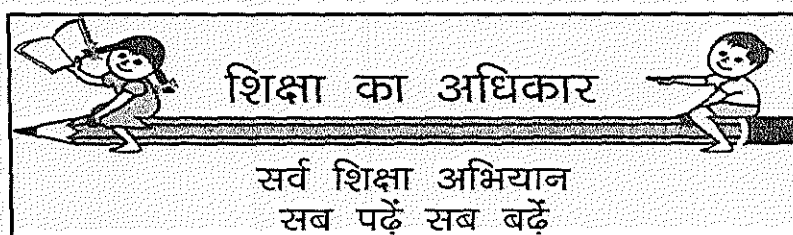


SARVA SHIKSHA ABHIYAN

Gujarat

AUDIT REPORT - 2014-15



**Gujarat Council of Elementary Education
Sarva Shiksha Abhiyan
State Project office
Sector-17, Gandhinagar
GUJARAT**



Mukesh Kumar, IAS

State Project Director, SSA &

Ex.- Officio Commissioner of PE & MDM

Gujarat Council of Elementary Education

Sarva Shiksha Abhiyan (SSA)

State Project Office, Sector-17,

Gandhinagar-382017, Gujarat.

Ph. No. 079-23243133

Fax No. 079-23238404

Email : spdssa@gmail.com

D.O.No:SSA/ACT/Statutory Audit/2015/43675-676

Date: 25/10/2015

Dear *Su,*

Annual Report of SSA and KGBV for the F.Y. 2014-15 along with necessary statements, certificates and reports are prepared and submitted with following documents.

- **For SSA**
 - (1) Auditors Report
 - (2) Balance Sheet
 - (3) Income & Expenditure Account
 - (4) Receipts & Payments Account
 - (5) Annual consolidated Financial Statement
 - (6) Utilization Certificate (SSA & NPEGEL)
 - (7) luFRs- I, II & III
 - (8) Management letter
 - (9) Procurement Audit Certificate
- **For KGBV**
 - (1) Auditors Report
 - (2) Balance Sheet
 - (3) Income & Expenditure Account
 - (4) Utilization Certificate
 - (5) Management Letter

As executive committee is to be conveyed, we will get sanction of our annual accounts for the F.Y.2014-15, and we will submit its approval as earliest.

Kindly find the above in order.

Thanking you,

Encl. :- as above

To,

Mr.Virender Singh

Deputy Secretary (S.E.&L.)

Government of India,

Ministry of human Resource Development,

Department of School Education and Literacy,

Shastri Bhavan, New Delhi-110 115

E-mail Address : ssafinance@gmail.com and virender.justa@nic.in

Copy to :-

Technical Support Group

Sarva Shiksha Abhiyan

EDCIL (India) Limited,

[A Government of India Enterprise]

'Vijaya Building', 5th Floor-17, Barakhamba Road, New Delhi-110 001

(Adjacent to Barakhamba Road Metro Station)

EPABX No. 011-23765605 to 23765612, Fax No. - 011-23765614 & 23765602

Yours Sincerely

(Mukeshkumar)



**dhirubhai shah
& doshi**

CHARTERED ACCOUNTANTS

4th Floor, Aditya Building,
Near Sardar Patel Seva Samaj,
Mithakhali Six Roads, Ellisbridge,
Ahmedabad 380006.

Date: 16/10/2015

To,

State Project Director,
Sarva Shiksha Abhiyan Mission,
Sector-17,
Gandhinagar,
Gujarat State.

Dear Sir,

REF : STATUTORY AUDIT OF SSA, NPEGL AND KGBV SCHEME FOR THE YEAR 2014-15

The Gujarat Council of Elementary Education (GCEE) is a registered society which is implementing the centrally sponsored programme of Sarva Shiksha Abhiyan (SSA) to attain the goal of Universalization of Elementary Education in all the District of Gujarat State for which funds are shared between the Government of India and State Government in the ratio of 65:35

Scope of Work:

The objective of the audit of the programme (programme Financial Statement (PFS)) is to enable the auditor to express a professional opinion on the position of SSA, NPEGL and KGBV for the accounting period ended 31st March 2015 as reported by the Programme Financial Statement.

The programme accounts (books of accounts) provide the basis for preparation of the PFS and are established to reflect the financial transactions in respect of the project as maintain by the project implementing agency GCEE.

In terms of the discussion, we have carried out the Statutory Audit of Sarva Shiksha Abhiyan Mission for the year ended 31st March 2015 and the scope of work is as under:

1. Expenditure is incurred against various activities approved in the Annual work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost. A statement of expenditure based on actual amount

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1st Floor Cama Chambers,
23 Nagindas Master Road,
Mumbai : 400023

Aditya Centre, Second Floor,
Phulchhab Chowk,
Rajkot: 360001

Opp Abhaya Nagar, Old Post Office Road,
Vaasara, 380015



spent under various interventions is sent to government of India. We have exercise such tests of accounting records, internal checks, control and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountants of India. In conducting the Audit, attention was given to the following :-

2. All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency and only for which the financing was provided.
3. Generally accepted accounting principles are followed by all entities that are authorized to incur expenditure under SSA, NPEGEL and KGBV.
4. Goods, work and services financed have been procured in accordance with the relevant provision of the Procurement prescribed for the purpose. Proper documents namely purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the programme.
5. All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by statement of expenditure. Clear linkage should exist between the books of accounts and reports presented to the Government of India and the State Government.
6. Expenditure incurred under SSA, NPEGEL and KGBV is strictly in accordance with the financial norms prescribed in the SSA framework or any other clarifications issued from time to time. The expenditure statements/ financial statements included in the statement of expenditure of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
7. Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained. All expenditures activity wise that exceeded the budget allocation has been noted.
8. SSA, NPEGEL and KGBV funds are used efficiently and economically to the purpose for which they are intended.
9. Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
10. The audit compliance of previous audit objections raised, if any is also taken into consideration.



11. Audit certificate, utilization certificate required from time to time have been provided.
12. The audit covered the accounts of State Implementing Society, all district project offices and Sample BRCs, CRCs, Schools/SMCs in order that all are covered in a three year cycle of audits, except that Schools/ SMCs receiving less than Rs. 1.00 Lakh per year, be included in the sample.
13. We are pleased to submit the report along with our observations/recommendations.

Acknowledgements

We thank the management and staff of Sarva Shiksha Abhiayan Mission for the co-operation and help extended to us during the course of the Statutory Audit, Please feels free to call upon us for any further clarification in the matter.

Thanking You,
Yours faithfully.

Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W


Harish B. Patel
Partner
M.No. 014427





Auditors' Report

To,
The State Project Director
Gujarat Council of Elementary Education
Sarva Shiksha Abhiyan Mission
Gujarat State, Gandhinagar

Ref : Statutory Audit of Gujarat Council of Elementary Education Department (SSA) 2014-15.

1. We have audited the attached Consolidated Balance Sheet of "Sarva Shiksha Abhiyan Mission", Gujarat as at 31st March 2015, its Consolidated Income and Expenditure Account, Consolidated Receipts and Payments and Consolidated Annual Financial Statements for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on the Financial Statement based on our audit.
2. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those Standards requires that we plan and perform the audit to obtain reasonable assurances about wheather Financial Statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion and we report as under.
3. 'Sarva Shiksha Abhiyan' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
4. The Grants received by the Society's State Project Office are released to various District Level, Block Level, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants for various Districts.
5. The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.

We report that:-

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

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- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of accounts maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31st March, 2015 has not been physically verified by us.
- d) The utilisation certificate has been compiled on the basis of receipts and payment account and utilisation certificates duly certified by competent authorities at District level / MC level.
- e) In our opinion requisite books of accounts have been maintained by the project, as appears from sample checking of the same.
- f) Based on the records made available for our verification and information given to us, we have conducted audit of Procurement Procedure done for Procurement of Goods, Works and Services and have nothing material to report there upon.
- g) The Books of Accounts of all Sarva Shiksha Abhiyan Districts / Municipal Corporations have been consolidated at State Project Office, Gandhinagar.
- h) In our opinion and to the best of our information and explanations given to us the said accounts **subjects to Notes on Accounts and our Management letter of even date**, give a true and fair view in conformity with the accounting principles followed by the State Project office:
- i) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31st March 2015.
- ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31st March 2015.
- iii) Receipts and payment account pertaining to receipt and payment of the project for the year ended on 31st March 2015.



Place: Ahmedabad
Date: 16/10/2015

For Dhirubhai Shah and Doshi
CHARTERED ACCOUNTANTS
FRN : 102511 W

Harish B. Patel
Partner
Membership No.014427


SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

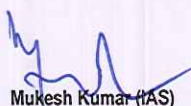
LIABILITIES	Amount Current Year (₹)	Amount Previous Year (₹)
Capital Fund		
Capital Fund as on 31/03/2015	4,484,797,273	3,283,821,140
Advances Repayable/ Current liabilities at Districts		
Commissioner MDM Balance	7,458,233	7,458,233
Duties & taxes Payable	-	88,624
Deposits	26,285	873,200
TRP Salary Grant	168,040	168,040
Child mapping	75,797	83,797
MDM Kitchen shed	21,670	21,670
MIS database grant	10,000	10,000
Other liabilities	37,139	87,350
Payable for Activities	-	23,074
Unicef Grant	14,932	14,932
Compound Wall 14-15 Grant	1,530,789	-
Internet Connection Grant Under GOG A/c	273,718	-
Swach Bharat Mission Grant Balance at District	661,894	-
Advances Repayable/ Current liabilities at SPO		
Retention money (New)	326,425,006	275,385,997
Security Deposit	33,074,376	14,000,806
G C P E Account	915,394	915,394
Sundry Creditors	19,295,468	11,184,124
Duties & Taxes	4,519	28,265,955
Provision for Expenses	85,068,148	130,142,982
Swachh Bharat Kosh	3,733,134	-
Total	4,963,591,815	3,752,545,318

ASSETS	Amount Current Year (₹)	Amount Previous Year (₹)
Fixed Assets		
Civil Works	-	-
Vehicle	-	-
Equipments	-	-
Deposits		
(a) Fixed Deposits With Banks	-	-
(b) Deposits With Others	-	-
Balances At Districts		
(a) Cash at Bank	843,450,767	868,522,626
(b) Cash In Hand	3,709	3,709
(c) Advances Outstanding - SSA	3,206,503	4,014,307
(d) Deposit	57,844	57,844
(e) Others	-	616
(f) Receivable from SMC	7,500	-
Balances At SPO		
Cash at Bank	3,995,359,558	2,879,059,305
Cash In Hand	-	-
Advances	408,783	408,783
District adjustment account	100,565	100,565
K.G.B.V.Account	-	253,841
Deposits	57,720	62,720
Other Receivables	-	2,855
Contribution to Group Insurance	58,347	58,147
Adv.Agst. BG to Sintex	4,379,918	-
Grant Recd From Swachh Vidyalaya	39,225,000	-
Receivable From Commi. of School	671,563	-
Receivables From ACRNT-10112	293,463	-
Receivables From BOOT-8668	3,407,933	-
Receivables From Director Primary	22,902,642	-
GOI Grant Payable/receivable to KGBV	50,000,000	-
Total	4,963,591,815	3,752,545,318

