

**GOA SARVA SHIKSHA ABHIYAN  
ALTO BETIM GOA**

**AUDITED ACCOUNTS  
AND  
AUDIT REPORT**

**FOR F.Y. 2016-17**

**STATUTORY AUDITORS  
VERNEKAR & CO.  
CA SHRIDHAR alias YATISH G.P. VERNEKAR  
M.NO. 125550**

**GOA SARVA SHIKSHA ABHIYAN**  
**STATUTORY AUDIT FOR THE FINANCIAL YEAR 2016- 17**

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# GOA SARVA SHIKSHA ABHIYAN

Govt. of Goa

SCERT Building, Alto Betim, Goa,

E-mail: [ssa\\_goa@rediffmail.com](mailto:ssa_goa@rediffmail.com)

Tel. 0832-2413949,

Fax.2415159



सब पढ़ें सब बढ़ें

Date: 20.11.2017

To,  
Vernekar & Co.  
Chartered Accountants  
311, Kamat Towers,  
Patto,  
Panaji, Goa.

Sub: Management Letter in relation to Audit of Goa Sarva Shiksha Abhiyan,  
Alto-Betim, Bardez Goa for the financial year ended 31<sup>st</sup> March 2017.

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 31<sup>st</sup> March, 2017 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 31.10.2017, 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,
  - 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 31/03/2017.
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,

A handwritten signature in blue ink, consisting of a large loop and a horizontal line ending in a small arrow-like stroke.

(Shri Nagraj G. Honnekeri)  
State Project Director, GSSA

**Goa Sarva Shiksha Abhiyan-Society**  
Panaji - Goa

**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 31<sup>st</sup> March 2017, 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.

Contd....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 31<sup>st</sup> March, 2017;

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- c. In the case of the Income and Expenditure Account (**Matching Grants**) of the **Surplus** for the year ended 31<sup>st</sup> March, 2017;
- d. In the case of the Income and Expenditure Account (**Additional Grants**) of the **Deficit** for the year ended 31<sup>st</sup> March, 2017;
- 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  
Vernekar & Co.  
Chartered Accountants  
FRN: 128776W**



**Shridhar alias Yatish G.P Vernekar  
(Proprietor)  
Membership number: 125550**

**Place: Panaji - Goa.  
Date: 20-11-2017**



**“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, 2017 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/-

*SN*



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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.

**For and on behalf of  
Vernekar & Co.  
Chartered Accountants  
FRN: 128776W**



**Shridhar alias Yatish G.P Vernekar  
(Proprietor)  
Membership number: 125550**

**Place: Panaji – Goa.  
Date: 20-11-2017**

## 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.

  
Chief Accounts Officer, GSSA

  
State Project Director, GSSA

Place: Panaji Goa

Date: 20-11-2017



As per our Audit Report of Even date attached.

Vernekar & Co.,  
Chartered Accountants  
Firm Reg.No. 128776W



  
CA SHRIDHAR alias YATISH G.P. VERNEKAR  
PROPRIETOR  
M.No. 125550

**FORM GFR 19A**

**Utilization Certificate under SSA for the year ended 31st March 2017**

**Name of the State: Goa**

Sr. No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGEL	Total
1	No. F.1.2/2016-EE.8(I) dated 09.05.2016 (Govt.of India)	1,75,28,420.00	-	1,75,28,420.00
2	No. F.1.2/2016-EE.8(II) dated 09.05.2016 (Govt.of India)	3,00,700.00	-	3,00,700.00
3	No. F.1.2/2015-EE.8(III) dated 09.05.2016 (Govt.of India)	16,96,800.00	-	16,96,800.00
4	No. F.1.2/2016-EE.8(I) dated 19.07.2016 (Govt.of India)	5,90,63,000.00	-	5,90,63,000.00
5	No. F.1.2/2016-EE.8(II) dated 19.07.2016 (Govt.of India)	10,13,000.00	-	10,13,000.00
6	No. F.1.2/2016-EE.8(III) dated 19.07.2016 (Govt.of India)	57,17,000.00	-	57,17,000.00
7	No. F.1.2/2016-EE.8(IV) dated 19.07.2016 (Govt.of India)	14,29,000.00	-	14,29,000.00
8	No. F.1.2/2016-EE.8(V) dated 19.07.2016 (Govt.of India)	25,000.00	-	25,000.00
9	No. F.1.2/2016-EE.8(VI) dated 19.07.2016 (Govt.of India)	1,38,000.00	-	1,38,000.00
10	No. DE/Accts/ SSA/2016-17/567 dated 16.06.2016	1,30,17,280.00	-	1,30,17,280.00
11	No. DE/Accts/ SSA/2016-17/1929 dated 16.12.2016	4,49,23,000.00	-	4,49,23,000.00
12	No. DE/Accts/ SSA/2016-17/2497 dated 15.03.2017	5,00,00,000.00	-	5,00,00,000.00
	<b>Total</b>	<b>19,48,51,200.00</b>	-	<b>19,48,51,200.00</b>

Certified that out of Rs. 8,69,10,920/- (Rupees Eight Crores Sixty Nine Lacs Ten Thousand Nine Hundred Twenty only) of grant -in-aid sanctioned during the year 2016-17 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. 15,92,000/- under Capital Head and Rs. 8,53,18,920/- under General Head**) and Rs. 10,79,40,280/- (Rupees Ten Crores Seventy Nine Lacs Forty Thousand Two Hundred Eighty only) of grant-in-aid sanctioned during the year 2016-17, in favour of Goa



Sarva Shiksha Abhiyan vide State Government, Goa letter nos. noted against each sanctioned noted above **(Rs. 10,61,333/- under Capital Head and Rs. 10,68,78,947/- under General Head)**, and Rs. 8,90,177/--(Rupees Eight Lacs Ninty Thousand One Hundred Seventy Seven only) on account of interest and Rs. 73,76,121/- ( Rupees Seventy Three Lacs Seventy Six Thousand One Hundred Twenty One Only) on account of refunds from implementing units and Other Miscellaneous receipts and Rs. 12,62,880/--(Rupees Twelve Lacs Sixty Two Thousand Eight Hundred Eighty Only **(under General Head)** on account of unspent balance of previous year totaling to Rs. 20,43,80,378/--(Rupees Twenty Crores Forty Three Lacs Eighty Thousand Three Hundred Seventy Eight Only), a sum of Rs. 17,66,56,680/- (Rupees Seventeen Crores Sixty Six Lacs Fifty Six Thousand Six Hundred Eighty Only) **( Rs. 30,92,000/- under Capital Head and Rs. 17,35,64,680/- under General Head)**, has been utilized for the purpose for which it was sanctioned and that the balance of Rs.2,77,23,698/- ( Rupees Two Crores Seventy Seven Lacs Twenty Three Thousand Six hundred Ninty Eight Only) remaining unutilized at the year end **( being Excess State Share Balance)** will be adjusted towards the outstanding liabilities of year 2016-17 and balance against Grant -in Aid payable during year 2017-18.


1. Certified that we 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  
Sarva Shiksha Abhiyan-Society  
Panaji - Goa

  
Pr. Secretary (Education)/Chairman EC  
Secretariat Porvorim,  
Govt of Goa.

**Secretary (Education)**

Date: 20/11/2017

Place: Panaji, Goa



**AUDITORS CERTIFICATE**

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31.03.2017 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 Vernekar & Co.  
Chartered Accountants  
Firm Reg No. 128776W



CA Shridhar alias Yatish G P Vernekar  
Proprietor  
M.No. 125550

**DATE: 20.11.2017**  
**PLACE: Panaji Goa**



## Goa Sarva Shiksha Abhiyan, Goa

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the  
Financial Year 2016-17 for SSA, NPEGEL & KGBV (Grant -in - Aid Capital)**

**Name of State: Goa**

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant -in -Aid Capital	0.00	---	---	
B	Fund in Transit	---	---	---	
a	Grant-in-Aid Capital	---	---	---	
C	Unadjusted Advances	60,25,122.00	---	---	
a	Grant- in -Aid Capital	---	---	---	
	<b>Sub Total (A) Opening Balance</b>	<b>60,25,122.00</b>	---	---	
<b>2</b>	<b>Funds received from Govt. of India (MHRD)</b>		---	---	
a	<b>Grant -in -Aid Capital</b>		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. F.1.2/2016-EE.8(IV) dated 19.07.2016 (Govt.of India)	14,29,000.00			
2	No. F.1.2/2016-EE.8(V) dated 19.07.2016 (Govt.of India)	25,000.00			
3	No. F.1.2/2016-EE.8(VI) dated 19.07.2016 (Govt.of India)	1,38,000.00			
		<b>15,92,000.00</b>			
<b>3</b>	<b>Fund received from State Govt.</b>		---	---	
a	<b>Grant-in-Aid Capital</b>	---	---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. DE/ Accts/ SSA/2016-17/2497 dated 15.03.2017	10,61,333.00			
		<b>10,61,333.00</b>			
4	Bank Interest	---	---	---	
a	Grant- in -Aid Capital	---	---	---	
5	Miscellaneous Income	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
	<b>Sub Total (B)</b>	<b>26,53,333.00</b>	---	---	
	<b>Grant Total (A +B)</b>	<b>86,78,455.00</b>	---	---	
<b>6</b>	<b>Less Amount</b>				
A	Actual Expenditure during the year 2016-17		---	---	
a	Grant -in -Aid Capital	42,56,995.00	---	---	



B	Outstanding advances as on 31 <sup>st</sup> March, 2017		---	---	
a	Grant-in -Aid	44,21,460.00	---	---	
	Total (A+B)	86,78,455.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
8	Unspent Balance as on 31 <sup>st</sup> March 2017	0.00	---	---	
a	Grant-in -Aid Capital	----	---	---	

1. Certified that out of Rs.15,92,000/- (Rupees Fifteen Lakhs Ninety Two 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. 10,61,333/- ( Rupees Ten Lakhs Sixty One Thousand Three Hundred Thirty Three Only) of grant-in aid sanctioned/received from State Govt. of Goa under capital head during the year 2016-17 in favour of GOA SARVA SHIKSHA ABHIYAN, vide letter Nos., noted against each and Rs. NIL on account of interest, and Miscellaneous income earned during the period 01/04/2016 to 31/03/2017 and Rs. NIL on account of unspent balance and Rs. 60,25,122/- (Rupees Sixty Lakhs Twenty Five Thousand One Hundred Twenty Two Only) as opening advance of the previous year, a sum of Rs. 86,78,455/- (Rupees Eighty Six Lakhs Seventy Eight Thousand Four Hundred Fifty Five 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 2017-18.
2. It is also certified that out of amount of Rs. 86,78,455/- (Rupees Eighty Six Lakhs Seventy Eight Thousand Four Hundred Fifty Five Only) shown as utilized, account for an amount of Rs. 44,21,460/- (Rupees Forty Four Lakhs Twenty One Thousand Four Hundred Sixty 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 we 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



4. Statements of Accounts
5. Bank Statements
6. Utilization Certificate from Implementing units



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

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

Pr. Secretary (Education)/Chairman EC  
Secretariat Porvorim,  
Govt of Goa.

