

GOA SAMAGRA SHIKSHA

(ELEMENTARY & TEACHERS EDUCATION)

ALTO BETIM GOA

STATUTORY AUDIT REPORT

FINANCIAL YEAR 2019-20

STATUTORY AUDITORS

Y V SHIRODKAR & CO.
CHARTERED ACCOUNTANTS
CA. YESHWANT V. SHIRODKAR
M.NO. 104792

GOA SAMAGRA SHIKSHA (ELEMENTARY & TEACHERS EDUCATION)**STATUTORY AUDIT FOR THE FINANCIAL YEAR 2019-20**

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GOA SAMAGRA SHIKSHA

Govt. of Goa

Old SCERT Building, Near Education Department,
Porvorim Goa

E-mail: dir-gssa.goa@nic.in, Website: www.goassa.nic.in

Phone: 0832-2413949, Fax 0832-2415159

Date: 22.02.2021

To,
M/s Y V Shirodkar & Co.
Chartered Accountants
402,4th Floor, Damodar Phase II,
Near Gomant Vidhya Niketan,
Margao Goa. 403601.

Sub: Management Letter in relation to Audit of Goa Samagra Shiksha- Elementary & Teachers Education, Alto-Betim, Bardez Goa for the financial year ended 31st March 2020.

Sir,

This representation letter is provided in connection with your audit of Balance Sheet, Profit & Loss Account and Receipt and Payment accounts of GOA SAMAGRA SHIKSHA- Elementary & Teachers Education, as on 31st March, 2020 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 31.03.2020, 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 Samagra Shiksha and for preventing and detecting fraud and other irregularities;
3. Goa Samagra Shiksha has prepared the annual accounts on a annual basis;
4. We have made available to you all;
 - a. Financial record and related data.
 - b. Minutes of the Executive Committee meetings ,
5. There is communications from the Comptroller and Auditor General of India (C& AG) Goa branch office, concerning non-compliance with or deficiencies in financial reporting practices.




6. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
7. There has been no:
 - a. Fraud involving management or employees who have significant roles in the internal control.
 - b. Fraud involving others that could have a material effect on the financial statements.
8. Goa Samagra Shiksha 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 Samagra Shiksha 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 Samagra Shiksha 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 Samagra Shiksha has the bank accounts as mentioned in Annexure, which were duly reconciled up to 31/03/2020.
13. There is no related party transaction pertaining to Goa Samagra Shiksha.
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 Samagra Shiksha has generally deducted Tax at the source at the time of payment or credit whichever is earlier, however still some cases are under the auditors observations where the TDS is required to be deducted.

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,


(Mrs. Ruhi Redkar)
State Project Director, GSS



Yeshwant V. Shirodkar
B.Com., FCA

Y. V. SHIRODKAR & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS REPORT

To,
GOA SAMAGRA SHIKSHA –Elementary & Teachers Education

Report on the Financial Statements

We have audited the accompanying financial statement of **GOA SAMAGRA SHIKSHA-Elementary & Teachers Education, Alto Betim , Bardez, Goa**, registered under the societies Registration Act, 1860 (Registration No. 169/GOA/2019) dated 12.03.2019 which comprise the Balance Sheet as at 31st March 2020, the Receipts and Payment and Income and Expenditure account and for the 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 accordance 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 statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, management responsibility also embraces to ensure and 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 misstatements.

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 control 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 Annexure to this report** the said accounts give a true and fair view.

- a. With respect to the adequacy of the internal financial controls over financial reporting of the Society and the operative effectiveness of such controls, refer to our separate report in **Annexure "A"**.
- b. In the case of the Balance Sheet, of the state of affairs of the Society (Matching Grants and Additional Grants) as at 31st March, 2020;
- c. In the case of the Income and Expenditure Account (**Matching Grants**) of the **Surplus** for the year ended 31st March, 2020;
- d. In the case of the Income and Expenditure Account (**Additional Grants**) of the **Deficit** for the year ended 31st March, 2020;
- 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
Y V Shirodkar & Co.

Chartered Accountants

FRN: 118288W



CA. Yeshwant V Shirodkar
(Proprietor)

M. No: 104792

UDIN: 21104792AAAABD5108

Place: Margao- Goa.

Date: 22.02.2021

"Annexure A" to the Independent Auditor's Report of even date on the Financial Statements of Goa Samagra Shiksha- Elementary & Teachers Education, Alto Betim, Bardez-Goa.

Report on the Internal Financial Control, we have audited the internal financial controls over financial reporting of Goa Samagra Shiksha- Elementary & Teachers Education as of March 31, 2020 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.

Auditor's 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.

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.

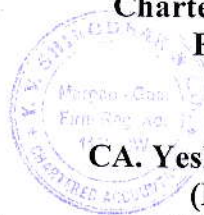
Meaning of Internal Financial Controls over Financial Reporting

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.

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
Y V Shirodkar & Co.
Chartered Accountants
FRN: 118288W**



**CA. Yeshwant V Shirodkar
(Proprietor)**

M. No: 104792

UDIN: 21104792AAAABD5108

**Place: Margao- Goa.
Date: 22.02.2021**

GOA SAMAGRA SHIKSHA- Elementary & Teachers Education

Registered under the Societies Registration Act, 1860, Vide Registration No. 169/GOA/2019) dated 12.03.2019.

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

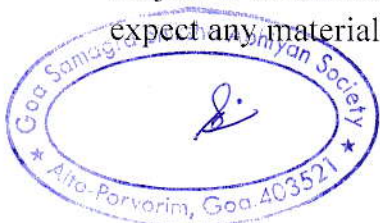
The Society is non-profit making entity, carrying on with its objects on no profit/no loss basis. The interest earned by the society on its balances with the banks is considered as an accrual to the grants received and not as an income of the society.

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) Samagra Shiksha 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 Samagra Shiksha.
- b) The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, and SMC Levels for utilization or State Project Office themselves utilize the Grants for various purpose.
- c) Advances outstanding are also being reconciled and in respect of certain other expenses necessary steps are being taken for reconciliation and necessary adjustments.
- d) In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurring heads and becomes eligible for being considered as spill over activities for the forthcoming year.
- e) At some of the locations, internal audit report was inadequate at the time of audit, compliance of previous year audit objection is given.
- f) Balances of the trade receivables, trade payables, advances and balances of deposits are subject to confirmation, reconciliation and adjustments, if any. The management does not expect any material difference affecting the current year's financial statements.



- g) The balance amount in current liabilities and current assets are as per books of accounts and subjects to confirmation from the respective parties. The bank balances are reconciled with respective bank's balances.
- h) Management is of the opinion that advances outstanding at the end of the year are considered as good and recoverable or adjustable.
- i) There are no contingent liabilities and off the balance sheet items.

As per our Audit Report of Even date attached.




Chief Accounts Officer


State Project Director, GSS

Place: Margao Goa
Date: 22.02.2021

For Y V Shirodkar & Co.
Chartered Accountants
Firm Reg.No. 118288W





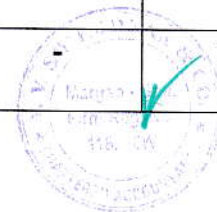
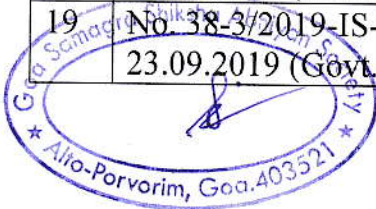
CA Yeshwant V Shirodkar
Proprietor
M.No. 104792
UDIN: 21104792AAAABD5108

FORM GFR 19A

**Utilization Certificate under Goa Samagra Shiksha (Elementary & Teachers Education)
for the year ended 31st March 2020**

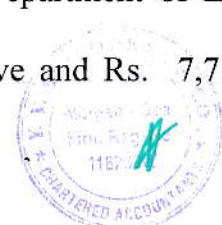
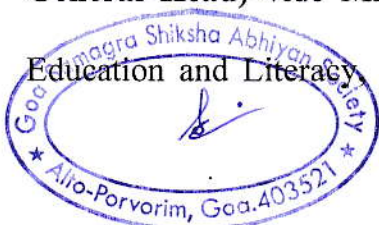
Name of the State: Goa

Sr. No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGE L	Total
1	No.F.38-3/2019-IS-9(GEN) dated 29.04.2019 (Govt of India)	2,10,75,000.00	-	2,10,75,000.00
2	No.F.38-3/2019-IS-9(SC) dated 29.04.2019 (Govt of India)	4,80,000.00	-	4,80,000.00
3	No.F.38-3/2019-IS-9(ST) dated 29.04.2019 (Govt of India)	20,69,000.00	-	20,69,000.00
4	No. 38-3/2019-IS-9(GEN) dated 22.05.2019 (Govt.of India)	12,94,000.00	-	12,94,000.00
5	No. 38-3/2019-IS-9(SC) dated 22.05.2019 (Govt.of India)	28,000.00	-	28,000.00
6	No. 38-3/2019-IS-9(ST) dated 22.05.2019 (Govt.of India)	1,22,000.00	-	1,22,000.00
7	No.F.38-3/2019-IS-9(GEN) dated 11.09.2019 (Govt of India)	5,08,00,000.00	-	5,08,00,000.00
8	No.F.38-3/2019-IS-9(SC) dated 11.09.2019 (Govt of India)	11,56,000.00	-	11,56,000.00
9	No.F.38-3/2019-IS-9(ST) dated 11.09.2019 (Govt of India)	49,88,000.00	-	49,88,000.00
10	No. F.38-3/2019-IS-9(GEN) dated 11.09.2019 (Govt.of India)	31,22,000.00	-	31,22,000.00
11	No. F.38-3/2019-IS-9(SC) dated 11.09.2019 (Govt.of India)	71,000.00	-	71,000.00
12	No. F.38-3/2019-IS-9(ST) dated 11.09.2019 (Govt.of India)	3,07,000.00	-	3,07,000.00
13	No.F.38-3/2019-IS-9(SAP) dated 11.09.2019 (Govt of India)	9,57,000.00	-	9,57,000.00
14	No. 38-3/2019-IS-9-(GEN) dated 23.09.2019 (Govt.of India)	42,42,600.00	-	42,42,600.00
15	No. 38-3/2019-IS-9-(SC) dated 23.09.2019 (Govt.of India)	92,400.00	-	92,400.00
16	No. 38-3/2019-IS-9-(ST) dated 23.09.2019 (Govt.of India)	4,00,000.00	-	4,00,000.00
17	No. 38-3/2019-IS-9(GEN) dated 23.09.2019 (Govt.of India)	4,06,800.00	-	4,06,800.00
18	No. 38-3/2019-IS-9(SC) dated 23.09.2019 (Govt.of India)	8,800.00	-	8,800.00
19	No. 38-3/2019-IS-9(ST) dated 23.09.2019 (Govt.of India)	38,400.00	-	38,400.00



20	No.F.38-3/2019-IS-9(GEN) dated 03.02.2020 (Govt of India)	2,42,42,000.00	-	2,42,42,000.00
21	No.F.38-3/2019-IS-9(SC) dated 03.02.2020 (Govt of India)	5,52,000.00	-	5,52,000.00
22	No. F.38-3/2019-IS-9(GEN) dated 03.02.2020 (Govt.of India)	31,22,000.00	-	31,22,000.00
23	No. F.38-3/2019-IS-9(SC) dated 03.02.2020 (Govt.of India)	71,000.00	-	71,000.00
24	No. F.38-3/2019-IS-9(ST) dated 03.02.2020 (Govt.of India)	3,07,000.00	-	3,07,000.00
25	No.F.38-3/2019-IS-9(GEN) dated 25.03.2020 (Govt of India)	23,81,000.00	-	23,81,000.00
26	No. DE/Accts/ GSSA/2019-20/429 dated 10.07.2019	1,57,49,000.00	-	1,57,49,000.00
27	No. DE/Accts/ SSA/2019-20/431 dated 10.07.2019	9,63,000.00	-	9,63,000.00
28	No. DE/Accts/GSSA/2019-20/903 dated 04.11.2019.	3,86,00,000.00	-	3,86,00,000.00
29	No. DE/Accts/GSSA/2019-20/903 dated 04.11.2019.	23,34,000.00	-	23,34,000.00
30	No. DE/Accts/ GSSA/2019-20/1145 dated 26.12.2019.	31,56,000.00	-	31,56,000.00
31	No. DE/Accts/ GSSA/2019-20/1145 dated 26.12.2019.	3,03,000.00	-	3,03,000.00
32	No. DE/Accts/ GSSA/2020-21/275 dated 10.06.2020.	1,65,29,000.00	-	1,65,29,000.00
33	No. DE/Accts/ GSSA/2020-21/275 dated 10.06.2020.	23,34,000.00	-	23,34,000.00
34	No. DE/Accts/ GSSA/2020-21/276 dated 10.06.2020.	15,87,000.00	-	15,87,000.00
	Total	20,38,88,000.00	-	20,38,88,000.00

Certified that out of Rs. 11,57,00,000/- (Rupees Eleven Crores Fifty Seven Lakhs Only) of grant –in-aid sanctioned during the year 2019-20 in favour of GOA SAMAGRA SHIKSHA (Elementary Education) (**Rs. 70,00,000/- under Capital Head and Rs. 10,87,00,000/- under General Head**) and Rs. 66,33,000/- (Rupees Sixty Six Lakhs Thirty Three Thousand only) of grant –in-aid sanctioned during the year 2019-20 in favour of GOA SAMAGRA SHIKSHA (Teachers Education) (**Rs. 47,35,000/- under Capital Head and Rs. 18,98,000/- under General Head**) vide Ministry of Human Resource Development, Department of Elementary Education and Literacy, letter Nos. noted against each sanction above and Rs. 7,71,33,000/-



(Rupees seven Crore Seventy One Lakhs Thirty Three Thousand only) of grant-in-aid sanctioned during the year 2019-20, in favour of GOA SAMAGRA SHIKSHA (Elementary Education) vide State Government, Goa letter nos. noted against each sanctioned noted above **(Rs. 46,68,000/- under Capital Head and Rs. 7,24,65,000/- under General Head)** and Rs. 44,22,000/-(Rupees Sixty Eight Lakhs only) of grant-in-aid sanctioned during the year 2019-20, in favour of GOA SAMAGRA SHIKSHA (Teachers Education) vide State Government, Goa letter nos. noted against each sanctioned noted above **(Rs. 31,56,000/- under Capital Head and Rs. 12,66,000/- under General Head)** and Rs. 14,30,370/-(Rupees Fourteen Lakhs Thirty Thousand Three Hundred Seventy Only) on account of interest and Rs. 77,31,295/- (Rupees Seventy Seven Lakhs Thirty One Thousand Two Hundred Ninety Five Only) on account of receivable/refunds from implementing units and Other Miscellaneous receipts and Rs. 5,48,44,271/- (Rupees Five Crore Forty Eight Lakhs Forty Four Thousand Two Hundred Seventy One Only) **(Rs. 48,69,008/-under Capital Head and Rs. 4,99,75,263/- General Head)** on account of unspent balance of previous year totaling to Rs. 26,78,93,936/-(Rupees Twenty Six Crores Seventy Eight Lakhs Ninty Three Thousand Nine Hundred Thirty Six Only), a sum of Rs. 24,59,82,008/- (Rupees Twenty Four Crores Fifty Nine Lakhs Eighty Two Thousand Eight Only) **(Rs. 1,35,99,492/- under Capital Head and Rs. 23,23,82,516/- under General Head)****(Rs. 2091.44 Lakhs under GEN Component, Rs. 46.48 Lakhs under SC Component and Rs. 185.91 Lakhs under ST Component) ,** has been utilized for the purpose for which it was sanctioned and that the balance of Rs.2,19,11,928/- (Rupees Only) remaining unutilized at the year end **(Rs. 1,91,51,920/- under General Head & Rs. 27,60,008/- Under Capital Head)** will be adjusted towards the outstanding liabilities of year 2019-20 and balance against Grant –in Aid payable during year 2020-21.



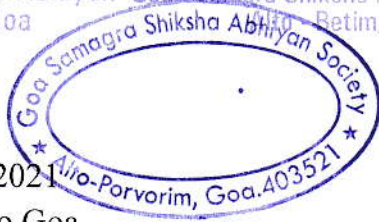
1. Certified that we have satisfied our self that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

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



Chief Accounts Officer State Project Director, GSSA

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



Date: 22.02.2021

Place: Margao Goa


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



Y.V. SHIRODKAR & Co

Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2020 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 and on behalf of
Y V Shirodkar & Co.
Chartered Accountants
FRN: 118288W**



**CA. Yeshwant V Shirodkar
(Proprietor)
M. No: 104792
UDIN: 21104792AAAABD5108**

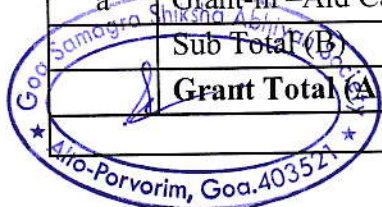
**Place: Margao- Goa.
Date: 22.02.2021**

Goa Samagra Shiksha (Elementary Education)

Utilization Certificate in respect of Goa Samagra Shiksha (Elementary Education) for the Financial Year 2019-20 (Grant –in – Aid Capital)

Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance (as on 01.04.2019)	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant –in –Aid Capital	0.00	---	---	
B	Fund in Transit	---	---	---	
a	Grant-in-Aid Capital	---	---	---	
C	Unadjusted Advances	91,35,338.00	---	---	
a	Grant- in –Aid Capital	----	---	---	
	Sub Total (A) Opening Balance	91,35,338.00	---	---	
2	Funds received from Govt. of India (MHRD)		---	---	
a	Grant –in –Aid Capital		---	---	
Sr. no	Sanction Letter No. and Date				
1	No. F.38-3/2019-IS-9(GEN) dated 11.09.2019 (Govt.of India)	31,22,000.00			
2	No. F.38-3/2019-IS-9(SC) dated 11.09.2019 (Govt.of India)	71,000.00			
3	No. F.38-3/2019-IS-9(ST) dated 11.09.2019 (Govt.of India)	3,07,000.00			
4	No. F.38-3/2019-IS-9(GEN) dated 03.02.2020 (Govt.of India)	31,22,000.00			
5	No. F.38-3/2019-IS-9(SC) dated 03.02.2020 (Govt.of India)	71,000.00			
6	No. F.38-3/2019-IS-9(ST) dated 03.02.2020 (Govt.of India)	3,07,000.00			
		70,00,000.00			
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid Capital	----	---	---	
Sr. no.	Sanction Letter No. and Date				
1	No. DE/Accts/GSSA/2019-20/903 dated 04.11.2019.	23,34,000.00			
2	No. DE/Accts/ GSSA/2020-21/275 dated 10.06.2020.	23,34,000.00			
		46,68,000.00			
4	Bank Interest	---	---	---	
a	Grant- in –Aid Capital	---	---	---	
5	Miscellaneous Income	---	---	---	
a	Grant-in –Aid Capital	---	---	---	
	Sub Total (B)	1,16,68,000.00	---	---	
	Grant Total (A +B)	2,08,03,338.00	---	---	



6	Less Amount				
A	Actual Expenditure during the year 2019-20		---	---	
a	Grant –in –Aid Capital (GEN Component)	32,39,543.00	---	---	
	(SC Component)	71,990.00			
	(ST Component)	2,87,959.00			
B	Outstanding advances as on 31 st March, 2020		---	---	
a	Grant-in –Aid	1,72,03,846.00	---	---	
	Total (A+B)	2,08,03,338.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in –Aid Capital	---	---	---	
8	Unspent Balance as on 31 st March 2020	0.00	---	---	
a	Grant-in –Aid Capital	----	---	---	

1. Certified that out of Rs. 70,00,000/- (Rupees Seventy Lakhs Only) of grant –in-aid sanctioned/received vide Ministry of Human Resource Development, Department of Elementary Education and Literacy under capital head and Rs. 46,68,000/- (Rupees Forty Six Lakhs Sixty Eight Thousand only) of grant-in aid sanctioned/received from State Govt. of Goa under capital head during the year 2019-20 in favour of GOA SAMAGRA SHIKSHA – (Elementary Education) vide letter Nos., noted against each and Rs. NIL on account of interest, and Miscellaneous income earned during the period 01/04/2019 to 31/03/2020 and Rs. NIL on account of unspent balance and Rs. 91,35,338/- (Rupees Ninty One Lakhs Thirty Five Thousand Three Hundred Thirty Eight Only) as opening advance of the previous year, a sum of Rs. 2,08,03,338/- (Rupees Two Crore Eight Lakhs Three Thousand Three Hundred Thirty Eight 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 2020-21.
2. It is also certified that out of amount of Rs. 2,08,03,338/- (Rupees Two Crore Eight Lakhs Three Thousand Three Hundred Thirty Eight Only) shown as utilized, account for an amount of Rs.1,72,03,846/- (Rupees One Crore Seventy Two Lakhs Three Thousand Eight Hundred Forty Six Only) of Grant-in –Aid Capital are yet to be received from implementing units/agencies, which has been allowed to be carried forward.



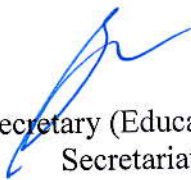
3. Certified that we have satisfied our self that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

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


Chief Accounts Officer


State Project Director, GSSA


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

Chief Accounts Officer
Goa Samagra Shiksha Abhiyan
Alto - Betim, Goa
Place: Margao Goa
Date: 22.02.2021

State Project Director
Goa Samagra Shiksha Abhiyan Society
Alto - Betim, Goa

Secretary (Education)
Government of Goa
Secretariat-Porvorim.