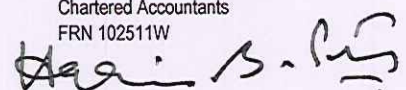
NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED


P.B. Kharchaliya
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015


Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015




For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W

Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date : 16/10/2015


CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2015

SARVA SIKSHA ABHIYAN MISSION GUJARAT STATE

Expenditure	Amount Current Year (₹)	Amount Previous Year (₹)	Income	Amount Current Year (₹)	Amount Previous Year (₹)
At Districts and Sub Districts Level			Fund Received		
SSA General Grant			From Government of India		
Transport/Escort Facilities	211,373,598	129,645,541	(a) SSA- General Grant	4,972,474,000	2,381,968,000
Special Training for Mainstreaming of Out of School Children	380,016,727	796,798,449	(b) SSA- Capital Grant	2,597,355,000	5,553,995,000
Free Textbook	174,826,600	173,882,250	(c) NPEGEL	-	-
Provision for uniform	-	-	From State Government		
Teaching Learning Equipment	6,540,000	8,862,130	(a) SSA- General Grant	2,943,568,000	3,228,007,000
New Teachers Salary	4,137,803,760	2,829,768,140	(b) SSA- Capital Grant	1,400,000,000	1,809,625,000
Training	246,059,470	207,234,767	(c) NPEGEL	-	-
Academic Support Through Block Resource Centre	493,428,442	474,983,676	From 13th FC Award	1,150,000,000	1,130,000,000
Academic Support Through Cluster Resource Centre	976,828,604	965,337,970			
Computer Aided Education	18,014,000	144,907,501	Interest		
Libraries in Schools	-	-	(a) SSA	230,541,853	198,799,027
Teachers Grant	-	-	(b) NPEGEL	574,331	764,586
School Grant	331,269,786	330,720,600	Others		
Research, Evaluation, Monitoring & Supervision	5,015,678	3,821,762	Grant Returned Savings	178,318,087	105,717,511
Maintenance Grant	375,560,293	409,779,345	Tender Fees	3,300,200	2,867,000
Interventions for CWSN	232,515,823	235,978,097	Miscellaneous Receipts	2,352,633	9,885,576
Innovation Head	119,463,581	1,315,000	Liquidity Damages	1,805,672	1,626,228
SMC /PRI Training	58,898,073	56,387,102	Others	2,966,471	3,918,752
Management	623,521,958	639,711,424	Undisbursed Grant (Opening)	3,283,821,140	(365,539,109)
NPEGEL	-	-			
Community Mobilisation	-	-			
State Component					
Management & MIS	128,637,746	261,622,551			
Research & Evaluation	19,839,356	12,646,399			
Total Expenses of SSA General	8,539,613,495	7,683,402,704			
SSA Capital Grant					
Civil Work	2,592,666,624	1,964,410,728			
Total Expenses of SSA Capital	2,592,666,624	1,964,410,728			
SSA 13th FC Award					
Civil Work	1,150,000,000	1,130,000,000			
Total Expenses of 13th FC Award	1,150,000,000	1,130,000,000			
Total Expenses (SSA+NPEGEL)	12,282,280,119	10,777,813,432			
Excess of Income Over Expenditure	4,484,797,273	3,283,821,140			
Total	16,767,077,392	14,061,634,572	Total	16,767,077,392	14,061,634,572

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HEREWITH

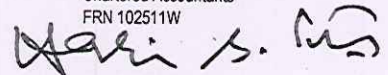

P.B. Kharchatia
 Finance and Accounts Officer
 Sarva Shiksha Abhiyaan Mission, Gujarat
 State Project Office
 Gujarat Council Of Primary Education
 Gandhinagar
 Place : Gandhinagar
 Date : 16/10/2015


Mukesh Kumar (IAS)
 State Project Director
 Sarva Shiksha Abhiyaan Mission, Gujarat
 State Project Office
 Gujarat Council Of Primary Education
 Gandhinagar
 Place : Gandhinagar
 Date : 16/10/2015



AS PER OUR AUDIT REPORT
 OF EVEN DATE ATTACHED

For Dhirubhai Shah & Doshi
 Chartered Accountants
 FRN 102511W



Harish B Patel
 Partner
 M. No. 014427

Place : Ahmedabad
 Date : 16/10/2015

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2015

SARVA SHIKSHA ABHIYAN MISSION , Gujarat State

RECEIPTS	Amount Current Year (₹)	Amount Previous Year (₹)	PAYMENTS	Amount Current Year (₹)	Amount Previous Year (₹)
Opening Balance					
(a) Cash at Bank	3,747,581,931	1,269,844,021	SSA General Grant		
(b) Cash in Hand	3,709	3,709	Transport/Escort Facilities	211,373,598	129,645,541
Fund recd. From Govt. of India			Special Training for Mainstreaming of Out of School Children	380,016,727	796,798,449
(a) SSA-General Grant	4,972,474,000	2,381,968,000	Free Textbook	174,826,600	173,882,250
(b) SSA-Capital Grant	2,597,355,000	5,553,995,000	Provision for uniform	-	-
(c) NPEGEL	-	-	Teaching Learning Equipment	6,540,000	8,862,130
Fund recd. From State Govt.			New Teachers Salary	4,137,803,760	2,829,768,140
(a) SSA-General Grant	2,943,568,000	3,228,007,000	Training	246,059,470	207,234,767
(b) SSA-Capital Grant	1,400,000,000	1,809,625,000	Academic Support Through Block Resource Centre	493,428,442	474,983,676
(c) NPEGEL	-	-	Academic Support Through Cluster Resource Centre	976,828,604	965,337,970
Fund recd. From 13th F.C.Award	1,150,000,000	1,130,000,000	Computer Aided Education	18,014,000	144,907,501
Interest			Libraries in Schools	-	-
(a) SSA	230,541,858	198,799,027	Teachers Grant	-	-
(b) NPEGEL	574,331	764,586	School Grant	331,269,786	330,720,600
Others			Research, Evaluation, Monitoring & Supervision	5,015,678	3,821,762
Grant Returned Savings	178,318,087	105,717,511	Maintenance Grant	375,560,293	409,779,345
Tender Fees	3,300,200	2,867,000	Interventions for CWSN	232,515,823	235,978,097
Miscellaneous Receipts	2,352,633	9,885,576	Innovation Head	119,463,581	1,315,000
Resale of vehicle	-	-	SMC /PRI Training	58,898,073	56,387,102
Liquidity damages	1,805,672	1,626,228	Management	623,521,958	639,711,424
Others	2,966,471	3,918,753	NPEGEL	-	-
Net Increase/Decrease In Payable/Receivable	(109,747,739)	(1,171,622,339)	Community Mobilisation	-	-
			State Component		
			Management & MIS	128,637,746	261,622,551
			Research & Evaluation	19,839,356	12,646,399
			Total Expenses of SSA General	8,539,613,495	7,683,402,704
			SSA Capital Grant		
			Civil Work	2,592,666,624	1,964,410,728
			Total Expenses of SSA Capital	2,592,666,624	1,964,410,728
			SSA 13th FC Award		
			Civil Work	1,150,000,000	1,130,000,000
			Total Expenses of 13th FC Award	1,150,000,000	1,130,000,000
			Total Expenses (SSA+NPEGEL)	12,282,280,119	10,777,813,432
			Closing Balance		
			(a) Cash at Bank	4,838,810,325	3,747,581,931
			(b) Cash in Hand	3,709	3,709
Total	17,121,094,153	14,525,399,072	Total	17,121,094,153	14,525,399,072

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HERewith

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W

Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date : 16/10/2015

P.B. Kharchalia
Finance and Account Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015

Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015



CONSOLIDATED FUND FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2015

SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

SOURCE & APPLICATION

SOURCES (RECEIPTS)	SSA	NPEGEL	Total
Opening Balances			
(a) Cash in Hand	3,709	-	3,709
(b) Cash in Bank	3,729,268,142	18,313,789	3,747,581,931
Total	3,729,271,851	18,313,789	3,747,585,640
Source (Receipt)			
(a) Funds received from Govt. Of India			
(i) General Grant	4,972,474,000	-	4,972,474,000
(i) Capital Grant	2,597,355,000	-	2,597,355,000
(b) Funds received from State Govt.			
(i) General Grant	2,943,568,000	-	2,943,568,000
(i) Capital Grant	1,400,000,000	-	1,400,000,000
(c) Funds received from 13th FC Award	1,150,000,000	-	1,150,000,000
(d) Interest	230,541,858	574,331	231,116,189
Others			
(a) Grant Returned Savings	178,199,369	118,718	178,318,087
(b) Tender Fees	3,300,200	-	3,300,200
(c) Miscellaneous Receipts	2,352,632	-	2,352,632
(d) Net Inflow of receivable and payable	-109,747,739	-	-109,747,739
(e) Liquidity Damages	1,805,672	-	1,805,672
(f) Others	2,966,471	-	2,966,471
Total Receipts (i)	17,102,087,314	19,006,838	17,121,094,152
Application (Expenditure)	Approved AWP&B Including Spill Over	Expenditure Incurred	Savings
SSA General and 13th F.C Grant			
Transport/Escort Facilities	236,671,500	211,373,598	25,297,902
Special Training for Mainstreaming of Out of School of Children	429,349,260	380,016,727	49,332,533
Free Textbook	181,124,450	174,826,600	6,297,850
Provision for uniform	-	-	-
Teaching Learning Equipment	27,885,000	6,540,000	21,345,000
New Teachers Salary	4,137,803,760	4,137,803,760	-
Training	297,248,100	246,059,470	51,188,630
Academic Support Through Block Resource Centre	697,140,640	493,428,442	203,712,198
Academic Support Through Cluster Resource Centre	1,333,640,000	976,828,604	356,811,396
Computer Aided Education	18,014,000	18,014,000	-
Libraries in Schools	-	-	-
Teachers Grant	-	-	-
School Grant	339,129,000	331,269,786	7,859,214
Research, Evaluation, Monitoring & Supervision	10,653,396	5,015,678	5,637,718
Maintenance Grant	384,440,000	375,560,293	8,879,707
Interventions for CWSN	240,487,200	232,515,823	7,971,377
Innovation Head	123,161,508	119,463,581	3,697,927
SMC /PRI Training	59,115,600	58,898,073	217,527
Management	624,028,661	623,521,958	506,703
NPEGEL	-	-	-
State Component			
Management & MIS	128,640,000	128,637,746	2,254
Research & Evaluation	19,865,000	19,839,356	25,644
SSA Capital Grant	-		
Civil Work	4,364,282,287	3,742,666,624	621,615,663
Total Expenditure (ii)	13,652,679,362	12,282,280,119	1,370,399,243
Closing Balance= (i)-(ii)			
(a) Cash at Bank	4,819,642,117	19,168,208	4,838,810,325
(b) Cash In Hand	3,709	-	3,709
Total	4,819,645,826	19,168,208	4,838,814,034

