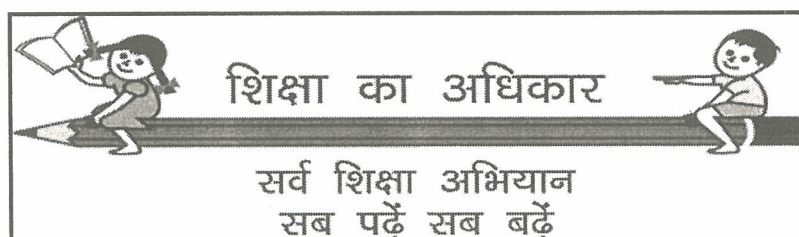


SARVA SHIKSHA ABHIYAN **Gujarat**

AUDIT REPORT - 2016-17



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



Gujarat Council of Elementary Education

Sarva Shiksha Abhiyan (SSA)

State Project Office, Sector-17,

Gandhinagar-382017, Gujarat.

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

E-mail : spdssa@gmail.com

Toll Free No. : 1800-233-7965

SANDEEP KUMAR, IAS

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

D.O.No:SSA/ACT/2017/48816

Date:20/12/2017

Dear

Annual Report of SSA and KGBV for the F.Y. 2016-17 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) luFR-I, II, III
- (8) Procurement Audit Certificate

For KGBV

- (1) Auditors Report
- (2) Balance Sheet
- (3) Income & Expenditure Account
- (4) Receipts & Payments Account
- (4) Utilization Certificate

For Swachh Vidhyalaya

- (1) Utilization Certificate

As executive committee is to be conveyed, we will get sanction of our annual accounts for the F.Y.2016-17 and we will submit its approval as earliest.

Kindly find the above in order.

Thanking you,

Encl. :- as above


(Sandeep kumar)

To,
Surbhi Jain,
Director Elementary Education,
Ministry of human Resource Development,
Room no.210-C Wing, Shastri Bhavan,
New Delhi-1



Date: 30/11/2017

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 2016-17

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 60:40

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 2017 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 2017 and the scope of work is as under:

1. As per the explanation and information provided by the management, 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 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. As per the explanation and information provided by the management, 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. As per the explanation and information provided by the management, generally accepted accounting principles are followed by all entities that are authorized to incur expenditure under SSA, NPEGEL and KGBV.
4. As per the explanation and information provided by the management, 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. As per the explanation and information provided by the management, 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. As per the explanation and information provided by the management, 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. As per the explanation and information provided by the management, 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 for the purpose for which they are intended.
9. Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis by SPO & DPO.
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 Abhiyan 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

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) 2016-17.

1. We have audited the attached Consolidated Balance Sheet of "Sarva Shiksha Abhiyan Mission", Gujarat as at 31st March 2017, its Consolidated Income and Expenditure Account, Consolidated Receipts and Payments and Consolidated notes forming parts of accounts for the year ended on that date annexed thereto.
2. 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 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 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.
3. Our responsibility is to express an opinion on the Financial Statement based on our audit.
4. 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 assurances 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 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.
5. 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

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Opp Abs Tower, Old Padra Road
Vadodara : 390015



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.

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

7. Basis for Qualified Opinion

- i) *In case of SMCs, Several instances have been observed, where TDS 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) *Sarva Shiksha 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.*
- iii) *Mission is regularly following cash basis of accounting at sub-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.*
- iv) *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.*
- v) *During the year Mission has not accounted for the amount of Rs. 1073,85,85,560/- paid by Govt. of Gujarat on behalf of Mission as salary to the teachers. Had the said expenditure been accounted by Mission, the excess of income over its expenditure would have been lower by to that extent.*
- vi) *The balance of RM/EMD of Contactor shows Rs.1,87,88,649/- (Dr.) disclosed under the head "Advances Repayable/ Current liabilities at SPO" as Sundry Creditors are subject to reconciliation and rectification, if any.*



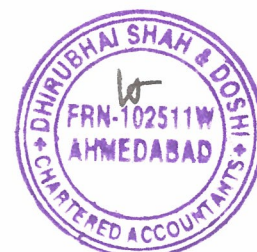
8. **Emphasis Matter**

- i) *All bank balances, receivables, payables, Deposits and other liabilities of DPO/ BRC/ CRC/ SMC 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.*

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 and Kutch district 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.

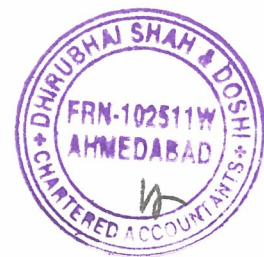
- iii) *In order to have proper control on inventory, the SPO should instruct at sub district level separate stock register for Capital goods, consumables goods, consumables and non-consumables articles showing full quantitative details of items such as Teachers Learning Materials, Training Modules and 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.*
- 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) *District adjustment account disclosed under the head "District Adjustment Accounts" amounting to Rs.1, 00,565/- is subject to reconciliation.*
- vi) *The Mission has disclosed the impact of pending litigations on its financial position in its financial statements. (Refer note no. 3(d) & (I)).*



Our opinion is not qualified in respect of these matters.

9. 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, 2017 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 / 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) It is noticed that in case of some Districts internal audit reports were yet to be received.
- g) 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.
- h) The Books of Account of all Sarva Shiksha Abhiyan Districts / Municipal Corporations have been consolidated at State Project Office, Gandhinagar.



- i) Except for the matter described in the basis for Qualified Opinion Paragraph, In our opinion and to the best of our information and explanations given to us the said account 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 2017.
- ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31st March 2017.
- iii) Receipts and payment account pertaining to receipt and payment of the project for the year ended on 31st March 2017.

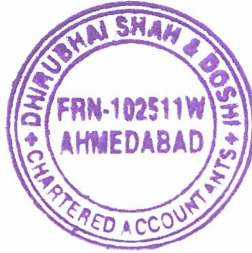
For Dhirubhai Shah and Doshi
CHARTERED ACCOUNTANTS
FRN : 102511 W