Y.V. SHIRODKAR & Co

Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2020 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 and on behalf of
Y V Shirodkar & Co.
Chartered Accountants
FRN: 118288W**



Shirodkar

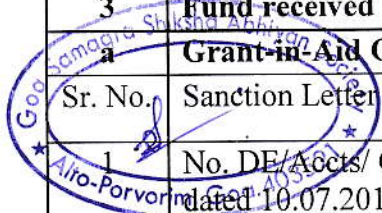
**CA. Yeshwant V Shirodkar
(Proprietor)
M. No: 104792
UDIN: 21104792AAAABD5108**

**Place: Margao- Goa.
Date: 22.02.2021**

Goa Samagra Shiksha (Elementary Education)
Utilization Certificate in respect of Goa Samagra Shiksha (Elementary Education) for the Financial
Year 2019-20 (Grant –in – Aid General)

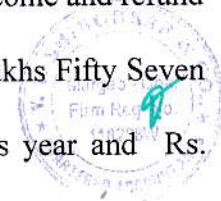
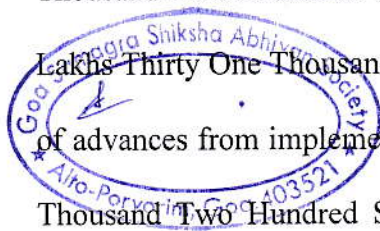
Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant –in –Aid General	4,15,57,274.00	---	---	
B	Fund in Transit		---	---	
a	Grant-in-Aid General		---	---	
C	Unadjusted Advances		---	---	
a	Grant- in –Aid General	33,47,779.00	---	---	
	Sub Total (A) Opening Balance	4,49,05,053.00	---	---	
2	Funds received from Govt. of India (MHRD)	---	---	---	
a	Grant –in –Aid General		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No.F.38-3/2019-IS-9(GEN) dated 29.04.2019 (Govt of India)	2,10,75,000.00			
2	No.F.38-3/2019-IS-9(SC) dated 29.04.2019 (Govt of India)	4,80,000.00			
3	No.F.38-3/2019-IS-9(ST) dated 29.04.2019 (Govt of India)	20,69,000.00			
4	No.F.38-3/2019-IS-9(GEN) dated 11.09.2019 (Govt of India)	5,08,00,000.00			
5	No.F.38-3/2019-IS-9(SC) dated 11.09.2019 (Govt of India)	11,56,000.00			
6	No.F.38-3/2019-IS-9(ST) dated 11.09.2019 (Govt of India)	49,88,000.00			
7	No.F.38-3/2019-IS-9(SAP) dated 11.09.2019 (Govt of India)	9,57,000.00			
8	No.F.38-3/2019-IS-9(GEN) dated 03.02.2020 (Govt of India)	2,42,42,000.00			
9	No.F.38-3/2019-IS-9(SC) dated 03.02.2020 (Govt of India)	5,52,000.00			
10	No.F.38-3/2019-IS-9(GEN) dated 25.03.2020 (Govt of India)	23,81,000.00			
		10,87,00,000.00			
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid General		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. DE/Accis/ GSSA/2019-20/429 dated 10.07.2019	1,57,49,000.00			



2	No. DE/Accts/GSSA/2019-20/903 dated 04.11.2019.	3,86,00,000.00			
3	No. DE/Accts/ GSSA/2020-21/275 dated 10.06.2020.	1,65,29,000.00			
4	No. DE/Accts/ GSSA/2020-21/276 dated 10.06.2020.	15,87,000.00			
		7,24,65,000.00			
4	Bank Interest		---	---	
a	Grant- in –Aid General	14,30,370.00	---	---	
5	Miscellaneous Income		---	---	
a	Grant-in –Aid General	77,31,295.00	---	---	
	Sub Total (B)	19,03,26,665.00	---	---	
	Grant Total (A +B)	23,52,31,718.00	---	---	
6	Less Amount	---	---	---	
A	Actual Expenditure during the year 2019-20	---	---	---	
a	Grant –in –Aid General (General)	18,58,24,057.00	---	---	
	(SC)	40,39,653.00			
	(ST)	1,21,18,960.00			
B	Outstanding advances as on 31 st March, 2020	---	---	---	
a	Grant-in –Aid General	1,46,04,247.00	---	---	
	Total (A+B)	21,65,86,917.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in –Aid General	---	---	---	
8	Unspent Balance as on 31 st March 2020	---	---	---	
a	Grant-in –Aid General	1,86,44,801.00	---	---	

1. Certified that out of Rs. 10,87,00,000/- (Rupees Ten Crores Eighty Seven Lakhs Only) of grant –in-aid sanctioned vide Ministry of Human Resource Development, Department of Elementary Education and Literacy and Rs.7,24,65,000/- (Rupees Seven Crores Twenty Four Lakhs Sixty Five Thousand Only) vide State Govt. of Goa sanctioned/received during the year 2019-20 in favour of GOA SAMAGRA SHIKSHA- (Elementary Education), letter Nos., noted against each and Rs. 14,30,370/- (Rupees Fourteen Lakhs Thirty Thousand Three Hundred Seventy Only) on account of bank interest and Rs. 77,31,295/- (Rupees Seventy Lakhs Thirty One Thousand Two Hundred Ninty Five Only) on account of Miscellaneous Income and refund of advances from implementing units and Rs. 4,15,57,274/- (Rupees Four Crores Fifteen Lakhs Fifty Seven Thousand Two Hundred Seventy Four Only) on account of unspent balance of previous year and Rs.



33,47,779/- (Rupees Thirty Three Lakhs Forty Seven Thousand Seven Hundred Seventy Nine Only) as opening advance of the previous year, a sum of Rs. 21,65,86,917/- (Rupees Twenty One Crores Sixty Five Lakhs Eighty Six Thousand Nine Hundred Seventeen Only) of Grant – in –Aid General has been utilized for the purpose for which it was sanctioned and amount of Rs. 1,86,44,801/- (Rupees One Crore Eighty Six Lakhs Forty Four Thousand Eight Hundred One Only) remaining unutilized at the year end will be adjusted towards the outstanding liabilities of previous year 2019-20 and the balance will be adjusted against the Grant – in –Aid payable during the year 2020-21.

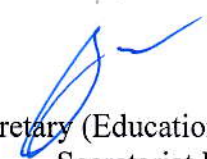
2. It is also certified that out of amount of Rs. 21,65,86,917/- (Rupees Twenty One Crores Sixty Five Lakhs Eighty Six Thousand Nine Hundred Seventeen Only) shown as utilized, account for an amount of Rs. 1,46,04,247/- (Rupees One Crore Forty Six Lakhs Four Thousand Two Hundred Forty Seven Only) of Grant-in –Aid General are yet to be received from implementing units/agencies, which has been allowed to be carried forward.
3. Certified that 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
Chief Accounts Officer
Goa Samagra Shiksha Abhiyan
Alto - Betim, Goa


State Project Director, GSSA
State Project Director
Goa Samagra Shiksha Abhiyan Society
Alto - Betim, Goa


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

Date: 22.02.2021
Place: Margao Goa



Y.V. SHIRODKAR & Co

Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2020 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 and on behalf of
Y V Shirodkar & Co.
Chartered Accountants
FRN: 118288W**



Shirodkar

**CA. Yeshwant V Shirodkar
(Proprietor)
M. No: 104792
UDIN: 21104792AAAABD5108**

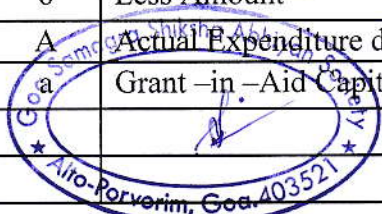
**Place: Margao- Goa.
Date: 22.02.2021**

Goa Samagra Shiksha (Teachers Education)

Utilization Certificate in respect of Goa Samagra Shiksha (Teachers Education) for the Financial Year 2019-20 (Grant –in – Aid Capital)

Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance (01.04.2019)	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant –in –Aid Capital	48,69,008.00	---	---	
B	Fund in Transit	---	---	---	
a	Grant-in-Aid Capital	---	---	---	
C	Unadjusted Advances	0.00	---	---	
a	Grant- in –Aid Capital	---	---	---	
	Sub Total (A) Opening Balance	48,69,008.00	---	---	
2	Funds received from Govt. of India (MHRD)		---	---	
a	Grant –in –Aid Capital		---	---	
Sr. no	Sanction Letter No. and Date				
1	No. 38-3/2019-IS-9-(GEN) dated 23.09.2019 (Govt.of India)	42,42,600.00			
2	No. 38-3/2019-IS-9-(SC) dated 23.09.2019 (Govt.of India)	92,400.00			
3	No. 38-3/2019-IS-9-(ST) dated 23.09.2019 (Govt.of India)	4,00,000.00			
		47,35,000.00			
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid Capital	---	---	---	
Sr. no.	Sanction Letter No. and Date				
1	No. DE/Accts/ GSSA/2019-20/1145 dated 26.12.2019.	31,56,000.00			
		31,56,000.00			
4	Bank Interest	---	---	---	
a	Grant- in –Aid Capital	---	---	---	
5	Miscellaneous Income	---	---	---	
a	Grant-in –Aid Capital	---	---	---	
	Sub Total (B)	78,91,000.00	---	---	
	Grant Total (A +B)	1,27,60,008.00	---	---	
6	Less Amount –				
A	Actual Expenditure during the year 2019-20		---	---	
a	Grant –in –Aid Capital(GEN Component)	90,00,000.00	---	---	
	(SC Component)	2,00,000.00			
	(ST Component)	8,00,000.00			




B	Outstanding advances as on 31 st March, 2020		---	---	
a	Grant-in -Aid	0.00	---	---	
	Total (A+B)	1,00,00,000.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid Capital	---	---	---	
8	Unspent Balance as on 31 st March 2020	27,60,008.00	---	---	
a	Grant-in -Aid Capital	----	---	---	

1. Certified that out of Rs. 47,35,000/- (Rupees Forty Seven Lakhs Thirty Five Thousand Only) of grant – in-aid sanctioned/received vide Ministry of Human Resource Development, Department of Elementary Education and Literacy under capital head and Rs. 31,56,000/- (Rupees Thirty One Lakhs Fifty Six Thousand Only) of grant-in aid sanctioned/received from State Govt. of Goa under capital head during the year 2019-20 in favour of GOA SAMAGRA SHIKSHA – (Teachers Education) vide letter Nos., noted against each and Rs. NIL on account of interest, and Miscellaneous income earned during the period 01/04/2019 to 31/03/2020 and Rs. 48,69,008/- (Rupees Forty Eight Lakhs Sixty Nine Thousand Eight Only) on account of unspent opening balance and Rs. NIL as opening advance of the previous year, a sum of Rs. 1,00,00,000/- (Rupees One Crore Only) of Grant – in –Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs. 27,60,008/- (Rupees Twenty Seven Lakhs Sixty Thousand Eight Only) remaining unutilized at the year end will be adjusted against the Grant in Aid during the year 2020-21.
2. 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
Goa Samagra Shiksha Abhiyan
Alto - Betim, Goa


Date: 22.02.2021

Place: Margao Goa


State Project Director, GSSA

State Project Director
Goa Samagra Shiksha Abhiyan Society
Alto - Betim, Goa




Secretary (Education)/Chairman EC
Secretariat Porvorim,

Govt of Goa.
Secretary (Education)
Government of Goa
Secretariat-Porvorim.



Y.V. SHIRODKAR & Co

Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2020 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 and on behalf of
Y V Shirodkar & Co.
Chartered Accountants
FRN: 118288W**



**CA. Yeshwant V Shirodkar
(Proprietor)
M. No: 104792
UDIN: 21104792AAAABD5108**

**Place: Margao- Goa.
Date: 22.02.2021**

Goa Samagra Shiksha (Teachers education)
Utilization Certificate in respect of Goa Samagra Shiksha (Teachers Education) for the Financial
Year 2019-20 (Grant –in – Aid General)

Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance (01.04.2019)	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant –in –Aid General	84,17,989.00	---	---	
B	Fund in Transit		---	---	
a	Grant-in-Aid General		---	---	
C	Unadjusted Advances		---	---	
a	Grant- in –Aid General	2,00,000.00	---	---	
	Sub Total (A) Opening Balance	86,17,989.00	---	---	
2	Funds received from Govt. of India (MHRD)	---	---	---	
a	Grant –in –Aid General		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. 38-3/2019-IS-9(GEN) dated 22.05.2019 (Govt.of India)	12,94,000.00			
2	No. 38-3/2019-IS-9(SC) dated 22.05.2019 (Govt.of India)	28,000.00			
3	No. 38-3/2019-IS-9(ST) dated 22.05.2019 (Govt.of India)	1,22,000.00			
4	No. 38-3/2019-IS-9(GEN) dated 23.09.2019 (Govt.of India)	4,06,800.00			
5	No. 38-3/2019-IS-9(SC) dated 23.09.2019 (Govt.of India)	8,800.00			
6	No. 38-3/2019-IS-9(ST) dated 23.09.2019 (Govt.of India)	38,400.00			
		18,98,000.00			
3	Fund received from State Govt.		---	---	
a	Grant-in-Aid General		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. DE/Accts/ SSA/2019-20/431 dated 10.07.2019	9,63,000.00			
2	No. DE/Accts/ GSSA/2019-20/1145 dated 26.12.2019.	3,03,000.00			
		12,66,000.00			
4	Bank Interest		---	---	
a	Grant- in –Aid General	0.00	---	---	
5	Miscellaneous Income		---	---	
a	Grant-in –Aid General	0.00	---	---	
	Sub Total (B)	31,64,000.00	---	---	
	Grant Total (A +B)	1,17,81,989.00	---	---	

Goa Samagra Shiksha
 Alfo-Porvorim, Goa. 40352

REGISTERED ACCOUNTANTS

6	Less Amount	---	---	---	
A	Actual Expenditure during the year 2019-20	---	---	---	
a	Grant-in-Aid General(GEN Component)	1,00,57,383.00	---	---	
	(SC Component)	2,23,497.00			
	(ST Component)	8,93,990.00			
B	Outstanding advances as on 31 st March, 2020	---	---	---	
a	Grant-in -Aid General	1,00,000.00	---	---	
	Total (A+B)	1,12,74,870.00	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in -Aid General	---	---	---	
8	Unspent Balance as on 31 st March 2020	---	---	---	
a	Grant-in -Aid General	5,07,119.00	---	---	


1. Certified that out of Rs. 18,98,000/- (Rupees Eighteen Lakhs Ninty Eight Thousand Only) of grant -in-aid sanctioned vide Ministry of Human Resource Development, Department of Elementary Education and Literacy and Rs.12,66,000/- (Rupees Twelve Lakhs Sixty Six Thousand Only) vide State Govt. of Goa sanctioned/received during the year 2019-20 in favour of GOA SAMAGRA SHIKSHA- (Teachers Education), letter Nos., noted against each and Rs. NIL on account of interest during the period 01/04/2019 to 31/03/2020 and Rs. 84,17,989/- (Rupees Eighty Four Lakhs Seventeen Thousand Nine Hundred Eighty Nine Only) on account of unspent balance of previous year and Rs. 2,00,000/- (Rupees Two Lakhs Only) as opening advance of the previous year, a sum of Rs. 1,12,74,870/- (Rupees One Crore Twelve Lakhs Seventy Four Thousand Eight Hundred Seventy Only) of Grant - in -Aid General has been utilized for the purpose for which it was sanctioned and an amount of Rs. 5,07,119/- (Rupees Five Lakhs Seven Thousand One hundred Ninteen Only) remaining unutilized at the year end will be adjusted against the Grant - in -Aid during the year 2020-21.
2. It is also certified that out of amount of Rs. 1,12,74,870/- (Rupees One Crore Twelve Lakhs Seventy Four Thousand Eight Hundred Seventy Only) shown as utilized, account for an amount of Rs. 1,00,000/- (Rupees One Lakh Only) of Grant-in -Aid General are yet to be received from implementing units/agencies, which has been allowed to be carried forward.



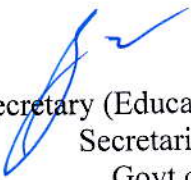
3. Certified that we have satisfied ourself that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

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


Chief Accounts Officer


State Project Director, GSSA


Secretary (Education)/Chairman EC

Chief Accounts Officer
Goa Samagra Shiksha Abhiyan
Alto, Betim, Goa

State Project Director
Goa Samagra Shiksha Abhiyan Society
Alto - Betim, Goa

Secretariat Porvorim,
Govt of Goa.

Date: 22.02.2021

Place: Margao Goa

Secretary (Education)
Government of Goa
Secretariat-Porvorim.



Y.V. SHIRODKAR & Co

Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2020 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 and on behalf of
Y V Shirodkar & Co.
Chartered Accountants
FRN: 118288W



Shirodkar

CA. Yeshwant V Shirodkar
(Proprietor)
M. No: 104792
UDIN: 21104792AAAABD5108

Place: Margao- Goa.
Date: 22.02.2021

**GOA SAMAGRA SHIKSHA-Elementary Education
Summary Budget Analysis
For the Year ending on 31.03.2020**

(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	3129.09	415.57	1157.00	771.33	1653.31	2665.78
Total		3129.09	415.57	1157.00	771.33	1653.31	2665.78


FOR GOA SAMAGRA SHIKSHA-Elementary Education

For Y. V Shirodkar & Co.,

Chartered Accountants

Firm Reg No.118288W


 Chief Accounts Officer State Project Director
 Chief Accounts Officer
 Goa Samagra Shiksha Abhiyan State Project Director
 A/c - Betim, Goa Goa Samagra Shiksha Abhiyan Society


 CA Yeshwant V. Shirodkar
 Proprietor
 M.No.104792



GOA SAMAGRA SHIKSHA- Elementary Education
Summary Budget Analysis
For the Year ending on 31.03.2020

(Rs. in lakhs)


S. No.	Name of State	Opening Balance for the year	Releases	Reported Expenditure
	1	2	3	4
1	GOA	415.57	1928.33	1653.31
	Total	415.57	1928.33	1653.31

FOR GOA SAMAGRA SHIKSHA-Elementary Education

For Y. V Shirodkar & Co.,

Chartered Accountants

Firm Reg No.118288W


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



CA Yeshwant V. Shirodkar

Proprietor

M.No.104792

**GOA SAMAGRA SHIKSHA- Elementary Education
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2020**

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Year Ending 31.03.2020
1.	New Primary School: Teacher Salary	90.64
2.	New Upper Primary School : Teachers Salary	--
3.	Block Resource Centre	323.96
4.	Cluster Resource Centre	274.82
5.	Civil Works	35.61
6.	Toilets, Drinking Water	---
7.	Interventions for Out of School Children	7.50
8.	Free Text Books	370.50
9.	Innovative Activities	42.90
10.	Interventions for Disabled Children	24.09
11.	Intervention for Girl children	---
12.	Maintenance Grant	---
13.	Management & MIS	178.54
14.	Research & Evaluation	---
15.	Composite School Grants	153.63
16.	Library Grants	22.31
17.	TLE Grant	---
18.	Teacher Training	29.69
19.	SMC /PRI Training	8.46
20.	Community Mobilization	1.44
21.	School Uniforms	89.22
22.	School Library	---
23.	Residential School	---
24.	SIEMAT	---
25.	State Component	---
26.	Prior Period Expenses	---
	Total	1653.31

FOR GOA SAMAGRA SHIKSHA-Elementary Education

For Y. V Shirodkar & Co.,

Chartered Accountants

Firm Reg No.118288W



Shirodkar

CA Yeshwant V. Shirodkar

Proprietor

M.No.104792

[Signature]
Chief Accounts Officer State Project Director
Goa Samagra Shiksha Abhiyan Society
Alto - Betim, Goa

[Signature]
State Project Director
Goa Samagra Shiksha Abhiyan Society
Alto - Betim, Goa



GOA SAMAGRA SHIKSHA-Teachers Education
Summary Budget Analysis
For the Year ending on 31.03.2020

(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	977.64	132.87	66.33	44.22	210.75	872.38
Total		977.64	132.87	66.33	44.22	210.75	872.38

FOR GOA SAMAGRA SHIKSHA-Teachers Education

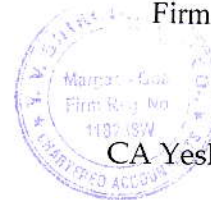
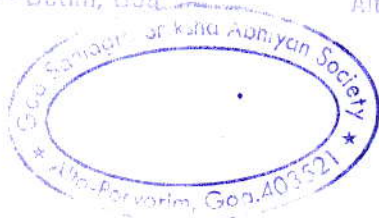
For Y. V Shirodkar & Co.,

Chartered Accountants

Firm Reg No.118288W

[Signature] Chief Accounts Officer State Project Director

Chief Accounts Officer State Project Director
 Goa Samagra Shiksha Abhiyan Goa Samagra Shiksha Abhiyan Society
 Alto - Batim, Goa Alto - Batim, Goa



CA Yeshwant V. Shirodkar

Proprietor

M.No.104792

IUFRR-III

**GOA SAMAGRA SHIKSHA- Teachers Education
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2020**

(Rs. in lakhs)

Sr. No.	Expenditure by Activity	Year Ending 31.03.2020
1	Strengthening of Physical Infrastructure & Establishment of New DIET	-
2	Construction of New SCERT	100.00
3	Equipments in Teachers Education Institution	
a.	SCERT	-
b.	DIET	-
4	Establishment of Special Cells in SCERT	-
5	Salaries of Teachers Educators (TEIs)	60.56
6	DIKSHA (National Teacher Portal)	0.51
7	Programme & Activities including Faculty Development of Teachers Educators	
8	Technology Support to TEIs	-
9	Annual Grants	
a.	SCERT	33.92
b.	DIET	15.76
TOTAL		210.75

FOR GOA SAMAGRA SHIKSHA- Teachers Education

For Y. V Shirodkar & Co.,

Chartered Accountants



Firm Reg No.118288W

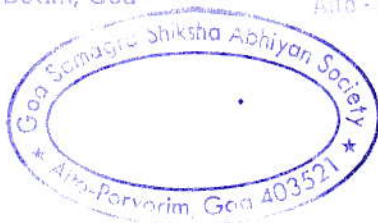


CA Yeshwant V. Shirodkar

Proprietor

M.No.104792



 Chief Accounts Officer State Project Director
 Goa Samagra Shiksha Abhiyan State Project Director
 Alto - Betim, Goa Alto - Betim, Goa



Cr. 3882-In-Elementary Education Project

(g) FMR III

Name of the State/U. T. :- GOA SAMAGRA SHIKSHA (ELEMENTARY EDUCATION)