**Secretary (Education)**

### AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31.03.2017 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 Vernekar & Co.  
Chartered Accountants  
Firm Reg No. 12866W



CA Shridhar alias Yatish G P Vernekar  
Proprietor  
M.No. 125550

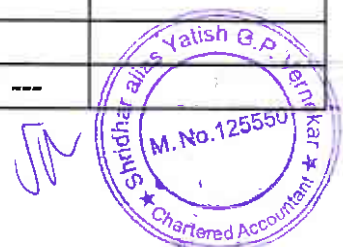
DATE: 20.11.2017  
PLACE: Panaji Goa

**Goa Sarva Shiksha Abhiyan, Goa**

**Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the  
Financial Year 2016-17 for SSA, NPEGEL & KGBV (Grant -in - Aid General)**

**Name of State: Goa**

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant -in -Aid General	12,62,880.00	---	---	
B	Fund in Transit		---	---	
a	Grant-in-Aid General		---	---	
C	Unadjusted Advances		---	---	
a	Grant- in -Aid General	33,99,307.00	---	---	
	<b>Sub Total (A) Opening Balance</b>	<b>46,62,187.00</b>	---	---	
<b>2</b>	<b>Funds received from Govt. of India (MHRD)</b>	---	---	---	
<b>a</b>	<b>Grant -in -Aid General</b>		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. F.1.2/2016-EE.8(I) dated 09.05.2016 (Govt.of India)	1,75,28,420.00			
2	No. F.1.2/2016-EE.8(II) dated 09.05.2016 (Govt.of India)	3,00,700.00			
3	No. F.1.2/2015-EE.8(III) dated 09.05.2016 (Govt.of India)	16,96,800.00			
4	No. F.1.2/2016-EE.8(I) dated 19.07.2016 (Govt.of India)	5,90,63,000.00			
5	No. F.1.2/2016-EE.8(II) dated 19.07.2016 (Govt.of India)	10,13,000.00			
6	No. F.1.2/2016-EE.8(III) dated 19.07.2016 (Govt.of India)	57,17,000.00			
		<b>8,53,18,920.00</b>			
<b>3</b>	<b>Fund received from State Govt.</b>		---	---	
<b>a</b>	<b>Grant-in-Aid General</b>		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. DE/ Accts/ SSA/2016-17/567 dated 16.06.2016	1,30,17,280.00			
2	No. DE/ Accts/ SSA/2016-17/1929 dated 16.12.2016	4,49,23,000.00			
3	No. DE/ Accts/ SSA/2016-17/2497 dated 15.03.2017	4,89,38,667.00			
		<b>10,68,78,947.00</b>			
4	Bank Interest		---	---	



a	Grant- in -Aid General	8,90,177.00	---	---	
5	Miscellaneous Income		---	---	
a	Grant-in -Aid General	73,76,121.00	---	---	
	Sub Total (B)	20,04,64,165.00	---	---	
	<b>Grant Total (A +B)</b>	<b>20,51,26,352.00</b>	---	---	
6	Less Amount	---	---	---	
A	Actual Expenditure during the year 2016-17	---	---	---	
a	Grant -in -Aid General	17,49,22,564.00	---	---	
B	Outstanding advances as on 31 <sup>st</sup> March, 2017	---	---	---	
a	Grant-in -Aid General	24,80,090.00	---	---	
	Total (A+B)	17,74,02,654.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid General	---	---	---	
8	Unspent Balance as on 31 <sup>st</sup> March 2017	---	---	---	
a	Grant-in -Aid General	2,77,23,698.00	---	---	

1. Certified that out of Rs. 8,53,18,920/- (Rupees Eight Crore Fifty Three Lacs Eighteen Thousand Nine Hundred Twenty only) of grant -in-aid vide Ministry of Human Resource Development, Department of Elementary Education and Literacy and Rs.10,68,78,947/- ( Rupees Ten Crore Sixty Eight Lakhs Seventy Eight Thousand Nine Hundred Forty Seven Only) vide State Govt. of Goa sanctioned/received during the year 2016-17 in favour of GOA SARVA SHISHA ABHIYAN, letter Nos., noted against each and and Rs. 8,90,177/- (Rupees Eight lakhs Ninety Thousand One Hundred Seventy seven Only) on account of interest and Rs. 73,76,121/- ( Rupees Seventy Three Lakhs Seventy Six Thousand One hundred Twenty One Only) on account of Miscellaneous income & refunds from implementing units during the period 01/04/2016 to 31/03/2017 and Rs. 12,62,880/-



(Rupees Twelve Lakhs Sixty Two Thousand Eight Hundred Eighty Only) on account of unspent balance of previous year and Rs. 33,99,307/-(Rupees Thirty Three Lakhs Ninty Nine Thousand Three Hundred Seven only) as opening advance of the previous year, a sum of Rs. 17,74,02,654/-(Rupees Seventeen Crores Seventy Four Lakhs Two Thousand Six Hundred Fifty Four Only) of Grant - in -Aid General has been utilized for the purpose for which it was sanctioned and amount of Rs. 2,77,23,698/-(Rupees Two Crores Seventy Seven Lakhs Twenty Three Thousand Six hundred Ninty Eight Only) remaining unutilized at the year end( **being Excess State Share Balance**) will be adjusted towards the outstanding liabilities of year 2016-17 and Grant - in -Aid payable during the year 2017-18.


2. It is also certified that out of amount of Rs. 17,74,02,654/-(Rupees Seventeen Crores Seventy Four Lakhs Two Thousand Six Hundred Fifty Four Only) shown as utilized, account for an amount of Rs. 24,80,090/-(Rupees Twenty Four Lakhs Eighty Thousand Ninty 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 we 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  
Sarva Shiksha Abhiyan  
Alto-Betim, Goa  
Date: 20.11.2017

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

  
Pr. Secretary (Education)/Chairman EC  
Secretariat Porvorim,  
Govt of Goa.

**Secretary (Education)**



311, Kamat Towers, Patto  
Panjim Goa 403001, Tel:0832 2438313  
Mobile :9421241845  
E-mail: [yatishvernekar@yahoo.com](mailto:yatishvernekar@yahoo.com)

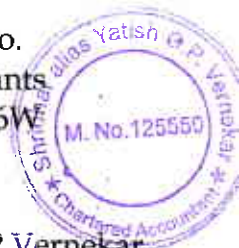
**Vernekar & Co.**

Chartered Accountants

**AUDITORS CERTIFICATE**

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31.03.2017 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 Vernekar & Co.  
Chartered Accountants  
Firm Reg No. 128776W



CA Shridhar alias Yatish G P Vernekar

Proprietor  
M.No. 125550

DATE: 20.11.2017  
PLACE: Panaji Goa

**SARVA SHIKSHA ABHIYAN**  
**Summary Budget Analysis (Entire Program)**  
**For the Year ending on 31.03.2017**

(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	2903.79	12.63	869.11	1079.40	1748.27	3227.87
<b>Total</b>		<b>2903.79</b>	<b>12.63</b>	<b>869.11</b>	<b>1079.40</b>	<b>1748.27</b>	<b>3227.87</b>


FOR GOA SARVA SHIKSHA ABHIYAN

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



For Vernekar & Co.,  
 Chartered Accountants,  
 Firm Reg No. 128776W



  
 CA Shridhar alias Yatish G P Vernekar  
 Proprietor  
 M.No.125550



**SARVA SHIKSHA ABHIYAN**  
**Summary Budget Analysis (Entire Program)**  
**For the Year ending on 31.03.2017**

(Rs. in lakhs)

S. No.	Name of State	Opening Balance for the year	Releases	Reported Expenditure
	1	2	3	4
1	GOA SSA	12.63	1948.51	1748.27
	Total	12.63	1948.51	1748.27

FOR GOA SARVA SHIKSHA ABHIYAN

For Vernekar & Co.,  
 Chartered Accountants  
 Firm Reg No.128776W



Chief Accounts Officer State Project Director  
 Chief Accounts Officer State Project Director

Sarva Shiksha Abhiyan Society  
 Alto-Betim, Goa Panaji - Goa



CA Shridhar alias Yatish G P Vernekar

Proprietor

M.No.125550

**SARVA SHIKSHA ABHIYAN**  
**Summary Budget Analysis (Entire Program)**  
**For the Year ending on 31.03.2017**

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Year Ending 31.03.2017
1.	New Primary School: Teacher Salary	529.08
2.	New Upper Primary School : Teachers Salary	0.00
3.	Block Resource Centre	269.28
4.	Cluster Resource Centre	200.50
5.	Civil Works	43.70
6.	Toilets, Drinking Water	0.00
7.	Interventions for Out of School Children	19.76
8.	Free Text Books	279.05
9.	Innovative Activities	0.00
10.	Interventions for Disabled Children	24.57
11.	Intervention for Girl children	0.00
12.	Maintenance Grant	51.72
13.	Management & MIS	52.34
14.	Research & Evaluation	6.99
15.	School Grants	81.38
16.	Teacher Grants	0.00
17.	TLE Grant	0.00
18.	Teacher Training	15.22
19.	SMC /PRI Training	1.98
20.	Community Mobilization	5.17
21.	School Uniforms	57.02
22.	School Library	0.00
23.	Residential School	0.00
24.	SIEMAT	0.00
25.	State Component	110.50
26.	Prior Period Expenses	0.00
	<b>Total</b>	<b>1748.27</b>

FOR GOA SARVA SHIKSHA ABHIYAN


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



For Vernekar & Co.,  
 Chartered Accountants  
 Firm Reg No.128776W

CA Shridhar alias Yatish G P Vernekar

Proprietor  
 M.No.125550



(g) FMR III

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 31.03.2017

(Rs. In lakhs)

Sr. No.	Expenditure by Activity	PAB Approval	Year Ended
1	Intervention for out of school children	33.650	19.76
2	Teachers Salary	1237.170	529.08
3	Teacher Grant	28.770	0.000
4	Block Resource Centre	336.530	269.28
5	Cluster Resource Centre	294.000	200.50
6	Teachers Training	39.420	15.22
7	Free text book	274.480	279.05
8	Provision of 2 sets of Uniforms	65.120	57.02
9	Intervention for CWSN(IED)	41.010	24.57
10	Civil Works	53.070	43.70
11	Maintenance Grant	53.500	51.72
12	School Grant	83.120	81.38
13	Research and Evaluation	22.350	6.99
14	Management and MIS	163.020	162.84
15	Innovative Activity	150.000	0.00
16	Community Training	12.000	5.17
17	SMC Training	16.580	1.98
18	Other Expenses		0.00
<b>TOTAL</b>		<b>2903.790</b>	<b>1748.27</b>

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE

  
Chief Accounts Officer  
Sarva Shiksha Abhiyan  
Alto-Betim, Goa

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

For Vernekar & Co.  
Chartered Accountants  
Firm Reg No. 128776W

Date: 20-11-2017  
Place: Panaji Goa



CA Shridhar alias Yatish G P Vernekar  
Proprietor  
M.No. 125550



311, Kamal Towers, Patto  
Panjim Goa 403001, Tel:0832 2438313  
Mobile :9421241845  
E-mail: [yatishvernekar@yahoo.com](mailto:yatishvernekar@yahoo.com)

**Vernekar & Co.**  
Chartered Accountants

**AUDITORS CERTIFICATE**

We have verified the above Statements with the books and records and Audited Financial Statements for the year ended 31.03.2017 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 Vernekar & Co.  
Chartered Accountants  
Firm Reg. No 128776W



CA Shridhar alias Yatish G P Vernekar  
Proprietor  
M.No. 125550

DATE: 20.11.2017  
PLACE: Panaji Goa

Vernekar & Co.  
Chartered Accountants

**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from Canara Bank Rs. 52,449.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 7,73,698.05/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – Rs. 500/- Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

1-G.M.S Mapusa Goa  
Uniform grants

Remark: - Supporting (bank statement) is missing and also a sign of a student is missing.

