



Gujarat Council of Elementary Education

Sarva Shiksha Abhiyan (SSA)

State Project Office, Sector-17,

Gandhinagar-382010, Gujarat.

Ph. : (079) 232 43133 Fax. : 232 38404

E-mail : spdssa@gmail.com

Toll Free No. : 1800-233-7965

P. BHARATHI IAS

State Project Director, SSA &
Ex. Officio Director of PE

D.O.NO.SSA/ACT/Statutory Audit/2018-19/379

Date: 2/1/2019

Dear

Audit Report of Samagra Shiksha for the F.Y. 2018-19, along with necessary statements, Certificates and Reports are prepared and submitted with following documents:

- (1) Auditor's Report
- (2) Balance Sheet
- (3) Income & Expenditure Account
- (4) Receipts & Payments Account
- (5) Annual Consolidated Financial Statement
- (6) Utilization Certificate
- (7) IUFRS – I, II&III
- (8) Procurement Audit Certificate

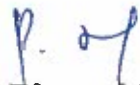
As Executive Committee is to be conveyed, we get sanction of our annual accounts for the F.Y. 2018-19, and we will submit its approval as earliest.

Kindly find the above in order.

Thanking You,

Encl.:- as above

To,
M. S. RAVI
Director Samagra Shiksha
Ministry of Human Resource Development
Room no. 210-c Wing, Shastri Bhavan,
New Delhi -1


(P. Bharathi)



Independent Auditor's Report

To,
The State Project Director
Gujarat Council of School Education
Samagra Shiksha
Gandhinagar, Gujarat

Ref: Statutory Audit of Samagra Shiksha (EE, SE, TE) – Gujarat State FY 2018-19.

Qualified Opinion

We have audited the accompanying Consolidated Financial Statement of "Samagra Shiksha", Gujarat which has been prepared by subsuming Centrally Sponsored Scheme of Secondary Education (hereafter referred as "SE"), Elementary Education (hereafter referred as "EE") and Teachers Education (hereafter referred as "TE") comprising Balance Sheet as on 31st March 2019, Income and Expenditure Account, Receipts and Payments Account and notes forming parts of accounts for the year ended on that date annexed thereto.

In our opinion and to the best of our information and explanations given to us, except for the matter described in the basis for Qualified Opinion Paragraph, the aforesaid Financial Statement give a true and fair view in conformity with generally accepted accounting principles and guidelines as prescribed by Ministry of Human Resource Development (hereafter referred as "MHRD") followed by the State Project office:

- i) In the case of the Balance Sheet, the State of affairs of the Samagra Shiksha as at 31st March 2019.
- ii) In the case of the Income and Expenditure Account, the excess of Income over expenditure for the year ended on 31st March 2019.
- iii) Receipts and payment Account pertaining to receipts and payments of the project for the year ended on 31st March 2019.

Basis of Qualified Opinion

- i) *In case of EE and SE, during the audit of DPOs (SE) and SMCs (EE) several instances have been observed, where TDS/TCS has not been deducted or has been short deducted then the requirement of the Income Tax Act, 1961. In view of lack of relevant information, we are not in a position to quantify the said liabilities.*



- ii) *Mission is regularly following cash basis of accounting at district level which is against the MHRD guidelines which prescribed mercantile system of accounting. In view of lack of relevant information, we are not in a position to quantify the said impact.*

We have conducted our audit in accordance with Standards on Auditing (hereafter referred to as "SAs") generally accepted in India. Our responsibilities under those Standards require that we plan and perform the audit to obtain reasonable assurances about whether Financial Statements as a whole are free from material misstatement. An audit includes examination on random and test basis with evidence supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall presentation of financial statements.

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

Responsibility of Management for the Financial Statements

These Financial Statements are the responsibility of the management with respect to the preparation and presentation of Financial Statements that give a true and fair view of financial position, financial performance of the Mission in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Societies Act and as per guidelines prescribed by MHRD for safeguarding the assets of the Mission and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively and continually for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion thereon. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We have conducted our audit in accordance with SAs generally accepted in India. Our responsibilities under those Standards require that we plan and perform the audit to obtain reasonable assurances about whether Financial Statements as a whole are free from material misstatement. An audit includes examination on random and test basis with 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 presentation of financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Mission's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Mission has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Mission's Directors, as well as evaluating the overall presentation of the financial statements.

Emphasis of Matter

- i) *All bank balances, receivables, payables, Deposits and other liabilities of BRC/ CRC/ SMC in case of EE are subject to confirmation.*
- ii) *In our opinion and according to the information and explanations given to us, the internal controls are not commensurate with the Size of the Mission and nature of its activities.*

In case of EE, during the audit of sub district unit level i.e. BRC, CRC, SMC level; we have observed that coordinators are making 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 made by district office and sub-district level above a reasonable limit that organization deems fit should be paid only by account payee cheques.

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 SPO have opened more than 1 Bank Accounts for each program. For better financial control we suggest that SPO should take necessary action to close down additional bank accounts.

- iii) *In order to have proper control on inventory, the SPO should instruct at district and 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.*



- iv) *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.*
- v) *The Mission has disclosed the impact of pending litigations on its financial position in its financial statements. (Refer note no. 3(d)).*
- vi) *In case of EE, One time Grant given by the district to sub-district/ block 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 / block should be booked as expenditure. This will help to represent true and fair view of Financial Statements.*
- vii) *In case of SE, One time Grant given by the SPO to Districts and sub-district/ block level is currently being recorded directly as expenditure in books of SPO. It is suggested that one time grant given should be recorded as an advance and then as per UC received from district / sub district / block should be booked as expenditure. This will help to represent true and fair view of Financial Statements.*
- viii) *In case of TE, One time Grant given by the Head Office to Districts Offices is currently being recorded directly as expenditure in books of Head Office. It is suggested that one time grant given should be recorded as an advance and then as per UC received from district / sub district / block should be booked as expenditure. This will help to represent true and fair view of Financial Statements.*
- ix) *In case of EE, during the audit we have noticed the Project has identified misappropriation of funds amounting to Rs. 2,04,720/- at Kutch District which is under litigation process. The said balance has been shown as Advances receivable in the books of accounts.*
- x) *In case of SE, upto FY 2017-18 the project has maintained separate books of accounts in respect of the schemes – RMSA, Girls Hostel, IEDSS, ICT and Vocational Education. During the FY 2018-19 the said books of accounts has been consolidated by the project. To comply with the principle of consolidation the project has nullified inter-scheme/ intra-project balances and balance effect has been given in "Other Unspent Balances". The said account is subject to reconciliation and rectification, if any.*
- xi) *Attention is invited to item (m) in Notes to Accounts, where previous year figures are not comparable owing to subsuming of EE, SE and TE scheme under Samagra Shiksha.*



Our opinion is not qualified in respect of these matters.

We further 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, Receipt and Payment 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, 2019 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 respective District level / sub District level.
- e) In our opinion requisite books of account 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 Account of Samagra Shiksha i.e. Elementary Education (EE), Secondary Education (SE) and Teachers Education (TE) have been consolidated at State Project Office, Gandhinagar.

