	2,25,82,000.00			
8	No. F.1.2/2015-EE.8(II) dated 30.03.2016 (Govt.of India)	4,08,000.00			
	No. F.1.2/2015-EE.8(III) dated 30.03.2016 (Govt.of India)	23,32,000.00			
		7,91,03,000.00			
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid General		---	---	



Sr. No.	Sanction Letter No. and Date				
1	No. DE/ Accts/ SSA/2015-16/924 dated 18.06.2015	2,73,04,667.00			
2	No. DE/ Accts/ SSA/2015-16/3393 dated 04.03.2016	16,91,000.00			
3	No. DE/ Accts/ SSA/2015-16/3394 dated 04.03.2016	68,59,000.00			
4	No. DE/ Accts/ SSA/2015-16/3539 dated 31.03.2016	1,68,81,000.00			
		5,27,35,667.00			
4	Bank Interest		---	---	
a	Grant- in -Aid General	9,62,335.00	---	---	
5	Miscellaneous Income		---	---	
a	Grant-in -Aid General	1,00,57,952.00	---	---	
	Sub Total (B)	14,28,58,594.00	---	---	
	Grant Total (A +B)	16,49,03,599.00	---	---	
6	Less Amount	---	---	---	
A	Actual Expenditure during the year 2015-16	---	---	---	
a	Grant -in -Aid General	16,02,41,412.00	---	---	
B	Outstanding advances as on 31 st March, 2016	---	---	---	
a	Grant-in -Aid General	33,99,307.00	---	---	
	Total (A+B)	16,36,40,719.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid General	---	---	---	
8	Unspent Balance as on 31 st March 2016	---	---	---	
a	Grant-in -Aid General	12,62,880.00	---	---	

1. Certified that out of Rs. 7,91,03,000/- (Rupees Seven Crore Ninty One Lacs Three Thousand only) of grant -in-aid vide Ministry of Human Resource Development, Department of Elementary Education and Literacy and Rs. 5,27,35,667/- (Rupees Five Crore Twenty Seven Lacs Thirty Five Thousand Six Hundred Sixty Seven Only) vide State Govt. of Goa sanctioned/received during the year 2015-16 in favour of GOA SARVA SHISHA ABHIYAN, letter Nos.  M No 8097 noted against each and and Rs. 9,62,335/- (Rupees Nine Lacs Sixty Two Thousand Three Hundred Thirty Five Only) 

on account of interest and Rs. 1,00,57,952/- (Rupees One Crore Fifty Seven lacs Nine Hundred Fifty Two Only) on account of Miscellaneous income & refunds from implementing units during the period 01/04/2015 to 31/03/2016 and Rs. 1,36,71,566/-(Rupees One Crore Thirty Six Lacs Seventy One Thousand Five Hundred Sixty Six only) on account of unspent balance of previous year and Rs. 83,73,439/-(Rupees Eighty Three Lacs seventy Three Thousand Four Hundred Thirty Nine only) as opening advance of the previous year, a sum of Rs. 16,36,40,719/-(Rupees Sixteen Crores Thirty Six Lacs Forty Thousand Seven Hundred Nineteen only) of Grant - in -Aid General has been utilized for the purpose for which it was sanctioned and amount of Rs. 12,62,880/-(Rupees Twelve Lacs Sixty Two Thousand Eight hundred Eighty Only) remaining unutilized at the year end will be adjusted towards the Outstanding liabilities of year 2015-16 and balance against Grant - in -Aid payable during the year 2016-17.


2. It is also certified that out of amount of Rs. 16,36,40,719/-(Rupees Sixteen Crores Thirty Six Lacs Forty Thousand Seven Hundred Nineteen only) shown as utilized, account for an amount of Rs. 33,99,307/-(Rupees Thirty Three lacs Ninty Nine Thouand Three Hundred seven Only) of Grant-in -Aid General are yet to be received from implementing units/agencies, which has been allowed to be carried forward.
3. Certified that I have satisfied ourself 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 received from implementing units.




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 31.03.2016 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 NAIK GAUNEKAR & Co.,
CHARTERED ACCOUNTANTS
FRN: 106808W



CA N.N.NAIK GAUNEKAR
PROPRIETOR
M.NO. 008097

DATE:

PLACE:

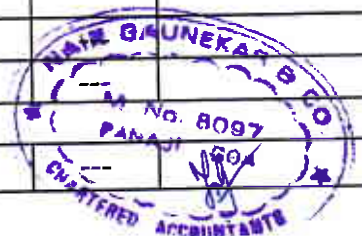


Goa Sarva Shiksha Abhiyan, Goa

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the
Financial Year 2015-16 for SSA, NPEGEL & KGBV (Grant -in - Aid Capital)
(Swachh Bharat Swachh Vidhyalaya, Construction of Toilets)**

Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	72,47,000.00	---	---	
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 Govt. of India(MHRD)		---	---	
a	Grant -in -Aid Capital	0.00	---	---	
Sr. No.	Sanction Letter No. and Date				
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid Capital	0.00	---	---	
Sr. No.	Sanction Letter No. and Date				
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 2015-16		---	---	
a	Grant -in -Aid Capital	72,47,000.00	---	---	
B	Outstanding advances as on 31 st March, 2016		---	---	
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 2016		---	---	
a	Grant-in -Aid Capital	0.00	---	---	

1. Certified that out of Rs. NIL 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. NIL 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 2015-16 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 01/04/2015 to 31/03/2016 and Rs. 72,47,000/- (Rupees Seventy Two Lacs Forty Seven Thousand Only)NIL on account of unspent balance and Rs. NIL as opening advance of the previous year, a sum of Rs. 72,47,000/- (Rupees Seventy Two Lacs Forty Seven Lacs Only) of Grant - in -Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs. NIL remaining unutilized at the year end will be adjusted towards next years grants during the year 2016-17.
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



Dated:


 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 31.03.2016 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 NAIK GAUNEKAR & Co.,
CHARTERED ACCOUNTANTS
FRN: 106808W



CA N.N.NAIK GAUNEKAR
PROPRIETOR
M.NO. 008097

DATE

PLACE: PANAJI - GOA



SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2016

(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	2423.75	172.98	813.58	542.39	1663.49	2903.76
Total		2423.75	172.98	837.13	386.26	1663.49	2903.76

FOR GOA SARVA SHIKSHA ABHIYAN

For Naik Gaunekar & Co.,

Chartered Accountants

Firm Reg No. 106808W



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

CA N.N.Naik Gaunekar

Proprietor



SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2016

(Rs. in lakhs)

S. No.	Name of State	Opening Balance for the year	Releases	Reported Expenditure
	1	2	3	4
1	GOA SSA	172.98	1355.97	1663.49
	Total	172.98	1355.97	1663.49

FOR GOA SARVA SHIKSHA ABHIYAN


For Naik Gaunekar & Co.,

Chartered Accountants

Firm Reg No. 106808W


 Chief Accounts Officer
 Sarva Shiksha Abhiyan
 Alto-Betim, Goa


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


 CA N.N. Naik Gaunekar
 Proprietor



SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2016

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Year Ending 31.03.2016
1.	New Primary School: Teacher Salary	483.09
2.	New Upper Primary School : Teachers Salary	0.00
3.	Block Resource Centre	252.92
4.	Cluster Resource Centre	184.97
5.	Civil Works	125.80
6.	Toilets, Drinking Water	0.00
7.	Interventions for Out of School Children	11.07
8.	Free Text Books	276.03
9.	Innovative Activities	0.77
10.	Interventions for Disabled Children	20.24
11.	Intervention for Girl children	0.00
12.	Maintenance Grant	53.80
13.	Management & MIS	121.07
14.	Research & Evaluation	2.53
15.	School Grants	83.91
16.	Teacher Grants	2.35
17.	TLE Grant	0.00
18.	Teacher Training	20.65
19.	SMC /PRI Training	12.82
20.	Community Mobilization	7.19
21.	School Uniforms	2.74
22.	School Library	0.00
23.	Residential School	0.00
24.	SIEMAT	0.00
25.	State Component	0.00
26.	Prior Period Expenses	1.54
	Total	1663.49

FOR GOA SARVA SHIKSHA ABHIYAN

For Naik Gaunekar & Co.,

Chartered Accountants

Firm Reg No. 106808W



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

CA N.N. Naik-Gaunekar
 Proprietor



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 31.03.2016

(Rs. In lakhs)

Sr. No.	Expenditure by Activity	PAB Approval	Year Ended
1	Intervention for out of school children	34.950	11.07
2	Teachers Salary	1025.400	483.09
3	Teacher Grant	0.000	2.350
4	Block Resource Centre	309.600	252.92
5	Cluster Resource Centre	275.760	184.97
6	Teachers Training	28.880	20.65
7	Free text book	273.010	276.03
8	Provision of 2 sets of Uniforms	68.980	2.74
9	Intervention for CWSN(IED)	33.520	20.24
10	Civil Works	46.250	125.80
11	Civil Works (PWD)	0.000	0.00
12	Maintenance Grant	53.950	53.80
13	School Grant	83.770	83.91
14	Research and Evaluation	8.000	2.53
15	Management and MIS	131.420	121.07
16	Innovative Activity	25.000	0.77
17	Community Training	8.300	7.19
18	SMC Training	16.960	12.82
19	Prior Period Expenses	0.000	1.54
TOTAL		2423.750	1663.49

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
 Sarva Shiksha Abhiyan
 Alto-Betim, Goa


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

For Naik Gaunekar & Co.
 Chartered Accountants
 Firm Reg No. 106808W


 CA N.N. Naik Gaunekar
 Proprietor
 M.No. 008097
 PANAJI GOA
 20 NOV 2016
 CHARTERED ACCOUNTANTS

Date:

Place:





Naik Gaunekar & Co.,

CHARTERED ACCOUNTANTS

AUDITORS CERTIFICATE

We have verified the above statements with the books and records and Audited Financial Statements for the year ended 31/03/2016 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 and on behalf of
NAIK GAUNEKAR & CO.
CHARTERED ACCOUNTANT
FRN : 106808W**

**N. N. NAIK GAUNEKAR
(Proprietor)
Membership number: 008097**



Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

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

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears Internal Auditor has concentrated on Utilization Certificates of beneficiaries. However, he has not bothered to verify whether Utilization Certificates are properly vouched or otherwise. Refer to Annexure I
3	Refund Settlement	Refer to Annexure II(1)(2)
6	Interest Received	Amount of interest received from State Bank of India is Rs. 54,930/-. Verified and found to be correct.
8	Bank Balance Confirmation	Bank Balance Account No. 33887041839 is at Rs. 6,60,684/- subject to reconciliation . Balance Confirmation from Bank is obtained.
9	Cash Balance	Closing Cash Balance is at Rs. 3512/-. Cash Balance Confirmation is obtained.
10	Bank Reconciliation	Bank reconciliation is produced before us and is verified.
11	Difference in Balance	Refer Annexure III



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	NA	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	NA	M/S Rege, Kunkolienkar & Angle

Note: It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.

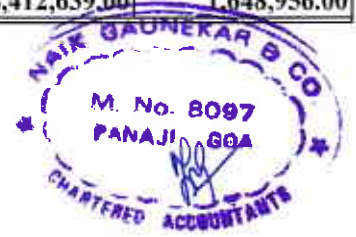


Annexure II**STATEMENT OF REFUNDS**

Sr. No.	Particulars	Previous Bal C/f	Amount Recd.(Rs.)	Amount Paid (Rs.)	Refund Due
1	BRC Grants				
	a. Contingency	0.00	50,000.00	50,000.00	0.00
	b. TA Meeting	10,182.00	0.00	0.00	10,182.00
2	CRC Grants				
	a. Contingency	120.00	33,000.00	33,000.00	120.00
	b. TA Meeting	40,572.00	0.00	0.00	40,572.00
3	Salaries				
	BRP	10,144.00	2,200,000.00	2,194,802.00	15,342.00
	CRP	85,121.00	1,870,000.00	1,832,278.00	122,843.00
4	Part Time Instructor Teacher	36,001.00	1,335,000.00	1,328,112.00	42,889.00
5	In-ser. Teachers Training Prog.	153,677.00	204,000.00	133,850.00	223,827.00
6	Community Mobilization	4,000.00	34,320.00	17,600.00	20,720.00
7	Non res.Training(Comm)	3,192.00	116,775.00	80,276.00	39,691.00
8	CWSN Grants				
	i. Corrective Surgery	0.00	4,025.00	4,025.00	0.00
	ii. Escort & Transport	164.00	57,552.00	57,716.00	0.00
	iii. Eye Surgery	0.00	23,000.00	23,000.00	0.00
	iv. Ear Surgery	0.00	75,000.00	75,000.00	0.00
	v. Medicine and Travelling	0.00	1,365.00	1,365.00	0.00
	vi. Residential Training	0.00	13,200.00	7,600.00	5,600.00
	vii. Physio / Speechtherapy	4,500.00	34,650.00	34,650.00	4,500.00
	viii. Aids & Appliances	0.00	7,920.00	7,920.00	0.00
	ix. World Disability Day	0.00	20,000.00	20,000.00	0.00
	x. One Day Parental	720.00	5,000.00	4,050.00	1,670.00
	xi. Medical Assessment Camp		20,000.00	12,249.00	7,751.00
9	Grants to School				
	a. School Grants(Pry)	5,000.00	470,000.00	470,000.00	5,000.00
	b. School Grants (U.Pry.)	0.00	301,000.00	301,000.00	0.00
	c. Maintenance Grants	5,000.00	495,000.00	495,000.00	5,000.00
	e. Uniform Grants	96,400.00	0.00	64,400.00	32,000.00
10	Civil works Grants				
	i. Flooring Facility	0.00	411,425.00	0.00	411,425.00
	ii. Toilet	0.00	554,000.00	499,400.00	54,600.00
	iii. Repair of Toilet	0.00	49,195.00	29,195.00	20,000.00
	iv. Toilets Under Swatch	0.00	384,000.00	240,000.00	144,000.00
	v. Toilets Under Swatch	0.00	384,000.00	0.00	384,000.00
	vi. Library Primary	0.00	3,000.00	3,000.00	0.00



11	Para Teachers Salary	0.00	320,275.00	319,034.00	1,241.00
12	Non Res. Sp training centre	0.00	73,000.00	73,000.00	0.00
13	Non-Residential Bridge Course	270.00	0.00	0.00	270.00
14	CAL	1,850.00	0.00	0.00	1,850.00
15	Repair of Computer	50.00	0.00	0.00	50.00
16	Bank Interest	0.00	54,930.00	1,117.00	53,813.00
	GRAND TOTAL	456,963.00	9,604,632.00	8,412,639.00	1,648,956.00



1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

Sr No.	Particulars	Amount (Rs.)
1	BRC Staff Salary	15,342.00
2	Non-Res. Bridge Course	270.00
3	Parental Awareness Programme	1,670.00
4	Part Time Instructors Salary	42,889.00
5	Bank Interest	32,050.00
6	BRP Meet. TA Grt.	10,182.00
7	CAL	1,850.00
8	Civil Works	218,600.00
9	Comm. Mobilisation	4,000.00
10	CRP Contingency Grant	120.00
11	CRP Meeting TA	40,572.00
12	CRP Salary	122,843.00
13	Uniform Grant	32,000.00
14	Maintenance Grant	5,000.00
15	Medical Camp CWSN	1,480.00
16	Non - Resi. (Comm) Tran.	39,691.00
17	Physio Therapy of CWSN	4,500.00
18	School Grant Primary Schools	5,000.00
19	Teachers Training	223,827.00
20	Repair of Computer	50.00
	TOTAL (A)	801,936.00

2. CURRENT YEAR'S AMOUNT REFUNDED TO SPO

Sr No.	Particulars	Amount (Rs.)
1	Para Teachers Salary	1,241.00
	TOTAL (B)	1,241.00

3. REFUND AMOUNT CARRIED FORWARD

Sr No.	Particulars	Amount (Rs.)
1	Comm. Mobilisation	16,720.00
2	Medical assessment	6,271.00
3	Flooring Facility	411,425.00
4	Toilet Facility	384,000.00
5	Bank Interest	21,763.00
6	Residential Training	5,600.00
	TOTAL (C)	845,779.00
	GRAND TOTAL (A+B+C)	1,648,956.00



ANNEXURE III

DIFFERENCE IN BRC & SPO

Sr No	Particulars	SPO	BRC	Management Reply
1	Para sal Refund	8,829.00	1,241.00	Refund of Rs. 8,829/- was refunded to SPO dated 31-3-2015 & accounted by SPO in April 2015. Refund of Rs. 1241/- to SPO dated 31-03-2016 & accounted in April 2016

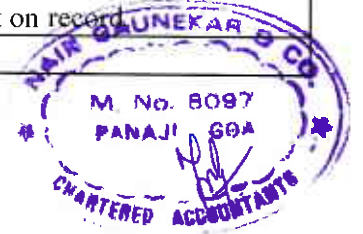


Shri.N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

Audit Observations at GSSA, Block Resource Centre, Bardez-Goa.

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears Internal Auditor has concentrated on utilisation certificates of beneficiaries, however he has not bothered to verify whether utilisation certificates are properly vouched or otherwise. Refer to Annexure I
2	Refund	Statement of Refund -Refer to Annexure II
3	Interest Received	Amount of Interest Received from Canara Bank Rs.52,701/- Verified and found to be correct.
4	Bank Balance Confirmation	Canara Bank A/C No. 0332101056594 Bank Balance - Rs. 564519/- Balance confirmation from Bank is obtained.
5	Cash Balance	Closing Balance - Rs. 211/- Cash balance confirmation has been obtained.
6	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
7	Diference in SPO/DPO	Refer to Annexure III



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	N.A.	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	N.A.	M/S Rege, Kunkolienkar & Angle

Note:It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.



