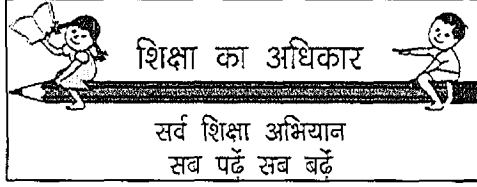




सत्यमेव जयते



STATE PROJECT OFFICE
Gujarat Council of Elementary Education
Sarva Shiksha Abhiyan
Sector-17, Gandhinagar-Gujarat.
Phone : 079-23235069, 23234939
Fax : 079-23232436
Email : ssaqujact11@gmail.com
gujssafinance@gmail.com
Web : www.ssagujarat.org

Mr. Mukeshkumar IAS
State Project Director
Sarva Shiksha Abhiyan
Gandhinagar-Gujarat

D.O.No:SSA/ACT/11036/ 33636 -637

Date: 29/09/2014

Dear

Annual Report of SSA and KGBV for the F.Y. 2013-14 alongwith necessary statements, certificates and reports are prepared and submitted with following documents.

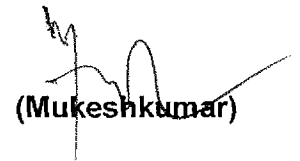
- **For SSA**
 - (1) Auditors Report
 - (2) Balance Sheet
 - (3) Income & Expenditure Account
 - (4) Receipts & Payments Account
 - (5) Annual consolidated financial Statement
 - (6) Utilization Certificate (SSA & NPEGEL)
 - (7) FMRs I & II
 - (8) Management letter
 - (9) Procurement Audit Certificate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

As executive committee is to be conveyed, we will get sanction of our annual accounts for the F.Y.2013-14, and we will submit its approval as earliest.

Kindly find the above in order.

Thanking you,

Encl. :- as above


(Mukeshkumar)

To,
Mr.Virender Singh
Deputy Secretary (S.E.&L.)
Government of India,
Ministry of human Resource Development,
Department of School Education and Literacy,
Shastri Bhavan, New Delhi-110 115
E-mail Address : ssafinance@gmail.com and virender.justa@nic.in

✓ **Copy to :-**
Technical Support Group
Sarva Shiksha Abhiyan
EDCIL (India) Limited,
[A Government of India Enterprise]
'Vijaya Building', 5th Floor-17, Barakhamba Road, New Delhi-110 001
(Adjacent to Barakhamba Road Metro Station)
EPABX No. 011-23765605 to 23765612, Fax No. - 011-23765614 & 23765602



S K PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS

Date: 26/09/2014

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

Dear Sir,

REF: STATUTORY AUDIT OF SSA, NPEGEL AND KGBV SCHEME FOR THE YEAR 2013-14

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

Scope of Work:

The objective of the audit of the Programme (Programme Financial Statement (PFS)) is to enable the auditor to express a professional opinion on the position of SSA, NPEGEL and KGBV for the accounting period ended 31st March, 2014 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 maintained 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, 2014 and the scope of work is as under:-

- 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 exercised 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: -
- 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 the purpose for which the financing was provided.

Head Office : Shree Shakambhari Corporate Park,
Plot No. 156-58, Chakravarti Ashok Complex, J. B. Nagar, Andheri (East), Mumbai - 400 099
Tel. : +91 22 6707 9444 • Fax : +91 22 6707 9494 • Email : info@skpatodia.in

Ahmedabad Office : 414, Sakar-V, B/H natraj cinema, Ashram road, Ahmedabad -380009 • Tel - 07926580678.

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- Generally accepted accounting principles are followed by all entities that are authorised to incur expenditure under SSA, NPEGEL and KGBV.
- Goods, work and services financed have been procured in accordance with the relevant provisions 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.
- 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.
- 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.
- 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.
- SSA, NPEGEL and KGBV funds are used efficiently and economically to the purpose for which they are intended.
- Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- The audit compliance of previous audit objections raised, if any is also taken into consideration.
- Audit Certificate, utilization certificate and any other certificate required from time to time have been provided.
- 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.
- 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 feel free to call upon us for any further clarification in the matter.

Thanking You,

Yours truly,

S K Patodia & Associates

Chartered Accountants

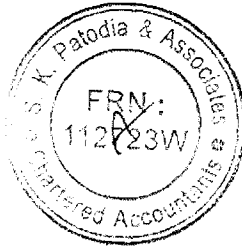
FRN 112723W

Arun Poddar

Arun Poddar

Partner

M No. 134572



Enclosures: -

1. Auditors Report for Consolidated Financial Statements.
2. Consolidated Balance Sheet as on 31st March 2014.
3. Consolidated Income & Expenditure Account for the year ended 31st March 2014.
4. Consolidated Receipt & Payment Account for the year ended 31st March 2014.
5. Consolidated Fund Flow Statement for the year ended 31st March 2014.
6. Significant Accounting Policies & Notes on Accounts.
7. Management Letter.
8. Utilisation Certificate SSA, NPEGEL and KGBV.
9. Utilisation Certificate of 13th Finance Commission Award.
10. FMR-1 of SSA & NPEGEL.
11. FMR-2 of SSA & NPEGEL.
12. Procurement Audit Certificate.
13. Auditors Report for Kasturba Gandhi Ballika Vidyalay Programme (KGBV)
14. Balance Sheet of KGBV as on 31st March 2014.
15. Income & Expenditure Account of KGBV for the year ended 31st March 2014.
16. Fund Flow Statement for the year ended 31st March 2014.
17. Significant Accounting Policies & Notes on Accounts of KGBV.
18. Management Letter.
19. FMR-1 of KGBV.



S K PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS

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) 2013-2014.

1. We have audited the attached Consolidated Balance Sheet of "Sarva Shiksha Abhiyan Mission", Gujarat as at 31st March 2014, its consolidated Income and Expenditure Account, Consolidated Receipts and Payments and Consolidated Annual Financial Statements for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on the Financial Statement based on our audit.
2. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis of our opinion and we report as under.
3. 'Sarva Shiksha Abhiyan' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
4. The Grants received by the Society's State Project Office are released to various District Level, Block Level, Cluster Levels and Village Levels for utilization, or State Project Office themselves utilize the Grants for various Districts.

Head Office : Shree Shakambhari Corporate Park,
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5. The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.

We report that:-

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 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, 2014 has not been physically verified by us.
- d) The utilization certificate has been compiled on the basis of receipts and payment account and utilization certificates duly certified by competent authorities at District level / MC level.
- e) In our opinion requisite books of accounts have been maintained by the project, as appears from sample checking of the same.
- f) 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 Accounts of all Sarva Shiksha Abhiyan Districts / Municipal Corporations have been consolidated at State Project Office, Gandhinagar.

i) In our opinion and to the best of our information and explanations given to us the said accounts subject to Notes on Accounts and our Management Letter of even date, give a true and fair view in conformity with the accounting principles followed by the State Project office:

- i) In the case of the Balance Sheet, the State of affairs of the State Project Office as at 31st March 2014.
- ii) In the case of the Income and Expenditure Accounts, the excess of income over expenditure for the year ended on 31st March 2014.
- iii) Receipts & payment account pertaining to receipt and payment of the project for the year ended on 31st March 2014.

For S. K. Patodia & Associates
Chartered Accountants
FRN : 112723W

Arun Poddar
Arun Poddar
(Partner)
M.No. - 134572
Place: Ahmedabad
Date: 26/09/2014.