Harish B. Patel

Harish B. Patel

Partner

Membership No.014427



Place:Ahmedabad

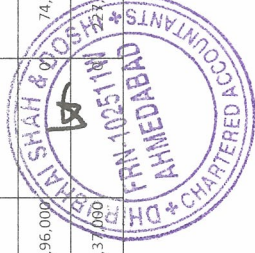
Date: 30/11/2017

SSA - Gujarat

Financial Year 2016-17

SSA, NPEGL AND KGBV - Utilisation Certificate

Sr. No	Particular	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	Grant in Aid - General	Grant in Aid - Capital	Total
1	Opening Balance												
A	Unspent Balance as per previous UC	480,93,41,275	-2,786,774,405	202,25,66,870	-95,378,055	0	-95,378,055	-270,857,283	40,36,15,816	13,27,58,533	444,31,05,937	-2,383,158,589	205,99,47,348
B	Fund in Transit	0	0	0	0	0	0	0	0	0	0	0	0
C	Unadjusted Advances	0	0	0	0	0	0	0	0	0	0	0	0
	Sub Total (A) Opening Balance	480,93,41,275	-2,786,774,405	202,25,66,870	-95,378,055	0	-95,378,055	-270,857,283	40,36,15,816	13,27,58,533	444,31,05,937	-2,383,158,589	205,99,47,348
2	Funds received from GOI (MHRD) with sanction order No. and Date												
a	F.9-4/2016-E.E.17 (Dt.09-05-2016) (GEN.)	100,47,87,000	0	100,47,87,000	0	0	0	11,03,07,000	0	11,03,07,000	111,50,94,000	0	111,50,94,000
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (SC)	36,03,72,000	0	36,03,72,000	0	0	0	0	0	0	36,03,72,000	0	36,03,72,000
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (GEN.)	341,40,56,000	0	341,40,56,000	0	0	0	0	0	0	341,40,56,000	0	341,40,56,000
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (GEN.)	37,91,47,000	0	37,91,47,000	0	0	0	0	0	0	37,91,47,000	0	37,91,47,000
	F.9-4/2016-E.E.17 (Dt.09-05-2016) (SC)	10,59,39,000	0	10,59,39,000	0	0	0	0	0	0	10,59,39,000	0	10,59,39,000
	F.9-4/2016-E.E.17 (Dt.09-05-2016) (ST)	25,65,00,000	0	25,65,00,000	0	0	0	0	0	0	25,65,00,000	0	25,65,00,000
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (ST)	77,30,75,990	0	77,30,75,990	0	0	0	9,94,56,000	0	9,94,56,000	87,25,31,990	0	87,25,31,990
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (GEN.)	0	4,27,23,000	4,27,23,000	0	0	0	0	0	0	4,27,23,000	0	4,27,23,000
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (GEN.)	0	91,60,56,000	91,60,56,000	0	0	0	0	0	0	91,60,56,000	0	91,60,56,000
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (SC)	0	8,79,09,000	8,79,09,000	0	0	0	0	0	0	8,79,09,000	0	8,79,09,000
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (SC)	0	31,79,000	31,79,000	0	0	0	0	0	0	31,79,000	0	31,79,000
	F.9-4/2016-E.E.17 (Dt.29-07-2016) (ST)		22,05,44,000	22,05,44,000							22,05,44,000		22,05,44,000
	Sub Total (2)	629,38,76,990	127,04,11,000	756,42,87,990	0	0	0	20,97,63,000	0	20,97,63,000	650,36,39,990	127,04,11,000	777,40,50,990
3	Funds received from State Government with sanction order No. and Date												
a	GEN/16-17/132 (13)/V, Dt.01-06-2016 (GEN)	66,98,58,000	0	66,98,58,000	0	0	0	7,35,38,000	0	7,35,38,000	74,33,96,000	0	74,33,96,000
	GEN/2016-17/132(13)/V Dt.26-08-2016 (GEN)	227,60,37,000	0	227,60,37,000	0	0	0	0	0	0	227,60,37,000	0	227,60,37,000



Sr. No	Particular	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	Grant in Aid - General	Grant in Aid - Capital	Total
	GEN/16-17/132(52)/V Dt.17-11-2016 (GEN)	4,00,00,000	0	4,00,00,000	0	0	0	0	0	0	4,00,00,000	0	4,00,00,000
	GEN/16-17/132(52)/V Dt.17-11-2016 (GEN)	21,27,65,000	0	21,27,65,000	0	0	0	0	0	0	21,27,65,000	0	21,27,65,000
	SCP/2016-17/133(6)/V Dt.01-06-2016 (SC)	7,06,26,000	0	7,06,26,000	0	0	0	0	0	0	7,06,26,000	0	7,06,26,000
	SCP/2016-17/133(22)/V Dt.30-08-2016 (SC)	24,02,48,000	0	24,02,48,000	0	0	0	0	0	0	24,02,48,000	0	24,02,48,000
	TSP/2016-17/134(6)/V Dt.04-06-2016 (ST)	17,10,00,000	0	17,10,00,000	0	0	0	0	0	0	17,10,00,000	0	17,10,00,000
	TSP/2016-17/134(6)/V Dt.30-08-2016 (ST)	51,53,84,000	0	51,53,84,000	0	0	0	0	0	0	51,53,84,000	0	51,53,84,000
	TSP/2016-17/134(35)/V Dt.17-11-2016 (ST)	6,63,04,000	0	6,63,04,000	0	0	0	0	0	0	6,63,04,000	0	6,63,04,000
	GEN/16-17/132(36)/V Dt.26-08-2016 (GEN)	0	61,07,04,000	61,07,04,000	0	0	0	0	2,84,82,000	2,84,82,000	0	63,91,86,000	63,91,86,000
	SCP/2016-17/133(12)/V Dt.30-08-2016 (SC)	0	5,86,06,000	5,86,06,000	0	0	0	0	21,19,000	21,19,000	0	6,07,25,000	6,07,25,000
	TSP/2016-17/134(24)/V Dt.30-08-2016 (ST)	0	14,70,29,000	14,70,29,000	0	0	0	0	0	0	0	14,70,29,000	14,70,29,000
	Sub Total-(3)	426,22,22,000	81,63,39,000	507,85,61,000	0	0	0	7,35,38,000	3,06,01,000	10,41,39,000	433,57,60,000	84,69,40,000	518,27,00,000
4	Bank Interest	17,35,86,153	0	17,35,86,153	8,73,008	0	8,73,008	48,27,955	0	48,27,955	17,92,87,117	0	17,92,87,117
5	Miscellaneous Income	2,65,06,567	30,38,61,803	33,03,68,371	0	0	0	53,000	0	53,000	2,65,59,567	30,38,61,803	33,04,21,371
	Sub Total-B (2+3+4+5)	1075,61,91,711	239,06,11,803	1314,68,03,514	8,73,008	0	8,73,008	28,81,81,955	3,06,01,000	31,87,82,955	1104,52,46,674	242,12,12,803	1346,64,59,478
	Grand Total (A+B)	1556,55,32,986	-396,162,602	1516,93,70,385	-94,505,047	0	-94,505,047	1,73,24,672	43,42,16,816	45,15,41,488	1548,83,52,612	3,80,54,214	1552,64,06,826
6	Less Amount												
A	Actual Expenditure during the year	825,23,03,467	334,09,54,023	1159,32,57,490	0	0	0	27,27,47,100	0	27,27,47,100	852,50,50,568	334,09,54,023	1186,60,04,591
B	NPEGEL unspent balance transfer to SSA (*)	9,45,05,047	0	9,45,05,047	-94,505,047	0	-94,505,047	0	0	0	0	0	0
	Grand Total (A+B)	834,68,08,514	334,09,54,023	1168,77,62,537	-94,505,047	0	-94,505,047	27,27,47,100	0	27,27,47,100	852,50,50,568	334,09,54,023	1186,60,04,591
7	Excess/ Deficit of Fund												
8	Unspent Balance as on 31st March, 2017	721,87,24,472	-3,737,116,625	348,16,07,848	0	0	0	-255,422,428	43,42,16,816	17,87,94,388	696,33,02,044	-3,302,899,809	366,04,02,235
	Break up of Unspent Balance												
	8.1 Bank & Cash Balance (SSA+NPEGEL, KGBV) (a)	756,71,39,246	-3,515,947,208	4,051,192,039	0	0	0	-349,922,136	437,940,138	88,018,002	7,217,217,400	-3,078,007,070	92,10,040
	8.2 Outstanding advances (b)	33,32,113	0	3,332,113	0	0	0	0	0	0	3,332,113	0	3,332,113
	8.3 Other current assets ' (c)	8,39,170	0	839,170	0	0	0	9,44,99,708	0	94,499,708	95,338,878	0	95,338,878



Sr. No	Particular	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	Grant in Aid - General	Grant in Aid - Capital	Total
	8.4 Outstanding Liabilities (d)	35,25,86,057	22,11,69,417	573,755,474	0	0	0	0	3,723,322	3,723,322	352,586,057	22,48,92,739	57,74,78,796
	Total = (d) = (a)+(b)+(c) - (d)	7,218,724,472	(3,737,116,625)	3,481,607,848	0	0	0	(255,422,428)	434,216,816	178,794,388	6,963,302,044	(3,302,899,809)	3,660,402,235

* Note: NPEGEL unspent balance Rs. -9,45,05,047/- is closed and balance adjusted against SSA as per MHRD letter dated 15.02.2017