Activity wise Expenditure Statement of SSA for the period ending 31.03.2020

(Rs. In lakhs)

Sr. No.	Expenditure by Activity	PAB Approval	Year Ended
1	Intervention for out of school children	9.35	7.50
2	Teachers Salary	385.20	90.64
3	Block Resource Centre	396.80	323.96
4	Cluster Resource Centre	377.30	274.82
5	Teachers Training	69.42	29.69
6	Free text book	453.35	370.50
7	Provision of 2 sets of Uniforms	107.84	89.22
8	Intervention for CWSN(IED)	66.38	24.09
9	Civil Works	189.20	35.61
10	School Grant	159.50	153.63
11	Library Grants	26.86	22.31
12	Rastriya Avishkar Abhiyan & ICT	52.88	33.60
13	Management and MIS	276.80	178.54
14	Quality & Innovative Activity	440.97	9.29
15	SMC Training (Media & Community)	33.89	9.90
16	Assessment at National & State Level	20.00	-
17	Support at Pre Primary Level	19.71	-
18	Sports & Physical Education	39.80	-
19	Self Defence Training	3.87	-
TOTAL		3,129.12	1,653.30

FOR Goa Samagra Shiksha- Elementary Education

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Regn No. 118288W

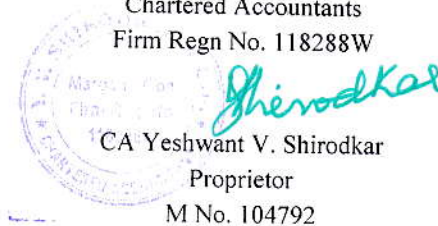
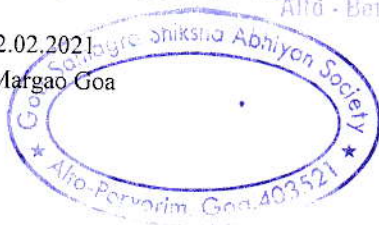
Chief Accounts Officer

State Project Director

Goa Samagra Shiksha Abhiyan
Alto - Betim, Goa

Date: 22.02.2021

Place: Margao, Goa



CA Yeshwant V. Shirodkar

Proprietor

M No. 104792

UDIN:21104792AAAABD5108

Cr. 3882-In-Elementary Education Project

(g) FMR III

Name of the State/U. T. :- GOA SAMAGRA SHIKSHA (TEACHERS EDUCATION)

Activity wise Expenditure Statement of SSA for the period ending 31.03.2020

(Rs. In lakhs)

Sr. No.	Expenditure by Activity	PAB Approval	Year Ended
1	Strengthening of Physical Infrastructure & Establishment of New DIET	200.00	-
2	Construction of New SCERT	515.00	100.00
3	Equipments in Teachers Education Institution		
a.	SCERT	20.00	-
b.	DIET	10.12	-
4	Establishment of Special Cells in SCERT	20.00	-
5	Salaries of Teachers Educators (TEIs)	121.12	60.56
6	DIKSHA (National Teacher Portal)	-	0.51
7	Programme & Activities including Faculty Development of Teachers Educators		
a.	Faculty Development (DIET)		
b.	Programme Activities (DIET)	10.00	-
c.	Specific Projects for Research Activities (DIET)	5.00	-
d.	Faculty Development (SCERT)		
e.	Programme Activities (SCERT)	10.00	-
f.	Specific Projects for Research Activities (SCERT)	5.00	-
8	Technology Support to TEIs	6.40	-
9	Annual Grants		
a.	SCERT	35.00	33.92
b.	DIET	20.00	15.76
TOTAL		977.64	210.75

FOR Goa Samagra Shiksha - Teachers Education

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Regn No. 118288W

CA Yeshwant V. Shirodkar

Proprietor

M No. 104792

UDIN:21104792AAAABD5108

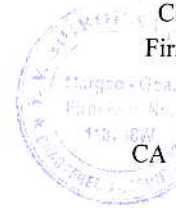
Chief Accounts Officer

State Project Director

Goa Samagra Shiksha Abhiyan
Alto - Betim, Goa

Date: 22.02.2021

Place: Margao Goa



Audit Observations of Statutory Auditors for the financial year 2019-20

1. GSSA PERNEM BLOCK RESOURCE CENTRE

During the course of audit of GSSA Pernem BRC following observations were noted

A. SMC Training Grant:

SMC Grant Received during the FY 2019-20	Rs. 2,38,000/-
SMC Grant Utilized during the FY 2019-20	Rs. 62,770/-
Balance Pending with Schools	Rs. 1,75,230/-

Utilization Certificates from schools for Rs. 1,75,230/- towards SMC Training Grant need to be taken.

Management Reply : This SMC training grant out of Rs. 2,38,000/- Rs. 64,370/- is utilized in the year 2019-20 & Rs. 2,400/- advance with school & Rs. 37,630/- refunded to NGDPO in the year 2020-2021 & balance of Rs. 1,33,600/- available in BRC bank account and same will be utilized till 31.03.2021 or will be refunded

B. CIVIL WORK GRANT:

Civil Work Grant has been given to GPS Chonsai Parse Rs. 173000/-. Quotations were invited by GPS Chonsai and work was allotted to Girish Gadekar for Rs. 150700/-. Upon verification of UC submitted by GPS Chonsai, it was noticed that Final Bill of Mr. Girish Gadekar was not on record. However there were bills of Tirupati Enterprises (Rs. 33,920/-), Shree Sai Santoshi Steel (Rs. 34,850 & Rs. 60,000/-), Labour charges (Rs. 40,000/-) and Transport (Rs. 4560/-). Quotation amount was Rs. 150700/-. Bills available on record for Rs. 173330/-. Amount paid in excess of quoted amount.

Management Reply : Bill regarding grills work of Mr. Garish Gadekar is now available in the office for verification, there was extra greeling work which needs to be done due to emergency & it was communicated to Head Office so also latter is been received from SMC GPS Chonsai Parse in this regards

C. TEACHERS TRAINING GRANT:

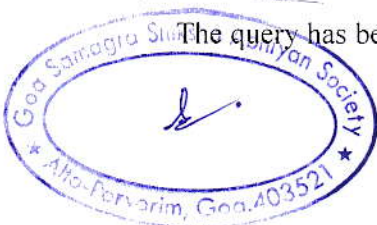
TDS not deducted of Arveshwar Self Help Group for Lunch and Refreshment provided for Teachers Training , amount Rs. 1,57,200/-. Quotations were not invited for the same.

It was noticed during the course of Audit, that the payments have been made to Karuna Krishna Poll against the bills of Arveshwar Self Help Group Rs. 1,57,200/-.

No approval on record as to why the payment has been made to Karuna Krishna Poll.

Management Reply: This office was unaware that the payment had to be done to Arveshwar Self help group. The payment done to Karuna Krishna Poll, as she herself requested in writing on the bills to issue cheques / payment in her name & also she had requested that she being the chairperson the cheque should be drawn in her name and not in self help group name.

The query has been taken note & hence forth this mistake shall not be repeated



D. OTHER OBSERVATIONS:

Grants were given for the followingheads, However Utilization certificates are still pending:

Particulars	Amount (Rs.)	Reply
School Safety Programme Grant Advance	1,81,500.00	Part uc are received & efforts are being made to receive the balance UC's
Self Defence for Girls Advance	54,000.00	Part uc are received & efforts are being made to receive the balance UC's
Sports & Physical Education Grant Advance	1,77,500.00	Part uc are received & efforts are being made to receive the balance UC's
Youth & Eco Club Grant Advance	1,92,500.00	Part uc are received & efforts are being made to receive the balance UC's
Mobility Support to Crc Advance	65,000.00	Efforts are being made to receive the UC's

E.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 50,995 received from State Bank of India – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 21,02,057.14 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 19,09,089.86 Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

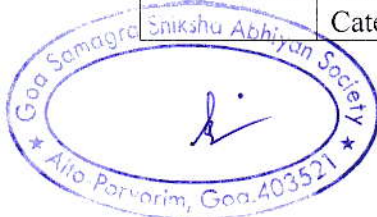
2. GSSA BICHOLIM BLOCK RESOURCE CENTRE:

Note: A Single Vendor has been appointed by BRC for meeting its various expenses relating the programmes conducted/expenses incurred. However, Quotations are not invited from the vendor.

A. NISHTA TEACHERS TRAINING:

Following observation were noted during the course of audit:

Date	Particulars	Amount (Rs.)	Audit Remarks
11-Oct-19	Refreshment (Durga Caterers)	23,976.00	1. Quotations not available on record 2. TDS not deducted
18-Nov-19	Refreshment (Durga Caterers)	29,304.00	1. Quotations not available on record 2. TDS not deducted
23-Oct-19	Refreshment (Durga Caterers)	32,560.00	1. Quotations not available on record 2. TDS not deducted
20-Nov-19	Refreshment (Durga Caterers)	28,860.00	1. Quotations not available on record 2. TDS not deducted



17-Dec-19	Refreshment (Rishikesh Products)	30,340.00	1. Quotations not available on record 2. TDS not deducted
17-Dec-19	Refreshment (Rishikesh Products)	31,080.00	1. Quotations not available on record 2. TDS not deducted
10-Dec-19	Refreshment (Soma Caterers)	25,900.00	1. Quotations not available on record 2. TDS not deducted
31-Oct-19	Printed books Sahydri offsets System	40,363.00	1. Quotations not available on record 2. TDS not deducted

Management Reply: The Vendor was appointed by the Head office. It was not informed earlier by the Head office regarding TDS. Henceforth the deduction will be done.

B. SMC TRAINING PROGRAMME:

Following observation were noted during the course of audit:

Date	Particulars	Amount (Rs.)	Audit Remarks
05-Feb-20	Refreshment & Stationery (Subray Mashelkar)	30,860.00	1. Quotations not available on record 2. TDS not deducted

Management Reply : Quotations will be made available & TDS will be deducted henceforth as per the guidance of Head office.

C. MEDICAL GRANTS CWSN:

Following observation were noted during the course of audit:

Date	Particulars	Amount (Rs.)	Audit Remarks
09-Mar-20	Refreshment & Stationery (Subray Mashelkar)	8,740.00	TDS not deducted
18-Mar-20	General Expense for Medical Camp (SubrayMashelkar)	5,240.00	TDS not deducted
31-Mar-20	Refreshment (SubrayMashelkar)	1,650.00	TDS not deducted

Management Reply: It was not Informed earlier by the Head office. Henceforth the deduction will be done

D. SPORTS EVENT CWSN:

Following observation were noted during the course of audit:

Date	Particulars	Amount (Rs.)	Audit Remarks
09-Mar-20	Refreshment (SubrayMashelkar)	13,000.00	TDS not deducted

Management Reply: It was not Informed earlier by the Head office. Henceforth the deduction will be done



E. STIPEND TO GIRLS CWSN:

It was noted that the Grant towards Stipend to Girls (CWSN) are being paid to SMC for which utilization certificated were submitted by SMC. It may be noted that the proof of payment of stipend by SMC such as receipts or signatures of Students or the passbook copy of the SMC was not attached to Utilization certificates.

Management Reply : Proof of payment to the CWSN students regards to Stipend will be collected from the concern schools & will be made available for verification.

F. OTHER OBSERVATIONS:

Following observation were noted in tally:

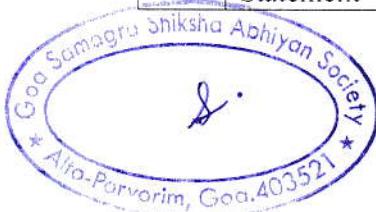
Grants were given to schools for which Utilization Certificates are pending and need to be obtained and accounted:

Particulars	Amount (Rs.)
Advance Towards Students Uniform	30,000.00
Adv. Towards Counsellors Grant	1,76,000.00
Adv. Towards Library Grant	22,149.00
Adv. Towards Safety Pledge (Posco Box)	37,000.00
Adv. Towards Self Defence for Girls	27,000.00
Adv. Towards Sports & Physical Education	1,90,000.00
Adv. Towards Toilet Repair	30,000.00
Adv. Towards Wall Painting	45,000.00
Adv. Towards Youth & Eco Club	1,97,500.00

Management Reply : Utilization Certificates will be obtained from the schools & will be accounted for the Year 2020-21 as per the instructions given by the Head Office.

G.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 35,372 received from Canara Bank – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 25,49,012 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 17,91,527 Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis



3. GSSA VALPOI SATTARI BLOCK RESOURCE CENTRE

A. TEACHER TRAINING NISHTA:

Following observation were noted during the course of audit:

Date	Particulars	Amount	Remarks
14-Oct-19	Durga Caterers (Refreshment for 1st Batch)	29,304.00	TDS not deducted & Quotation not on record
17-Oct-19	Durga Caterers (Refreshment for Batch iii & IV)	32,856.00	TDS not deducted & Quotation not on record
23-Oct-19	Durga Caterers (Refreshment for Batch V & VI)	24,420.00	TDS not deducted & Quotation not on record
25-Oct-19	Sahyadri Offset printed note books	48,528.00	TDS not deducted & Quotation not on record
20-Nov-19	Durga Caterers (Refreshment for Batch VII & VIII)	33,300.00	TDS not deducted & Quotation not on record
02-Jan-20	Soma Caterers	51,800.00	TDS not deducted & Quotation not on record
31-Dec-19	Rishikesh Products (Nishta Training)	31,080.00	TDS not deducted & Quotation not on record
23-Dec-19	Rishikesh Products (Nishta Training)	25,900.00	TDS not deducted & Quotation not on record

Management Reply: Guidance from concerned higher authority has not been given for deducting TDS.

B. OTHER OBSERVATIONS:

1. Following Utilization certificates are pending which need to be obtained and accounted accordingly:

Particulars	Amount (Rs.)	Management Reply
Advance Library Grant	16,023.00	Advance amount of Library Grant have been transferred from Schools to Block Account and the same amount will be refunded to NGDPO in the year 2020-21
Advance School Safety Programme Grant	2,15,500.00	The said amount to be utilised by the schools in the year 2020-21
Advance Self Defence Training Grant	45,000.00	The said amount to be utilised by the schools in the year 2020-21
Advance SMC Access Ramp Paid	38,571.00	Utilization Certificate is obtained after completion of work and is kept for official records in the block
Advance Sports & Physical Education Grant	2,30,000.00	The said amount to be utilised by the schools in the year 2020-21
Advance Uniform Amt Paid	10,56,600.00	Utilization Certificate is obtained and is kept for official records in the block
Advance Youth & Eco Club Grant	2,42,500.00	The said amount to be utilised by the schools in the year 2020-21



Adv. SMC Furniture Facility (Spill Over) Paid	1,050.00	Utilization Certificate is obtained after completion of work and is kept for official records in the block
Adv. SMC Major Repair (Flooring) Facility Paid	2,31,082.00	Utilization certificate will be obtained after completion of work
Adv. SMC Repair of Toilet Paid	74,121.00	Utilization certificate will be obtained after completion of work
Adv SMC Verandah Grills Paid	1,29,975.00	Utilization Certificate is obtained after completion of work and is kept for official records in the block

C. GENERAL REMARKS/RECOMMENDATIONS:

1. It was observed that some of the Utilization certificates submitted by various schools to BRC's were postdated, however in tally it was booked in FY 2019-20.

Management Reply: Due to Covid – 19 pandemic schools were closed before the end of FY 2019-20 and hence the grants were utilized by them in the FY 2020-21.

2. Supporting documents/bills attached to utilization certificates submitted by schools were not proper. Name, dates were missing on bills attached to UC.

Management Reply: Proper bills will be obtained from the schools and hence forth proper care will be taken.

3. It was noticed that payment vouchers are not prepared where bills are available. It is recommended that payment vouchers have to be prepared for each and every expense incurred by the BRC along with signatures of the approving authority and accountant.

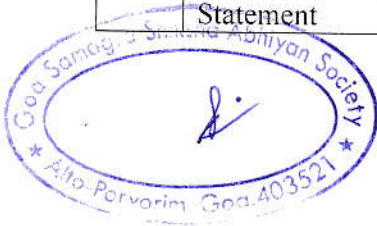
Management Reply: Hence forth payment vouchers will be prepared for each and every expense incurred by the BRC along with signatures of the approving authority and accountant.

4. Form 24G from Para Teachers Need to be obtained by each BRC.

Management Reply: Form 24G from Para Teachers will be obtained.

D.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 40623 received from State Bank of India – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 1893207 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 2299984.50 Balance Confirmation from Bank not obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis



4. **GSSA BARDEZ BLOCK RESOURCE CENTRE:**

A. **TEACHERS NISHTA TRAINING:**

Following amounts have been paid to various parties for which TDS was not deducted and Quotations were not record

Sr. No	Name	Amount (Rs.)
1	Sahyadri Offset	36,666.00
2	Durga Caterers	98,420.00
3	Rishikesh Products	44,400.00

Management Reply: As Contractor has been appointed by SPO – Refer to SPO

B.

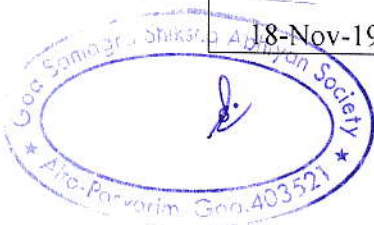
Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 62.073 received from Canara Bank – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 18,74,224.25 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 23,87,700.25 Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

5. **GSSA TISWADI BLOCK RESOURCE CENTRE:**

A. **TEACHERS TRAINING NISHTHA:**

1. Expenses towards Lunch and Refreshments for Teachers Training, Quotations were not invited & TDS was not deducted on following payments.

Date	Particulars	Amount	Audit Remarks
-	Arveshwar Self Help Group	10,500.00	TDS not deducted
-	Arveshwar Self Help Group	11,250.00	TDS not deducted
02-Dec-19	Arveshwar Self Help Group	11,250.00	TDS not deducted
25-Nov-19	Arveshwar Self Help Group	4,500.00	TDS not deducted
18-Nov-19	Arveshwar Self Help Group	9,000.00	TDS not deducted



23-Oct-19	Arveshwar Self Help Group	15,000.00	TDS not deducted
17-Oct-19	Arveshwar Self Help Group	27,900.00	TDS not deducted
10-Oct-19	Arveshwar Self Help Group	31500.00	TDS not deducted

It was noticed during the course of Audit, that the payments have been made to Karuna Krishna Poll against the bills of Arveshwar Self Help Group.

No approval on record as to why the payment has been made to Karuna Krishna Poll.

Management Reply:- For the above intervention auditor raised the queries on the deduction of TDS during the audit so the BRC Tiswadi has deducted the TDS amount from the bills of the same party from next year bills

B. OTHER OBSERVATIONS:

1. TDS of FY 2018-19 of Sheetal Restaurant deducted in FY 2019-20 is paid on 12/03/2020. It was noticed that the Assessment Year mentioned on the TDS challan was AY 2020-21. As the TDS was of FY 2018-19, Assessment year should have been AY 2019-20. Interest for delay in deduction @1% and Delay in payment of TDS @1.5% is applicable.
2. Utilization Certificates towards following grants need to be obtained.

Particulars	Amount (Rs.)	Management Remark
Adv. Access Ramp Paid	18,000.00	Work in Progress of Access Ramp
Adv. Boys Toilet Facility Paid	17,008.50	Work in Progress Boys Toilet Facility
Adv. Non Residential Special Training Centre	5,533.00	Total amounting to Rs. 30,000/- was disbursed to school. School has utilized Rs. 24,467/- and the balance amount Rs. 5,533/- was refunded as two students left the school in between and went to their native place.
Adv. School Grant Govt/Aided High School	1,000.00	The balance of Rs. 1000/- is kept in smc bank account for maintaining minimum balance.
Advance Twds Library Grants	235.00	G.P.S. Sulabhat Aggasaim Refund Cheque Received from School same will be refunded to NGDPO office.
Advance Twds School Safety Programme Activity 2	92,000.00	As per State Project Office order no. GSS/Acad/Special Order/2019-20/601 dated 28/01/2021. We are hereby directed school to utilize the Grants in the year 2020 - 21.
Advance Twds Sports & Physical Education	82,500.00	As per State Project Office order no. GSS/Acad/Special Order/2019-20/601 dated 28/01/2021. We are hereby directed school to utilize the Grants in the year 2020 - 21.
Advance Twds Stipend for Girls - CWSN Grants	4,000.00	Refund Cheque Received from School and Refunded to NGDPO office.
Advance Twds Youth & Eco Club	82,500.00	As per State Project Office order no. GSS/Acad/Special Order/2019-20/601 dated 28/01/2021. We are hereby directed school to utilize the Grants in the year 2020-21.



C.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 33025 received from Canara Bank – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 7,55,394 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 11,66,626. Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

6. **GSSA PONDA BLOCK RESOURCE CENTRE:**

A. TEACHERS TRAINING NISHTHA:

1. TDS not deducted on expense incurred towards Lunch and refreshment (Kishan Caterers) Rs. 1,47,260.00 and it was also noticed that quotations were not invited for the same.
2. Payment of Rs. 35,250/- has been made to Karuna Krishna Poll. As informed the same is against the Bills of Arveshwar Self Help Group. However there is no approval on record as to why payment has been made to Karuna Krishna Poll.

