



## Gujarat Council of Elementary Education

Sarva Shiksha Abhiyan (SSA)

State Project Office, Sector-17,

Gandhinagar-382010, Gujarat.

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**P. BHARATHI IAS**

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

D.O.NO.SSA/ACT/Statutory Audit/ 5756

Dt. 6/02/2019

Dear

Annual Report of SSA and KGBV for the F.Y.2017-18 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)
- (7) IuFRS -I, II, & III
- (8) Procurement Audit Certificate

### For KGBV


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

As executive committee is to be conveyed, we will get sanction of our annual accounts for the F.Y.2017-18, and we will submit its approval as earliest.

Kindly find the above in order.

Thanking You,

Encl. :- as above

  
(P. Bharathi)

To,

**M. S. Ravi**

Director Elementary Education,

Ministry of Human Resource Development,

Room no.210-c Wing, Shastri Bhavan,

New Delhi-1



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

Date: 31.01.2019

To,

State Project Director,  
SarvaShikshaAbhiyan Mission,  
Sector-17,  
Gandhinagar,  
Gujarat State.

Dear Sir,

**REF: STATUTORY AUDIT OF SSA AND KGBV SCHEME FOR THE YEAR 2017-18**

The Gujarat Council of Elementary Education (GCEE) is a registered society which is implementing the centrally sponsored programme of SarvaShikshaAbhiyan (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, NPEGEL and KGBV for the accounting period ended 31st March 2018 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 SarvaShikshaAbhiyan Mission for the year ended 31<sup>st</sup> March 2018 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 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 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 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 & Co LLP  
Chartered Accountants  
FRN 102511W/W100298

*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) 2017-18.

1. We have audited the attached Consolidated Balance Sheet of "Sarva Shiksha Abhiyan Mission", Gujarat as at 31<sup>st</sup> March 2018, 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 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 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/ 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.*
- v) *During the year Mission has not accounted for the amount of Rs. 1920,52,18,252/- 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. 2,02,68,072/- (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)).*

*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 31<sup>st</sup> March, 2018 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 compliance of 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 31<sup>st</sup> March 2018.
  - ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31st March 2018.



- iii) Receipts and payment account pertaining to receipt and payment of the project for the year ended on 31st March 2018.

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

*Harish B. Patel*

Harish B. Patel

**Partner**

Membership No.014427



Place:Ahmedabad  
Date:31.01.2019

## 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 31-03-2018. 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) '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) During the year the Project has deducted / adjusted amounting to Rs. 6,96,615/- (aggregating amount Rs. 96,88,843/- till 31.03.2018) 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 31.03.2018.
- h) The balance of RM/EMD of Contactor shows Rs.2,02,68,072/- (Dr.) disclosed under the head "Advances Repayable/ Current liabilities at SPO" as Sundry Creditors are subject to reconciliation.
- i) District adjustment account disclosed under the head "District Adjustment Accounts" amounting to Rs.1,00,565/- is subject to reconciliation.
- j) As per the Management, followings are Contingent Liabilities and Capital Commitments.

Sr. No.	Nature	Particular	As on 31.03.2018	As on 31.03.2017
1	Contingent	Claims against the Project not	Nil	Nil



	Liabilities	acknowledged as Debt		
		-Capital Cost	Nil	Nil
		Other Liabilities**	49,54,290/-	55,98,823/-
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.

- k) The organization has reallocated the nature of expenses to allocate the same as per the AWP & B budget limit as approved by MHRD.
- l) As on 31.03.2018, Capital Fund Accounts are Negative to that extent of Rs.5,46,33,21,056/- which represents that Project has incurred expenditure of Rs. 5,46,33,21,056/- in excess of Grant Received from various Government Authorities for Capital Expenditure Purpose.
- m) 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.
- n) During the year the Project has received aggregating Grant amounting to Rs. 1051,30,95,000/- 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.
- o) Figures have been rounded to nearest rupee.
- p) Previous year's figures are regrouped / rearranged wherever necessary.





  
S G Vyas  
Fin. & Accts. officer  
Sarva Shiksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 31/01/2019