Net Inflow of receivable and payable

Current Asset	Opening balance	Closing Balance	Difference
Adv.Agst. BG to Sintex	-	4,379,918	-4,379,918
Advance to Model Day School Project	408,783	408,783	-
Grant Recd From Swachh Vidyalaya	-	39,225,000	-39,225,000
Receivable From Commi. of School	-	671,563	-671,563
Receivable From KGBV-2789	253,841	-	253,841
Receivables From ACRNT-10112	-	293,463	-293,463
Receivables From BOOT-8668	-	3,407,933	-3,407,933
Receivables From Director Primary	-	22,902,642	-22,902,642
District Assets	4,072,767	3,214,003	858,764
District Adjustment A/c	100,565	100,565	-
Torrent Power Security Deposit	57,720	57,720	-
Vehicle Deposit	5,000	-	5,000
Bank Charges Receivable	2,855	-	2,855
			-69,760,059



Current Liability	Opening balance	Closing Balance	Difference
GOI Grant Payable/receivable to KGBV	-	-50,000,000	-50,000,000
Swachh Bharat Kosh	-	3,733,134	3,733,134
Security Deposits	14,000,806	33,074,376	19,073,570
Duties & Taxes	28,265,955	4,519	-28,261,436
Sundry Creditors	192,086,536	338,726,776	146,640,240
Provision for Expenses 13-14	130,142,982	-	-130,142,982
Provision for Expenses - 2014-15	-	85,068,148	85,068,148
Contri.of Group Insurance by Empl.-Dist.	-45,960	-46,160	-200
Contri.of Group Insurance by Empl. Spo	-12,187	-12,187	-
R.M. / E.M.D of Civil Creditors	94,483,585	6,993,698	-87,489,887
District Liabilities	8,828,920	10,220,653	1,391,733
Inter Transaction	915,394	915,394	-
			-39,987,680
Net inflow/ (outflow)			-109,747,739

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HEREWITH

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED

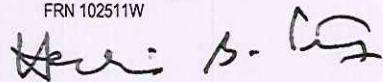


P.B. Kharchalia
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015



Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W



Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date : 16/10/2015



**SIGNICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS –
SARVA SHIKSHA ABHIYAN PROGRAMME - GUJARAT STATE**

1. Significant Accounting Policies

a) Basis of Accounting:

The Project accounts are prepared on historical cost convention and cash basis of accounting. Income/ Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid.

Disbursements made to sub district level are treated as expenses at the time of payment for one time grant.

The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken 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:

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 i.e Construction of Schools, Additional Classrooms, Boundary Wall etc. are charged to the Income and Expenditure as expenditure.

c) Inventory:

Inventories of consumables and other distributable are not valued as on 31-03-2015. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) Investment:

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

e) Government Grant:

Government Grants to the Project are recognized on receipt basis.

g) Grant Return:

Grant 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 Grant Returned (Savings) and treated as income.

H) Utilization of Grant-in-Aid.

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



2. Notes to Accounts

- a. 'Sarva Shiksha Abhiyan' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
- b. The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village 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 not available at the time of audit. Compliance of previous year audit objection is yet to be made.
- 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 balance are reconciling with respective bank's balances.
- h. Provision for Expenses Rs. 8,50,68,148/- (Cr.) represents amount parked for committed liabilities for Financial Year 2014-15. Entire liabilities have been discharged by SPO as on date of audit report.
- i. Management is of the opinion that advances outstanding of Rs 36,15,286/- at the end of the year are considered as good and recoverable or adjustable.
- j. Out of the total credit balance of RM/EMD/Performance security/Bid Security balance of Rs.32,64,25,006/- as on 31.03.2015 amount of Rs.69,93,698/- are subject to reconciliation.
- k. District adjustment account balance of Rs.1,00,565/- is subject to reconciliation.
- l. As per the management, there is no contingent liability and off the balance sheet items
- m. The organization has reallocated the nature of expenses to allocate the same as per the AWP & B budget limit as approved by MHRD.
- n. During the year SPO has accepted fixed deposits from various parties in terms of Security Deposits against the work order issued to said parties. Against the said fixed deposit bank has credited interest amounting to Rs. 9,35, 558/- and deducted TDS of Rs. 93,555/-. As per



the terms of tender any interest earned on the said deposits will be considered as income of parties and not of SPO. As SPO does not have any right over interest income, the same has not been accounted in the books of accounts.

- o. Previous year's figures are regrouped / rearranged wherever necessary.
- p. Figures have been rounded to nearest rupee.



P.B. Kharchalia
Finance and Account officer
Sarva Shiksha Abhiyan
State Project office

Place : Gandhinagar
Date : 16/10/2015



Mukesh Kumar (IAS)
State Project Director
Sarva Siksha Abhiyan
State Project office

Place : Gandhinagar
Date : 16/10/2015

As per our Audit Report of Even date attached

For Dhirubhai Shah and Doshi
Chartered Accountants
FRN: 102511W



Harish B. Patel
(Partner)
M.No. - 014427

Place: Ahmedabad
Date: 16/10/2015





Date: 16/10/2015

To, State Project Director,
Sarva Shiksha Abhiyan Mission,
Gujarat State,
Gandhinagar.

MANAGEMENT LETTER

As required by para no.101.5 & annex-XVI of manual On Financial Management and Procurement issued by Department of Elementary Education And Literacy Ministry of Human Resource Development, Government of India, Management Letter for the financial year for 2014-15 is being provided along with our observations and recommendations for improvement of overall accounting system based on random and test check based audit. It also contains our suggestion regarding measures to be adopted for more efficient control.

- 1) Bank Reconciliation of District office Level and Head Office Level is being done regularly and the process/system was found in order. All bank balances of DPO/ BRC/ CRC/ SMC are subject to reconciliation.
- 2) During the audit of sub district unit level i.e. BRC, CRC, SMC level, we observe that coordinator are doing many cash payments. There is a need of strong internal control over such cash payments done especially at SMC Level. In order to have control over payment it is suggested that all payment done by district office and sub-district level above a reasonable limit that organization deems fit should be paid only by account payee cheques. SPO had issued instruction vide various circulars to DPO, BRC, CRC & SMC with regards to above cited issue.
- 3) During the course of Audit, we have observed that interest earned at BRC, CRC & SMC level is not recouped at District level by majority of the District level. As the interest Amount is not being recouped at District Level, Such interest



amount is not recorded in books of SSA resulting into under reporting of Income. Hence it is suggested to recoup the entire amount of Interest lying at sub district level. This will not only bring the amount of interest in books of accounts of SSA but also such amount would be available for utilization for the mission. Also, this would reduce the possibility of fraud at sub district level as the amount then available with them after recoup would be less.

- 4) During the course of our audit of District Project Offices, we have observed that sometimes BRCs and CRCs deposit the utilized amount of advance/grant directly in the bank account of District project office. Proper accounting methodology & internal control system regarding refund of funds at the district level should be designed and implemented to avoid such ambiguity.
- 5) Compliance to internal auditor's observations/remarks are under progress, compliance thereof should be done at the earliest and should be closely monitored.
- 6) During the course of audit at District and sub district level, It is observed that the Income tax provision in respect of Tax deducted at source has not been fully complied with. At SMC level, some of SMCs are not complying with the Income Tax provision in respect of tax deducted at source. There is a need to device proper Control to ensure income tax provision in respect of tax deducted at source is complied.
- 7) Out of the total credit balance of Retention Money Rs. 32,64,25,006/- as on 31.03.2015 amount of Rs. 69,93,698/- are subject to reconciliation. Steps should be initiated to address these outstanding and same should be reconciled at the earliest.
- 8) Following balances should be confirmed and reconciled at the earliest.

Sr. No.	Account Head	Amount (Rs.)	Debit/Credit
1	Commissioner MDM Balance at District	74,58,233	Credit
2	Deposits at District	26,285	Credit
3	TRP Salary Grant at District	1,68,040	Credit
4	Child mapping at District	75,797	Credit
5	MDM kitchen Shed at District	21,670	Credit
6	MIS Database grant at District	10,000	Credit



7	Other Liabilities at District	37,139	Credit
8	Unicef Grant at District	14,932	Credit
9	G C P E Account at SPO	9,15,394	Credit
10	Deposit at District	57,844	Debit
11	Receivable from SMC at District	7,500	Debit
12	Advances at SPO	4,08,783	Debit
13	District Adjustment A/c at SPO	1,00,565	Debit
14	Torrent Power Deposit at SPO	57,720	Debit
15	Contib. Of Group Insurance by Empl.-Dist. At SPO	45,960	Debit
16	Contrib. of Group Insurance by Empl. Spo at SPO	12,187	Debit
17	Other Receivables at SPO	2,855	Debit

- 9) We found that in misappropriation of funds was done at Surendranagar district in F.Y. 2008-09, which is shown in books of accounts as advances receivables. The matter is under litigation and the amount involved is as follow:

Surendranagar (Year : 2008-09)- Rs. 32,06,503/-

- 10) While carrying out the audit of SMC/CRC following are observed.

- a. Certain SMC co-ordinators are not maintaining stock statement for construction material which describes consumption and balances of material not used. Due to same, we are not able to verify whether second/third installment disburse are as per guideline or not.
- b. Certain SMC are not maintaining Labour register for payment to be made to labourers. Due to same, we are not able to verify whether payment is made to local labourers as per guideline or payment is made to contractor against the guideline.
- c. In some of the instances SMC co-ordinators are not maintaining cash book and grant register properly.
- d. Generally SMC are not maintaining Minutes of meeting held in the financial year for approval of various activities to be done by SMC.
- e. Procurement procedure is not duly followed by few SMC/CRC.



- 11) State and District wise budget estimates were approved by the PAB. While examining state & district wise expenditure under respective heads. It has been noticed that there were 2 instances in which expenditures were underutilized as compared to budget allocated. Details of underutilized expenditure are as under.