Management Reply : Instruction for Deduction of TDS for expense incurred has not been received from Head Office. And quotation has been obtained for the same and is available in the block

B. OTHER OBSERVATIONS:

1. Cash balance was negative at the end of July 2019 Rs. -642/- & at the end of February 2020 Rs. -5445/-

Management Reply: Cash balance was negative as amount of contingency Grant was not withdrawn from bank and payment was not paid to Adarsh traders for stationary but bill accounted as on date care will be taken henceforth

2. Utilization Certificates towards following grants need to be obtained.

Particulars	Amount (Rs.)	Management Reply
Adv Library Grants Paid	24,210.00	Amount collected but not refunded
Adv School Safety Programm Paid	2,01,000.00	UC Not Received
SMC Adv Youth and ECO CLUB Paid	2,60,000.00	UC Not Received



C.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 41503 received from Canara Bank – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 38,41,629.9 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 8,21,306.90 Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs 1
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

7. GSSA QUEPEM BLOCK RESOURCE CENTER:

A. INSERVICE TEACHER TRAINING GRANT:

1. Amount of Rs. 38,930/- has been paid to Sahyadri Offset, however quotations are not available on record.

Management Reply – All the documentation was done by SPO, we had only received the bill from SPO for settlement

2. Expenses Incurred towards Refreshment Rs. 1,03,845/- paid to Avesh Caterers, TDS is not deducted.

ManagementReply –NISHTA training for 5 blocks i.e. BRC Quepem, BRC Sanguem, BRC Canacona, BRC Salcete, BRC Margao has been collectively organized at BRC Salcete block hall & Holy Spirit church hall – Margao. Accordingly order was placed to Avesh Caterers on behalf of all the blocks by BRC Salcete. Regarding non deduction of TDS the same has been noted and henceforth due care will be taken.

B. OTHER OBSERVATIONS:

1. Advance given for Medical Camp expenses Rs. 6,000/- . Expenses Incurred for Medical Camp Rs. 5,000/- . Balance Rs. 1,000/- is settled on 29/06/2020.

Management Reply : No Reply Given

2. Utilization Certificates towards following schools need to be obtained.

Particulars	Amount (Rs.)
SMC G.P.M.S. Bendurdem	21,500.00
SMC G.P.M.S. Kanibag	21,500.00
SMC GPS Acamol	5,000.00
SMC GPS Adnem	5,000.00
SMC GPS Bannabhat	5,000.00
SMC GPS Barcem	5,000.00
SMC GPS Bethmoddi	5,000.00
SMC GPS Bhindem	5,000.00
SMC GPS BondoiBetul	5,000.00
SMC GPS Borimol	5,000.00
SMC GPS Chinchnagar	5,000.00
SMC GPS Curchorem	5,000.00



SMC GPS Dabem	5,000.00
SMC GPS Deao	5,000.00
SMC GPS Deulamol, Malkarnem	5,000.00
SMC GPS DeulamolShirvoi	5,000.00
SMC GPS DeulwadaBalli	5,000.00
SMC GPS Fatorpa	5,000.00
SMC GPS G'wadaAmbaulim	5,000.00
SMC GPS G'wadaDeao	5,000.00
SMC GPS G'wadaMalkarnem	5,000.00
SMC GPS Gajanan	5,000.00
SMC GPS Ghadiwada	5,000.00
SMC GPS Ghanemarad	5,000.00
SMC GPS Gokuldem	5,000.00
SMC GPS Kajugotto	5,000.00
SMC GPS Kajur	5,000.00
SMC GPS Kajuwada	5,000.00
SMC GPS KAKODA	5,000.00
SMC GPS Kamral	5,000.00
SMC GPS Karla	5,000.00
SMC GPS Katta Amona	5,000.00
SMC GPS Katta Fatorpa	5,000.00
SMC GPS Kavrem	5,000.00
SMC GPS KhaddemBalli	5,000.00
SMC GPS Khamamol	5,000.00
SMC GPS Khedem	5,000.00
SMC GPS Koop Adnem	5,000.00
SMC GPS KumbharwadaSheldem	5,000.00
SMC GPS KumbharwadaShirvoi	5,000.00
SMC GPS MaadKakoda	5,000.00
SMC GPS Maina	5,000.00
SMC GPS Malakpan	5,000.00
SMC GPS Mangal	5,000.00
SMC GPS Morpirla	5,000.00
SMC GPS Paddi	5,000.00
SMC GPS Pirla	5,000.00
SMC GPS Pissonem	5,000.00
SMC GPS Pontemol	5,000.00
SMC GPS Quiscond	5,000.00
SMC GPS SHeldem	5,000.00
SMC GPS Shelvon	5,000.00
SMC GPS Shirlim	5,000.00
SMC GPS Soliem	5,000.00
SMC GPS SUBdolem	5,000.00
SMC GPS Vavurla	5,000.00
SMC GPS Velipwada	5,000.00



Management Reply – Utilisation certificates will be obtained and accounted in the financial year 2020-21

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 28,921 received from Bank of India – Verified and found correct
2	Bank Balance Confirmation	Bank balance of Rs 8,54,023.41 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 13,00,128.39. Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL.
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

8. GSSA CANACONA BLOCK RESOURCE CENTRE:

A. CIVIL WORK :

i. UC for civil work to SMC 2013-14 onwards not obtained from following:

GHS Agonda	4,050.00
Gaondongari	9,450.00
Gavalkhol	9,900.00
Khotigao	11,100.00
Shristal	7,800.00
GMS Palolem	3,300.00
Patnem	2,550.00
GPS Amonem	20,000.00
Kuskem	41,308.00
Parkatta	78,026.00
Popaidondo	2,10,000.00

Management Reply : Utilization certificate to be received from the Schools.

B. OTHER OBSERVATIONS:

Utilization Certificates from following schools need to be obtained.

Particulars	Amount (Rs.)
S.M.C. Govt Middle School Palolem	21,500.00
S.M.C. Govt Middle School Patnem	21,500.00
SMC Govt Primary School- Agonda	5,000.00
SMC Govt Primary School-Amonem	5,000.00
SMC Govt Primary School-Ardhafound	5,000.00
SMC Govt Primary School-Asali	5,000.00
SMC Govt Primary School-Avelim	5,000.00
SMC Govt Primary School-Avem	5,000.00
SMC Govt Primary School-Baddem	5,000.00



SMC Govt Primary School-Badsarem	5,000.00
SMC Govt Primary School-Bhars	5,000.00
SMC Govt Primary School-Bhatpal	5,000.00
SMC Govt Primary School-Bhupar	5,000.00
SMC Govt Primary School-Chapoli	5,000.00
SMC Govt Primary School-Chawdi	5,000.00
SMc Govt Primary School-Dabel	5,000.00
SMC Govt Primary School-Dhawalkhajan	5,000.00
SMc Govt Primary School -Gaval	5,000.00
SMC Govt Primary School-Gulem	5,000.00
SMC Govt Primary School-Irdar	5,000.00
SMc Govt Primary School-Kajalkar	5,000.00
SMC Govt Primary School-Karegal	5,000.00
SMC Govt Primary School-Karmalghat	5,000.00
SMC Govt Primary School-Karve	5,000.00
SMC Govt Primary School-Kindlebag	5,000.00
SMC Govt Primary School-Kuddi	5,000.00
SMC Govt Primary School-Kudewada	5,000.00
SMC Govt Primary School-Kuskem	5,000.00
SMC Govt Primary School-Loliem	5,000.00
SMC Govt Primary School-Mahalwada	5,000.00
SMC Govt Primary School-Mahal_Baddem	5,000.00
SMC Govt Primary School-Marli	5,000.00
SMC Govt Primary School-Mashem	5,000.00
SMC Govt Primary School-Mastimol	5,000.00
SMC Govt Primary School-Molloreem	5,000.00
SMC Govt Primary School-Mudkud	5,000.00
SMC Govt Primary School- Muthal	5,000.00
SMC Govt Primary School-NuveKhol	5,000.00
SMC Govt Primary School-Nuven	5,000.00
SMC Govt Primary School-Pansulem	5,000.00
SMC Govt Primary School-Pansulemol	5,000.00
SMC Govt Primary School-Panyephond	5,000.00
SMC Govt Primary School-Partgal	5,000.00
SMC Govt Primary School-Parvem	5,000.00
SMC Govt Primary School-Paryekatta	5,000.00
SMcGOvt Primary School-Paryemol	5,000.00
SMC Govt Primary School-Polem	5,000.00
SMC Govt Primary School-Popaidandem	5,000.00
SMC Govt Primary School-Sadolxem	5,000.00
SMC Govt Primary School-Saleri	5,000.00
SMC Govt Primary School-Satorlim	5,000.00
SMC Govt Primary School-Sawantwada	5,000.00
SMC Govt Primary School-SheliLoliem	5,000.00
SMC Govt Primary School-Shiroti	5,000.00



SMC Govt Primary School Shishegal	5,000.00
SMC Govt Primary School-Shrithal(C)	5,000.00
SMC Govt PRimary School-Shrithal(G)	5,000.00
SMC Govt Primary School-Talpan	5,000.00
SMC Govt Primary School-Tanshi	5,000.00
SMC Govt Primary School- Tirwal	5,000.00
SMC Govt Primary School-Upper Badsarem	5,000.00
SMC Govt Primary School-Vagon	5,000.00
SMC Govt Primary School-Vaizawada	5,000.00
SMC Govt Primary School-Welwada	5,000.00
SMC Govt Primary School-Yeda	5,000.00
SMc Govt Primary School-Ziltawadi	5,000.00

Management Reply : Utilization certificate to be received from the Schools

C.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 36,412 received from Canara Bank – Verified and found correct
2	Bank Balance Confirmation	Bank balance of Rs 14,27,970 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 10,15,803. Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs 450.
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

9. GSSA DHARBANDORA BLOCK RESOURCE CENTER

A. UNIFORM GRANT:

Utilization certificates have been submitted by Schools, However bank confirmation/proof of payment by schools to students not available on record for following schools:

GPS Gautam Piliye

GPS Pratapnagar

Management Reply :-Noted and will kept on office record

B. TEACHERS TRAINING NISHTHA:

1. Payment has been made to Karuna Krishna Poll Rs. 9,750/-. It was observed that these payment are made against the bills of Arveshwar Self Help Group. However, there is approval on record as to why the payment has been made to Karuna Krishna Poll.

Management Reply :- Entire process has been done by head office and as per the instruction payment was made



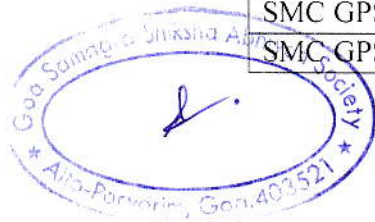
C. OTHER OBSERVATIONS:

1. Cash balance negative at the end of 31/07/2019 Rs. -2474/-, the end of August 2019 Rs. -452/- & at the end of November 2019 Rs. -400/-.

Management Reply :As some of the bills has been paid by BRP the same has been accounted same day but payment was made as we received contingency amount. The same has been noted and due care will be taken in future.

2. Utilization Certificates from following schools need to be obtained.

Particulars	Amount (Rs.)
SMC- Govt. High School Dayanandnagar	80,667.00
SMC- Govt. High School - Shigao	10,500.00
SMC GPS Bharipwada	5,000.00
SMC GPS Bimbol	5,000.00
SMC GPS Bolkarne	5,000.00
SMC GPS Bondumol	5,000.00
SMC GPS Bottar	5,000.00
SMC GPS Codli-Tisk	5,000.00
SMC GPS Collem	5,000.00
SMC GPS Dabal	5,000.00
SMC GPS Davkond	5,000.00
SMC GPS Dayanandnagar	5,000.00
SMC GPS Dhadewada	10,400.00
SMC GPS Dharbandora	5,000.00
SMC GPS Dharge	5,000.00
SMC GPS Dhat	5,000.00
SMC GPS Dhullai	5,000.00
SMC GPS Gauthan	5,000.00
SMC GPS Gurkhe	5,000.00
SMC GPS Haluliwada	5,000.00
SMC GPS Jamboli	5,000.00
SMC GPS Kalsai	5,000.00
SMC GPS Kamarkhand	5,000.00
SMC GPS Karmane	5,000.00
SMC GPS Kasavli	5,000.00
SMC GPS Kirlapal	5,000.00
SMC GPS Kumbharwada	5,000.00
SMC GPS Marad	5,000.00
SMC GPS Matoje	63,000.00
SMC GPS Mollem	5,000.00
SMC GPS Morkani	41,600.00
SMC GPS Navawada	5,000.00
SMC GPS Nave	5,000.00
SMC GPS Palaskatta	5,000.00
SMC GPS Panaswada	5,000.00
SMC GPS Piliyem	5,000.00



SMC GPS Pratapnagar	30,000.00
SMC GPS Sadgal	5,000.00
SMC GPS Sancorda	5,000.00
SMC GPS Saton	5,000.00
SMC GPS Satpal	5,000.00
SMC GPS Shigao	32,000.00
SMC GPS Shivdem	5,000.00
SMC GPS Souzamoll	5,000.00
SMC GPS Suktali	5,000.00
SMC GPS Surla	5,000.00
SMC GPS Talsai	5,000.00
SMC GPS Thatod	5,000.00
SMC GPS Udalshe	5,000.00
SMC GPS Vaghon	5,000.00
SMC GPS Vakikulan	5,000.00
SMC GPS Velipwada	5,000.00

Management Reply : - The above Outstanding Utilization Certificates will be accounted in financial year 2020-2021

10. GSSA MARMUGAO BLOCK RESOURCE CENTER:

A. TEACHERS TRAINING NISHTHA:

1. TDS not deducted on expense incurred towards Lunch and refreshment (Avesh Naik) Rs. 1,16,840.00 and it was also noticed that quotations were not invited for the same.

Management reply: BRC Mormugao agrees with the finding and regrets the failure on our part for non deduction of TDS on payments made to Mr. Avesh Naik. The reason for the same was merely overlooking the rule. We assure that in future we shall firmly adhere to this rule. However regarding the quotations that were required to be taken, BRC Salcete was entrusted with the responsibility of organizing the NISHTHA training programme and hence had to do all the necessary formalities and arrangements

2. It was observed that the BRC has purchased Amplifier, Mic & Speaker for the training programme and the same has been shown as an expense and approval for purchase of Asset not on record. Entry in dead stock register not made.

Management reply: During the NISHTHA training programme each block was required to bring their own equipments on the days of duties assigned for each block. And since our block was not having a sound system, we took permission orally with the DPO (S) for purchase of the same and for which approval was also granted orally. As per instructions from head office, we always book such expenses as Expense but make an entry of the same in the dead stock register. However in this case we failed to make the entry in dead stock register since the register did not have place for any new entry and we were awaiting the arrival of the new dead stock register that was ordered. We assure you that henceforth this irregularity will not continue.



B. CAPACITY BUILDING WORKSHOP:

TDS not deducted on expense incurred towards Lunch and refreshment (Rey Ventures) Rs. 30,650.00 and it was also noticed that quotations were not invited for the same.

Management reply: We again regret the failure on our part for non deduction of TDS on payment made to Rey Ventures and inviting quotations for the same. The reason for the same was merely oversight on our part. We assure that in future we shall firmly adhere to these rules

C. OTHER OBSERVATIONS:

Following Utilization Certificates are pending and need to be obtained from respective schools.

Particulars	Amount (Rs.)
NRSTC	4,00,000.00
School Grants	77,157.00
Self Defence Training	36,000.00
Sports	60,000.00
Toilet Repair	60,910.00
Uniform Grant	3,58,800.00
Youth & Eco Club	70,000.00

Management reply: We agree with the above mentioned figures. Out of the advances we have received the following Utilisation Certificates during 2020-21 and remaining will be settled soon:

Particulars	Amount (Rs.)
NRSTC	4,00,000.00
School Grants	77,157.00
Toilet Repair	60,910.00
Uniform Grant	3,58,800.00
Sports	30,000.00
Youth & Eco Club	35,000.00

D.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 28,672 received from Canara Bank – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 11,34,737.55 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 8,30,431. Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis



11. GSSA SALCETE BLOCK RESOURCE CENTER:

A. INCLUSIVE EDUCATION:

Lunch & Refreshment Expenses incurred for training Rs. 9100/- Bill of Sal Caterers Prop Sachin Kanolkar. However payment has been against the bill to Kavya Kerkar.

Management Reply: Explanation letter is obtained from Sangath stating that Sachin Kanolkar is the brother of Kavya Kerkar and he is the owner of Sai Caterers.

B. CONTINGENCY:

1. HP Printer has been purchased for Rs. 10,500/- which has been shown under indirect expenses. The same needs to be shown under Fixed Assets.

Management Reply : HP Printer is shown under Fixed Assets.

2. It was noticed that bills of BSNL are not on record. Amount is auto debited on monthly basis.

Management Reply : BSNL Office has refused to give monthly bills hardcopy as they are following Paperless mode .We have requested BSNL Office to send us the bill, via email so that the office will take a print and file for record.

C. TEACHERS TRAINING NISHTHA:

1. TDS not deducted on expense incurred towards Lunch and refreshment (Avesh Naik) Rs. 1,11,090/- and it was also noticed that quotations were not invited for the same.

Management Reply : Quotations for lunch and Refreshment (Avesh Naik) is obtained and TDS on the same will be notified and followed henceforth.

2. TDS not deducted of Sahyadri offset Bill Amount Rs. 30811/- (Printing of Nishtha Books)

Management Reply : The Printing charges amounting to Rs. 30811/- is paid in favour of Sahyadri Offset to Head office and bill for the same was given by Head office to the block.

D. UPPER PRIMARY TEACHER TRAINING:

TDS not deducted of Sahyadri offset Bill Amount Rs. 26,746/-

Management Reply : Printing charges are paid in favour of sahyadri offset to Head office and the bill for the same is given by Head office to the block

E. OTHER OBSERVATIONS:

1. Following Utilization Certificates are pending and need to be obtained from following schools.

Particulars	Amount (Rs.)
G.M.S. Dramapur -SMC	1,99,573.00
G.M.S. Khareband No. 1 - SMC	18,600.00
GPS Betalbatim -SMC	600.00
GPS Khareband No. 1 - SMC	16,200.00
GPS Mugalli - SMC	4,800.00
GPS Seralulim - SMC	2,400.00



Management Reply : GMS Dramapur Rs. 199573/- is pending towards civil work, and partly UCs of the same are obtained and efforts are being made to obtain the remaining UCs.

G.M.S. Khareband No. 1, GPSBetalbatim, GPS Khareband No. 1, GPS Mugalli and GPS Seraulim have refunded the amount By cash towards uniform grant due to pandemic issues in F.Y 2019-20 and the same cash has been deposited in BRC Salcete in the F.Y 2020-21 and the same amount is refunded to DPO.

F.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 49,911 received from Canara Bank – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 18,98,004.40 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 17,28,067.40. Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

12. GSSA SANGUEM BLOCK RESOURCE CENTER:

A. TEACHERS TRAINING NISHTA:

TDS not deducted on expense incurred towards Lunch and refreshment (Avesh Naik) Rs. 1,07,295/- and it was also noticed that quotations were not invited for the same.

Management Reply : NISHTA Training for 5 blocks i.e. BRC Salcete, BRC Sanguem, BRC Canacona, BRC Quepem, BRC Marmagao had been collectively Organized at BRC Salcete block hall & Holy Spirit church Hall – Margao, Accordingly quotations were invited by BRC Salcete Block for supply of lunch to all the five Blocks and THE lowest quote order was placed collectively for and on behalf of all the Five blocks to M/s. Avesh Naik. Regarding non deduction of TDS the same has been noted and hence forth due care will be taken.

B. ACCESS RAMP FACILITY:

Following Utilization Certificates are pending and need to be obtained from following schools

Particulars	Amount (Rs.)	Reply
SMC GPS Khimon - Access Ramp	5,508.00	Work in Progress
SMC GPS Kumari Bhati - Access Ramp	28,915.00	Work in Progress
SMC GPS Mascavare- Access Ramp	8,261.00	Work in Progress
SMC GPS Naiquini- Access Ramp	51,405.00	Work in Progress
SMC GPS Periudak - Access Ramp	8,261.00	Work in Progress
SMC GPS Potre - Access Ramp	38,554.00	Work in Progress



C. FURNITURE FACILITY:

Advances were given to following schools and Utilization certificates were submitted by schools. However, credit balance is shown against the following schools:

Particulars	Amount (Rs.)	Reply
SMC GHS, Kalay (Furniture Facility)	17,700.00	Final Payment of Rs.17,700/- which was due as on 31.03.2020 has been paid in the following financial year 2020-21
SMC GHS, Vaddem (Furniture Facility)	15,750.00	Final Payment of Rs.15,750/- which was due on 31.03.2020 has been paid in the following financial year 2020-21
SMC GHS, Valkini (Furniture Facility)	7,350.00	Final Payment of Rs.15,7500/- which was due as on 31.03.2020 has been paid in the following financial year 2020-21

D. TOILET REPAIRS:

Advances were given to following school and Utilization certificates were submitted by schools. However, credit balance is shown against the following school:

Particulars	Amount (Rs.)
SMC GPS VALDAV	8,092.00

Management Reply : Final Payment of Rs.8,092/- which was due as on 31.03.2020 has been paid in the following financial year 2020-21

E. SPORTS AND PHYSICAL EDUCATION:

Management Reply :Utilization Certificates are pending Rs. 1,40,000/-and need to be obtained schools.

Utilization Certificate for Pending amount of Rs. 140,000/-towards Sports & Physical Education Grants disbursed to Schools in 2019-20 is Utilized in 2020-21 and Utilization Certificates are being collected & accounted in 2020-2021 as per instructions issued by SPO.

F. YOUTH AND ECO CLUB:

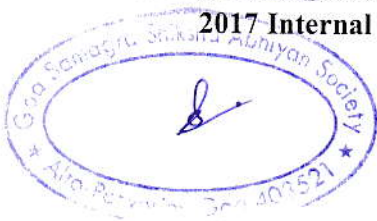
Utilization Certificates are pending Rs. 1,42,500/-and need to be obtained schools.

Management Reply : Utilization Certificate for Pending amount of Rs. 142,000/-towards Youth & Eco club Grants disbursed to Schools in 2019-20 is Utilized in 2020-21 and Utilization Certificates have been collected & accounted in 2020-2021. as per instructions issued by SPO.

G. CIVIL WORK:

Utilization Certificates is pending Rs. 30,000/-and need to be obtained GPS Pratapnagar.