  
P. Barathi, IAS  
State Project Director  
Sarva Siksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 31/01/2019

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: 31.01.2019



SSA - Gujarat  
Financial Year 2017-18  
SSA & KGBV - Utilisation Certificate

No.	Particular	SSA				KGBV				GRAND TOTAL			
		Total (General + Capital)		ST	Total	Total (General + Capital)		ST	Total	Total (General + Capital)		ST	Total
		General	SC			General	SC			General	SC		
1	Opening Balance	2,62,30,43,353	24,68,45,996	61,17,18,499	3,48,16,07,848	13,47,03,692	1,26,76,522	3,14,14,174	17,87,94,388	2,75,77,47,044	25,95,22,519	64,31,32,673	3,66,04,02,235
2	Unspent Balance as per previous UC	-	-	-	-	-	-	-	-	-	-	-	-
3	Fund in Transit	-	-	-	-	-	-	-	-	-	-	-	-
4	Unadjusted Advances	-	-	-	-	-	-	-	-	-	-	-	-
5	Sub Total (A) Opening Balance	2,62,30,43,353	24,68,45,996	61,17,18,499	3,48,16,07,848	13,47,03,692	1,26,76,522	3,14,14,174	17,87,94,388	2,75,77,47,044	25,95,22,519	64,31,32,673	3,66,04,02,235
6	Funds received from GOI (MHHD) with sanction order No. and Date	-	-	-	-	-	-	-	-	-	-	-	-
7	F-9-2/2017-EE-17 (Dt: 25-04-2017) (GEN.)	1,93,09,04,600	17,74,63,400	44,50,63,000	2,55,34,31,000	-	-	-	-	1,93,09,04,600	17,74,63,400	44,50,63,000	2,55,34,31,000
8	F-9-2/2017-EE-17 (Dt: 02-08-2017) (GEN.)	1,13,40,42,825	10,97,40,778	8,92,20,397	1,33,10,04,000	-	-	18,60,00,000	18,60,00,000	1,19,40,42,825	10,97,40,778	27,52,20,397	1,57,90,04,000
9	F-9-2/2017-EE-17 (Dt: 16-03-2018) (GEN.)	1,04,85,22,000	57,34,00,000	24,16,00,000	1,86,35,22,000	-	-	-	-	1,04,85,22,000	57,34,00,000	24,16,00,000	1,86,35,22,000
10	F-9-2/2017-EE-17 (Dt: 02-08-2017) (GEN.)	36,07,39,917	3,31,54,488	8,31,48,595	47,70,43,000	-	-	-	-	36,07,39,917	3,31,54,488	8,31,48,595	47,70,43,000
11	F-9-2/2017-EE-17 (Dt: 16-03-2018) (GEN.)	3,16,00,000	-	-	3,16,00,000	-	-	-	-	3,16,00,000	-	-	3,16,00,000
12	Sub Total (B)	4,55,58,03,342	89,37,58,666	85,90,31,992	6,31,46,00,000	-	-	18,60,00,000	18,60,00,000	4,55,58,03,342	89,37,58,666	1,04,50,31,992	6,50,46,00,000
13	Funds received from State Government with sanction order No. and Date	-	-	-	-	-	-	-	-	-	-	-	-
14	CSS/SSA/107/03/N Dt: 10/05/2017	1,28,72,70,000	11,83,09,000	29,67,09,000	1,70,22,88,000	-	-	-	-	1,28,72,70,000	11,83,09,000	29,67,09,000	1,70,22,88,000
15	CSS/SSA/107/03/N Dt: 23/08/2017	79,60,29,000	7,31,61,000	5,94,80,000	92,86,70,000	-	-	12,40,00,000	12,40,00,000	79,60,29,000	7,31,61,000	18,34,80,000	1,05,26,70,000
16	CSS/SSA/N Dt: 27/03/2018	69,90,15,000	31,65,30,000	1,40,41,000	1,03,45,86,000	-	-	-	-	69,90,15,000	31,65,30,000	1,90,41,000	1,03,45,86,000
17	CSS/SSA/107/06/N Dt: 31/03/2018	3,51,80,756	33,10,746	82,04,487	4,66,96,000	-	-	-	-	3,51,80,756	33,10,746	82,04,487	4,66,96,000
18	CSS/SSA/EDN-68/19/17-18/V Dt: 27/03/2018	12,13,47,378	1,14,19,650	2,82,99,472	16,10,67,000	-	-	-	-	12,13,47,378	1,14,19,650	2,82,99,472	16,10,67,000
19	CSS/SSA/CAPITAL/107 (03)/N Dt: 23/08/2017	24,04,93,000	2,21,03,000	5,54,17,000	31,80,13,000	-	-	-	-	24,04,93,000	2,21,03,000	5,54,17,000	31,80,13,000
20	CSS/SSA/CAPITAL/107 (03)/N Dt: 23/03/2018	31,60,000	-	-	31,60,000	-	-	-	-	31,60,000	-	-	31,60,000
21	Sub Total (C)	3,18,24,95,644	54,48,33,397	46,71,65,959	4,13,44,95,000	-	-	12,40,00,000	12,40,00,000	3,18,24,95,644	54,48,33,397	59,11,65,959	4,31,84,95,000
22	Total Grant Received (2+3)	7,74,83,04,296	1,43,85,32,063	1,32,61,97,951	10,51,30,95,000	-	-	31,00,00,000	31,00,00,000	7,74,83,04,296	1,43,85,32,063	1,63,61,97,951	10,82,30,95,000
23	Bank Interest	17,47,58,307	1,64,45,930	4,07,55,289	23,19,59,527	34,29,627	3,22,751	7,99,821	45,52,199	17,81,87,934	1,67,68,681	4,15,55,110	23,65,11,726
24	Miscellaneous Income	5,72,29,409	53,85,672	1,33,46,439	7,59,61,520	8,69,263	81,803	2,02,720	11,53,787	5,80,98,672	54,67,475	1,35,49,159	7,71,15,307
25	Sub Total (D) (2+3+4+5)	7,98,02,92,703	1,46,43,23,665	1,38,02,29,679	10,82,10,16,047	42,98,890	4,04,554	31,10,02,542	31,57,05,986	7,98,45,91,593	1,46,08,28,219	1,69,13,02,221	11,13,67,22,033
26	Grand Total (A+B)	10,60,33,36,055	1,70,72,69,661	1,99,20,18,178	14,30,26,32,395	13,90,02,582	1,30,81,077	34,24,16,716	49,45,00,374	10,74,23,38,637	1,72,03,50,738	2,33,44,34,894	14,79,71,34,568
27	Less Amount	-	-	-	-	-	-	-	-	-	-	-	-
28	Actual Expenditure (as shown in the first	7,34,94,83,643	69,46,35,772	1,71,39,69,042	9,75,80,88,458	20,52,75,935	1,93,17,844	4,78,72,288	27,24,66,087	7,55,47,59,579	71,09,53,616	1,76,18,41,330	10,02,75,54,525
29	Grand Total	7,34,94,83,643	69,46,35,772	1,71,39,69,042	9,75,80,88,458	20,52,75,935	1,93,17,844	4,78,72,288	27,24,66,087	7,55,47,59,579	71,09,53,616	1,76,18,41,330	10,02,75,54,525
30	Excess/Deficit of Fund	-	-	-	-	-	-	-	-	-	-	-	-
31	Unspent Balance as on 31st March, 2018	3,25,38,52,411	1,01,56,31,890	27,80,49,136	4,54,75,35,416	6,62,73,353	-62,36,768	29,45,44,428	22,20,34,307	3,18,75,79,058	1,00,93,97,122	57,25,93,564	4,76,95,69,744
32	Break up of Unspent Balance	-	-	-	-	-	-	-	-	-	-	-	-
33	8.1 Bank & Cash Balance (SSA, KGBV) (a)	3,95,63,63,306	37,23,11,427	92,45,10,179	5,65,11,90,000	11,36,56,137	1,06,95,806	2,65,05,685	15,08,57,628	4,06,99,24,533	36,30,07,233	94,91,44,864	5,40,20,76,630
34	8.2 Outstanding advances (b)	24,15,779	7,27,341	5,63,283	32,05,563	-	-	-	-	24,15,779	7,27,341	5,63,283	37,06,503
35	8.3 Other current assets (c)	3,35,37,020	31,62,764	78,37,511	4,45,37,595	5,54,44,300	51,98,860	1,28,83,493	7,33,26,652	8,88,31,370	83,59,624	2,07,16,303	11,79,07,247
36	8.4 Outstanding liabilities (d)	73,84,18,785	-63,99,34,357	65,29,86,236	75,14,70,664	23,51,73,790	2,21,31,433	-25,51,55,250	21,49,973	97,35,92,575	-61,78,02,924	39,78,30,987	75,36,30,937
37	Total = (a) + (b) + (c) - (d)	3,25,38,52,411	1,01,56,31,890	27,80,49,136	4,54,75,35,416	6,62,73,353	-62,36,768	29,45,44,428	22,20,34,307	3,18,75,79,058	1,00,93,97,122	57,25,93,564	4,76,95,69,744