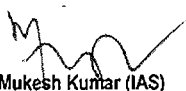
SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE

LIABILITIES	Amount Current Year (₹)	Amount Previous Year (₹)
Capital Fund		
Opening Balance	(365,539,109)	1,746,231,430
Funds received		
From Govt. Of India		
(a) SSA-General Grant	2,381,968,000	6,287,517,791
(b) SSA-Capital Grant	5,553,995,000	4,901,142,957
(c) NPEGEL	-	14,068,895
From State Govt.		
(a) SSA-General Grant	3,228,007,000	4,441,246,000
(b) SSA-Capital Grant	1,809,625,000	2,883,524,000
(c) NPEGEL	-	55,000,000
From 13th F.C.Award	1,130,000,000	980,000,000
Interest		
(a) SSA	198,799,027	170,361,314
(b) NPEGEL	764,586	1,172,752
Others	124,015,067	116,200,170
	14,061,634,572	21,596,465,309
Less:		
Fund Utilized	10,740,051,021	21,962,004,418
Closing Balance	3,321,583,551	(365,539,109)
Advances Repayable/ Current liabilities at Districts		
Commissioner MDM Balance	7,458,233	7,458,233
Duties & taxes Payable	88,624	55,346
Deposits	873,200	731,724
TRP Salary Grant	168,040	168,040
Pending Adjustments	-	705,149
BRC Building Grants	-	465,840
Child mapping	83,797	98,797
MDM Kitchen shed	21,670	21,670
MIS database grant	10,000	10,000
Other liabilities	87,350	45,607
Payable for Activities	23,074	52,667
Payable to Other Programmes	-	5,000,000
Unicef Grant	14,932	-
Advances Repayable/ Current liabilities at SPO		
Retention money (New)	275,385,997	218,649,539
Security Deposit	14,000,806	38,670,176
G C P E Account	915,394	915,394
Sundry Creditors	11,184,124	107,718,451
Duties & Taxes	28,265,955	32,841
Provision for Expenses	130,142,982	-
Payable to KGBV Programme	-	50,725,152
Payable to Other Programmes:		
a) Integrated Child Development Scheme - School Return	-	600,000,000
b) Compound / Model School/ Toilet Blocks	-	250,000,000
c) Teachers Quarters	-	250,000,000
d) Additional Classroom Non - Tribal	-	330,000,000
Total	3,790,307,729	1,495,985,518

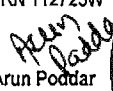
ASSETS	Amount Current Year (₹)	Amount Previous Year (₹)
Fixed Assets		
Civil Works	-	-
Vehicle	-	-
Equipments	-	-
Deposits		
(a) Fixed Deposits With Banks	-	-
(b) Deposits With Others	-	-
Balances At Districts		
(a) Cash at Bank	906,285,037	1,019,703,357
(b) Cash In Hand	3,709	3,709
(c) Advances Outstanding - SSA	3,309,786	35,758,836
(d) Advances Outstanding - NPEGEL	-	1,671,710
(e) CRC Salary Fund	36,351	36,351
(f) Education grant receivable	22,730	22,730
(g) Deposit	57,844	50,185
(h) Inter District Transaction	-	-
(i) Others	646,056	-
Balances At SPO		
Cash at Bank	2,879,059,305	250,140,669
Cash In Hand	-	-
Advances	408,783	188,084,204
District adjustment account	100,565	100,561
K.G.B.V.Account	253,841	-
Deposits	62,720	5,000
Other Receivables	2,855	41,800
Contribution to Group Insurance	58,147	366,406
Total	3,790,307,729	1,495,985,518

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

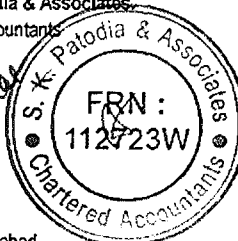

P.B. Kharghalla
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 26/09/2014


Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 26/09/2014

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED

For S.K. Patodia & Associates,
Chartered Accountants
FRN 112723W

Arun Poddar
Partner
M. No. 134572

Place : Ahmedabad
Date : 26/09/2014




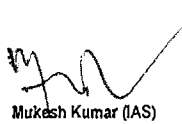
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014

SARVA SIKHSHA ABHIYAN MISSION GUJARAT STATE

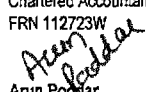
Expenditure	Amount Current year	Amount Previous year	Income	Amount Current year	Amount Previous year
At Districts and Sub Districts Level			Fund Received		
SSA General Grant			From Government of India		
Transport/Escort Facilities	127,895,791	111,578,312	(a) SSA- General Grant	2,381,968,000	6,287,517,791
Special Training for Mainstreaming of Out of School Children	761,927,206	267,054,385	(b) SSA- Capital Grant	5,553,995,000	4,901,142,957
Free Textbook	173,882,250	809,113,889	(c) NPEGEL	-	14,068,895
Provision for uniform	-	-	From State Government		
Teaching Learning Equipment	8,862,130	58,895,000	(a) SSA- General Grant	3,228,007,000	4,441,246,000
New Teachers Salary	2,829,768,140	2,123,447,060	(b) SSA- Capital Grant	1,809,625,000	2,883,524,000
Training	207,225,263	340,909,019	(c) NPEGEL	-	55,000,000
Academic Support Through Block Resource Centre	474,951,656	389,830,415	From 13th FC Award		
Academic Support Through Cluster Resource Centre	965,239,330	791,721,216		1,130,000,000	980,000,000
Computer Aided Education	144,907,501	99,031,716	Interest		
Libraries in Schools	-	214,529,700	(a) SSA	198,799,027	170,361,314
Teachers Grant	-	102,143,457	(b) NPEGEL	764,586	1,172,752
School Grant	330,720,600	332,251,143	Others		
Research, Evaluation, Monitoring & Supervision	3,821,762	20,538,203	Grant Returned Savings	105,717,511	79,532,569
Maintenance Grant	409,779,345	350,991,410	Tender Fees	2,867,000	3,157,700
Interventions for CWSN	234,992,033	151,028,015	Miscellaneous Receipts	9,885,576	23,935,493
Innovation Head	1,315,000	44,704,739	Resale of Vehicle	-	-
SMC /PRI Training	58,387,102	140,819,471	Liquidity Damages	1,626,228	8,539,686
Management	639,696,234	1,052,683,577	Others	3,918,752	1,034,721
NPEGEL	-	74,376,474	Undisbursed Grant (Opening)	(365,539,109)	1,746,231,430
Community Mobilisation	-	-	Excess of Expense over Income		
State Component					365,539,109
Management & MIS	261,622,551	212,051,731			
Research & Evaluation	12,646,399	13,022,898			
Total Expenses of SSA General	7,645,640,293	7,700,701,628			
SSA Capital Grant					
Civil Work	1,964,410,728	13,281,302,790			
Total Expenses of SSA Capital	1,964,410,728	13,281,302,790			
SSA 13th FC Award					
Free Text Book	-	300,000,000			
Innovative Activities	-	-			
Interventions for CWSN	-	190,000,000			
Interventions for Out of School Children	-	165,000,000			
Teaching Learning Equipment	-	25,000,000			
SMC /PRI Training	-	55,000,000			
Training	-	190,000,000			
Computer Aided Education	-	55,000,000			
Civil Work	1,130,000,000	-			
Total Expenses of 13th FC Award	1,130,000,000	980,000,000			
Total Expenses (SSA+NPEGEL)	10,740,051,021	21,962,004,418			
Excess of Income Over Expenditure	3,321,583,551	-			
Total	14,061,634,572	21,962,004,418	Total	14,061,634,572	21,962,004,418

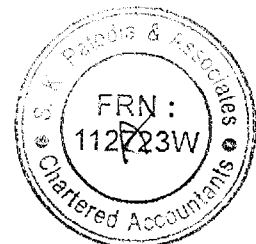
NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE "I" ATTACHED HERewith