Management Reply : The amount was originally Sanctioned for Construction of Toilet Facility to GPS Pratapnagar but the same was utilized for construction of Compound Wall at GHS Dayanandnagar by VEC Dharbandora (Ref. Letter Received from VEC Dharbandora & BRC Dharbandora) which has been forwarded to DPO along with 2016-2017 Internal Audit Report & Also with 2018-19 Internal Audit Report



H.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 36,917 received from State Bank of India – Verified and found correct
2	Bank Balance Confirmation	Bank balance of Rs 13,35,725.06 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 9.34,386.06. Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs NIL.
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

13. GSSA NORTH DISTRICT OFFICE**A. TDS not deducted on following transactions:**

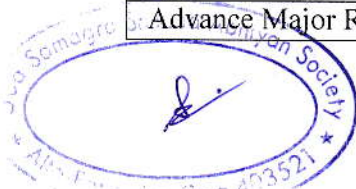
Date	Particulars	Amount Rs.
01/07/2019	Tally Renewal	9,086/-
28/01/2020	Tally Renewal	33,984/-

Management Reply: - It is noted and henceforth tax will be deducted on renewal of Tally.

B. Utilization Certificates towards following advances are still pending:**1. Civil Works:**

Advance towards Civil Work Utilization certificate is pending in following

Particulars	Amount (Rs.)	Type of work
Adv. Access of Ramps Bardez	60,000.00	Access Ramps
Adv. Access of Ramps Bicholim	4,80,000.00	Access Ramps
Adv. Access of Ramps Sattari	2,07,428.80	Access Ramps
Adv. Access Ramps Tiswadi	60,000.00	Access Ramps
Advance Compound Wall Pernem	2,41,800.00	Compound Wall
Advance Compound Wall VEC	7,546.00	Compound Wall
Advance Grills & Varanda Bardez	1,73,300.00	Grills & Varanda
Advance Grills & Varanda Ponda	1,73,326.00	Grills & Varanda
Advance Grills & Varanda Sattari	1,73,300.00	Grills & Varanda
Advance Grills & Varanda Tiswadi	1,73,300.00	Grills & Varanda
Advance Major Repairs	6,445.00	Major Repairs
Advance Major Repairs Bardez	3,76,411.00	Major Repairs
Advance Major Repairs Bicholim	3,76,411.00	Major Repairs
Advance Major Repairs Pernem	7,52,822.00	Major Repairs
Advance Major Repairs Ponda	3,76,411.00	Major Repairs

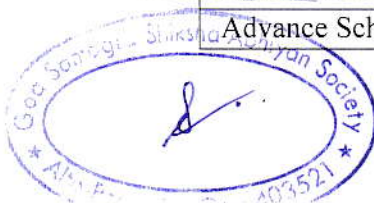


Advance Major Repairs Sattari	6,22,244.00	Major Repairs
Advance Separate Girls Toilet VEC	50,000.00	Separate Girls Toilet
Advance Towards Boys Toilet Facility-Tiswadi	56,695.00	Boys Toilet Facility
Advance Towards Furniture Facility-Bicholim	8,500.00	Furniture Facility
Advance Towards Furniture Facility-Pernem	17,000.00	Furniture Facility
Advance Towards Furniture Facility-Sattari	25,000.00	Furniture Facility
Advance Twds Toilet Repair Facility-Bicholim	1,82,730.00	Toilet Repairs Facility
Advance Twds Toilet Repair Facility-Pernem	60,910.00	Toilet Repairs Facility
Advance Twds Toilet Repair Facility - Ponda	1,21,820.00	Toilet Repairs Facility
Advance Twds Toilet Repair Facility-Sattari	2,36,680.00	Toilet Repairs Facility
Adv.Twds Toilets Under Swatch Vidyalaya - Sattari	48,000.00	Toilets under Swatch Vidyalaya

Management Reply: - Schools were closed during the Pandemic due to which civil work utilization are still in progress. However, this office will follow up for the same and communicated it.

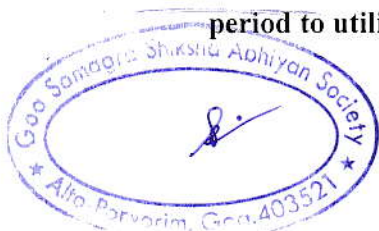
2. Other Programme advances:

Particulars	Amount (Rs.)
Advance Twds Mobility Support for CRC-Bicholim	74,000.00
Advance Twds Mobility Support for CRC-Pernem	65,000.00
Advance Twds Mobility Support for CRC-Sattari	1,02,000.00
Advance CommuintyMobilisationPedne	1,36,000.00
Advance Community MobilisationBardez	1,30,000.00
Advance Community MobilisationBicholim	1,56,000.00
Advance Community MobilisationSattari	2,04,000.00
Advance Community MobilisationTiswadi	73,300.00
Advance Media Activities Bardez	45,000.00
Advance Media Activities Bicholim	45,000.00
Advance Media Activities Pedne	45,000.00
Advance Media Activities Ponda	45,000.00
Advance Media Activities Sattari	45,000.00
Advance Media Activities Tiswadi	15,000.00
Advance Intervention for Uniform Tiswadi	1,03,400.00
Adv. 1 Day Res. CWSN Training-Bardez	10,000.00
Adv. 1 Day Res. CWSN Training - Tiswadi	24,700.00
Advances for Inclusive Education	1,28,007.00
Advance Training Programme IE Bardez	20,000.00
Adv. Setting Resource Rooms (IE)	35,000.00
Advance Maintenance Grant Bardez	42,955.50
Advance Back to School Camp	7,300.00
Adv. Non Residential Bridge Course Bardez	87,506.00
Advance School Grant Pernem	14,000.00
Advance School Grants Bardez	1,46,058.00
Advance School Grants (Upper Primary) Tiswadi	1,000.00
Advance School Grant Tiswadi	25,000.00



Advance Towards Sports & Physical Ed. Grant-Bardez	1,67,500.00
Advance Towards Sports & Physical Ed. Grant-Bicholi	1,95,000.00
Advance Towards Sports & Physical Ed. Grant-Pernem	1,77,500.00
Advance Towards Sports & Physical Ed. Grant-Ponda	2,60,000.00
Advance Towards Sports & Physical Ed. Grant-Sattari	2,72,500.00
Advance Towards Sports & Physical Ed. Grant-Tiswadi	82,500.00
Advance Towards Youth & Eco Club-Bardez	1,82,500.00
Advance Towards Youth & Eco Club-Bicholim	2,05,000.00
Advance Towards Youth & Eco Club-Pernem	2,09,500.00
Advance Towards Youth & Eco Club-Ponda	2,60,000.00
Advance Towards Youth & Eco Club-Sattari	2,90,000.00
Advance Towards Youth & Eco Club-Tiswadi	82,500.00
Advance Twds School Safety Programme - Bardez	2,44,500.00
Advance Twds School Safety Programme - Bicholim	2,13,000.00
Advance Twds School Safety Programme - Pernem	2,12,500.00
Advance Twds School Safety Programme - Ponda	2,53,500.00
Advance Twds School Safety Programme - Sattari	3,13,000.00
Advance Twds School Safety Programme - Tiswadi	1,04,500.00
Adv. Non-Res. Sp. Tr.Centre - Bardez	3,30,000.00
Adv. Non-Res. Sp. Tr.Centre - Ponda	10,000.00
Adv. Non-Res. Sp. Tr.Centre - Tiswadi	1,40,000.00
Advance Teacher Grant Bardez	12,950.00
Advance Teacher Grants Bicholim	11,250.00
Advance Teacher Grants Ponda	4,500.00
Advance Teacher Grant Tiswadi	6,800.00
Advance Teachers Grant Pernem	16,400.00
Advance Teachers Grants Sattari	13,100.00
Adv. Primary Teachers Training - Bardez	3,32,588.00
Adv. Primary Teachers Training - Bicholim	3,64,248.00
Adv. Primary Teachers Training - Pernem	3,36,274.00
Adv. Primary Teachers Training - Sattari	4,86,123.00
Adv. Primary Teachers Training - Tiswadi	2,06,299.00
Adv. Refresher Inservice Teacher Train. BRC 10 Dy	31,714.00
Adv.Ref. RP. MT, BRC, CRC Faculty Cordi.10 Dy 10.06	31,714.00
Advance Towards Self Defence Training-Bardez	54,000.00
Advance Towards Self Defence Training-Bicholim	36,000.00
Advance Towards Self Defence Training-Pernem	81,000.00
Advance Towards Self Defence Training-Sattari	63,000.00

Management Reply: - Schools were closed due to the covid 19 Pandemic. So also funds were released after 31st March 2021. However with SPO instruction office has given time period to utilize the above outstanding fund as on 31st March 2021.



3. Amount payable to M/s Narvekar Agencies outstanding Rs. 7407.50 (prior period expenses)
Management Reply: - The Outstanding amount towards purchase of Free text books from M/S Narvekar Agencies payable from 2012-13 thereof. We are awaiting guidance from SPD/Internal Auditor
4. As per the tally there is a difference payable to BRC Bardez for FY 2012-13 Rs. 1585/-
Management Reply: - The adjustment entry has been passed in F.Y.2012-13 i.e. Difference payable to BRC Bardez from then on amount of Rs.1585/- is reflected in Balance sheet as liabilities. Hence guidance from SPD office is awaited.
- 5.

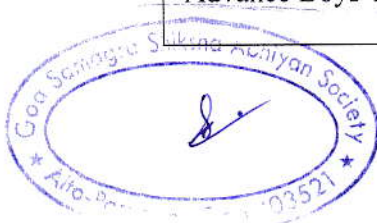
Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 128840 received from Canara Bank – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 5602612.43 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 6319335.930. Balance Confirmation from Bank not obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs 5,000
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis

14. GSSA SOUTH DISTRICT OFFICE:

1. CIVIL WORKS:

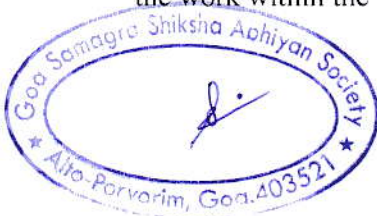
Advance towards Civil Work Utilization certificate is pending in following

Particulars	Amount (Rs.)	Type of Work
Swaach Bharat	48,000.00	Swacha Bharat
Advance Access Ramps Dharbandora	4,47,208.80	Access Ramp
Advance Access Ramps Quepem	1,80,000.64	Access Ramp
Advance Access Ramps Salcete	1,20,000.00	Access Ramp
Advance Access Ramps Canacona	2,39,334.00	Access Ramp
Advance Access Ramps Sanguem	4,24,156.00	Access Ramp
Advance Benches/Desks Canacona	1,60,500.00	Benches/Desk
Advance Benches/Desks Dharbandora	38,500.00	Benches/Desk
Advance Benches/Desks Sanguem	9,000.00	Benches/Desk
Advance Boundary Wall Canacona	2,10,000.00	Boundary Wall
Advance Boys Toliet Sanguem	56,695.00	Boys Toliet



Advance Child Friendly Elements Sanguem	40,000.00	Child Friendly Elements
Advance Compound Wall (VECs)	25,000.00	Compound Wall
Advance Drinking Water Facility Canacona	20,000.00	Drinking Water Facility
Advance Electrification South (VECs)	20,000.00	Electrification VEC
Advance Major Repairs	12,321.00	Major Repairs
Advance Major Repairs Canacona	3,76,411.00	Major Repairs
Advance Major Repairs Quepem	7,52,822.00	Major Repairs
Advance Major Repairs Salcete	14,59,960.00	Major Repairs
Advance Major Repairs Sanguem	15,000.00	Major Repairs
Advance Separate Girls Toilet Canacona	85,000.00	Separate Girls toilet
Advance Separate Girls Toilet Quepem	10,000.00	Separate Girls toilet
Advance Separate Girls Toilet Sanguem	60,000.00	Separate Girls toilet
Advance Toilet Repairs Canacona	30,455.00	Toilet Repairs
Advance Toilet Repairs Dharbandora	2,43,640.00	Toilet Repairs
Advance Toilet Repairs Marmugao	1,52,275.00	Toilet Repairs
Advance Toilet Repairs Quepem	30,455.00	Toilet Repairs
Advance Toilet Repairs Salcete	1,82,730.00	Toilet Repairs
Advance Toilet Repairs Sanguem	1,75,770.00	Toilet Repairs
Varandah Grills Canacona	2,45,288.00	Varandah Grills
Varandah Grills Dharbandora	1,73,300.00	Varandah Grills
Varandah Grills Quepem	1,73,300.00	Varandah Grills
Varandah Grills Sanguem	1,73,300.00	Varandah Grills

Management Reply – The above Civil Works Utilization will be accounted in the books of accounts as and when the civil work is completed. However care is taken by our Civil Work Section by coordinating with the Block Resource Centres, that the School Management Committees completes the work within the stipulated time.



2. Other Programme advances:

Particulars	Amount (Rs.)
Mobility Support For CRC Canacona	29,000.00
Disabled Friendly Toilets Canacona	20,000.00
Disabled Friendly Toilets Quepem	20,000.00
Disabled Friendly Toilets Sanguem	20,000.00
Advance CWSN	5,571.00
Advance Inclusive Education Quepem	1,500.00
Advance Medical Assessment Camp Quepem	1,000.00
Advance Sports Events Sanguem	15,000.00
Environmental Building ProgrammeCanacona	10,000.00
Environmental Building ProgrammeDharbandora	10,000.00
Environmental Building ProgrammeMarmugao	10,000.00
Environmental Building ProgrammeQuepem	10,000.00
Environmental Building ProgrammeSalcete	10,000.00
Environmental Building Sanguem	10,000.00
Advance NRBC Canacona	17,000.00
Advance NRBC Marmugao	4,00,000.00
Advance NRBC Salcete	28,000.00
Xavier Education Society (NRBC)	17,000.00
Advance Maintenance Grant Quepem	2,390.00
Advance Maintenance GrantSanguem	8,098.00
Advance TA/DA	1,25,800.00
Advance School Grant Canacona	2,694.00
Advance School Grant Dharbandora	25,000.00
Advance School Grant Marmugao	3,141.00
Advance School Grant Quepem	4,050.00
Advance School Grant Salcete	8,239.00
Advance School Grant Sanguem	16,000.00
Advance Teachers Grant Marmugao	7,500.00
Advance Teachers Grant Sanguem	16,000.00
Advance Headmasters Training South	1,926.00
Adv Refresher Inservice Training BRC LvlCanacona	45,553.00
Adv Refresher Inservice Training BRC LvlDharbandor	60,000.00
Adv Refresher Inservice Training BRC LvlMarmugao	71,694.00
Adv Refresher Inservice Training BRC LvlQuepem	1,00,000.00
Adv Refresher Inservice Training BRC LvlSalcete	1,00,000.00
Adv Refresher Inservice Training BRC LvlSanguem	30,169.50
Advance Creative Wall PainintingSanguem	45,000.00
Advance Creative Wall PainintingSalcete	45,000.00
Advance Creative Wall Painting Canacona	45,000.00
Advance Creative Wall Painting Dharbandora	45,000.00
Advance Creative Wall Painting Marmugao	45,000.00
Advance Creative Wall Painting Quepem	45,000.00



Self Defence Training for GilrsQuepem	18,000.00
Self Defense Training Grant Canacona	18,000.00
Self Defense Training Grant Marmugao	36,000.00
Self Defense Training Grant Salcete	72,000.00
Self Defense Training Grant Sanguem	9,000.00
Sports & Physical Education Grant Canacona	1,70,000.00
Sports & Physical Education Grant Dharbandora	1,25,000.00
Sports & Physical Education Grant Marmugao	60,000.00
Sports & Physical Education Grant Quepem	1,47,500.00
Sports & Physical Education Grant Salcete	1,25,000.00
Sports & Physical Education Grant Sanguem	1,40,000.00
Teachers ID Cards Canacona	7,400.00
Teachers ID Cards Dharbandora	4,550.00
Teachers ID Cards Marmugao	8,250.00
Teachers ID Cards Quepem	8,050.00
Teachers ID Cards Salcete	9,950.00
Teachers ID Cards Sanguem	3,747.00
Advance Uniform Grant Dharbandora	41,700.00
Advance Uniform Grant Marmugao	3,58,800.55
Advance Uniform Grant Salcete	42,600.00
Youth & Eco Clubs Canacona	1,75,000.00
Youth & Eco Clubs Dharbandors	1,25,000.00
Youth & Eco Clubs Marmugao	70,000.00
Youth & Eco Clubs Quepem	1,52,500.00
Youth & Eco Clubs Salcete	1,45,000.00
Youth & Eco Clubs Sanguem	1,42,500.00

Management Reply – Noted, most of the above Utilization Certificates will be accounted/ settled in the books of accounts as and when the civil work is completed within the stipulated time.

3. Amount of Rs. 23,506/- has been wrongly debited by Bank in the bank a/c of South DPO. However the same has not been reversed by the bank and the same needs to be recovered from Bank.

Management Reply – The amount wrongly debited by Canara Bank – Margao, will be reversed and recovered in the fianacial year 2020-2021

4. Outstanding liabilities appearing in the books of accounts as on 31/03/2020:

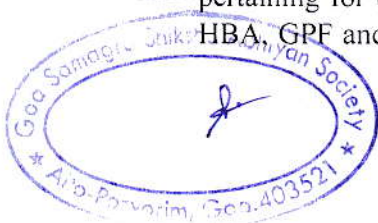
HBA Rs. 25,000/-

GPF Rs. 15,000/-

GEIC Rs. 240/-

These liabilities are for the month of August 2019 & has not been paid till 31/03/2020.

Management Reply – Kindly note that these liabilities appearing in the books of account are not pertaining for the month of August 2019, but are for the month of December 2019, challans of HBA, GPF and GEIS were issued in favour of State of Bank of India – Margao which were not



cleared by the bank due to some technical error/software issues, therefore the entries were reversed in the books of accounts. The above liabilities are already cleared in the financial year 2020-2021.

5. Bank reconciliation shows an entry of Rs. 20,143/- received on 31/03/2020 towards Adv. Refresher In-service Training BRC Marmugao. However, it was noticed that amount has credited in the bank on 01/07/2020 which is beyond the 3 months.

Management Reply – BRC – Marmugao handed over the cheque to Bank, to transfer the amount Rs. 20143/- via NEFT on 31/07/2020, accordingly entry was passed in the books of accounts.

Secondly, Rs. 1368/- remains unreconciled towards VEC Bank Interest Salcete.

Management Reply : No reply Given

6. Debit balances appearing in Sundry Debtors BRC Bank Interest receivable Rs. 19,063/- & VEC Bank Interest Receivable Dharbandora Rs. 87,167/-

Management Reply– VEC Bank Interest Receivable in the books of accounts is yet to be received from the VECs, secondly the BRC Bank Interest receivable is already received by this office however in the year 2016- 2017, instead of accounting it under receivable head it was taken as Bank Interest received.

7.

Sr No	Particulars	Remarks
1.	Interest Received	Interest of Rs 108238 received from Canara Bank – Verified and found correct.
2	Bank Balance Confirmation	Bank balance of Rs 88,15,818.88 as on 31.3.2020 is verified with Bank Statement as against Book Balance of Rs 48,98,388.70. Balance Confirmation from Bank obtained
3	Cash Balance	Balance as on 31.3.2020 is Rs 5,000
4	Bank Reconciliation Statement	Bank Reconciliation is done on monthly basis



15. STATE PROJECT OFFICE:
A. TDS NOT DEDUCTED:

Date	Nature of Expenses	Party Name	Amount Rs.	Management Reply
03/06/2019	DIET Expenses	Infotech Corporation of Goa Ltd	3,603/-	TDS on payments made to Infotech were started from the current financial year 2020-21
03/06/2019	Teachers Education	Infotech Corporation of Goa Ltd	43,424/-	
24/06/2019	DIET Expenses	Infotech Corporation of Goa Ltd	43,424/-	
27/06/2019	Teachers Education	Infotech Corporation of Goa Ltd	43,424/-	
19/07/2019	DIET Expenses	Infotech Corporation of Goa Ltd	31,518/-	
26/07/2019	DIET Expenses	Infotech Corporation of Goa Ltd	66,571/-	
24/09/2019	Teachers Educations (Security Audit)	Infotech Corporation of Goa Ltd	14,160/-	
23/09/2019	Teachers Training Under TE by SCERT	Durga Caterers	78,440/-	TDS is done subsequently in their next payment
23/09/2019	Teachers Training Under TE by SCERT	Shree Ram Ravalnath Self Help Group	1,23,730/-	As it is Self Help Group registered under Societies Registration Act, this office has not deducted TDS on their Bill. If the TDS is required to be deducted then the care will be taken to deduct TDS in future.
09/09/2019	Teachers Educations	Shree Ram Ravalnath Self Help Group	8,600/-	
30/08/2019	DIET Expenses	Infotech Corporation of Goa Ltd	31,845/-	TDS on payments made to Infotech were started from the current financial year 2020-21
21/08/2019	Teachers Education	Infotech Corporation of Goa Ltd	30,117/-	
21/08/2019	Teachers Education	Shree Electronics	56,522/-	NO TDS done
03/10/2019	Teachers Education	Infotech Corporation of Goa Ltd	86,848/-	TDS on payments made to Infotech were started from the current financial year 2020-21
11/10/2019	DIET Expenses	Infotech Corporation of Goa Ltd	43,424/-	
23/10/2019	Teachers Education	Shree Ram Ravalnath Self Help Group	12,300/-	As it is Self Help Group registered under Societies Registration Act,
23/10/2019	Teachers Education	Shree Ram Ravalnath Self Help Group	14,790/-	



				this office has not deducted TDS on their Bill. If the TDS is required to be deducted then the care will be taken to deduct TDS in future.
20/11/2019	Teachers Education	Infotech Corporation of Goa Ltd	86,848/-	TDS on payments made to Infotech were started from the current financial year 2020-21
08/01/2020	DIET Expenses	Infotech Corporation of Goa Ltd	86,848/-	
08/01/2020	Teachers Education	Infotech Corporation of Goa Ltd	43,424/-	
27/01/2020	Teachers Education	Infotech Corporation of Goa Ltd	86,147/-	
05/02/2020	Teachers Education	Infotech Corporation of Goa Ltd	15,340/-	
20/02/2020	Teachers Education	Infotech Corporation of Goa Ltd	86,848/-	
30/03/2020	Teachers Education	Infotech Corporation of Goa Ltd	39,221/-	
18/03/2020	DIET Expenses	Infotech Corporation of Goa Ltd	74,992/-	

B. BANK RECONCILIATION:

Following entries appearing in the bank reconciliation are beyond the period of 3 months

Tally Entry Date	Particulars	Amount (Rs.)	Bank Realization Date	Management Reply
03/02/2020	Central Govt Fund (MHRD) (Receipt)	2,82,94,000/-	13/07/2020	The Sanction orders and amount once received from Ministry of HRD, New Delhi is treated as receipt by Goa Samagra Shiksha, as the amount is already credited to State Government Treasury.
05/02/2020	Sale of Unservisable paper waste (Receipt)	360/-	21/05/2020	The Entries were returned in bank and were reissued subsequently. The delay occurred due to lockdown on April-May 2020, as the payments were of March 2020, the same were accounted in books.
05/03/2020	Teachers Education (Payment)	18,600/-	01/07/2020	
05/03/2020	Teachers Education (Payment)	4,700/-	17/06/2020	
05/03/2020	Teachers Education (Payment)	4,450/-	17/06/2020	



C. Following advances are pending in the books of accounts as on 31/03/2020:

Particulars	Amount (Rs.)	Management Reply
Advance DIET	1,00,000.00	The Amount was given towards DIET annual Day which was scheduled in April 2020, the advance settled in current year 2020-21
Advance Meeting Expenses	2,379.00	The advance settled in current year 2020-21
Advance Nishtha Training 2019-20	11,474.00	
Advance Office Expense	3,025.00	
Advance Repair and Maintenance	8,500.00	
Advance TA/DA	10,350.00	Most of the TA/DA advances were release to the GSSA team attended for PAB meeting held in New Delhi, bills received against the advances and are under verification, the same will be settled before March 2021 and will be available for verification during the next audit visit.
Advance TA/ DA 2018-19	61,775.00	
Advance TA/DA 2019-20	3,00,000.00	
Advance Student Police Cadet Programme	6,497.00	Yet to be settled from Department of Education.