Annexure II

STATEMENT OF REFUNDS

Sr. No.	Particulars	Prev Yr Refund Bal C/f	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
1	Contegency Grants				
	BRC Grants		50,000.00	50,000.00	0.00
	Repair of Computer		4,490.00	4,490.00	0.00
	TOTAL		54,490.00	54,490.00	0.00
2	NRSTC Grants				
	NRSTC		449,000.00	449,000.00	0.00
	TOTAL		449,000.00	449,000.00	0.00
3	GRANTS TO SCHOOL				
	School Grant		1,019,000.00	1,007,000.00	12,000.00
	Maintenance Grant		445,000.00	445,000.00	0.00
	TOTAL		1,464,000.00	1,452,000.00	12,000.00
4	CII TEST				
			29,902.00	29,902.00	0.00
	TOTAL		29,902.00	29,902.00	0.00
5	CWSN Grants				
	Spectacle		6,750.00	6,750.00	0.00
	Medical Camp		20,000.00	20,000.00	0.00
	World Disability Day		20,000.00	20,000.00	0.00
	Physiotherapy		170,350.00	170,350.00	0.00
	Corrective Surgery		14,100.00	14,100.00	0.00
	Parental Awareness		5,000.00	5,000.00	0.00
	Transport and escort facility		50,372.00	50,372.00	0.00
	Speech Therapy		13,560.00	13,560.00	0.00
	TOTAL		300,132.00	300,132.00	0.00
6	SALARIES				
	BRP		2,150,000.00	2,114,678.00	35,322.00
	CRP		1,980,000.00	1,972,688.00	7,312.00
	Part Time Teachers		1,605,000.00	1,586,236.00	18,764.00
	Refund Salary from CRP	3,333.00			3,333.00
	Para Teacher Salary		510,673.00	450,575.00	60,098.00
	TOTAL	3,333.00	6,245,673.00	6,124,177.00	124,829.00
7	InserviceTeacher Training				
	Block Level & Cluster Level		311,850.00	133,229.00	178,621.00
	Non Residential		135,225.00	109,560.00	25,665.00
	Community Mobilisation		30,420.00	16,060.00	14,360.00
	TOTAL		477,495.00	258,849.00	218,646.00
8	CIVIL WORK GRANT				
	Toilet Facility		467,000.00	419,000.00	48,000.00
	Repair of Toilet		45,000.00	45,000.00	0.00
	Flooring Facility		197,450.00	197,450.00	0.00
	TOTAL		709,450.00	661,450.00	48,000.00
9	Bank Interest	425,551.00	54,374.00	1,673.00	478,252.00
	GRAND TOTAL	428,884.00	9,784,516.00	9,331,673.00	881,727.00



1. CURRENT YEAR'S AMOUNT REFUNDABLE TO DPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	GRANTS TO SCHOOL	
	School Grant	12,000.00
2	SALARIES	
	BRP	35,322.00
	CRP	7,312.00
	Part Time Teachers	18,764.00
	Refund Salary from CRP	3,333.00
3	INSERVICE TEACHER TRAINING	
	Block Level & Cluster Level	178,621.00
	Non Residential	25,665.00
	Community Mobilisation	14,360.00
4	CIVIL WORK GRANT	
	Toilet Facility	48,000.00
5	INTEREST EARNED	52,701.00
6	Bank Interest (2013-14)	80,232.00
7	Bank Interest (2012-13)	345,319.00
	TOTAL (A)	821,629.00
	LESS: REFUNDED AMOUNT TO NGDPO	200,000.00
	REFUND C/F TO NEXT YEAR	621,629.00

2. CURRENT YEAR REFUND PAID TO SPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	Para teachers Salary	60,098.00
	TOTAL (B)	60,098.00
	GRAND TOTAL (A+B)	881,727.00

2.AMOUNT NOT REFUNDED TILL DATE

SR.NO	PARTICULARS	AMOUNT (Rs.)	Management Reply
1	Bank Interest (2012-13)	345,319.00	Interest is from 2007 onwards an amount has been still in Bank A/C an effort will be made in these regards
	TOTAL	345,319.00	



Annexure III

DIFFERENCE IN BRC AND SPO

SR.NO	PARTICULARS	BRC	SPO/DPO	DIFFERENCE	Management Reply
1	Para Teacher Salary Grant	510,673.00	453,678.00	56,995.00	In the books of BRC Bardez Receipt and Payment a/c, the salary of Para Teacher Salary is booked for the period of June 2015 to March 2016. The Difference of Rs.56,995/- is the salary of March 2016, which is not booked by SPO.



Shri. N N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

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

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears that the Internal Auditor has concentrated on utilisation certificates of beneficiaries, however, he has not bothered to verify whether the utilisation certificates are properly vouched or otherwise. The Statutory Auditor has come across certain discrepancies of which major discrepancies are reported in Annexure I to this report.
2	Fixed Asset Verification	Fixed Asset Register is maintained and updated.
3	Refund Statement	Refer to Annexure II
4	Interest Received	Amount of interest received from Canara Bank, Rs.29,004/- Verified and found to be correct.
5	Bank Balance Confirmation	Canara Bank A/C No. 0333101021550 Bank Balance - Rs. 175,845/- (as per books) Balance confirmation from Bank is obtained and reconciled.
6	Cash Balance	Closing Balance - Rs. 48/- Cash balance confirmation has been obtained.
7	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
8	TDS	TDS has been paid during the year - Rs. NIL



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	N/A	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	N/A	M/S Rege, Kunkolienkar & Angle

Note:It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.

Discrepancies came across by Statutory Auditor

Particulars	Management Reply
1. Block Resource Centre at Bicholim has relied upon delivery challans, estimate and quotations. The discrepancies are pointed out to the Accountant/BRC Coordinator.	It will taken care in future that proper bills are obtained.
2. A bill amounting to Rs. 1,440/- was found dated 2nd February 2016 towards expense incurred for SMC Non-residential Training Programme held on 18th and 23rd February 2016 and 2nd March 2016.	For preparation of SMC training dated 18th February 2016 bill amounting Rs. 1,440/- dated 2nd February is on record. The bill was towards purchase of stationery and xerox.
3. Advance of Rs. 70,000/- was given to GPS, Dhargarwada, Vadawal. Payee's receipt obtained from the contractor towards Labour Charges Rs. 11,900/- was not supported by a Bill. Comparative quotations from other parties were not available on record.	Necessary correction has been done. Since the rate of civil work is fixed by the Head Office and the work done is within that amount, quotations were not obtained due to possibility of increase in rates.

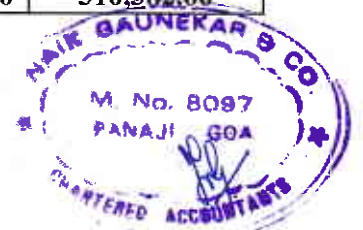


<p>4. Cash expenses incurred are clubbed and accounted for each month under BRC Contingency Paid account. Expenses for the period October to December 2015 were clubbed and accounted together.</p>	<p>BRC Contingency bills are clubbed and accounted together but for the same excelsheet of BRC Contingency bills is prepared and submitted to DPO. The Cash Book Register is also maintained.</p>
<p>5. While Auditing of School Grants and Maintenance Grants (SMC) it was found that supporting bills were of financial year 2016-17 which were shown as expense for financial year 2015-16.</p>	<p>Necessary rectification has been carried out and the bills are available at the Block for verification.</p>



Annexure II**STATEMENT OF REFUNDS**

Sr. No.	Particulars	Amount Recd.(Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
1	BRC Grants			
	a) Contingency	50,000.00	49,910.00	90.00
	TOTAL	50,000.00	49,910.00	90.00
2	Salaries			
	BRC	2,325,000.00	2,320,603.00	4,397.00
	CRP	1,555,000.00	1,515,935.00	39,065.00
	Part Time Instructors Salary	420,000.00	413,226.00	6,774.00
	TOTAL	4,300,000.00	4,249,764.00	50,236.00
3	CWSN Grants			
	Medical Camp	20,000.00	13,990.00	6,010.00
	World Disability Day	20,000.00	13,456.00	6,544.00
	One Day Residential Training	17,000.00	8,000.00	9,000.00
	Parental Awareness	5,000.00	5,000.00	0.00
	TOTAL	62,000.00	40,446.00	21,554.00
4	Grants to Schools			
	A) School Grants			
	a) Primary School Grant	465,000.00	465,000.00	0.00
	b) Upper Primary School Grant	224,000.00	224,000.00	0.00
	B) Maintenance Grant			
	a) Govt. Primary Schools	415,000.00	410,000.00	5,000.00
	b) Govt. High Schools	125,000.00	125,000.00	0.00
	TOTAL	1,229,000.00	1,224,000.00	5,000.00
5	SMC Training Grants			
	Non - Residential	116,775.00	75,731.00	41,044.00
	Display of School Report Card	37,050.00	20,020.00	17,030.00
	TOTAL	153,825.00	95,751.00	58,074.00
6	Teachers Training Grant			
	Block & Cluster Level Teachers'	167,400.00	68,088.00	99,312.00
	TOTAL	167,400.00	68,088.00	99,312.00
7	Civil Works	288,000.00	240,000.00	48,000.00
8	Bank Interest	29,004.00	888.00	28,116.00
	TOTAL	29,004.00	888.00	28,116.00
	GRAND TOTAL	5,991,229.00	5,728,847.00	310,382.00



1. CURRENT YEAR'S AMOUNT REFUNDED TO NGDPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	BRC Grants	
	a) Contingency	90.00
2	Salaries	
	BRC	4,397.00
	CRP	39,065.00
	Part Time Instructors Salary	6,774.00
3	CWSN Grants	
	Medical Camp	6,010.00
	World Disability Day	6,544.00
	One Day Residential Training	9,000.00
5	Grants to Schools	
	B) Maintenance Grant	
	a) Govt. Primary Schools	5,000.00
6	SMC Training Grants	
	Non - Residential	41,044.00
	Display of School Report Card	17,030.00
7	Teachers Training Grant	
	Block & Cluster Level Teachers'	99,312.00
8	Bank Interest	28,116.00
	TOTAL (A)	262,382.00

2. BALANCE CARRIED FORWARD TO NEXT YEAR

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	Civil Works Grants	
	a) Separate Girl's Toilet	48,000.00
	TOTAL (B)	48,000.00
	GRAND TOTAL (A+B)	310,382.00



Shri. N N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

Audit Observations at GSSA, Block Resource Centre, Tiswadi-Goa.

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears that the Internal Auditor has concentrated on utilisation certificates of beneficiaries, however, he has not bothered to verify whether the utilisation certificates are properly vouched or otherwise. The Statutory Auditor has come across certain discrepancies of which major discrepancies are reported in Annexure I to this report.
2	Refund Statement	Refer to Annexure II
3	Interest Received	Amount of interest received from Canara Bank, Rs.48,981/- Verified and found to be correct.
4	Bank Balance Confirmation	Canara Bank A/C No. 0308101038752 Bank Balance - Rs. 3,31,227.50/- (as per books) Balance confirmation from Bank is obtained and reconciled.
5	Cash Balance	Closing Balance - Rs. NIL Cash balance confirmation has been obtained.
6	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
7	TDS	TDS has been paid during the year - Rs. 3,005/-
8	Difference in BRC & SPO	Refer to Annexure III



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	NA	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	NA	M/S Rege, Kunkolienkar & Angle

Note:It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.



Annexure II**STATEMENT OF REFUNDS**

Sr. No.	Particulars	Amount Recd.(Rs.)	Amount Utilised (Rs.)	Refund Due
1	BRC Grants			
	a) Contingency	50,000.00	55,578.00	NIL
2	Salaries			
	BRC	2,380,000.00	2,368,460.00	11,540.00
	CRP	1,460,000.00	1,456,536.00	3,464.00
	Part Time Instructors Salary	523,548.00	523,548.00	0.00
3	CWSN Grants			
	Medical Camp	20,000.00	15,300.00	4,700.00
	World Disability day	20,000.00	11,300.00	8,700.00
	One Day Residential Training	8,000.00	6,440.00	1,560.00
	Parental Awareness	5,000.00	2,000.00	3,000.00
	Aids & Appliances	25,000.00	25,000.00	0.00
4	Civil Works Grants			
	a) Separate Girl's Toilet	192,000.00	192,000.00	0.00
5	Grants to Schools			
	A) School Grants			
	a) Primary School Grant	355,000.00	338,292.00	16,708.00
	b) Upper Primary School Grant	301,000.00	301,000.00	0.00
	B) Maintenance Grant			
	a) Govt. Primary & High School Schools	310,000.00	296,540.00	13,460.00
6	SMC Training Grants			
	Non - Residential Special Training	270,000.00	270,000.00	0.00
	Block & Cluster Level Teachers'	201,900.00	115,382.00	86,518.00
	Non - Residential Community Mob. Prog.	118,575.00	118,575.00	0.00
	School Report Card (Community Mob.)	17,940.00	9,900.00	8,040.00
7	Computer Repairs	7,752.00	7,752.00	0.00
8	Shifting of Text Books	5,500.00	5,500.00	0.00
9	Para techers Salary	579,242.00	579,242.00	0.00
10	Bank Interest	48,981.00	1,199.00	47,782.00
	GRAND TOTAL	6,899,438.00	6,699,544.00	205,472.00

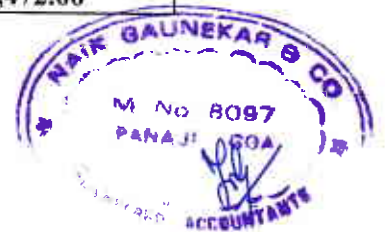


1. CURRENT YEAR'S AMOUNT REFUNDED TO NGDPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	Salaries	
	BRC	11,540.00
	CRP	3,464.00
2	Block & Cluster Level Teachers'	86,518.00
3	SMC Training Grants	
	School Report Card (Community Mob.)	8,040.00
4	CWSN Grants	
	Medical Camp	4,700.00
	Parental awarness	3,000.00
	Residential Training	1,560.00
5	Grants to Schools	
	A) Primary School Grant	16,708.00
	B) Maintenance Grant	13,460.00
6	Bank Interest	47,782.00
	TOTAL (A)	196,772.00

2. BALANCE C/F TO NEXT YEAR

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	CWSN Grants	
	World Disability Day	8,700.00
	TOTAL (B)	8,700.00
	GRAND TOTAL (A+B)	205,472.00



Annexure-III

DIFFERENCE IN BRC AND SPO

SR.NO	PARTICULARS	BRC	SPO	DIFFERENCE	Management Reply
1	Para Teacher Salary	579,242.00	514,210.00	65,032.00	As per Receipt and payment from the books of BRC Tiswadi for the year 2015-16 Block have accounted salary of Para Teachers from August to March 2016 .The difference amount of Rs. 61,205.00 have not been accounted by SPO.
	Total	579,242.00	514,210.00	65,032.00	



Shri. N N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

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

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Internal Auditor has given nil report (non-discrepancies noticed) during the course of Audit. The Statutory Auditor has come across certain discrepancies of which major discrepancies are reported in Annexure I to this report.
2	Fixed Asset Verification	Fixed Asset Register is maintained and updated.
3	Refund Statement	Refer to Annexure II .
4	Interest Received	Amount of interest received from State Bank of India Rs.49,556/- Verified and found to be correct.
5	Bank Balance Confirmation	State Bank Of India A/C No. 30859125769 Bank Balance - Rs. 652013/- Balance confirmation from Bank is obtained.
6	Cash Balance	Closing Balance - Rs. 19,495/- Cash balance confirmation has been obtained.
7	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
8	TDS	TDS has been paid during the year TDS amounting to Rs. 14,340/-



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	NA	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	NA	M/S Rege, Kunkolienkar & Angle

Note: It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.

Discrepancies came across by Statutory Auditor:

Particulars	Management Reply
1. Block Resource Centre at Sattari has relied upon delivery challans, estimate and quotations. The discrepancies are pointed out to the Accountant/BRC Coordinator.	Due care will be taken in future.
2. While Auditing of SMC Toilets Facility Paid (GPMS, Nanoda) some supporting bills are not found on record.	Necessary Alteration are been made and authentication signature has been taken from the concerned teacher.
3. In course of auditing of Civil Works, we have come across certain payments supported by delivery challans, estimate and quotations which are not valid for vouching the expenditure.	Necessary Alteration are been made and authentication signature has been taken from the concerned teacher.
4. In Case of Auditing School Grant Utilisation, we have come across certain payments supported by delivery challans, estimate and quotations which are not valid for vouching the expenditure	Necessary Alteration are been made and authentication signature has been taken from the concerned teacher.
5. In Case of Auditing Maintenance Grant Utilisation, we have come across certain payments supported by delivery challans, estimate and quotations which are not valid for vouching the expenditure	Necessary Alteration are been made and authentication signature has been taken from the concerned teacher.