**For Dhirubhai Shah and Co LLP
CHARTERED ACCOUNTANTS
FRN: 102511W/W100298**

Harish B. Patel
**Harish B. Patel
Partner
Membership No.014427
UDIN: 19014427AAAAX7813**



**Place: Ahmedabad
Date: 11.12.2019**

CONSOLIDATED BALANCE SHEET AS ON 31st March, 2018

(Previous Year)

SAMAGRA SHIKSHA (EE, SE, TE) - GUJARAT STATE

LIABILITIES	PREVIOUS YEAR 2017-18			PREVIOUS YEAR 2017-18			Total	TE	SE	TE	Total
	EE	SE	Total	EE	SE	Total					
Capital Fund											
Unspent Balance at year end	4,76,95,69,743	1,47,49,68,415	6,24,45,38,158								
Capital Reserve	-	16,86,339	16,86,339						16,86,339		16,86,339
Loans (Liability)											
Grant of GCERT	3,32,09,901	-	3,32,09,901								1,41,686
Current Liabilities											
Duties & Taxes	24,66,645	15,201	24,81,846								7,01,32,82,020
Sundry Creditors	37,37,26,129	-	37,37,26,129						407		3,616
Deduction of GONGO	2,89,362	-	2,89,362								
District Liabilities	-	-	-								
Employee Liabilities	35,17,430	11,00,000	46,17,430								
Other Liabilities	2,15,50,685	-	2,15,50,685								
Retention Money - Districts	14,08,052	-	14,08,052						4,85,24,115		4,85,24,115
Staff Deduction	1,68,027	-	1,68,027						1,32,25,39,442		1,32,25,39,442
Payable for 2017-18	16,66,90,092	-	16,66,90,092						4,55,52,799		4,55,52,799
Payable for TDS to Comp. Walk-IOB	-	-	-						4,43,38,344		4,43,38,344
Payable for the Year 2018-19	-	-	-								
Payable to GOG	4,43,37,748	-	4,43,37,748						1,04,771		1,04,771
Notice Pay	-	-	-								
Other Payables											
	-	50,000	50,000								4,51,66,100
Unspent Others	-	24,10,52,535	24,10,52,535								
Grant Payable to State Govt.	-	1,36,32,13,829	1,36,32,13,829								
Security Deposit	3,29,34,119	-	3,29,34,119						4,51,66,100		4,51,66,100
Total	5,44,98,67,933	3,08,20,86,320	8,57,71,20,352						3,08,20,86,320	4,51,66,100	8,57,71,20,352

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

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED

S G Vyasa
Finance and Accounts Officer
Samagra Shiksha, Gujarat State
State Project Office
Gandhinagar
Place : Gandhinagar
Date: 11.12.2019

P. Bharathi IAS
State Project Director
Samagra Shiksha, Gujarat State
State Project Office
Gandhinagar
Place : Gandhinagar
Date: 11.12.2019

For Dhirubhai Shah & Co LLP
Chartered Accountants
FRN 102511W/100298

Dhirubhai Shah & Co LLP
Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date: 11.12.2019



CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

SAMAGRA SHIKSHA (EE, SE, TE) - GUJARAT STATE

Expenditure	Amount Current Year (₹)			Amount Previous Year (₹)			Income	Amount Current Year (₹)			Amount Previous Year (₹)	
	EE	SE	TE	Total	Year (₹)	Total		EE	SE	TE		Total
General Expenditure												
Transport & Escort Facilities	48,62,25,634	-	-	48,62,25,634	35,37,15,061	-	Fund Received					
Free Textbooks	18,61,94,176	-	-	18,61,94,176	18,59,69,654	-	From Government of India					
Reimbursement towards expenditure incurred for 25% Special Training of Out of School Children (OOSC)	70,33,46,000	-	-	70,33,46,000	34,61,49,028	-	General Grant	4,81,75,94,400	38,78,28,500	5,36,22,22,900	6,76,42,50,000	
Media & Community Mobilization	37,41,48,384	-	-	37,41,48,384	4,13,49,429	-	Capital Grant	1,54,95,20,000	1,48,68,000	1,56,43,88,000	50,86,43,000	
Funds for Quality (LEP, Innovation, Guidance etc)	3,84,03,429	29,46,000	-	4,13,49,429	10,32,12,200	-	From State Government					
Assessment at State level	6,14,85,309	98,77,172	-	98,77,172	9,16,07,719	-	General Grant	3,21,17,29,000	12,63,07,000	3,44,25,69,000	4,75,95,10,450	
Training for In-service Teacher and Head Teachers	12,20,35,259	1,24,84,926	-	13,45,20,185	13,14,42,836	-	Capital Grant	1,03,30,12,000	-	1,03,30,12,000	65,84,02,104	
Composite School Grant	1,45,40,36,803	3,74,82,250	-	4,49,15,39,053	47,48,66,718	-	Interest					
Libraries	39,09,39,423	1,00,00,000	-	34,09,39,423	8,08,855	-	Bank Interest	18,60,01,573	14,78,67,352	33,38,68,925	33,15,72,931	
Rashtriya Aavishkar Abhyan	17,86,145	81,71,006	-	99,57,151	8,08,855	-	Others					
Academic support through BRCA/RCC/RCC	1,82,02,72,281	-	-	1,82,02,72,281	1,58,96,36,185	-	Grant Returned Savings					
Sport & Physical Education	3,01,76,25,000	22,38,00,000	42,01,61,000	3,66,15,86,000	2,69,26,02,837	-	Tender Fees	12,46,05,175	-	12,46,05,175	6,00,35,965	
Teacher Salary (HMs/Teachers)	37,70,21,823	17,98,40,382	-	55,68,62,205	27,24,66,066	-	Miscellaneous Receipts	34,71,100	-	34,71,100	99,50,159	
RGBV (Type - I, II)	6,17,93,500	-	-	6,17,93,500	3,62,34,240	-	Others	2,98,80,465	-	2,98,80,465	60,37,518	
Self defence training for Girls	-	-	-	-	-	-	Penalty Income	5,20,683	-	5,20,683	5,86,200	
Provision for Children with Special Needs (CWSN) - Recurring	21,73,37,214	25,26,69,275	-	47,00,06,489	49,55,75,146	-	Undisbursed Grant (Opening)	4,76,95,69,743	1,47,49,68,415	6,24,45,38,158	6,60,78,69,251	
Monitoring of Information System (MIS)	20,62,549	-	-	20,62,549	17,22,62,708	-	Others					
Program Management	59,86,59,367	5,55,35,866	-	65,41,95,233	99,80,11,668	-						
Research & Evaluation	-	-	-	-	5,56,40,696	-						
Special Project for Equity	-	1,78,53,688	-	1,78,53,688	-	-						
Introduction of Vocational Education at Secondary and Higher Secondary	-	11,04,435	-	11,04,435	-	-						
Program & Activities including Faculty Development of Teacher Educators	-	-	6,04,12,000	6,04,12,000	4,60,92,000	-						
Opening of New / Upgraded Schools - Recurring Cost - Secondary (New)	-	-	-	-	88,64,62,000	-						
Other Recurring Expense	-	-	-	-	1,39,85,23,917	-						
Capital Expenditure												
Strengthening of Existing Schools	2,01,74,78,350	50,00,000	-	2,02,24,78,350	3,07,39,67,563	-						
ICT and Digital Initiatives (Spillover)	7,98,500	-	-	7,98,500	93,19,168	-						
RGBV - (Type - IV) (NR) (Classes IX - XII) (Spillover)	3,37,500	-	-	3,37,500	-	-						
Grant Return to State Government	-	-	3,35,62,500	3,35,62,500	5,18,29,000	-						
Total Expenses	11,57,08,70,646	81,79,01,000	51,41,35,500	13,20,29,07,146	13,46,62,95,265	-						
Excess of Income Over Expenditure	3,05,50,33,492	1,06,62,67,767	1,48,68,000	4,93,61,69,259	6,24,45,38,158	-						
Total	15,72,59,04,138	1,88,41,68,767	52,90,03,500	18,13,90,76,405	19,71,08,33,423	-	Total	15,72,59,04,138	1,88,41,68,767	52,90,03,500	18,13,90,76,405	19,71,08,33,423