(Amount in Lacs)					
Sr. No.	Name of Expenditure	Budget Allocated	Actual Expenditure Incurred	% Expenditure utilized as compare to budget	Replies from Management
1	Teaching Learning Equipment (TLE)	278.85	65.40	23.45%	Budget for TLE is proposed based on school data received from Directory Primary and TLE grant is to be disbursed only to proposed new school for Std.8. Underutilized amount reflects saving where Std.8 school is not opened.
2	Research, Evaluation, Monitoring & Supervision	106.53	50.05	46.98%	Districts have carried out few activities as compared to Budget.

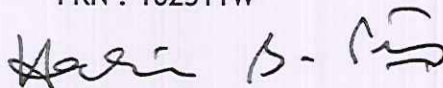
- 12) In order to have proper control on inventory, the SPO should instruct at sub district level separate stock register for Capital goods, consumables goods, consumables and non consumables articles showing full quantitative details of items such as Teachers Learning Materials, Training Modules and Free Text Book and should arrange for their Physical verification at least once in a year. We are of the opinion that proper linkage should be established for recording and distributing of such materials.
- 13) Mission is regularly following cash basis of accounting at district and sub-district level which is duly disclosed in accounting policy over a number of years. However, MHRD guidelines prescribed mercantile system of accounting.
- 14) We have randomly physically verified the dead stock, furniture and fixture at district level with fixed assets register and found the same in order. However we suggest that assets which are recorded in fixed assets register should be recorded in financial books as assets which is presently not being recorded.
- 15) Mission has received Rs. 115 crore as grants from Govt. of Gujarat towards grant recommended by 13th Finance Commission. As per MHRD guidelines



separate accounts for expenses incurred from the said grant is to be maintained. However common accounts are maintained for expense incurred and said account expense to the extent of grant received relating to recommendation of 13th Finance Commission are transferred as expenses for the said grant.

- 16) One time Grant given by the district to sub-district level is currently being recorded directly as expenditure in books of District. It is suggested that one time grant given should be recorded as an advance and then as per UC received from sub district should be booked as expenditure. This will help to represent true and fair view of Financial Statements.
- 17) According to the MHRD Guidelines, SPO, DPO, BRC, CRC, SMC should open single bank account (in nationalized or scheduled bank) for each program, however during the course of audit we have observed that some districts have opened more than 1 Bank Accounts for each program. For better financial control we suggest that SPO should take necessary action and instruct DPO to close down additional bank account.
- 18) As per explanations and information provided by the management, Sarva Siksha Abhiyan Gandhinagar (SPO Gandhinagar) has not filed its income tax returns pertaining to any previous Financial Years till the date of Audit report. In a view of lack of relevant information, we are not in a position to quantify the said liabilities as well as quantum of TDS Receivable with regards to previous years.

For, Dhirubhai Shah and Doshi
Chartered Accountants
FRN : 102511W



Harish B. Patel
Partner
M. No.: 014427



SSA - Gujarat
Financial Year 2014-15
SSA, NPEGL AND KGBV - Utilisation certificate

SR. NO.	SANCTION LETTER NO.	SSA			NPEGL	KGBV			GRAND TOTAL		
		Grant in Aid General	Grant in Aid Capital	Total		Grant in Aid General	Grant in Aid Capital	Total	Grant in Aid General	Grant in Aid Capital	Total
1	GOVERNMENT OF INDIA										
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V	70,50,91,900		70,50,91,900	0		3,39,77,000	3,39,77,000	70,50,91,900	3,39,77,000	73,90,68,900
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V	2,51,05,95,000		2,51,05,95,000	0		4,37,38,000	4,37,38,000	2,51,05,95,000	4,37,38,000	2,55,43,33,000
	GOG Dept. of Education Letter No.APB/201415/SCSP/PLAN/287/V	15,00,00,000		15,00,00,000	0			0	15,00,00,000	0	15,00,00,000
	GOG Dept. of Education Letter No.APB/201415/SCSP/PLAN/287/V	40,28,67,900		40,28,67,900	0			0	40,28,67,900	0	40,28,67,900
	GOG Dept. of Education Letter No.APB/201415/TASP/PLAN/288/V	10,00,00,000		10,00,00,000	0			0	10,00,00,000	0	10,00,00,000
	GOG Dept. of Education Letter No.APB/201415/TASP/PLAN/288/V	1,10,39,21,000		1,10,39,21,000	0			0	1,10,39,21,000	0	1,10,39,21,000
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V		55,89,01,100	55,89,01,100	0			0	0	55,89,01,100	55,89,01,100
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V		1,80,00,00,000	1,80,00,00,000	0		20,00,00,000	20,00,00,000	0	2,00,00,00,000	2,00,00,00,000
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V		19,92,30,000	19,92,30,000	0			0	0	19,92,30,000	19,92,30,000
	GOI Dept. of Education Letter No.F.9-4/2014-EE.17		3,92,26,500	3,92,26,500				-	0	3,92,26,500	3,92,26,500
				-				-			-
		4,97,24,75,800	2,59,73,57,600	7,56,98,33,400	-	-	27,77,15,000	27,77,15,000	4,97,24,75,800	2,87,50,72,600	7,84,75,48,400

SR. NO.	SANCTION LETTER NO.	SSA			NPEGL	KGBV			GRAND TOTAL		
		Grant in Aid General	Grant in Aid Capital	Total		Grant in Aid General	Grant in Aid Capital	Total	Grant in Aid General	Grant in Aid Capital	Total
2	GOVERNMENT OF GUJARAT										
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V	1,90,61,56,000	0	1,90,61,56,000	0	0	14,03,44,000	14,03,44,000	1,90,61,56,000	14,03,44,000	2,04,65,00,000
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V	23,68,59,000	0	23,68,59,000	0	0	0	0	23,68,59,000	0	23,68,59,000
	GOG Dept. of Education Letter No.APB/201415/SCSP/PLAN/287/V	17,42,81,000	0	17,42,81,000	0	0	0	0	17,42,81,000	0	17,42,81,000
	GOG Dept. of Education Letter No.APB/201415/SCSP/PLAN/287/V	5,58,86,000	0	5,58,86,000	0	0	0	0	5,58,86,000	0	5,58,86,000
	GOG Dept. of Education Letter No.APB/201415/TASP/PLAN/288/V	40,51,07,000	0	40,51,07,000	0	0	0	0	40,51,07,000	0	40,51,07,000
	GOG Dept. of Education Letter No.APB/201415/TASP/PLAN/288/V	16,52,79,000	0	16,52,79,000	0	0	0	0	16,52,79,000	0	16,52,79,000
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V	0	1,40,00,00,000	1,40,00,00,000	0	0	0	0	0	1,40,00,00,000	1,40,00,00,000
				-	-			-	0	0	0
				-	-			-	0	0	0
	TOTAL GRANT GOG SSA	2,94,35,68,000	1,40,00,00,000	4,34,35,68,000	-	-	14,03,44,000	14,03,44,000	2,94,35,68,000	1,54,03,44,000	4,48,39,12,000

	GRAND TOTAL SSA (GOI + GOG)	7,91,60,43,800	3,99,73,57,600	11,91,34,01,400	-	-	41,80,59,000	41,80,59,000	7,91,60,43,800	4,41,54,16,600	12,33,14,60,400
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SR. NO.	SANCTION LETTER NO.	SSA			NPEGEL	KGBV			GRAND TOTAL		
		Grant in Aid General	Grant in Aid Capital	Total		Grant in Aid General	Grant in Aid Capital	Total	Grant in Aid General	Grant in Aid Capital	Total
3	UNSPEND BALANCE OF PREVIOUS YEAR (*)	4,98,24,47,378	-1,60,19,18,083	3,38,05,29,295	-9,67,08,156	7,25,56,667	2,95,60,933	10,21,17,600	4,95,82,95,889	-1,57,23,57,150	3,38,59,38,739
4	BANK INTEREST	23,05,41,858		23,05,41,858	5,74,331	81,18,885		81,18,885	23,92,35,074	0	23,92,35,074
5	OTHER RECEIPT	18,87,43,063		18,87,43,063		50,744		50,744	18,87,93,807	0	18,87,93,807
	SUB TOTAL	13,31,77,76,099	2,39,54,39,517	15,71,32,15,616	(9,61,33,825)	8,07,26,296	44,76,19,933	52,83,46,229	13,30,23,68,570	2,84,30,59,450	16,14,54,28,020
6	GRANT UTILISED DURING THE YEAR	8,53,96,13,495	2,59,26,66,624	11,13,22,80,119	-	25,59,90,221	9,90,82,784	35,50,73,005	8,79,56,03,716	2,69,17,49,408	11,48,73,53,124
7	ADVANCE OUTSTANDING	36,15,286	-	36,15,286	-	15,86,761	-	15,86,761	52,02,047	0	52,02,047
8	UNSPENT BALANCE AT THE END OF THE YEAR	4,77,45,47,318	(19,72,27,107)	4,57,73,20,211	(9,61,33,825)	(17,68,50,686)	34,85,37,149	17,16,86,463	4,50,15,62,807	15,13,10,042	4,65,28,72,849

Note :- (*) It shows figure after addition of 'Advance Out Standing' in 'Unspent Balance' at the end of F.Y. 2013-14

1

Certified that out of Rs.1233,14,60,400 (Rupees One Thousand Two hundred and Thirty Three Crores Fourteen Lakhs Sixty Thousand Four Hundred Only) of grant in aid sanctioned / received during the year 2014-15 in favour of State project Director, Sarva Shiksha Abhiyan, Gujarat vide above referred letters by Ministry of Human Resource Development, Department of School Education Literacy and State of Gujarat vide above referred letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs. 338,59,38,739 (Rupees Three Hundred Thirty Eight crores Fifty Nine Lakhs Thirty Eight Thousand and Seven Hundred and Thirty Nine Only), Bank Interest of Rs.23,92,35,074 (Rupees Twenty Three Crores Ninety Two Lakhs Thirty Five Thousand Seventy Four Only), Other receipts Rs. 18,87,93,807 (Rupees Eighteen Crores Eighty Seven Lakhs Ninety Three Thousand Eight Hundred and Seven Only) , Totalling to Rs. 1614,54,28,020 (Rupees One Thousand Six Hundred Forteen Crores and Fifty Four Lakhs Twenty Eight Thousand and Twenty Only), a sum of Rs.,1148,73,53,124 (Rupees One Thousand Eleven Hundred Forty Eight Crores and Seventy Three Lakhs Fifty Three Thousand One Hundred Twenty Four Only) has been utilized for the purpose for which it was sanctioned during 2014-15, Rs. 52,02,047 (Rupees Fifty Two Lakhs Two Thousand Forty Seven Only) are given as an advances remaining unadjusted at the end of the year, for which accounts are to be received from implementing units/ agencies, which has been allowed to be carried forward and the balance of Rs. 465,28,72,849 (Rupees Four Hundred Sixty Five Crores and Twenty Eight Lakhs Seventy Two Thousand and Eight Hundred Forty Nine Only) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2015-16.