**Notes:**

1. Certified that out of Rs.10,82,30,95,000/- (Rupees One Thousand and Eighty Two Crores Thirty Lakhs and Ninety Five Thousand Only) of grant in aid sanctioned / received during the year 2017-18 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. 3,66,04,02,235/- ( Rupees Three Hundred and Sixty Six Crores Four Lakhs Two Thousand and Two Hundred Thirty Five Only ), Bank Interest of Rs.23,65,11,726/- ( Rupees Twenty Three Crores Sixty Five Lakhs Eleven Thousands and Seven Hundred Twenty Six Only), Other receipts Rs. 7,71,15,307 ( Seven Crores Seventy one Lakhs Fifteen Thousand and Three Hundred Seven Only) , Totalling to Rs. 14,79,71,24,268/- ( Rupees One Thousand Four Hundred Seventy Nine Crores Seventy One Lakhs Twenty Four Thousand Two Hundred and Sixty Eight Only), a sum of Rs.1002,75,54,525/- ( Rupees One Thousand Two Crores Seventy Five Lakhs Fifty Four Thousand Five Hundred and Twenty Five Only) has been utilized for the purpose for which it was sanctioned during 2017-18 and the balance of Rs. 476,95,69,744/- ( Rupees Four Hundred and Seventy Six Crores Ninety Five Lakhs Sixty Nine Thousand Seven Hundred and Fourty Four Only ) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2018-19.

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.

  
S. G. Vyas  
Finance and Accounts Officer  
SSA, Gandhinagar  
Gujarat

  
P. Bharathi, IAS  
State Project Director  
SSA, 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 31.03.2018

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



  
Harish B Patel  
Partner  
M. No. 014427  
Place : Ahmedabad  
Date:31.01.2019



**SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE**

LIABILITIES	Amount Current Year (₹)	Amount Previous Year (₹)
<b>Capital Fund</b>		
Capital Fund as on 31/03/2018	4,547,535,435	3,481,607,847
<b>Advances Repayable/ Current liabilities at Districts</b>		
Commissioner MDM Balance	7,479,903	7,479,903
Duties & taxes Payable	114,211	-
Deposits	666,851	-
LIC	1,050	48,849
TRP Salary Grant	-	168,040
Child mapping	50,797	26,797
Retention Money	3,550,173	-
Other liabilities	897,581	197,765
Unicef Grant	14,932	42,420
<b>Advances Repayable/ Current liabilities at SPO</b>		
Retention money	240,540,927	-
Security Deposit	32,934,119	52,904,411
G C P E Account	915,394	-
Sundry Creditors	130,486,226	266,999,123
Duties & Taxes	2,363,200	-
Provision for Expenses	166,690,092	94,450,000
OTHER LIABILITIES	4,202,064	914,209
Grant From GCERT	33,209,901	469,245,14
Liquidity Damages	9,688,843	90,997,35
GOI Grant Payable/receivable to KGBV	73,326,652	94,499,708
Payable to GOG	44,337,748	-
<b>Total</b>	<b>5,299,006,100</b>	<b>4,055,363,320</b>

ASSETS	Amount Current Year (₹)	Amount Previous Year (₹)
<b>Fixed Assets</b>		
Civil Works	-	-
Vehicle	-	-
Equipments	-	-
<b>Deposits</b>		
(a) Fixed Deposits With Banks	-	-
(b) Deposits With Others	-	-
<b>Balances At Districts</b>		
(a) Cash at Bank	965,855,034	726,419,843
(b) Cash In Hand	3,209	3,209
(c) Advances Outstanding - SSA	3,206,503	3,332,113
(d) Deposit	46,902	81,466
<b>Balances At SPO</b>		
Cash at Bank	4,285,360,759	3,324,768,987
Cash In Hand	-	-
Advances	-	408,783
District adjustment account	100,565	100,565
Deposits	94,784	57,720
Other Receivables	-	190,040
TDS Receivable F.Y 15-16	596	596
TDS Receivable F.Y 17-18	44,337,748	-
<b>Total</b>	<b>5,299,006,100</b>	<b>4,055,363,320</b>