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

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED



S G Vyas
Finance and Accounts Officer
Samagra Shiksha, Gujarat State
State Project Office
Gandhinagar
Place : Gandhinagar
Date : 11.12.2019

P. Bharathi IAS
State Project Director
Samagra Shiksha, Gujarat State
State Project Office
Gandhinagar
Place : Gandhinagar
Date : 11.12.2019

For Dhirubhai Shah & Co LLP
Chartered Accountants
FRN 102511WNY100298
Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date: 11.12.2019

CONSOLIDATED FUND FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2019

SAMAGRA SHIKSHA (EE, SE, TE) - GUJARAT STATE

SOURCE & APPLICATION

SOURCES (RECEIPTS)	EE	SE	TE	Total
Opening Balances				
(a) Cash in Hand	3,209	407		3,616
(b) Cash in Bank	5,40,20,73,420	1,61,12,08,600		7,01,32,82,020
Total	5,40,20,76,629	1,61,12,09,007	-	7,01,32,85,636
Source (Receipt)				
(a) Funds received from Govt. Of India				
(i) General Grant	4,81,75,94,400	15,68,00,000	12,63,07,000	5,10,07,01,400
(i) Capital Grant	1,54,95,20,000	-	1,48,68,000	1,56,43,88,000
(b) Funds received from State Govt.				
(i) General Grant	3,21,17,29,000	10,45,33,000	38,78,28,500	3,70,40,90,500
(i) Capital Grant	1,03,30,12,000	-	-	1,03,30,12,000
(c) Interest	18,60,01,573	14,78,67,352		33,38,68,925
(d) Others				
(a) Grant Returned Savings	12,46,05,175	-		12,46,05,175
(b) Tender Fees	34,71,100	-		34,71,100
(c) Penalty Income	5,20,683	-		5,20,683
(d) Miscellaneous Receipts	2,98,80,465	-		2,98,80,465
(e) Net Inflow of receivable and payable	(79,45,26,262)	(8,49,50,403)	(1,48,68,000)	(89,43,44,665)
(f) Liquidity Damages	-	-	-	-
Total Receipts (i)	15,56,38,84,762	1,93,54,58,956	51,41,35,500	18,01,34,79,218



Application (Expenditure)	Approved AWP&B Including Spill Over			Expenditure Incurred			Savings					
	EE	SE	TE	Total	EE	SE	TE	Total	EE	SE	TE	Total
General Expenditure	60,60,20,000	-	-	60,60,20,000	48,62,25,634	-	-	48,62,25,634	11,97,94,366	-	-	11,97,94,366
Transport & Escort Facilities	18,98,70,000	-	-	18,98,70,000	18,61,94,176	-	-	18,61,94,176	36,75,824	-	-	36,75,824
Free Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement towards expenditure incurred for 25%	70,33,46,000	-	-	70,33,46,000	70,33,46,000	-	-	70,33,46,000	-	-	-	-
Special Training of Out of School Children (OoSC)	64,32,96,000	-	-	64,32,96,000	37,41,48,384	-	-	37,41,48,384	26,91,47,616	-	-	26,91,47,616
Media & Community Mobilization	9,94,62,000	29,46,000	-	10,24,08,000	3,84,03,429	29,46,000	-	4,13,49,429	6,10,58,571	-	-	6,10,58,571
Funds for Quality (LEP, Innovation, Guidance etc)	41,85,94,000	1,83,93,000	-	43,69,87,000	-	98,77,172	-	98,77,172	41,85,94,000	85,15,828	-	42,71,09,828
Assessment at State level	8,63,99,000	-	-	8,63,99,000	6,14,85,309	-	-	6,14,85,309	2,49,13,691	-	-	2,49,13,691
Training for In-service Teacher and Head Teachers	15,66,68,000	5,50,50,000	17,71,000	21,34,89,000	12,20,35,259	1,24,84,926	-	13,45,20,185	3,46,32,741	4,25,65,074	17,71,000	7,99,68,815
Composite School Grant	1,46,19,35,000	6,05,12,500	5,75,00,000	1,57,99,47,500	1,45,40,56,803	3,74,82,250	-	1,49,15,39,053	78,78,197	2,30,30,250	5,75,00,000	8,94,06,447
Libraries	35,09,97,000	1,86,40,000	-	36,96,37,000	33,09,39,423	1,00,00,000	-	34,09,39,423	2,00,57,577	86,40,000	-	2,86,97,577
Rashtriya Aavishkar Abhiyan	37,00,000	1,27,38,000	-	1,64,38,000	17,86,145	81,71,006	-	99,57,151	19,13,855	45,66,994	-	64,80,849
Academic support through BRC/URC/CRC	3,14,94,62,000	-	-	3,14,94,62,000	1,82,02,72,281	-	-	1,82,02,72,281	1,32,91,89,719	-	-	1,32,91,89,719
Sport & Physical Education	28,26,15,000	-	-	28,26,15,000	-	-	-	-	28,26,15,000	-	-	28,26,15,000
Teacher Salary (HTMs/Teachers)	3,01,76,25,000	22,38,00,000	34,06,48,000	3,58,20,73,000	3,01,76,25,000	22,38,00,000	42,01,61,000	3,66,15,86,000	7,11,94,177	1,01,59,618	-	8,13,53,795
KGBV (Type - I, II)	44,82,16,000	19,00,00,000	-	63,82,16,000	37,70,21,823	17,98,40,382	-	55,68,62,205	42,06,500	-	-	42,06,500
Self defence training for Girls	6,60,00,000	-	-	6,60,00,000	6,17,93,500	-	-	6,17,93,500	-	-	-	-
Provision for Children with Special Needs (CWSN) - Recurring	28,79,07,000	36,12,35,000	-	64,91,42,000	21,73,37,214	25,26,69,275	-	47,00,06,489	7,05,69,786	10,85,65,725	-	17,91,35,511
Monitoring of Information System (MIS)	2,33,33,000	-	-	2,33,33,000	20,62,549	-	-	20,62,549	2,12,70,451	-	-	2,12,70,451
Program Management	80,93,27,000	-	-	80,93,27,000	59,86,59,367	5,55,35,866	-	65,41,95,233	21,06,67,633	-	-	15,51,31,767
Special Project for Equity	-	2,62,07,000	-	2,62,07,000	-	1,78,53,688	-	1,78,53,688	-	83,53,312	-	83,53,312
Introduction of Vocational Education at Secondary and higher Secondary	-	2,06,20,000	-	2,06,20,000	-	11,04,435	-	11,04,435	-	1,95,15,565	-	1,95,15,565
Program & Activities including Faculty Development of Teacher Educators	-	-	7,09,00,000	7,09,00,000	-	-	6,04,12,000	6,04,12,000	-	-	1,04,88,000	1,04,88,000
Opening of New / Upgraded Schools : Recurring Cost - Secondary (New)	-	8,75,00,000	-	8,75,00,000	-	-	-	-	-	8,75,00,000	-	8,75,00,000
DIKSHA (National Teacher Portal)	-	-	59,78,000	59,78,000	-	-	-	-	-	-	59,78,000	59,78,000
Technology Support to TEIs	-	-	1,39,32,000	1,39,32,000	-	-	-	-	-	-	1,39,32,000	1,39,32,000
Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Opening of New / Upgraded Schools : Non Recurring (Secondary) (Spillover - Fresh)	-	2,12,03,14,000	-	2,12,03,14,000	-	-	-	-	-	-	-	-
Strengthening of Existing Schools	3,01,85,72,000	5,68,08,000	32,83,19,000	3,40,36,99,000	2,01,74,78,350	50,00,000	-	2,02,24,78,350	1,00,10,93,650	5,18,08,000	32,83,19,000	1,38,12,20,650
ICT and Digital Initiatives (Spillover)	32,02,00,000	14,64,63,000	-	46,66,63,000	-	7,98,500	-	7,98,500	32,02,00,000	14,56,64,500	-	46,58,64,500
KGBV : (Type - IV) (NR) (Classes IX - XII) (Spillover)	-	4,56,94,000	-	4,56,94,000	-	3,37,500	-	3,37,500	-	4,53,56,500	-	4,53,56,500
Grant Return to State Government	-	-	-	-	-	-	-	-	3,35,62,500	-	-	3,35,62,500
Total Expenditure (ii)	16,14,35,44,000	3,44,69,26,500	61,90,48,000	20,40,95,12,500	11,87,08,70,646	81,79,01,000	51,41,35,500	13,20,29,07,146	1,04,88,000	8,75,00,000	59,78,000	7,20,66,05,354
Closing Balance= (i)-(ii)	-	-	-	-	3,69,30,14,116	1,11,75,57,956	-	4,81,05,72,072	-	-	-	-
(a) Cash at Bank	-	-	-	-	3,69,30,10,907	1,11,75,57,956	-	-	-	-	-	-
(b) Cash in Hand	-	-	-	-	3,209	-	-	-	-	-	-	-
Total	-	-	-	-	3,69,30,14,116	1,11,75,57,956	-	4,81,05,72,072	-	-	-	-