Annexure II**STATEMENT OF REFUNDS**

Sr. No.	Particulars	Previous Bal B/F	Amount Recd.(Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
1	BRC Grants				
	a) Contingency		50,000.00	50,000.00	0.00
	b) TA Meeting	10,439.00	0.00	0.00	10,439.00
	TOTAL	10,439.00	50,000.00	50,000.00	10,439.00
2	CRP Grants				
	a) Contingency	16,814.00	45,000.00	45,000.00	16,814.00
	b) TA Meeting	39,289.00	0.00	0.00	39,289.00
	TOTAL	56,103.00	45,000.00	45,000.00	56,103.00
3	Salaries				
	BRC Salary	31,565.00	1,870,000.00	1,861,609.00	39,956.00
	CRP	31,959.00	2,317,292.00	2,317,292.00	31,959.00
	TOTAL	31,959.00	4,187,292.00	4,178,901.00	71,915.00
4	Part Time Instructors Salary				
		5,990.00	445,161.00	445,161.00	5,990.00
	TOTAL	5,990.00	445,161.00	445,161.00	5,990.00
5	CWSN Grants				
	Medical Camp	11,000.00	20,000.00	10,620.00	20,380.00
	World Disability Day		20,000.00	4,482.00	15,518.00
	One Day Residential Training		20,000.00	10,700.00	9,300.00
	Parental Awareness		5,000.00	4,150.00	850.00
	TOTAL	11,000.00	65,000.00	29,952.00	46,048.00
6	Grants to Schools				
	A) School Grants				
	a) Primary School Grant		570,000.00	570,000.00	0.00
	b) Upper Primary School	10,000.00	203,000.00	203,000.00	10,000.00
	b) Maintenance Grant		720,000.00	715,000.00	5,000.00
	c) Uniform Grant	162,000.00	0.00	0.00	162,000.00
	TOTAL	172,000.00	1,493,000.00	1,488,000.00	177,000.00
7	SMC Training Grants				
	Non - Residential	8,146.00	133,875.00	56,851.00	85,170.00
	Community Mobilization	3,102.00	49,530.00	26,620.00	26,012.00
	TOTAL	11,248.00	183,405.00	83,471.00	111,182.00



8	Teachers Training Grant	48,887.00	134,850.00	82,688.00	101,049.00
	TOTAL	48,887.00	134,850.00	82,688.00	101,049.00
9	Civil Grant				
	Flooring Facility	0.00	161,550.00	0.00	161,550.00
	Toilet Facility	0.00	826,550.00	435,000.00	391,550.00
	Repair if Toilet	0.00	12,000.00	12,000.00	0.00
	TOTAL	0.00	1,000,100.00	447,000.00	553,100.00
10	In-Service Teachers Training	0.00	134,850.00	134,850.00	0.00
11	CAL	60,000.00	0.00	32,000.00	28,000.00
12	Para Teacher Salary	0.00	269,981.00	269,981.00	0.00
13	Bank Interest	36,310.00	49,556.00	658.00	85,208.00
	GRAND TOTAL	443,936.00	8,058,195.00	7,287,662.00	1,246,034.00



1. CURRENT YEAR'S AMOUNT REFUNDED TO NDPO/SPO

Sr. No.	Particulars	Balance Amount (Rs.)
1	BRC Grants	
	a) TA Meeting	10,439.00
2	CRP Grants	
	a) Contingency	16,814.00
	b) TA Meeting	39,289.00
3	Salaries	
	BRC Salary	39,956.00
	CRP	31,959.00
4	Part Time Instructors Salary	5,990.00
5	CWSN Grants	
	Medical Camp	20,380.00
	World Disability Day	15,518.00
	One Day Residential Training	9,300.00
	Parental Awareness	850.00
6	Grants to Schools	
	A)School Grants	
	i) Upper Primary School Grant	10,000.00
	b) Maintenance Grant	5,000.00
	c) Uniform Grant	162,000.00
7	SMC Training Grants	
	Non - Residential	85,170.00
	Community Mobilization	26,012.00
8	Teachers Training Grant	98,525.00
9	Teachers Training Grant (14-15)	2,524.00
11	CAL	28,000.00
12	Para Teacher Salary	0.00
13	Bank Interest	85,208.00
	GRAND TOTAL (A)	692,934.00

2. REFUND CARRIED FORWARD TO NEXT YEAR

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	Civil Grant	
	Flooring Facility	161,550.00
	Toilet Facility	391,550.00
	TOTAL (B)	553,100.00
	GRAND TOTAL (A+B)	1,246,034.00



Shri.N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

Audit Observations at GSSA, Block Resource Centre, Ponda-Goa.

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears Internal Auditor has concentrated on utilisation certificates of beneficiaries, however he has not bothered to verify whether utilisation certificates are properly vouched or otherwise. Refer to Annexure I
2	Fixed Asset Verification	Fixed Asset Register is maintained and updated.
3	Refund Settlement	Refer to Annexure II
4	Utilization Certificates pending	Refer to Annexure III
5	Interest Received	Amount of Interest Received from Canara Bank Rs.33,650/- Verified and found to be correct.
6	Bank Balance Confirmation	Canara Bank A/C No. 1164101010855 Bank Balance - Rs. 2,16,534/- Balance confirmation from Bank is obtained.
7	Cash Balance	Closing Balance - Rs. 5,120/- Cash balance confirmation has been obtained.
8	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
9	Difference in Balance	Refer Annexure IV



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	N.A.	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	N.A.	M/S Rege, Kunkolienkar & Angle

NOTE : It is surprising to note that Internal Auditor has submitted NIL report. However During the Course of Statutory Audit Discrepancies are noticed.



Annexure II

STATEMENT OF REFUNDS

Sr. No.	Particulars	Prev Yr Refund Bal C/f	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refunded Amount (Rs.)
1	Contegency Grants				
	a) BRC	0.00	50,000.00	50,000.00	0.00
	b) CRP	19,124.00	0.00	0.00	19,124.00
	c) TA CRP	14,270.00	0.00	0.00	14,270.00
2	NRSTC Grants				
	NRSTC	0.00	88,000.00	88,000.00	0.00
3	SMC Grants				
	School Grant	22,000.00	1,060,000.00	1,048,000.00	34,000.00
	Maintenance Grant	17,262.00	715,000.00	715,000.00	17,262.00
	Training Grant		183,375.00	75,811.00	107,564.00
	Uniform Grant	108,400.00	0.00	0.00	108,400.00
	School Report CardCom Mob		49,920.00	27,940.00	21,980.00
4	CWSN Grants				
	Aids & Appliances	0.00	133,033.00	133,033.00	0.00
	Medical Camp	5,000.00	20,000.00	14,143.00	10,857.00
	World Disability Day	0.00	20,000.00	20,000.00	0.00
	One day Res. Training	0.00	24,000.00	24,000.00	0.00
	Parental Awareness	0.00	5,000.00	5,000.00	0.00
	Transport and escort facility	0.00	150,976.00	150,976.00	0.00
	Speech Therapy/Physio	0.00	41,660.00	41,660.00	0.00
5	SALARIES				
	BRP & Supp Staff Salary	46,185.00	2,235,000.00	2,233,119.00	48,066.00
	CRP	74,217.00	2,520,000.00	2,489,054.00	105,163.00
	Part Time Instructors	1,452.00	130,000.00	129,677.00	1,775.00
6	Teachers Training Grant	102,372.00	244,650.00	183,624.00	163,398.00
7	CIVIL WORKS				
	Compound wall	0.00	210,000.00	210,000.00	0.00
	Rapair of toilet	0.00	65,000.00	65,000.00	0.00
	Swach bahart grant	0.00	1,004,000.00	1,004,000.00	0.00
	Electical wiring	0.00	18,000.00	18,000.00	0.00
8	Para Techers Salary	0.00	1,598,900.00	1,598,900.00	0.00
9	CAL	16,000.00	0.00	0.00	16,000.00
10	Bank Interest	146,430.00	33,650.00	2,533.00	177,547.00
	GRAND TOTAL	572,712.00	10,600,164.00	10,327,470.00	845,406.00



1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	SMC Grants	
	GPS School Grant	5,000.00
	GHS School Grant	7,000.00
	Training Grant	107,564.00
	Community Mobilisation	21,980.00
2	CWSN Grants	
	Medical Camp	5,857.00
3	SALARIES	
	BRP & Supp Staff Salary	1,881.00
	CRP	30,946.00
	Part Time Instructors	323.00
4	Teachers Training Grant	
	Block Level	61,026.00
5	Interest Earned	31,117.00
	TOTAL (A)	272,694.00

2. PREVIOUS YEAR'S AMOUNT REFUNDED

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	CRP salary	74,217.00
2	Medical Grants (CWSN)	5,000.00
3	Part time Instructors Salary	1,452.00
4	Bank Interest	49,095.00
5	BRC salary	46,185.00
6	CRP contingency grants	19,124.00
7	TA CRP contingency	14,270.00
8	Uniform Grants	108,400.00
9	Maintainance Grants (SMC)	17,262.00
10	School Grants (SMC)	22,000.00
11	Teachers Training Grant (Block Level)	102,372.00
12	CAL	16,000.00
	TOTAL (B)	475,377.00
	GRAND TOTAL (A+B)	748,071.00

3. AMOUNT NOT REFUNDED TILL DATE

SR.NO	PARTICULARS	AMOUNT (Rs.)	Managemant Reply
1	Accumulated Interest (2013-14)	97,335.00	Not refunded till date as instructed by NGDPO Panaji
	TOTAL	97,335.00	
	GRAND TOTAL (A+B+C)	845,406.00	



Annexure III

UTILISATION CERTIFICATE'S PENDING AS ON 31/03/2016

SR.NO	PARTICULARS	NAME OF THE SCHOOL	AMOUNT	AUDITORS REMARKS	MANAGEMENT REPLY
		CIVIL WORK GRANT			
1	Toilet Facility	GPS Galwada Priol	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
		GPS Varkhande	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
		GPS Dharjo Kundai	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
		GPS Galshire Kavale	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
		GPS Karanzal Madkai	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
		GPS Mhalshi Curti	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
		GPS Madapoi	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
		GPS Ghano Savoi	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
		GPS Mauzo Kundai	48,000.00	Utilization Certificate has to be provided	UC received in the year 2016 -17 and it is available in the block
2	Major Repair (Flooring)	GPS Nagzar Curti	359,000.00	Utilization Certificate has to be provided	UC not received, work in progress
3	NRSTC Grants		88,000.00	Utilization Certificate has to be provided	UC not received, work in progress
	TOTAL		879,000.00		



Annexure IV

DIFFERENCE IN BRC and NGDPO

SR.NO	PARTICULARS	BRC	as per DPO/SPO	DIFFERENCE	MANAGEMENT REPLY
1	BRC Salary Grants	2,235,000.00	2,035,000.00	200,000.00	As one of the signatory was retired from the service as on 31/03/2016, the new signatory was appointed in May, so the cheque was drawn on 31/3/16 for March 2016 Salary
2	CRP Salary Grants	2,520,000.00	2,240,000.00	280,000.00	As one of the signatory was retired from the service as on 31/03/2016, the new signatory was appointed in May, so the cheque was drawn on 31/3/16 for March 2016 Salary
3	Part Time Ins Sal Grants	130,000.00	115,000.00	15,000.00	As one of the signatory was retired from the service as on 31/03/2016, the new signatory was appointed in May, so the cheque was drawn on 31/3/16 for March 2016 Salary
6	NSTC	88,000.00	0.00	88,000.00	Amount was received in April 2016 from NGDPO but was told to accounted in 31/03/2016
7	Refund Amount	272,694.00	748,071.00	475,377.00	Difference amount is on account of Previous year refund balances Paid by BRC as on 31/3/2015 and accounted by DPO in 2015-16. Refer to Annexure II(2)
	TOTAL			1,058,377.00	



Shri.N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

Audit Observations at GSSA, Block Resource Centre, Salcete-Goa.

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears Internal Auditor has concentrated on utilisation certificates of beneficiaries, however he has not bothered to verify whether utilisation certificates are properly vouched or otherwise. Refer to Annexure I
2	Refund	Statement of Refund -Refer to Annexure II - (1)(2)
3	Interest Received	Amount of Interest Received from Canara Bank Rs.28,097/- Verified and found to be correct.
4	Bank Balance Confirmation	Canara Bank A/c No. 0314101061815 Bank Balance - Rs. 2,52,000/- (as per books) Balance confirmation from Bank is obtained.
5	Cash Balance	Closing Balance - NIL- Cash balance confirmation has been obtained.
6	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
7	Difference in BRC and SPO	Refer Annexure -III



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	NA	M/S Rege, Kunkolienkar & Angle
2	January 2015 – March 2016	NA	M/S Rege, Kunkolienkar & Angle

Note:It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.



Annexure II**STATEMENT OF REFUNDS**

Sr. No.	Particulars	Previous Bal B/F	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
1	BRC Grants				
	Contingency		50000.00	50000.00	0.00
	TOTAL		50000.00	50000.00	0.00
2	SALARIES				
	BRP		1051883.00	1051883.00	0.00
	CRP		1580774.00	1560774.00	20000.00
	Accountant		476021.00	476021.00	0.00
	MIS Coordinator		230667.00	230667.00	0.00
	Data Entry Operator		120968.00	120968.00	0.00
	TOTAL		3460313.00	3440313.00	20000.00
3	Part Time Instructor Salary				
	Art Education		404032.00	404032.00	0.00
	Health & Physical Education		1052418.00	1052418.00	0.00
	Work Education		466453.00	466453.00	0.00
	TOTAL		1922903.00	1922903.00	0.00
4	CWSN Grants				
	Medical Assessment Grants		256478.00	251478.00	5000.00
	Parental Awareness		5000.00	5000.00	0.00
	Aids & Appliances	17300.00	0.00	0.00	17300.00
	TOTAL	17300.00	261478.00	256478.00	22300.00
5	GRANTS TO SCHOOLS				
	School Grants		998000.00	969000.00	29000.00
	Maintenance Grants		365000.00	365000.00	0.00
	Teachers Grant	500.00	0.00	0.00	500.00
	TOTAL	500.00	1363000.00	1334000.00	29500.00
6	Teachers Training Grant				
	Block Level Tr.		153375.00	151875.00	1500.00
	Cluster Level Tr.		153375.00	151875.00	1500.00
	Block Level Tr. (2014-15)	47925.00	0.00	24675.00	23250.00
	Cluster Level Tr.(2014-15)	92925.00	0.00	36900.00	56025.00
	TOTAL	140850.00	306750.00	365325.00	82275.00
7	NGO's Non Res. Special Tr.	24300.00	71000.00	71000.00	24300.00



Sr. No.	Particulars	Previous Bal B/F	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
8	Para Teacher Salary		1005998.00	1005998.00	0.00
9	Civil Work Grants				
	Toilet repairs		252000.00		252000.00
	Toilet Facility		240000.00	192000.00	48000.00
	Drinking Water Facility	20000.00	0.00	20000.00	0.00
	Separate Girls Toilet	35000.00	0.00	0.00	35000.00
	TOTAL	55000.00	492000.00	212000.00	335000.00
10	SMC Training Programme		117450.00	117450.00	0.00
11	School Report Card		22620.00	11000.00	11620.00
12	Resource Room	10000.00	0.00	0.00	10000.00
13	Bank Interest		28097.00	2149.00	25948.00
14	Prior Period Receipt	9835.00	0.00	0.00	9835.00
	GRAND TOTAL	257785.00	9101609.00	8788616.00	570778.00



1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	SALARIES	
	CRP	20,000
2	CWSN Grants	
	Medical Assessment Grants	5,000
	Aids & Appliances	17,300
3	GRANTS TO SCHOOLS	
	School Grants	29,000
	Teachers Grant	500
4	Teachers Training Grant	82,275
5	NGO's Non Res. Special Tr.	24,300
6	Civil Work Grants	
	Toilet Facility	48,000
	Separate Girls Toilet	35,000
7	School Report Card	11,620
5	Resource Room	10,000
1	Interest Earned	25,948
2	Prior Period Receipt	9,835
	TOTAL (A)	318,778

2. BALANCE CARRIED FORWARD TO NEXT YEAR

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	Civil Work	252,000.00
	TOTAL (B)	252,000.00

	GRAND TOTAL (A+B)	570,778.00
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Annexure III

DIFFERENCE IN BRC AND SPO

SR.NO	PARTICULARS	BRC	SPO	DIFFERENCE	Management Reply
1	Para Teacher Salary	1,005,998.00	918,348.00	87,650.00	In the Receipt & Payment a/c of BRC Salcete, we have booked Para trs salary for the period of June 2015 to March 2016. The difference of Rs. 87650/-is the salary for the Month of march 2016 which is not booked by SPO.
	Total	1,005,998.00	918,348.00	87,650.00	



Shri.N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

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

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears Internal Auditor has concentrated on utilisation certificates of beneficiaries, however he has not bothered to verify whether utilisation certificates are properly vouched or otherwise. Refer to Annexure I
2	Refund	Statement of Refund -Refer to Annexure II-(1)(2)
3	Interest Received	Amount of Interest Received from State Bank of India Rs.25,050/- Verified and found to be correct.
4	Bank Balance Confirmation	State Bank Of India A/C No. 11165127949 Bank Balance - Rs. 96,000/- (as per books) Balance confirmation from Bank is obtained.
5	Cash Balance	Closing Balance - NIL- Cash balance confirmation has been obtained.
6	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
7	Difference in BRC & SPO	Refer to Annexure III
8	TDS	Amount Rs. 28690/-



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	NA	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	NA	M/S Rege, Kunkolienkar & Angle

Note: Internal Auditor not reported on end use of Grants to beneficiaries however dispencies are noted at the time of Statutory Audit