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: 31.01.2019

**P. Bharathi IAS**  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date: 31.01.2019

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

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

Place : Ahmedabad  
Date : 31.01.2019




CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018


SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

Expenditure	Amount Current Year (₹)	Amount Previous Year (₹)
<b>At Districts and Sub Districts Level</b>		
<b>SSA General Grant</b>		
Transport/Escort Facilities	353,715,061	353,336,814
REIM FEE 25% ISSUED MHRD	-	409,000,000
Special Training for Mainstreaming of Out of School Children	346,149,028	380,423,418
Free Textbook	185,869,654	176,236,316
New Teachers Salary	2,000,000,000	3,000,000,000
Training	114,458,336	186,820,741
Academic Support Through Block Resource Centre	596,166,370	624,118,602
Academic Support Through Cluster Resource Centre	622,480,340	1,021,036,000
Computer Aided Education	9,319,168	-
Teachers Grant	101,108,497	101,045,407
School Grant	327,497,563	326,871,561
Maintenance Grant	370,989,475	382,055,596
Interventions for CWSN	250,910,121	187,800,780
Innovation Head	91,607,719	37,871,800
SMC /PRI Training	36,234,240	48,935,484
Management	1,071,868,392	664,103,007
<b>State Component</b>		
Management & MIS	172,262,708	352,647,942
Research & Evaluation	55,640,696	-
<b>Total Expenses of SSA General</b>	<b>6,706,277,368</b>	<b>8,252,303,467</b>
<b>SSA Capital Grant</b>		
Civil Work	3,048,811,091	3,340,954,023
<b>Total Expenses of SSA Capital</b>	<b>3,048,811,091</b>	<b>3,340,954,023</b>
<b>Total Expenses</b>	<b>9,755,088,459</b>	<b>11,593,257,490</b>
<b>Excess of Income Over Expenditure</b>	<b>4,547,535,435</b>	<b>3,481,607,847</b>
<b>Total</b>	<b>14,302,623,894</b>	<b>15,074,865,338</b>

Income	Amount Current Year (₹)	Amount Previous Year (₹)
<b>Fund Received</b>		
<b>From Government of India</b>		
(a) SSA- General Grant	5,809,957,000	6,293,876,990
(b) SSA- Capital Grant	508,643,000	1,270,411,000
<b>From State Government</b>		
(a) SSA- General Grant	3,873,307,000	4,262,222,000
(b) SSA- Capital Grant	321,188,000	816,339,000
<b>Interest</b>		
(a) SSA	231,959,527	173,586,153
(b) NPEGEL	-	873,008
<b>Others</b>		
Grant Returned Savings	59,395,143	227,404,062
Tender Fees	9,942,659	3,793,300
Miscellaneous Receipts	6,037,518	2,079,149
Penalty Income	586,200	97,091,859
Undisbursed Grant (Opening)	3,481,607,848	1,927,188,815
<b>Total</b>	<b>14,302,623,894</b>	<b>15,074,865,338</b>

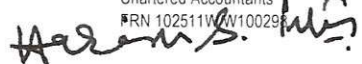
NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith

  
**S G Vyas**  
 Finance and Accounts Officer  
 Sarva Shiksha Abhiyaan Mission, Gujarat  
 State Project Office  
 Gujarat Council Of Primary Education  
 Gandhinagar  
 Place : Gandhinagar  
 Date: 31.01.2019

  
**P. Bharathi IAS**  
 State Project Director  
 Sarva Shiksha Abhiyaan Mission, Gujarat  
 State Project Office  
 Gujarat Council Of Primary Education  
 Gandhinagar  
 Place : Gandhinagar  
 Date: 31.01.2019

AS PER OUR AUDIT REPORT  
 OF EVEN DATE ATTACHED

For Dhirubhai Shah & Co LLP  
 Chartered Accountants  
 FRN 102511W/10029



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

Place : Ahmedabad  
 Date: 31.01.2019



CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2018

SARVA SHIKSHA ABHIYAN MISSION , Gujarat State

RECEIPTS	Amount Current Year (₹)	Amount Previous Year (₹)	PAYMENTS	Amount Current Year (₹)	Amount Previous Year (₹)
<b>Opening Balance</b>					
(a) Cash at Bank	4,051,188.830	3,198,414.252	<b>SSA General Grant</b>		
(b) Cash in Hand	3,209	3,209	Transport/Escort Facilities	353,715.061	353,336.814
<b>Fund recd. From Govt. of India</b>			REIM FEE 25% ISSUED MHRD		409,000.000
(a) SSA-General Grant			Special Training for Mainstreaming of Out of School Children	346,149.028	380,423.418
(b) SSA-Capital Grant	5,809,957.000	6,293,876.990	Free Textbook	185,869.654	176,236.316
	508,643.000	1,270,411.000	Teaching Learning Equipment		
<b>Fund recd. From State Govt.</b>			New Teachers Salary	2,000,000.000	3,000,000.000
(a) SSA-General Grant	3,873,307.000	4,262,222.000	Training	114,458.336	186,820.741
(b) SSA-Capital Grant	321,188.000	816,339.000	Academic Support Through Block Resource Centre	596,166.370	624,118.602
			Academic Support Through Cluster Resource Centre	622,480.340	1,021,036.000
<b>Interest</b>			Computer Aided Education	9,319.168	-
(a) SSA	231,959.527	173,586.153	Teachers Grant	101,108.497	101,045.407
(b) NPEGL	-	873,008	School Grant	327,497.563	326,871.561
<b>Others</b>			Maintenance Grant	370,989.475	382,055.596
Grant Returned Savings	59,395.143	227,404.062	Interventions for CWSN	250,910.121	187,800.780
Tender Fees	9,942.659	3,793.300	Innovation Head	91,607.719	37,871.800
Miscellaneous Receipts	6,037.518	2,079.149	SMC /PRI Training	36,234.240	48,935.484
Penalty Income	586.200	-	Management	1,071,868.392	664,103.007
Others	0	97,091.859			
<b>Net Increase/Decrease In Payable/Receivable</b>	134,099.375	(701,644.455)	<b>State Component</b>		
			Management & MIS	172,262.708	352,647.942
			Research & Evaluation	55,640.696	-
			<b>Total Expenses of SSA General</b>	<b>6,706,277.368</b>	<b>8,252,303.467</b>
			<b>SSA Capital Grant</b>		
			Civil Work	3,048,811.091	3,340,954.023
			<b>Total Expenses of SSA Capital</b>	<b>3,048,811.091</b>	<b>3,340,954.023</b>
			<b>Total Expenses</b>	<b>9,755,088.459</b>	<b>11,593,257.490</b>
			<b>Closing Balance</b>		
			(a) Cash at Bank	5,251,215.793	4,051,188.830
			(b) Cash in Hand	3,209	3,209
<b>Total</b>	<b>15,006,307.461</b>	<b>15,644,449.529</b>	<b>Total</b>	<b>15,006,307.461</b>	<b>15,644,449.529</b>