**Management Reply:-**

Supporting (bank statement) and sign of a student will be taken know and it will be kept for your record for  
Verification.



**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)  
Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from Canara Bank Rs. 29,871.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 3,48,709.00/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – NIL Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

1) In the following instances documents is missing.  
Grant type- Separate girls toilet facility fund.

Name of the school	Particulars	Amount	Management Reply
G.P.S Kharwada Amona Goa	Purchase of cement.	4417.00	Necessary rectification has been carried. Bills will be obtain from concern school & will be made available in block for Verification.
	Purchase of white cement.	70.00	
	Purchase of plumbing material.	5255.00	
	Purchase of tiles.	2400.00	
G.P.M.S Advalpal	Paid to Mr. Vishal Gaonkar.	6700.00	Necessary rectification has been carried. Bills will be obtain from concern school & will be made available in block for Verification.



**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from State Bank of India Rs. 46,416.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 3,97,998.90/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – NIL Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

**1) Civil work grant:** (No GSSA/ Civil work/Flooring) of Rs. 161550.00

G.P.S Bhondarwada Palye Pednem- Goa

Date	Party name	Amount
31/10/2016	Pranav Ent	62400.00
01/11/2016	Gaurish Traders & General Merchant	9200.00
01/11/2016	Gaurish Traders & General Merchant	12110.00
31/10/2016	Gajanan Palykar	9000.00

**Management Reply**

In case of civil work grant of Rs. 1, 61,550/- (Rupees one lakh sixty one thousand five hundred & fifty only) given to SMC GPS Bhandarwada Palye here auditor traced four bills without purchaser name ie school name hence SMC resubmitted the corrected bill, bills are kept in the file.

**2) School Grants -Pradnya Primary School**

Party name	Particulars	Amount	Remarks
Shree Bhumika Store	Xerox	100.00	Bills are without Dates.
Shree Bhumika Store	Pen	60.00	
Shree Bhumika Store	N Books	60.00	
Shree Bhumika Store	Xerox	40.00	

**Management Reply**

School grant given to pradnya primary school some bills found without dates, here SMC resubmitted the corrected bills & bills are kept in the file.

**3) Uniform grant:**

In the following instance cash is paid to students as uniform grants.

It was observed that Bank details of the students were not mentioned and a self cheque was withdrawn (Instrument no: 007972 Rs. 5600).



**Management Reply**

As per the observation made by the auditor in case of uniform grant uc submitted by the SMC of GHS Chandel, here the written explanation given by the SMC mentioning the reason is kept in the file for reference.

**4) Below listed schools have not attached bank statements as documents:**

- G.H.S Hankhane
- G.P.S Talwada Keri
- G.P.M.S Gaunkarwada Tuem
- G.P.S Chandel
- G.P.M.S Hasapus
- G.P.S Hedus Ibrampur

**Management Reply**

SMC submitted the bank statements of the mention schools (GHS Hankhane, GPS Talwada Keri, GPMS Gaonkarwada Tuem, GPS Chandel, GPMS Hasapur, GPS Hedus Ibrampur ) the statements are kept in the file.





**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from Canara Bank Rs. 1,454.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 1,64,137.70/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – Rs. 6,999.00/- Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

- 1) Block Level EVS Primary in Service Teachers Training was conducted on 24/11/2016, 25/11/2016 and 26/11/2016. Below are the observations :-
- Attendance sheet of Cluster Level Training sheet is attached.
  - Correction pens (whitener) are used for signatures.
  - Lunch allowance of Rs.40 per day is paid to the teachers for three days (i.e.40\*3=120), however while calculating the amount of lunch allowance number of days mentioned is 1 or 2 days in some instances but amount paid is flat Rs.120/- irrespective of the no. of days.

**Management Reply**

Written explanation is obtained from concerned BRP .Hence forth due care will be taken during teachers training that they do not use correction pens and attach the correct attendance sheet specifying block level or cluster level and also see that the number of days and amount of lunch allowance match respectively before sanction

2) Attendance Register:-

- 18/10/2017 was a holiday on account of Diwali, however Fatima Nadaf and Ujwala Betkikar have by mistakenly signed on the attendance register on that day.
- It was noticed that employees do not sign attendance register once they enter the office.
- As per the copy of attendance register of October some of the employees have not signed the register.
- No separate file of Leave application is made and also some of the leave applications were not submitted.

**Management Reply**

Written explanation is obtained and is available in the block for verification Diwali holiday was not mark as public holiday in the register so unknowingly CRPs signed on the register. Hence forth due care will be taken by the office head that the staff signs the register once they enter the office and all leave application is obtained once they join the office the very next day and also separate file is maintained for leave

- 3) We found that some corrections were made in the files with regards to dates, etc. by correction pens. Practice of using correction pens should be avoided.



**Management Reply**

No person in this office will be allowed to use correction pens on any files , bills and register if found that bill will not be sanctioned for payment



Vernekar & Co.  
Chartered Accountants

**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from State Bank of India Rs. 39,405.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 2,94,063.60/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance –NIL Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.



Vernekar & Co.  
Chartered Accountants

**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from Canara Bank Rs. 29,294.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 2,10,974.90/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – NIL Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.



Vernekar & Co.  
Chartered Accountants

**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from Canara Bank Rs. 44,444.00/- & VEC/UECA/C Rs. 19,942.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 2,68,963.00/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – Rs. 34,879.00/- Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on yearly basis. B.R.S copy not present.

**Other Observation and Management Reply**

- 1) Income & Expenditure & Receipts & Payment Signed copy not present.
- 2) Bank Reconciliation copy not present.

**Management Reply**

Henceforth signed copies of Income & Expenditure, Receipts & Payment, and Bank Reconciliation will be submitted.

**3) Uniform grants**

Most of the schools have not submitted bank statements as proofs.

**Management Reply**

Henceforth bank statements will be received from the schools from the Academic Year 2017-18 onwards.

**4) Maintenance Grants**

G.P.S Mahal Baddem – Khotigao

Bill date	Party Name	Bill amount	Remark
24/08/2016	M/s Gopresh Traders	196.00	Name of School not written on bills.

**Management Reply**

Name of the school is recorded on the bill.

**5) G.P.S Tirwal –Paingin**

Bill date	Party Name	Bill amount	Remark
25/02/2017	Khushi Enterprises	3610.00	Funds was used for schools grants purposes like xerox, stationary, refreshments etc
03/03/2017	Mablulu Gaonkar	540.00	further school grant was used for maintenance purposes.

(Funds was used for schools grants purposes like Xerox, stationary, refreshments etc) and founds that schools grants, the funds was used for maintainance purpose.



**Management Reply**

Bills were wrongly attached in the maintenance grants are rectified.

**6) G.P.S avem- Khotigao**

Bill date	Party Name	Bill amount	Remark
27/02/2017	Shree Shyam Sales & Services	700.00	Name of school not written on supporting bills.
22/03/2017	Kamakshi cloth stores	150.00	
22/03/2017	Shri Devki Krishna Stores	80.00	
27/08/2017	M/s Ramdev Hardware & Plywood	480.00	

**Management Reply**

Name of the school is recorded on the bills.

**7) Civil Work Grants**

G.P.S Chaudi.

UC Amount	Remark
48000.00	Supporting bills not there.

**Management Reply**

Supporting bills has been attached to the bills.



*Handwritten signature in blue ink.*

**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs. 15,320.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance- Rs. 41,308.00/- Balance Confirmation from Bank is obtained.
3	Cash Balance	Closing Balance – NIL Cash balance confirmation has been obtained.
4	Bank Reconciliation	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

**1) NRSTC grant**

Grant name	Grant amount	Particulars	Remark
NRSTC	8000.00	School bags, note books, shoes etc bought and distributed to students.	Supporting includes receipts from receivers showing RS. 1000.00 cash payments.

**Management reply:** The above query refers to GPS Cortalim NRSTC. School bags, note books etc worth Rs.1000/- per child were given to the 8 children studying in the above centre. The school was directed to take receipts from the parents for having received the material worth Rs.1000/- Instead the school has mentioned wrongly on the receipt as cash paid.

**2) World Disability Day program**

Balance of funds received under Inclusive Education training fund program amounting to Rs. 10164.00 utilized for World Disability Day program. Approval letter for the same was missing.

**Management reply:** In GSSA, we are always encouraged to take up some innovative programmes. In this regard, we had decided to take up a programme on Sugamya Bharat Abhiyan. However grant was not sanctioned for the same. Hence, the matter was discussed with head office and approval for the same was given orally to conduct the programme as world disability day programme 2 from the balance funds under inclusive education training.

**3) Uniform grant:**

Name of the school	Remark
GPS Zuarinagar	List of children and bank statement missing only written letter present.

**Management reply:** The list of children to whose account the uniform grant is credited and the bank statement produced by the school has been misplaced. Duplicate copy of the same will be obtained from the school and produced for your record at the earliest.



**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from Bank of India Rs. 19,244.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 4,04,399.75/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – NIL Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

1) Maintenance Grant

School name	Date	Voucher No	Particulars	Amount in figure	Amount in words
G.P.S Borimal Quepem-Goa	06/01/2017	12	Paid to Patil	900.00	Nine thousand

Management Reply: As verified from the school records, the xerox bill was obtained and is found that the bill is for Rs 900/- only and the amount in figures is correct and the amount was wrongly written in words.





Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)  
Statutory Audit for the Financial Year 2016-17

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

Sr No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Bank of India Rs. 10,209.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance- Rs. 5,05,424.00/- Balance Confirmation from Bank is obtained.
3	Cash Balance	Closing Balance – NIL Cash balance confirmation has been obtained.
4	Bank Reconciliation	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

**1) Varanda grills grant:**

G.P.S Udulshe – Salorda Dharbondora –SMC  
G.P.S Udulshe – Salorda

Amount of grant- Rs. 47,740/- paid in 2 installments

- 1) Rs. 30,000.00/- Chq no- 000818 Date -16/03/2015
- 2) Rs. 13,500.00/- Chq no- 002832 Date -31/03/2016

UC submitted on 25/07/2016 -CE 2/SGM/ GPS 24/2016

**Remark** –There is a practice of full payment only after the completion of the work. UC to be submitted in one and half month's time after completion, but in the above case late submission of the UC was observed i.e. on 25/07/2016.