- 1 Certified that out of Rs.12,95,67,50,990/- (Rupees One Thousand Two Hundred Ninety Five Crores and Sixty Seven Lakhs Fifty Thousand and Nine Hundred Ninety Only) of grant in aid sanctioned / received during the year 2016-17 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. 205,99,47,348/- (Rupees Two Hundred and Five Crores Ninety Nine Lakhs Forty Seven Thousand and Three Hundred Forty Eight Only), Bank Interest of Rs.17,92,87,117/- (Rupees Seventy Crores Ninety Two Lakhs Eighty Seven Thousand and One Hundred Seventeen Only), Other receipts Rs. 33,04,21,371 (Thirty Three Crores Four Lakhs Twenty One Thousand and Three Hundred Seventy One Only), Totalling to Rs. 15,52,64,06,826/- (Rupees One Thousand Five Hundred Fifty Two Crores Sixty Four Lakhs Six Thousand and Eight Hundred Twenty Six Only), a sum of Rs.1186,60,04,591/- (Rupees One Thousand One Hundred and Eighty Six Crores sixty Lakhs Four Thousand and Five Hundred and Ninety One Only) has been utilized for the purpose for which it was sanctioned during 2016-17 and the balance of Rs. 366,04,02,235/- (Rupees Three Hundred and Sixty Six Crores Four Lakhs Two Thousand and Two Hundred Thirty Five Only) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2017-18.
- 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)

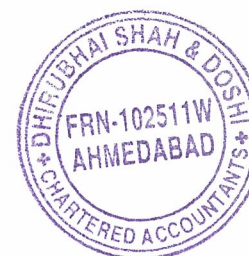

S G Vyas
Finance and Accounts Officer
SSA, Gandhinagar
Gujarat


Sandeep Kumar, IAS
State Project Director
SSA, Gandhinagar
Gujarat


Sunaina Tomar, IAS
Principal 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 31.03.2017



For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W



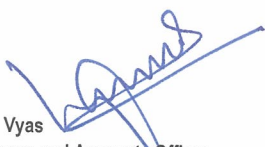
Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date:30/11/2017

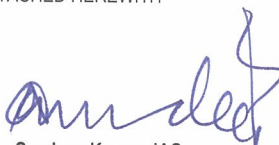
SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

LIABILITIES	Amount Current Year (')	Amount Previous Year (₹)
Capital Fund		
Capital Fund as on 31/03/2017	3,481,607,848	1,927,188,814
Advances Repayable/ Current liabilities at Districts		
Commissioner MDM Balance		
Duties & taxes Payable	-	-
Deposits	-	32,000
LIC	48,849	
TRP Salary Grant	168,040	168,040
Child mapping	26,797	55,797
MDM Kitchen shed	21,670	21,670
MIS database grant		10,000
Other liabilities	7,655,998	7,543,739
Payable for Activities		-
Unicef Grant	42,420	14,932
Compound Wall 14-15 Grant		114,114
Internet Connection Grant Under GOG A/c		-
Swachh Bharat Mission Grant Balance at District		-
Advances Repayable/ Current liabilities at SPO		
Retention money		245,935,378
Security Deposit	52,904,411	37,068,321
G C P E Account		915,394
Sundry Creditors	266,999,123	37,158,752
Duties & Taxes	-	6,856
Provision for Expenses	94,450,000	241,724,594
Swachh Bharat Kosh		-
OTHER LIABILITIES	914,209	0
Grant From GCERT	46,924,514	536000000
Payable for TDS to Comp.Wall-IOB		25802602
Payable to GOG		387500000
Liquidity Damages	9,099,735	6069763
GOI Grant Payable/receivable to KGBV	94,499,708	33,579,127
Total	4,055,363,321	3,486,909,893

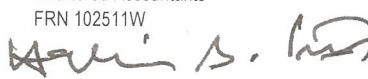
ASSETS	Amount Current Year (₹)	Amount Previous Year (₹)
Fixed Assets		
Civil Works	-	-
Vehicle	-	-
Equipments	-	-
Deposits		
(a) Fixed Deposits With Banks	-	-
(b) Deposits With Others	-	-
Balances At Districts		
(a) Cash at Bank	726,419,843	973,844,753
(b) Cash In Hand	3,209	3,209
(c) Advances Outstanding - SSA	3,332,113	3,206,503
(d) Deposit	81,466	81,466
(e) Others		192,032
(f) Receivable from SMC		-
Balances At SPO		
Cash at Bank	3,324,768,987	2,224,569,499
Cash In Hand		-
Advances	408,783	408,783
District adjustment account	100,565	100,565
Deposits	57,720	57,720
Other Receivables	190,040	-
Contribution to Group Insurance		93,182
Grant Recd From Swachh Vidyalaya		1,500
Receivable from EDCIL (MHRD)		115,000
Receivable From GOG EDN		2,949,610
TDS Receivable F.Y 15-16	596	596
GOG Grant Receivable		107,376,000
GOI Grant Receivable		161,064,127
Dir.Primary Non Tribale	-	12,845,349
Total	4,055,363,321	3,486,909,893

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


S G Vyas
 Finance and Accounts Officer
 Sarva Shiksha Abhiyaan Mission, Gujarat
 State Project Office
 Gujarat Council Of Primary Education
 Gandhinagar
 Place : Gandhinagar
 Date: 30/11/2017


Sandeep Kumar, IAS
 State Project Director
 Sarva Shiksha Abhiyaan Mission, Gujarat
 State Project Office
 Gujarat Council Of Primary Education
 Gandhinagar
 Place : Gandhinagar
 Date: 30/11/2017

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: 30/11/2017



CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2017

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	353,336,814	281,993,577	(a) SSA- General Grant	6,293,876,990	4,494,277,000
REIM FEE 25% ISSUED MHRD	409,000,000	130,330,000	(b) SSA- Capital Grant	1,270,411,000	1,457,532,000
Special Training for Mainstreaming of Out of School Children	380,423,418	504,475,128	(c) NPEGEL	-	-
Free Textbook	176,236,316	180,920,332	From State Government		
Provision for uniform	-	-	(a) SSA- General Grant	4,262,222,000	2,960,479,000
Teaching Learning Equipment	-	-	(b) SSA- Capital Grant	816,339,000	1,068,436,000
New Teachers Salary	3,000,000,000	2,602,949,800	(c) NPEGEL	-	-
Training	186,820,741	233,638,900	From 13th FC Award		
Academic Support Through Block Resource Centre	624,118,602	582,002,122			
Academic Support Through Cluster Resource Centre	1,021,036,000	1,016,722,743	Interest		
Computer Aided Education	-	196,500,000	(a) SSA	173,586,153	232,888,537
Libraries in Schools	-	-	(b) NPEGEL	873,008	752,270
Teachers Grant	101,045,407	-			
School Grant	326,871,561	327,902,467	Others		
Research, Evaluation, Monitoring & Supervision	-	2,575,542	Grant Returned Savings	227,404,062	78,114,647
Maintenance Grant	382,055,596	376,510,754	Tender Fees	3,793,300	5,680,900
Interventions for CWSN	187,800,780	253,573,391	Miscellaneous Receipts	2,079,150	5,600,224
Innovation Head	37,871,800	102,720,748	Liquidity Damages	-	-
SMC /PRI Training	48,935,484	58,058,790	Others	97,091,859	0
Management	664,103,007	701,869,295	Undisbursed Grant (Opening)	1,927,188,815	4,484,801,673
NPEGEL	-	-			
KGBV	-	-			
State Component					
Management & MIS	352,647,942	177,572,438			
Research & Evaluation	-	15,542,112			
Total Expenses of SSA General	8,252,303,468	7,745,858,139			
SSA Capital Grant					
Civil Work	3,340,954,023	5,115,515,298			
Total Expenses of SSA Capital	3,340,954,023	5,115,515,298			
SSA 13th FC Award					
Civil Work	-	-			
Total Expenses of 13th FC Award	-	-			
Total Expenses (SSA+NPEGEL)	11,593,257,490	12,861,373,437			
Excess of Income Over Expenditure	3,481,607,848	1,927,188,814			
Total	15,074,865,338	14,788,562,250	Total	15,074,865,338	14,788,562,250

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

S G Vyas
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date: 30/11/2017

Sandeep Kumar, IAS
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date: 30/11/2017