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HERewith

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED

S G Vyas  
Finance and Account Officer  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date: 31.01.2019

P. Bharathi IAS  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date: 31.01.2019

For Dhirubhai Shah & Co LLP  
Chartered Accountants  
FRN 102511W/100299

Harish B Patel  
Partner  
M. No 014427  
Place : Ahmedabad  
Date: 31.01.2019





CONSOLIDATED FUND FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2018

SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

SOURCE & APPLICATION

SOURCES ( RECEIPTS )		Total	
Opening Balances			
(a) Cash in Hand		3,209	
(b) Cash in Bank		4,051,188,830	
Total		4,051,192,039	
Source ( Receipt )			
(a) Funds received from Govt. Of India			
(i) General Grant		5,809,957,000	
(i) Capital Grant		508,643,000	
(b) Funds received from State Govt.			
(i) General Grant		3,873,307,000	
(i) Capital Grant		321,188,000	
(c) Interest			
		231,959,527	
(d) Others			
(a) Grant Returned Savings		59,395,143	
(b) Tender Fees		9,942,659	
(c) Penalty Income		586,200	
(d) Miscellaneous Receipts		6,037,518	
(e) Net Inflow of receivable and payable		134,099,375	
(f) Liquidity Damages			
Total Receipts (i)			
		15,006,307,460	
Application ( Expenditure )	Approved AWP&B Including Spill Over	Expenditure Incurred	Savings
SSA General and 13th F.C Grant			
Transport/Escort Facilities	404,085,000	353,715,061	50,369,939
Special Training for Mainstreaming of Out of School of Children	496,901,500	346,149,028	150,752,472
Free Textbook	187,183,150	185,869,654	1,313,496
New Teachers Salary	21,205,218,252	2,000,000,000	19,205,218,252
Training	278,235,200	114,458,336	163,776,864
Academic Support Through Block Resource Centre	1,182,338,260	596,166,370	586,171,890
Academic Support Through Cluster Resource Cente	2,053,536,800	622,480,340	1,431,056,460
Computer Aided Education	185,000,000	9,319,168	175,680,832
Teachers Grant	103,642,000	101,108,497	2,533,503
School Grant	330,880,000	327,497,563	3,382,437
Maintenance Grant	375,605,000	370,989,475	4,615,525
Interventions for CWSN	262,146,000	250,910,121	11,235,879
Innovation Head	165,000,000	91,607,719	73,392,281
SMC /PRI Training	59,250,600	36,234,240	23,016,361
Management	1,403,659,000	1,071,868,392	331,790,608
State Component			
Management & MIS	349,775,000	172,262,708	177,512,292
Research & Evaluation	81798000	55,640,696	26,157,304
SSA Capital Grant			
Civil Work	5,098,738,000	3,048,811,091	2,049,926,909
Total Expenditure (ii)	34,222,991,762	9,755,088,459	24,467,903,303
Closing Balance= (i)-(ii)		5,251,219,002	
(a) Cash at Bank	5,251,215,793	-	5,251,215,793
(b) Cash In Hand	3,209	-	3,209
Total	5,251,219,002	-	5,251,219,002



Net Inflow of receivable and payable

Current Asset	Opening balance	Closing Balance	Difference
Advance Given by DPO to BRC - Activity Based	3,332.113	3,206.503	125.610
Other loans and advances	599.388	100.565	598.823
Torrent Power Security Deposit	57.720	57.720	-
Other Deposits	81.466	83.966	-2.500
TDS Receivable F.Y 15-16	596	596	-
			721.933
Current Liability	Opening balance	Closing Balance	Difference
GOI Grant Payable/receivable to KGBV	94,499.708	73,326.652	-21,173.056
Security Deposits	53,397.062	33,600.970	-19,796.092
Duties & Taxes	-	2,477.411	2,477.411
Sundry Creditors	56,933.620	130,486.226	73,552.606
Provision for Expenses	94,450.000	166,690.092	72,240.092
Staff Deduction	46.451	109.790	63.339
R.M. / E.M.D of Civil Creditors	209,572.852	244,091.100	34,518.248
Other Liabilities	17,931.267	23,140.774	5,209.507
Grant From GCERT	46,924.514	33,209.901	-13,714.613
			133,377.442
Net inflow/ (outflow)			134,099.375

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: 31.01.2019

  
P. Bharathi IAS  
State Project Director  
Sarva Shiksha Abhiyaan Mission, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date: 31.01.2019

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

  
Harish B Patel  
Partner  
M. No. 014427

Place : Ahmedabad  
Date: 31.01.2019



IUFR- I  
Sarva Shiksha Abhiyan  
Summary Budget Analysis (Entire Program)  
For the year Ending 31.03.2018  
1.4.2017 to 31.03.2018

Sr. No.	Name of State	Name of Activity	AWP&B	Opening Balance on 1.4.2017	Releases by GOI	Release by State	Reported Expenditure	Proposed AWP&B For Next Year
1	Gujarat	SSA	34,22,29,91,762	3,48,16,07,848	6,31,86,00,000	4,19,44,95,000	9,75,50,88,459	4,23,96,14,389
2		KGBV	31,29,64,500	17,87,94,388	18,60,00,000	12,40,00,000	27,24,66,066	21,63,28,321
		Total	34,53,59,56,262	3,66,04,02,235	6,50,46,00,000	4,31,84,95,000	10,02,75,54,525	4,45,59,42,710