Annexure II

STATEMENT OF REFUNDS

Sr. No.	Particulars	Previous Bal B/F	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
1	BRC Grants				
	a) Contingency		50,000.00	45,234.00	4,766.00
	TOTAL		50,000.00	45,234.00	4,766.00
2	CRC Grants				
	a) Contingency (2014-15)	28,888.00		8,500.00	20,388.00
	b) Meeting TA (2014-15)	5,000.00		0.00	5,000.00
	TOTAL	33,888.00	0.00	8,500.00	25,388.00
3	SALARIES				
	BRP		1,002,337.00	1,002,337.00	0.00
	CRP		1,009,569.00	1,009,569.00	0.00
	Accountant		457,742.00	457,742.00	0.00
	Data Entry Operator		179,500.00	179,500.00	0.00
	Mis Coordinator		239,333.00	239,333.00	0.00
	Part Time Instructor (Phy.Edu.)		126,674.00	126,674.00	0.00
	Part Time Instructor (Art.Edu.)		135,000.00	135,000.00	0.00
	TOTAL		3,150,155.00	3,150,155.00	0.00
4	Teachers Training Grant (14-15)				
a	BRC Level				
	i) I & II (EL)				
	Maths	4,495.00		0.00	4,495.00
	Language				
	ii) III, IV, V				
	English	7,650.00		4,125.00	3,525.00
	Maths	7,650.00		3,865.00	3,785.00
	iii) VI, VII, VIII				
	Science	988.00		0.00	988.00
	Maths	1,393.00		0.00	1,393.00
	TOTAL	22,176.00		7,990.00	14,186.00
b	CRC Level				
	i) I & II (EL)				
	Maths	20,250.00		0.00	20,250.00
	Language				
	ii) III, IV, V				
	English	5,100.00		4,976.00	124.00
	Maths	5,100.00		4,846.00	254.00
	iii) VI, VII, VIII				
	Science	393.00		0.00	393.00
	Maths	1,731.00		0.00	1,731.00
	TOTAL	32,574.00		9,822.00	22,752.00



Sr. No.	Particulars	Previous Bal B/F	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
5	Teachers Training Grant				
a	BRC Level				
	i) I & II (EL)				
	Maths		7,200.00	3,239.00	3,961.00
	Language		4,800.00	3,621.00	1,179.00
	ii) III, IV, V				
	English		6,600.00	3,540.00	3,060.00
	Maths		6,600.00	3,924.00	2,676.00
	EVS		6,600.00	2,926.00	3,674.00
	iii) VI, VII, VIII				
	Science		2,400.00	1,898.00	502.00
	Maths		3,600.00	3,425.00	175.00
	TOTAL		37,800.00	22,573.00	15,227.00
b	CRC Level				
	i) I & II (EL)				
	Maths		7,200.00	4,305.00	2,895.00
	Language		4,800.00	3,889.00	911.00
	ii) III, IV, V				
	English		6,600.00	5,475.00	1,125.00
	Maths		6,600.00	5,613.00	987.00
	EVS		6,600.00	4,794.00	1,806.00
	iii) VI, VII, VIII				
	Science		2,400.00	1,800.00	600.00
	Maths		3,600.00	2,700.00	900.00
	TOTAL		37,800.00	28,576.00	9,224.00
6	COMMUNITY				
	SMC Training				
	Report Card Printing		102,195.00	49,113.00	53,082.00
	TOTAL		102,195.00	49,113.00	53,082.00
7	CWSN Grants				
	World Disability Day		20,000.00	7,849.00	12,151.00
	Parental Awareness		20,000.00	14,288.00	5,712.00
	Intervention For CWSN		5,000.00	4,978.00	22.00
	Intervention For CWSN		53,115.00	53,115.00	0.00
	TOTAL		98,115.00	80,230.00	17,885.00
8	CIVIL WORKS				
	Access Ramp (2014-15)	46,260.00	0.00	46,260.00	0.00
	Toilets		336,000.00	336,000.00	0.00
	TOTAL	46,260.00	336,000.00	382,260.00	0.00



Sr. No.	Particulars	Previous Bal B/F	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
9	GRANTS TO SCHOOLS				
	Primary (School Grants)	233,000.00	379,000.00	611,564.00	436.00
	Maintenance Grants	11,500.00	355,000.00	340,000.00	26,500.00
	TOTAL	244,500.00	734,000.00	951,564.00	26,936.00
10	NRBC GRANT		85,000.00	85,000.00	0.00
	TOTAL		85,000.00	85,000.00	0.00
11	PARA TEACHER SALARY (2012-13)		422,520.00	414,003.00	8,517.00
	TOTAL		422,520.00	414,003.00	8,517.00
12	UNIFORM GRANT (13 -14 & 14- 15)	233000		229,000.00	4,000.00
13	INTEREST		25,050.00	855.00	24,195.00
	GRAND TOTAL	612,398.00	5,078,635.00	5,464,875.00	226,158.00



Annexure II

1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	BRC Grants	
	a) Contingency	4,766.00
2	Teachers Training Grant (14-15)	
	BRC Level	14,186.00
	CRC Level	22,752.00
3	Teachers Training Grant	
	BRC Level	15,227.00
	CRC Level	9,224.00
4	COMMUNITY MOBILISATION	53,082.00
5	CWSN Grants	17,885.00
6	GRANTS TO SCHOOLS	
	Maintenance Grants	26,500.00
	School Grant	436.00
	Uniform Grant	4,000.00
7	INTEREST RECEIVED	24,195.00
8	CRC Grants	25,388.00
	TOTAL (A)	217,641.00

2. CURRENT YEAR'S AMOUNT REFUNDED TO SPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	Para Teacher Salary	8,517.00
	TOTAL (B)	8,517.00

	GRAND TOTAL (A+B)	226,158.00
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3. CANCELLATION OF CHEQUES FOR F.Y 2015-16

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	Contingency Grant	10,000.00
2	Salary	
	BRP	70,968.00
	CRP	80,000.00
	Accountant	40,000.00
	Data Entry Operator	15,000.00
	Mis Coordinator	20,000.00
	Part Time Instructor (Art.Edu.)	15,000.00
	TOTAL	240,968.00



Annexure III

DIFFERENCE IN BRC AND SPO

SR.NO	PARTICULARS	BRC	SPO	DIFFERENCE	Management Reply
1	Para Teacher Salary	422,520.00	393,200.00	29,320.00	In the Receipt & Payment a/c of BRC Sanguem, we have booked Para trs salary for the period of June 2015 to March 2016. The difference of Rs. 29320/-is the salary for the Month of march 2016 which is not booked by SPO.
	Total	422,520.00	393,200.00	29,320.00	



Shri.N Naik Gaunekar,
Chartered Accountant

**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16**

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

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears Internal Auditor has concentrated on utilisation certificates of beneficiaries, however he has not bothered to verify whether utilisation certificates are properly vouched or otherwise. Refer to Annexure I
2	Refund	Statement of Refund -Refer to Annexure II -(1)(2)
3	Interest Received	Amount of Interest Received from Bank of India Rs.21,910/- Verified and found to be correct.
4	Bank Balance Confirmation	Bank Of India A/C No. 102810110000135 Bank Balance - Rs. 2,00,000/- (as per books) Balance confirmation from Bank is obtained.
5	Cash Balance	Closing Balance - NIL- Cash balance confirmation has been obtained.
6	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
7	Difference in BRC & SPO	Refer to Annexure III
8	TDS	Amount Rs.15,205/-



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 -- December 2015	NA	M/S Rege, Kunkolienkar & Angle
2	January 2015 -- March 2016	NA	M/S Rege, Kunkolienkar & Angle

Note:It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.



Annexure II

STATEMENT OF REFUNDS

Sr. No.	Particulars	Previous Bal B/F	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
1	BRC Grants				
	a) Contingency		50,000.00	50,000.00	0.00
	TOTAL		50,000.00	50,000.00	0.00
2	CRC Grants				
	a) Contingency	18,000.00	0.00	11,500.00	6,500.00
	TOTAL	18,000.00	0.00	11,500.00	6,500.00
3	SALARIES				
	BRP		913,602.00	913,602.00	0.00
	CRP		1,048,472.00	1,048,472.00	0.00
	Accountant		436,063.00	436,063.00	0.00
	Data Entry Operator		134,500.00	134,500.00	0.00
	Mis Coordinator		239,333.00	239,333.00	0.00
	Part Time Instructor (Phy.Edu.)		268,548.00	268,548.00	0.00
	Part Time Instructor (Art.Edu.)		266,080.00	266,080.00	0.00
	TOTAL		3,306,598.00	3,306,598.00	0.00
4	COMMUNITY MOBILISATION				
	SMC Training		94,725.00	50,486.00	44,239.00
	Report Card Printing		27,690.00	15,180.00	12,510.00
	TOTAL		122,415.00	65,666.00	56,749.00
5	CWSN Grants				
	Spectacles		18,350.00	18,350.00	0.00
	Escort & Transport		21,577.00	21,577.00	0.00
	World Disability Day		20,000.00	13,210.00	6,790.00
	Parental Awareness		5,000.00	5,000.00	0.00
	Medical Assessment		20,000.00	8,446.00	11,554.00
	TOTAL		84,927.00	66,583.00	18,344.00
6	CIVIL WORK GRANT				
	Toilet Grant		576,000.00	576,000.00	0.00
	Water Drinking Facility/Access Ramp	119,455.00	0.00	119,455.00	0.00
	Flooring Work		200,000.00	0.00	200,000.00
	TOTAL	119,455.00	776,000.00	695,455.00	200,000.00
7	GRANTS TO SCHOOLS				
	Unoform Grant (2014-2015)	20,000.00	0.00	0.00	20,000.00
	TOTAL	20,000.00	932,000.00	894,930.00	57,070.00
8	IN-SERVICE TEACHERS TRAINING				
	TOTAL	51,675.00	113,850.00	148,955.00	16,570.00
9	PARA TEACHER SALARY				
	TOTAL		724,009.00	724,009.00	0.00
10	Bank Interest				
	TOTAL		21,910.00	1,017.00	20,893.00
11	Sale of Newspaper				
	TOTAL		94.00	0.00	94.00
	GRAND TOTAL		6,131,803.00	5,964,713.00	376,220.00



1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	COMMUNITY MOBILISATION	
	SMC Training	44,239.00
	Report Card Printing	12,510.00
2	CWSN Grants	
	World Disability Day	6,790.00
	Medical Assessment	11,554.00
3	GRANTS TO SCHOOLS	37,070.00
4	Uniform Grant	20,000.00
5	CRC Grant	6,500.00
6	In-service Teacher Trining Grant	16,570.00
7	Intrest received	20,893.00
8	Sale of Newspaper	94.00
	TOTAL (A)	176,220.00

2.BALANCE CARRIED FORWARD TO THE NEXT YEAR

SR.NO	PARTICULARS	AMOUNT (Rs.)
1	Flooring Work	200,000.00
	TOTAL (B)	200,000.00

	GRAND TOTAL (A+B)	376,220.00
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Annexure III

DIFFERENCE IN BRC AND SPO

SR.NO	PARTICULARS	BRC	SPO	DIFFERENCE	Management Reply
1	Para Teacher Salary	724,009.00	689,458.00	34,551.00	In the books of BRC Quepem Receipt & Payment a/c, the salary for Para Teachers is booked for the period of June 15 to March 2016. The difference of Rs 34551/- is the salary of March 2016 which is not booked by SPO.
	Total	724,009.00	689,458.00	34,551.00	



Shri.N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

Audit Observations at GSSA, Block Resource Centre, Vasco-Goa.

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears Internal Auditor has concentrated on utilisation certificates of beneficiaries, however he has not bothered to verify whether utilisation certificates are properly vouched or otherwise. Refer to Annexure I
2	Refund	Statement of Refund -Refer to Annexure II-(1) (2)
3	Interest Received	Amount of Interest Received from Canara Bank Rs.23,232/- Verified and found to be correct.
4	Bank Balance Confirmation	Canara Bank A/C No.0311101031014 Bank Balance - Rs. 48,000/- (as per books) Balance confirmation from Bank is obtained.
5	Cash Balance	Closing Balance - NIL- Cash balance confirmation has been obtained.
6	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/03/2016 is obtained and kept on record.
7	Difference in BRC & SPO	Refer to Annexure III
8	TDS	Amount Rs.44,969/-



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	NA	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	NA	M/S Rege, Kunkolienkar & Angle

Note:It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.



Annexure II**STATEMENT OF REFUNDS**

Sr. No.	Particulars	Previous Balance B/F	Amount Recd.(Rs.)	Amount Paid (Rs.)	Refund Due (Rs.)
1	BRC Grants				
	a. Contingency		50000.00	50000.00	0.00
	TOTAL		50000.00	50000.00	0.00
3	Salaries				
	BRP		1158443.00	1158443.00	0.00
	CRP		806017.00	806017.00	0.00
	Accountant		478666.00	478666.00	0.00
	MIS Coordinator		239333.00	239333.00	0.00
	Data Entry Operator		178532.00	178532.00	0.00
	Art Teachers		418064.00	418064.00	0.00
	Physical Education		507064.00	507064.00	0.00
	TOTAL		3786119.00	3786119.00	0.00
4	In-service Teachers Training Prog				
	a. Block Level		80700.00	72513.00	8187.00
	b. Cluster Level		80700.00	77650.00	3050.00
	a. Block Level (2014-2015)	27445.00	0.00	22433.00	5012.00
	b. Cluster Level (2014-2015)	50595.00	0.00	23150.00	27445.00
	TOTAL	78040.00	161400.00	195746.00	43694.00
5	SMC Training		70200.00	70200.00	0.00
	TOTAL		70200.00	70200.00	0.00
6	CWSN/IE				
	a. Medical Assessment		20000.00	11404.00	8596.00
	b. Parental Awareness		5000.00	5000.00	0.00
	e. World Disability Day		20000.00	20000.00	0.00
	TOTAL		45000.00	36404.00	8596.00
7	Grants to School				
	a. School Grants		739000.00	711000.00	28000.00
	b. Maintenance Grants				
	d. NRSTC Grants		916750.00	916750.00	0.00
	f. School Report Card		13260.00	6600.00	6660.00
	TOTAL		1669010.00	1634350.00	34660.00
8	Civil Work				
	Access Ramp	49835	0.00	0.00	49835.00
	Toilet Facility		240000.00	48000.00	192000.00
	Compound Wall	606000	0.00	486000.00	120000.00
	Drinking Water Facility	100000	0.00	100000.00	0.00
	TOTAL	755835	240000.00	634000.00	361835.00
9	Para Teachers Salary		722470.00	722470.00	0.00
10	CAL	24000.00	0.00	1250.00	22750.00
11	Bank Interest		23232.00	1467.00	21765.00
	GRAND TOTAL	857875.00	6767431.00	7132006.00	493300.00



1. CURRENT YEAR'S AMOUNT REFUNDED TO DPO

SR.NO	PARTICULARS	AMOUNT (Rs.)	Management Reply
1	Indervice Training Grant	43,694.00	We have verified the amount and found the balances to be correct.
2	CWSN Grants		
	Medical Assessment	8,596.00	
3	School Report Card	6,660.00	
4	Grant to School	28,000.00	
5	Interest Earned	21,765.00	
6	Civil Work Grant		
	Toilet Facility	144,000.00	
	Compound wall	120,000.00	
7	Computer Aided Learning	22,750.00	
8	Prior Period Refund	49,835.00	
	TOTAL (A)	445,300.00	

2. BALANCE CARRIED FORWARD TO NEXT YEAR:

SR.NO	PARTICULARS	AMOUNT (Rs.)	Management Reply
1	Toilet Facility	48,000.00	We have verified the amount and found the balance correct.
	TOTAL (B)	48,000.00	
	GRAND TOTAL (A+B)	493,300.00	



Annexure III

DIFFERENCE IN BRC AND SPO

SR.NO	PARTICULARS	BRC	SPO	DIFFERENCE	Management Reply
1	Para Teacher Salary	722,470.00	629,948.00	92,522.00	As regards the difference in the books of BRC & SPO, the said difference of Rs. 92522/- is on account of the para teachers salary for March 2016. The BRC has accounted the para teachers salary for the period June 2015 to March 2016 in the financial year 2015-16. However the SPO has accounted the same only upto february 2016 and hence the difference.
	Total	722,470.00	629,948.00	92,522.00	



Shri N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

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

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Internal Auditor has given nil report (non- discrepancies noticed) during the course of Audit. The Statutory Auditor has come across certain discrepancies of which major discrepancies are reported in Annexure I.
2	Refund Settlement	Refer to Annexure II-(1)(2)(3)
3	Amount carried forward to next year	Refer to Annexure III
4	Interest Received	Amount of interest received from Canara Bank Rs.58,587/- & VEC/UEC A/C Rs.12,041/- Verified and found to be correct.
5	Bank Balance Confirmation	Canara Bank A/C No. 2905101000243 Bank Balance - Rs. 3,45,403/- (as per books) Balance confirmation from Bank is obtained.
6	Cash Balance	Closing Balance Rs. 13,302/- Cash balance confirmation has been obtained.
7	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
8	TDS	Amount Rs.2,564/-
9	Difference in DPO & SPO	Refer Annexure IV



Annexure I

SR.NO.	PERIOD OF AUDIT	COMPLIANCE REPORT	NAME OF THE AUDITOR
1	April 2015 – December 2015	N/A	M/S Rege Kunkolienkar & Angel
2	January 2016-March 2016	N/A	M/S Rege Kunkolienkar & Angel

Note:It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.