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

Kinds of checks exercised

1. Audited Statement of Accounts (Copy enclosed)
2. Utilisation Certificate
3. Progress Report (Copy enclosed)


S G Vyas

Finance and Accounts Officer

Sarva Shiksha Abhiyaan Mission, Gujarat

State Project Office

Gujarat Council Of Primary Education

Gandhinagar

20 JAN 2017



Mahesh Singh (IFS)

State Project Director

Sarva Shiksha Abhiyaan Mission, Gujarat

State Project Office

Gujarat Council Of Primary Education

Gandhinagar

20 JAN 2017

AUDITOR'S CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith to be read alongwith our audit report for the year ended 31.03.2015



For Dhirubhai Shah & Doshi

Chartered Accountants

FRN 102511W



Harish B Patel

Partner

M. No. 014427

Place : Ahmedabad

20 JAN 2017

ANNEXURE-II
Financial Year 2014-15
UTILIZATION CERTIFICATE - 13th FINANCE COMMISSION AWARD

Sr. No.	Sanction Letter No. & Date	13th Finance Commission Award		Grand
		Grant in Aid- General	Grant in Aid- Capital	Total
1	13 th Finance Commission Award received from State Government			
	GOG Dept. of Education Letter No.APB/201415/GEN/PLAN/280/V	-	1,150,000,000	1,150,000,000
	Sub Total	-	1,150,000,000	1,150,000,000
2	Unspent Balance of previous year	-	-	-
3	Bank Interest	-	-	-
4	Other Receipt	-	-	-
	Sub Total	-	1,150,000,000	1,150,000,000
5	Grants utilized during the year	-	1,150,000,000	1,150,000,000
6	Advance outstanding	-	-	-
7	Unspent balance at the end of the year	-	-	-

1. Certified that out of Rs. 115,00,00,000 (Rupees One Hundred and Fifteen Crores Only) of grant in aid sanctioned / received during the year 2014 - 15 in favour of State project Director, Sarva Shiksha Abhiyan, Gujrat vide Ministry of Human Resource Development, Department of School Education Literacy and State of Gujrat vide Letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs.NIL (Rupees NIL), Bank Interest of Rs. NIL (Rupees NIL) and other receipts Rs.NIL (Rupees NIL), totalling to Rs. 115,00,00,000 (Rupees One Hundred and Fifteen Crores Only) a sum of Rs.115,00,00,000 (Rupees One Hundred and Fifteen Crores Only) has been utilized for the purpose for which it was sanctioned during 2014-15 and the balance of Rs.NIL (Rupees NIL) remains unutilised at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2015-16.



2. Certified that I have satisfied myself that the conditions on which the grant in aid was sanctioned have

Kinds of checks exercised

- 1 Audited Statement of Accounts (Copy enclosed)
- 2 Utilisation Certificate
- 3 Progress Report (Copy enclosed)


P.B. Kharchaliya

Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Date : 16/10/2015


Mukesh Kumar (IAS)

State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Date : 16/10/2015

AUDITOR'S CERTIFICATE

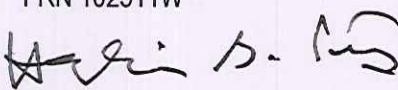
same has been drawn in accordance therewith to be read alongwith our audit report for the year ended 31.03.2014



For Dhirubhai Shah & Doshi

Chartered Accountants

FRN 102511W



Harish B Patel

Partner

M. No. 014427

Place : Ahmedabad

Date : 16/10/2015

Sarva Shiksha Abhiyan
Summary Budget Analysis (Entire Program)
For the year Ending 31.03.2015
1.4.2014 to 31.03.2015

Sr. No.	Name of State	Name of Activity	AWP&B	Opening Balance on 1.4.2014	Releases by GOI	Release by State	Reported Expenditure	Proposed AWP&B For Next Year
1	Gujarat	SSA	13,652,679,362	3,380,529,296	8,719,829,000	4,343,568,000	12,282,280,119	19,406,091,000
2		NPEGEL	0	-96,708,156	0	0	0	
3		KGBV	442,576,900	102,117,600	277,715,000	140,344,000	355,073,005	329,887,000
		Total	14,095,256,262	3,385,938,740	8,997,544,000	4,483,912,000	12,637,353,124	19,735,978,000

Place: Ahmedabad
Date: 16/10/2015



For Dhirubhai Shah and Doshi
Chartered Accountants
FRN 102511W

Harish B. Patel

Harish B. Patel
Partner
M.No. : 014427

**Sarva Shiksha Abhiyan
Expenditure Report Summary
For the year Ending 31.03.2015
(1.04.2014 to 31.03.2015)**

Sr. No.	Name of State	Name of Activity	Opening Balance for the year (on 1.4.2014)	Release (1.04.2014 to 31.03.2015)	Reported Expenditure (1.04.2014 to 31.03.2015)
1	Gujarat	SSA	3,380,529,296	13,063,397,000	12,282,280,119
2		NPEGEL	-96,708,156	0	0
3		KGBV	102,117,600	418,059,000	355,073,005
		Total	3,385,938,740	13,481,456,000	12,637,353,124

For Dhirubhai Shah and Doshi
Chartered Accountants
FRN 102511W



Harish B. Patel
Partner
M.No. : 014427

Place: Ahmedabad
Date: 16/10/2015

**SARVA SIKHSA ABHIYAN
ACTIVITY WISE EXPENDITURE STATEMENT
FOR THE HALF YEAR ENDING ON 31.03.2015**

Name of State :- Gujarat

Sr. No.	Expenditure by Activity	01.04.2014 to 31.03.2015
1	Transport/Escort Facilities	211,373,598
2	Children	380,016,727
3	Free Textbook	174,826,600
4	Provision for uniform	-
5	Teaching Learning Equipment	6,540,000
6	New Teachers Salary	4,137,803,760
7	Training	246,059,470
8	Academic Support Through Block Resource Centre	493,428,442
9	Cente	976,828,604
10	Computer Aided Education	18,014,000
11	Libraries in Schools	-
12	Teachers Grant	-
13	School Grant	331,269,786
14	Research,Evaluation,Monitoring & Supervision	5,015,678
15	Maintenance Grant	375,560,293
16	Interventions for CWSN	232,515,823
17	Innovation Head	119,463,581
18	SMC /PRI Training	58,898,073
19	Management	623,521,958
	State Component	
1	Management & MIS	128,637,746
2	Research & Evaluation	19,839,356
	SSA Capital Grant (Including 13 FC)	
26	Civil Work	3,742,666,624
	KGBV	355,073,005
	Total	12,637,353,124

We certify all above figures

Place: Ahmedabad
Date: 16/10/2015



For Dhirubhai Shah and Doshi
Chartered Accountants
FRN 102511W

Harish B. Patel
Harish B. Patel
Partner
M.No. : 014427



**dhirubhai shah
& doshi**

CHARTERED ACCOUNTANTS

4th Floor, Aditya Building,
Near Sardar Patel Seva Samaj,
Mithakhali Six Roads, Ellisbridge,
Ahmedabad 380006.

PROCUREMENT AUDIT CERTIFICATE

"This is to certify that we have gone through the procurement procedure used by Project implementation Agency - Gujarat Council of Primary Education, Gandhinagar, for the Sarva Shiksha Abhiyan Mission, Gujarat State and based on the random and test check of audit of the records of State and District offices for the year 2014-15 produced before us and subject to our management letter we are generally satisfied that the procurement procedure as prescribed in the Manual of Financial Management and Procurement under SSA has been followed."

For Dhirubhai Shah and Doshi.

Chartered Accountants

FRN - 102511W

Harish B. Patel

Partner

M. No. 014427

Place : Ahmedabad

Date : 16/10/2015

Phone : (079) 2640 3325/26 | Website : www.dbsgroup.in | E-Mail : info@dbsgroup.in

1st Floor Cama Chambers,
23 Nagindas Master Road,
Mumbai : 400023

Aditya Centre, Second Floor,
Phulchhab Chowk,
Rajkot: 360001

204 Sakar Complex,
Opp Abs Tower, Old Padra Road
Vadodara : 390015

SARVA SHIKSHA ABHIYAN

Statement showing the details of statutory audit list for the F.Y. 2014-15

Annexure-1

Sr No	Name of District	Total No. of Unit			No. of unit to be audited			Actual audit completed			Not covered under audit			Total
		DPO	BRC	SMC	Total	DPO	BRC	SMC	Total	DPO	BRC	SMC	Total	
1	Ahmedabad	1	11	155	953	1120	1	63	272	347	1	11	63	267
2	Amreli	1	11	120	807	939	1	40	260	312	1	10	40	252
3	Anand	1	8	164	1153	1326	1	55	356	420	1	8	55	354
4	Banaskantha	1	12	278	2394	2685	1	12	93	771	1	12	92	751
5	Bharuch	1	8	129	964	1102	1	8	51	312	1	8	51	312
6	Bhavnagar	1	11	171	1200	1383	1	11	10	393	1	11	10	376
7	Dahod	1	7	174	1788	1970	1	7	58	312	1	7	58	307
8	Dang	1	1	42	404	448	1	1	16	131	1	1	16	128
9	Gandhinagar	1	4	95	696	796	1	4	32	208	1	4	32	208
10	Jamnagar	1	10	194	1457	1662	1	10	65	468	1	10	62	451
11	Junagadh	1	14	184	1360	1559	1	14	62	441	1	14	62	434
12	Kheda	1	10	211	1761	1983	1	10	72	558	1	10	72	558
13	Kutchh	1	10	232	1746	1989	1	10	78	341	1	10	78	341
14	Mehsana	1	9	146	1063	1219	1	9	49	336	1	9	49	332
15	Narmada	1	4	84	746	835	1	4	45	232	1	4	45	210
16	Navsari	1	5	103	774	883	1	5	34	96	1	5	34	96
17	Panchmahal	1	11	274	2460	2746	1	11	91	817	1	11	88	805
18	Patn	1	7	109	852	969	1	7	36	235	1	7	36	233
19	Porbandar	1	3	48	333	385	1	3	16	110	1	3	16	108
20	Rajkot	1	14	185	1362	1562	1	14	62	450	1	14	61	447
21	Sabarkantha	1	13	328	2615	2957	1	13	106	819	1	13	96	809
22	Surat	1	9	137	1087	1234	1	9	51	342	1	9	51	339
23	Tapi	1	5	81	871	958	1	5	27	263	1	5	27	261
24	Surendranagar	1	10	139	1025	1175	1	10	46	350	1	9	46	338
25	Vadodara	1	12	238	2441	2692	1	12	80	771	1	12	80	752
26	Valsad	1	5	133	1061	1200	1	5	45	332	1	5	45	332
27	AMC	1	4	43	501	549	1	4	14	151	1	4	14	151
28	SMC	1	4	33	297	335	1	4	12	90	1	4	12	90
29	VMC	1	4	16	113	134	1	4	6	35	1	4	6	35
30	VMC	1	4	22	89	116	1	4	7	27	1	4	7	27
	Total	30	240	4268	34373	38911	30	1422	10279	11971	30	238	1404	10104
														11776
														175