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 : 30/11/2017





CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2017

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	3,198,414,253	4,838,810,325	SSA General Grant		
(b) Cash in Hand	3,209	3,709	Transport/Escort Facilities	353,336,814	281,993,577
Fund recd. From Govt. of India			REIM FEE 25% ISSUED MHRD	409,000,000	130,330,000
(a) SSA-General Grant			Special Training for Mainstreaming of Out of School Children		504,475,128
(b) SSA-Capital Grant	6,293,876,990	4,494,277,000	Free Textbook	380,423,418	
(c) NPEGEL	1,270,411,000	1,457,532,000	Provision for uniform	176,236,316	180,920,332
Fund recd. From State Govt.			Teaching Learning Equipment		
(a) SSA-General Grant	4,262,222,000	2,960,479,000	New Teachers Salary	3,000,000,000	2,602,949,800
(b) SSA-Capital Grant	816,339,000	1,068,436,000	Training	186,820,741	233,638,900
(c) NPEGEL	-	-	Academic Support Through Block Resource Centre	624,118,602	582,002,122
Fund recd. From 13th F.C.Award			Academic Support Through Cluster Resource Centre	1,021,038,000	1,016,722,743
Interest			Computer Aided Education	-	196,500,000
(a) SSA	173,586,153	232,888,537	Libraries in Schools	-	-
(b) NPEGEL	873,008	752,270	Teachers Grant	101,045,407	-
Others			School Grant	326,871,561	327,902,467
Grant Returned Savings	227,404,062	78,114,647	Research, Evaluation, Monitoring & Supervision	-	2,575,542
Tender Fees	3,793,300	5,680,900	Maintenance Grant	382,055,596	376,510,754
Miscellaneous Receipts	2,079,150	5,600,224	Interventions for CWSN	187,800,780	253,573,391
Resale of vehicle	-	-	Innovation Head	37,871,800	102,720,748
Liquidity damages	-	-	SMC /PRI Training	48,935,484	58,058,790
Others	97,091,859	0	Management	664,103,007	701,869,295
Net Increase/Decrease In Payable/Receivable	(701,644,455)	917,216,286	NPEGEL	-	-
			KGBV	-	-
			State Component		
			Management & MIS	352,647,942	177,572,438
			Research & Evaluation	-	15,542,112
			Total Expenses of SSA General	8,252,303,468	7,745,858,139
			SSA Capital Grant		
			Civil Work	3,340,954,023	5,115,515,298
			Total Expenses of SSA Capital	3,340,954,023	5,115,515,298
			SSA 13th FC Award		
			Civil Work	-	-
			Total Expenses of 13th FC Award	-	-
			Total Expenses (SSA+NPEGEL)	11,593,257,491	12,861,373,437
			Closing Balance		
			(a) Cash at Bank	4,051,188,830	3,198,414,252
			(b) Cash in Hand	3,209	3,209
Total	15,644,449,530	16,059,790,897	Total	15,644,449,529	16,059,790,897

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HERewith

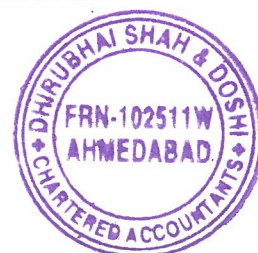

S G Vyas
Finance and Account Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date: 30/11/2017


Sandeep Kumar, IAS
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date: 30/11/2017

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: 30/11/2017



CONSOLIDATED FUND FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2017

SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

SOURCE & APPLICATION

SOURCES (RECEIPTS)	SSA	NPEGEL	Total
Opening Balances			
(a) Cash in Hand	3,209	-	3,209
(b) Cash in Bank	3,178,488,656	19,925,596	3,198,414,252
Total	3,178,491,865	19,925,596	3,198,417,461
Source (Receipt)			
(a) Funds received from Govt. Of India			
(i) General Grant	6,293,876,990	-	6,293,876,990
(i) Capital Grant	1,270,411,000	-	1,270,411,000
(b) Funds received from State Govt.			
(i) General Grant	4,262,222,000	-	4,262,222,000
(i) Capital Grant	816,339,000	-	816,339,000
(b) Funds received from SPO	-	-	-
(c) Funds utilised by SPO	200,000		200,000
(c) Funds received from 13th FC Award	-	-	-
(d) Interest	173,586,153	873,008	174,459,162
Others			
(a) Grant Returned Savings	227,404,062	-	227,404,062
(b) Tender Fees	3,793,300	-	3,793,300
(c) Miscellaneous Receipts	2,079,149	-	2,079,149
(d) Net Inflow of receivable and payable	-	-	-
(e) Liquidity Damages	-	-	-
(f) Others	97,091,859		97,091,859
Total Receipts (i)	16,325,295,380	20,798,604	16,346,093,984
Application (Expenditure)	Approved AWP&B Including Spill Over	Expenditure Incurred	Savings
SSA General and 13th F.C Grant			
Transport/Escort Facilities	425,562,000	353,336,813	72,225,187
REIM FEE 25% ISSUED MHRD	540,618,000	409,000,000	131,618,000
Special Training for Mainstreaming of Out of School of Children	584,426,500	380,423,418	204,003,082
Free Textbook	184,335,300	176,236,316	8,098,984
Provision for uniform			-
Teaching Learning Equipment			-
New Teachers Salary	13,738,585,560	3,000,000,000	10,738,585,560
Training	270,858,000	186,820,741	84,037,259
Academic Support Through Block Resource Centre	950,454,600	624,118,602	326,335,998
Academic Support Through Cluster Resource Centre	1,593,986,240	1,021,036,000	572,950,240
Computer Aided Education	165,000,000		165,000,000
Libraries in Schools			-
Teachers Grant	105,156,500	101,045,407	4,111,093
School Grant	330,729,000	326,871,561	3,857,439
Research, Evaluation, Monitoring & Supervision			-
Maintenance Grant	394,620,000	382,055,596	12,564,404
Interventions for CWSN	260,984,215	187,800,780	73,183,435
Innovation Head	165,000,000	37,871,800	127,128,200
SMC /PRI Training	59,328,000	48,935,484	10,392,516
Management	1,220,804,713	664,103,007	556,701,706
KGBV			-
NPEGEL			-
State Component			
Management & MIS	374,786,000	352,647,942	22,138,058
Research & Evaluation			-
SSA Capital Grant			
Civil Work	4,234,365,000	3,340,954,023	893,410,977
Total Expenditure (ii)	25,599,599,628	11,593,257,490	14,006,342,138
Closing Balance= (i)-(ii)			
(a) Cash at Bank	4,051,188,830		4,051,188,830
(b) Cash in Hand	3,209		3,209
Total	4,051,192,039		4,051,192,039

Net Inflow of receivable and payable



Net Inflow of receivable and payable

Current Asset	Opening balance	Closing Balance	Difference
Adv.Agst. BG to Sintex			-
Advance to Model Day School Project			-
Grant Recd From Swachh Vidyalaya			-
Advance Given by DPO to BRC - Activity Based	-	3,332,113	-3,332,113
Receivable From Commi.of School			-
Receivables From ACRNT-10112			-
Receivables From BOOT-8668			-
Other loans and advances	275,412,128	699,388	274,712,740
Receivables From Director Primary			-
District Assets			-
District Adjustment A/c			-
Torrent Power Security Deposit	57,720	57,720	-
Other Deposits	82,062	82,062	-
TDS Receivable F.Y 15-16			-
Receivable From GOG EDN			-
Receivable from EDCIL (MHRD)			-
GOI-GOG GRANT RECEVEIABLE PAYABLE KGBV	-33,579,127	-94,499,708	60,920,581
Dir.Primary Non Trible	12,845,349	-	12,845,349
GOG Grant Receivable			-
GOI Grant Receivable			-
			345,146,557
Current Liability	Opening balance	Closing Balance	Difference
GOI Grant Payable/receivable to KGBV			-
Swachh Bharat Kosh			-
Security Deposites	36,763,231	52,904,411	16,141,180
Duties & Taxes	7,344	-	-7,344
Sundry Creditors	283,426,220	266,999,123	-16,427,097
Provision for Expenses - 2015-16	241,724,594	94,450,000	-147,274,594
Contri.of Group Insurance by Empl.-Dist.			-
Contri.of Group Insurance by Empl. Spo			-
Staff Deduction	-40,673	46,451	87,124
R.M. / E.M.D of Civil Creditors			-
Other Liabilities	14,863,460	17,931,267	3,067,807
District Liabilities			-
Inter Transaction			-
Payable for TDS to Comp.Wall-IOB	25,802,602	-	-25,802,602
Payable to GOG	387,500,000	-	-387,500,000
Liquidity Damages			-
Grant From GCERT	536,000,000	46,924,514	-489,075,486
			-1,046,791,012
Net inflow/ (outflow)			-701,644,455

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
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date: 30/11/2017

Sandeep Kumar, IAS
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date: 30/11/2017

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W

Harish B Patel
Partner
M. No. 014427

Place : Ahmedabad
Date: 30/11/2017



SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS

SARVA SHIKSHA ABHIYAN PROGRAMME – GUJARAT STATE

1. Background of the Programme

'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. 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.