**Management Reply:** - In the above case BRC Office instructed teacher to submit UC on time but thereafter summer vacation started and after reopening of school the particular school submitted the UC.

**2) Maintenance grant**

- G.P.S Matoje- Shigao
- Bills supported are not in the name of the school.

Date	Party name	Amount
20/05/2016	M/S Bhagwati P.N.	1100.00
16/01/2017	Karmati Dudhsagar tills	190.00
16/02/2017	Goa salakar bhondar- Panjim	721.00
16/02/2017	M/S Pandurang .V. Kamat & Sons	145.00
16/02/2017	Maa Medical Stores Chemist & Druggist	215.00
29/03/2017	Verrukar Pandurag	640.00
29/03/2017	Goa Salakar Bhandar	634.00

29/03/2017	Maa Medical Stores	173.00
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**Management Reply:** - In the above case the same has been rectified and maintained

**3) Uniform Grants**

There is a practice of submission of the bank statements along with the uniform grant. It is observed that few schools have not given bank statement.

**Management Reply:-** In the above case the same has been rectified and maintained

**4) Bills supported not in schools name:**

Date	Party name	Amount
16/02/2017	Bandekar Ent	500.00
27/03/2017	Special Effects	120.00

**Management Reply:** - In the above case the same has been rectified and maintained



**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from Canara Bank Rs. 26,263.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 64347.40/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – Rs. 0.00/- Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

1) Bank reconciliation hard copy not present.

**Management Reply:** - Bank reconciliation copy was taken by Internal Auditor at the time of internal audit and at the time of statutory audit all the printers/Xerox machine was broken down.

**2) Uniform grant**

-There is a practice of submission of the bank statements along with the uniform grant. It is observed that the following schools have not given bank statement.

- GPS Betal Batim
- GPS Benaulem
- GPMS Bhati Curtorim
- GPMS HB Davorlim

**Management Reply:** - All the above schools have got the Branch Managers stamp and signature on the Acknowledgment sheet itself as the Managers refused to submit a separate statement for the same.

3) Our lady of Snow high school bill No. 4655 amounting to Rs. 135.00 did not contain any date or school stamp.

**Management Reply:** - The same has been noted and will be duly corrected.



**Name of the Client: Goa Sarva Shiksha Abhiyan (GSSA)**  
**Statutory Audit for the Financial Year 2016-17**

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

Sr No.	Particulars	Remarks
1	<b>Interest Received</b>	Amount of Interest Received from State Bank of India Rs. 17,886.00/- Verified and found to be correct.
2	<b>Bank Balance Confirmation</b>	Bank Balance- Rs. 2,55,180.20/- Balance Confirmation from Bank is obtained.
3	<b>Cash Balance</b>	Closing Balance – NIL Cash balance confirmation has been obtained.
4	<b>Bank Reconciliation</b>	B.R.S is carried on monthly basis. B.R.S as on 31/03/2017 is obtained and kept on record.

**Other Observation and Management Reply**

1) Civil work grant  
GPMS Bhati  
Contractor name - Ajay Pereira  
Contract amount- Rs. 48000/-

Remark- Direct bills of the contractor given, no supporting of materials present with the UC.

**Management Reply:** The amount of Rs.48, 000/- was released by BRC Sanguem to SMC GPMS Bhati-Sanguem, in two equal installments of Rs.24, 000/- each as per the guidelines. The work of construction of toilet was carried out by the SMC GPMS Bhati through Civil contractor-Ajay Pereira for lump-sum amount of Rs.48, 000/-. Amount was also paid by SMC GPMS Bhati to contractor - Ajay Pereira in two equal installments of Rs. 24000/- each, 1st installment was paid as advance payment and the balance amount of Rs. 24000/- as full and final payment was paid after satisfactory completion of the work followed by bill for construction of Toilet to SMC GPMS Bhati for payment.

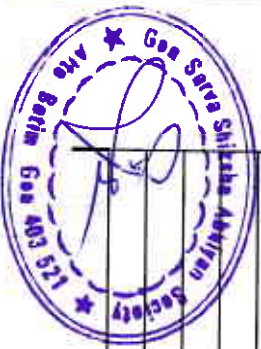
Subsequently Utilization Certificate for construction of toilet has been submitted to BRC Sanguem by SMC GPMS Bhati along with the contractors bill, for the sanctioned amount of Rs. 48000/-.



## Consolidated Receipt and Payments Account for the year ended 31.03.2017

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

RECEIPTS	Sche- dule	Amount		PAYMENTS	Sche- dule	Amount	
		Current year 2016-17	Previous Year 2015-16			Current year 2016-17	Previous Year 2015-16
Opening Balance				Amount paid to districts			
(a) Cash at Bank		1,248,780.18	17,295,259.67	and sub-district level			
(b) Cash in Hand		14,100.00	2,606.00	Expenditure at District			
Funds recd. From Govt. of India				and sub-district level			
(a) SSA		86,910,920.00	83,713,500.00	Teacher Salary		8,095,409.00	31,421,994.00
(b) NPEGEL				BRC		27,115,940.00	25,540,709.00
Funds recd. From State Govt.				CRC		20,199,221.00	18,574,152.00
(a) SSA		63,017,280.00	38,626,000.00	Civil work		3,092,000.00	9,993,425.00
(b) NPEGEL				Uniforms to students		6,512,000.00	-
Interest				Free Text Book		27,916,724.00	27,577,632.00
(a) SSA		890,177.10	962,335.00	Innovative Activities		-	-
(b) NPEGEL				IED		2,617,758.00	2,206,849.60
Miscellaneous receipts				Innovative Head upto 1 crore		-	-
Others		3,825,792.26	3,299,199.01	School Maintenance Grant		5,350,000.00	5,329,000.00
				School Grant		8,267,000.00	8,278,000.00
				Intervention out of school children		1,579,000.00	1,148,250.00
Advances for district and sub-				Teacher Training		1,502,134.00	2,126,850.00
district level programme activities				Community Training		767,439.00	2,578,900.00
adjusted		3,550,328.28	6,758,753.00				
				State Component			
				SIEMAT			
				Management Cost		14,841,717.00	11,171,952.90
				Research & Evaluation		784,329.00	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		1,628,058.00	1,728,946.00
				Miscellaneous payments			
				(a) Assets purchased		16,902.00	652,254.00
				(b) Payment to Creditors		-	-
				(c) Payment of Outstanding liabilities		1,448,049.00	915,858.00
				Closing Balance			
				(a) Cash at Bank		27,712,565.82	1,248,780.18
				(B) Cash in Hand		11,132.00	14,100.00
				Total		159,457,377.82	150,657,652.68



GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER  
Chief Accounts Officer

DA. S. S. SHIRIDHAR ABHIYAN  
PL. A. K. SHIRIDHAR ABHIYAN

STATE PROJECT DIRECTOR  
State Project Director

Goa Sarva Shiksha Abhiyan-Society  
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.  
Chartered Accountants  
Firm Reg No.128776W

CA Shridhar alias Yatish G P Vernekar  
Proprietor  
M.No. 125550



## Consolidated Income and Expenditure Account for the year ended 31.03.2017

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

EXPENDITURE	Sche- dule	Amount		Income	Sched- ule	Amount	
		Current year 16-17	Previous Year 15-16			Current year 16-17	Previous Year 15-16
Expenditure at District and Sub-District level				Funds recd. From Govt. of India			
Teacher Salary	A	52,908,023.00	48,308,954.00	(a) SSA		86,910,920.00	81,358,000.00
BRC	B	26,927,763.40	25,291,671.00	Funds recd. From State			
CRC	C	20,049,658.00	18,496,763.00	Govt.			
Civil work	D	4,369,765.00	12,580,210.00	(a) SSA		107,940,280.00	54,239,000.00
Uniforms to Students	E	5,702,086.00	274,000.00	Interest			
Free Text Book	F	27,905,414.00	27,603,132.00	(a) SSA		357,499.00	962,335.00
Innovative Activities	G	-	-	(b) Refunded by VEC/BRC		1,398,832.68	433,857.82
IED	H	2,456,895.00	2,023,433.60	Others		2,176,000.26	178,071.19
School Maintenance Grant	I	5,172,165.00	5,380,355.00	Receipt Prior Period		6,000.00	77,493.00
School Grant	I	8,138,200.00	8,390,597.00	Excess of Expenditure over Income			27,497,642.49
Teacher Grant	I	-	235,435.00				
Intervention out of school children	J	1,976,336.00	1,107,000.00				
Teacher Training	K	1,521,728.50	2,064,503.00				
Community Training	L	517,335.00	719,067.00				
Innovative Head upto 1 Cr.	M	-	77,250.00				
SMCs Training	N	197,621.00	1,282,005.00				
State Component							
SIEMAT							
Management Cost	O	15,491,307.00	12,107,129.90				
Research & Evaluation	P	699,457.20	253,294.00				
Prior Period Expenses		0	154,300.00				
Others (NCERT Workshop Expenses)		792,975.00	-				
Excess of Income Over Expenditure		23,962,802.84	-				
Total		198,789,531.94	166,349,099.50	Total		198,789,531.94	166,349,099.50

AS PER OUR REPORT OF EVEN DATE

1

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER  
Sarva Shiksha Abhiyan  
Alto-Betim, Goa

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

For Vernekar & Co.  
Chartered Accountants  
Firm Reg No.128776W

CA Shridhar alias Yalish G P Vernekar  
Proprietor

M.No. 125550



GOA SARVA SHIKSHA ABHIYAN		
SCHEDULES FORMING PART OF INCOME AND		
EXPENDITURE ACCOUNT (MATCHING GRANT) (31.03.2017)		
	AMOUNT	AMOUNT
<b>SCHEDULE A</b>		
<b>To Teachers Salary</b>		
Teachers salary (South)	3,527,409.00	
Teachers salary (North)	4,457,614.00	
Teachers Salary ( State)	44,923,000.00	52,908,023.00
<b>SCHEDULE B</b>		
<b>To Block Resource Centre</b>		
Salary of Resource Person North	14,385,912.00	
Salary of Resource Person South	11,941,852.00	
Contingency Grant North	300,000.00	
Contingency Grant South	299,999.40	26,927,763.40
<b>SCHEDULE C</b>		
<b>To Cluster Resource Centre</b>		
Salary of Resource Person North	13,454,791.00	
Salary of Resource Person South	6,594,867.00	
Contingency Grant North	-	
Contingency Grant South	-	20,049,658.00
<b>SCHEDULE D</b>		
<b>To Civil Work</b>		
Access Ramps (North)	221,575.00	
Boundary Wall Construction (North)	128,590.00	
Boundary Wall Construction (South)	120,000.00	
Toilet Repairs (North)	39,000.00	
Toilet Repairs (South)	21,705.00	
Flooring (North)	1,129,425.00	
Flooring (South)	450,000.00	
Drinking Water Facility (South)	60,000.00	
Electrification Exp. (North)	20,000.00	
Electrification Exp. (South)	20,970.00	
Grills & Varandah (South)	43,500.00	
Separate Girls Toilets North	195,000.00	
Swachh Bharat- Construction of Toilets- North	48,000.00	
Swachh Bharat- Construction of Toilets- South	96,000.00	
Toilets under Swachh Vidhyalaya	1,776,000.00	4,369,765.00
<b>SCHEDULE E</b>		
<b>To Uniforms for Students</b>		
North	3,001,200.00	