Status of KGBV

Sr. No.	Name of District	Total No. Unit	No.of Unit to be audited	Actual audit Completed	Not covered during the year
		KGBV	KGBV	KGBV	
1	Ahmedabad	4	4	4	0
2	Amreli	2	2	2	0
3	Banaskantha	10	10	4	6
4	Bhavnagar	6	6	6	0
5	Dahod	7	7	7	0
6	Jamnagar	3	3	1	2
7	Junagadh	6	6	6	0
8	Kheda	1	1	0	1
9	Kutchh	8	8	8	0
10	Mehsana	1	1	1	0
11	Narmada	2	2	2	0
12	Panchmahal	9	9	9	0
13	Patan	5	5	5	0
14	Rajkot	3	3	1	2
15	Sabarkantha	3	3	3	0
16	Surat	9	9	9	0
17	Tapi	3	3	3	0
18	Surendranagar	3	3	3	0
19	Vadodara	2	2	2	0
20	Valsad	2	2	2	0
	Total	89	89	78	11



Yearwise Details of Statutory Audit Paras

SARVA SHIKSHA ABHIYAN

ANNEXURE-2

Sr. No.	Period of audit report year	Nos. of para as per audit report	Nos. of audit para dropped	Nos. of audit para pending as on date of audit report	Pending audit para's number
1	2	3	4	5	6
1	2008-09	20	7	13	1,3,5,6,7,9,10,11,12,13,14,15,18
2	2009-10	24	8	16	1,3,5,7,9,10,11,12,13,14,15,16,18,19,22,23
3	2010-11	24	8	16	1,3,5,7,9,10,11,12,13,14,16,17,18,19,21,22
4	2011-12	23	23	Nil	NA
5	2012-13	26	26	Nil	NA
6	2013-14	20	20	Nil	NA
	Total	137	92	45	



Sarva Shiksha Abhiyaan
Details of Outstanding Advances

Annexure 3

SSA											
			Advance as per last year audit report			Adjusted Advance during the year			Outstanding Advance		
Sr. No.	Name of District	Year	Capital	General	Total	Capital	General	Total	Capital	General	Total
1	SMC	2013-14	0	45000	45000	0	45000	45000	0	0	0
2	Gandhinagar	2010-11	0	59081	59081	0	59081	59081	0	0	0
3	Rajkot	2005-07	0	58283	58283	0	58283	58283	0	0	0
		2013-14	0	311700	311700	0	311700	311700	0	0	0
4	Surendranagar	2008-09	0	3206503	3206503	0	0	0	0	3206503	3206503
5	Valsad	2013-14	0	333740	333740	0	333740	333740	0	0	0
6	SPO	2012-13	0	408783	408783	0	0	0	0	408783	408783
	Total		0	4423090	4423090	0	807804	807804	0	3615286	3615286

KGBV											
			Advance as per last year audit report			Adjusted Advance during the year			Outstanding Advance		
Sr. No.	Name of District	Year	Capital	General	Total	Capital	General	Total	Capital	General	Total
1	Ahmedabad	2013-14	0	1052696	1052696	0	252583.5	252583.5	0	800112	800112
		2008-09	0	6175	6175	0	6175	6175	0	0	0
2	Rajkot	2009-10	0	13425	13425	0	13425	13425	0	0	0
		2010-11	0	30430	30430	0	30430	30430	0	0	0
3	SPO	2013-14	0	1520010	1520010	0	733361	733361	0	786649	786649
	Total		0	2622736	2622736	0	1035974.5	1035974.5	0	1586761	1586761





Auditors' Report

To,
The State Project Director
Gujarat Council of Elementary Education
Sarva Shiksha Abhiyan Mission
Gujarat State, Gandhinagar

Ref : Statutory Audit of Gujarat Council of Elementary Education Department (KGBV) 2014-15.

1. We have audited the attached Consolidated Balance Sheet of "Kasturba Gandhi Balika Vidhyalay Programme", Gujarat as at 31st March 2015, its Consolidated Income and Expenditure Account, Consolidated Receipts and Payments and Consolidated Annual Financial Statements for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on the Financial Statement based on our audit.
2. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those Standards requires that we plan and perform the audit to obtain reasonable assurances about wheather Financial Statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion and we report as under.
3. 'Kasturba Gandhi Balika Vidhyalay Programme' 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, State Project Office of Gujarat Council of Primary Education.
4. The Grants received by the Society's State Project Office are released to various District Level and KGBV Levels for utilization or State Project Office themselves utilize the Grants for various Districts.
5. The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.

We report that:-

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.



Phone : (079) 2640 3325/26 | Website : www.dbsgroup.in | E-Mail : info@dbsgroup.in

- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of accounts maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31st March, 2015 has not been physically verified by us.
- d) The utilisation certificate has been compiled on the basis of receipts and payment account and utilisation certificates duly certified by competent authorities at District level / MC level.
- e) In our opinion requisite books of accounts have been maintained by the project, as appears from sample checking of the same.
- f) Based on the records made available for our verification and information given to us, we have conducted audit of Procurement Procedure done for Procurement of Goods, Works and Services and have nothing material to report there upon.
- g) The Books of Accounts of all Kasturba Gandhi Balika Vidhayala maintained at different Districts have been consolidated at State Project Office, Gandhinagar.
- h) In our opinion and to the best of our information and explanations given to us the said accounts **subjects to Notes on Accounts and our Management letter of even date**, give a true and fair view in conformity with the accounting principles followed by the State Project office:
- i) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31st March 2015.
- ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31st March 2015.
- iii) Receipts and payment account pertaining to receipt and payment of the project for the year ended on 31st March 2015.

Place: Ahmedabad
Date: 16/10/2015



For Dhirubhai Shah and Doshi
CHARTERED ACCOUNTANTS
FRN : 102511 W

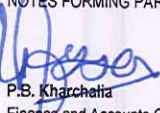
Harish B. Patel
Partner
Membership No.014427

KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME
GUJARAT STATE

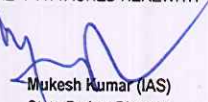
Balance Sheet as on 31/03/2015

SOURCES	Amount Current Year (₹)	Amount Previous Year (₹)	APPLICATION	Amount Current Year (₹)	Amount Previous Year (₹)
PAYABLES (At State & District Level)					
Sundry Creditors	13,948,536	162,030	BANK & CASH BALANCES (At State & District Level)		
Liability at Districts	16,882	-	Bank balance with- SPO	174,547,769	58,047,263
R.M./EMD/S.D.	589,226	10,696,675	Bank balance at Districts	61,693,338	54,267,296
GOI Grant Receivable/payable From SSA	50,000,000	-	RECEIVABLES (At State & District Level)		
Duties and Taxes	-	1,707,149	Advance to Mahila Samakhya	786,649	1,520,010
Payable to SSA	-	253,841	Advance to KGBVs at district	800,112	1,102,726
GRANT DETAILS					
Balance transfer from					
Income & Expenditure account	173273224	102117600			
Total	237827868	114,937,295	Total	237827868	114,937,295

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith

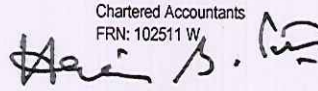

P.B. Kharchatia
Finance and Accounts Officer
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar

Place : Gandhinagar
Date : 16/10/2015


Mukesh Kumar (IAS)
State Project Director
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar

Place : Gandhinagar
Date : 16/10/2015

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED
For Dhirubhai Shah & Doshi
Chartered Accountants
FRN: 102511 W



Harish B. Patel
Partner M. No. 014427
Place : Ahmedabad
Date : 16/10/2015



KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME
GUJARAT STATE

Income and Expenditure account for the year ending on 31/03/2015

EXPENDITURE	Amount Current Year (₹)	Amount Previous Year (₹)	INCOME	Amount Current Year (₹)	Amount Previous Year (₹)
GRANT DISBURSE/ REVERSED (At State & District Level)			<u>Grant received from GOI</u>		
			General Grant	-	70,800,000
			Capital Grant	277,715,000	49,200,000
			<u>Grant received from GOG</u>		
			General Grant		
			Capital Grant	140,344,000	106,013,000
			Add: Undisbursed Balance Brought Forward from the Previous Year	102,117,600	188,315,426
			Bank interest	5,241,462	4,919,627
			Tender fees	9,500	-
			Panelty Income	1,814	-
			Late Delivery Panelty	3718	-
			Other Income	6001	-
Non Recurring expenses			Incomes at Districts		
Model I	19,936,105	46,307,172	Bank interest	2,877,423	1,711,750
Model II	47,063,878	73,451,008	Grant Return (Saving) at Districts	29,711	
Model III	32,082,801	38,450,461	Other Income		3200
Recurring expenses					
Model I	158,700,601	97,458,416			
Model II	56,304,016	34,587,138			
Model III	40,985,604	28,591,208			
Excess of income over expenses carried forward to balance sheet	173,273,224	102,117,600			
Total	528,346,229	420,963,003	Total	528,346,229	420,963,003

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HEREWITH

P.B. Khanchalia
P.B. Khanchalia
Finance and Accounts Officer
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015

Mukesh Kumar
Mukesh Kumar (IAS)
State Project Director
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED
For Dhirubhai Shah & Doshi
Chartered Accountants
FRN: 102511 W

Harish B. Patel
Harish B. Patel
Partner M. No. 014427
Place : Ahmedabad
Date : 16/10/2015




CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2015

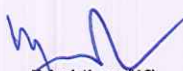
KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME , GUJARAT STATE