Place: Ahmedabad  
Date: 31.01.2019

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

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





**IUFR-II**  
**Sarva Shiksha Abhiyan**  
**Expenditure Report Summary**  
**For the year Ending 31.03.2018**

Sr. No.	Name of State	Name of Activity	Opening Balance for the year (on 1.4.2017)	Release (1.04.2017 to 31.03.2018)	Reported Expenditure (1.04.2017 to 31.03.2018)
1	Gujarat	SSA	4,05,11,92,039	10,51,30,95,000	9,75,50,88,459
2		KGBV	8,80,18,002	31,00,00,000	27,24,66,066
		<b>Total</b>	<b>4,13,92,10,041</b>	<b>10,82,30,95,000</b>	<b>10,02,75,54,525</b>

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

*Harish B. Patel*

Harish B. Patel  
Partner  
M.No. : 014427

Place: Ahmedabad  
Date: 31.01.2019



SARVA SIKHSA ABHIYAN  
ACTIVITY WISE EXPENDITURE STATEMENT  
FOR THE HALF YEAR ENDING ON 31.03.2018

Name of State :- Gujarat

Sr. No.	Expenditure by Activity	01.04.2017 to 31.03.2018
1	Transport/Escort Facilities	35,37,15,061
2	REIM FEE 25% ISSUED MHRD	-
3	Special Training for Mainstreaming of Out of School	34,61,49,028
4	Free Textbook	18,58,69,654
5	Provision for uniform	-
6	Teaching Learning Equipment	-
7	New Teachers Salary	2,00,00,00,000
8	Training	11,44,58,336
9	Academic Support Through Block Resource Centre	59,61,66,370
10	Academic Support Through Cluster Resource Cente	62,24,80,340
11	Computer Aided Education	93,19,168
12	Libraries in Schools	-
13	Teachers Grant	10,11,08,497
14	School Grant	32,74,97,563
15	Research, Evaluation, Monitoring & Supervision	-
16	Maintenance Grant	37,09,89,475
17	Interventions for CWSN	25,09,10,121
18	Innovation Head	9,16,07,719
19	SMC /PRI Training	3,62,34,240
20	Management	1,07,18,68,392
	<b>State Component</b>	
1	Management & MIS	17,22,62,709
2	Research & Evaluation	5,56,40,696
	<b>SSA Capital Grant</b>	
1	Civil Work	3,04,88,11,091
	<b>KGBV</b>	
		27,24,66,066
	<b>Total</b>	<b>10,02,75,54,526</b>

We certify all above figures

Place: Ahmedabad  
Date: 31.01.2019

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

*Harish B. Patel*

Harish B. Patel  
Partner  
M.No. : 014427





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 SarvaShikshaAbhiyan Mission, Gujarat State and based on the random and test check of audit of the records of State and District offices for the year 2017-18 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 Co LLP**

Chartered Accountants

FRN - 102511W/W100298

*Harish B. Patel*

**Harish B. Patel**

Partner

M. No. 014427

Place : Ahmedabad

Date : 31.01.2019





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					No. Of BRC,CRC,KGBV,SMC					No. Of BRC,CRC,KGBV,SMC					Total As Per List	Total As Per List
		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 BRC	No. Of CRC	No. Of SMC	No. Of f BRC	No. Of CRC	No. Of SMC	No. Of f BRC	No. Of CRC	No. Of f SMC			
1	Navsari	1	6	103	736	846	1	6	34	85	126	1	6	34	81	122	0	0	0	4	4		
2	Valsad	1	6	133	1000	1140	1	6	45	338	390	1	6	45	335	387	0	0	0	3	3		
3	Surat	1	9	128	980	1118	1	9	42	324	376	1	9	40	319	369	0	0	2	5	7		
4	Surat Corporation	1	4	42	323	370	1	4	16	110	131	1	4	16	108	129	0	0	0	2	2		
5	Vadodara	1	8	122	1067	1198	1	8	42	355	406	1	8	42	353	404	0	0	0	2	2		
6	Vadodara Corporation	1	3	16	107	127	1	3	5	36	45	1	3	5	36	45	0	0	0	0	0		
7	Chhotaudepur	1	6	116	1248	1371	1	6	38	415	460	1	6	37	408	452	0	0	1	7	8		
8	Bharuch	1	9	129	931	1070	1	9	88	297	395	1	9	88	295	393	0	0	0	2	2		
9	Naramada	1	5	84	689	779	1	5	39	230	275	1	5	39	224	269	0	0	0	6	6		
10	Kheda	1	10	179	1385	1575	1	10	58	461	530	1	10	58	461	530	0	0	0	0	0		
11	Anand	1	8	164	1053	1226	1	8	59	196	264	1	8	57	193	259	0	0	2	3	5		
12	Dang	1	3	42	378	424	1	3	15	55	74	1	3	13	49	66	0	0	2	6	8		
13	Tapi	1	5	81	797	884	1	5	27	157	190	1	5	27	156	189	0	0	0	1	1		
14	Dahod	1	8	174	1652	1835	1	8	58	670	737	1	8	57	664	730	0	0	1	6	7		
15	Mahisagar	1	6	135	1222	1364	1	6	44	408	459	1	6	44	399	450	0	0	0	9	9		
16	Panchmahal	1	7	171	1403	1582	1	7	60	490	558	1	7	58	476	542	0	0	2	14	16		
17	Aarvali	1	6	161	1245	1413	1	6	54	463	524	1	6	53	455	515	0	0	1	8	9		
18	mahesana	1	10	146	1003	1160	1	10	48	340	399	1	10	48	340	399	0	0	0	0	0		
19	Banaskantha	1	14	278	2346	2639	1	14	92	772	879	1	14	90	759	864	0	0	2	13	15		
20	Sabarkantha	1	8	167	1221	1397	1	8	56	367	432	1	8	54	365	428	0	0	2	2	4		
21	Patan	1	9	109	809	928	1	9	37	112	159	1	9	36	104	150	0	0	1	8	9		
22	Gandhinagar	1	4	95	627	727	1	4	33	217	255	1	4	32	213	250	0	0	1	4	5		
23	AMC	1	4	43	454	502	1	4	16	177	198	1	4	16	172	193	0	0	0	5	5		
24	Ahmedabad	1	10	142	836	989	1	10	48	297	356	1	10	48	295	354	0	0	0	2	2		
25	Kutch	1	10	232	1714	1957	1	10	76	562	649	1	10	72	548	631	0	0	4	14	18		
26	JUNAGADH	1	10	100	762	873	1	10	33	260	304	1	10	33	260	304	0	0	0	0	0		
27	GIR SOMNATH	1	6	83	553	643	1	6	28	190	225	1	6	28	190	225	0	0	0	0	0		
28	PORBANDAR	1	3	48	329	381	1	3	17	111	132	1	3	17	110	131	0	0	0	1	1		
29	SURENDRANAGAR	1	10	124	890	1025	1	10	42	249	302	1	10	42	248	301	0	0	0	1	1		
30	DEVBHOMIDWARKA	1	4	83	644	732	1	4	31	236	272	1	4	31	236	272	0	0	0	0	0		
31	PMC	1	3	22	82	108	1	3	7	30	41	1	3	7	30	41	0	0	0	0	0		
32	RAJKOT	1	11	126	898	1036	1	11	42	316	370	1	11	42	316	370	0	0	0	0	0		
33	BHAVNAGAR	1	10	146	1017	1174	1	10	55	364	430	1	10	55	364	430	0	0	0	0	0		
34	BOTAD	1	4	40	251	296	1	4	14	91	110	1	4	14	91	110	0	0	0	0	0		
35	AMRELI	1	11	119	782	913	1	11	37	275	324	1	11	37	275	324	0	0	0	0	0		
36	JAMNABAR	1	6	109	752	868	1	6	30	305	342	1	6	30	305	342	0	0	0	0	0		
37	MORBI	1	5	76	595	677	1	5	25	202	233	1	5	25	202	233	0	0	0	0	0		
Grand Total		37	261	4268	32781	37347	37	261	1491	10563	12352	37	261	1470	10435	12203	0	0	21	128	149		