*SN*





South	2,700,886.00	5,702,086.00
<b>SCHEDULE F</b>		
<b>Free Text Books</b>		
North	14,378,504.00	
South	11,624,610.00	
State	1,902,300.00	27,905,414.00
<b>SCHEDULE G</b>		
<b>Innovative Activities</b>		
<b>SCHEDULE H</b>		
<b>Intervention for CWSN (IED)</b>		
Intervention for CWSN (IED) North	1,449,736.00	
Intervention for CWSN (IED) South	1,007,159.00	2,456,895.00
<b>SCHEDULE I</b>		
<b>Grants Released to Schools</b>		
School Maintainance North	3,145,000.00	
School Maintainance South	2,027,165.00	
School Grant North	4,897,000.00	
School Grant South	3,241,200.00	
Teachers Grant State		13,310,365.00
<b>SCHEDULE J</b>		
<b>Intervention for Out of School Children</b>		
North	655,750.00	
South	1,320,586.00	1,976,336.00
<b>SCHEDULE K</b>		
<b>Teachers Training</b>		
Teachers Training North	821,362.00	
Teachers Training South	585,637.00	
Teachers Training State	114,729.50	1,521,728.50
<b>SCHEDULE L</b>		
<b>Community Training</b>		
Community Training North	517,335.00	
Community Training South		517,335.00
<b>SCHEDULE M</b>		
<b>Innovation Head upto 1 Cr.</b>		



North		
South		-
<b>SCHEDULE N</b>		
<b>SMCs Training</b>		
North		-
South	197,621.00	197,621.00
<b>SCHEDULE O</b>		
<b>To Management &amp; MIS</b>		
Audit Expenses	69,000.00	
Hamali Charges	4,000.00	
Accomodation	68,100.00	
Ad Hoc Bonus	200,332.00	
Advertisement Expenses		
Annual Maintenance Contract	21,000.00	
Bank Charges	7,989.00	
Computer Maintainance	122,035.00	
Electricity Charges	102,733.00	
Internal Audit Expenses	207,000.00	
Leave Salary & Pension Contribution	316,771.00	
Meeting expenses	267,726.00	
Medical Reimbursement	3,765.00	
Mobile Bill Reimbursement	25,836.00	
Office Expenses	124,954.00	
Postage & Telegram	26,242.00	
Printing & Stationary	249,726.00	
Repair & Maintenance	55,840.00	
Salary of Contract Staff	10,538,077.00	
Salary of Office Staff	1,695,898.00	
Remuneration to DPO	29,239.00	
TA/DA	395,280.00	
Tally Software Expenses	27,800.00	
Newspapers & Periodicals	6,787.00	
Expenses of BRCs	105,438.00	
Tea & Refreshment	23,380.00	
Telephone Charges	131,474.00	
Xerox Machine Maintainance		
Incidental Contigent Expenses		
Vehicle Hire Charges	375,476.00	
Water Charges	8,712.00	
Interest on TDS Payment	280.00	
TDS on Professional Fees	9,500.00	
Media Activity	103,679.00	



*Handwritten initials*



Capacity Building Workshop	44,538.00	15,368,607.00
<b>SCHEDULE O</b>		
<b>To LEP Activity</b>		
State	122,700.00	122,700.00
<b>SCHEDULE P</b>		
<b>To REMS Activity</b>		
North	213,268.00	
South	306,021.20	
State	180,168.00	699,457.20
		<b>174,033,754.10</b>



Consolidated Balance Sheet as on 31.03.2017

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

LIABILITIES	Sche- dule	Amount		ASSETS	Sche- dule	Amount	
		Current Year 2016-17	Previous Year 2015-16			Current Year 2016-17	Previous Year 2015-16
GRANTS TO BE UTILISED							
Opening Balance		18,728,965.58	46,226,608.07	Fixed Assests	C	8,672,339.40	8,490,637.40
Less: Excess of Expenditure over Income		-	27,497,642.49	Deposits		9,058.00	9,058.00
Less: Prior Period Adjustments (as per office notings dtd)		-	-	Advances for Expenses	D	6,881,549.70	9,404,429.50
Add: Excess of Income over Expenditure		23,962,802.84	-	Civil Works (PWD)		20,000.00	20,000.00
				Grants Receivables	E	-	-
Closing Balance		42,691,768.42	18,728,965.58	<u>Closing Balance at SPO</u>			
				Cash at Canara Bank SPO		22,689,384.82	884,075.32
				Cash at Canara Bank DPO North		3,486,001.77	251,156.13
				Cash at Canara Bank DPO South		1,537,179.23	113,548.73
Current Liabilities				Cash in Hand		11,132.00	14,100.00
Provisions	B	26,822.00	44,785.00				
Sundry Creditors	A	588,054.50	413,254.50				
		43,306,644.92	19,187,005.08			43,306,644.92	19,187,005.08

AS PER OUR REPORT OF EVEN DATE

FOR GOA SARVA SHIKSHA ABHIYAN

For Vernekar & Co.  
Chartered Accountants  
Firm Reg No.128776W

CA Shridhar alias Yalish G P Vernekar  
Proprietor

M.No. 125550



CHIEF ACCOUNTS OFFICER  
Dharmadouris Officer  
Sara Shiksha Abhiyan  
Alto-Betim, Goa

STATE PROJECT DIRECTOR

CA Shridhar alias Yalish G P Vernekar  
Proprietor

M.No. 125550



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

(31.03.2017)

	AMOUNT	AMOUNT
<b>SCHEDULE - A</b>		
<b>SUNDRY CREDITORS</b>		
M/s Narvekar Agencies	7,407.50	
M/s Kanekar Electricals	164,800.00	
Shubham Electricals	10,000.00	
Bandekar Offset	405,847.00	588,054.50
<b>SCHEDULE - B</b>		
<b>PROVISIONS - OUTSTANDING LIABILITIES</b>		
Vehicle Hire Charges payable	18,734.00	
Difference payable to BRC Bardez	1,585.00	
Training Dues Payable	2,265.00	
SC/ST Intervention	4,238.00	26,822.00
	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>SCHEDULE - D</b>		
<b>ADVANCES</b>		
<b>Block Resource Centre -</b>		
School, Teacher & Maintainance Grant Receivable	12,000.20	
Bank Interest Receivable- Blocks	1,119,316.00	1,131,316.20
<b>CIVIL WORKS</b>		
Access Ramps North	1,522,000.00	
Access Ramps- South	1,522,000.00	
Boundary Wall Construction North	249,346.00	
Boundary Wall Construction South	235,000.00	
Drinking Water Facility South	40,000.00	
Electrification South	20,000.00	
Grills for Varandah North	61,360.00	
Grills for Varandah South	71,988.00	
Major Repaire Work North	6,445.00	
Major Repaire Work South	27,321.00	
Separate Girls Toilet Const. North	65,000.00	
Separate Girls Toilet Const. South	155,000.00	
Swachh Bharat- Separate Girls Toilet (South)	144,000.00	
swachh Bharat- Separate Girls Toilet (North)	48,000.00	
Toilets under Swachh Vidhyalaya	144,000.00	
Child Friendly Elements VEC South	40,000.00	
Separate Girls Toilet Const. VEC North	50,000.00	4,401,460.00
<b>GRANTS RELEASED TO SCHOOLS</b>		
Mankharia North	42,955.50	



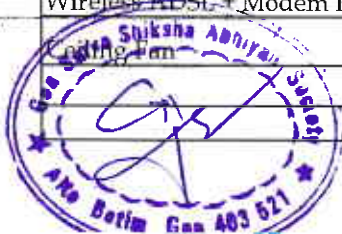


**GOA SARVA SHIKSHA ABHIYAN**

**SCHEDULE-C**

**FIXED ASSETS AS ON 31.03.2017**

PARTICULARS	BAL AS ON 01-04-2016	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2017
3G Data Card	4,400.00	-	-	4,400.00
Air Conditioners	511,000.00	164,800.00	-	675,800.00
Books	1,538.00	-	-	1,538.00
Computer Hardware	496,420.00	14,952.00	-	511,372.00
Computers	2,317,637.00	-	-	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	1,308,410.00	-	-	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	1,950.00	-	130,807.00
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	652,370.00	-	-	652,370.00
Refrigerator	18,590.00	-	-	18,590.00
Wireless ADSL + Modem Router	2,500.00	-	-	2,500.00
	1,760.00	-	-	1,760.00
	<b>8,490,637.40</b>	<b>181,702.00</b>		<b>8,672,339.40</b>



**GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE**

Receipt & Payment Account (Matching Grant) for the ended year 31/3/2017

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 01.04.2016			By Advance towards:		
Cash at Bank	884,075.32		Advance to Shala Siddhi Activity	17,864.00	
Cash /Petty- Cash in Hand	14,100.00	898,175.32	Advance to Text Books Activity	6,000.00	
			Advance Parliamentary Committee Meet	25,000.00	
<b>To Grants Received</b>			Advance to GSCPCR	74,500.00	
a) Funds Received from			Office Meeting Expenses	77,325.00	
Government of India	86910920.00		TA/DA	60,000.00	
b) Funds Received from			Inservice Teachers Training	88,800.00	
State Government	63017280.00	149,928,200.00	Advance NCERT Workshop	172,500.00	
			Postage & Telegram	20,000.00	
<b>To Grants Received from NCERT towards</b>			Advance Repairs and Maintainance	5,025.00	
Workshop		762,902.00	Advance towards SLAS Activity	4,250.00	551,264.00
To Interest on S/B A/C		186,282.00	By Free Text Books Activity		1,909,610.00
To Other Income		56,748.00	By Management & MIS		
			Audit Fees Expenses	69,000.00	
To TDS on Contractors		13,145.00	Accomodation	68,100.00	
			Ad Hoc Bonus	124,344.00	
To TDS on Professional Fees		28,450.00	Annual Maintenance Contract	21,000.00	
			Bank Charges	1,108.00	
To TDS on Office Staff		259,747.00	Computer Maintainance	101,698.00	
			Electricity Charges	42,338.00	
To Receipts from Sale of Text Books		1,292,759.00	Meeting Expenses	41,315.00	
			Leave Salary & Pension Contribution	107,892.00	
To GPF Contribution of Office Staff		200,480.00	GPF Contribution of office staff	200,480.00	
			GEIS contribution of office staff	600.00	
To GEIS Contribution of office staff		600.00	Mobile Bill Reimbursement	13,100.00	
			Office Expenses	76,940.00	
<b>To Refund of Advances towards:</b>			Postage & Telegram	13,239.00	
Inservice Teachers Training	3270.50		Printing & Stationary	240,659.00	
Office Meeting Expenses	7,130.00		Repair & Maintenance	12,570.00	
TA/DA	21,284.00		Salary of Contract Staff	6,852,015.00	
Advance Repairs	390.00		Salary of Office Staff	876,698.00	
Advance NCERT	19,250.00		TA/DA	320,116.00	
Advance Postage & Telegram	7,137.00		Internal Audit Expenses	207,000.00	
Advance REMS	4,748.00	63209.50	TDS of Contractors	13,145.00	
			TDS of Office Staff	457,535.00	
<b>To Advance from GSSA Additional Funds</b>		37,000,000.00	TDS on Professional Fees	28,450.00	
			TDS Payment on professional fees	9,500.00	
			Interest on TDS Payment	280.00	
			Parliamentary Committee Meet Expense	131,216.00	
			Tea & Refreshment	22,833.00	
			Telephone Charges	63,660.00	
			Vehicle Hire Charges	337,780.00	
			Water Charges	6,552.00	





RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			SLAS Activity Expenses	350.00	
			REMS Activity Expenses	55,650.00	
			SETHU Expenses	24,000.00	
			LEP Activity Expenses	122,700.00	
			Shala Siddhi Workshop Expenses	51,678.00	
			Inservice Teachers Training Expenses	29,200.00	10,744,741.00
			By NCERT Workshop Expenses		637,927.00
			By Refund of Grants to NCERT		1,798.00
			By Purchase of Fixed Assets		
			Computer Hardware		14,952.00
			By Refund of Advance from GSSA Additional Funds		37,000,000.00
			By Transfer of Funds to Districts		
			DPO North	67,411,819.00	
			DPO South	49,724,202.00	117,136,021.00
			Cash & Bank Balances as on 31.03.2017		
			Bank Balance ( Canara Bank)	22,689,384.82	
			Cash/Petty-Cash in Hand	5,000.00	22,694,384.82
		190,690,697.82			190,690,697.82

FOR GOA SARVA SHIKSHA ABHIYAN

AS PER OUR REPORT OF EVEN DATE

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

Chief Accounts Officer

DATE: 20-11-2017

Sarva Shiksha Abhiyan Goa Sarva Shiksha Abhiyan Society

PLACE: Panaji Goa

Panaji - Goa



For Vernekar & Co.  
Chartered Accountants  
Firm Reg No.128776W



CA Shridhar alias Yatish G P Vernekar

Proprietor  
M.No. 125550



**GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE**  
**(MATCHING GRANT) ( STATE PROJECT OFFICE) (as on 31.03.2017)**

SCHEDULE A	AMOUNT	AMOUNT
<b>To Management &amp; MIS</b>		
Accommodation		68,100.00
Ad Hoc Bonus		124,344.00
Annual Maintenance Contract		21,000.00
Bank Charges		1,108.00
Electricity Charges		42,338.00
Computer Maintainance		101,698.00
Internal Audit Expenses		207,000.00
Leave Salary & Pension Contribution		107,892.00
Meeting expenses		267,726.00
Mobile Bill Reimbursement		13,100.00
Office Expenses		76,940.00
Postage & Telegram		26,102.00
Printing & Stationary		240,659.00
Repair & Maintenance		17,205.00
Salary of Contract Staff		7,063,113.00
Salary of Office Staff		876,698.00
TA/DA		370,062.00
Tea & Refreshment		22,833.00
Telephone Charges		63,660.00
Vehicle Hire Charges		337,780.00
Water Charges		6,552.00
Interest on TDS Payment		280.00
TDS on Professional Fees		9,500.00
Audit Fees Expenses		69,000.00
		<b>10,134,690.00</b>





GOA SARVA SHIKSHA ABHIYAN- SPO OFFICE

SCHEDULES FORMING PART OF BALANCE SHEET ( 31.03.2017)

(MATCHING GRANT) ( STATE PROJECT OFFICE)

SCHEDULE D

Fixed Assets

<u>Particulars</u>	<u>Balance as on 01-04-2016</u>	<u>Additions</u>	<u>Sales during the year</u>	<u>Balance as on 31.03.2017</u>
3G Data Card	4,400.00			4,400.00
Air Conditioners	429,900.00			429,900.00
Books	1,538.00			1,538.00
Computer Hardware	453,370.00	14,952.00		468,322.00
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
	<b>5,588,011.40</b>	<b>14,952.00</b>		<b>5,602,963.40</b>



**SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2017)**  
**(MATCHING GRANT)- STATE PROJECT OFFICE**

SCHEDULE A	AMOUNT	AMOUNT
<b>Sundry Creditors</b>		
Bandekar Offset	405,847.00	405,847.00

SCHEDULE B	AMOUNT	AMOUNT
<b>Advances</b>		
<b>Other Advances</b>		
Advance GSCPCR	43,376.00	
TA/DA	12,134.00	55510.00
<b>Branches/Divisions</b>		
Advances to DPO North	74,989,132.63	
Advances to DPO South	54,746,150.73	129,735,283.36
		129,790,793.36



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**GOA SARVA SHIKSHA ABHIYAN (NORTH DISTRICT)**

Receipt & Payment Account (Matching Grant) for the ended year 31/3/2017

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>To Opening Balances</b>			<b>By Primary Teachers salary</b>		
Bank Accounts	251,156.13		Salary of primary teacher ( Regular)		4,553,000.00
Cash-in-hand	-	251,156.13			
			<b>By Deductions from salaries paid</b>		
<b>To Grant received</b>			Dept. Society Contribution	6,000.00	
Fund received from SPO Office ( Matching)		67,411,819.00	GEIS Contribution	960.00	
			G.P.F. Contribution	300,000.00	
<b>TO Deduction from salaries received</b>			TDS of Office Staff	31,519.00	338,479.00
Dept. Society Contribution	6,000.00				
GEIS Contribution	900.00		<b>By Block Resource Centre Expenses</b>		
G.P.F. Contribution	270,000.00		Salary of BRC Staff	14,334,135.00	
TDS of Office Staff	29,156.00	306,056.00	BRC Contingency	308,826.00	
			Salary of Substitute Teacher (BRP)	223,252.00	14,866,213.00
<b>To Indirect Incomes</b>					
Girl Child Motivation Scheme (Forfeited / Cancelled)	4,953.06		<b>By Cluster Resource Centre</b>		
Miscellaneous Receipts	70.00	5,023.06	Salary of Cluster Resource Person	13,575,500.00	13,575,500.00
To Interest received on SB A/c		87,043.00	<b>By Advances towards Civil Works</b>		
			Access Ramps	1,522,000.00	1,522,000.00
To Refund of Bank Interests from Blocks		215,965.00			
			<b>By Community Training</b>		
To Prior Period Receipts		436,074.00	Community Mobilisation	174,600.00	
			Non- Residential Community Training	383,705.00	558,305.00
<b>To Refund of advances</b>					
BRC Contingency Grant	8,826.00		<b>By Intervention for CWSN (IED)</b>		1,540,157.00
BRC Staff salary	171,652.00				
Part Time Instructors Salary	95,386.00		<b>By Grant released to school</b>		
CRP Salary	120,532.00		School Grant ( Primary Schools )	3,195,000.00	
Teachers Training	79,546.00		School Grant ( Upper Primary Schools)	1,806,000.00	
School Grant ( Primary)	80,000.00		Maintenance Grant	3,255,000.00	
School Grant ( Upper Primary)	24,000.00		Uniform Grants	3,425,800.00	11,681,800.00
Maintenance Grant ( Primary)	110,000.00				
Non Res Special Training	16,250.00		<b>By SLASH Activity</b>		40,000.00
Uniform Grant	423,000.00				
Refunds from VECs	881,707.58		<b>By Special Training</b>		
Community Mobilisation	39,833.00		Non residential Special Training	635,000.00	
Research and Evaluation	247,685.00		Special training centre Madrasa	88,000.00	723,000.00
Non - Resid. (Comm) Train	1,137.00				
Capacity Building	12.00		<b>By Research and Evaluation</b>		420,953.00
Intervention for CWSN	90,421.00	2,389,987.58			
			<b>By Teachers Training Grants</b>		900,908.00
			<b>By Free Text books</b>		14,378,504.00
			<b>By Purchase of Fixed Assets</b>		
			UPS for computer		1,950.00
			<b>By Management &amp; MIS</b>		
			Bank Charges	4,527.00	
			Bonus to Staff	41,448.00	
			Refreshment Expenses	547.00	
			Repairs & Maintenance	2,558.00	
			Salary of Contract Staff	1,246,524.00	
			Salary of Office Staff	819,200.00	
			Newspaper & Periodicals	3,465.00	
			Office Expenses	18,218.00	
			Electricity Charges	11,792.00	
			Printing & Stationery	6,017.00	
			Computer expenses	20,337.00	
			TA/DA Expenses	1,121.00	
			Leave salary & Pension contribution	123,333.00	



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			Medical Reimbursement	3,401.00	
			Postage & Telegram	40.00	
			Shifting of text books - Ponda	4,000.00	
			Tally Software expenses	27,800.00	
			Telephone & Mobile Charges	44,292.00	
			Vehicle Hire charges	3,518.00	
			Expenses at BRC	104,393.00	
			Prior Period expenses ( UPS)	1,045.00	
			Capacity Building workshop	26,000.00	2,513,576.00
			<b>By Closing Bank Balances</b>		
			Canara Bank	3,486,001.77	
			Cash In Hand	2,777.00	3,488,778.77
		71,103,123.77			71,103,123.77

FOR GOA SARVA SHIKSHA ABHIYAN (NGDPO)

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  
 Panaji - Goa

For Vernekar & Co.  
 Chartered Accountants  
 Firm Reg No.128776W



DATE: 20/11/2019  
 PLACE: PANAJI GOA



CA Shridhar alias Yatish G P Vernekar  
 Proprietor  
 M.No. 125550

**GOA SARVA SHIKSHA ABHIYAN (North District)**

**Income & Expenditure (Matching Grant) Account for the year ended 31/3/2017**

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

EXPENDITURE	Schedule	AMOUNT	INCOME	AMOUNT
To Management & MIS	F	2,523,564.00	By Grant received	
To Block Resource Centre	G	14,685,912.00	Fund received from SPO Office ( Matching)	67,411,819.00
To Cluster Resource Centre	H	13,454,791.00	By Interest received on SB A/c	87,043.00
To Grants Released to Schools	I	8,042,000.00	By Refund of Bank Interests from Blocks	215,965.00
To Teacher Training	J	821,362.00	By Refund received from VECs	877,587.58
To Intervention for CWSN (IED)	K	1,449,736.00	By Miscellaneous Receipts	4,190.00
To Community Training	L	517,335.00	By Prior Period Receipts	6,000.00
To Special Training Centre	M	655,750.00	By Girl Child Motivation Scheme ( Forfeited / Cancelled)	4,953.06
To Iresearch and Evaluation	N	173,268.00		
To SLASH Activity Expenses	O	40,000.00		
To Civil Work	P	3,557,590.00		
To Intervention for SC/ST/Minority Children	Q	3,001,200.00		
To Free Text Books	R	14,378,504.00		
To Salary of Primary Teachers	S	4,457,614.00		
To Excess of Income over Expenditure during the year		848,931.64		
		68,607,557.64		68,607,557.64