P.B. Kharchalia
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 26/09/2014


Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 26/09/2014

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED

For S.K. Patodia & Associates.
Chartered Accountants
FRN 112723W

Arun Poddar
Partner
M. No. 134572
Place : Ahmedabad
Date : 26/09/2014





CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March,2014

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	1,289,844,021	1,948,901,750	SSA General Grant		
(b) Cash in Hand	3,709	37,678	Transport/Escort Facilities	127,895,791	111,578,312
Fund recd. From Govt. of India			Special Training for Mainstreaming of Out of School Children	781,927,206	267,054,365
(a) SSA-General Grant	2,381,968,000	6,287,517,791	Free Textbook	173,882,250	809,113,689
(b) SSA-Capital Grant	5,553,995,000	4,901,142,957	Provision for uniform	-	-
(c) NPEGEL	-	14,068,895	Teaching Learning Equipment	8,862,130	58,895,000
Fund recd. From State Govt.			New Teachers Salary	2,829,768,140	2,123,447,060
(a) SSA-General Grant	3,228,007,000	4,441,246,000	Training	207,225,263	340,909,019
(b) SSA-Capital Grant	1,809,625,000	2,883,524,000	Academic Support Through Block Resource Centre	474,951,656	389,830,415
(c) NPEGEL	-	55,000,000	Academic Support Through Cluster Resource Centre	965,239,330	791,721,216
Fund recd. From 13th F.C.Award	1,130,000,000	980,000,000	Computer Aided Education	144,907,501	99,031,716
Interest			Libraries in Schools	-	214,529,700
(a) SSA	198,799,027	170,361,314	Teachers Grant	-	102,143,457
(b) NPEGEL	764,586	1,172,752	School Grant	330,720,600	332,251,143
Others			Research, Evaluation, Monitoring & Supervision	3,821,762	20,538,203
Grant Returned Savings	105,717,511	79,532,569	Maintenance Grant	409,779,345	350,991,410
Tender Fees	2,867,000	3,157,700	Interventions for CWSN	234,992,033	151,028,015
Miscellaneous Receipts	9,885,576	23,935,493	Innovation Head	1,315,000	44,704,739
Resale of vehicle	-	-	SMC /PRI Training	56,387,102	140,819,471
Liquidity damages	1,626,228	8,539,696	Management	639,696,234	1,052,663,577
Others	3,918,752	1,034,721	NPEGEL	-	74,376,474
			Community Mobilisation	-	-
Net Increase/Decrease in Payable/Receivable	(1,171,622,339)	1,432,678,846			
			State Component		
			Management & MIS	261,622,551	212,051,731
			Research & Evaluation	12,646,393	13,022,898
			Total Expenses of SSA General	7,645,640,293	7,700,701,628
			SSA Capital Grant		
			Civil Work	1,964,410,728	13,281,302,790
			Total Expenses of SSA Capital	1,964,410,728	13,281,302,790
			SSA 13th FC Award		
			Free Text Book	-	300,000,000
			Innovative Activities	-	-
			Interventions for CWSN	-	190,000,000
			Interventions for Out of School Children	-	185,000,000
			Teaching Learning Equipment	-	25,000,000
			SMC /PRI Training	-	55,000,000
			Training	-	190,000,000
			Computer Aided Education	-	55,000,000
			Civil Work	1,130,000,000	-
			Total Expenses of 13th FC Award	1,130,000,000	980,000,000
			Total Expenses (SSA+NPEGEL)	10,740,051,021	21,962,004,418
			Closing Balance		
			(a) Cash at Bank	3,785,344,342	1,269,844,026
			(b) Cash in Hand	3,709	3,709
Total	14,525,399,072	23,231,852,154	Total	14,525,399,072	23,231,852,154

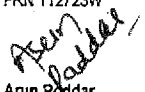
NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HERewith


P.B. Kanchharia
Finance and Account Officer
Sarva Shiksha Abhiyan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 26/09/2014


Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 26/09/2014

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED

For S.K. Patodia Associates
Chartered Accountants
FRN 112723W


Arun Padkar
Partner
M. No. 134572
Place : Ahmedabad
Date : 26/09/2014



CONSOLIDATED FUND FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2014


SARVA SHIKSHA ABHIYAN MISSION GUJARAT STATE


SOURCE & APPLICATION

SOURCES (RECEIPTS)	SSA	NPEGEL	Total
Opening Balances			
(a) Cash in Hand	3,709	-	3,709
(b) Cash in Bank	1,255,603,176	14,240,846	1,269,844,021
Total	1,255,606,885	14,240,846	1,269,847,730
Source (Receipt)			
(a) Funds received from Govt. Of India			
(i) General Grant	2,381,968,000	-	2,381,968,000
(i) Capital Grant	5,553,995,000	-	5,553,995,000
(b) Funds received from State Govt.			
(i) General Grant	3,228,007,000	-	3,228,007,000
(i) Capital Grant	1,809,625,000	-	1,809,625,000
(c) Funds received from 13th FC Award	1,130,000,000	-	1,130,000,000
(d) Interest	198,799,027	764,586	199,563,613
Others			
(a) Grant Returned Savings	105,672,811	44,700	105,717,511
(b) Tender Fees	2,867,000	-	2,867,000
(c) Miscellaneous Receipts	9,885,576	-	9,885,576
(d) Net Inflow of receivable and payable	-1,171,806,480	184,141	-1,171,622,339
(e) Liquidity Damages	1,626,228	-	1,626,228
(f) Others	3,918,502	250	3,918,752
Total Receipts (i)	14,510,164,548	15,234,523	14,525,399,071
Application (Expenditure)	Approved AWP&B Including Spill Over	Expenditure Incurred	Savings
SSA General and 13th F.C Grant			
Transport/Escort Facilities	198,837,500.00	127,895,791	70,941,709
Special Training for Mainstreaming of Out of School of Children	1,084,156,500.00	761,927,206	322,229,294
Free Textbook	173,882,250.00	173,882,250	-
Provision for uniform	-	-	-
Teaching Learning Equipment	9,900,000.00	8,862,130	1,037,870
New Teachers Salary	3,484,456,460.00	2,829,768,140	654,688,320
Training	321,811,500.00	207,225,263	114,586,237
Academic Support Through Block Resource Centre	674,214,400.00	474,951,656	199,262,744
Academic Support Through Cluster Resource Centre	1,242,276,000.00	965,239,330	277,036,670
Computer Aided Education	156,926,500.00	144,907,501	12,018,999
Libraries in Schools	-	-	-
Teachers Grant	-	-	-
School Grant	340,884,000.00	330,720,600	9,963,400
Research, Evaluation, Monitoring & Supervision	7,000,666.40	3,821,762	3,178,904
Maintenance Grant	424,627,500.00	409,779,345	14,848,155
Interventions for CWSN	237,674,800.00	234,992,033	2,682,767
Innovation Head	1,315,000.00	1,315,000	-
SMC /PRI Training	59,221,800.00	56,387,102	2,834,698
Management	665,195,244.96	639,696,234	25,499,011
NPEGEL	-	-	-
State Component			
Management & MIS	263,018,000	261,622,551	1,395,449
Research & Evaluation	13,000,401	12,646,399	354,002
SSA Capital Grant			
Civil Work	3,972,660,000	3,094,410,728	878,249,272
Total Expenditure (ii)	13,330,858,523	10,740,051,021	2,590,807,502
Closing Balance= (i)-(ii)		3,785,348,051	
(a) Cash at Bank	3,767,030,553	18,313,789	3,785,344,342
(b) Cash in Hand	3,709	-	3,709
Total	3,767,034,262	18,313,789	3,785,348,051

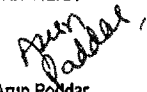
NOTES FORMING PART OF ACCOUNTS AS PER ANNEXURE 'I' ATTACHED HEREWITH

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED

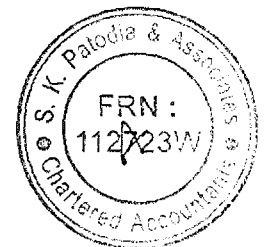

P.B. Khajshalia
 Finance and Accounts Officer
 Sarva Shiksha Abhiyaan Mission, Gujarat
 State Project Office
 Gujarat Council Of Primary Education
 Gandhinagar
 Place : Gandhinagar
 Date : 26/09/2014


Mukesh Kumar (IAS)
 State Project Director
 Sarva Shiksha Abhiyaan Mission, Gujarat
 State Project Office
 Gujarat Council Of Primary Education
 Gandhinagar
 Place : Gandhinagar
 Date : 26/09/2014

For **S.K. Patodia & Associates**
 Chartered Accountants
 FRN 112723W


Arun Poddar
 Partner
 M. No. 134572

Place : Ahmedabad
 Date : 26/09/2014



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

1. Significant Accounting Policies

a) Basis of Accounting:

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

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

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

b) Fixed Assets:

Fixed Assets acquired/ created by State Project office or at field levels for different programmes have been treated as Expenditure at the time of release of payment. Project Civil work i.e Construction of Schools, Additional Classrooms, Boundary Wall etc. are charged to the Income and Expenditure as expenditure.

c) Inventory:

Inventories of consumables and other distributable are not valued as on 31-03-2014. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) Investment:

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

e) Government Grant:

Government Grants to the Project are recognized on receipt basis.

g) Grant Return:

Grant amount disbursed under a particular budget head in the current financial year and returned as unspent/ unutilized in the current financial year are reversed in that same budget head itself. And the Grant amount disbursed under particular budget head in the previous financial years and returned as unspent/ unutilized in the current financial year are considered as Grant Returned (Savings) and treated as income.