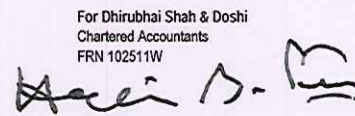
RECEIPTS	Current Year Amount	Previous Year Amount	PAYMENTS	Current Year Amount	Previous Year Amount
Opening Balance					
(a) Cash at Bank	112,314,559	131,587,765	Payments		
(b) Cash in Hand	-				
Fund recd. From Govt. of India			KGBV - Non Recurring - Model I	19,936,105	46,307,172
(a) KGBV-General Grant	-	70,800,000	KGBV - Recurring Cost Per Annum - Model I	158,700,601	97,458,416
(b) KGBV-Capital Grant	277,715,000	49,200,000	KGBV - Non Recurring - Model II	47,063,878	73,451,008
			KGBV - Recurring Cost Per Annum - Model II	56,304,016	34,587,138
Fund recd. From State Govt.			KGBV - Non Recurring - Model III	32,082,801	38,450,461
(a) KGBV-General Grant	-	-	KGBV - Recurring Cost Per Annum - Model III	40,985,604	28,591,208
(b) KGBV-Capital Grant	140,344,000	106,013,000			
Interest					
KGBV	8,118,885	6,631,377			
Others					
(a) Grant Return (Saving) at Districts	29,711	3,092			
(b) Late Delivery Penalty	3,718				
(c) Tender Fees	9,500				
(d) Penalty Income	1,814				
(e) Other Income	6,001	108			
Net Increase/Decrease in Payable/Receivable	52,770,925	66,924,620	Total Expenses (KGBV)	355,073,005	318,845,403
			Closing Balance		
			(a) Cash at Bank	236,241,107	112,314,559
			(b) Cash in Hand	-	-
Total	591,314,113	431,159,962	Total	591,314,113	431,159,962

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HERewith

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED


P.B. Kharchalia
Finance and Account Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015


Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015


For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W
Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date : 16/10/2015



Fund Flow Statement - KGBV
For the year ended 31st March, 2015

SOURCES (RECEIPTS)	TOTAL
Opening Balances	
(a) Cash in Hand	-
(b) Cash in Bank	112,314,559
Total	112,314,559
Source (Receipt)	
(a) Funds received from GOI	277,715,000
(b) Funds received from GOG	140,344,000
(e) Interest	8,118,885
Others	
(a) Grant Return (Saving) at Districts	29,711
(b) Late Delivery Penalty	3,718
(c) Tender Fees	9,500
(d) Penalty Income	1,814
(e) Net Inflow of receivable and payable	52,770,925
(f) Other Income	6,001
Total Receipts (i)	591,314,113
Application (Expenditure)	Expenditure Incurred
Payments	
KGBV - Non Recurring - Model I	19,936,105
KGBV - Recurring Cost Per Annum - Model	158,700,601
KGBV - Non Recurring - Model II	47,063,878
KGBV - Recurring Cost Per Annum - Model	56,304,016
KGBV - Non Recurring - Model III	32,082,801
KGBV - Recurring Cost Per Annum - Model	40,985,604
Total Expenditure (ii)	355,073,005
Closing Balance= (i)-(ii)	236,241,107
(a) Cash at Bank	236,241,107
(b) Cash In Hand	
Total	236,241,107

Net Inflow of receivable and payable

Current Asset	Opening balance	Closing Balance	Difference
Mahila Samakhiya Advance	1,520,010	786,649	733,361
Advance to KGBVs at District	1,102,726	800,112	302,614
			1,035,975
Current Liability	Opening balance	Closing Balance	Difference
Duties & Taxes	1,700,456	-	-1,700,456
Sundry Creditors	9,959,078	13,948,536	3,989,458
Liability at Districts	6,692	16,882	10,190
Payable to SSA	253,841	-	-253,841
R.M./EMD/S.D.	899,627	589,226	-310,401
GOI Grant Receivable/payable From SSA	-	50,000,000	50,000,000
			51,734,950
Net Inflow/ (outflow)			52,770,925

[Signature]
P.B. Kharchaliya
Finance and Account Officer
Kasturba Gandhi Balika Vidyalay
State Project Office
Place : Gandhinagar
Date : 16/10/2015

[Signature]
Mukesh Kumar (IAS)
State Project Director
Kasturba Gandhi Balika Vidyalay
State Project Office
Place : Gandhinagar
Date : 16/10/2015

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN: 102511 W

[Signature]
Harish B. Patel
Partner M. No. 014427
Place : Ahmedabad
Date : 16/10/2015



**SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS
KASTURBA GANDHI VIDYALAY PROGRAMME - GUJARAT STATE**

1. Significant Accounting Policies

a) Basis of Accounting:

The Project accounts are prepared on historical cost convention and mercantile basis of accounting. Income/ Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid.

Disbursements made to sub district level are treated as expenses at the time of payment for one time grants.

The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Revenue Expenditure including disbursement for construction and/or acquisition of fixed assets.

b) Fixed Assets:

Fixed Assets acquired/ created by State Project office or at field levels for different programs have been treated as Expenditure at the time of release of payment. Project Civil work i.e KGBV Building etc. are charged to the Income and Expenditure as expenditure.

c) Inventory:

Inventories of consumables and other distributable are not valued as on 31-03-2015. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) Investment:

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

e) Government Grant:

Government Grants to the Project are recognized on receipt basis.



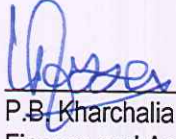
g) Grant Return:

Grant 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 Grant Returned (Savings) and treated as income.

2. Notes to Accounts

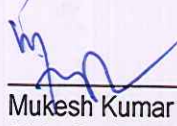
- a. 'Kasturba Gandhi Balika Vidhyalay' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
- b. The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village Levels for utilization, or State Project Office themselves utilize the Grants for districts or other purposes.
- c. 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.
- d. The balance amount in current liabilities and current assets are as per books of accounts and subject to confirmation from the respective parties.
- e. Classifications of the Grant Disbursement under various head are in accordance with the instruction and guidance issued under this project.
- f. Retention money/Bid Security/Earnest Money Deposit/Performance Security deposit amounting to Rs. 5,89,226/-- are subject to reconciliation.
- g. There are no claims pending suits filed or pending judgments in the court of law.
- h. As per the management, there are no contingent liabilities and off the balance sheet items.
- i. Figures have been rounded to nearest rupee.
- j. Previous year's figures are regrouped / rearranged wherever necessary.





P.B. Kharchalia
Finance and Account officer
Sarva Shiksha Abhiyan
State Project office

Place : Gandhinagar
Date : 16/10/2015



Mukesh Kumar (IAS)
State Project Director
Sarva Siksha Abhiyan
State Project office

Place: Gandhinagar
Date : 16/10/2015

As per our Audit Report of Even date attached

For Dhirubhai Shah and Doshi
Chartered Accountants
FRN : 102511W



Harish B. Patel
(Partner)
Membership. No. 014427
Place: Ahmedabad
Date: 16/10/2015





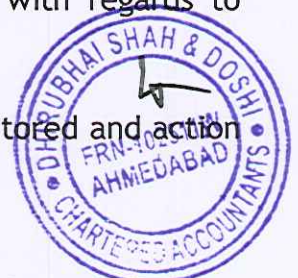
Date: 16/10/2015

To, State Project Director,
Sarva Shiksha Abhiyan Mission,
Gujarat State,
Gandhinagar.

MANAGEMENT LETTER

As required by para no.101.5 & annex-XVI of manual On Financial Management and Procurement issued by Department of Elementary Education And Literacy Ministry of Human Resource Development, Government of India, Management Letter for the financial year for 2014-15 is being provided along with our observations and recommendations for improvement of overall accounting system based on random and test check based audit. It also contains our suggestion regarding measures to be adopted for more efficient control.

- 1) Bank Reconciliation of District office Level and Head Office Level is being done regularly and the process/system was found in order. All bank balances of DPO/ BRC/ CRC/ SMC are subject to reconciliation.
- 2) Compliance to internal auditor's observations/ remarks are under progressed and timely complied.
- 3) During the course of audit at District and sub district level, It is observed that the Income tax provision in respect of Tax deducted at source has not been fully complied with. There is a need to device proper Control to ensure income tax provision in respect of tax deducted at source are complied. SPO had issued instruction vide various circulars to DPO, BRC, CRC & SMC with regards to above cited issue.
- 4) Advance outstanding at District Level needs to be closely monitored and action be taken for adjustment of long outstanding.



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- 5) During the audit of sub unit level i.e. KGBV level, we observed that co-coordinator are doing many cash payments. There is a need of strong Internal Control over such payments done. In order to have control over it is suggested that all payment done by district office and sub-district level above a reasonable limit that organization deem fit should be paid by account payee cheques.
- 6) Mission is regularly following cash basis of accounting at district and sub-district level which is duly disclosed in accounting policy over a number of years. However, MHRD guidelines prescribed mercantile system of accounting.
- 7) In order to have proper control on inventory, the SPO should instruct at sub district level separate stock register for Capital goods, consumables goods, consumables and non consumables articles showing full quantitative details of items such as Teachers Learning Materials, Training Modules and Free Text Book and should arrange for their Physical verification at least once in a year. We are of the opinion that proper linkage should be established for recording and distributing of such materials.
- 8) The programme in 6 districts is organized by an organization Mahila Samkhaya wherein the programme Head office provides funds to organization and the organization expands the same in the district covering all the model schools. During the audit no supporting documents were produced for verification and only Utilization Certificate by Chartered Accountant was provided by the Mahila Samkhaya which was taken as basis for expense booking by the programme. We suggest that management should verify all supporting and documents of expenditure incurred by the said organization in depth.
- 9) Following balances should be confirmed and reconciled at the earliest.

Sr. No.	Account Head	Amount (Rs.)	Debit / Credit
1	RM/ EMD /Performance deposit	5,89, 226/-	Cr.
2	Liabilities at Districts	16,882/-	Cr.
3	Sundry Creditors	1,39,48,536/-	Cr.
4	Advance to Mahila Samkhaya	7,86,649/-	Dr.
5	Advance to KGBV at District	8,00,112/-	Dr.



- 10) We have randomly physically verified the dead stock, furniture and fixture at district level with fixed assets register and found the same in order. However we suggest that assets which are recorded in fixed assets register should be recorded in financial books as assets which is presently not being recorded.
- 11) Procurement procedure is not fully followed by few KGBV's which should be complied with.

For, Dhirubhai Shah and Doshi
Chartered Accountants
FRN : 102511W

Harish B. Patel

Harish B. Patel
Partner
M. No.: 014427





**dhirubhai shah
& doshi**

CHARTERED ACCOUNTANTS

4th Floor, Aditya Building,
Near Sardar Patel Seva Samaj,
Mithakhali Six Roads, Ellisbridge,
Ahmedabad 380006.