FOR GOA SARVA SHIKSHA ABHIYAN (N

AS PER OUR REPORT OF EVEN DATE


  
**CHIEF ACCOUNTS OFFICER**      **STATE PROJECT DIRECTOR**  
 Chief Accounts Officer      State Project Director  
**Sarva Shiksha Abhiyan**      **Sarva Shiksha Abhiyan-Society**  
 Alto-Betim, Goa      Panaji - Goa  
 DATE: 20-11-2017  
 PLACE: PANAJI GOA



For Vernekar & Co.  
 Chartered Accountants  
 Firm Reg No.128776W

  
 CA Shridhar alias Yatish G P Vernekar  
 Proprietor  
 M.No. 125550



SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT (MATCHING GRANT)(North District) (31.03.2017)		
	AMOUNT	AMOUNT
<b>SCHEDULE F</b>		
<b>To Management &amp; MIS</b>		
Capacity building, Workshop, Meeting & Planning	25,988.00	
Bank Charges	4,527.00	
Bonus to Staff	41,448.00	
Computer Expenses	20,337.00	
Computer Expenses Towards 6 Blocks	76,493.00	
Electricity Charges	11,792.00	
Leave Salary & Pension Contribution of office staff	123,333.00	
Medical Reimbursement of office staff	3,401.00	
Newspaper & Periodicals	3,465.00	
Office Expences	28,218.00	
Postage & telegram	40.00	
Printing & Stationery	6,017.00	
Refreshment Expenses	547.00	
Repair & Maintenance	2,558.00	
Repair of Computer - Block	22,400.00	
Salary of Contract Staff	1,246,524.00	
Salary of Office Staff	819,200.00	
Expenses at Blocks	6,545.00	
Shifting of Text Books paid - Ponda	4,000.00	
TA/DA Expences	1,121.00	
Tally Software Expenses	27,800.00	
Telephone & Mobile Charges	44,292.00	
Vehicle Hire Charges	3,518.00	2,523,564.00
<b>SCHEDULE G</b>		
<b>Block Resource Centre</b>		
<b>BRC Salary</b>		
Salary of BRC Staff	14,162,660.00	
Salary of Substitute Teachers (BRP) Exp	223,252.00	
<b>BRC Grants</b>		
BRP Contingency Grant	300,000.00	14,685,912.00
<b>SCHEDULE H</b>		
<b>Cluster Resource Centre</b>		
<b>CRC Salary</b>		
Salary of CRP	13,454,791.00	13,454,791.00
<b>SCHEDULE I</b>		
<b>GRANTS RELEASED TO SCHOOLS</b>		
School Grant	4,897,000.00	
Maintenance Grant	3,145,000.00	8,042,000.00
<b>SCHEDULE J</b>		
<b>TEACHERS TRAINING</b>	821,362.00	821,362.00
<b>SCHEDULE K</b>		



	AMOUNT	AMOUNT
<b>INTERVENTION FOR CWSN (IED)</b>	1,449,736.00	1,449,736.00
<b>SCHEDULE L</b>		
<b>COMMUNITY TRAINING</b>		
Community Mobilisation Expenses	134,767.00	
Non - Residential (Community Mobilisation) training	382,568.00	517,335.00
<b>SCHEDULE M</b>		
<b>SPECIAL TRAINING CENTRE</b>		
Non Residential Special Training Centre	567,750.00	
Special Training Madrasa Expenses	88,000.00	655,750.00
<b>SCHEDULE N</b>		
<b>RESEARCH AND EVALUATION</b>	173,268.00	173,268.00
<b>SCHEDULE O</b>		
SLASH Activity Expenses	40,000.00	40,000.00
<b>SCHEDULE P</b>		
<b>Civil Work</b>		
Access Ramp Expenses	221,575.00	
Compound Wall Expenses	128,590.00	
Electrical Rewiring Expenses	20,000.00	
Flooring Facility Expenses	1,129,425.00	
Repair of Toilet under Swachh Bharat	39,000.00	
Separate Girls Toilet Expenses	195,000.00	
Toilet under Swachh Bharat Expenses	48,000.00	
Toilets under Swachh Vidhyalaya	1,776,000.00	3,557,590.00
<b>SCHEDULE Q</b>		
<b>Uniform Grants</b>		
Uniform Grant Expenses	3,001,200.00	3,001,200.00
<b>SCHEDULE R</b>		
<b>FREE TEXT BOOKS</b>		
Free Text Book Expenses	14,378,504.00	14,378,504.00
<b>SCHEDULE S</b>		
Salary of Primary Teachers expenses	4,457,614.00	4,457,614.00
		67,758,626.00



**GOA SARVA SHIKSHA ABHIYAN (North District)**

Balance Sheet (Matching Grant) as on 31/3/2017

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

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>GRANTS TO BE UTILISED</b>			<b>FIXED ASSETS</b>		
			(As Per Schedule C)		921,668.00
Opening Balance	7,577,314.13				
Add: Excess of Income over Expenditure during the year	848,931.64	8,426,245.77			
			<b>ADVANCES</b>		
<b>CURRENT LIABILITIES</b>			(As Per Schedule D)		3,172,905.50
(As Per Schedule A)		1,585.00			
			<b>Receivables</b>		
<b>SUNDRY CREDITORS</b>			(As Per Schedule E)		1,026,686.00
(As per Schedule B)		182,207.50			
			<b>CASH &amp; BANK BALANCES AS ON 31.03.2017</b>		
			Canara Bank	3,486,001.77	
			Cash In Hand	2,777.00	3,488,778.77
		8,610,038.27			8,610,038.27

FOR GOA SARVA SHIKSHA ABHIYAN (NGDPO)

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 Sarva Shiksha Abhiyan Society  
 DATE: 20-11-2017  
 PLACE: PANAJI GOA **Panaji - Goa**



For Vernekar & Co.  
 Chartered Accountants  
 Firm Reg No.128776W



CA Shridhar alias Yatish G P Vernekar  
 Proprietor  
 M.No. 125550

GOA SARVA SHIKSHA ABHIYAN (North District)		
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT)(31.03.2017)		
	AMOUNT	AMOUNT
<b>SCHEDULE - A</b>		
<b>CURRENT LIABILITIES</b>		
Difference Payable to BRC Bardez for 2012-13		1,585.00
<b>SCHEDULE - B</b>		
<b>SUNDRY CREDITORS</b>		
Kanekar Electronics	164,800.00	
M/s Narvekar Agencies	7,407.50	
Shubham Electricals	10,000.00	182,207.50
<b>SCHEDULE - D</b>		
<b>ADVANCES</b>		
<b>Civil Advance</b>		
Access of Ramps	1,522,000.00	
Compound Wall	249,346.00	
Grills & Varanda	61,360.00	
Major Repair	6,445.00	
Separate Girls Toilet	65,000.00	
Separate Girls Toilet VEC	50,000.00	
Toilets under Swatch Bharat	48,000.00	
Toilets under Swachh Vidhyalaya	144,000.00	2,146,151.00
<b>GRANTS RELEASED TO SCHOOLS</b>		
Maintenance Grant	42,955.50	
School Grant	160,058.00	
Teachers Grant	11,500.00	214,513.50
<b>Teachers Training</b>		
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
<b>INTERVENTION FOR Out of School Children</b>		
Back to School Camp	7,300.00	
Non Residential Bridge Course Pernem	87,506.00	94,806.00
<b>INNOVATION HEAD UPTO Rs.1 CRORE (18)</b>		
Uniform grant	35,000.00	35,000.00
<b>INTERVENTION FOR CWSN</b>		
Medical Assessment	8,007.00	
Assistive Aids for CWSN	2,000.00	
Inclusive Education	54,000.00	
Setting Resource Rooms (IE)	35,000.00	
Adv. Training programme IE Bardez	20,000.00	119,007.00
<b>SPECIAL TRAINING CENTRE</b>		
Non - Residential Special Training Centre	500,000.00	500,000.00






	AMOUNT	AMOUNT
	<b>Total</b>	<b>3,172,905.50</b>
<b>SCHEDULE - E</b>		
<b>SUNDRY DEBTORS</b>		
<b>REFUND SCHOOL, TEACHER AND MAINTENANCE</b>		
School Grant	5,000.00	
Teacher Grant	2,000.00	
Maintenance Grant	5,000.00	<b>12,000.00</b>
Refund Bank interest from block	1,013,086.00	<b>1,013,086.00</b>
Refund Uniform Grants	1,600.00	<b>1,600.00</b>
	<b>Total</b>	<b>1,026,686.00</b>



**GOA SARVA SHIKSHA ABHIYAN (North District)**

**SCHEDULE-C**

**FIXED ASSETS AS ON 31.03.2017**

PARTICULARS	BAL AS ON 01-04-2016	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2017
Computer Purchases	244,346.00			244,346.00
FAX Machine / EPABX	21,166.00			21,166.00
Furniture and Fixture	96,768.00			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	1,950.00		40,706.00
Wireless ADSL + Modem Router	2,500.00			2,500.00
Air Conditioner	-	164,800.00	-	164,800.00
	<b>754,918.00</b>	<b>166,750.00</b>	<b>-</b>	<b>921,668.00</b>



**SOUTH DISTRICT PROJECT OFFICE**  
**Receipt & Payment Account for the ended year 31/3/2017**  
 Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>To Cash &amp; Bank Balance as on 01.04.2016</b>					
Cash at Bank	113,548.73		By Primary Teachers Salary		3,542,409.00
Cash / Petty- Cash in Hand	-	113,548.73	By Repayment of Deductions from Salaries:		
<b>To Grants Received</b>			GEIS Contribution	960.00	
a) Funds Received from			GPF Contribution	330,000.00	
State Project Directors Office - Porvorim	49,724,202.00	49,724,202.00	TDS on Office Staff	60,150.00	
			DoA Credit Contribution	12,000.00	
To Interest on S/B A/C - Canara Bank		84,174.00	Computer Advance	6,250.00	409,360.00
To refund of Interest from 6 Blocks & VEC		316,713.10	By Text Books ( Primary & Upper Primary)		11,424,610.00
To Girl Child Motivation		53,487.20	By Expenses to Block Resource Centre towards:		
			Salary of BRP	5,881,377.00	
To Miscellaneous Income		961.00	Salary of BRP - CWSN	695,888.00	
			Salary of Accountants	2,847,625.00	
<b>To Deductions from Salaries:</b>			Salary of DEO	1,073,496.00	
GEIS Contribution	960.00		Salary of MIS	1,451,341.00	11,949,727.00
GPF Contribution	330,000.00		By Expenses to Cluster Resource Centre towards:		
Computer Advance	6,250.00		Salary of CRP	6,623,721.00	6,623,721.00
TDS on Office Staff	60,150.00				
DoA Credit Contribution	12,000.00	409,360.00	By Research & Evaluation	35,858.00	35,858.00
<b>To Refund of advances from BRCs/CRCs towards:</b>			By Intervention for CWSN ( IED)		
Contingencies ( BRC )	0.40		Inclusive Education Expenses		573,121.00
Civil Works	257,287.00				
Innovative Activity	43.00		By Advances under Civil Work:		
Uniforms	385,314.00		Access Ramps	1,522,000.00	
Research & Evaluation ( Shaala Siddhi)	167,354.80		Swaach Bharat	48,000.00	1,570,000.00
SMC Training	11,513.00				
Teachers Trainings	15,589.00		By Advances under Interventions:		
CWSN(IED)	80,442.00		Intervention for CWSN ( IED)	504,480.00	
Out of School Children	2,164.00		Management & MIS ( Media Awareness)	155,289.00	
School & Maintenance Grants	92,635.00		School Grants	3,266,000.00	
Management & MIS ( Media)	33,060.00		Maintenance Grant	2,095,000.00	
Salaries	51,729.00	1,097,131.20	Block Resource Centre	300,000.00	
			SMC Training	209,134.00	
			Teachers Training	601,226.00	
			Intervention for Cooc	856,000.00	
			Research & Evaluation	287,518.00	
			Uniforms	3,086,200.00	11,360,847.00
			By Expenses under Management & MIS		
			Bank Charges	2,354.00	
			Books & Periodicals	3,322.00	
			Electricity Charges	48,603.00	
			Leave Salary	31,273.00	
			Pension Contribution	54,273.00	
			Mobile Bills Reimbursement	12,736.00	
			Medical Reimbursement	364.00	
			Office Expenses	19,796.00	
			Printing & Stationery	3,050.00	
			Remuneration to DPO	29,239.00	
			Repairs & Maintenance	36,077.00	
			Salary -Office	2,228,440.00	
			Bonus To Staff	34,540.00	
			TA/DA	24,097.00	
			Telephone Expenses	23,522.00	
			Postage Charges	100.00	
			Water	2,160.00	
			Hire charges	15,444.00	2,569,390.00