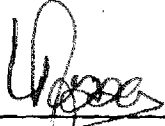
H) Utilization of Grant-in-Aid.

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

2. Notes to Accounts

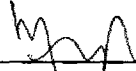
- a. 'Sarva Shiksha Abhiyan' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
- b. The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants for various purpose.
- c. Advances outstanding are also being reconciled and in respect of certain other expenses necessary steps are being taken for reconciliation and necessary adjustments.
- d. In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurring heads and becomes eligible for being considered as spill over activities for the forthcoming year.
- e. At some of the locations, internal audit report was not available at the time of audit. Compliance of previous year audit objection is yet to be made.
- f. Balances of the trade receivables, trade payables, advances and balances of deposits are subject to confirmation, reconciliation and adjustments, if any. The management does not expect any material difference affecting the current year's financial statements.
- g. The balance amount in current liabilities and current assets are as per books of accounts and subjects to confirmation from the respective parties. The bank balance are reconciling with respective bank's balances.
- h. Provision for Expenses Rs. 13,01,42,982 /- (Cr.) represents amount parked for committed liabilities for Financial Year 2013-14. Out of the above amount, amount of Rs.6,28,54,672/- is spent as on 26-09-2014. For the remaining amount, work orders are available and the amount would be utilized shortly.
- i. Management is of the opinion that advances outstanding of Rs 37,18,569/ - at the end of the year are considered as good and recoverable or adjustable.
- j. RM/EMD/Performance security/Bid Security balance of Rs.28,93,86,803/- at the end of the year are subject to reconciliation.

- k. District adjustment account balance of Rs.1,00,565/- is subject to reconciliation.
- l. There are no contingent liabilities and off the balance sheet items
- m. Figures have been rounded to nearest rupee.



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

Place : Gandhinagar
Date : 26/09/2014

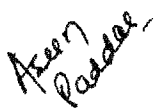


Mukesh Kumar (IAS)
State Project Director
Sarva Siksha Abhiyan
State Project office

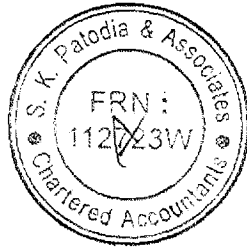
Place : Gandhinagar
Date : 26/09/2014

As per our Audit Report of Even date attached

For S. K. Patodia & Associates
Chartered Accountants
FRN: 112723W



Arun Poddar
(Partner)
M.No. - 134572



Place: Ahmedabad
Date: 26/09/2014



S K PATODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

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

MANAGEMENT LETTER

As required by para no. 101.5 & annex-XVI of Manual On Financial Management And Procurement issued by Department of Elementary Education And Literacy Ministry of Human Resource Development, Government of India, Management Letter for the financial year 2013-14 is being provided along with our observations and recommendations for improvement of over all accounting system based on random and test check based audit. It also contains our suggestions regarding measures to be adopted for more efficient control.

1. Bank Reconciliation at District Office Level and Head Office Level is being done regularly and the process / system was found in order. However uncleared cheques for more than three months at the year end should be reversed in the next year after reconciliation/adjustment.
2. During the audit of sub district unit level i.e. BRC, CRC, SMC level, we observe that co-ordinator are doing many cash payments. There is a need of strong Internal Control over such cash payments done especially at SMC Level. In order to have control over payment it is suggested that all payment done by district office and sub-district level above a reasonable limit that organization deems fit should be paid only by account payee cheques.
3. During the course of Audit, we have observed that interest earned at BRC, CRC & SMC level is not recouped at District level by majority of the District. Hence there is huge amount of total interest amount lying at various sub districts. As the Interest Amount is not being recouped at District Level, such Interest Amount is not recorded in books of SSA resulting into under reporting of Income. Hence it is suggested to recoup the entire amount of Interest lying at sub district level. This will not only bring the amount of Interest in books of accounts of SSA but also such amount would be available for utilization for the mission. Also, this would reduce the possibility of fraud at sub district level as the amount then available with them after recoup would be less.
4. During the course of our audit of District Project Offices, we have observed that sometimes BRCs and CRCs deposit the unutilized amount of advance/grant directly in the bank account of District Project Office without intimating the account officer of respective district. As the source of credit in the bank account is not available with the account officers leading to ambiguity. Proper accounting methodology & internal control system regarding refund of funds at the district level should be designed & implemented to avoid such ambiguity.

Head Office : Shree Shakambhari Corporate Park,
Plot No. 156-58, Chakravarti Ashok Complex, J. B. Nagar, Andheri (East), Mumbai - 400 099
Tel. : +91 22 6707 9444 • Fax : +91 22 6707 9494 • Email : info@skpatodia.in

Ahmedabad Office : 414, Sakar-V, B/H natraj cinema, Ashram road, Ahmedabad -380009 • Tel - 07926580678.

Offices : New Delhi | Kolkata | Bengaluru | Chennai | Jaipur | Hyderabad | Bhopal | Patna | Raipur

www.skpatodia.in

5. Compliance to internal auditor's observations/remarks are under progress, compliance thereof should be done at the earliest and should be closely monitored.
6. During the course of audit at District and sub district level, it is observed that the Income tax provision in respect of tax deducted at source has not been fully complied with. At SMC level, majority of SMC are not complying with the Income tax provision in respect of tax deducted at source .There is a need to device proper Control to ensure Income tax provision in respect of tax deducted at source are complied.
7. Out of the total credit balance of Retention Money Rs. Rs.27,53,85,997/- as on 31.03.2014 , amount of Rs.9,44,83,585/- are subject to reconciliation. Steps should be initiated to address these outstanding and same should be reconciled at the earliest.
8. Following balances should be confirmed and reconciled at the earliest.

Sr. No.	Account Head	Amount (Rs.)	Debit/ Credit
1	Commissioner MDM Balance	74,58,233	Credit
2	Duties & taxes Payable	88,624	Credit
3	Deposits	8,73,200	Credit
4	TRP Salary Grant	1,68,040	Credit
5	Child mapping	83,797	Credit
6	MDM Kitchen shed	21,670	Credit
7	MIS database grant	10,000	Credit
8	Other liabilities	87,350	Credit
9	Payable for Activities	23,074	Credit
10	Unicef Grant	14,932	Credit
11	Security Deposit	1,40,00,806	Credit
12	G C P E Account	9,15,394	Credit
13	Sundry Creditors	1,11,84,124	Credit
14	Duties & Taxes	2,82,65,955	Credit
15	Provision for Expenses	13,01,42,982	Credit
16	Advances Outstanding – SSA	33,09,786	Debit
17	CRC Salary Fund	36,351	Debit
18	Education grant receivable	22,730	Debit
19	Deposit	57,844	Debit
20	Others	6,46,056	Debit
21	Advances	4,08,783	Debit
22	Vehicle Deposit	5,000	Debit
23	District Adjustment A/c	1,00,565	Debit
24	Torrent Power Deposit	57,720	Debit
25	Contrib. of Group Insurance by Empl.-Dist.	45,960	Debit
26	Contrib. of Group insurance by Empl. Spo	12,187	Debit