2. Significant Accounting Policies

a) Basis of Accounting:

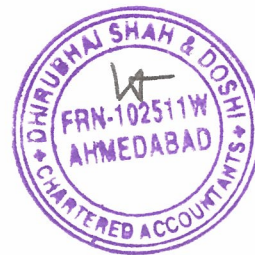
The Project accounts are prepared on historical cost convention and mercantile basis of accounting except in case of Grants which are accounted for when they are actually received and expenses are recognized as and when they are actually paid.(At sub-district and lower level)

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. is charged to the Income and Expenditure as expenditure.



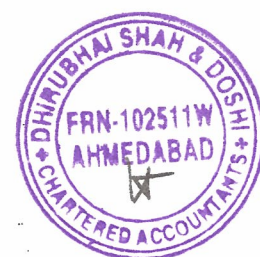
- c) **Inventory:**
Inventories of consumables and other distributable are not valued as on 31-03-2017. Cost of these items are treated as expenditure and accounted on cash basis during the year.
- d) **Investment:**
There are no investments other than the balance maintained in the saving accounts of 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 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.
- 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 districts.
- 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) 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.
- 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. The bank balance are reconciling with respective bank's balances.
- g) Provision for Expenses Rs. 9,44,50,000/- (Cr.) (P.Y.24,17,24,594) represents amount parked for committed liabilities for Financial Year 2016-17 out of the above said outstanding liabilities Rs. 8,62,50,000/- was carried forward from beginning of the year.
- h) During the year the Project has deducted / adjusted amounting to Rs. 30,29,972/- 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 31.03.2017.
- i) The balance of RM/EMD of Contactor shows Rs.1,87,88,649/- (Dr.) disclosed under the head "Advances Repayable/ Current liabilities at SPO" as Sundry Creditors are subject to reconciliation.
- j) District adjustment account disclosed under the head "District Adjustment Accounts" amounting to Rs.1,00,565/- is subject to reconciliation.

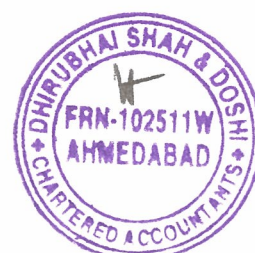


- k) As per the Management, followings are Contingent Liabilities and Capital Commitments.

Sr. No.	Nature	Particular	Amount
1	Contingent Liabilities	Claims against the Project not acknowledged as Debt	Nil
		-Capital Cost	Nil
		Other Liabilities**	55,98,823/-
2	Capital commitments	Estimated amount of contracts remaining to be executed on capital accounts and not provided for	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

- l) The organization has reallocated the nature of expenses to allocate the same as per the AWP & B budget limit as approved by MHRD.
- m) 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. 7,07,876/- and deducted TDS of Rs. 70,794/-. 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 account.
- o) As on 31.03.2017, Capital Fund Accounts are Negative to that extent of Rs.3,30,28,99,809/- which represents that Project has incurred expenditure of Rs. 3,30,28,99,809/- in excess of Grant Received from various Government Authorities for Capital Expenditure Purpose.
- p) The books of SSA and KGBV have been prepared after splitting of the consolidated books of the SSA programme wise. As a result, the opening balances were bifurcated in to various programmes and opening Trial Balances of all the programmes has been prepared separately. As a result, of this split, suitable adjustment has been made by adding a balancing ledger by the name of "Other Mutual Accounts Transferred from Districts" with a view to tally all the Trial Balances independently which has been found to be proper. We have relied on the splitting done by the Management. The said



balance has been disclosed under the head "Advances Repayable/ Current liabilities at SPO" as GOI Grant Payable/receivable to KGBV.


- q) During the year the Project has received aggregating Grant amounting to Rs. 1295,67,50,990/- 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.
- r) Figures have been rounded to nearest rupee.
- s) Previous year's figures are regrouped / rearranged wherever necessary.


S G Vyas
Fin. & Accts. officer
Sarva Shiksha Abhiyan
State Project office
Place: Gandhinagar
Date: 30/11/2017


Sandeep Kumar, IAS
State Project Director
Sarva Siksha Abhiyan
State Project office
Place: Gandhinagar
Date: 30/11/2017

As per our Audit Report of Even date attached.

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN: 102511W



Harish B Patel
Partner
Mem no. 014427
Place: Ahmedabad
Date: 30/11/2017



Sarva Shiksha Abhiyan
Summary Budget Analysis (Entire Program)
For the year Ending 31.03.2017
1.4.2016 to 31.03.2017

Sr. No.	Name of State	Name of Activity	AWP&B	Opening Balance on 1.4.2016	Releases by GOI	Release by State	Reported Expenditure	Proposed AWP&B For Next Year
1	Gujarat	SSA	25,599,599,628	3,178,491,865	7,564,287,990	5,078,561,000	11,593,257,490	34,222,992,000
2		NPEGEL	0	19,925,596	0	0	0	
3		KGBV	313,902,000	107,362,501	209,763,000	104,139,000	272,747,100	312,965,000
		Total	25,913,501,628	3,305,779,962	7,774,050,990	5,182,700,000	11,866,004,591	34,535,957,000

For Dhirubhai Shah and Doshi
Chartered Accountants
FRN 102511W

Harish B. Patel

Harish B. Patel
Partner
M.No. : 014427

Place: Ahmedabad
Date : 30/11/2017



Sarva Shiksha Abhiyan
Expenditure Report Summary
For the year Ending 31.03.2017

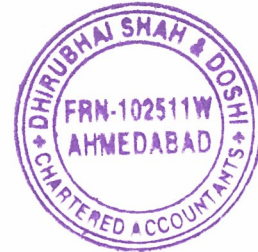
Sr. No.	Name of State	Name of Activity	Opening Balance for the year (on 1.4.2016)	Release (1.04.2016 to 31.03.2017)	Reported Expenditure (1.04.2016 to 31.03.2017)
1	Gujarat	SSA	3,178,491,865	12,642,848,990	11,593,257,490
2		NPEGEL	19,925,596	0	0
3		KGBV	107,362,501	313,902,000	272,747,100
		Total	3,305,779,962	12,956,750,990	11,866,004,591