Auditor's Report

To,
The State Project Director
Gujarat Council of Elementary Education
Sarva Shiksha Abhiyan Mission
Gujarat State, Gandhinagar

Re : Statutory Audit of Gujarat Council of Elementary Education Department (Swachh Bharat Kosh 2014-15)

1. We have audited the attached Balance sheet of "Swachh Bharat Kosh Programme", Gujarat as at 31st March 2015, its Income and Expenditure Account, and Annual Financial Statements for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on the Financial Statement based on our audit.
2. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis of our opinion and we report as under.
3. 'Swachh Bharat Kosh' 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, State Project Office of Gujarat Council of Primary Education.
4. The Grants received by the Society's State Project Office are released to various District Level and sub district levels for utilization or State Project Office themselves utilize the Grants for various Districts.
5. The Grant received, Grant Returned (Savings), Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount

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Mumbai : 400023

Aditya Centre, Second Floor,
Phulchhab Chowk,
Rajkot: 360001

204 Sakar Complex,
Opp Abs Tower, Old Padra Road
Vadodara : 390015

expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.

We report that:-

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of account maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31st March, 2015 has not been physically verified by us.
- d) In our opinion requisite books of accounts have been maintained by the project, as appears from sample checking of the same.
- e) In our opinion and to the best of our information and explanations given to us the said accounts subject Notes on Accounts thereon of even date, give a true and fair view in conformity with the accounting principles followed by the State Project office:
 - i) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31st March 2015.
 - ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31st March 2015.



For Dhirubhai Shah & Doshi
Chartered Accountants
FRN : 102511W

Harish B. Patel

Harish B Patel
(Partner)
Mem. No. 014427
Place : Ahmedabad
Date: 16/10/2015


BALANCE SHEET AS ON 31st March, 2015


SWACHH BHARAT KOSH

LIABILITIES	Amount Current Year (₹)	Amount Previous Year (₹)	ASSETS	Amount Current Year (₹)	Amount Previous Year (₹)
Capital Fund			Receiveable from SSA		
Swachh Bharat Kosh	4,395,028	-	From SPO	3,733,134	-
			From District	661,894	-
				-	-
Total	4,395,028	-	Total	4,395,028	-

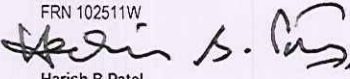
NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED


P.B. Khachariya
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015


Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W


Harish B Patel
Partner
M. No. 014427

Place : Ahmedabad
Date : 16/10/2015




INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2015


SWACHH BHARAT KOSH

Expenditure	Amount Current year	Amount Previous year	Income	Amount Current year()	Amount Previous year
Expenditure under swachh bharat kosh	14,504,972	-	Grant		
		-	Grant received from GOI	19,800,000	-
		-	Less: Grant return	900,000	-
				18,900,000	-
Excess of Income Over Expenditure	4,395,028	-			
Total	18,900,000	-	Total	18,900,000	-

NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED


P.B. Kharchatia
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015


Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 16/10/2015

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W


Harish B Patel
Partner
M. No. 014427

Place : Ahmedabad
Date : 16/10/2015



**SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS
SWACHH BHARAT KOSH PROGRAMME - GUJARAT STATE**

1. Significant Accounting Policies

a) Basis of Accounting:

The Project accounts are prepared on historical cost convention and mercantile basis of accounting. Income/ Grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid.

Disbursements made to sub district level are treated as expenses at the time of payment for one time grants.

The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Revenue Expenditure including disbursement for construction and/or acquisition of fixed assets.

b) Fixed Assets:

Fixed Assets acquired/ created by State Project office or at field levels for different programs have been treated as Expenditure at the time of release of payment. Project Civil work i.e Toilet blocks etc. are charged to the Income and Expenditure as expenditure.

c) Inventory:

Inventories of consumables and other distributable are not valued as on 31-03-2015. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) Investment:

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

e) Government Grant:

Government Grants to the Project are recognized on receipt basis.



g) Grant Return:

Grant 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 Grant Returned (Savings) and treated as income.

h) Utilization of Grant in Aid:

The utilization of funds received as grant in aid have been accounted on the basis of utilization certificate received from districts/sub district levels.

2. Notes to Accounts

- a. 'Swachh Bharat Kosh' 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, State Project Office of Gujarat Council of Primary Education.
- b. The Grants received by the Society's State Project Office are either released to various District Levels and sub district levels for utilization, or State Project Office themselves utilize the Grants for districts or other purposes.
- c. The balance amount in current liabilities and current assets are as per books of accounts and subject to confirmation from the respective parties.
- d. The Capital expenditure incurred for creation of toilets at district and sub district levels are treated as revenue expenditure.
- e. Detailed head wise accounting is not maintained at State project office or at districts/ sub districts level
- f. There are no claims pending suits filed or pending judgments in the court of law.
- g. There are no contingent liabilities and off the balance sheet items.

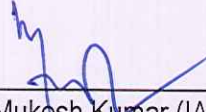


h. Figures have been rounded to nearest rupee.



R.B. Kharchalia
Finance and Account officer
Sarva Shiksha Abhiyan
State Project office

Place : Gandhinagar
Date : 16/10/2015



Mukesh Kumar (IAS)
State Project Director
Sarva Siksha Abhiyan
State Project office

Place: Gandhinagar
Date : 16/10/2015

As per our Audit Report of Even date attached

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN : 102511W



Harish B Patel
(Partner)
Membership. No. 014427
Place: Ahmedabad
Date: 16/10/2015



**Financial Year 2014-15****ANNEXURE-III****UTILIZATION CERTIFICATE - SWACHH BHARAT KOSH**

Sr. No.	Sanction Letter No. & Date	Swachh Bharat Kosh		Grand Total
		Grant in Aid- General	Grant in Aid- Capital	
1	Swachh Bharat Kosh from Central Government			
	SANCTION ORDER (2/2015) Dated 22.01.2015	-	18,900,000	18,900,000
	Sub Total	-	18,900,000	18,900,000
2	Unspent Balance of previous year	-	-	-
3	Bank Interest	-	-	-
4	Other Receipt	-	-	-
	Sub Total	-	18,900,000	18,900,000
5	Grants utilized during the year	-	14,504,972	14,504,972
6	Advance outstanding	-	-	-
7	Unspent balance at the end of the year	-	-	4,395,028

1. Certified that out of Rs. 1,89,00,000 (Rupees One Crores and Eighty Nine lacs Only) of grant in aid sanctioned / received during the year 2014 - 15 in favour of State project Director, Sarva Shiksha Abhiyan, Gujrat vide Ministry of Human Resource Development, Department of School Education Literacy and State of Gujrat vide Letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs.NIL (Rupees NIL), Bank Interest of Rs. NIL (Rupees NIL) and other receipts Rs.NIL (Rupees NIL), totalling to Rs. 1,89,00,000 (Rupees One Crores and Eighty Nine lacs Only) a sum of Rs.1,45,04,972 (Rupees One Crores Forty Five Lacs Four Thousand and Nine Hundred Seventy Two Only) has been utilized for the purpose for which it was sanctioned during 2014-15 and the balance of Rs.43,95,028 (Rupees Forty Three Lacs Ninety Five Thousand Twenty Eight only) remains unutilised at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2015-16.



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

Kinds of checks exercised

- 1 Audited Statement of Accounts (Copy enclosed)
- 2 Utilisation Certificate
- 3 Progress Report (Copy enclosed)



(P.B. Kharachalia)
Finance and Accounts Officer
Sarva Shiksha Abhiyaan, Gandhinagar
State Project Office
Gujarat council of Elementary Education
Gandhinagar
Date: 16/10/2015

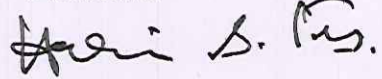


(Mukesh Kumar IAS)
State Project Director
Sarva Shiksha Abhiyaan, Gandhinagar
State Project Office
Gujarat council of Elementary Education
Gandhinagar
Date: 16/10/2015

AUDITOR'S CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith to be read alongwith our audit report for the year ended 31.03.2015

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W



Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date : 16/10/2015



**dhirubhai shah
& doshi**

CHARTERED ACCOUNTANTS

4th Floor, Aditya Building,
Near Sardar Patel Seva Samaj,
Mithakhali Six Roads, Ellisbridge,
Ahmedabad 380006.

Financial Year 2014-15

ANNEXURE-IV

UTILIZATION CERTIFICATE - SWACHH VIDHYALAYA

Sr. No.	Sanction Letter No. & Date	Swachh Vidhyala		Grand Total
		Grant in Aid- General	Grant in Aid- Capital	
1	Swachh Vidhyala from Central Government			
	F-9-4/2014/EE-17	-	39,225,000	39,225,000
	Sub Total	-	39,225,000	39,225,000
2	Unspent Balance of previous year	-	-	-
3	Bank Interest	-	-	-
4	Other Receipt	-	-	-
	Sub Total	-	39,225,000	39,225,000
5	Grants utilized during the year	-	-	-
6	Advance outstanding	-	-	-
7	Unspent balance at the end of the year	-	-	39,225,000

1. Certified that out of Rs. 3,92,25,000 (Rupees Three Crores Ninety Two lacs Twenty Five Thousand Only) of grant in aid sanctioned / received during the year 2014 - 15 in favour of State project Director, Sarva Shiksha Abhiyan, Gujrat vide Ministry of Human Resource Development, Department of School Education Literacy and State of Gujrat vide Letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs.NIL (Rupees NIL), Bank Interest of Rs. NIL (Rupees NIL) and other receipts Rs.NIL (Rupees NIL), totalling to Rs. 3,92,25,000 (Rupees Three Crores Ninety Two lacs Twenty Five Thousand Only) a sum of Rs.Nil has been utilized for the purpose for which it was sanctioned during 2014-15 and the balance of Rs.3,92,25,000 (Rupees Three Crores Ninety Two lacs Twenty Five Thousand Only) remains unutilised at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2015-16.



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Mumbai : 400023


Aditya Centre, Second Floor,
Phulchhab Chowk,
Rajkot: 360001


204 Sakar Complex,
Opp Abs Tower, Old Padra Road
Vadodara : 390015

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

Kinds of checks exercised

- | | |
|---|-------------------------------------|
| | Audited Statement of Accounts (Copy |
| 1 | enclosed) |
| 2 | Utilisation Certificate |
| 3 | Progress Report (Copy enclosed) |

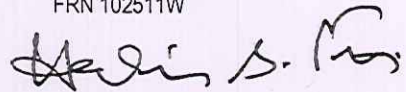

(P.B.Kharchalia)
Finance and Accounts Officer
Sarva Shiksha Abhiyaan, Gandhinagar
State Project Office
Gujarat council of Elementary Education
Gandhinagar
Date: 16/10/2015


(Mukesh kumar IAS)
State Project Director
Sarva Shiksha Abhiyaan, Gandhinagar
State Project Office
Gujarat council of Elementary Education
Gandhinagar
Date: 16/10/2015

AUDITOR'S CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith to be read alongwith our audit report for the year ended 31.03.2015

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W



Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date : 16/10/2015