Particulars	Management Reply
1. Block Resource Centre at Canacona has relied upon delivery challans, estimate and quotations. The discrepancies are pointed out to the Accountant/BRC Coordinator.	Noted for future and hence forth SMCs have been informed to submit only bills and not estimate/delivery challans.
2. Civil Work Utilization includes bills of Rs. 2.1 lakhs for construction of Compound Walls. Bills attached are of financial year 2016-17. Proper care is to be taken that such bills are not mis-used while accounting 2016-17.	The amount of Civil Works, is released In instalments to the SMC as civil works can be spilled over. Care is to be taken that such bills are not mis-used while accounting 2016-17
3. In course of auditing of Civil Works, we have come across certain payments supported by delivery challans, estimate and quotations which are not valid for vouching the expenditure.	Noted for future and hence forth SMCs have been informed to submit only bills and not estimate/delivery challans.
4. Refunds of Rs. 45,000 /- still pending from VEC Panguinim for Veranda Grills. Funds were given during the year 2011-12	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., VEC will going to do. Now Veranda Grills have been completed by GSIDC, VEC will refund the amount as soon as possible. Advance were given during the year 2013-14
5. Refunds of Rs. 35,000/- still pending from UEC Pansulem for Civil Works. Advance given during the year 2011-12 for Civil Works. Action on such advance is pending	Work is completed by UES pansulem & UC is under preparation. Will be submitted soon.



Annexure II**STATEMENT OF REFUNDS**

Sr. No.	Particulars	Previous Bal B/F	Amount Recd.(Rs.)	Amount Utilized (Rs)	Refund Due
1	BRC Grants				
	a) Contingency		50,000.00	50,000.00	0.00
	TOTAL		50,000.00	50,000.00	0.00
2	CWSN Grants				
	Medical Assessment Grants		20,000.00	12,732.00	7,268.00
	Disabled Friendly Toilet		10,000.00		10,000.00
	World Disability Day		20,000.00	20,000.00	0.00
	Parental Awareness		5,000.00	5,000.00	0.00
	Speech Therapy		4,400.00	4,400.00	0.00
	TOTAL		59,400.00	42,132.00	17,268.00
3	Salaries				
	BRP		1,629,062.00	1,629,062.00	
	CRP		1,135,720.00	1,131,440.00	4,280.00
	Accountant		315,031.00	315,031.00	
	MIS Coordinator		237,333.00	237,333.00	
	Data Entry Operator		24,645.00	24,161.00	484.00
	Exclusive Educator Salary		35,100.00	35,100.00	
	Part-Time Instructor-Art		134,516.00	134,516.00	
	Part-Time Instructor-Health & Phy.		400,645.00	400,645.00	
	TOTAL		3,912,052.00	3,907,288.00	4,764.00
4	Grants to Schools				
	School Grants		568,000.00	549,741.00	18,259.00
	Maintenance Grant		426,000.00	410,385.00	15,615.00
	Uniform Grant	1,000.00	0.00	0.00	1,000.00
	TOTAL	1,000.00	994,000.00	960,126.00	34,874.00
5	Para teachers Salary	23,240.00	435,308.00	435,308.00	23,240.00
	TOTAL	23,240.00	435,308.00	435,308.00	23,240.00
6	SMC Training Grants		101,700.00	65,176.00	36,524.00
	TOTAL		101,700.00	65,176.00	36,524.00
	Teachers Training Grant	65,532.00	144,900.00	126,677.00	83,755.00
	TOTAL	65,532.00	144,900.00	126,677.00	83,755.00
7	School Report Card		30,420.00	16,500.00	13,920.00
	TOTAL		30,420.00	16,500.00	13,920.00
8	Civil Work Grant	837,000.00	756,805.00	924,257.00	669,548.00
9	Bank Intrest		58,587.00	754.00	57,833.00
10	Intrest on VEC/UEC A/C		12,041.00		12,041.00
	GRAND TOTAL	926,772.00	6,382,885.00	6,462,288.00	953,767.00



1.CURRENT YEAR AMOUNT REFUNDED TO DPO

SR.NO	PARTICULARS	AMOUNT
1	CWSN Grants	
	Disabled Friendly Toilet	10,000.00
	Medical Assessment Grants	7,268.00
2	Salaries	
	CRP	4,280.00
	Data Entry Operator	484.00
3	Grants to Schools	
	School Grants	18,259.00
	Maintenance Grant	15,615.00
	Uniform Grant (2013-2014)	1,000.00
5	SMC Training Grants	36,524.00
	Teachers Training Grant	46,395.00
	Teachers Training Grant (2014-15)	37,360.00
5	School Report Card	13,920.00
6	Civil Work	
	a) GPS Agonda 2013-14	1,204.00
	b) GPS Shishegal	26,000.00
	c) Varandha Grills (GPS Nuvem)	30,000.00
	d) Benches & Desk	2.00
9	Previous Balance	16,637.00
7	Interest Earned	
	Bank interest	57,833.00
	Interest for VEC/UEC A/C	12,041.00
	TOTAL (A)	334,822.00

2. AMOUNT REFUNDED TO SPD

Sr. No.	Particulars	AMOUNT
1	Para Teachers Salary	23,240.00
	TOTAL (B)	23,240.00

3. AMOUNT CARRIED FORWARD TO NEXT YEAR

S.No	Intervention	Total Amt
1	Toilet	200,705.00
2	Varandha Grills	45,000.00
3	Drinking Water	20,000.00
4	Compound wall	330,000.00
	TOTAL (C)	595,705.00
	GRAND TOTAL (A+B+C)	953,767.00



ANNEXURE III

AMOUNT CARRIED FORWARD TO NEXT YEAR

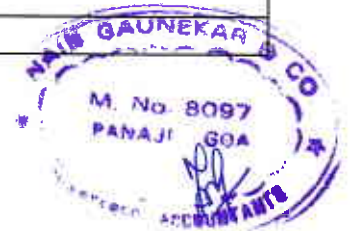
Civil work balance in Cancana Block as on 31.03.2016

S.No	Intervention	Amt with SMC	Amt in Block	Total Amt	Reason
1	Toilet	47,000.00	153,705.00	200,705.00	work in progress
2	Varandha Grills	45,000.00	-	45,000.00	will be refunded
3	Drinking Water	20,000.00	-	20,000.00	will be refunded
4	Compound wall	125,000.00	205,000.00	330,000.00	work in progress
		237,000.00	358,705.00	595,705.00	

ANNEXURE IV

DIFFERENCE IN BRC AND SPO

SR. NO	PARTICULARS	BRC	SPO	DIFFERENCE	Management Reply
1	Para Teacher Salary	435,308.00	393,774.00	41,534.00	Salary of March 2016 is Accounted in march 16 Amt Rs. 41534 by BRC but Grant is accounted by SPO in April 2016
	Total	435,308.00	393,774.00	41,534.00	

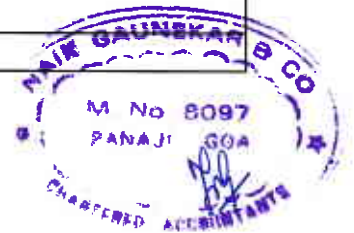


Shri.N Naik Gaunekar,
Chartered Accountant

Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)
Statutory Audit for the Financial Year 2015-16

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

Sr. No.	Particulars	Remarks
1	Internal Audit Report	Verified Internal Audit Reports issued in two parts which are not satisfactory. Internal Auditor failed to report major discrepancies in Accounts. It appears Internal Auditor has concentrated on utilisation certificates of beneficiaries, however he has not bothered to verify whether utilisation certificates are properly vouched or otherwise. Refer to Annexure I
2	Refund	Statement of Refund -Refer to Annexure II
3	Interest Received	Amount of Interest Received from Bank of India Rs.19,082/ Verified and found to be correct.
4	Bank Balance Confirmation	Bank of India A/C No. 103710210000005 Bank Balance - NIL- (as per books) Balance confirmation from Bank is obtained.
5	Cash Balance	Closing Balance - NIL Cash balance confirmation has been obtained.
6	Bank Reconciliation	Bank reconciliation is carried monthly basis. Reconciliation as on 31/3/2016 is obtained and kept on record.
7	Diffrence in BRC & SPO	Refer to Annexure III



Annexure I

Sr. No	Period of Audit	Compliance Report	Name of the internal Auditor
1	April 2015 – December 2015	NA	M/S Rege, Kunkolienkar & Angle
2	January 2016 – March 2016	NA	M/S Rege, Kunkolienkar & Angle

Note:It is surprising to Note that Internal Auditor has submitted nil report. However during the course of statutory audit discrepancies are noticed.

Discrepancies came across by Statutory Auditor:

Particulars	Management Reply
1. Block Resource Centre at Dharbandora has relied upon delivery challans, estimate and quotations. The discrepancies are pointed out to the Accountant/BRC Coordinator.	
3. In course of auditing of Maintenance Grants, we have come across certain payments supported by delivery challans, estimate and quotations which are not valid for vouching the expenditure.	Noticed for future and henceforth SMC have been informed to submit only Original Bills and not delivery challans and estimates
4. In Case of Auditing School Grant Utilisation, we have come across certain payments supported by delivery challans, estimate and quotations which are not valid for vouching the expenditure	



Annexure II**STATEMENT OF REFUNDS**

Sr. No.	Particulars	Previous Bal B/F	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Amount (Rs.)
1	BRC Grants				
	Contingency		50,000.00	50,000.00	0.00
	TOTAL		50,000.00	50,000.00	0.00
2	Training Grant	62,700.00	0.00	51,851.00	10,849.00
	In Service Primary Teacher		22,725.00	14,694.00	8,031.00
	In Service Up- Primary Teacher		7,125.00	3,304.00	3,821.00
	In Service Primary Teacher		22,725.00	14,409.00	8,316.00
	In Service Up- Primary Teacher		7,125.00	3,325.00	3,800.00
	TOTAL	62,700.00	59,700.00	87,583.00	34,817.00
3	SMC Grants				
	Training Grant		73,800.00	42,220.00	31,580.00
	TOTAL		73,800.00	42,220.00	31,580.00
4	CWSN Grants				
	Aids & Appliances		16,585.00	16,585.00	0.00
	Medical Camp (2013-14)		20,000.00	7,028.00	12,972.00
	World Disability Day		20,000.00	12,912.00	7,088.00
	Parental Awareness		5,000.00	4,264.00	736.00
	Transport and escort facility		132,410.00	132,410.00	0.00
	TOTAL		193,995.00	173,199.00	20,796.00
5	NRSTC Grant				
	NRSTC		75,500.00	75,500.00	0.00
	TOTAL		75,500.00	75,500.00	0.00
6	Grant to Schools				
	School Grant		357,000.00	357,000.00	0.00
	Maintenance Grant		295,000.00	295,000.00	0.00
	TOTAL		652,000.00	652,000.00	0.00
7	School Report Card		21,060.00	11,880.00	9,180.00



	TOTAL		21,060.00	11,880.00	9,180.00
Sr. No.	Particulars	Previous Bal B/F	Amount Recd. (Rs.)	Amount Paid (Rs.)	Refund Amount (Rs.)
8	Civil Work Grant				
	Repair of Toilet		81,000.00	81,000.00	0.00
	Toilet Facility		528,000.00	480,000.00	48,000.00
	Civil Work (Spill Over)		8,000.00	8,000.00	0.00
	TOTAL		617,000.00	569,000.00	48,000.00
5	SALARIES				
	Accountant		473,440.00	473,440.00	0.00
	BRP		778,568.00	778,568.00	0.00
	CRP		1,269,396.00	1,269,396.00	0.00
	Data Entry Operator		179,000.00	179,000.00	0.00
	Co-ordinator		236,732.00	236,732.00	0.00
	TOTAL		2,937,136.00	2,937,136.00	0.00
6	Resource Room	35,000.00	0.00	0.00	35,000.00
7	Para Teacher Salary		687,172.00	687,172.00	0.00
8	Initial Deposit	1,000.00	0.00	0.00	1,000.00
9	Bank Interest		19,082.00	1,657.00	17,425.00
	GRAND TOTAL	98,700.00	5,386,445.00	5,287,347.00	197,798.00



Annexure-III

DIFFERENCE IN BRC AND SPO

SR.NO	PARTICULARS	BRC	SPO	DIFFERENCE	Management Reply
1	Para Teacher Salary	687,172.00	625,967.00	61,205.00	As per Receipt and payment from the books of BRC Dharbandora for the year 2015-16 Block have accounted salary of Para Teachers from August to March 2016. The difference amount of Rs. 61,205.00 have not been accounted by SPO.
	Total	687,172.00	625,967.00	61,205.00	



Consolidated Receipt and Payments Account for the year ended 31.03.2016
Name of the SIS: Goa Sarva Shiksha Abhiyan, Alto Betim, Goa

RECEIPTS	Sche- dule	Amount		PAYMENTS	Sche- dule	Amount	
		Current year 2015-16	Previous Year 14 15			Current year 2015-16	Previous Year 14 15
Opening Balance				Amount paid to districts			
(a) Cash at Bank		17,295,259.67	24,072,555.56	and sub-district level			
(b) Cash in Hand		2,606.00	6,978.00	Expenditure at District			
Funds recd. From Govt. of India				and sub-district level			
(a) SSA		83,713,500.00	128,683,000.00	Teacher Salary		31,421,994.00	64,944,044.00
(b) NPEGEL				BRC		25,540,709.00	32,987,427.00
Funds recd. From State Govt.				CRC		18,574,152.00	24,211,501.00
(a) SSA		38,626,000.00	69,291,000.00	Civil work		9,993,425.00	3,016,000.00
(b) NPEGEL				Uniforms to students		-	7,190,800.00
Interest				Free Text Book		27,577,632.00	36,624,262.00
(a) SSA		962,335.00	1,562,092.00	Innovative Activities		-	196,000.00
(b) NPEGEL				IED		2,206,849.60	1,625,492.60
Miscellaneous receipts				Innovative Head upto 1 crore		-	152,000.00
Others		3,299,199.01	10,089,647.21	School Maintenance Grant		5,329,000.00	5,260,000.00
				School Grant		8,278,000.00	8,370,000.00
				Intervention out of school children		1,148,250.00	1,082,250.00
Advances for district and sub-				Teacher Training		2,126,850.00	2,433,150.00
district level programme activities				Community Training		2,578,900.00	1,275,728.00
adjusted		6,758,753.00	2,285,938.00				
				State Component			
				SIEMAT			
				Management Cost		11,171,952.90	12,004,195.50
				Research & Evaluation		150,000.00	-



RECEIPTS	Schedule	Amount		PAYMENTS	Schedule	Amount	
		Current year 2015-16	Previous Year 14 15			Current year 2015-16	Previous Year 14 15
				Advances outstanding			
				(a) State level		1,728,946.00	2,415,441.00
				Miscellaneous payments			
				(a) Assets purchased		652,254.00	213,753.00
				(b) Payment to Creditors		-	17,714.00
				(c) Payment of Outstanding liabilities		915,858.00	14,673,587.00
				Closing Balance			
				(a) Cash at Bank		1,248,780.18	17,295,259.67
				(B) Cash in Hand		14,100.00	2,606.00
				Total		150,657,652.68	235,991,210.77
				Total		150,657,652.68	235,991,210.77

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
DATE Sarva Shiksha Abhiyan
PIA, Ato-Betim, Goa


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

For Naik Gaunekar & Co.
Chartered Accountants
Firm Reg No. 1068081W
CA N.N. Naik Gaunekar
Proprietor

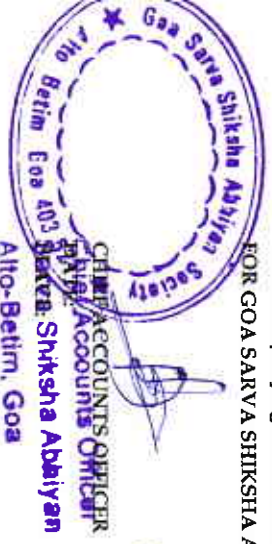


Name of the SIS: Goa Sarva Shiksha Abhiyan, Alto Betim, Goa

EXPENDITURE	Sche- dule	Amount		Income	Sched- ule	Amount	
		Current year 2015-16	Previous Year 14-15			Current year 2015-16	Previous Year 14-15
Expenditure at District and Sub-District level				Funds recd. From Govt. of India			
Teacher Salary	A	48,308,954.00	69,774,624.00	(a) SSA		81,358,000.00	131,038,500.00
BRC	B	25,291,671.00	27,795,366.00				
CRC	C	18,496,763.00	23,468,530.00	Funds recd. From State Govt.			
Civil work	D	12,580,210.00	6,641,275.00	(a) SSA		54,239,000.00	70,559,000.00
Uniforms to Students	E	274,000.00	7,472,975.00				
Free Text Book	F	27,603,132.00	36,624,262.00	Interest			
Innovative Activities	G	-	65,702.00				
IED	H	2,023,433.60	1,554,690.60	(a) SSA		962,335.00	1,337,015.00
School Maintenance Grant	I	5,380,355.00	4,857,738.00	(b) Refunded by VEC/BRC		433,857.82	522,509.00
School Grant	I	8,390,597.00	8,413,405.00	Others		1,780,771.19	97,587,39.21
Teacher Grant	I	235,435.00	-	Receipt Prior Period		77,493.00	7,000.00
Intervention out of school children	J	1,107,000.00	1,507,479.00				
Teacher Training	K	2,064,503.00	1,425,688.00				
Community Training	L	719,067.00	171,698.00	Excess of Expenditure over			
Innovative Head upto 1 Cr.	M	77,250.00	272,844.00	Income		27,497,642.49	-
SMCs Training	N	1,282,005.00	964,713.00				
State Component							
SIEMAT							
Management Cost	O	12,107,129.90	12,252,969.50				
Research & Evaluation	P	253,294.00	914,884.00				
Others (Prior period expense)		154,300.00	861,297.00				
To Excess of Income Over Expenditure		-	8,182,623.11				
Total		166,349,099.50	213,222,763.21	Total		166,349,099.50	213,222,763.21