27	KGBV Account	2,53,841	Debit
28	Other Receivables	2,855	Debit

9. The organization has reallocated the nature of expenses to allocate the same as per the budget limits as per AWP&B approved by the MHRD.
10. We found that, misappropriation of funds was done at Surendranagar district, which is shown in books of accounts as advances receivables. The matter is under litigation and the amount involved is as follow:
- Surendranagar (Year : 2008-09) – Rs. 32,06,503/-
11. We have found that at Rajkot Municipal Corporation, there is a difference between Balance as per Books and Balance as per Bank to the tune of Rs.35,020 which is unascertainable as on the date of Balance Sheet.
12. Ledger accounts are not maintained properly at few BRC/CRC and hence bifurcations of opening balances are not available activity wise.
13. While carrying out the audit of SMC/ CRC following points are observed.
- a. Certain SMC co-ordinators are not maintaining stock statement for construction material which describes consumption and balances of material not used. Due to same, we are not able to verify whether second/ third installment disburse are as per guideline or not.
 - b. Certain SMC are not maintaining Labour register for payment to be made to labourers. Due to same, we are not able to verify whether payment is made to local labourers as per guideline or payment is made to contractor against the guideline.
 - c. In some of the instances SMC co-ordinators are not maintaining cash book properly.
 - d. In some of the instances SMC co-ordinators are not maintaining ledger book and grant register properly.
 - e. Generally SMC are not maintaining Minutes of meeting held in the financial year for approval of various activities to be done by SMC.
 - f. Procurement procedure is not duly followed by few SMC/ CRC.
14. State and District-wise budget estimates were approved by the PAB. While examining state & district-wise expenditure under respective heads, it has been noticed that excess expenditure has been incurred by some District Project Offices under different activities as compared to approved AWP&B for the same. The details are provided in a separate sheet annexed herewith. It is advised that suitable budgetary control system should be devised at these offices to ensure that expenditure made by the state & district is not in excess of the estimates approved in AWP&B of the activities.

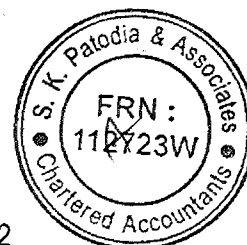
15. In order to have better control on inventory, the SPO should instruct to maintain at sub district level separate Stock Register for Capital goods, consumable and non-consumable articles showing quantitative details of items such as Teachers Learning Materials, Training Modules and Free Text Book and should arrange for their Physical verification at least once a year. We are of the opinion that proper linkage should be established for recording and distribution of such material.
16. Mission is regularly following cash basis of accounting as per past practice which is disclosed in accounting policy over a number of years. However, MHRD guidelines prescribed mercantile system of accounting.
17. We have randomly physically verified the dead stock, furniture and fixture at district level with fixed asset register and found the same in order. However, we suggest that assets which are recorded in fixed asset register should be recorded in financial books as assets which is presently not being recorded.
18. Mission has received Rs. 113 crore grant from Govt. of Gujarat towards grant recommended by 13th Finance Commission. As per MHRD guidelines separate accounts for expenses incurred from the said grant is to be maintained. However common accounts are maintained for expenses incurred and from the said account expense to the extent of grant received relating to recommendation of 13th Finance Commission are transferred as expenses for the said grant.
19. Provision for Expenses Rs.13,01,42,982/- (Cr.) represents amount parked for committed liabilities for Financial Year 2013-14. Out of the above amount, amount of Rs.6,28,54,672/- is spent as on 26-09-2014. As explained by management, for the remaining amount work orders are available and the amount would be utilized shortly.
20. One time Grant given by 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 level should be recorded as an expenditure. This will help to represent true and fair view of Financial Statements.

Place : Ahmedabad
Date : 26/09/2014

For **S K Patodia & Associates**
Chartered Accountants
FRN 112723W

Arun Poddar

Arun Poddar
Partner
Membership No.134572



(Amount in Rs.)

Districts	Head of Expense	AWP&B	Expenditure	Over utilisation
Ahmedabad	Free textbooks	6527500	6528000	-500
Ahmedabad	Computer Aided Education in UPS	6077060	6077200	-140
Ahmedabad	Management	36184950.8	37508209	-1323258
AMC	Training	6610500	7988736	-1378236
AMC	REMS	95201.6	214436	-119234
AMC	Intervention for CWSN	12524600	12525000	-400
AMC	SMC/PRI Training	826200	2160715	-1334515
Amreli	SMC/PRI Training	1438200	1517215	-79015
Anand	Computer Aided Education in UPS	6077060	6077200	-140
Anand	SMC/PRI Training	1899000	1917685	-18685
Gandhinagar	Free textbooks	4261750	4261999	-249
Porbandar	Computer Aided Education in UPS	6077060	6077322	-262
Porbandar	REMS	75706.8	76215	-508
RMC	Intervention for CWSN	1918400	1928568	-10168
RMC	SMC/PRI Training	145800	152990	-7190
RMC	Management	2132393.5	3030661	-898267
Surat	REMS	198655.6	199001	-345
Surat	Management	22850484.5	22871005	-20520
Surendranagar	CRC	7209000	7316552	-107552
Surendranagar	Computer Aided Education in UPS	6077060	6077200	-140
VMC	Civil Work	33939533.6	33968193	-28659
Vadodra	Management	34530523	34961710.5	-431187

SSA - Gujarat
Financial Year 2013-14
SSA, NPEGEL AND KGBV - Utilisation certificate

SR. NO.	SANCTION LETTER NO.	SSA			NPEGEL	KGBV			GRAND TOTAL
		Grant in Aid General	Grant in Aid Capital	Total		Grant in Aid General	Grant in Aid Capital	Total	
1	GOVERNMENT OF INDIA								
	F.NO.9-1/2013-EE-17 GOI-MHRD	1364858000	-	1,364,858,000	-	3600000	-	3,600,000	1,368,458,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	-	2868483000	2,868,483,000	-	-	2000000	2,000,000	2,870,483,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	-	1687307000	1,687,307,000	-	-	-	-	1,687,307,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	136830000	-	136,830,000	-	3600000	-	3,600,000	140,430,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	-	290967000	290,967,000	-	-	3600000	3,600,000	294,567,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	147255000	-	147,255,000	-	-	-	-	147,255,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	335281000	-	335,281,000	-	3600000	-	3,600,000	338,881,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	-	707238000	707,238,000	-	-	3600000	3,600,000	710,838,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	397744000	-	397,744,000	-	-	-	-	397,744,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	-	-	-	-	-	40000000	40,000,000	40,000,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	-	-	-	-	30000000	-	30,000,000	30,000,000
	F.NO.9-1/2013-EE-17 GOI-MHRD	-	-	-	-	30000000	-	30,000,000	30,000,000
		2,381,968,000	5,553,995,000	7,935,963,000	-	70,800,000	49,200,000	120,000,000	8,055,963,000

SR. NO.	SANCTION LETTER NO.	SSA			NPEGEL	KGBV			GRAND TOTAL
		Grant in Aid General	Grant in Aid Capital	Total		Grant in Aid General	Grant in Aid Capital	Total	
2	GOVERNMENT OF GUJARAT								
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	-	377500000	377,500,000	-	-	-	-	377,500,000
	GOG Dept. of Education Letter No.APB/12/2013/2179/V	393000	-	393,000	-	-	-	-	393,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	-	-	-	-	-	45608000	45,608,000	45,608,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	-	-	-	-	-	45608000	45,608,000	45,608,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	247925000	-	247,925,000	-	-	-	-	247,925,000
	GOG Dept. of Education Letter No.APB/10/2013/2180/V	235529000	-	235,529,000	-	-	-	-	235,529,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	963846000	-	963,846,000	-	-	-	-	963,846,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	906267000	-	906,267,000	-	-	-	-	906,267,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	297912000	-	297,912,000	-	-	-	-	297,912,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	414385000	-	414,385,000	-	-	-	-	414,385,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	-	1432125000	1,432,125,000	-	-	-	-	1,432,125,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	161750000	-	161,750,000	-	-	-	-	161,750,000
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	-	-	-	-	-	14797000	14,797,000	14,797,000
	TOTAL GRANT GOG SSA	3,228,007,000	1,809,625,000	5,037,632,000	-	-	106,013,000	106,013,000	5,143,645,000