For Dhirubhai Shah and Doshi
Chartered Accountants
FRN 102511W

Harish B. Patel

Harish B. Patel
Partner
M.No. : 014427

Place: Ahmedabad
Date: 30/11/2017



SARVA SIKHSA ABHIYAN
ACTIVITY WISE EXPENDITURE STATEMENT
FOR THE HALF YEAR ENDING ON 31.03.2017

Name of State :- Gujarat

Sr. No.	Expenditure by Activity	01.04.2016 to 31.03.2017
1	Transport/Escort Facilities	353,336,813
2	REIM FEE 25% ISSUED MHRD	409,000,000
3	Special Training for Mainstreaming of Out of School	380,423,418
4	Free Textbook	176,236,316
5	Provision for uniform	-
6	Teaching Learning Equipment	-
7	New Teachers Salary	3,000,000,000
8	Training	186,820,741
9	Academic Support Through Block Resource Centre	624,118,602
10	Academic Support Through Cluster Resource Cente	1,021,036,000
11	Computer Aided Education	-
12	Libraries in Schools	-
13	Teachers Grant	101,045,407
14	School Grant	326,871,561
15	Research,Evaluation,Monitoring & Supervision	-
16	Maintenance Grant	382,055,596
17	Interventions for CWSN	187,800,780
18	Innovation Head	37,871,800
19	SMC /PRI Training	48,935,484
20	Management	664,103,007
	State Component	
1	Management & MIS	352,647,942
2	Research & Evaluation	-
	SSA Capital Grant	
1	Civil Work	3,340,954,023
	KGBV	
		272,747,100
	Total	11,866,004,591

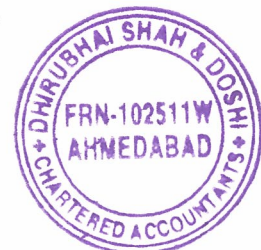
We certify all above figures

Place: Ahmedabad
Date: 30/11/2017

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 2016-17 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 : 30/11/2017



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

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

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

Statement Showing District wise no of BRC, KGBV, CRC and SMC And Outoff No. of Absent

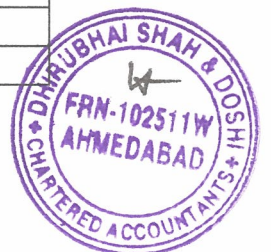
Sr No.	District Name	Total No of Units				No of BRC,CRC,KGBV,SMC As per List given by DPO office				No. Of BRC,CRC,KGBV,SMC Audited During time of Audit				No. Of BRC,CRC,KGBV,SMC Absent During time of Audit					
		DPO	No.BRC	No.Of CRC	No.Of SMC	Total As Per List	DPO	No.BRC	No.Of CRC	No.Of SMC	Total As Per List	No.Of DPO	No.Of BRC	No.Of CRC	No.Of SMC	No.Of DPO	No.Of BRC	No.Of CRC	No.Of SMC
1	Navsari	1	6	103	736	846	1	6	34	85	125	1	5	32	82	0	1	2	3
2	Valsad	1	6	133	1000	1140	1	6	45	338	389	1	336	6	45	335	0	0	3
3	Surat	1	9	128	980	1118	1	9	42	324	375	1	9	39	311	0	0	3	13
4	Surat Corporation	1	4	42	323	370	1	4	16	110	130	1	4	16	108	0	0	0	2
5	Vadodara	1	8	122	1067	1198	1	8	42	355	405	1	8	42	353	0	0	0	2
6	Vadodara Corporation	1	3	16	107	127	1	3	5	36	44	1	3	5	36	0	0	0	0
7	Chhotaudepur	1	6	116	1248	1371	1	6	38	415	459	1	6	36	397	0	0	2	18
8	Bharuch	1	9	129	931	1070	1	9	88	297	394	1	9	85	292	0	0	3	5
9	Naramada	1	5	84	689	779	1	5	39	230	274	1	3	39	223	0	2	0	7
10	Kheda	1	10	179	1385	1575	1	10	58	461	529	1	10	58	461	0	0	0	0
11	Anand	1	8	164	1053	1226	1	8	59	196	263	1	8	58	193	0	0	1	3
12	Dang	1	3	42	378	424	1	3	15	55	73	1	1	0	6	0	2	15	49
13	Tapi	1	5	81	797	884	1	5	27	157	189	1	5	27	156	0	0	0	1
14	Dahod	1	8	174	1652	1835	1	8	58	670	736	1	8	57	656	0	0	1	14
15	Mahisagar	1	6	135	1222	1364	1	6	44	408	458	1	6	44	399	0	0	0	9
16	Panchmahal	1	7	171	1403	1582	1	7	60	490	557	1	7	57	466	0	0	3	24
17	Aarvali	1	6	161	1245	1413	1	6	54	463	523	1	6	53	455	0	0	1	8
18	mahesana	1	10	146	1003	1160	1	10	48	340	398	1	10	48	340	0	0	0	0
19	Banaskantha	1	14	278	2346	2639	1	14	92	772	878	1	14	90	739	0	0	2	33
20	Sabarkantha	1	8	167	1221	1397	1	8	56	367	431	1	8	54	365	0	0	2	2
21	Patan	1	9	109	809	928	1	9	37	112	158	1	9	34	105	0	0	3	7
22	Gandhinagar	1	4	95	627	727	1	4	33	217	254	1	4	31	213	0	0	2	4
23	AMC	1	4	43	454	502	1	4	16	177	197	1	4	12	172	0	0	4	5
24	Ahmedabad	1	10	142	836	989	1	10	48	297	355	1	10	42	287	0	0	6	10
25	Kutch	1	10	232	1714	1957	1	10	76	562	648	1	10	70	533	0	0	6	29
26	JUNAGADH	1	10	100	762	873	1	10	33	260	303	1	10	33	260	0	0	0	0
27	GIR SOMNATH	1	6	83	553	643	1	6	28	190	224	1	6	28	190	0	0	0	0
28	PORBANDAR	1	3	48	329	381	1	3	17	111	131	1	3	17	111	0	0	0	0
29	SURENDRANAGAR	1	10	124	890	1025	1	10	42	249	301	1	10	42	249	0	0	0	0
30	DEVBHOMIDWARKA	1	4	83	644	732	1	4	31	236	271	1	4	31	236	0	0	0	0
31	RMC	1	3	22	82	108	1	3	7	30	40	1	3	7	30	0	0	0	0
32	RAJKOT	1	11	126	898	1036	1	11	42	316	369	1	11	42	316	0	0	0	0
33	BHAVNAGAR	1	10	146	1017	1174	1	10	55	364	429	1	10	55	364	0	0	0	0
34	BOTAD	1	4	40	251	296	1	4	14	91	109	1	4	14	91	0	0	0	0
35	AMRELI	1	11	119	782	913	1	11	37	275	323	1	11	37	275	0	0	0	0
36	JAMNAGAR	1	6	109	752	868	1	6	30	305	341	1	6	30	305	0	0	0	0
37	MORBI	1	5	76	595	677	1	5	25	202	232	1	5	25	201	0	0	0	1
	Grand Total	37	261	4268	32781	37347		261	1491	10563	12315		256	1435	10311		5	56	252



Sharva Shiksha Abhiyan
Dhirubhai Shah & Doshi Chartered Accountant
Statutory Audit For the year 16-17 District

Statement Showing District wise no of BRC,KGBV,CRC and SMC And Outoff No. of Absent

Sr No.	District Name	Total	To be audited	Audit Completed	Absent
		No.of KGBV	No.of KGBV	No.of KGBV	No.of KGBV
1	Navsari	0	0	0	0
2	Valsad	2	2	2	0
3	Surat	1	1	1	0
4	Surat Corporation	0	0	0	0
5	Vadodara	0	0	0	0
6	Vadodara Corporation	0	0	0	0
7	Chhotaudepur	4	4	3	1
8	Bharuch	0	0	0	0
9	Naramada	2	2	2	0
10	Kheda	0	0	0	0
11	Anand	0	0	0	0
12	Dang	0	0	0	0
13	Tapi	3	3	3	0
14	Dahod	7	7	7	0
15	Mahisagar	4	4	4	0
16	Panchmahal	7	7	7	0
17	Aarvali	2	2	2	0
18	mahesana	1	1	1	0
19	Banaskantha	10	10	10	0
20	Sabarkantha	1	1	1	0
21	Patan	5	5	5	0
22	Gandhinagar	0	0	0	0
23	AMC	0	0	0	0
24	Ahmedabad	4	4	4	0
25	Kutch	10	10	9	1
26	JUNAGADH	1	1	1	0
27	GIR SOMNATH	5	5	5	0
28	PORBANDAR	0	0	0	0
29	SURENDRANAGAR	3	3	3	0
30	DEVBHOOMIDWARKA	3	3	3	0
31	RMC	0	0	0	0
32	RAJKOT	2	2	2	0
33	BHAVNAGAR	5	5	5	0
34	BOTAD	2	2	2	0
35	AMRELI	2	2	2	0
36	JAMNAGAR	3	3	3	0
37	MORBI	3	3	3	0
Grand Total		92	92	90	2