**Statutory Audit For the year 17-18 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	4	0
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	10	0
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
<b>Grand Total</b>		<b>92</b>	<b>92</b>	<b>92</b>	<b>0</b>



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	24	0	NIL
4	2011-12	23	23	NIL	NIL
5	2012-13	26	26	NIL	NIL
6	2013-14	20	20	NIL	NIL
7	2014-15	29	29	0	NIL
8	2015-16	8	8	0	NIL
9	2016-17	6	6	0	NIL
	<b>Total</b>	<b>180</b>	<b>180</b>	<b>0</b>	





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	General	Total
1	Surendranagar	2008-09	-	32,06,503	32,06,503	-	-	-	-	32,06,503	32,06,503
2	RMC	2012-13	-	1,25,610	1,25,610	-	1,25,610	1,25,610	-	-	-
	Total		-	33,32,113	33,32,113	-	1,25,610	1,25,610	-	32,06,503	32,06,503

KGBV											
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	General	Total
	Total		-	-	-	-	-	-	-	-	-





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

## **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) 2017-18.**

1. We have audited the attached Consolidated Balance Sheet of "Kasturba Gandhi Balika Vidhyalaya Programme", Gujarat as at 31<sup>st</sup> March 2018, 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





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 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 31<sup>st</sup> March, 2018 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 31<sup>st</sup> March 2018.
- ii) In the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31<sup>st</sup> March 2018.
- iii) Receipts and payment account pertaining to receipt and payment of the project for the year ended on 31<sup>st</sup> March 2018.

Place: Ahmedabad  
Date: 31/01/2019



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

*Harish B. Patel*

Harish B. Patel

**Partner**

Membership No.014427

## 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 31-03-2018. 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 account 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 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.



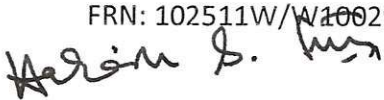
- f) As per the Management, there are no contingent liabilities and off balance sheet items.
- g) The books of SSA and KGBV have been prepared after splitting of the consolidated books of the SSA programme wise. As a result, the opening balances were bifurcated in to various programmes and opening Trial 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: 25/01/2019

  
P. Bharathi IAS  
State Project Director  
Sarva Siksha Abhiyan  
State Project office  
Place: Gandhinagar  
Date: 25/01/2019

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: 25/01/2019



**KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME**  
**GUJARAT STATE**

Balance Sheet as on 31/03/2018

SOURCES	Amount Current Year (')	Amount Previous Year (')	APPLICATION	Amount Current Year (')	Amount Previous Year (')
<b>PAYABLES</b> (At State & District Level) Sundry Creditors R.M./EMD/S.D.	- 2,149,973	3,230,671 492,651	<b>BANK &amp; CASH BALANCES</b> (At State & District Level) Bank balance with- SPO Bank balance at Districts	89,971,461 60,886,167	39,873,755 48,144,247
<b>GRANT DETAILS</b> Balance transfer from Income & Expenditure account	222,034,307	178,794,388	<b>RECEIVABLES</b> (At State & District Level) GOI Grant Receivable/payable From SSA	73,326,652	94,499,708
<b>Total</b>	<b>224,184,281</b>	<b>182,517,710</b>	<b>Total</b>	<b>224,184,281</b>	<b>182,517,710</b>

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 : 31.01.2019

**P. Bharathi IAS**  
State Project Director  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar

Place : Gandhinagar  
Date : 31.01.2019

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED  
**For Dhirubhai Shah & Co LLP**  
Chartered Accountants  
FRN: 102511WW100298