The accompanying notes forming part of the financial statements

FOR GOA SARVA SHIKSHA ABHIYAN



STATE PROJECT DIRECTOR
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Naik Ganesh & Co.
Chartered Accountants
Firm Reg No. 1068081W



GOA SARVA SHIKSHA ABHIYAN		
SCHEDULES FORMING PART OF INCOME AND		
EXPENDITURE ACCOUNT (MATCHING GRANT) (31.03.2016)		
	AMOUNT	AMOUNT
SCHEDULE A		
To Teachers Salary		
Teachers salary (South)	8,131,994.00	
Teachers salary (North)	23,295,960.00	
Teachers Salary (State)	16,881,000.00	48,308,954.00
SCHEDULE B		
To Block Resource Centre		
Salary of Resource Person North	13,316,437.00	
Salary of Resource Person South	11,380,090.00	
Contingency Grant North	299,910.00	
Contingency Grant South	295,234.00	
Meeting TA North	-	
Meeting TA south	-	25,291,671.00
SCHEDULE C		
To Cluster Resource Centre		
Salary of Resource Person North	11,583,783.00	
Salary of Resource Person South	6,734,872.00	
Contingency Grant North	158,108.00	
Contingency Grant South	20,000.00	
Meeting TA North	-	
Meeting TA south	-	18,496,763.00
SCHEDULE D		
To Civil Work		
Access Ramps (North)	729,764.00	
Boundary Wall Construction (North)	1,332,550.00	
Boundary Wall Construction (South)	1,300,000.00	
Library Primary- North	3,000.00	
Benches & Desks (North)	-	
Benches & Desks (South)	25,872.00	
Child Friendly Elements (North)	40,000.00	
Child Friendly Elements (South)	80,000.00	
Drinking Water Facility (North)	580,000.00	
Drinking Water Facility (South)	580,000.00	
Electrification Exp. (North)	280,000.00	
Electrification Exp. (South)	20,000.00	
Grills & Varandah (North)	82,175.00	
Grills & Varandah (South)	75,000.00	
Separate Girls Toilets North	910,000.00	



Separate Girls Toilets South	387,100.00	
Major Repairs- North	180,000.00	
Swachh Bharat- Construction of Toilets- North	2,869,195.00	
Swachh Bharat- Construction of Toilets- South	2,160,000.00	
Ramps for CWSN South	945,554.00	12,580,210.00
SCHEDULE E		
To Uniforms for Students		
North	64,400.00	
South	209,600.00	274,000.00
SCHEDULE F		
Free Text Books		
North	12,776,801.00	
South	12,315,000.00	
State	2,511,331.00	27,603,132.00
SCHEDULE G		
Innovative Activities		
North	-	
South	-	
State	-	-
SCHEDULE H		
Intervention for CWSN (IED)		
Intervention for CWSN (IED) North	1,226,135.60	
Intervention for CWSN (IED) South	797,298.00	2,023,433.60
SCHEDULE I		
Grants Released to Schools		
School Maintainance North	3,191,540.00	
School Maintainance South	2,188,815.00	
School Grant North	4,917,292.00	
School Grant South	3,473,305.00	
Teachers Grant State	235,435.00	14,006,387.00
SCHEDULE J		
Intervention for Out of School Children		
North	-	
South	1,107,000.00	1,107,000.00
SCHEDULE K		



Teachers Training		
Teachers Training North	857,008.00	
Teachers Training South	993,247.00	
Teachers Training State	214,248.00	2,064,503.00
SCHEDULE L		
Community Training		
Community Training North	644,267.00	
Community Training South	74,800.00	719,067.00
SCHEDULE M		
Innovation Head upto 1 Cr.		
North	76,000.00	
South	1,250.00	
State		77,250.00

SCHEDULE N		
Special Training Centre		
Special Training Centre North	901,000.00	
SMCs Training		
North	-	
South	381,005.00	
State	-	1,282,005.00

SCHEDULE O		
To Management & MIS		
Audit Expenses	87,020.00	
Hamali Charges	5,500.00	
Accomodation	16,100.00	
Ad Hoc Bonus	86,350.00	
Advertisement Expenses	53,086.00	
Annual Maintenance Contract	21,000.00	
Bank Charges	9,229.90	
Computer Maintainance	91,266.00	
Electricity Charges	67,898.00	
Internal Audit Expenses	102,600.00	
Leave Salary & Pension Contribution	189,764.00	
Leave Travel Concession	-	
Meeting expenses	174,234.00	
Medical Reimbursement	12,739.00	
Mobile Bill Reimbursement	26,654.00	
Office Expenses	105,133.00	
Postage & Telegram	14,403.00	
Printing & Stationary	130,124.00	



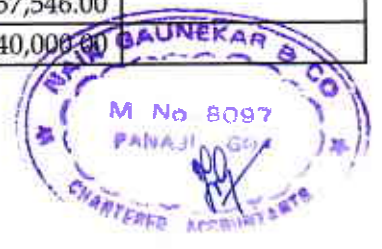
Repair & Maintenance	49,367.00	
Salary of Contract Staff	7,477,821.00	
Salary of Office Staff	1,208,788.00	
Remuneration to DPO	44,553.00	
TA/DA	785,825.00	
Tally Software Expenses	29,200.00	
Newspapers & Periodicals	9,871.00	
Expenses of BRCs	15,717.00	
Tea & Refreshment	26,325.00	
Telephone Charges	115,771.00	
Transferred to DPO South	-	
Refunds	-	
Xerox Machine Maintainance	13,078.00	
Incidental Contigent Expenses	2,621.00	
Vehicle Hire Charges	560,119.00	
Water Charges	9,000.00	
UDISE Workshop Expenses	26,825.00	
Staff Recruitment Expenses	41,000.00	
Vedanta E Shiksha Expenses	15,198.00	
Capacity Building Workshop	55,270.00	11,679,449.90
SCHEDULE O		
To LEP Activity		
North	-	
South	-	
State	427,680.00	427,680.00
SCHEDULE P		
To REMS Activity		
North	143,141.00	
South	-	
State	110,153.00	253,294.00
		166,194,799.50



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

(31.03.2016)

	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>SCHEDULE - A</u>		
SUNDRY CREDITORS		
M/s Narvekar Agencies	7,407.50	
Bandekar Offset	405,847.00	413,254.50
<u>SCHEDULE - B</u>		
PROVISIONS - OUTSTANDING LIABILITIES		
TA/DA Payable	4,274.00	
GEIS Contribution	60.00	
GPF Contribution	30,000.00	
TDS of Office Staff	2,363.00	
Difference payable to BRC Bardez	1,585.00	
Training Dues Payable	2,265.00	
SC/ST Intervention	4,238.00	44,785.00
<u>SCHEDULE - D</u>		
ADVANCES		
Block Resource Centre -		
School, Teacher & Maintainance Grant Receivable	32,000.00	
Intervention for CWSN Receivable	14,301.00	
Bank Interest Receivable- Blocks	1,233,145.00	1,279,446.00
CIVIL WORKS		
Access Ramps North	221,575.00	
Boundary Wall Construction North	321,000.00	
Boundary Wall Construction South	355,000.00	
Flooring (South)	452,000.00	
flooring (North)	1,129,425.00	
Drinking Water Facility South	100,000.00	
Electrification North	20,000.00	
Electrification South	20,071.00	
Grills for Varandah North	61,360.00	
Grills for Varandah South	148,704.00	
Major Repaire Work North	6,445.00	
Major Repaire Work South	27,321.00	
Separate Girls Toilet Const. North	170,000.00	
Separate Girls Toilet Const. South	215,970.00	
Swatch Bharat- Separate Girls Toilet (South)	384,000.00	
swatch Bharat- Separate Girls Toilet (North)	2,103,000.00	
Compound Wall (VEC) North	57,546.00	
Child friendly Elements VEC South	40,000.00	



Electrification VEC North	20,000.00	
Separate Girls Toilet Const. VEC North	140,000.00	
Toilets/Urinals-South	11,705.00	6,005,122.00
GRANTS RELEASED TO SCHOOLS		
Maintenance North	42,955.50	
Maintenance South	10,488.00	
School Grant North	160,058.00	
School Grant South	34,124.00	
Teachers Grant North	11,500.00	
Teachers Grant South	23,500.00	282,625.50
Innovative Activity		
SC/ST	13,000.00	
Girl Education	43.00	
CII Joint Project Innovation	180,706.00	193,749.00
Teachers Training		
Inservice Primary Block Level North	63,428.00	
Inservice Primary Block Level South	1,926.00	65,354.00
INTERVENTION FOR Out of School Children		
NRBC North	94,806.00	
NRBC South	511,750.00	
Madarsa South	17,000.00	623,556.00
INTERVENTION FOR CWSN (IED)		
North	119,007.00	
South	77,071.00	196,078.00
Community Training		
Non Residential Community training North	449,000.00	449,000.00
Uniforms for Students		
North	35,000.00	35,000.00
Other refundables (North)		
Refund Community Mobilisation	21,837.00	
Refund Capacity Building Workshop	2,365.00	
Refund SLASH Activity	6,859.00	31,061.00
OTHER ADVANCES		
TA/DA	93,438.00	
SLAS Activity	150,000.00	243,438.00
		9,404,429.50



GOA SARVA SHIKSHA ABHIYAN

SCHEDULE-C

FIXED ASSETS AS ON 31.03.2016

PARTICULARS	BAL AS ON 01-04-2015	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2016
3G Data Card	4,400.00	-	-	4,400.00
Air Conditioners	323,800.00	187,200.00	-	511,000.00
Books	1,538.00	-	-	1,538.00
Computer Hardware	227,310.00	269,110.00	-	496,420.00
Computers	2,209,993.00	107,644.00	-	2,317,637.00
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	8,850.00	-	1,308,410.00
LCD Projectors	605,875.00	-	-	605,875.00
Office Equipment	58,716.00	-	-	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	106,945.00	-	-	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	69,000.00	-	652,370.00
Refrigerator	9,900.00	8,690.00	-	18,590.00
Wireless ADSL Modem Router	2,500.00	-	-	2,500.00
Ceiling Fan	-	1,760.00	-	1,760.00
	7,838,383.40	652,254.00	-	8,490,637.40



GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

Receipt & Payment Account (Matching Grant) for the ended year 31/3/2016

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 01.04.2015			By Advance towards:		
Cash at Bank	1,388,296.32		Parliamentary Committee Meeting Adv.	25,000.00	
Cash / Petty- Cash in Hand	-	1,388,296.32	Hamali Charges (Free Text Books)	21,500.00	
			Advance Office Expenses	28,050.00	
To Grants Received			Staff Interviews		
a) Funds Received from			Office Meeting Expenses	18,400.00	
Government of India	81358000.00		TA/DA	285,092.00	
b) Funds Received from			Inservice Teachers Training	52,400.00	
State Government	37358000.00	118,716,000.00	Incidental Contigent charges	3,000.00	
			Postage & Telegram	10,000.00	
To Grants Received towards Swachh Bharat			Advance towards UDISE Workshop		
a) Funds Received from				18,000.00	506,442.00
Government of India	2355500.00		By Free Text Books Activity		2,485,831.00
b) Funds Received from					
State Government	1268000.00	3,623,500.00	By Management & MIS		
			Audit Fees Expenses	87,020.00	
To Refund of grants from DPO South			Accomodation		
towards Text Books activity		185,000.00	Advertisement Expenses	53,086.00	
			Ad Hoc Bonus	50,083.00	
To Interest on S/B A/C		472,297.00	Annual Maintenance Contract	21,000.00	
			Bank Charges	3,794.00	
To Other Income		246.00	Computer Maintainance	61,126.00	
			Electricity Charges	56,009.00	
To TDS on Contractors		20,684.00	Meeting Expenses	101,156.00	
			Leave Salary & Pension Contribution	75,636.00	
To TDS on Professional Fees		19,531.00	GPF Contribution of office staff	75,000.00	
			GEIS contribution of office staff	360.00	
To TDS on Office Staff		50,215.00	Mobile Bill Reimbursement	16,404.00	
			Office Expenses	47,119.00	
To Income from Sale of Text Books		1,445,457.00	Postage & Telegram	10,589.00	
			Printing & Stationary	107,710.00	
To GPF Contribution of Office Staff		75,000.00	Repair & Maintenance	13,485.00	
			Salary of Contract Staff	4,987,791.00	
To GEIS Contribution of office staff		360.00	Salary of Office Staff	229,992.00	
			TA/DA	348,204.00	
To Refund of Advances towards:			Internal Audit Expenses		
Inservice Teachers Training	4142.00		TDS of Contractors	20,684.00	
Staff Interviews	4,000.00		TDS of Office Staff	50,215.00	
Office Meeting Expenses	3,525.00		TDS on Professional Fees	19,531.00	
TA/DA	57,150.00		Tea & Refreshment	25,138.00	
SLAS Activity	5,121.00		Telephone Charges	57,514.00	
Parliamentary Meeting Exp.	2265		Vehicle Hire Charges	502,893.00	
Incidental Contigent charges	379.00	76,582.00	Water Charges	390.00	
			Xerox Machine Maintainance	13,078.00	
			SLAS Activity Expenses	90,274.00	



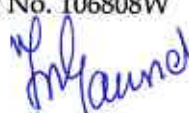
RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Advance from GSSA Additional Funds			REMS Activity Expenses		
Grants from Govt	34,864,000.00		Teachers Grants	235,435.00	
Advances to GSSA	14,988,000.00	49,852,000.00	LEP Activity Expenses	427,680.00	
			UDISE Workshop Expenses	8,825.00	
			Inservice Teachers Training Expenses	67,790.00	7,989,621.00
			By Purchase of Fixed Assets		
			Air conditioners	187,200.00	
			Computers	269,110.00	
			Electrical Ceiling Fan	1,760.00	458,070.00
			By Refund of Advance from GSSA Additional Funds		
			Grants from Govt	34,864,000.00	
			Advances to GSSA	14,988,000.00	49,852,000.00
			By Transfer of Funds to Districts		
			DPO North	71,681,209.00	
			DPO South	42,053,820.00	113,735,029.00
			Cash & Bank Balances as on 31.03.2016		
			Bank Balance (Canara Bank)	884,075.32	
			Cash/Petty-Cash in Hand	14,100.00	898,175.32
		175,925,168.32			175,925,168.32

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE


CHIEF ACCOUNTS OFFICER
 Chief Accounts Officer
 DATE: Sarva Shiksha Abhiyan
 PLACE: Ato-Betim, Goa


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

For Naik Gaunekar & Co.
 Chartered Accountants
 Firm Reg No. 106808W

 CA N.N. Naik Gaunekar
 Proprietor



GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

Income and Expenditure Account for the year ended 31.03.2016

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

EXPENDITURE	Schedule	Amount	Income	Schedule	Amount
To Other Expenses			By Grants Received		
In Service Teachers Training Expenses		214,248.00	a) Funds Received from		
Teachers Grants Expenses		235,435.00	Government of India		81,358,000.00
SLAS Activity Expenses		110,153.00	b) Funds Received from State		
UDISE Workshop Expenses		26,825.00	Government		54,239,000.00
LEP Activity Expenses		427,680.00			
			By Income from Sale of Text Books		1,445,457.00
To Management & MIS	A	7,473,871.00			
			By Interest on SB A/C		472,297.00
To Free Text Books Activity		2,511,331.00			
			By Other Income		246.00
To Primary Teachers Salary Paid		16,881,000.00			
To Excess of Income over Expenditure		109,634,457.00			
Total Rs.		137,515,000.00	Total Rs.		137,515,000.00

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: Sarva Shiksha Abhiyan
 PLACE: Auto Betim, Goa Goa Sarva Shiksha Abhiyan-Society
 Panaji - Goa

For Naik Gaunekar & Co.
 Chartered Accountants
 Firm Reg No. 106808W


 CA N.N. Naik Gaunekar
 Proprietor

M.No. 008097



GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE
(MATCHING GRANT) (STATE PROJECT OFFICE) (as on 31.03.2016)

SCHEDULE A	AMOUNT	AMOUNT
To Management & MIS		
Staff Interview Expenses		41,000.00
Accomodation		16,100.00
Ad Hoc Bonus		50,083.00
Advertisement Expenses		53,086.00
Annual Maintenance Contract		21,000.00
Bank Charges		3,794.00
Electricity Charges		56,009.00
Computer Maintainance		61,126.00
Internal Audit Expenses		102,600.00
Leave Salary & Pension Contribution		75,636.00
Meeting expenses		162,066.00
Mobile Bill Reimbursement		16,404.00
Office Expenses		72,065.00
Postage & Telegram		14,207.00
Printing & Stationary		111,822.00
Repair & Maintenance		18,638.00
Salary of Contract Staff		4,987,791.00
Salary of Office Staff		229,992.00
TA/DA		685,667.00
Tea & Refreshment		25,359.00
Telephone Charges		57,514.00
Vehicle Hire Charges		502,803.00
Water Charges		6,390.00
Xerox Machine Maintainance		13,078.00
Incidental Contigent Expenses		2,621.00
Audit Fees Expenses		87,020.00
		7,473,871.00



GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

Balance Sheet as on 31.03.2016

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

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
GRANTS TO BE UTILISED			Fixed Assests		5,588,011.40
Surplus for utilisation in subseqent year			(as per Schedule D)		
Opening Balance	185,764,823.46		Deposits(Telephone Deposit)		6,000.00
Add: Excess of Income over			Advances		
Expenditure	109,634,457.00		(as per Schedule E)		149,758,999.85
	295,399,280.46		PWD(Advance for Civil Works)		20,000.00
Add: Transfer entry of 2014-15 not					
accounted in financials as on 31.03.2015	1,372,436.21				
	296,771,716.67		<u>Closing Balance at SPO</u>		
Less: Transfer entry of 2014-15 not			Cash in Bank (Canara Bank)	884,075.32	
accounted in financials as on 31.03.2015	140,910,651.10	155,861,065.57	Cash in Hand	14,100.00	898,175.32
Provisions					
(As per Schedule B)		4,274.00			
Sundry Creditors					
(As per Schedule C)		405,847.00			
		156,271,186.57			156,271,186.57

AS PER OUR REPORT OF EVEN DATE


FOR GOA SARVA SHIKSHA ABHIYAN



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



For Naik Gaunekar & Co.
Chartered Accountants
Firm Reg No. 106808W


 CA N.N.Naik Gaunekar
 Proprietor
 M.No. 008097



GOA SARVA SHIKSHA ABHIYAN- SPO OFFICE
 SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2016)
 (MATCHING GRANT) (STATE PROJECT OFFICE)

SCHEDULE D

Fixed Assets

Particulars	Balance as on 01-04-2015	Additions	Sales during the year	Balance as on 31.03.2016
3G Data Card	4,400.00			4,400.00
Air Conditioners	242,700.00	187,200.00		429,900.00
Books	1,538.00			1,538.00
Computer Hardware	184,260.00	269,110.00		453,370.00
Computers	1,574,158.00			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	58,716.00			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
Ceiling Fans	-	1,760.00		1,760.00
	5,129,941.40	458,070.00		5,588,011.40



**SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2016)
(MATCHING GRANT)- STATE PROJECT OFFICE**

SCHEDULE	AMOUNT	AMOUNT
Provisions		
TA/DA Payable	4,274.00	4,274.00

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

SCHEDULE	AMOUNT	AMOUNT
Advances		
Other Advances		
TA/DA	27,638.00	27638.00
Branches/Divisions		
Advances to DPO North	89,186,817.04	
Advances to DPO South	60,544,544.81	149,731,361.85
		149,758,999.85



GOA SARVA SHIKSHA ABHIYAN

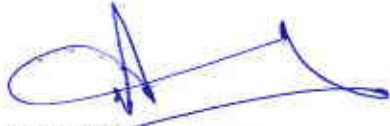
Receipt & Payment Account (Additional Grants) for the year ended 31.03.2016.

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
<u>To Cash & Bank Balances as on 01.04.2015</u>			<u>By Advance towards Civil Works</u>		
Cash in hand	-		North Goa	207,195.00	
Cash at Bank			South Goa	120,805.00	328,000.00
Bank of India	1,308,272.86				
IndusInd Bank	2,306,575.51	3,614,848.37	By advance to Matching Grants		14,988,000.00
To Interest Received		138,946.93	By Para Teachers Salary		7,460,763.00
To Grants Received from Govt			<u>By Management Cost</u>		
towards Para Teachers Salary		9,570,000.00	Bank Charges		882.79
To Grants Received from NABARD			<u>By Cash & Bank Balances as on 31.3.2016</u>		
towards Civil works (PWD)		25,294,000.00	Cash in Hand	-	
To Remedial Teaching			IndusInd Bank	245,762.24	
Refund of Para Teacher Salary		503,770.00	Bank of India	31,606,157.27	31,851,919.51
To Grants Received from Corporate Agencies		520,000.00			
towards civil works					
To Refund of advance from Matching Grants		14,988,000.00			
		54,629,565.30			54,629,565.30

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR
 Chief Accounts Officer State Project Director
 Sarva Shiksha Abhiyan, Goa Sarva Shiksha Abhiyan Society
 Alto-Betim, Goa Panaji - Goa

For Naik Gaunekar & Co.
 Chartered Accountants
 Firm Reg No. 106808W
 CA N.N.Naik Gaunekar
 Proprietor



GOA SARVA SHIKSHA ABHIYAN (NORTH DISTRICT)

Receipt & Payment Account (Matching Grant) for the ended year 31/3/2016

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To, Cash & Bank Balances as on 01/04/15			By Primary Teachers salary		
Bank Accounts	5,717,571.54		Salary of primary teacher (Regular)		18,870,000.00
Cash-in-hand	2,606.00	5,720,177.54			
			By Deductions from salaries paid		
To Grant received			GEIS Contribution	540.00	
Fund received from SPO Office (Matching)		71,681,209.00	G.P.F. Contribution	270,000.00	
			TDS of Office Staff	38,230.00	308,770.00
Funds Received from SPO Office (Addi.Funds)					
for repairs of toilets		207,195.00	By Payment of Current liabilities 2014-15		
			Non Residential Training (Comm) Payable	11,381.00	
To Amount Transferred from			Salary of substitute teacher (BRP) payable	25,000.00	
DPO South		600,000.00	CRP Contingency Grant payable	201,000.00	237,381.00
TO Deduction from salaries received			By Fixed Assets Purchased		
GEIS Contribution	600.00		Furniture & Fixtures	8,850.00	
G.P.F. Contribution	300,000.00		Refrigerator	8,690.00	17,540.00
TDS of Office Staff	40,593.00	341,193.00			
			By Block Resource Centre Expenses		
To Indirect Incomes			Salary of BRC Staff	13,160,000.00	
Girl Child Motivation Scheme (Forfieted / Cancelled)	5,916.19		BRC Contingency	300,000.00	
Miscellaneous Receipts	57.00		Salary of Substitute Teacher (BRP)	244,167.00	13,704,167.00
Bank Charges Reversed	100.00	6,073.19			
			By Cluster Resource Centre		
To Interest received on SB A/c		239,792.00	Salary of Cluster Resource Person	11,735,000.00	11,735,000.00
To Refund of Bank Interests from Blocks		549,835.00	By Part Time Teachers Salary		4,405,000.00
To Prior Period Receipts		4,333.00	By Advances towards Civil Works		
			Library Primary	3,000.00	
To Refund of advances			Compound wall	210,000.00	
BRC Contingency Grant	90.00		Separate Girls Toilet	175,000.00	
BRC Meeting TA	57,911.00		Flooring Facility	1,129,425.00	
BRC Staff salary	272,553.00		Toilet	1,562,000.00	
Part Time Instructors Salary	124,669.00		Repair of Toilet under Swach Bharat	227,195.00	
Civil works	1,007,254.00		Toilets under Swach Bharat	3,312,000.00	6,618,620.00
CRP Salary	461,653.00				
CRP contingency	69,109.00		By Community Training		
CRP Meeting TA	216,391.00		Community Mobilisation	219,180.00	
School Grant (Primary)	61,708.00		Non- Residential Community Training	804,600.00	1,023,780.00
School Grant (Upper Primary)	44,595.00				
Maintenance Grant (Primary)	42,262.00		By Intervention for CWSN (IED)		1,326,091.60
Maintenance Grant (Upper Prim	30,000.00				
Maintenance Grant	28,460.00		By Grant released to school		
CAL	73,850.00		School Grant (Primary Schools)	3,190,000.00	
Uniform Grant	507,000.00		School Grant (Upper Primary Schools	1,778,000.00	
Arrears refund receivable	631.00		Maintenance Grant	3,225,000.00	8,193,000.00
Non-Res Bridge Course - Pernem	270.00				
Community Mobilisation	92,422.00		By Advance towards SLASH Activity 2014-15		1,250,000.00
Repair of Computer Pernem	50.00				
Non-Resid. (Comm) Train	305,637.00		By Special Training		
Refund of CWSN Grants	192,168.00		Non residential Special Training	792,000.00	

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Refund of Teachers Training	1,211,688.00	4,800,371.00	Special training centre Madrasa	88,000.00	880,000.00
			By Teachers Training Grants	1,264,650.00	1,264,650.00
			By Free Text books		12,776,801.00
			By Management & MIS		
			Bank Charges	3,211.00	
			Bonus to Staff	18,421.00	
			Refreshment Expenses	966.00	
			Repaire & Maintenance	15,585.00	
			Salary of Contract Staff	1,304,047.00	
			Salary of Office Staff	654,102.00	
			Newspaper & Periodicals	2,275.00	
			Office Expences	18,431.00	
			Electricity Charges	9,171.00	
			Printing & Stationery	14,849.00	
			Computer expenses	30,140.00	
			TA/DA Expences	13,341.00	
			Leave salary & Pension contribution	73,181.00	
			Medical Reimbursement	12,739.00	
			Postage & Telegram	90.00	
			Shifting of text books - Tiswadi	5,500.00	
			Tally Software expenses	29,200.00	
			Telephone & Mobile Charges	36,098.00	
			Vehicle Hire charges	5,390.00	
			Roof repair expenses Bardez	1,325.00	
			Review Meeting of SSA,RMSA & MDM Expenses	9,905.00	
			Prior Period expenses (UPS)	69,300.00	
			Capacity Building workshop	30,000.00	
			Vedanta E Shiksha Expenses	15,198.00	
			Medicine and Travelling	1,365.00	
			Repairs and maintainance at Tiswadi	7,752.00	
			Repairs and maintainance at block	4,490.00	
			Repair of Computer Block	2,150.00	2,388,222.00
			By Closing Bank Balances		
			Canara Bank		251,156.13
		84,150,178.73			84,150,178.73

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE REPORTED SEPERATELY
IN BRC REPORT (STAND ALONE)


CHIEF ACCOUNTS OFFICER
 Chief Accounts Officer
 Sarva Shiksha Abhiyan
 Alto-Betim, Goa
 DATE:


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

PLACE: PANAJI GOA



For Naik Gaunekar & Co.
Chartered Accountants
Firm Reg No. 106808W


 CA N.N. Naik Gaunekar
 Proprietor



GOA SARVA SHIKSHA ABHIYAN (North District)

Income & Expenditure (Matching Grant) Account for the year ended 31/3/2016

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

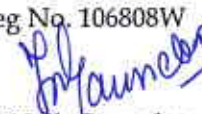
EXPENDITURE	Schedule	AMOUNT	INCOME	AMOUNT
To Management & MIS	F	2,316,457.00	By Grant received	
To Block Resource Centre	G	18,042,307.00	Fund received from SPO Office (Matching)	71,681,209.00
To Cluster Resource Centre	H	11,741,891.00	Funds Received from SPO Office (Addi.Funds) for repairs of toilets	207,195.00
To Grants Released to Schools	I	8,108,832.00	By Amount Transferred from DPO South	600,000.00
To Teacher Training	J	857,008.00	By Interest received on SB A/c	239,792.00
To Intervention for CWSN (IED)	K	1,226,135.60	By Refund of Bank Interests from Blocks	262,427.00
To Community Training	L	644,267.00	By Miscellaneous Receipts	57.00
To Special Training Centre	M	901,000.00	By Prior Period Receipts	4,333.00
To Innovation Head Upto 1 Cr.	N	76,000.00	By Girl Child Motivation Scheme (Forfieted / Cancelled)	5,916.19
To SLASH Activity Expenses	O	143,141.00		
To Civil Work	P	7,006,684.00	By Excess of Expenditure over Income	9,928,294.41
To Intervention for SC/ST/Minority Children	Q	64,400.00		
To Free Text Books	R	12,776,801.00		
To Prior Period Expenses	S	154,300.00		
To Salary of Primary Teachers	T	18,870,000.00		
		82,929,223.60		82,929,223.60

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE REPORTED SEPERATELY IN BRC REPORT (STAND ALONE)



CHIEF ACCOUNTS OFFICER **STATE PROJECT DIRECTOR**
 Chief Accounts Officer State Project Director
Sarva Shiksha Abhiyan, Goa **Sarva Shiksha Abhiyan-Society**
Alto-Betim, Goa **Panaji - Goa**
 DATE:
 PLACE: PANAJI GOA

For Naik Gaunekar & Co.
 Chartered Accountants
 Firm Reg No. 106808W

 CA N.N. Naik Gaunekar
 Proprietor



SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT (MATCHING GRANT)(North District) (31.03.2016)		
	AMOUNT	AMOUNT
SCHEDULE F		
To Management & MIS		
Capacity building, Workshop, Meeting & Planning	27,635.00	
Bank Charges	3,111.00	
Bonus to Staff	18,421.00	
Computer Expenses	30,140.00	
Computer Expenses Towards 6 Blocks	7,752.00	
Electricity Charges	9,171.00	
Leave Salary & Pension Contibution of office staff	73,181.00	
Medical Reimbursement of office staff	12,739.00	
Medicine & Travelling to CWSN	1,365.00	
Newspaper & Periodicals	2,275.00	
Office Expences	18,431.00	
Postage & telegram	90.00	
Printing & Stationery	14,849.00	
Refreshment Expenses	966.00	
Repair & Maintenance	15,585.00	
Repair of Computer - Block	6,640.00	
Review Meeting of SSA, RMSA & MDM Expenses	9,905.00	
Roof Repair Expenses - Bardez	1,325.00	
Salary of Contract Staff	1,304,047.00	
Salary of Office Staff	654,102.00	
Shifting of Text Books paid - Tiswadi	5,500.00	
TA/DA Expences	13,341.00	
Vedanta -E- Shiksha Expenses 12-13	15,198.00	
Tally Software Expenses	29,200.00	
Telephone & Mobile Charges	36,098.00	
Vehicle Hire Charges	5,390.00	2,316,457.00
SCHEDULE G		
Block Resource Centre		
BRC Salary		
Salary of BRC Staff	13,072,270.00	
Salary of Part Time Instructor	4,425,960.00	
Salary of Substitute Teachers (BRP) Exp	244,167.00	
BRC Grants		
BRP Contingency Grant	299,910.00	18,042,307.00
SCHEDULE H		
Cluster Resource Centre		
CRC Salary		
Salary of CRP	11,583,783.00	
CRC Grant		
CRP Contingency Grant	158,108.00	11,741,891.00
SCHEDULE I		
GRANTS RELEASED TO SCHOOLS		
School Grant	4,917,292.00	
Maintenance Grant	3,191,540.00	
		8,108,832.00



	AMOUNT	AMOUNT
SCHEDULE J		
TEACHERS TRAINING	857,008.00	857,008.00
SCHEDULE K		
INTERVENTION FOR CWSN (IED)		1,226,135.60
SCHEDULE L		
COMMUNITY TRAINING		
Community Mobilisation Expenses	118,140.00	
Non - Residential (Community Mobilisation) training	526,127.00	644,267.00
SCHEDULE M		
SPECIAL TRAINING CENTRE		
Non Residential Special Training Centre	813,000.00	
Special Training Madrasa Expenses	88,000.00	901,000.00
SCHEDULE N		
INNOVATION HEAD UPTO 1 CR.		
CAL Expenses	76,000.00	76,000.00
SCHEDULE O		
SLASH Activity Expenses	143,141.00	143,141.00
SCHEDULE P		
Civil Work		
Access Ramp Expenses	729,764.00	
Child Friendly Expenses	40,000.00	
Compound Wall Expenses	1,332,550.00	
Drinking Water Facilities	580,000.00	
Electrical Rewiring Expenses	280,000.00	
Library Primary Expenses	3,000.00	
Major Repair Expenses	180,000.00	
Repair of Toilet under Swach Bharat	168,195.00	
Separate Girls Toilet Expenses	910,000.00	
Toilet Expenses	1,501,000.00	
Toilet under Swach Bharat Expenses	1,200,000.00	
Varandha Griils Expenses	82,175.00	7,006,684.00
SCHEDULE Q		
Uniform Grants		
Uniform Grant Expenses	64,400.00	64,400.00
SCHEDULE R		
FREE TEXT BOOKS		
Free Text Book Expenses	12,776,801.00	12,776,801.00
SCHEDULE S		
Prior period expenses		
Prior period Expenses - Block Level	85,000.00	
Prior period Expenses - DPO Office	69,300.00	154,300.00



	AMOUNT	AMOUNT
SCHEDULE T		
Salary of Primary Teachers expenses	18,870,000.00	18,870,000.00
		82,929,223.60



GOA SARVA SHIKSHA ABHIYAN (North District)

Balance Sheet (Matching Grant) as on 31/3/2016


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		
			(As Per Schedule C)		754,918.00
Opening Balance	17,505,608.54				
Less: Excess of Expenditure over Income	9,928,294.41	7,577,314.13			
CURRENT LIABILITIES			ADVANCES		
(As Per Schedule A)		1,585.00	(As Per Schedule D)		5,419,811.50
PROVISIONS		32,423.00	Receivables		
(As Per Schedule B)			(As Per Schedule E)		1,192,844.00
SUNDRY CREDITORS			CASH & BANK BALANCES AS ON		
M/s Narvekar Agencies		7,407.50	31.03.2016		
			Canara Bank	251,156.13	
			Cash In Hand	-	251,156.13
		7,618,729.63			7,618,729.63

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE REPORTED SEPERATELY IN BRC REPORT (STAND ALONE)


 CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR
Chief Accounts Officer
 Sarva Shiksha Abhiyan
 DATE: 31/03/2016
 PLACE: PANAJI GOA