**Yearwise Details of Statutory Audit Paras
SARVA SHIKSHA ABHIYAN**

ANNEXURE-2

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	23	1	18
4	2011-12	23	23	NIL	NA
5	2012-13	26	26	NIL	NA
6	2013-14	20	20	NIL	NA
7	2014-15	29	29	0	NIL
8	2015-16	8	8	0	NIL
	Total	174	173	1	



Sarva Shiksha Abhiyan
Details of Outstanding Advances

ANNEXURE-3

SSA										
Sr. no	Name of District	Year	Advance as per last year audit report			Adjusted during the year			Outstanding advance	
			Capital	General	Total	Capital	General	Total	Capital	Total
1	Surendranagar	2008-09	-	3,206,503	3,206,503	-	-	-	-	3,206,503
2	SPO	2012-13	-	408,783	408,783	-	-	-	-	408,783
	Total		-	3,615,286	3,615,286	-	-	-	-	3,615,286

KGBV											
			Advance as per last year audit report			Adjusted during the year			Outstanding advance		
Sr. no	Name of District	Year	Capital	General	Total	Capital	General	Total	Capital	General	Total
1			-			-			-	-	-
2			-			-			-	-	-
	Total		-	-	-	-	-	-	-	-	-





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) 2016-17.

1. We have audited the attached Consolidated Balance Sheet of "Kasturba Gandhi Balika Vidhyalaya Programme", Gujarat as at 31st March 2017, its Consolidated Income and Expenditure Account, Consolidated Receipts and Payments and Consolidated Annual Financial Statements for the year ended on that date annexed thereto.
2. 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 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 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.
3. Our responsibility is to express an opinion on the Financial Statement based on our audit.
4. 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 assurances 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 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.
5. 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

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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.

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

7. Basis for Qualified Opinion

- i) *No Provident Fund & ESIC deduction has been made from salary of employees on temporary rolls continuing in the office for more than the prescribed period as per Section 2 (e) read with Section 8 and Section 8-A of the Employees Provident Fund Act, 1952. Due to the lack of relevant information, we are not in a position to quantify the said liabilities.*

In case of KGBVs, Several instances have been observed, where TDS 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 and sub-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.*
- iii) *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.*

8. Emphasis Matter

- i) *All bank balances, receivables, payables and other liabilities of DPO/ BRC/ CRC/ KGBV 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.*

During the audit of sub district unit level i.e. BRC, CRC, KGBV 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 KGBV 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.

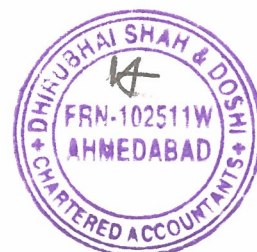
According to the MHRD Guidelines, SPO, DPO, BRC, CRC, KGBV should open single bank account (in nationalized or scheduled bank) for each program, however during the course of audit we have observed that some districts have opened more than 1 Bank Accounts for each program. For better financial control we suggest that SPO should take necessary action and instruct DPO to close down additional bank account.

- iii) *The observations in internal auditor's reports are not complied with.*
- iv) *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.*
- v) *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.*

Our opinion is not qualified in respect of these matters.

9. 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, 2017 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 / 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 all Kasturba Gandhi Balika Vidhyalay have been consolidated at State Project Office, Gandhinagar.
- h) Except for the matter described in the basis for Qualified Opinion Paragraph, In our opinion and to the best of our information and explanations given to us the said account 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 2017.
 - ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31st March 2017.
 - iii) Receipts and payment account pertaining to receipt and payment of the project for the year ended on 31st March 2017.

Place: Ahmedabad
Date: 30/11/2017



For Dhirubhai Shah and Doshi
CHARTERED ACCOUNTANTS
FRN : 102511 W

A handwritten signature in black ink, appearing to read "Harish B. Patel".

Harish B. Patel
Partner
Membership No.014427

KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME
GUJARAT STATE

Balance Sheet as on 31/03/2017

SOURCES	Amount Current Year (')	Amount Previous Year (')	APPLICATION	Amount Current Year (')	Amount Previous Year (')
PAYABLES (At State & District Level)					
Sundry Creditors	3,230,671	7,873,632	BANK & CASH BALANCES (At State & District Level)		
Liability at Districts	-	4,372	Bank balance with- SPO	39,873,755	48,740,071
R.M./EMD/S.D.	492,651	305,090	Bank balance at Districts	48,144,247	58,622,429
GOI Grant Receivable/payable From SSA		-33,579,127			
GRANT DETAILS			RECEIVABLES (At State & District Level)		
Balance transfer from			GOI Grant Receivable/payable From SSA	94,499,708	
Income & Expenditure account	178,794,388	132,758,533	Advance to Mahila Samakhyas	-	-
			Advance to KGBVs at district	-	-
Total	182,517,710	107,362,500	Total	182,517,710	107,362,500

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

S G Vyas
Finance and Accounts Officer
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar

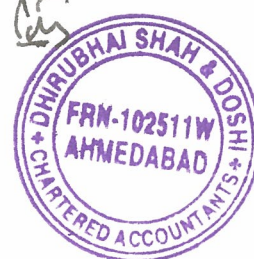
Place : Gandhinagar
Date : 30.11.2017

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

Place : Gandhinagar
Date : 30.11.2017

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 : 30.11.2017



KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME
GUJARAT STATE

Income and Expenditure account for the year ending on 31/03/2017

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	209,763,000	161,064,127
			Capital Grant		43,509,000
			<u>Grant received from GOG</u>		
			General Grant	73,538,000	-
			Capital Grant	30,601,000	29,006,000
			Add: Undisbursed Balance Brought Forward from the Previous Year	132,758,533	173,273,224
			Bank interest	1,206,061	3,506,497
			Tender fees		5,000
			Panelty Income	53,000	10,076
			Late Delivery Panelty		-
			Other Income		282,321
Non Recurring expenses			Incomes at Districts		
Model I	934,109	525,000			
Model II	450,000	5,874,573	Bank interest	3,621,894	3,772,273
Model III	300,000	11,036,760	Grant Return (Saving) at Districts		1,475,592
Recurring expenses			Other Income		
Model I	150,301,255	146,316,679			
Model II	66,549,574	65,628,333			
Model III	54,212,162	53,764,232			
Excess of income over expenses carried forward to balance sheet	178,794,388	132,758,533			
Total	451,541,488	415,904,110	Total	451,541,488	415,904,110

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

S G Vyas
Finance and Accounts Officer
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 30.11.2017

Sandeep Kumar, IAS
State Project Director
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 30.11.2017

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 : 30.11.2017



CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2017

KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME, GUJARAT STATE

RECEIPTS	Amount Current Year (')	Amount Previous Year (')	PAYMENTS	Amount Current Year (')	Amount Previous Year (')
Opening Balance					
(a) Cash at Bank	107,362,501	236,241,107	Payments		
(b) Cash in Hand	-		KGBV - Non Recurring - Model I	934,109	525,000
Fund recd. From Govt. of India			KGBV - Recurring Cost Per Annum - Model I	150,301,255	146,316,679
(a) KGBV-General Grant	209,763,000	161,064,127	KGBV - Non Recurring - Model II	450,000	5,874,573
(b) KGBV-Capital Grant		43,509,000	KGBV - Recurring Cost Per Annum - Model II	66,549,574	65,628,333
Fund recd. From State Govt.			KGBV - Non Recurring - Model III	300,000	11,036,760
(a) KGBV-General Grant	73,538,000	-	KGBV - Recurring Cost Per Annum - Model III	54,212,162	53,764,232
(b) KGBV-Capital Grant	30,601,000	29,006,000			
Interest					
KGBV	4,827,955	7,278,770			
Others					
Grant Return (Saving) at Districts	-	1,475,592	Total Expense	272,747,100	283,145,577
Late delivery charges	-	-			
Tender Fees	-	5,000			
Panelty Income	53,000	10,076			
Other Income	-	282,322	Closing Balance		
Net Increase/Decrease In Payable/Receivable	-65,380,353	-88,363,916	(a) Cash at Bank	88,018,003	107,362,500
			(b) Cash in Hand	-	
Total	360,765,103	390,508,077	Total	360,765,103	390,508,077