*Harish B. Patel*

**Harish B. Patel**  
Partner M. No. 014427  
Place : Ahmedabad  
Date : 31.01.2019





**KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME**  
**GUJARAT STATE**

Income and Expenditure account for the year ending on 31/03/2018

EXPENDITURE	Amount Current Year (₹)	Amount Previous Year (₹)	INCOME	Amount Current Year (₹)	Amount Previous Year (₹)
<b>GRANT DISBURSE/ REVERSED</b> (At State & District Level)	-	-	<u>Grant received from GOI</u>		
			General Grant	186,000,000	209,763,000
			Capital Grant		
<b>Non Recurring expenses</b>			<u>Grant received from GOG</u>		
Model I	525,000	934,109	General Grant	124,000,000	73,538,000
Model II	42,350	450,000	Capital Grant		30,601,000
Model III	150,000	300,000	Add: Undisbursed Balance Brought Forward from the Previous Year	178,794,388	132,758,533
<b>Recurring expenses</b>			Bank interest	2,123,375	1,206,061
Model I	151,535,931	150,301,255	Tender fees	7,500	
Model II	66,963,316	66,549,574	Penalty Income		53,000
Model III	53,249,469	54,212,162			
<b>Excess of income over expenses carried forward to balance sheet</b>	<b>222,034,307</b>	<b>178,794,388</b>	<b>Incomes at Districts</b>		
			Bank interest	2,428,824	3,621,894
			Grant Return (Saving) at Districts	640,822	
			Other Income	505,465	
<b>Total</b>	<b>494,500,374</b>	<b>451,541,488</b>	<b>Total</b>	<b>494,500,374</b>	<b>451,541,488</b>

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 : 31.01.2019

**P. Bharathi IAS**  
State Project Director  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 31.01.2019

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED  
For Dhirubhai Shah & Co LLP  
Chartered Accountants  
FRN: 102511W/W100298

*Harish B. Patel*  
**Harish B. Patel**

Partner M. No. 014427  
Place : Ahmedabad  
Date : 31.01.2019



CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2018

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	88,018,002	107,362,501	Payments		
(b) Cash in Hand	-	-	KGBV - Non Recurring - Model I	525,000	934,109
Fund recd. From Govt. of India			KGBV - Recurring Cost Per Annum - Model I	151,535,931	150,301,255
(a) KGBV-General Grant	186,000,000	209,763,000	KGBV - Non Recurring - Model II	42,350	450,000
(b) KGBV-Capital Grant	-	-	KGBV - Recurring Cost Per Annum - Model II	66,963,316	66,549,574
Fund recd. From State Govt.			KGBV - Non Recurring - Model III	150,000	300,000
(a) KGBV-General Grant	124,000,000	73,538,000	KGBV - Recurring Cost Per Annum - Model III	53,249,469	54,212,162
(b) KGBV-Capital Grant	-	30,601,000			
Interest					
KGBV	4,552,199	4,827,955			
Others					
Grant Return (Saving) at Districts	640,822	-	Total Expense	272,466,066	272,747,100
Tender Fees	7,500	-			
Panelty Income	-	53,000			
Other Income	505,465	-	Closing Balance		
			(a) Cash at Bank	150,857,628	88,018,003
Net Increase/Decrease In Payable/Receivable	19,599,707	-65,380,353	(b) Cash in Hand	-	-
Total	423,323,695	360,765,103	Total	423,323,695	360,765,103

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

AS PER OUR AUDIT REPORT  
OF EVEN DATE ATTACHED

S G Vyas  
Finance and Account Officer  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 31.01.2019

P. Bharathi AS  
State Project Director  
Kasturba Gandhi Balika Vidyalay, Gujarat  
State Project Office  
Gujarat Council Of Primary Education  
Gandhinagar  
Place : Gandhinagar  
Date : 31.01.2019

For Dhirubhai Shah & Co LLP  
Chartered Accountants  
FRN: 102511WW100288

Harish B. Patel  
Partner M. No. 014427  
Place : Ahmedabad  
Date : 31.01.2019



Fund Flow Statement - KGBV  
For the year ended 31st March, 2018

SOURCES ( RECEIPTS )	TOTAL
Opening Balances	
(a) Cash in Hand	-
(b) Cash in Bank	88,018,002
<b>Total</b>	<b>88,018,002</b>
Source ( Receipt )	
(a) Funds received from GOI	186,000,000
(b) Funds received from GOG	124,000,000
(c) Interest	4,552,199
(d) Others	
(a) Grant Return (Saving) at Districts	640,822
(b) Tender Fees	7,500
(c) Net Inflow of receivable and payable	19,599,707
(d) Other Income	505,465
<b>Total Receipts (i)</b>	<b>423,323,695</b>

Application ( Expenditure )	Approved AWP&B Including Spill Over	Expenditure Incurred	Savings
Payments			
KGBV - Non Recurring - Model I	675000	525,000	150,000
KGBV - Recurring Cost Per Annum - Model I	174135000	151,535,931	22,599,069
KGBV - Non Recurring - Model II	37500	42,350	-4,850
KGBV - Recurring Cost Per Annum - Model II	78538500	66,963,316	11,575,184
KGBV - Non Recurring - Model III	150000	150,000	-
KGBV - Recurring Cost Per Annum - Model III	59428500	53,249,469	6,179,031
<b>Total Expenditure (ii)</b>	<b>312,964,500</b>	<b>272,466,066</b>	<b>40,498,434</b>
<b>Closing Balance= (i)-(ii)</b>		<b>150,857,628</b>	
(a) Cash at Bank			150,857,628
(b) Cash In Hand		-	
<b>Total</b>		-	<b>150,857,628</b>

Net Inflow of receivable and payable

Current Asset	Opening balance	Closing Balance	Difference
GOI Grant Receivable/payable From SSA	94,499,708	73,326,652	21,173,056
			21,173,056
Current Liability	Opening balance	Closing Balance	Difference
R.M./EMD/S.D.	3,723,322	2,149,973	-1,573,349
			-1,573,349
<b>Net inflow/ (outflow)</b>			<b>19,599,707</b>

S G Vyas  
Finance and Account Officer  
Kasturba Gandhi Balika Vidyalay  
State Project Office  
Place : Gandhinagar  
Date : 31.01.2019

P. Bharathi IAS  
State Project Director  
Kasturba Gandhi Balika Vidyalay  
State Project Office  
Place : Gandhinagar  
Date : 31.01.2019

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

Harish B. Patel  
Partner M. No. 014427  
Place : Ahmedabad  
Date : 31.01.2019