D. Amount payable to M/s Bandekar Offset payable Rs. 4,05,847 /- (prior period expenses)

Management Reply: The amount is payable to the party and is pending till date due to some ongoing legal proceedings and official clearance from State Government

E. Projector lamp has been purchased on 03/06/2019 Rs. 24780/- under Teachers Education. The same has been booked as an expense. It has to be rectified and shown under Fixed Assets.

Management Reply : The Budget is approved under Teachers Education under different heads and expenditure incurred under the activities is to be shown under the different activities, though we have not shown under fixed assets, the entry of purchase of Projector Lamp is already done in Fixed Assets Reister and shown as expenditure under the Teachers Education (Annual grants TE-DIET) for accounting purpose.

F. Fixed Assets :

A Register of Dead Stock is maintained by the State Project office. However the physical verification of Fixed Assets of the Assets was not carried out during the F Y 2019-20. Further the assets purchased during the year have not been tagged with unique assets identification numbers. The State office has not provided for Depreciation on fixed Assets as on 31.3.2020.

Management Reply: Necessary action in this matter will be initiated in due course of time with the approval of concerned authority of SSA



G. General Observations and Suggestions

1. GOA SAMAGARA SHIKSHA (Elementary & Teachers Education) needs to improve compliance in respect of deduction of TDS under the relevant provisions of the Income Tax Act 1961.

It has been observed that there many cases of non deduction of TDS under section 194C which deals with TDS on payment to contractors and sub contractors

The contract of catering falls within the meaning of "work" for the purpose of section 194C. Hence TDS needs to be deducted at the following rates on the payments made to such catering contractors

Sr. No	Nature of Payment	TDS rate if PAN is available	TDS rate if PAN is not Available
1	Payment/Credit to resident Individual or HUF	1%	20%
2	Payment/Credit to any resident other than Individual or HUF	1%	20%

There should be a proper system in place wherein the entity (i.e State Project office/District Project office /Block Resource Centre/School Management) responsible to deduct the TDS should be pre determined.

Clear instructions to deduction of TDS in compliance to the provisions of Income Tax Act 1961 needs to be provided to given by the State Project Office.

Further Special Attention needs to be given to the determination of liability to deduct TDS with response to Civil Work carried out by schools, TDS on salary of employees on deputation, catering Contracts and Civil Contracts

Management Reply: TDS on maximum transaction were made by State Office. However, care will be taken to adhere to the observation of auditors to deduct TDS on the remaining cases as applicable from time to time.

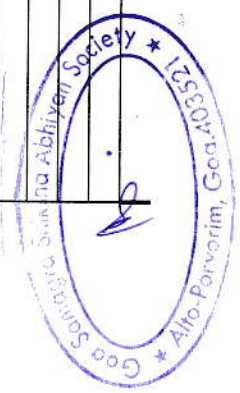
2. There should uniform system followed by all Block Resources Centre and District Project Office in respect of the nomenclature of Accounts heads . It has been observed that Block Resources Centre follow different nomenclature.

Management Reply: Action in this matter will be initiated immediately with the approval and with intimation to the concerned authority of GSSA, by adhering to the observations of auditors.



Name of the SIS: Goa Samagra Shiksha (Elementary & Teachers Education)
Consolidated Receipt and Payments Account for the year ended 31.03.2020

RECEIPTS	Sche- dule	Amount		PAYMENTS	Sche- dule	Amount	
		Current year 2019-20	Previous Year 2018-19			Current year 2019-20	Previous Year 2018-19
Opening Balance				Amount paid to districts and sub-district level			
(a) Cash at Bank		54,829,271.43	15,031,167.67	Expenditure at District and sub-district level			
(b) Cash in Hand		15,000.00	13,337.00	Teacher Salary		10,106,601.00	6,802,113.00
Funds recd. From Govt. of India				BRC		34,722,562.00	29,290,683.00
(a) GSS- Elementary Education		85,025,000.00	96,088,000.00	CRC		29,849,560.00	21,783,867.00
(b) GSS- Teachers education		6,633,000.00	10,200,000.00	Civil work		5,964,800.00	4,570,531.20
Funds recd. From State Govt.				Uniforms to students		10,784,400.00	8,887,500.00
(a) GSS- Elementary Education		56,683,000.00	71,586,000.00	Free Text Book		37,049,857.00	32,960,464.00
(b) GSS- Teachers Education		4,422,000.00	6,800,000.00	Innovative Activities		3,360,000.00	3,361,600.00
Interest				IED		3,337,096.00	3,584,491.00
(a) SSA		1,167,742.02	1,796,539.21	Innovative Head upto 1 crore		5,070,800.00	-
(b) NPEGL				School Maintenance Grant		-	-
Miscellaneous receipts				Composite School Grant		15,950,000.00	15,950,000.00
Others		108,572,038.00	67,505,575.00	Self Defense Training for Girls		387,000.00	-
				Sports & Physical Education Grants		1,990,000.00	-
				Intervention out of school children		935,000.00	978,000.00
Advances for district and sub- district level programme activities				Teacher Training		5,983,000.00	6,314,756.00
adjusted		6,277,089.40	6,133,672.75	Community Training		2,902,000.00	1,565,000.00
				Teachers Grant		-	-
				Library Grants		1,115,500.00	2,686,000.00
				Expenses Under GSS-Teachers Education		5,270,764.00	4,942,357.00
				State Component			
				SIEMAT			
				Management Cost		17,154,811.40	14,133,186.00
				Research & Evaluation			



RECEIPTS	Schedule	Amount		PAYMENTS	Schedule	Amount	
		Current year 2019-20	Previous Year 2018-19			Current year 2019-20	Previous Year 2018-19
				Advances outstanding			
				(a) State level			1,961,727.00
				Miscellaneous payments			
				(a) Assets purchased			2,145,146.00
				(b) Payment to Creditors			-
				(c) Payment of Outstanding liabilities			58,392,599.00
				Closing Balance			
				(a) Cash at Bank			54,829,271.43
				(B) Cash in Hand			15,000.00
Total		323,624,140.85	275,154,291.63	Total		323,624,140.85	275,154,291.63

FOR GOA SAMAGRA SHIKSHA

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants
Firm Regn No. 118288W



Shirodkar

CA Yeshwant V. Shirodkar
Proprietor
M No. 104792

UDIN:21104792AAAABD5108

[Signature]

CHIEF ACCOUNTS OFFICER

State Project Director

Goa Samagra Shiksha Abhiyan

Goa Samagra Shiksha Abhiyan Society

PLACE: Margao Goa

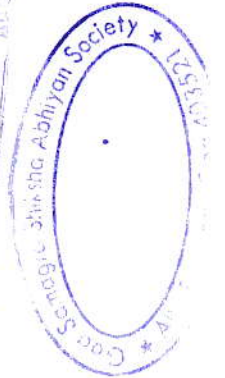
STATE PROJECT DIRECTOR

State Project Director

Goa Samagra Shiksha Abhiyan Society

Goa Samagra Shiksha Abhiyan Society

PLACE: Margao Goa



Consolidated Income and Expenditure Account for the year ended 31.03.2020

(See Para 103.1)

EXPENDITURE	Schedule	Amount		Income	Schedule	Amount	
		Current year 19-20	Previous Year 18-19			Current year 19-20	Previous Year 18-19
Expenditure at District and Sub-District level				Funds recd. From Govt. of India			
Teacher Salary	A	9,064,258.00	7,595,553.00	(a) SSA- Elementary Education		115,700,000.00	96,088,000.00
BRC	B	32,396,421.00	31,183,022.00	(b) Teachers Education		6,633,000.00	10,200,000.00
CRC	C	27,481,539.00	23,611,380.00	Funds recd. From State Govt.			
Civil work	D	3,560,726.56	3,049,950.40	(a) SSA- Elementary Education		77,133,000.00	71,586,000.00
Uniforms to Students	E	8,922,000.00	7,964,800.00	(b) Teachers Education		4,422,000.00	6,800,000.00
Free Text Book	F	37,049,857.00	32,960,464.00	Interest			
Innovative Activities	G	3,360,000.00	3,360,000.00	(a) SSA		971,896.00	1,311,702.00
IED	H	2,408,569.00	3,129,789.90	(b) Refunded by VEC/BRC		458,474.38	491,714.71
School Maintenance Grant	I	-	-	Others		1,454,206.00	1,192,976.00
School Grant	I	15,362,783.00	15,569,781.00	Receipt Prior Period		48,386.00	-
Teacher Grant	I	-	-	Excess of Expenditure over Income			
Library Grants	J	2,231,352.00	2,469,576.00				
Intervention out of school children	K	750,000.00	1,026,500.00				
Teacher Training	L	2,969,201.00	5,634,041.00				
Community Training	M	144,500.00	1,098,344.00				
Innovative Head upto 1 Cr.	N	929,554.00	1,600.00				
SMCs Training	O	846,166.00	385,225.85				
State Component							
SIEMAT							
Management Cost	P	17,851,762.00	15,694,334.00				
Research & Evaluation	Q	2,250.00	324,503.00				
Teacher Education Expenses	R	21,074,870.00	3,513,003.00				
Prior Period Expenses		-	-				
Others (NGERT Workshop Expenses)		-	4,358.00				
Excess of Income Over Expenditure		20,415,153.82	29,094,167.56				
Total		206,820,962.38	187,670,392.71	Total		206,820,962.38	187,670,392.71

FOR GOA SAMAGRA SHIKSHA

AS PER OUR REPORT OF EVEN DATE

CHIEF ACCOUNTS OFFICER
DATE: 22.02.2021
PLACE: Margao Goa

STATE PROJECT DIRECTOR

Goan State Project Director

Goan State Shiksha Adhyayan Society



For V. V. Shirodkar & Co.
Chartered Accountants
Firm Regn No. 118288W
Proprietor
CA Yeshwant V. Shirodkar

UDIN:21104792AAAABD5108

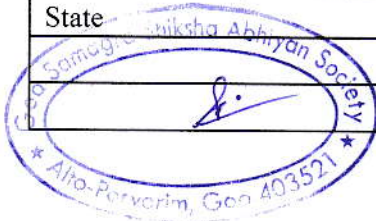
M No. 104792

GOA SAMAGRA SHIKSHA (ELEMENTARY AND TEACHERS EDUCATION)

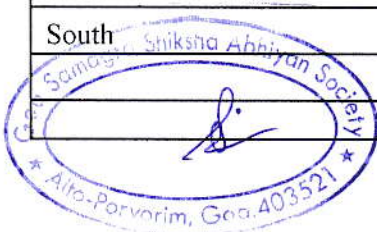
SCHEDULES FORMING PART OF INCOME AND

EXPENDITURE ACCOUNT (MATCHING GRANT) (31.03.2020)

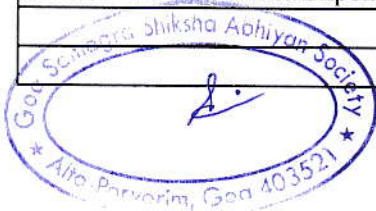
	AMOUNT	AMOUNT
SCHEDULE A		
To Teachers Salary		
Teachers salary (South)	4,191,553.00	
Teachers salary (North)	4,872,705.00	9,064,258.00
SCHEDULE B		
To Block Resource Centre		
Salary of Resource Person North	16,141,484.00	
Salary of Resource Person South	15,414,937.00	
Contingency Grant North	420,000.00	
Contingency Grant South	420,000.00	32,396,421.00
SCHEDULE C		
To Cluster Resource Centre		
Salary of Resource Person North	16,879,541.00	
Salary of Resource Person South	10,140,998.00	
CRC Mobility Support Expenses (North)	200,000.00	
CRC Mobility Support Expenses (South)	261,000.00	27,481,539.00
SCHEDULE D		
To Civil Work		
Access Ramps (North)	109,713.20	
Access Ramps (South)	491,653.36	
Benches & Desk (North)	422,500.00	
Benches & Desk (South)	785,500.00	
Toilet (North)	113,058.00	
Toilet Repairs (North)	148,795.00	
Toilet Repairs (South)	260,175.00	
Major Repairs (North)	217,766.00	
major Repairs (South)	245,833.00	
Varandah Grills (North)	346,600.00	
Varandah Grills (South)	173,300.00	
Flooring (North)		
Flooring (South)	245,833.00	3,560,726.56
SCHEDULE E		
To Uniforms for Students		
North	5,112,600.00	
South	3,809,400.00	8,922,000.00
SCHEDULE F		
Free Text Books		
State	37,049,857.00	37,049,857.00



SCHEDULE G		
RAA & ICT Digital Initiatives Expenses	3,360,000.00	3,360,000.00
SCHEDULE H		
Intervention for CWSN (IED)		
Intervention for CWSN (IED) North	1,128,860.00	
Intervention for CWSN (IED) South	1,279,709.00	2,408,569.00
SCHEDULE I		
Grants Released to Schools		
Composite School Grant North	9,351,792.00	
Composite School Grant South	6,010,991.00	15,362,783.00
SCHEDULE J		
Library Grants		
State	2,231,352.00	2,231,352.00
SCHEDULE K		
Intervention for Out of School Children		
North	330,000.00	
South	420,000.00	750,000.00
SCHEDULE L		
Teachers Training		
Teachers Training North	1,539,133.00	
Teachers Training South	1,266,058.00	
Teachers Training State	164,010.00	2,969,201.00
SCHEDULE M		
Community Training		
Community Training South	144,500.00	144,500.00
SCHEDULE N		
Innovation Head upto 1 Cr.		
North	84,054.00	
South	845,500.00	929,554.00
SCHEDULE O		
SMCs Training		
North	584,496.00	
South	261,670.00	846,166.00



SCHEDULE P		
To Management & MIS		
Audit Expenses	82,600.00	
Ad Hoc Bonus	176,154.00	
Annual Maintenance Contract	12,390.00	
Bank Charges	8,195.00	
Books & Periodicals	25,334.00	
Computer Maintainance	60,122.00	
Electricity Charges	80,375.00	
Internal Audit Expenses	116,820.00	
Leave Salary & Pension Contribution	1,217,166.00	
Meeting & Workshop Expenses	77,702.00	
Mobile Bill Reimbursement	15,750.00	
Office Expenses	80,773.00	
Postage & Telegram	6,428.00	
Printing & Stationary	69,904.00	
Repair & Maintenance	112,205.00	
Salary of Contract Staff	10,136,326.00	
Salary of Office Staff	4,257,106.00	
Remuneration to White Paper Committee	48,000.00	
Remuneration to DPO	127,080.00	
TA/DA	283,934.00	
Tally Software Expenses	43,070.00	
Tea & Refreshment	6,808.00	
Telephone Charges	71,321.00	
Vehicle Hire Charges	476,972.00	
Water Charges	3,726.00	
Web Designing Expenses	41,500.00	
D El Ed Expenses	18,750.00	
Xerox Machine Maintainance	3,400.00	17,659,911.00
SCHEDULE P		
To LEP Activity		
State	191,851.00	191,851.00
SCHEDULE Q		
To REMS Activity		
South	2,250.00	2,250.00
SCHEDULE R		
Teachers Education Expenses		
Construction of New SCERT Building	10,000,000.00	
Salary of Teachers Educators in TEIs	6,056,000.00	
DIET Expenses	1,576,337.00	
DIKSHA Expenses	50,918.00	
Teachers Training Expenses	1,283,129.00	
SCERT Petty Cash Expenses	33,808.00	
SCERT Annual Grants Expenses	2,074,678.00	21,074,870.00
		186,405,808.56



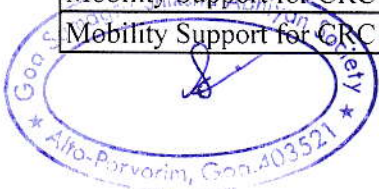
GOA SAMAGRA SHIKSHA
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT)

(31.03.2020)

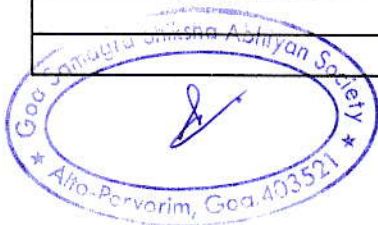
	<u>AMOUNT</u>	<u>AMOUNT</u>
SCHEDULE - A		
SUNDRY CREDITORS		
M/s Narvekar Agencies	7,407.50	
Bandekar Offset	405,847.00	413,254.50
SCHEDULE - B		
PROVISIONS - OUTSTANDING LIABILITIES		
Grant In Aid Secondary Education (Central Share) Payable	7,552,000.00	
Grant In Aid Secondary Education (State Share) Payable	5,035,000.00	
Civil Works Grants Payable	5,725,345.00	
Construction of New SCERT Building-Payable to GSIDC	10,000,000.00	
Library Grants Payable	1,115,852.00	
Salary of Teachers Educators in TEIs	6,056,000.00	
TA/DA Payable	1,260.00	
CRP Salary Payable	25,669.00	
Leave Salary & Pension Contribution Payable	596,103.00	
Contract Staff Salary Payable	500,091.00	
Office Staff Salary Payable	57,992.00	
GEIS Contribution Payable	360.00	
GPF Contribution Payable	75,000.00	
HBA Contribution Payable	28,012.00	
MCA Contribution Payable	4,500.00	
TDS of Office Staff Payable	5,000.00	
Difference payable to BRC Bardez	1,585.00	36,779,769.00
SCHEDULE - D		
ADVANCES		
Block Resource Centre -		
School, Teacher & Maintenance Grant Receivable	333,163.20	
Civil Work, Library Grant, Uniform Grant receivable	481,261.00	
Bank Interest Receivable- Blocks	1,269,756.86	2,084,181.06
CIVIL WORKS		
Access Ramps North	867,428.80	
Access Ramps- South	2,250,699.44	
Boundary Wall Construction North	249,346.00	
Boundary Wall Construction South	235,000.00	
Benches & Desk (South)	208,000.00	
benches & Desk (North)	50,500.00	
Boys Toilet (South)	56,695.00	
Boys Toilet (North)	56,695.00	
Toilet Repairs (South)	815,325.00	



Toilet Repairs (North)	602,140.00	
Drinking Water Facility South	20,000.00	
Electrification South	20,000.00	
Grills for Varandah North	1,386,530.00	
Grills for Varandah South	1,631,818.00	
Major Repair Work North	2,887,155.00	
Major Repair Work South	2,616,514.00	
Repairs to BRCs (North)	1,605,000.00	
repairs to BRCs (South)	1,284,000.00	
Separate Girls Toilet Const. North	50,000.00	
Separate Girls Toilet Const. South	155,000.00	
Swachh Bharat- Separate Girls Toilet (South)	48,000.00	
Toilets under Swachh Vidhyalaya	48,000.00	
Child Friendly Elements VEC South	40,000.00	17,183,846.24
GRANTS RELEASED TO SCHOOLS		
Maintenance North	42,955.50	
Maintenance South	10,488.00	
School Grant North	261,058.00	
School Grant South	59,124.00	
Teachers Grant North	65,000.00	
Teachers Grant South	23,500.00	
Library Grant (South)		462,125.50
Teachers Training		
Inservice Primary Block Level North	1,788,960.00	
Inservice Primary Block Level South	409,342.50	2,198,302.50
INTERVENTION FOR Out of School Children		
NRBC North	574,806.00	
NRBC South	462,000.00	
Madarsa South		1,036,806.00
INTERVENTION FOR CWSN (IED)		
North	217,707.00	
South	143,071.00	360,778.00
Community Training		
SMC Training (South)		
SMC Training (North)	699,300.00	699,300.00
Uniforms for Students		
North	154,400.00	
South	443,100.55	597,500.55
Advance Cluster Resource Centre		
Mobility Support for CRC (South)	29,000.00	
Mobility Support for CRC (North)	241,000.00	270,000.00