UTILISATION CERTIFICATE - Recurring + Non Recurring

(Rs. in Lakhs)

Sr No	Particulars	Elementary Education (A)			Secondary Education (B)			Teachers Education (C)			Total					
		General	ST	Total	General	SC	ST	Total	General	SC	ST	Total	General	SC	ST	Total
1	Opening Balance (A)	31,875.79	10,093.97	47,695.70	11,112.41	1,045.75	2,591.52	14,749.68	-	-	-	42,988.20	11,139.72	8,317.45	62,445.38	
2	Funds received from GOI (MHRD)	49,361.97	4,364.19	10,944.99	1,226.18	124.34	217.48	1,568.00	1,381.41	133.20	335.42	50,969.55	4,621.73	11,497.89	67,089.17	
3	Funds received from State Government	32,241.31	2,909.44	7,296.66	817.46	82.89	144.98	1,045.33	2,921.90	274.97	681.41	35,980.67	3,267.30	8,123.05	47,371.03	
4	Bank Interest	1,401.34	131.88	326.80	1,114.03	104.84	259.80	1,478.67	-	-	-	2,515.37	236.71	586.61	3,338.69	
5	Miscellaneous Income	1,193.97	112.36	278.44	1,584.77	-	-	-	-	-	-	1,193.97	112.36	278.44	1,584.77	
	Sub Total-B (2+3+4+5)	83,198.58	7,517.86	18,846.90	3,157.67	312.07	622.26	4,092.00	4,303.31	408.17	1,016.83	90,659.56	8,238.10	20,486.00	1,19,383.66	
	Grand Total (A+B)	1,15,074.37	17,611.83	24,572.84	14,270.08	1,357.82	3,213.78	18,841.69	4,303.31	408.17	1,016.83	1,39,647.76	19,377.82	28,803.45	1,81,829.04	
6	Less Amount															
A	Actual Expenditure during the year	89,435.14	8,416.45	20,857.12	6,162.07	579.89	1,437.05	8,179.01	3,620.64	340.73	844.37	99,217.84	9,337.07	23,138.54	1,31,693.45	
B	Grant Returned to State Government	-	-	-	-	-	-	-	252.86	23.80	58.97	335.63	252.86	23.80	335.63	
C	Other Adjustment	-	-	-	-	-	-	-	438.28	-	-	438.28	-	-	438.28	
D	Amount reimbursed to State Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Grand Total	89,435.14	8,416.45	20,857.12	6,162.07	579.89	1,437.05	8,179.01	4,311.78	364.52	903.34	99,908.98	9,360.86	23,197.51	1,32,467.35	
7	Excess/ Deficit of Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Unspent Balance as on 31st March, 2019	25,639.23	9,195.38	3,715.72	8,108.02	777.93	1,776.73	10,662.67	-8.47	43.65	113.50	33,738.78	10,016.96	5,605.95	49,361.68	
	Cash & Bank Balance (a)	17,167.66	9,628.24	10,134.20	8,419.69	792.35	1,963.55	11,175.59	-	-	-	25,587.35	10,420.59	12,097.75	48,105.69	
	Outstanding Advances (b)	25.70	2.42	5.99	34.11	36.28	89.91	511.71	-	-	-	411.22	38.70	95.90	545.82	
	Other Current Assets (c)	14,232.04	1,339.33	3,319.05	10,171.94	957.25	2,372.19	13,501.39	1,561.07	190.56	477.56	25,965.05	2,487.14	6,168.79	34,620.98	
	Outstanding Liabilities (d)	5,786.38	1,774.61	9,743.52	17,304.29	1,007.95	2,648.92	14,526.00	1,569.54	146.91	364.06	18,224.85	2,929.46	12,756.50	33,910.81	

Notes:

1 (A) Certified that out of Rs.67,089.17 Lakhs (Rupees Sixty Seven Thousand Eighty Nine Lakhs and Seventeen Thousand Only) of grant in aid sanctioned / received during the year 2018-19 in favour of State Project Director, Samagra Shiksha vide above referred letters by Ministry of Human Resource Development, Department of School Education Literacy and Rs. 47,371.03 Lakhs (Rupees Forty Seven Thousand Three Hundred Seventy One Lakhs and Three Thousand Only) by State of Gujarat vide above referred letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs. 62,445.38 Lakhs (Rupees Sixty Two Thousand Four Hundred Forty Five Lakhs and Thirty Eight Thousand Only), Bank Interest of Rs.3,338.69 Lakhs (Rupees Three Thousand Three Hundred and Thirty Eight Lakhs and Sixty Nine Thousand Only), Other receipts of Rs. 1584.77 Lakhs (Rupees One Thousand Five Hundred Eighty Four Lakhs and Seventy Seven Thousand Only) Totalling to Rs. 1,81,829.04 Lakhs (Rupees One Lakh Eighty One Thousand Eight Hundred Twenty Nine Lakhs and Four Thousand Only), a sum of Rs.1,31,693.45 Lakhs (Rupees One Lakh Thirty One Thousand Six Hundred Ninety Three Thousand and Forty Five Thousand Only) has been utilized for the purpose for which it was sanctioned during 2018-19, Grant surrendered to state government of Rs.335.63 (Rupees Three Hundred Thirty Five Lakhs and Sixty Three Thousand only), Grant adjusted Rs 438.28 (Rupees Four Hundred Thirty Eight Lakhs and Twenty Eight Thousand only) and the balance of Rs. 49,361.69 Lakhs (Rupees Forty Nine Thousand Three Hundred Sixty One Lakhs and Sixty Nine Thousand Only) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2019-20.

1 (B) During the year Teacher's Education (TE) has received grant amounting to Rs 586.95 Lakhs which includes grant of Rs 438.28 Lakhs, Rs 106.42 Lakhs, Rs 42.26 Lakhs under category General, ST, SC respectively. The said grant has been adjusted against the sanctioned Spillover amount of Rs 865.19 Lakhs and remaining due amount of Rs 278.24 Lakhs is yet to be recovered from Government of India. Out of the said Rs 586.95 Lakhs, TE has adjusted Rs 438.28 Lakhs grant received under the General category against the amount reimbursable to Government of Gujarat and accordingly the said amount has been disclosed in Sr.No 6(D) "Amount reimbursed to State Government". Further, Rs 106.42 Lakhs and Rs 42.26 Lakhs received under category of ST and SC respectively is lying with Finance Department, Government of Gujarat, hence, the said amount has been disclosed in Sr.No 6(C) "Other Adjustment"




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

Kind of Check Exercised

- (i) Audited Statement of Accounts
- (ii) Utilization received from executive units, records during sample visit
- (iii) Progress report


S. S. Tyas
Finance and Accounts Officer
Samagra Shiksha, Gandhinagar
Gujarat


P. Bharathi, IAS
State Project Director
Samagra Shiksha, Gandhinagar
Gujarat


Dr. Vinod Rao, IAS
Secretary
Primary & Secondary Education
Education Department, Gujarat

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 31.03.2019

For Dhirubhai Shah & Co LLP
Chartered Accountants
FRN 102511W/W/100298



Harsh B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date: 11.12.2019
UDIN: 19014427AAAABYC6305



Sr No	Particulars	Elementary Education (A)			Secondary Education (B)			Teachers Education (C)			Total						
		General	SC	ST	Total	General	SC	ST	Total	General	SC	ST	Total				
														General	SC	ST	Total
1	Opening Balance (A)	72,928.47	14,003.24	15,397.20	1,02,328.91	1,290.50	115.80	286.96	1,633.26	-	-	-	74,158.97	14,119.04	15,684.16	1,03,962.17	
2	Funds received from GOI (MHRD)	36,644.50	3,287.27	8,244.18	48,175.95	1,226.18	124.34	217.48	1,568.00	943.13	90.94	229.00	1,263.07	36,813.81	3,502.55	8,690.66	51,007.01
3	Funds received from State Government	24,429.66	2,191.51	5,496.12	32,117.29	817.46	82.89	144.98	1,045.33	2,921.90	274.97	681.41	3,878.29	28,169.02	2,549.37	6,322.51	37,040.91
4	Bank Interest	1,050.17	98.83	244.90	1,393.90	1,114.03	104.84	259.80	1,478.67	-	-	-	-	2,164.20	203.67	504.70	2,872.57
5	Miscellaneous Income	467.99	44.04	109.14	621.17	-	-	-	-	-	-	-	-	467.99	44.04	109.14	621.17
	Sub Total-B (2+3+4+5)	62,592.32	5,621.64	14,094.34	82,308.32	3,157.67	312.07	622.26	4,092.00	3,865.03	365.91	910.41	5,141.36	69,615.02	6,299.62	15,627.02	91,541.66
	Grand Total (A+B)	1,35,520.79	19,624.89	29,491.54	1,84,637.23	4,388.17	437.87	909.23	5,725.27	3,865.03	365.91	910.41	5,141.36	1,43,773.99	20,418.66	31,311.18	1,95,503.83
6	Less Amount																
A	Actual Expenditure during the year	74,235.46	6,986.06	17,912.40	99,133.92	6,115.84	575.54	1,426.27	8,117.65	3,620.64	340.73	844.37	4,805.73	83,971.93	7,902.32	19,543.04	1,11,457.29
B	Grant Returned to State Government									252.86	23.80	58.97	335.63	252.86	23.80	58.97	335.63
C	Other Adjustment	22,072.40	2,077.16	5,147.49	29,297.05									22,072.40	2,077.16	5,147.49	29,297.05
D	Amount reimbursed to State Government																
	Grand Total	96,307.86	9,063.22	22,459.89	1,27,830.97	6,115.84	575.54	1,426.27	8,117.65	3,873.50	364.52	903.34	5,141.36	1,06,297.19	10,003.28	24,785.50	1,41,088.97
7	Excess/ Deficit of Fund																
8	Unspent Balance as on 31st March, 2019	39,212.93	10,561.67	7,031.65	56,806.26	-1,727.67	-147.58	-517.04	-2,392.38	-8.47	1.99	7.08	-	37,476.90	10,415.38	6,221.68	54,413.86
	Cash & Bank Balance (a)	9,947.57	8,429.88	8,892.04	27,269.49	2,558.42	240.76	596.65	3,395.84	-	-	-	-	12,505.99	8,670.65	9,488.69	30,665.33
	Outstanding Advances (b)	25.70	2.42	5.99	34.11	385.52	36.28	89.91	511.71	-	-	-	-	411.22	38.70	95.90	545.82
	Other Current Assets (c)	14,232.04	1,339.33	3,319.05	18,890.41	10,171.94	957.25	2,372.19	13,501.39	1,561.07	148.30	371.14	2,080.50	25,965.05	2,444.88	6,062.37	34,472.30
	Outstanding Liabilities (d)	-15,007.62	-790.04	-5,185.43	-10,612.24	14,843.55	1,381.97	3,575.79	19,801.31	1,569.54	146.91	364.06	2,080.50	1,403.47	738.84	9,125.28	11,269.58

Note:

1 Certified that out of Rs.51,007.01 Lakhs (Rupees Fifty One Thousand Seven Lakhs and One Thousand Only) of grant in aid sanctioned / received during the year 2018-19 in favour of State Project Director, Samagra Shiksha vide above referred letters by Ministry of Human Resource Development, Department of School Education Literacy and Rs. 37,040.91 Lakhs (Rupees Thirty Seven Thousand Forty Lakhs and Ninety one Thousand Only) by State of Gujarat vide above referred letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs. 1,03,962.17 Lakhs (Rupees One Lakh Three Thousand Nine Hundred Sixty Two Lakhs Seventeen Thousand Only), Bank interest of Rs.2,872.57 Lakhs (Rupees Two Thousand Eight Hundred and Seventy Two Lakhs and Fifty Seven Thousand Only), Other receipts of Rs. 621.17 Lakhs (Rupees Six Hundred Twenty One Four Lakhs and Seventeen Thousand Only) Totalling to Rs. 1,95,503.83 Lakhs (Rupees One Lakh Ninety Five Thousand Five Hundred Three Lakhs and Eighty Three Thousand Only), a sum of Rs.1,11,457.29 Lakhs (Rupees One Lakh One Hundred Thirty Five Lakhs and Sixty Three Thousand and Twenty Nine Thousand Only) has been utilized for the purpose for which it was sanctioned during 2018-19, Grant surrendered to state government of Rs.15,698.97 Lakhs (Rupees Fifteen Thousand Six Hundred Ninety Seven Lakhs and Five Thousand Only) and the balance of Rs.29,297.05 (Rupees Twenty Nine Thousand Two Hundred Ninety Seven Lakhs and Five Thousand Only) and the balance of Rs.29,297.05 (Rupees Twenty Nine Thousand Two Hundred Ninety Seven Lakhs and Five Thousand Only) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2019-20.




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

- Kind of Check Exercised
- (i) Audited Statement of Accounts
- (ii) Utilization received from executive units, records during sample visit
- (iii) Progress report


S G Jais
Finance and Accounts Officer
Samagra Shiksha, Gandhinagar
Gujarat


F. Bharathi, IAS
State Project Director
Samagra Shiksha, Gandhinagar
Gujarat


Dr. Vinod Rao, IAS
Secretary
Primary & Secondary Education
Education Department, Gujarat

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 31.03.2019

For Dhirubhai Shah & Co LLP
Chartered Accountants
FRN 102511W/W100298





Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date: 11.12.2019
UDIN: 19014427AAAABYD2911

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

Kind of Check Exercised


(i) Audited Statement of Accounts

(ii) Utilization received from executive units, records during sample visit

(iii) Progress report


S.G. Vyas
Finance and Accounts Officer
Samagra Shiksha, Gandhinagar
Gujarat


P. Bharathi, IAS
State Project Director
Samagra Shiksha, Gandhinagar
Gujarat

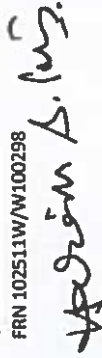

Dr. Vinod Rao, IAS
Secretary
Primary & Secondary Education
Education Department, Gujarat

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 31.03.2019

For Dhirubhai Shah & Co LLP
Chartered Accountants
FRN 102511W/W100298





Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date: 11.12.2019
UDIN: 19014427AAABYE5998

Samagra Shiksha - Gujarat State
Summary Budget Analysis (Entire Program)
For the year Ending 31.03.2019
01.4.2018 to 31.03.2019

Sr. No.	Name of State	Name of Activity	AWP&B	Opening Balance on 1.4.2018	Releases by GOI	Release by State	Reported Expenditure	Other Adjustment	Proposed AWP&B For Next Year
1	Gujarat	Elementary Education (SSA)	16,14,35,44,000	4,76,95,69,743	6,36,71,14,400	4,24,47,41,000	11,87,08,70,646	-	3,51,05,54,497
2		Secondary Education (RMSA)	3,44,69,20,500	1,47,49,68,415	15,68,00,000	10,45,33,000	81,79,01,000	-	91,84,00,415
3		Teacher's Education	81,90,48,000	-	18,50,03,000	38,78,28,500	48,05,73,000	4,38,28,000	4,84,30,500
		Total	20,40,95,12,500	6,24,45,38,158	6,70,89,17,400	4,73,71,02,500	13,16,93,44,646	4,38,28,000	4,47,73,85,412

For Dhirubhai Shah and Co LLP
Chartered Accountants
FRN 102511W/W100298



Harish B. Patel
Harish B. Patel
Partner
M.No. : 014427
UDIN:
19014427AAACAU4813

Place: Ahmedabad
Date: 11.12.2019

IuFR-II
Samagra Shiksha - Gujarat State
Expenditure Report Summary
For the year Ending 31.03.2019

Sr. No.	Name of State	Name of Activity	Opening Balance for the year (on 1.4.2018)	Release (1.04.2018 to 31.03.2019)	Reported Expenditure (1.04.2018 to 31.03.2019)
1	Gujarat	Elementary Education (SSA)	4,76,95,69,743	10,61,18,55,400	11,87,08,70,646
2		Secondary Education (RMSA)	1,47,49,68,415	26,13,33,000	81,79,01,000
3		Teacher's Education	-	57,28,31,500	48,05,73,000
		Total	6,24,45,38,158	11,44,60,19,900	13,16,93,44,646

For Dhirubhai Shah and Co LLP
Chartered Accountants
FRN 102511W/W100298

Place: Ahmedabad
Date: 11.12.2019

Harish B. Patel
Harish B. Patel
Partner
M.No. : 014427
UDIN:
19014427AAACAV9592



Samagra Shiksha - Gujarat State
ACTIVITY WISE EXPENDITURE STATEMENT
FOR THE YEAR ENDING ON 31.03.2019

Name of State :- Gujarat

Sr. No.	Expenditure by Activity	PAB F.Y.2018-19	Expenditure F.Y.2018-19
	General Expenditure		
1	Transport & Escort Facilities	60,60,20,000	48,62,25,634
2	Free Textbooks	18,98,70,000	18,61,94,176
3	Reimbursement towards expenditure incurred for 25%	70,33,46,000	70,33,46,000
4	Special Training of Out of School Children (OoSC)	64,32,96,000	37,41,48,384
5	Media & Community Mobilization	10,24,08,000	4,13,49,429
6	Funds for Quality (LEP, Innovation, Guidance etc)	43,69,87,000	98,77,172
7	Assessment at State level	8,63,99,000	6,14,85,309
8	Training for In-service Teacher and Head Teachers	21,34,89,000	13,45,20,185
9	Composite School Grant	1,57,99,47,500	1,49,15,39,053
10	Libraries	36,96,37,000	34,09,39,423
11	Rashtriya Aavishkar Abhiyan	1,64,38,000	99,57,151
12	Academic support through BRC/URC/CRC	3,14,94,62,000	1,82,02,72,281
13	Sport & Physical Education	28,26,15,000	-
14	Teacher Salary (HMs/Teachers)	3,58,20,73,000	3,66,15,86,000
15	KGBV (Type - I, II & IV)	63,82,16,000	55,68,62,205
16	Self defence training for Girls	6,60,00,000	6,17,93,500
17	Provision for Children with Special Needs (CWSN) - Recurring	64,91,42,000	47,00,06,489
18	Monitoring of Information System (MIS)	2,33,33,000	20,62,549
19	Program Management	80,93,27,000	65,41,95,233
20	Special Project for Equity	2,62,07,000	1,78,53,688
21	Introduction of Vocational Education at Secondary and higher Secondary	2,06,20,000	11,04,435
22	Program & Activities including Faculty Development of Teacher Educators	7,09,00,000	6,04,12,000
23	Opening of New / Upgraded Schools : Recurring Cost - Secondary (New)	8,75,00,000	-
24	DIKSHA (National Teacher Portal)	59,78,000	-
25	Technology Support to TEIs	1,39,32,000	-
	Capital Expenditure		
26	Opening of New / Upgraded Schools : Non Recurring (Secondary) (Spillover + Fresh)	2,12,03,14,000	-
27	Strengthening of Existing Schools	3,40,36,99,000	2,02,24,78,350
28	ICT and Digital Initiatives (Spillover)	46,66,63,000	7,98,500
29	KGBV : (Type - IV) (NR) (Classes IX - XII) (Spillover)	4,56,94,000	3,37,500
	Total Expenditure	20,40,95,12,500	13,16,93,44,646