	GRAND TOTAL SSA (GOI + GOG)	5,609,975,000	7,363,620,000	12,973,595,000	-	70,800,000	155,213,000	226,013,000	13,199,608,000
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SR. NO.	SANCTION LETTER NO.	SSA			NPEGEL	KGBV			GRAND TOTAL
		Grant in Aid General	Grant in Aid Capital	Total		Grant in Aid General	Grant in Aid Capital	Total	
5	OTHER RECEIPT	12,39,70,117	-	12,39,70,117	44,950	3,200	-	3,200	12,40,18,267
6	LOAN FROM GOG	-	-	-	-	-	-	-	-
	SUB TOTAL	5,73,39,45,117	7,36,36,20,000	13,09,75,65,117	44,950	7,08,03,200	15,52,13,000	22,60,16,200	13,32,36,26,267
7	GRANT UTILISED DURING THE YEAR	7,64,56,40,293	1,96,44,10,728	9,61,00,51,021	-	16,06,36,762	15,82,08,641	31,88,45,403	9,92,88,96,424
	LOAN REPAID TO GOG	1,43,00,00,000	-	1,43,00,00,000	-	-	-	-	1,43,00,00,000
8	ADVANCE OUTSTANDING	7,25,71,862	-	7,25,71,862	-	26,22,736	-	26,22,736	7,51,94,598
9	UNSPENT BALANCE AT THE END OF THE YEAR	(3,41,42,67,038)	5,39,92,09,272	1,98,49,42,234	44,950	(9,24,56,298)	(29,95,641)	(9,54,51,939)	1,88,95,35,246

Note :- (*) It shows figure after addition of 'Advance Out Standing' in 'Unspent Balance' at the end of F.Y. 2012-13

1

Certified that out of Rs.1319,96,08,000 (Rupees One Thousand Three hundred and Nineteen Crores Ninety Six Lakhs Eight Thousand Only) of grant in aid sanctioned / received during the year 2013-14 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. 125,27,76,317 (Rupees One Hundred Twenty Five crores Twenty Seven Lakhs Seventy Six Thousand and Three Hundred and Seventeen Only), Bank Interest of Rs.20,61,94,990 (Rupees Twenty Crores Sixty One Lakhs Ninety Four Thousand Nine Hundred Ninety Only), Other receipts Rs. 12,40,18,267 (Rupees Twelve Crores Fourty Lakhs Eighteen Thousand Two Hundred and Sixty Seven Only) , Totalling to Rs. 14,78,25,97,574 (Rupees One Thousand Four Hundred Seventy Eight Crores and Twenty Five Lakhs Ninety Seven Thousand Five Hundred Seventy Four Only), a sum of Rs.9,92,88,96,424 (Rupees Nine Hundred Ninety Two Crores and Eighty Eight Lakhs Ninety Six Thousand Four Hundred Twenty Four Only) has been utilized for the purpose for which it was sanctioned during 2013-14, Rs. 143,00,00,000 (Rupees One Hundred Fourth Three Crores) is the amount of Loan Repaid, Rs. 7,51,94,598 (Rupees Seven Crores Fifty One Lakhs Ninety Four Thousand Five Hundred Ninety Eight Only) are given as an advances remaining unadjusted at the end of the year, for which accounts are to be received from implementing units/ agencies, which has been allowed to be carried forward and the balance of Rs. 3,34,85,06,553 (Rupees Three Hundred Thrity Four Crores and Eighty Five Lakhs Six Thousand Five Hundred and Fifty Three Only) carried forward at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2014-15.

2 Loan to the tune of Rs.143 crores from other programmes were taken in Financial Year 2012-2013 which are repaid in Financial Year 2013-2014


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

Kinds of checks exercised

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



P.B. Kharchalla
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Date




Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Date

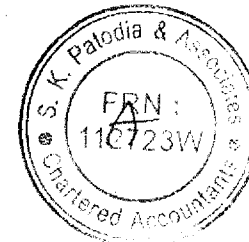
AUDITOR'S CERTIFICATE

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 31.03.2014

For S.K. Patodia & Associates.
Chartered Accountants
FRN 112723W



Arun Poddar
Partner
M. No. 134572
Place : Ahmedabad
Date : 26/09/2014



ANNEXURE-II

UTILIZATION CERTIFICATE - 13th FINANCE COMMISSION AWARD


Sr. No.	Sanction Letter No. & Date	13th Finance Commission Award		Grand
		Grant in Aid- General	Grant in Aid- Capital	Total
1	13 th Finance Commission Award received from State Government			
	GOG Dept. of Education Letter No.APB/10/2013/2147/V	-	1,130,000,000	1,130,000,000
	Sub Total	-	1,130,000,000	1,130,000,000
2	Unspent Balance of previous year	-	-	-
3	Bank Interest	-	-	-
4	Other Receipt	-	-	-
	Sub Total	-	1,130,000,000	1,130,000,000
5	Grants utilized during the year	-	1,130,000,000	1,130,000,000
6	Advance outstanding	-	-	-
7	Unspent balance at the end of the year	-	-	-


1. Certified that out of Rs. 113,00,00,000 (Rupees One Hundred and Thirteen Crores Only) of grant in aid sanctioned / received during the year 2013 - 14 in favour of State project Director, Sarva Shiksha Abhiyan, Gujrat vide Ministry of Human Resource Development, Department of School Education Literacy and State of Gujrat vide Letter Nos. noted against each and unspent balance of grant brought forward from previous year amounting to Rs.NIL (Rupees NIL), Bank Interest of Rs. NIL (Rupees NIL) and other receipts Rs.NIL (Rupees NIL), totalling to Rs. 113,00,00,000 (Rupees One Hundred and Thirteen Crores Only) a sum of Rs.113,00,00,000 (Rupees One Hundred and Thirteen Crores Only) has been utilized for the purpose for which it was sanctioned during 2013-14 and the balance of Rs.NIL (Rupees NIL) remains unutilised at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2014-15.

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

Kinds of checks exercised

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


P.B. Kharchaliya
Finance and Accounts Officer
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Date : 26-09-2014


Mukesh Kumar (IAS)
State Project Director
Sarva Shiksha Abhiyaan Mission, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Date : 26-09-2014

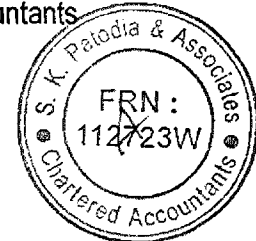
AUDITOR'S CERTIFICATE

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 31.03.2014

For S.K. Patodia Associates
Chartered Accountants
FRN 112723W



Arun Poddar
Partner M.No. 134572
Place: Ahmedabad
Date: 26-09-2014



SSA MISSION
FMR-I

Name of the State - Gujarat

Expenditure Report Summary

For the Financial Year 2013-14

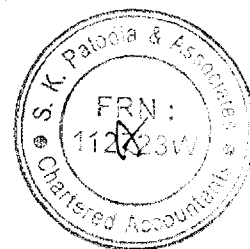
(Rs. in Lacs)

Name of the State	Scheme	AWP&B 2013-14	Opening Balance as on 1-4-2013	Released by GOI	Released by State	Reported Expenditure upto 31-3-2014	Estimated AWP & B for Next FY 2014-15
Gujarat	SSA	122,008.59	(2,680.22)	79,359.63	50,376.32	96,100.51	123,686.03
	NPEGEL	-	(975.17)	-	-	-	-
	Total (SSA + NPEGEL)	122,008.59	(3,655.39)	79,359.63	50,376.32	96,100.51	123,686.03
	13th F.C. Award	11,300.00	-	-	11,300.00	11,300.00	11,500.00
	Total	133,308.59	(3,655.39)	79,359.63	61,676.32	107,400.51	135,186.03

Except the AWP & B figures, we certify all the above figures.