Quality & Innovation		
Creative Wall Painting (South)	270,000.00	
Creative Wall Painting (North)	240,000.00	
Teachers ID Cards (South)	41,947.00	
Orientation Programme for Safty & Security (North)	1,341,000.00	
Youth & Eco Club (North)	1,229,500.00	
Youth & Eco Club (South)	810,000.00	3,932,447.00
Self Defense Training for Girls		
North	234,000.00	
South	153,000.00	387,000.00
Sports & Physical Education Grants		
North	1,155,000.00	
South	767,500.00	1,922,500.00
OTHER ADVANCES		
Advance to DIET- Programme & Activities	100,000.00	
Advance Student Police Cadet Prog	6,497.00	
Debit receivable from Bank (South)	23,506.00	
Advance Management & MIS- South DPO Office	125,800.00	
Advance Management & MIS- State Office	397,503.00	653,306.00
		31,788,092.85
SCHEDULE - E		
GRANTS RECEIVABLE FROM STATE GOVERNMENT		
Grant In Aid Elementary Education (Central Share)	30,675,000.00	
Grant In Aid Elementary Education (State Share)	20,450,000.00	
Grant In Aid Secondary Education (Central Share)	7,552,000.00	
Grant In Aid Secondary Education (Central Share)	5,035,000.00	63,712,000.00

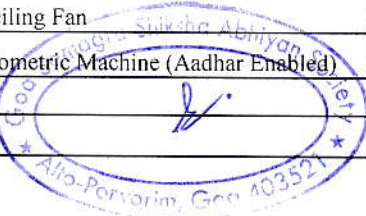


GOA SAMAGRA SHIKSHA

SCHEDULE-C

FIXED ASSETS AS ON 31.03.2020

PARTICULARS	BAL AS ON 04-2019	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2020
3G Data Card	4,400.00	-	-	4,400.00
Air Conditioners	729,320.00	-	-	729,320.00
Books	1,538.00	-	-	1,538.00
Computer Hardware	1,149,995.00	-	-	1,149,995.00
Computers	2,958,604.00	-	-	2,958,604.00
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	1,359,443.00	414,329.00	-	1,773,772.00
LCD Projectors	1,100,640.00	-	-	1,100,640.00
Office Equipment	190,664.00	-	-	190,664.00
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	46,954.00	-	-	46,954.00
Xerox Machine	503,380.00	-	-	503,380.00
Digital Camera	13,670.00	-	-	13,670.00
Laptops	104,970.00	-	-	104,970.00
Water Filter	12,190.00	8,100.00	-	20,290.00
UPS	135,607.00	-	-	135,607.00
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	863,698.00	753,364.00	-	1,617,062.00
Refrigerator	18,590.00	-	-	18,590.00
Wireless ADSL + Modem Router	2,500.00	-	-	2,500.00
Ceiling Fan	1,760.00	-	-	1,760.00
Biometric Machine (Aadhar Enabled)	30,180.00	-	-	30,180.00
	11,107,913.40	1,175,793.00	-	12,283,706.40

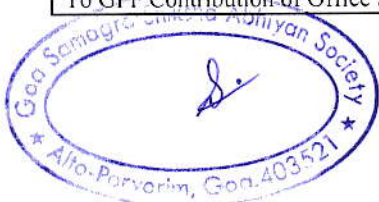


GOA SAMAGRA SHIKSHA- STATE PROJECT OFFICE

Receipt & Payment Account (Matching Grant) for the ended year 31/3/2020

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 01.04.2019			By Advance towards:		
Cash at Bank	50,987,497.82		Office Expenses	10,000.00	
Cash /Petty- Cash in Hand	10,000.00	50,997,497.82	Office Meeting Expenses	36,200.00	
			TA/DA	415,000.00	
To Grants Received- Goa SSA			Nisthta Training		
a) Funds Received from			Repairs & Maintainance	8,500.00	829,700.00
Government of India	85025000.00				
b) Funds Received from			By Free Text Books Activity		
State Government	56683000.00	141,708,000.00			37,049,857.00
			By Management & MIS		
To Grants Received- Teachers Education			Audit Fees Expenses		
a) Funds Received from			Ad Hoc Bonus	93,258.00	
Government of India	6,633,000.00		Bank Charges	3,402.00	
b) Funds Received from			Computer Maintainance	37,266.00	
State Government	4,422,000.00	11,055,000.00	Electricity Charges	39,983.00	
			Meeting & Workshop Expenses	44,060.00	
To Grants Received- Secondary Education			HBA Contribution		
a) Funds Received from			GPF Contribution of office staff	430,000.00	
Government of India	22654000.00		GEIS contribution of office staff	1,440.00	
b) Funds Received from			MCA Contribution	22,500.00	
State Government	15102000.00	37,756,000.00	Office Expenses	51,942.00	
			Postage & Telegram	6,387.00	
To Grants Received from State Govt.			Printing & Stationary		
Towards Para Teachers Salary		44,577,000.00	Repair & Maintenance	71,870.00	
			Salary of Contract Staff	6,202,927.00	
To Interest on S/B A/C		733,818.00	Salary of Office Staff	1,388,934.00	
			Remuneration to White Paper Com	48,000.00	
To Sale of Unservicable Paper waste		360.00	Leave Salary & Pension Contributi	361,317.00	
			TA/DA	234,708.00	
To TDS on Contractors		391,040.00	Internal Audit Expenses	116,820.00	
			TDS of Contractors	391,040.00	
To TDS on Professional Fees		19,950.00	TDS on Contract Staff	76,205.00	
			TDS of Office Staff	190,000.00	
To TDS on Office Staff		190,000.00	TDS on Professional Fees	19,950.00	
			Web Designing Expenses	41,500.00	
To TDS on Contract Staff		76,205.00	Annual Maintainance Contract Ex	12,390.00	
			Tea & Refreshment	4,151.00	
To Receipts from Sale of Text Books		1,453,150.00	Telephone Charges	26,245.00	
			Mobile Bill Reimbursement	750.00	
To GPF Contribution of Office Staff		430,000.00	Vehicle Hire Charges	441,620.00	



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			Cash & Bank Balances as on 31.03.2020		
			Bank Balance (Canara Bank)	10,674,203.82	
			Cash/Petty-Cash in Hand	10,000.00	10,684,203.82
Total Rs.		312,929,700.82	Total Rs.		312,929,700.82

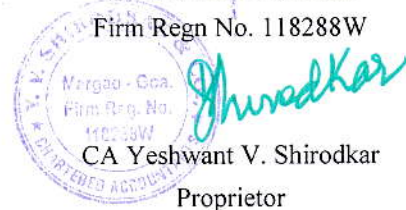
FOR GOA SAMAGRA SHIKSHA- State Project Office

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Regn No. 118288W



CA Yeshwant V. Shirodkar

Proprietor

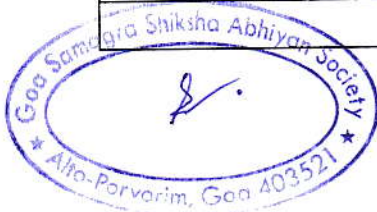
M No. 104792

UDIN:21104792AAAABD5108


 Chief Accounts Officer State Project Director
 DATE: 22.02.2021
 PLACE: Margao Goa


GOA SAMAGRA SHIKSHA- STATE PROJECT OFFICE
(MATCHING GRANT) (STATE PROJECT OFFICE) (as on 31.03.2020)

SCHEDULE A	AMOUNT	AMOUNT
To Management & MIS		
Ad Hoc Bonus		93,258.00
Books & Periodicals		12,303.00
Annual Maintainance Contract		12,390.00
Bank Charges		3,402.00
Electricity Charges		39,983.00
Computer Maintainance		37,266.00
Internal Audit Expenses		116,820.00
Leave Salary & Pension Contribution		361,317.00
Meeting & Workshop Expenses		77,702.00
Mobile Bill Reimbursement		750.00
Office Expenses		58,917.00
Postage & Telegram		6,387.00
Printing & Stationary		41,113.00
Repair & Maintenance		71,870.00
Salary of Contract Staff		6,244,522.00
Salary of Office Staff		1,348,907.00
GEIS Contribution		120.00
GPF Contribution		60,000.00
HBA Contribution		3,012.00
MCA Contribution		4,500.00
TDS on office Staff		5,000.00
Remuneration to White Paper Committee		48,000.00
TA/DA		260,586.00
Tea & Refreshment		4,151.00
Telephone Charges		26,245.00
Vehicle Hire Charges		441,620.00
Water Charges		2,016.00
Web Designing Expenses		41,500.00
Xerox Machine Maintainance		3,400.00
Audit Fees Expenses		82,600.00
		9,509,657.00



GOA SAMAGRA SHIKSHA- STATE PROJECT OFFICE

Balance Sheet as on 31.03.2020

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

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
GRANTS TO BE UTILISED			Fixed Assests		9,162,530.40
Surplus for utilisation in subseqent year			(as per Schedule C)		
Opening Balance	197,899,746.32				
			Deposits(Telephone Deposit)		6,000.00
Add: Income of DPO North for 2018-19					
Accounted now after Closure of books	531,715.00		Advances		
Add: Income of DPO South for 2018-19			(as per Schedule D)		157,529,030.66
Accounted now after Closure of books	379,176.71				
	198,810,638.03		PWD(Advance for Civil Works)		20,000.00
Less: Expenditure of DPO North for 2018-19					
Accounted now after Closure of books	72,770,311.20		Current Assets		
Less: Expenditure of DPO South for 2018-19			Grants Receivables		
Accounted now after Closure of books	53,923,717.95		(as per Schedule E)		63,712,000.00
	72,116,608.88				
Add: Excess of Income over			Closing Balance at SPO		
Expenditure	132,475,137.00	204,591,745.88	Cash in Bank (Canara Bank)	10,674,203.82	
			Cash in Hand	10,000.00	10,684,203.82
Sundry Creditors					
(As per Schedule A)		405,847.00			
Current Liabilities					
(as per Schedule B)		36,116,172.00			
Total Rs.		241,113,764.88	Total Rs.		241,113,764.88

FOR GOA SAMAGRA SHIKSHA- State Project Office

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Regn No. 118288W



CA Yeshwant V. Shirodkar

Proprietor

M No. 104792

UDIN:21104792AAAABD5108

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

DATE:22.02.2021

PLACE: Margao Goa



State Project Director

Goa Samagra Shiksha Abhiyan Society

GOASAMAGRA SHIKSHA- SPO OFFICE

SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2020)

(MATCHING GRANT) (STATE PROJECT OFFICE)

SCHEDULE C

Fixed Assets

Particulars	Balance as on 01-04-2019	Additions	Sales during the year	Balance as on 31.03.2020
3G Data Card	4,400.00			4,400.00
Air Conditioners	483,420.00			483,420.00
Books	1,538.00			1,538.00
Computer Hardware	1,106,945.00			1,106,945.00
Computers	2,176,225.00			2,176,225.00
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	908,199.00	414,329.00		1,322,528.00
LCD Projector	741,390.00			741,390.00
Office Equipment	190,664.00			190,664.00
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	46,954.00			46,954.00
Xerox Machine	438,868.00			438,868.00
Digital Camera	4,400.00			4,400.00
Laptops	316,298.00	753,364.00		1,069,662.00
Water Filter	10,990.00			10,990.00
Ceiling Fans	1,760.00			1,760.00
Biometric Machine	30,180.00			30,180.00
	7,994,837.40	1,167,693.00		9,162,530.40



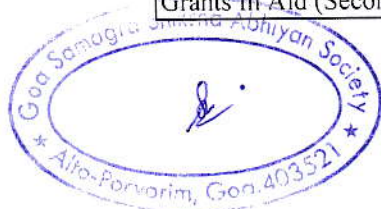
SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2020)
(MATCHING GRANT)- STATE PROJECT OFFICE

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

SCHEDULE B	AMOUNT	AMOUNT
Current Liabilities		
Grant In Aid Secondary Education (Central Share)	7,552,000.00	
Grant In Aid Secondary Education (State Share)	5,035,000.00	
Civil Works Grants Payable	5,725,345.00	
Construction of New SCERT Building- Payable to GSIDC	10,000,000.00	
Library Grants Payable	1,115,852.00	
Salary of Teachers Educators in TEIs	6,056,000.00	
GEIS Contribution Payable	120.00	
GPF Contribution Payable	60,000.00	
HBA Payable	3,012.00	
MCA Payable	4,500.00	
Salary of Contract Staff Payable	495,591.00	
Salary of Office Staff Payable	57,992.00	
Salary of Part Time Sweeper Payable	4,500.00	
TDS of Office Staff Payable	5,000.00	
TA/DA Payable	1,260.00	36,116,172.00

SCHEDULE D	AMOUNT	AMOUNT
Advances		
Advance to DIET for Programme	100,000.00	
Advance to Student Police Cadet prog.	6,497.00	
Advance Management & MIS	397,503.00	504,000.00
Branches/Divisions		
Advances to DPO North	86,566,180.93	
Advances to DPO South	70,458,849.73	157,025,030.66
		157,529,030.66

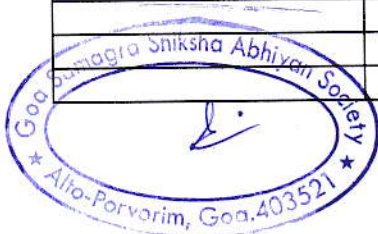
SCHEDULE E	AMOUNT	AMOUNT
Grants Receivable		
Grants In Aid (Elementary Education) (Central Share)	30,675,000.00	
Grants In Aid (Elementary Education) (State Share)	20,450,000.00	
Grants In Aid (Secondary Education) (Central Share)	7,552,000.00	
Grants In Aid (Secondary Education) (Central Share)	5,035,000.00	63,712,000.00



GOA SAMAGRA SHIKSHA -NORTH DISTRICT PROJECT OFFICE

Receipt & Payment Account for the ended year 31.03.2020

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balances as on 01.04.2019			By Salary Payable		
Canara Bank SB A/c	1,376,164.93		BRP's Salary	1,235,148.00	
Cash-in-hand	-	1,376,164.93	CRP's Salary	1,290,974.00	
			PTI Salary	493,250.00	
To Grant received			NGDPO Contract Staff		
from State Project Office	79,226,070.00	79,226,070.00	NGDPO Office Staff	65,422.00	
			Leave Salary Contribution	7,080.00	
To Bank Interest Income			Pension Contribution		
SB Interest Received	129,840.00	129,840.00		14,099.00	3,238,511.00
TO Deduction from salaries received			By Deductions from salaries paid		
GEIS Contribution	1,440.00		GEIS Contribution	1,560.00	
G.P.F. Contribution	180,000.00		G.P.F. Contribution	195,000.00	
TDS of Office Staff	136,157.00	317,597.00	TDS of Office Staff	139,157.00	335,717.00
To Refund of advances			By Fixed Assets		
BRC Staff salary	66,864.00		Purchase of Water Purifier	8,100.00	8,100.00
Part Time Instructors Salary	153,045.00		By Block Resource Centre		
CRP Salary	97,777.00		BRC Contingency	420,000.00	
Mobility Support for CRC	7,000.00		Salary of BRC Staff	16,208,348.00	
School Grant	248,208.00		Salary of Part Time Teacher	5,025,750.00	21,654,098.00
Youth & Club	35,000.00		By Cluster Resource Centre		
School Safety Programme	84,500.00		Salary of Cluster Resource Per	16,951,649.00	
Community Mobilisation	318,234.00		Mobility Support to CRC	461,000.00	17,412,649.00
Nishtha Teacher Training	378,335.00		By Community Training		
Sports & Physical Ed.	35,000.00		Community Mobilisation	1,610,000.00	
Teacher ID Cards	5,096.00		Media Activities	270,000.00	1,880,000.00
Uniform Grant	76,109.00		By Grant released to school		
CWSN Training	24,856.00		School Grant	9,750,000.00	
Medical Assessment Camp	28,260.00		Uniform Grant	5,768,400.00	
Stipend for Girls	264,000.00		Sports & Physical Education	1,217,500.00	
Civil Work	75,910.00		Youth & Eco Club	1,282,500.00	
Bank Interest from Block	112,187.50	2,010,381.50	School Safety Programme	1,563,500.00	19,581,900.00
To Previous years Refunds			By Advances towards Civil Works		
Library Grant 18-19	44,080.00		Major Repairs	1,505,644.00	
CRP Salary	4,516.00		Toilet Repair Facility	304,550.00	
Uniform Grant	195,942.40		Varandha & Grills	346,626.00	
Medical Assessment Camp	500.00		Access Ramps	780,000.00	
Aids & Appliances	1,400.00		Toilet Repairs of Prevoius yea	87,885.00	3,024,705.00
Shikshan Prarambhotsav	500.00		By Prior Period Refund adjustment		
Bank Interest from Block	6,877.50				0.40
Stipend for Girls	2,000.00		By Teachers Training		
Staff Salary	2,798.00	258,613.90			3,643,000.00
			By Teachers ID Cards		
					66,650.00
			By Self Defence Training		
					234,000.00



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			By Intervention for CWSN (IED)		
			One day Parental awareness Car	60,000.00	
			Aids & appliances	63,125.00	
			Res. Training	238,800.00	
			Hiring Services	175,450.00	
			Medical Assessment (CWSN)	140,400.00	
			Escort & Transport	182,664.00	
			Inservice Training for Sp.Educ	10,400.00	
			Purchase of Instructional Mater	55,000.00	
			Purchase of Large font Materia	5,000.00	
			Stipend for Girls	746,000.00	1,676,839.00
			By Special Training		
			Non residential Special Traini	520,000.00	520,000.00
			By Management & MIS		
			Bank Charges	2,247.00	
			Bonus to Staff	41,448.00	
			Refreshment Expenses	2,657.00	
			Salary of Contract Staff	1,747,479.00	
			Salary of Office Staff	1,481,352.00	
			Pension Contibution	172,914.00	
			Leave salary contribution	86,832.00	
			Newspaper & Periodicals	3,375.00	
			Office Expences	7,096.00	
			Electricity Charges	23,743.00	
			Printing & Stationery	12,637.00	
			Computer Maintainance at bloc	22,856.00	
			Tally Software expenses	43,070.00	
			Telephone & Mobile Charges	32,486.00	
			Travelling Expenses	600.00	
			TA/DA Expenses	5,135.00	
			Repair & Maintenance	15,078.00	
			Repair & Maintenance at block	17,157.00	3,718,162.00
			Closing Balances as on 31.03.2020		
			Canara Bank SB A/c	6,319,335.93	
			Cash in Hand	5,000.00	6,324,335.93
			Total Rs.	Total Rs.	83,318,667.33

FOR GOA SAMAGRA SHIKSHA ABHIYAN (NGDPO)

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Reg No.118288W



CA Yeshwant V. Shirodkar

Proprietor

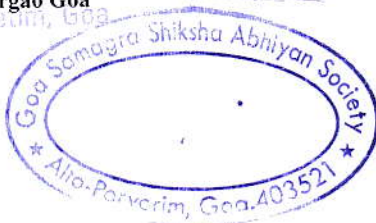
M No. 104792

UDIN:21104792AAAABD5108

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

DATE: 22.02.2021

PLACE: Margao Goa



GOA SAMAGRA SHIKSHA-NORTH DISTRICT PROJECT OFFICE

Income & Expenditure Account for the year ended 31.03.2020

EXPENDITURE	Schedule	AMOUNT	INCOME	AMOUNT
To Management & MIS	F	3,715,364.00	By Grants Received from State Project Office	77,777,085.00
To Block Resource Centre	G	21,434,189.00	By Interest Received	
To Cluster Resource Centre	H	17,079,541.00	Interest on SB Account	129,840.00
To School Grants	I	9,359,846.00	Bank Interest from BRCs	262,628.36
To Teacher Training	J	1,539,133.00	By Prevoius Years Refund	48,386.00
To Intervention for CWSN	K	1,128,860.00		
To Community Training	L	614,496.00		
To Special Training Centre	M	330,000.00		
To School Safety Prog. Expns	N	46,000.00		
To Civil Work	O	1,358,432.20		
To Uniform to Students	P	5,112,600.00		
To Excess of Income over Expenditure		16,499,478.16		
Total Rs.		78,217,939.36	Total Rs.	78,217,939.36

FOR GOA SAMAGRA SHIKSHA ABHIYAN (NGDPO)

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Reg No.118288W

[Signature]
CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECT

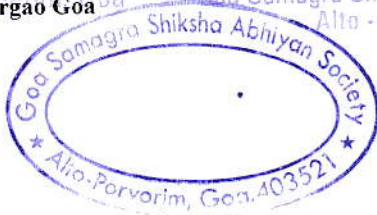
DATE: 22.02.2021

PLACE: Margao Goa

[Signature]
State Project Director

Goa Samagra Shiksha Abhiyan Society

Alto - Betim, Goa



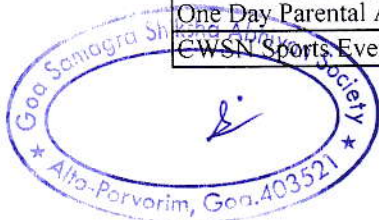
[Signature]
CA Yeshwant V. Shirodkar

Proprietor

M No. 104792

UDIN:21104792AAAABD5108

GOA SAMAGRA SHIKSHA-NORTH DISTRICT PROJECT OFFICE		
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT (31.03.2020)		
	AMOUNT	AMOUNT
SCHEDULE F		
MANAGEMENT & MIS		
Bank Charges	2,247.00	
Bonus to Staff	41,448.00	
Computer Expenses Towards 6 Blocks	22,856.00	
Electricity Charges	23,743.00	
Leave Salary Contribution of AO	86,832.00	
Newspaper & Periodicals	3,375.00	
Office Expences	7,096.00	
Pension Contribution of AO	172,914.00	
Printing & Stationery	12,637.00	
Refreshment Expenses	2,657.00	
Repair & Maintenance of Block	17,157.00	
Repair & Maintenance	15,078.00	
Salary of Contract Staff	1,744,681.00	
Salary of Office Staff	1,481,352.00	
Tally Software Expenses	43,070.00	
Telephone & Mobile Charges	32,486.00	
TA/DA Expenses	5,135.00	
Travelling Expenses	600.00	3,715,364.00
SCHEDULE G		
BLOCK RESOURCE CENTRE		
Salary of BRC Staff	16,141,484.00	
Salary of Part Time Instructor	4,872,705.00	
BRP Contingency Grant	420,000.00	21,434,189.00
SCHEDULE H		
CLUSTER RESOURCE CENTRE		
Salary of CRP	16,879,541.00	
CRC Montoring Support	200,000.00	17,079,541.00
SCHEDULE I		
GRANTS RELEASED TO SCHOOLS		
School Grant	9,351,792.00	
Teachers Grant	8,054.00	9,359,846.00
SCHEDULE J		
TEACHERS TRAINING		
Nishtha Teacher Training	1,539,133.00	1,539,133.00
SCHEDULE K		
INTERVENTION FOR CWSN (IED)		
Aids & Appliance for CWSN	63,125.00	
Escort & Transport to CWSN	182,664.00	
Medical Assesment (CWSN) Exp	77,620.00	
One Day Parental Awareness Camp Expenses	53,876.00	
CWSN Sports Event	90,000.00	