For Naik Gaunekar & Co.
 Chartered Accountants
 Firm Reg No. 106808W

 CA N.N. Naik Gaunekar
 Proprietor



GOA SARVA SHIKSHA ABHIYAN (North District)

SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT)(31.03.2016)

	<u>AMOUNT</u>	<u>AMOUNT</u>
SCHEDULE - A		
CURRENT LIABILITIES		
Difference Payable to BRC Bardez for 2012-13		1,585.00
SCHEDULE - B		
PROVISIONS - OUTSTANDING LIABILITIES		
GEIS Contribution	60.00	
G.P.F. Contribution	30,000.00	
TDS of Office Staff	2,363.00	32,423.00
SCHEDULE - D		
ADVANCES		
Civil Advance		
Access of Ramps	221,575.00	
Compound Wall	321,000.00	
Compound Wall VEC	57,546.00	
Electrification	20,000.00	
Electrification VEC	20,000.00	
Grills & Varanda	61,360.00	
Major Repair	6,445.00	
Separate Girls Toilet	170,000.00	
Separate Girls Toilet VEC	140,000.00	
Flooring Facility	1,129,425.00	
Repair of Toilet under Swatch Bharat	39,000.00	
Toilets under Swatch Bharat	96,000.00	
Toilets under Swatch Bharat	1,968,000.00	4,250,351.00
GRANTS RELEASED TO SCHOOLS		
Maintenance Grant	42,955.50	
School Grant	160,058.00	
Teachers Grant	11,500.00	214,513.50
Teachers Training		
Refresher Inservice Teachers BRC (10 days)	31,714.00	
Refresher RP, MT, BRC, CRC faculty Cordi.(10 days) 10.06	31,714.00	63,428.00
INTERVENTION FOR Out of School Children		
Back to School Camp	7,300.00	
Non Residential Bridge Course Pernem	87,506.00	94,806.00
INNOVATION HEAD UPTO Rs.1 CRORE (18)		
Uniform grant	35,000.00	35,000.00
INTERVENTION FOR CWSN		
Medical Assessment	8,007.00	
Assistive Aids for CWSN	2,000.00	



	AMOUNT	AMOUNT
Inclusive Education	54,000.00	
Setting Resource Rooms (IE)	35,000.00	
Adv. Training programme IE Bardez	20,000.00	119,007.00
SPECIAL TRAINING CENTRE		
Non - Residential Special Training Centre	449,000.00	449,000.00
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	5,419,811.50
SCHEDULE - E		
SUNDRY DEBTORS		
Refund Community Mobilisation		
Community Mobilisation	16,720.00	
Non -Res. (Comm) Training	5,117.00	21,837.00
REFUND SCHOOL, TEACHER AND MAINTENANCE		
School Grant	15,000.00	
Teacher Grant	2,000.00	
Maintenance Grant	15,000.00	32,000.00
Refund of Intervention for CWSN		
Medical Assessment (CWSN)	7,751.00	
Parental Awareness Programme	950.00	
1 Day Res. CWSN Training	5,600.00	14,301.00
Refund Bank interest from block	1,115,482.00	1,115,482.00
Refund Capacity Building Workshop	2,365.00	2,365.00
Refund SLASH Activity	6,859.00	6,859.00
	Total	1,192,844.00



GOA SARVA SHIKSHA ABHIYAN (North District)

SCHEDULE-C

FIXED ASSETS AS ON 31.03.2016

PARTICULARS	BAL AS ON 01-04-2015	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2016
Computer Purchses	244,346.00			244,346.00
FAX Machine / EPABX	21,166.00			21,166.00
Furniture and Fixture	87,918.00	8,850.00		96,768.00
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	28,300.00			28,300.00
Refrigerator	-	8,690.00		8,690.00
UPS	38,756.00			38,756.00
Wireless ADSL + Modem Router	2,500.00			2,500.00
	737,378.00	17,540.00	-	754,918.00



SOUTH DISTRICT PROJECT OFFICE - GOA SARVA SHIKSHA ABHIYAN
Receipt & Payment Account for the ended year 31.03.2016
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 01.04.2015			By Primary Teachers Salary		3,952,500.00
Cash at Bank	10,189,391.81				
Cash /Petty- Cash in Hand	-	10,189,391.81	By Repayment of Deductions from Salaries:		
			GEIS Contribution	420.00	
To Grants Received			GPF Contribution	180,000.00	
a) Funds Received from			DoA Credit Society Contribution	2,000.00	
State Project Directors Office - Porvorim	42,053,820.00	42,053,820.00	TDS on Office Staff	18,372.00	
			Computer Advance	3,125.00	203,917.00
a) Funds Received from					
SPO Office (Additional Funds towards repairs)	120,805.00	120,805.00	By Free Text Books (Primary & Upper Primary)		12,315,000.00
To Interest on S/B A/C		250,246.00	By Expenses to Block Resource Centre towards:		
			Salary of BRP	5,595,053.00	
To refund of Interest from BRC/VEC		171,430.82	Salary of BRP - CWSN	984,810.00	
			Salary of Accountants	2,671,803.00	
To Prior Period Refunds		73,160.00	Salary of DEO	832,145.00	
			Salary of MIS	1,442,731.00	11,526,542.00
To Miscellaneous Income		1,095.00	By Expenses to Cluster Resource Centre towards:		
			Salary of CRP	6,839,152.00	6,839,152.00
To Deductions from Salaries:					
GEIS Contribution	420.00		By Part Time Teachers Salary:		
GPF Contribution	180,000.00		Part Time Instructors	4,194,494.00	4,194,494.00
DoA Credit Society Contribution	2,000.00				
Computer Advance	3,125.00		By Intervention for CWSN (IED)		
TDS on Office Staff	18,372.00	203,917.00	Inclusive Education Expenses		579,958.00
To VEC Bank Interest Receivable received		8,669.00	By Advances under Civil Work:		
			Swaach Bharat	2,784,000.00	
To Refund of advances from BRCs/CRCs towards:			Flooring	452,000.00	
Contingencies (BRC/ CRC)	41,654.00		Toilet Repairs	138,805.00	3,374,805.00
Meeting TA (CRC)	5,000.00				
Civil Works	455,353.00		By Advances under Interventions:		
Community Mobilisation	64,820.00		Intervention for CWSN (IED)	300,800.00	
Uniforms	25,000.00		Management & MIS	57,500.00	
Computer Aided Learning	23,070.00		School Grants	3,310,000.00	
SMC Training	154,495.00		Maintenance Grant	2,104,000.00	
Teachers Trainings	322,500.00		BRC Contingency Grants	310,000.00	
Refund of Staff Salaries	265,732.00		SMC Training	535,500.00	
CWSN(IED)	150,189.00		Teachers Training	862,200.00	
Out of School Children	24,300.00		Intervention for Oosc	1,148,250.00	
School & Maintenance Grants	154,880.00		Research & Evaluation	150,000.00	
Management & MIS	9,307.00		Community training	139,620.00	8,917,870.00
Teacher Grant	500.00	1,696,800.00			
			By Amount Transferred to		
			North Project Office-Panaji	600,000.00	
			State Project office- Porvorim	185,000.00	785,000.00
			By Expenses under Management & MIS		
			Bank Charges	2,324.90	
			Books & Periodicals	7,595.00	
			Electrical Charges	2,718.00	
			Leave Salary & pension Contribution	40,947.00	



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			Meeting Expenses	2,263.00	
			Mobile Bills Reimbursement	10,250.00	
			Office Expenses	14,637.00	
			Printing & Stationery	3,453.00	
			Remuneration to DPO	44,553.00	
			Repairs & Maintenance	15,144.00	
			Salary of Contractual Staff	1,185,983.00	
			Salary of Office Staff	324,694.00	
			Bonus To Staff	17,846.00	
			By Vehicle Hire Charges	51,926.00	
			TA/DA	40,694.00	
			Telephone Expenses	22,159.00	
			Water Charges	2,610.00	
			Postage Charges	106.00	1,789,903.90
			By Office Purchases		
			Office Laptop	69,000.00	
			Desktop computers	107,644.00	176,644.00
			By Cash & Bank Balances as on 31.03.2016		
			Bank Balance (Canara Bank)	113,548.73	
			Cash/Petty-Cash in Hand	-	113,548.73
		54,769,334.63			54,769,334.63

FOR GOA SARVA SHIKSHA ABHIYAN(SGDPO)

AS PER OUR REPORT OF EVEN DATE REPORTED SEPERATELY IN BRC REPORT (STAND ALONE)

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR
 Chief Accounts Officer State Project Director
 Sarva Shiksha Abhiyan Goa Sarva Shiksha Abhiyan Society
 Alto-Betim Goa Panaji - Goa

For Naik Gaunekar & Co.
 Chartered Accountants
 Firm Reg No. 106808W

CA N.N.Naik Gaunekar
 Proprietor
 M.No. 008097



SOUTH DISTRICT PROJECT OFFICE -GOA SARVA SHIKSHA ABHIYAN

Income & Expenditure Account for the year ended 31/3/2016

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

EXPENDITURE	Schedule	AMOUNT	INCOME	AMOUNT
To Primary Teachers Salary		3,952,500.00	By Grants Received from:	
			State Project Directors Office - Porvorim	42,053,820.00
To Part Time Teacher Salary- A		4,179,494.00	SPO Office (Additional Funds towards repairs)	120,805.00
To Free Text Books		12,315,000.00	By Interest on S/B A/C	250,246.00
To Block Resource Centre - B		11,675,324.00	By Miscellaneous Income	1,095.00
To Cluster Resource Centre - C		6,754,872.00	By Bank Interest received from VEC	3,372.00
To Uniforms		209,600.00	By Bank Interest received from BRCs	168,058.82
To Teacher Training		993,247.00	By Prior Period Refunds	73,160.00
To Intervention for Out of school Children		1,107,000.00	By Excess of Expenditure over Income during the year	12,868,776.08
To Intervention for CWSN (IED)		797,298.00		
To Civil Work - D		3,413,526.00		
To Swacch Bharath (Civil Works)		2,160,000.00		
To Maintenance Grants		2,188,815.00		
To School Grants		3,473,305.00		
To Computer Aided Learning		1,250.00		
To Management & MIS - E		1,862,296.90		
To SMCs Training		381,005.00		
To Community Mobilisation		74,800.00		
		55,539,332.90		55,539,332.90

FOR GOA SARVA SHIKSHA ABHIYAN(SGDPO)

AS PER OUR REPORT OF EVEN DATE REPORTED SEPERATELY IN BRC REPORT (STAND ALONE)



CHIEF ACCOUNTS OFFICER
Chief Accounts Officer

STATE PROJECT DIRECTOR
State Project Director

DATE: Sarva Shiksha Abhiyan
PLACE: Sarva Shiksha Abhiyan-Society
Alto-Betim, Goa

Pansaji - Goa

For Naik Gaunekar & Co.
Chartered Accountants
Firm Reg No. 106808W



CA N. N. Naik Gaunekar
Proprietor
M.No. 008097

CHARTERED ACCOUNTANTS
2016

SCHEDULES FORMING PART OF INCOME AND		
EXPENDITURE ACCOUNT (MATCHING GRANT) for the year ended 31.03.2016		
	AMOUNT	AMOUNT
SCHEDULE A		
To Part Time Instructors Salary		
Art Education Teachers	1,357,692.00	
Health & Physical Education Teachers	2,355,349.00	
Work Educators	466,453.00	4,179,494.00
SCHEDULE B		
To Block Resource Centre		
Salary of Resource Person	5,524,085.00	
Salary of Resource Person - CWSN	984,810.00	
Salary of MIS Co-ordinators	1,422,731.00	
Salary of Accountants	2,631,803.00	
Salary of Data Entry Operators	816,661.00	
Contingency Grant	295,234.00	11,675,324.00
SCHEDULE C		
To Cluster Resource Centre		
Salary of Resource Person	6,734,872.00	
Contingency Grant	20,000.00	6,754,872.00
SCHEDULE D		
To Civil Work		
Benches & Desks	25,872.00	
Boundary Wall	1,300,000.00	
Child Friendly Elements	80,000.00	
Drinking Water Facility	580,000.00	
Electrification	20,000.00	
Separate Girls Toilet	170,000.00	
Ramps for CWSN	945,554.00	
Varandah grills	75,000.00	
Toilets / Urinals	217,100.00	3,413,526.00
SCHEDULE E		
To Management & MIS		
Bank Charges	2,324.90	
Bonus to Staff	17,846.00	
Books & Periodicals	7,596.00	
Electricity Charges	2,718.00	
Capacity Building Workshop	27,635.00	
Hire Charges of Vehicle	51,926.00	
Leave Salary & Pension Contribution	40,947.00	
Meeting Expenses	2,263.00	



Mobile Bill Reimbursement	10,250.00	
Office Expenses	14,637.00	
Postage and Telegraph	106.00	
Printing & Stationery	3,453.00	
Remmuneration to DPO	44,553.00	
Repairs & Maintenance	15,144.00	
Salary of Contractual Staff	1,185,983.00	
Salary of Office Staff	324,694.00	
TA/DA	85,452.00	
Water charges	2,610.00	
Telephone Charges	22,159.00	1,862,296.90



SOUTH DISTRICT PROJECT OFFICE - GOA SARVA SHIKSHA ABHIYAN

Balance Sheet as on 31/3/2016

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

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
BRANCH/ DIVISIONS			FIXED ASSETS		2,147,708.00
State Project Office - Porvorim	18,675,723.81		(As Per Schedule B)		
Less: Amount Transferred to NGDPO as per Instruction from SPO Office	600,000.00		SECURITY DEPOSITISTS		3,058.00
Less: Amount Refunded to State Office	185,000.00		ADVANCES		2,646,473.00
			(As Per Schedule C)		
Less: Excess of Expenditure over income during the year	12,868,776.08	5,021,947.73	Sundry Debtors		117,663.00
			CASH & BANK BALANCES AS ON 31.03.2016		
PROVISIONS - (As Per Schedule A)		6,503.00	Canara Bank S/A	113,548.73	
			Cash in Hand	-	113,548.73
Total Rs.		5,028,450.73		Total Rs.	5,028,450.73

FOR GOA SARVA SHIKSHA ABHIYAN(SGDPO)

AS PER OUR REPORT OF EVEN DATE REPORTED SEPERATELY IN
BRC REPORT (STAND ALONE)

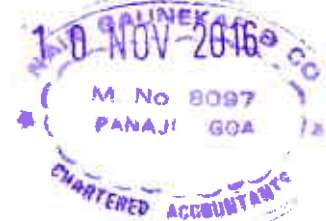
CHIEF ACCOUNTS OFFICER
Chief Accounts Officer
DATE: Sarva Shiksha Abhiyan
PLACE: Alto-Betim, Goa



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

For Naik Gaunekar & Co.
Chartered Accountants
Firm Reg No. 106808W

CA N.N.Naik Gaunekar
Proprietor
M.No. 008097



SOUTH DISTRICT PROJECT OFFICE GOA SARVA SHIKSHA ABHIYAN		
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT) (31.03.2016)		
	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		
Boundary Wall Construction	355,000.00	
Flooring	452,000.00	
Child Friendly Elements	40,000.00	
Drinking Water Facility	100,000.00	
Majore Repaire Work	27,321.00	
Separate Girls Toilet Const.	215,970.00	
Varandah Grills	148,704.00	
Electrification	20,071.00	
Swaach Bharat	384,000.00	
Toilets /Urinals - Repairs	11,705.00	1,754,771.00
GRANTS RELEASED TO SCHOOLS		
Maintenance South	10,488.00	
Teachers Grant	23,500.00	
School Grant	34,124.00	68,112.00
INNOVATIVE ACTIVITY		
Girl Education		43.00
MANAGEMENT & MIS		
	65,800.00	65,800.00
TEACHERS TRAINING		
Headmaster Training	1,926.00	1,926.00
INTERVENTION FOR Out of School Children		
NRBC South	511,750.00	
Others (NRBC)	17,000.00	528,750.00
INTERVENTION FOR CWSN (IED)		
Disabled Friendly Toilets	70,000.00	
Inclusive Education/CWSN	7,071.00	77,071.00
Research & Evaluation		
	150,000.00	150,000.00
	TOTAL	2,646,473.00

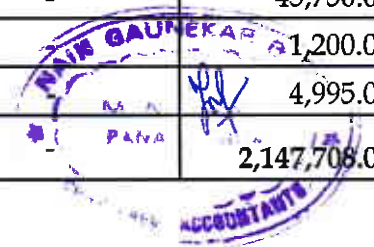


SOUTH DISTRICT PROJECT OFFICE GOA SARVA SHIKSHA ABHIYAN

SCHEDULE - B

FIXED ASSETS as on 31.03.2016

Particulars	BAL AS ON 01-04-2015	ADDITION	Sales During The Year	Balance As On 31.03.2016
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	107,644.00	-	499,133.00
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	69,000.00	-	407,440.00
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 Projection Screen	45,750.00		-	45,750.00
Water Filter	1,200.00		-	1,200.00
Wooden Trolley for Xerox machine	4,995.00		-	4,995.00
	1,971,064.00	176,644.00		2,147,708.00





Naik Gaunekar & Co.,

CHARTERED ACCOUNTANTS

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 2015-16 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 and on behalf of
NAIK GAUNEKAR & CO.
CHARTERED ACCOUNTANT
FRN : 106808W

N. N. NAIK GAUNEKAR
(Proprietor)
Membership number: 008097