We certify all above figures

For Dhirubhai Shah and Co LLP
Chartered Accountants
FRN 102511W/W100298

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



Place: Ahmedabad
Date: 11.12.2019

District wise Total No. of RMSA School, Model School, Government Secondary School, Girls Hostel, NGO, Financial year 2018-19

Sr. No.	Name of the District	Total					Present During the Audit					Absent										
		RMSA School	Model School	Model Day School	Goverment Secondary School	Girls Hostel	N.G.O.	Total No. of School	RMSA School	Model School	Model Day School	Goverment Secondary School	Girls Hostel	N.G.O.	Total No. of School	RMSA School	Model School	Model Day School	Goverment Secondary School	Girls Hostel	N.C.O.	Total No. of School
1	Ahmedabad (City)	0	0	0	3	0	0	3	0	0	0	3	0	0	3	0	0	0	0	0	0	0
2	Ahmedabad (Rural)	16	3	0	10	3	11	43	13	3	0	8	3	9	36	3	0	0	2	0	0	7
3	Anand	17	2	0	13	2	3	37	12	2	0	12	2	2	30	5	0	0	1	0	0	7
4	Anand	10	0	0	2	0	2	14	8	0	0	2	0	2	12	2	0	0	0	0	0	2
5	Asvathi	0	2	0	2	2	0	6	0	1	0	2	2	0	5	0	1	0	0	0	0	1
6	Banskantha	71	8	7	25	8	3	122	59	6	6	21	6	3	101	12	2	1	4	2	0	21
7	Bharuch	15	0	0	6	6	2	23	10	0	0	6	0	2	18	5	0	0	0	0	0	5
8	Bhavnagar	26	5	0	28	5	1	65	19	5	0	25	5	1	55	7	0	0	3	0	0	10
9	Bordas	13	2	0	8	2	1	26	10	2	0	7	2	1	22	3	0	0	1	0	0	4
10	Chhotawapur	15	0	2	12	0	1	30	10	0	2	11	0	1	24	5	0	0	1	0	0	6
11	Dahod	7	4	2	9	4	3	29	5	4	2	7	4	3	25	2	0	0	2	0	0	4
12	Dang	10	0	0	13	0	1	24	6	0	0	10	0	1	17	4	0	0	3	0	0	7
13	Derbhumi Dwarka	11	3	0	17	3	0	34	7	2	0	12	3	0	24	4	1	0	5	0	0	10
14	Gandhinagar	1	0	0	4	4	1	6	1	0	0	4	0	1	6	0	0	0	0	0	0	0
15	Gr. Somnath	9	3	0	11	3	0	26	6	3	0	8	3	0	20	3	0	0	3	0	0	6
16	Jamnagar	1	0	0	25	0	1	27	1	0	0	19	0	1	21	0	0	0	6	0	0	6
17	Junagadh	3	0	0	12	0	1	16	2	0	0	10	0	1	13	1	0	0	2	0	0	3
18	Kheda	9	0	0	8	0	2	19	5	0	0	6	0	1	12	4	0	0	2	0	0	7
19	Kutch	40	6	2	68	7	2	125	26	4	1	55	5	2	93	14	2	1	13	2	0	32
20	Mahesana	7	1	0	1	1	3	13	6	1	0	1	1	3	12	1	0	0	0	0	0	1
21	Mahisagar	3	3	0	2	3	0	11	3	3	0	2	3	0	11	0	0	0	0	0	0	0
22	Morbi	13	3	0	5	3	1	25	8	2	0	3	3	0	16	5	1	0	2	0	0	9
23	Narmada	16	1	1	12	1	0	31	12	1	1	9	1	0	24	4	0	0	3	0	0	7
24	Naverani	4	0	0	2	2	0	7	4	0	0	2	0	1	7	0	0	0	0	0	0	0
25	Panchmahal	2	6	1	1	1	6	17	2	4	1	1	4	1	13	0	2	0	0	2	0	4
26	Patan	15	5	1	12	5	3	41	9	3	1	7	5	3	28	6	2	0	5	0	0	13
27	Porbandar	1	0	0	14	0	0	15	1	0	0	10	0	0	11	0	0	0	4	0	0	4
28	Rajkot	14	1	0	18	1	1	35	11	1	0	15	1	1	29	3	0	0	3	0	0	6
29	Sabarkantha	11	0	0	1	6	0	20	9	0	1	6	0	2	18	2	0	0	0	0	0	2
30	Surat	13	1	0	5	1	1	21	8	1	0	5	1	1	16	5	0	0	0	0	0	5
31	Surendranagar	38	8	2	12	8	2	70	29	6	2	9	5	2	53	9	2	0	3	3	0	17
32	Tapi	9	3	0	12	3	0	27	7	3	0	8	3	0	21	2	0	0	4	0	0	6
33	Vadodra	11	0	0	1	0	1	13	9	0	0	1	0	1	11	2	0	0	0	0	0	2
34	Valsad	26	2	1	3	2	2	36	19	2	0	3	1	2	27	7	0	1	0	1	0	9
	TOTAL	457	72	20	302	75	53	1057	337	89	17	310	63	48	834	130	13	3	72	10	5	223



ANNEXURE 2:

PART A

**Yearwise Details of Statutory Audit Paras
Elementary Education (SSA) - Gujarat**

Sr no.	Period of Audit report year	Nos. of audit paras 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	2008-09	20	20	0	NIL
2	2009-10	24	24	0	NIL
3	2010-11	24	24	0	NIL
4	2011-12	23	23	0	NIL
5	2012-13	26	26	0	NIL
6	2013-14	20	20	0	NIL
7	2014-15	29	29	0	NIL
8	2015-16	8	8	0	NIL
9	2016-17	6	6	0	NIL
10	2017-18	6	6	0	NIL
	Total	186	186	0	



ANNEXURE 2:

PART B

**Yearwise Details of Statutory Audit Paras
Secondary Education (RMSA) - Gujarat**

Sr no.	Period of Audit report year	Nos. of audit paras as per audit report	Nos. of audit para dropped	Nos. of audit para pending as on date of audit report	Remarks
1	2016-17	14	0	14	As informed to us, compliance of audit para is under process
2	2017-18	5	0	5	
	Total	19	0	19	



Samagra Shiksha - Gujarat State
Details of Outstanding Advances as on 31.03.19

ANNEXURE-3

Sr. no	Scheme	Advance as per last year audit report			Adjusted during the year			Outstanding advance		
		Capital	General	Total	Capital	General	Total	Capital	General	Total
1	Elementary Education	-	32,06,503	32,06,503	-	-	-	-	34,11,223	34,11,223
2	Secondary Education	-	5,25,74,618	5,25,74,618	-	14,03,969	14,03,969	-	5,11,70,649	5,11,70,649
3	Teachers Education	-	-	-	-	-	-	-	-	-
	Total	-	5,57,81,121	5,57,81,121	-	14,03,969	14,03,969	-	5,45,81,872	5,45,81,872

Place: Ahmedabad
Date: 11.12.2019



For Dhirubhai Shah and Co LLP
Chartered Accountants
FRN 102511W/W100298

Harish B. Patel

Harish B. Patel
Partner

M.No. : 014427

UDIN: 19014427AAACAT6029

SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS

SAMAGRA SHIKSHA (EE, SE, TE) – GUJARAT STATE

1. Significant Accounting Policies

a) **Basis of Accounting:**

The Project accounts are prepared on historical cost convention and mercantile basis of accounting except in case of Grants which are accounted for when they are actually received.

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) **Recognition of Expenses:**

In case of EE, disbursement made to district are treated as Advances and expenditure is adjusted on the basis of MMR / UTC submitted by districts. Further, disbursement made to sub district level are treated as expense at the time of payment for one time grant.

In case of SE and TE disbursement made to district level are treated as expense by the scheme.

c) **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. is charged to the Income and Expenditure as expenditure.



- c) **Inventory:**
Inventories of consumables and other distributable are not valued as on 31-03-2019. Cost of these items are treated as expenditure and accounted on cash basis during the year.
- d) **Investment:**
Investment classified as long term investment has been valued at cost. Investment other than long term has been valued at market value. 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.
- f) **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 the General Budget Head. 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.
- g) **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) 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.
- b) In terms of the various projects of Samagra Shiksha, 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.
- c) In case of EE, we have observed that during the FY 2008-09, there were misappropriation of fund amounting to Rs. 32,06,503/- at Surendranagar district which is under litigation process. The said balances have been shown as advances receivable in the books of accounts.
- d) In case of EE, we have noticed during audit that the Project has identified misappropriation of funds amounting to Rs. 2,04,720/- at Kutch District which is under litigation process. The said balance has been shown as Advances receivable in the books of accounts.
- e) 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.
- f) The balance amount in current liabilities and current assets are as per books of accounts and subjects to confirmation from the respective parties.
- g) In case of EE, Project has deducted / adjusted Rs. 96,88,843/- till 31.03.2019 towards Liquidated damages from the Contractor / Supplier's account. The said amount has been disclosed under the head "Advances Repayable/ Current liabilities at SPO" as "Liquidated Damages" in the balance sheet as on 31.03.2019.
- h) As per the Management, followings are Contingent Liabilities and Capital Commitments under Samagra Shiksha:



Sr. No.	Nature	Particular	As on 31.03.2019	As on 31.03.2018
1	Contingent Liabilities	Claims against the Project not acknowledged as Debt	Nil	Nil
		-Capital Cost	Nil	Nil
		Other Liabilities**	Nil	49,54,290/-
2	Capital commitments	Estimated amount of contracts remaining to be executed on capital accounts and not provided for	Nil	Nil

** As per management above contingent liabilities are on account of TDS default shown as per Traces which is subject to rectification of e-TDS returns.

- i) The organization has reallocated the nature of expenses to allocate the same as per the AWP & B budget limit as approved by MHRD.
- j) As on 31.03.2019, Capital Fund Accounts are Negative to that extent of Rs 50,52,18,373/- which represents that Project has incurred expenditure of Rs. 50,52,18,373/- in excess of Grant Received from various Government Authorities for Capital Expenditure Purpose.
- k) During the year the Project has received aggregating Grant amounting to Rs. 1144,60,19,700/- from Government of India and Government of Gujarat. The Project has bifurcated the same into component wise (Project wise) on the basis of Budget Proposed by the State Project Office.
- l) From FY 2018-19, the schemes – EE, SE and TE has been subsumed in Samagra Shiksha project by Central Government. Accordingly, the project has maintained its books of accounts as per the instruction and guidelines prescribed by Samagra Shiksha. Hence previous year figures in respect of Income and Expenditure Account and Receipt and Payment Account are not comparable.
- m) In case of TE, during the FY 2018-19 has received grant amounting to Rs.586.95 Lakhs which includes grant of Rs.438.28 Lakhs, Rs.106.42 Lakhs, Rs.42.26 Lakhs under category General, ST, SC respectively. The said grant has been adjusted against the sanctioned Spillover amount of Rs.865.19 Lakhs and remaining due amount of Rs.278.24 Lakhs is yet to be recovered from Government of India. Out of the said Rs.586.95 Lakhs, TE has adjusted



Rs.438.28 Lakhs grant received under the General category against the amount reimbursable to Government of Gujarat and accordingly the said amount has been disclosed in Sr. No 6 "Amount reimbursed to State Government". Further, Rs.106.42 Lakhs and Rs.42.26 Lakhs received under category of ST and SC respectively is lying with Finance Department, Government of Gujarat, hence, the said amount has been carried forward as unspent balance in the books of account.

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



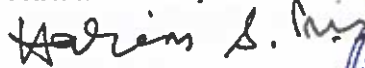
S G Vyas
Fin. & Accts. officer
Samagra Shiksha -Gujarat
State Project office
Place: Gandhinagar
Date: 11.12.2019



P. Bharathi, IAS
State Project Director
Samagra Shiksha -Gujarat
State Project office
Place: Gandhinagar
Date: 11.12.2019

As per our Audit Report of Even date attached.

For Dhirubhai Shah & Co. LLP
Chartered Accountants
FRN: 102511W/W100298



Harish B Patel
Partner
Mem no. 014427
Place: Ahmedabad
Date: 11.12.2019





PROCUREMENT AUDIT CERTIFICATE

"This is to certify that we have gone through the procurement procedure used by Project for the Samagra Shiksha (EE, SE, TE), Gujarat State and based on the random and test check of audit of the records of State and District offices for the year 2018-19 produced before us and subject to matters reported in our Audit Report we are generally satisfied that the procurement procedure as prescribed in the Manual of Financial Management and Procurement under Samagra Shiksha has been followed."

For Dhirubhai Shah and Co LLP
Chartered Accountants
FRN - 102511W/W100298

Harish B. Patel

Harish B. Patel
Partner

M. No. 014427

Place : Ahmedabad

Date : 11/12/2019

UDIN : 19014427AACA59169