	AMOUNT	AMOUNT
Inservice training of Special Educator	49,785.00	
Environment Building Programme	3,990.00	
Hiring Services of Therapist	175400.00	
Stipend for Girls	422000.00	
Inservice Training for Special Educator	10,400.00	1,128,860.00
SCHEDULE L		
COMMUNITY TRAINING		
Community Training Expenses	584,496.00	
Creative Wall Painting (Media Activity)	30,000.00	614,496.00
SCHEDULE M		
SPECIAL TRAINING CENTRE		
Non Residential Special Training Centre (2018-19)	330,000.00	330,000.00
SCHEDULE N		
School Safety Programme Expenses	46,000.00	46,000.00
SCHEDULE O		
CIVIL WORK		
Access Ramp Expenses	109,713.20	
Boys Toilet Facility Expenses	113,058.00	
Furniture Facility	422,500.00	
Major Repair Expenses	217,766.00	
Toilet Repair Facility Expenses	148,795.00	
Varandha Grills Expenses	346,600.00	1,358,432.20
SCHEDULE P		
INNOVATION OF SC/ST/MINORITY CHILDREN		
Uniform Grant Expenses	5,112,600.00	5,112,600.00
		61,718,461.20



GOA SAMAGRA SHIKSHA- NORTH DISTRICT PROJECT OFFICE					
Balance Sheet as on 31.03.2020					
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GRANTS TO BE UTILISED			FIXED ASSETS		
Unutilised grants			(As Per Schedule C)		973,468.00
as on 01.04.2019	8,789,096.43				
Add : Excess of Income over Expenditure	16,499,478.16	25,288,574.59	ADVANCES		
			(As Per Schedule D)		16,047,481.30
CURRENT LIABILITIES					
(As Per Schedule A)		27,254.00	Receivables		
			(As Per Schedule E)		1,977,950.86
SUNDRY CREDITORS					
(As Per Schedule B)		7,407.50	Closing Balances		
			as on 31.03.2020		
			Canara Bank SB A/c	6,319,335.93	
			Cash in Hand	5,000.00	6,324,335.93
		25,323,236.09			25,323,236.09

FOR GOA SAMAGRA SHIKSHA ABHIYAN (NGDPO)

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Reg No.118288W



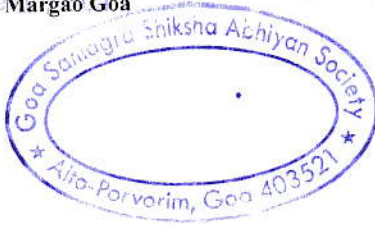
CA Yeshwant V. Shirodkar

Proprietor

M No. 104792

UDIN:21104792AAAABD5108

Chief Accounts Officer State Project Director
Goa Samagra Shiksha Abhiyan
DATE: 22.02.2021
PLACE: Margao Goa



GOA SAMAGRA SHIKSHA- NORTH DISTRICT PROJECT OFFICE

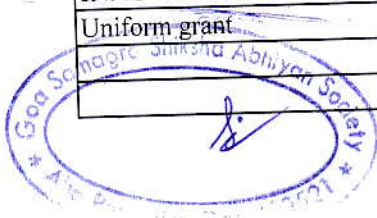
SCHEDULE-C

FIXED ASSETS AS ON 31.03.2020

PARTICULARS	BAL AS ON 01-04-2019	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2020
Air Conditioner	164,800.00			164,800.00
Computer Purchases	283,246.00			283,246.00
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	45,506.00			45,506.00
Water Purifier	-	8,100.00		8,100.00
Wireless ADSL + Modem Router	2,500.00			2,500.00
	965,368.00	8,100.00	-	973,468.00



GOA SAMAGRA SHIKSHA ABHIYAN- NORTH DISTRICT PROJECT OFFICE		
SCHEDULES FORMING PART OF BALANCE SHEET		
	AMOUNT	AMOUNT
SCHEDULE - A		
CURRENT LIABILITIES		
Difference Payable to BRC Bardez for 2012-13	1,585.00	
CRP Salary Payable	25,669.00	27,254.00
SCHEDULE - B		
SUNDRY CREDITORS		
M/s Narvekar Agencies	7,407.50	7,407.50
SCHEDULE - D		
ADVANCES		
Civil Advance		
Access of Ramps	867,428.80	
Compound Wall	249,346.00	
Varandha & Grills	1,386,530.00	
Major Repair	2,887,155.00	
Repairs to BRCs	1,605,000.00	
Separate Girls Toilet VEC	50,000.00	
Boys Toilet Facility	56,695.00	
Furniture Facility	50,500.00	
Toilet Repair Facility	602,140.00	
Toilets under Swatch Vidhyalaya	48,000.00	7,802,794.80
		241,000.00
Mobility Support for CRC		
Community Mobilisation Training		
Community Mobilisation Training	699,300.00	
Creative Wall Painting (Media Activity)	240,000.00	939,300.00
GRANTS RELEASED TO SCHOOLS		
Maintenance Grant	42,955.50	
School Grant	261,058.00	
Teachers Grant	65,000.00	
Sports & Physical Ed. Grant	1,155,000.00	
Youth and Eco Club	1,229,500.00	
School Safety Programme	1,341,000.00	4,094,513.50
Teachers Training		
Nishtha Teachers Training	1,725,532.00	
Refresher Inservice Teachers BRC (10 days)	31,714.00	
Refresher RP, MT, BRC, CRC faculty Cordi.(10 days) 10.06	31,714.00	1,788,960.00
INTERVENTION FOR Out of School Children		
Back to School Camp	7,300.00	
Non Residential Bridge Course Pernem	87,506.00	94,806.00
INNOVATION HEAD UPTO Rs.1 CRORE (18)		
Uniform grant	154,400.00	154,400.00



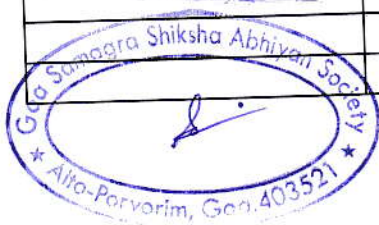
	AMOUNT	AMOUNT
	AMOUNT	AMOUNT
INTERVENTION FOR CWSN		
Medical Assessment	8,007.00	
Inservice Training of Special Educator	14,700.00	
Environment Training Programme	20,000.00	
Assistive Aids for CWSN	2,000.00	
Inclusive Education	118,000.00	
Setting Resource Rooms (IE)	35,000.00	
Adv. Training programme IE Bardez	20,000.00	217,707.00
SPECIAL TRAINING CENTRE		
Non - Residential Special Training Centre	480,000.00	480,000.00
		234,000.00
Self Defence Training		
	Total	16,047,481.30
SCHEDULE - E		
SUNDRY DEBTORS		
REFUND SCHOOL, TEACHER AND MAINTENANCE		
School Grant	55,000.00	
School Safety Programme	92,000.00	
Sports & Physical Education	27,500.00	
Teacher Grant	2,000.00	
Youth & Club	18,000.00	
Maintenance Grant	5,000.00	199,500.00
REFUND UNDER CWSN INTERVENTION		
Inservice Training for Special Educator	35,469.00	
Physiotherapy Service	50.00	
Stipends for Girls	56,000.00	
Aids and Appliances	1,500.00	
One Day Parental Awareness Camp	6,124.00	
Medical Assessment Camp	34,520.00	133,663.00
REFUND RECEIVABLE UNDER DIFFERENT INTERVENTION		
Community Mobilisation	7,970.00	
Mobility Support for CRC	13,000.00	
Uniform Grant	460,291.00	481,261.00
	1,163,526.86	1,163,526.86
Refund Bank interest from block		
	Total	1,977,950.86



GOA SAMAGRA SHIKSHA- SOUTH DISTRICT PROJECT OFFICE

Receipt & Payment Account for the ended year 31.03.2020

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Cash & Bank Balance as on 01.04.2019			By Repayment of current		
Cash at Bank	2,465,608.68		Liabilities of 2018-19		
Cash /Petty- Cash in Hand	5,000.00	2,470,608.68	Accountant Salary Payable	268,883.00	
			PTE Salary Payable	396,048.00	
To Grants Received			BRP Salary Payable	419,832.00	
a) Funds Received from			CRP Salary Payable	712,728.00	
State Project Directors Office - Porvorim			Data Entry Salary Payable	115,267.00	
		58,403,145.00	MIS Salary Payable	144,768.00	
To Interest on S/B A/C - Canara Bank			Office Staff Salary Payable	231,649.00	
		108,238.00	DPO Remuneration Payable	10,590.00	2,299,765.00
To refund of Interest from 6 Blocks					
		195,846.02	By Repayment of Deductions from Salaries:		
To Miscellaneous Income			GEIS Contribution	1,560.00	
		540.00	GPF Contribution	195,000.00	
To Deductions from Salaries:			TDS on Office Staff	159,240.00	
GEIS Contribution	1,800.00		House Building	325,000.00	680,800.00
GPF Contribution	210,000.00		By Expenses to Block Resource Centre towards:		
House Building	350,000.00		Salary of BRP	6,637,228.00	
TDS on Office Staff	159,240.00	721,040.00	Salary of BRP - CWSN	752,944.00	
To Refund of advances from BRCs/CRCs towards:			Salary of Accountants	4,019,560.00	
BRC	75,379.00		Salary of DEO	1,674,337.00	
CRC	2,211.00		Salary of MIS	2,406,247.00	15,490,316.00
Uniforms	785,700.00		By Expenses to Cluster Resource Centre towards:		
SMC Training	617,580.00		Salary of CRP	10,141,209.00	10,141,209.00
Teachers Trainings	953,049.00				
CWSN(IED)	304,548.00		By Part Time Teachers Salary:		
Library Grant	480.00		Art Educators	1,512,539.00	
MIS	6,911.00		Health & Physical Educators	2,488,201.00	
School Grant	164,009.00		Work Educators	190,813.00	4,191,553.00
School Safety Programme	183,500.00		By Intervention for CWSN (IED)		
Sports & Physical Education	5,000.00		Inclusive Education' Activities		1,234,457.00
Teachers ID Cards	2,203.00		By Advances under Interventions:		
Youth & Eco Club	5,000.00	3,105,570.00	BRC	420,000.00	
			Civil Works	2,940,095.00	
			CRC	292,000.00	
			Intervention for CWSN (IED)	425,800.00	
			Intervention for Oosc	415,000.00	
			Maangement & MIS	206,000.00	
			School Grant	6,200,000.00	



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			SMC Training	876,000.00	
			Teachers Training	2,340,000.00	
			Creative Wall Paintings	270000	
			School Safety Programme	1029000	
			Self Defense	153000	
			Sports & Physical Education	772500	
			Teachers ID Cards	44150	
			Uniforms	5016000	
			Youth & Eco Clubs	815000	22,214,545.00
			By Management & MIS Expenses		
			Bank Charges	2,546.00	
			Bonus to Staff	41,448.00	
			Books & Periodicals	9,656.00	
			Electricity Charges	22,060.00	
			Vehicle Hire Charges	35,352.00	
			Mobile Bill Reimbursement	15,000.00	
			Office Expenses	14,760.00	
			Postage and Telegraph	41.00	
			Printing and Stationary	16,154.00	
			Remuneration to DPO	127,080.00	
			Repairs and Maintainance	8,100.00	
			Salary of Contract Staff	2,147,123.00	
			Salary Office Staff	1,354,215.00	
			TA/DA Expenses	17,613.00	
			Telephone Expenses	12,590.00	
			Water Charges	1,710.00	3,825,448.00
			By Wrong Debit By Bank (Receivable)		23,506.00
			By Cash & Bank Balances as on 31.03.2020		
			Bank Balance (Canara Bank)	4,898,388.70	
			Cash/Petty-Cash in Hand	5,000.00	4,903,388.70
		65,004,987.70			65,004,987.70

FOR GOA SAMAGRA SHIKSHA ABHIYAN (SGDPO)

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Regn No. 118288W



CA Yeshwant V. Shirodkar

Proprietor

M No. 104792

UDIN:21104792AAAABD5108

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

DATE: 22.02.2021

PLACE: Margao Goa



State Project Director

State Project Director

Goa Samagra Shiksha Abhiyan Society

GOA SAMAGRA SHIKSHA -SOUTH DISTRICT PROJECT OFFICE
Income & Expenditure Account for the year ended 31.03.2020

EXPENDITURE	Schedule	AMOUNT	INCOME	AMOUNT
To Part Time Instructors Salary	A	4,191,553.00	By Grants Received from State Project Office	61,393,775.00
To Block Resource Centre	B	-	By Interest on S/B A/C - Canara Bank	108,238.00
To Cluster Resource Centre	C	-	By Interest from BRC Received	195,846.02
To Civil Works	D	-	By Miscellaneous Income	540.00
To Mangement & MIS Expenses	E	-		
To Uniforms to Students	E	3,809,400.00		
To Teachers Training		1,266,058.00		
To Intervention for Oosc Children		420,000.00		
To Intervention for CWSN (IED)		1,279,709.00		
To School Safety Programme		845,500.00		
To Composite School Grants		6,010,991.00		
To Community Mobilisation		144,500.00		
To SMCs Training		261,670.00		
To Excess of Expenditure over Income		10,611,398.66		
		28,840,779.66		61,698,399.02

FOR GOA SAMAGRA SHIKSHA ABHIYAN (SGDPO)

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.
Chartered Accountants
Firm Reg No. 118288W



Yeshwant V. Shirodkar
Proprietor

M.No. 104792

UDIN:21104792AAAABD5108

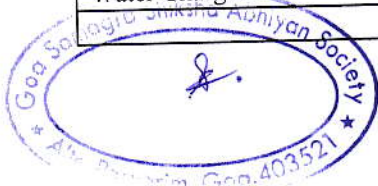
CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR
 DATE: 22.02.2021
 PLACE: Margao Goa



GOA SAMAGRA SHIKSHA- SOUTH DISTRICT PROJECT OFFICE

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

	AMOUNT	AMOUNT
SCHEDULE A		
To Part Time Instructors Salary		
Art Education Teachers	1,512,539.00	
Health & Physical Education Teachers	2,488,201.00	
Work Educators	190,813.00	4,191,553.00
SCHEDULE B		
To Block Resource Centre		
Salary of Resource Person	6,563,705.00	
Salary of Resource Person - CWSN	752,944.00	
Salary of MIS Co-ordinators	2,404,391.00	
Salary of Accountants	4,019,560.00	
Salary of Data Entry Operators	1,674,337.00	
Contingency Grant	420,000.00	15,834,937.00
SCHEDULE C		
To Cluster Resource Centre		
Mobility Support to CRC	261,000.00	
Salary of Resource Person	10,140,998.00	10,401,998.00
SCHEDULE D		
To Civil Work		
Benches & Desks	785,500.00	
Flooring	245,833.00	
Major Repairs	245,833.00	
Access Ramps for CWSN	491,653.36	
Toilet Repairs	260,175.00	
Varandah Grills	173,300.00	2,202,294.36
SCHEDULE E		
To Management & MIS		
Bank Charges	2,546.00	
Bonus to Staff	41,448.00	
Books & Periodicals	9,656.00	
Electricity Charges	16,649.00	
Hire Charges of Vehicle	35,352.00	
Mobile Bill Reimbursement	15,000.00	
Media Activities	2,250.00	
Office Expenses	14,801.00	
Printing & Stationery	16,154.00	
Remmuneration to DPO	127,080.00	
Repairs & Maintenance	8,100.00	
Salary of Office Staff South	3,501,338.00	
Leave Salary & Pension	205,494.00	
Pension Contribution	390,609.00	
TA/DA	16,521.00	
Travelling Expenses	1,092.00	
Telephone Charges	12,590.00	
Water Charges	1,710.00	4,418,390.00



GOA SAMAGRA SHIKSHA- SOUTH DISTRICT PROJECT DISTRICT
Balance Sheet as on 31.03.2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
BRANCH / DIVISIONS			FIXED ASSETS		2,147,708.00
Unutilised grants			(As Per Schedule A)		
as on 01.04.2019	9,065,073.73				
			SECURITY DEPOSITISTS		3,058.00
Add: Excess of Income Over					
Expenditure	10,611,398.66	19,676,472.39	ADVANCES (As Per Schedule B)		13,152,430.69
Outstanding Provisions		636,343.00	Sundry Debtors		106,230.00
			Cash and Bank Balance as on		
			31.03.2020		
			Cash at Canara Bank	4,898,388.70	
			Cash in hand	5,000.00	4,903,388.70
		20,312,815.39			20,312,815.39

FOR GOA SAMAGRA SHIKSHA ABHIYAN (SGDPO)

AS PER OUR REPORT OF EVEN DATE

For Y.V. Shirodkar & Co.

Chartered Accountants

Firm Reg No. 118288W

Margao - Goa.

Firm P. T. No.

118. SW

Yeshwant V. Shirodkar

Proprietor

M.No. 104792

UDIN:21104792AAAABD5108

CHIEF ACCOUNTS OFFICER

STATE PROJECT DIRECTOR

DATE: 22.02.2021

PLACE: Margao, Goa



GOA SAMAGRA SHIKSHA-SOUTH DISTRICT PROJECT OFFICE		
SCHEDULES FORMING PART OF BALANCE SHEET		
	AMOUNT	AMOUNT
SCHEDULE - A		
Fixed Assets		
800 VA UPS	84,101.00	
Air Conditioner	81,100.00	
All in one printer	24,950.00	
Camera	9,270.00	
Colour Printer	2,300.00	
Cash Box	3,000.00	
Desktop	499,133.00	
Digital Copier (Xeox machine)	50,400.00	
Dot Matrix Printer	11,000.00	
EPABX System	23,255.00	
EPSON M200 Printer	14,000.00	
Executive Chair	5,842.00	
Executive side table	7,000.00	
Executive Table	8,500.00	
External Hard Disk	5,950.00	
Focus Wireless Portable PA System	87,375.00	
Furniture & Fixture	294,252.00	
Filing Cabinet	10,326.00	
HP laser Jet Printer	5,800.00	
Induction Cook Top	3,350.00	
Ladder (Heavy Duty)	4,600.00	
Laptops	407,440.00	
Library Cupboard	8,312.00	
Low end Laser Printers	57,695.00	
Office Cupboard	16,522.00	
Multimedia LCD Projector	301,125.00	
Medium Table	13,309.00	
Pedastal Fans	9,500.00	
Plastic Chairs	4,500.00	
Premium Visitors Chairs	15,831.00	
Refrigerator	9,900.00	
Slotted Angel Rack	3,762.00	
Stabilizer 2KVA	6,000.00	
Table	6,363.00	
Tripod Stand Projection Screen	45,750.00	
Water Prifier	1,200.00	
Wooden Trolley for Xerox machine	4,995.00	2,147,708.00
SCHEDULE - B		
ADVANCES		
Block Resource Centre		
Contingency Grant	0.20	0.20



Cluster Resource Centre		
CRC Mobility Support	29,000.00	29,000.00
CIVIL WORKS		
Access Ramps	2,250,699.44	
Boundary Wall Construction	235,000.00	
Benches & Desks	208,000.00	
Boys Toilet	56,695.00	
Child Friendly Elements	40,000.00	
Drinking Water Facility	20,000.00	
Major Repair Work	2,616,514.00	
Repairs to BRCs	1,284,000.00	
Separate Girls Toilet	155,000.00	
Toilet Repairs	815,325.00	
Varandah Grills	1,631,818.00	
Electrification	20,000.00	
Swaach Bharat - Toilets	48,000.00	9,381,051.44
GRANTS RELEASED TO SCHOOLS		
Maintenance South	10,488.00	
Teachers Grant	23,500.00	
School Grant	59,124.00	93,112.00
	125,800.00	125,800.00
MANAGEMENT & MIS		
	443,100.55	443,100.55
UNIFORMS		
TEACHERS TRAINING		
Headmaster Training	1,926.00	
Refresher Inservice Training	407,416.50	409,342.50
INTERVENTION FOR Out of School Children		
NRBC South	445,000.00	
Others (NRBC)	17,000.00	462,000.00
	270,000.00	270,000.00
Creative Wall Paintings		
	153,000.00	153,000.00
Self Defence Training for Girls		
	767,500.00	767,500.00
Sports & Physical Education		
	810,000.00	810,000.00
Youth & Eco Clubs		
	41,947.00	41,947.00
Teachers ID Cards		
INTERVENTION FOR CWSN (IED)		
Disabled Friendly Toilets	60,000.00	
Inclusive Education/CWSN	7,071.00	
Sports & Medical Assessment	16,000.00	



Environmental Buidling Programme	60,000.00	143,071.00
Receivable from Bank (wrong debit)		23,506.00
	TOTAL	13,152,430.69



Y.V. SHIRODKAR & Co

Chartered Accountants

Procurement Audit Report

This is to certify that we have gone through the procurement procedure used for the state for Goa Samagra Shiksha Elementary and Teachers Education and based on the audit of the records for the year 2019-20 of Goa Samagra Shiksha Elementary and Teachers Education and inputs from the district audit reports, we are satisfied that the procurement procedures prescribed in the Manual Financial Management and Procurement under GSS 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
Y V Shirodkar & Co.
Chartered Accountants
FRN: 118288W



CA. Yeshwant V Shirodkar
(Proprietor)
M. No: 104792
UDIN: 21104792AAAABD5108

Place: Margao- Goa.
Date: 22.02.2021