For S.K. Patodia & Associates
Chartered Accountants
FRN 112723W

Arun Poddar
Arun Poddar
Partner
M. No. 134572



Place : Ahmedabad
Date : 26/09/2014

SSA MISSION

FMR-II

Name of State : Gujarat

Activity wise Expenditure Statement of SSA upto 31.03.2014		
Sr.No:	Activity wise Expenditure	01.04.2013 to 31.03.2014
	SSA General and 13th F.C Grant	
1	Transport/Escort Facilities	127,895,791
2	Special Training for Mainstreaming of Out of Sch	761,927,206
3	Free Textbook	173,882,250
4	Provision for uniform	-
5	Teaching Learning Equipment	8,862,130
6	New Teachers Salary	2,829,768,140
7	Training	207,225,263
8	Academic Support Through Block Resource Centre	474,951,656
9	Academic Support Through Cluster Resource Cente	965,239,330
10	Computer Aided Education	144,907,501
11	Libraries in Schools	-
12	Teachers Grant	-
13	School Grant	330,720,600
14	Research,Evaluation,Monitoring & Supervision	3,821,762
15	Maintenance Grant	409,779,345
16	Interventions for CWSN	234,992,033
17	Innovation Head	1,315,000
18	SMC/PRI Training	56,387,102
19	Management	639,696,234
20	NPEGEL	-
	State Component	
21	Management & MIS	261,622,551
22	Research & Evaluation	12,646,399
	Total - (i)	7,645,640,293
	SSA Capital Grant	
20	Civil Work	3,094,410,728
	Total - (ii)	3,094,410,728
	Grand Total= (i)+(ii)	10,740,051,021

We certify all the above figures

For S.K. Patodia & Associates
Chartered Accountants
FRN 112723W

Arun Poddar

Arun Poddar
Partner

M. No. 134572

Place : Ahmedabad

Date : 26/09/2014





S K PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS

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 2013-14 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 S.K. Patodia & Associates.
Chartered Accountants
FRN - 112723W

Arun Poddar

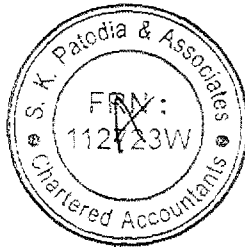
Arun Poddar

Partner

M. No. 134572

Place : Ahmedabad

Date : 26/09/2014



Head Office : Shree Shakambhari Corporate Park,
Plot No. 156-58, Chakravarti Ashok Complex, J. B. Nagar, Andheri (East), Mumbai - 400 099
Tel. : +91 22 6707 9444 • Fax : +91 22 6707 9494 • Email : info@skpatodia.in

Ahmedabad Office : 414, Sakar-V, B/H natraj cinema, Ashram road, Ahmedabad -380009 • Tel - 07926580678.

Offices : New Delhi | Kolkata | Bengaluru | Chennai | Jaipur | Hyderabad | Bhopal | Patna | Raipur

www.skpatodia.in



S K PATODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

Auditor's Report

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

Re : Statutory Audit of Gujarat Council of Elementary Education Department (SSA) 2013-14

1. We have audited the attached Consolidated Balance Sheet of "Kasturba Gandhi Balika Vidyalay Programme", Gujarat as at 31st March 2014, its consolidated Income and Expenditure Account, and Consolidated Annual Financial Statements for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on the Financial Statement based on our audit.
2. We have conducted our audit in accordance with Auditing and Accounting Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material misstatement. An audit includes examining on random and test basis evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis of our opinion and we report as under.
3. 'Kasturba Gandhi Balika Vidyalay' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
4. The Grants received by the Society's State Project Office are released to various District Level, Block Level, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants for various Districts.
5. The Grant received, Grant Returned (Savings), Undisbursed Grant of Previous years, Bank interest, Tender Fees Received and various other incomes are taken as income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or

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acquisition of Fixed Assets for the purpose or objects of this Programme, all such expenditure are considered as revenue expenditure.

We report that:-

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of account maintained by the State Project office.
- c) The Cash balance, if any and vouchers were in the custody of the officers on the date of audit. The cash balance, if any, at the year end on 31st March, 2014 has not been physically verified by us.
- d) In our opinion requisite books of accounts have been maintained by the project, as appears from sample checking of the same.
- e) In our opinion and to the best of our information and explanations given to us the said accounts subject Notes on Accounts thereon and our Management Letter of even date, give a true and fair view in conformity with the accounting principles followed by the State Project office:
 - i) in the case of the Balance Sheet, the State of affairs of the State Project Office as at 31st March 2014.
 - ii) in the case of the Income and Expenditure Accounts, the excess of Income over expenditure for the year ended on 31st March 2014.

For S. K. Patodia & Associates
Chartered Accountants
FRN : 112723W

Arun Poddar
Arun Poddar
(Partner)
Mem. No. 134572
Place : Ahmedabad
Date : 26/09/2014



KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME
GUJARAT STATE

Balance Sheet as on 31/03/2014

SOURCES		Amount`	Amount`	APPLICATION		Amount`	Amount`
GRANT DETAILS				BANK & CASH BALANCES (At State & District Level)			
Balance transfer from Income & Expenditure account			102,117,600	Bank balance with- SPO		58,047,263	
				Bank balance at Districts		54,267,296	112,314,559
PAYABLES (At State & District Level)				RECEIVABLES (At State & District Level)			
R.M/EMD/Performance Deposit		10,696,675		Advance to Mahila Samakhya		1,520,010	
Duties and Taxes		1,707,148		Advance to KGBVs at district		1,102,726	2,622,736
Payable to SSA		253,841					
Sundry Creditors		162,030	12,819,695				
Total			114,937,295	Total			114,937,295

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

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED



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

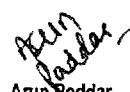
Place : Gandhinagar
Date : 26/09/2014

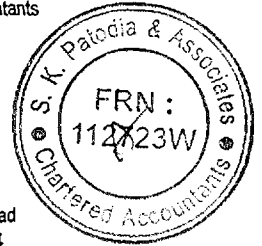


Mukesh Kumar (IAS)
State Project Director
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar

Place : Gandhinagar
Date : 26/09/2014

For S K Patodia & Associates
Chartered Accountants
FRN 112723 W


Arun Poddar
Partner
M. No. 134572
Place : Ahmedabad
Date : 26/09/2014




KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME
GUJARAT STATE


Income and Expenditure account for the year ending on 31/03/2014

EXPENDITURE	Amount	Amount	INCOME	Amount	Amount
GRANT DISBURSE/ REVERSED (At State & District Level)			Grant received from GOI		
			General Grant	70,800,000	
			Capital Grant	49,200,000	120,000,000
			Grant received from GOG		
			General Grant	-	
			Capital Grant	106,013,000	106,013,000
Non Recurring expenses			Add: Undisbursed Balance Brought Forward from the Previous Year	188,315,426	
Model I	46,307,172		Bank interest	4,919,627	
Model II	73,451,008		Tender fees	-	
Model III	38,450,461	158,208,641	Other Incomes	-	193,235,053
Recurring expenses			Incomes at Districts		
Model I	97,458,416		Bank interest	1,711,750	
Model II	34,587,138		Other Incomes	3,200	1,714,950
Model III	28,591,208	160,636,762			
Excess of income over expenses carried forward to balance sheet		102,117,600			
Total		420,963,003	Total		420,963,003


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

AS PER OUR AUDIT REPORT
OF EVEN DATE ATTACHED


P.B. Kharchalia
Finance and Accounts Officer
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 26/09/2014


Mukesh Kumar (IAS)
State Project Director
Kasturba Gandhi Balika Vidyalay, Gujarat
State Project Office
Gujarat Council Of Primary Education
Gandhinagar
Place : Gandhinagar
Date : 26/09/2014


For S K Patodia & Associates
Chartered Accountants
FRN 112723 W

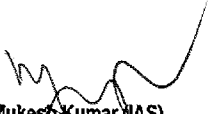

Arun Poddar
Partner M. No. 134572
Place : Ahmedabad
Date : 26/09/2014




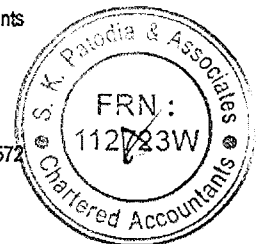
Fund Flow Statement - KGBV
For the year ended 31st March, 2014