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

S G Vyas
Finance and Account Officer
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 30.11.2017

Sandeep Kumar, IAS
State Project Director
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 30.11.2017

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 : 30.11.2017



Fund Flow Statement - KGBV
For the year ended 31st March, 2017

SOURCES (RECEIPTS)	TOTAL
Opening Balances	
(a) Cash in Hand	-
(b) Cash in Bank	107,362,501
Total	107,362,501
Source (Receipt)	
(a) Funds received from GOI	209,763,000
(b) Funds received from GOG	104,139,000
(e) Interest	4,827,955
Others	
(a) Grant Return (Saving) at Districts	-
(c) Tender Fees	-
(d) Penalty Income	53,000
(e) Net Inflow of receivable and payable	-65,380,353
(f) Other Income	-
Total Receipts (i)	360,765,103
Application (Expenditure)	Expenditure Incurred
Payments	
KGBV - Non Recurring - Model I	934,109
KGBV - Recurring Cost Per Annum - Model I	150,301,255
KGBV - Non Recurring - Model II	450,000
KGBV - Recurring Cost Per Annum - Model II	66,549,574
KGBV - Non Recurring - Model III	300,000
KGBV - Recurring Cost Per Annum - Model III	54,212,162
Total Expenditure (ii)	272,747,100
Closing Balance= (i)-(ii)	88,018,001
(a) Cash at Bank	88,018,002
(b) Cash In Hand	-
Total	88,018,002

Net Inflow of receivable and payable

Current Asset	Opening balance	Closing Balance	Difference
Mahila Samakhya Advance		-	-
Advance to KGBVs at District		-	-
			-
Current Liability	Opening balance	Closing Balance	Difference
Sundry Creditors	7,873,632	3,230,671	-4,642,961
Liability at Districts	4,372	-	-4,372
R.M./EMD/S.D.	305,090	492,651	187,561
GOI Grant Receivable/payable From SSA	-33,579,127	-94,499,708	-60,920,581
			-65,380,353
Net inflow/ (outflow)			-65,380,353

S G Vyas
Finance and Account Officer
Kasturba Gandhi Balika Vidyalay
State Project Office
Place : Gandhinagar
Date : 30.11.2017

Sandeep Kumar, IAS
State Project Director
Kasturba Gandhi Balika Vidyalay
State Project Office
Place : Gandhinagar
Date : 30.11.2017

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN: 102511 W

Harish B. Patel
Partner M. No. 014427
Place : Ahmedabad
Date : 30.11.2017



SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF ACCOUNTS

KASTURBA GANDHI BALIKA VIDHYALAYA PROGRAMME – GUJARAT STATE

1. Background of the Programme

'Kasturba Gandhi Balika Vidhyalaya' 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. 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.

2. 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 KGBV Building works etc. are charged to the Income and Expenditure as expenditure.

c) **Inventory:**

Inventories of consumables and other distributable are not valued as on 31-03-2017. 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:

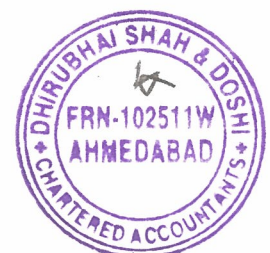
Government Grants to the Project are recognized on receipt basis.

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.

3. Notes to Accounts

- a) 'Kasturba Gandhi Balika Vidhyalaya' 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.
- 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) 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.
- e) 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.



- f) As per the Management, there are no contingent liabilities and off balance sheet items.
- g) The books of SSA and KGBV have been prepared after splitting of the consolidated books of the SSA programme wise. As a result, the opening balances were bifurcated in to various programmes and opening Trial Balances of all the programmes has been prepared separately. As a result, of this split, suitable adjustment has been made by adding a balancing ledger by the name of "Other Mutual Accounts Transferred from Districts" with a view to tally all the Trial Balances independently which has been found to be proper. We have relied on the splitting done by the Management. The said balance has been disclosed under the head "Advances Repayable/ Current liabilities at SPO" as GOI Grant Payable/receivable to KGBV.
- h) Figures have been rounded to nearest rupee.
- i) Previous year's figures are regrouped / rearranged wherever necessary.



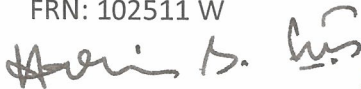
S G Vyas
Fin. & Accts. officer
Sarva Shiksha Abhiyan
State Project office
Place: Gandhinagar
Date: 30/11/2017



Sandeep Kumar, IAS
State Project Director
Sarva Siksha Abhiyan
State Project office
Place: Gandhinagar
Date: 30/11/2017

As per our Audit Report of Even date attached.

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN: 102511 W



Harish B Patel
Partner
Mem no. 014427
Place: Ahmedabad
Date: 30/11/2017

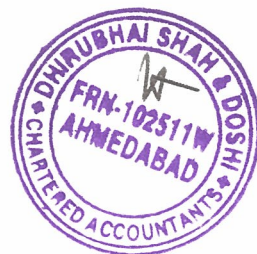


SSA - Gujarat
Financial Year 2016-17
SWACHH VIDHYALAYA - Utilisation certificate

Sr.No	Particular	SSA		
		Grant in Aid - General	Grant in Aid - Capital	Total
1	Opening Balance			
A	Cash at Bank / Unspent Balance	0	1,500	1,500
B	Fund in Transit	0	0	0
C	Unadjusted Advances	0	0	0
	Sub Total (A) Opening Balance	0	1,500	1,500
2	Funds received from GOI (MHRD) with sanction order No. and Date			
a		0	0	0
3	Funds received from State Government with sanction order No. and Date			
a		0	0	0
4	Bank Interest	0	0	0
5	Miscellaneous Income	0	0	0
	Sub Total (B)	0	0	0
	Grand Total (A+B)	0	1,500	1,500
6	Less Amount			
A	Actual Expenditure during the year (*)	0	1,500	1,500
B	Refund	0	0	0
	Grand Total (A+B)	0	1,500	1,500
7	Excess/ Deficit of Fund			
8	Unspent Balance as on 31st March, 2017	0	0	0

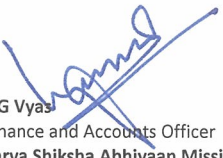
Note: Above expenditure is included in SSA-Utilization certificate under Capital head for F.Y 2016-17

- 1 Certified that out of Rs.Nil of grant in aid sanctioned / received during the year 2016-17 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. 1,500/- (Rupees One thousands and five hundred only), Bank Interest of Rs.Nil, Other receipts Rs. Nil , Totalling to Rs. Rs. 1,500/- (Rupees One thousands and five hundred only), a sum of Rs. 1,500/- (Rupees One thousands and five hundred only) has been utilized for the purpose for which it was sanctioned during 2016-17 and the balance of Rs. Nil/- (Nil) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2017-18.
- 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
Date : 30/11/2017


Sandeep Kumar, IAS
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Date : 30/11/2017

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 31.03.2017

For Dhirubhai Shah & Doshi
Chartered Accountants
FRN 102511W

Harish B Patel
Partner
M. No. 014427
Place : Ahmedabad
Date : 30/11/2017