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			By Cash & Bank Balances as on 31.03.2017		
			Bank Balance ( Canara Bank)	1,537,179.23	
			Cash/Petty-Cash in Hand	3,355.00	1,540,534.23
Total Rs.		51,799,577.23	Total Rs.		51,799,577.23

FOR GOA SARVA SHIKSHA ABHIYAN (SGDPO)

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.  
Chartered Accountants  
Firm Regn No.128776W

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

Chief Accounts Officer

State Project Director

Goa Sarva Shiksha Abhiyan Society  
Alto-Betim, Goa Panaji - Goa

CA Shridhar alias Yatish G P Vernekar  
Proprietor  
M.No. 125550



**SOUTH DISTRICT PROJECT OFFICE**

**Income & Expenditure Account for the year ended 31/3/2017**

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

EXPENDITURE	Schedule	AMOUNT	INCOME	AMOUNT
To Part Time Teacher Salary	A	3,527,409.00	<b>By Grants Received</b>	
			a) Funds Received from SPO Office	49,724,202.00
To Free Text Books		11,624,610.00		
			By Interest on S/B A/C - Canara Bank	84,174.00
To Block Resource Centre	B	12,241,851.40		
			By Miscellaneous Income	961.00
To Cluster Resource Centre	C	6,594,867.00		
			By Interest from VEC 's	162,747.38
To Uniforms		2,700,886.00		
			By Interest from BRC Received	142,532.72
To Teacher Training		585,637.00		
			By Girls Education (Syndicate Bank)	53,487.20
To Intervention for Out of School Children		1,320,586.00		
To Intervention for CWSN (IED)		1,007,159.00		
To Civil Work	D	812,175.00		
To Maintenance Grants		2,027,165.00		
To School Grants		3,241,200.00		
To Research & Evaluation	E	306,021.20		
To Management & MIS	F	2,710,353.00		
To SMCs Training		197,621.00		
To Excess of Income over Expenditure		1,270,563.70		
<b>Total Rs.</b>		<b>50,168,104.30</b>	<b>Total Rs.</b>	<b>50,168,104.30</b>



FOR GOA SARVA SHIKSHA ABHIYAN (SGDPO)

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.  
Chartered Accountants  
Firm Regn No.128776W



CA Shridhar alias Yatish G P Vernekar  
Proprietor

   
**CHIEF ACCOUNTS OFFICER - STATE PROJECT DIRECTOR**  
Chief Accounts Officer State Project Director  
DATE: 20-11-2017  
Sarva Shiksha Abhiyan Goa Sarva Shiksha Abhiyan Society  
PLACE: Panaji, Goa  
Ato-Betim, Goa Panaji - Goa



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT (MATCHING GRANT) for the year ended 31.03.2017**

	AMOUNT	AMOUNT
<b>SCHEDULE A</b>		
<b>To Part Time Instructors Salary</b>		
Art Education Teachers	1,108,958.00	
Health & Physical Education Teachers	2,041,160.00	
Work Educators	377,291.00	3,527,409.00
<b>SCHEDULE B</b>		
<b>To Block Resource Centre</b>		
Salary of Resource Person	5,881,377.00	
Salary of Resource Person - CWSN	695,888.00	
Salary of MIS Co-ordinators	1,451,341.00	
Salary of Accountants	2,843,125.00	
Salary of Data Entry Operators	1,070,121.00	
Contingency Grant	299,999.40	12,241,851.40
<b>SCHEDULE C</b>		
<b>To Cluster Resource Centre</b>		
Salary of Resource Person	6,594,867.00	6,594,867.00
<b>SCHEDULE D</b>		
<b>To Civil Work</b>		
Boundary Wall	120,000.00	
Electrification	20,970.00	
Drinking Water Facility	60,000.00	
Flooring	450,000.00	
Varandah grills	43,500.00	
Swaach Bharat ( Toilets)	96,000.00	
Toilets/Urinals Repairs	21,705.00	812,175.00
	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>SCHEDULE E</b>		
<b>RESEARCH AND EVALUATION</b>		
Shaalaa Siddhi Programme Expenses	120,163.20	
SLAS Activity Expenses	185,858.00	306,021.20
<b>SCHEDULE F</b>		
<b>To Management &amp; MIS</b>		
Bank Charges	2,354.00	
Bonus to Staff	34,540.00	
Books & Periodicals	3,322.00	
Capacity Building	18,550.00	
Electricity Charges	48,603.00	
Hire Charges of Vehicle	34,178.00	
Leave Salary Contribution	31,273.00	
Mobile Bill Reimbursement	12,736.00	
Medical Reimbursement	364.00	
Media Activity	103,679.00	
Office Expenses	19,796.00	
Pension Contribution	54,273.00	
Postage and Telegraph	100.00	
Printing & Stationery	3,050.00	
Remuneration to DPO	29,239.00	
Repairs & Maintenance	36,077.00	
Salary of Office Staff South	2,228,440.00	
TA/DA	24,097.00	
Telephone Charges	23,522.00	
Water Charges	2,160.00	2,710,353.00



**SOUTH DISTRICT PROJECT OFFICE - GOA SARVA SHIKSHA ABHIYAN**

**Balance Sheet as on 31/3/2017 ( 2016-2017)**

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

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>BRANCH / DIVISIONS</b>			<b>FIXED ASSETS</b>		2,147,708.00
State Project Office - Porvorim	5,021,947.73		(As Per Schedule B)		
Add: Excess of Income Over Expenditure	1,270,563.70	6,292,511.43	<b>SECURITY DEPOSITISTS</b>		3,058.00
<b>OUTSTANDING LIABILITIES</b>		25,237.00	<b>ADVANCES</b>		2,520,218.20
PROVISIONS -			(As Per Schedule C)		
			<b>Sundry Debtors</b>		106,230.00
			<b>CASH &amp; BANK BALANCES AS ON 31.03.2017</b>		
			Cash at Canara Bank	1,537,179.23	
			Cash in hand	3,355.00	1,540,534.23
		6,317,748.43			6,317,748.43

FOR GOA SARVA SHIKSHA ABHIYAN(SGDPO)

AS PER OUR REPORT OF EVEN DATE

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR  
 Chief Accounts Officer State Project Director

DATE: 20-11-2017  
 Goa Sarva Shiksha Abhiyan - Society  
 Alto-Betim, Goa Panaji - Goa

For Vernekar & Co.  
 Chartered Accountants  
 Firm Reg No. 128776W

CA Shridhar alias Yatish G.P Vernekar  
 Proprietor  
 M.No. 125550



SOUTH DISTRICT PROJECT OFFICE GOA SARVA SHIKSHA ABHIYAN		
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT)(31.03.2017)		
	<u>AMOUNT</u>	<u>AMOUNT</u>
<b>SCHEDULE - A</b>		
<b>PROVISIONS - OUTSTANDING LIABILITIES</b>		
Teachers Training ( Refresher Inservice Teachers Training)	2,265.00	
SC/ST Intervention	4,238.00	
Vehicle Hire Charges Payable	18,734.00	25,237.00
	<u>AMOUNT</u>	<u>AMOUNT</u>
<b>SCHEDULE - C</b>		
<b>ADVANCES</b>		
<b>Block Resource Centre</b>		
Contingency Grant	0.20	0.20
<b>CIVIL WORKS</b>		
Access Ramps	1,522,000.00	
Boundary Wall Construction	235,000.00	
Child Friendly Elements	40,000.00	
Drinking Water Facility	40,000.00	
Majore Repaire Work	27,321.00	
Separate Girls Toilet Const.	155,000.00	
Varandah Grills	71,988.00	
Electrification	20,000.00	
Swaach Bharat	144,000.00	2,255,309.00
<b>GRANTS RELEASED TO SCHOOLS</b>		
Maintenance South	10,488.00	
Teachers Grant	23,500.00	
School Grant	34,124.00	68,112.00
	65,800.00	65,800.00
<b>MANAGEMENT &amp; MIS</b>		
<b>TEACHERS TRAINING</b>		
Headmaster Training	1,926.00	
		1,926.00
<b>INTERVENTION FOR Out of School Children</b>		
NRBC South	45,000.00	
Others ( NRBC)	17,000.00	62,000.00
<b>INTERVENTION FOR CWSN ( IED)</b>		
Disabled Friendly Toilets	60,000.00	
Inclusive Education/CWSN	7,071.00	67,071.00
	<b>TOTAL</b>	<b>2,520,218.20</b>



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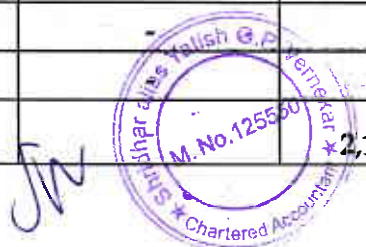


**SOUTH DISTRICT PROJECT OFFICE GOA SARVA SHIKSHA ABHIYAN**

**SCHEDULE - B**

**FIXED ASSETS as on 31.03.2017**

Particulars	BAL AS ON 01-04-2016	ADDITION	Sales During The Year	Balance As On 31.03.2017
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	499,133.00		-	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	407,440.00		-	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 Purifier	1,200.00		-	1,200.00
Wooden Trolley for Xerox machine	4,995.00		-	4,995.00
	<b>2,147,708.00</b>			<b>2,147,708.00</b>



**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 2016-17 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  
**VERNEKAR & CO.**  
CHARTERED ACCOUNTANT  
FRN: 128776W



**SHRIDHAR alias YATISH G.P. VERNEKAR**  
(Proprietor)  
Membership number: 125550

Place: Panaji - Goa.  
Date: 20-11-2017