SOURCES (RECEIPTS)	TOTAL
Opening Balances	
(a) Cash in Hand	-
(b) Cash in Bank	131,587,765
Total	131,587,765
Source (Receipt)	
(a) Funds received from GOI	120,000,000
(b) Funds received from GOG	106,013,000
(e) Interest	6,631,377
Others	
(a) Grant Returned Savings	3,092
(b) Tender Fees	-
(c) Miscellaneous Receipts	-
(d) Resale of vehicle	-
(e) Net Inflow of receivable and payable	66,924,620
(f) Others	108
Total Receipts (i)	431,159,962
Application (Expenditure)	Expenditure Incurred
Payments	
KGBV - Non Recurring - Model I	46,307,172
KGBV - Recurring Cost Per Annum - Model I	97,458,416
KGBV - Non Recurring - Model II	73,451,008
KGBV - Recurring Cost Per Annum - Model II	34,587,138
KGBV - Non Recurring - Model III	38,450,461
KGBV - Recurring Cost Per Annum - Model III	28,591,208
Total Expenditure (ii)	318,845,403
Closing Balance= (i)-(ii)	112,314,559
(a) Cash at Bank	112,314,559
(b) Cash In Hand	-
Total	112,314,559


P.B.K. Chachhiya
Finance and Account Officer
Kasturba Gandhi Balika Vidhyalay
State Project Office
Place : Gandhinagar
Date : 26/09/2014


Mukesh Kumar (IAS)
State Project Director
Kasturba Gandhi Balika Vidhayalay
State Project Office
Place : Gandhinagar
Date : 26/09/2014

For S K Patodia & Associates
Chartered Accountants
FRN: 112723 W

Arun Poddar
Partner M. No. 134572
Place : Ahmedabad
Date : 26/09/2014



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

1. Significant Accounting Policies

a) Basis of Accounting:

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

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

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

b) Fixed Assets:

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

c) Inventory:

Inventories of consumables and other distributable are not valued as on 31-03-2014. Cost of these items are treated as expenditure and accounted on cash basis during the year.

d) Investment:

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

e) Government Grant:

Government Grants to the Project are recognized on receipt basis.

g) Grant Return:

Grant amount disbursed under a particular budget head in the current financial year and returned as unspent/ unutilized in the current financial year are reversed in that same budget head itself. And the Grant amount disbursed under particular budget head in the previous financial years and returned as unspent/ unutilized in the current financial year are considered as Grant Returned (Savings) and treated as income.

2. Notes to Accounts

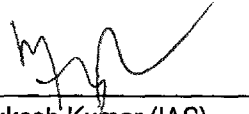
- a. 'Kasturba Gandhi Balika Vidhyalay' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.
- b. The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, Cluster Levels and Village Levels for utilization, or State Project Office themselves utilize the Grants for districts or other purposes.
- c. In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurring heads and becomes eligible for being considered as spill over activities for the forthcoming year.
- d. The balance amount in current liabilities and current assets are as per books of accounts and subject to confirmation from the respective parties.
- e. Classifications of the Grant Disbursement under various head are in accordance with the instruction and guidance issued under this project.
- f. Retention money/Bid Security/Earnest Money Deposit/Performance Security deposit amounting to Rs. 1,06,96,675/-- are subject to reconciliation.
- g. There are no claims pending suits filed or pending judgments in the court of law.
- h. There are no contingent liabilities and off the balance sheet items.

i. Figures have been rounded to nearest rupee.



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

Place : Gandhinagar
Date : 26/09/2014



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

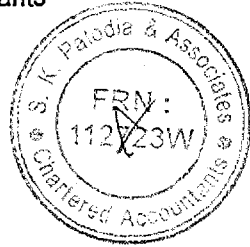
Place: Gandhinagar
Date : 26/09/2014

As per our Audit Report of Even date attached

For S. K. Patodia & Associates
Chartered Accountants
FRN : 112723W



Arun Poddar
(Partner)
Membership. No. 134572
Place: Ahmedabad
Date: 26/09/2014





S K Patodia & Associates **CHARTERED ACCOUNTANTS**

To,
State Project Director,
Kasturba Gandhi Balika Vidyalay,
Gujarat State,
Gandhinagar

MANAGEMENT LETTER

As required by para no. 101.5 & annex-XVI of Manual On Financial Management And Procurement issued by Department of Elementary Education And Literacy Ministry of Human Resource Development, Government of India, Management Letter for the financial year 2013-14 is being provided along with our observations and recommendations for improvement of over all accounting system based on random and test check based audit. It also contains our suggestions regarding measures to be adopted for more efficient control.

1. Bank Reconciliation at District Office Level and Head Office Level is being done regularly and the process / system was found in order. However uncleared cheques for more than three months at the year end should be reversed in the next year after reconciliation/adjustment.
2. Compliance to internal auditor's observations/remarks are under progress and should be timely complied.
3. During the course of audit at District and Sub district level, it is observed that the Income tax provision in respect of tax deducted at source is not been complied with fully which should be fully complied. There is a need to device proper Control to ensure Income tax provision in respect of tax deducted at source are complied.
4. Advance outstanding at District Level needs to be closely monitored and action be taken for adjustment of long outstanding.
5. During the audit of sub unit level i.e. KGBV level, we observe that co-ordinator are doing many cash payments. There is a need of strong Internal Control over such cash payments done. In order to have control over payment it is suggested that all payment done by district office and sub-district level above a reasonable limit that organization deems fit should be paid by account payee cheques.
6. Mission is regularly following cash basis of accounting as per past practice which is disclosed in accounting policy over a number of years. However, MHRD guidelines prescribed mercantile system of accounting.

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7. In order to have better control on inventory, the SPO should instruct to maintain at sub district level separate Stock Register for Capital goods, consumable and non-consumable articles showing quantitative details of items such as Beddings, Training Modules and Furniture etc. and should arrange for their Physical verification at least once a year. We are of the opinion that proper linkage should be established for recording and distribution of such material.
8. The programme in 6 districts is organized by an organization Mahila Samkhaya wherein the programme Head office provides funds to the organization and the organization expends the same in the districts covering all the model schools. During Audit there were no supportings were available for verification and only Utilization certificate certified by a chartered accountant was provided by the Mahila Samkhaya which was taken as basis for expense booking by the programme. We oppose the practice followed by the management of not having any informative supportings for verifying the expenses made by the said organization.
9. Following balances should be confirmed and reconciled at the earliest.

Sr. No.	Account Head	Amount (Rs.)	Debit/ Credit
1	RM/EMD/ Performance deposit	1,06,96,675	Credit
2	Duties and taxes	17,07,148	Credit
3	Sundry Creditors	1,62,030	Credit
4	Payable to SSA	2,53,841	Credit
5	Advance to KGBVs at district	11,02,726	Debit

10. We suggest that assets which are recorded in fixed asset register should be recorded in financial books of accounts also which is presently not being recorded.
11. Procurement procedure is not fully followed by few KGBV's which should be duly complied with.

Place : Ahmedabad
Date : 26/09/2014

For S K Patodia & Associates.

Chartered Accountants

FRN 112723W

Arun Poddar
Arun Poddar

Partner

Membership No.134572



SSA MISSION
FMR-I

Name of the State Gujarat

Expenditure Report Summary

For the Financial Year 2013-14

(Rs. in Lakhs)

Name of the State	Scheme	AWP&B 2013-14	Opening Balance as on 1-4-2013	Released by GOI	Released by State	Reported Expenditure upto 31-3-2014	Estimated AWP & B for Next FY 2014-15
Gujarat							
	KGBV	4092.3566	1883.15	1200.00	1060.13	3188.45	4425.77
Total		4092.36	1883.15	1200.00	1060.13	3188.45	4425.77

Except the AWP & B figures, we certify all the above figures.

For S.K. Patodia & Associates.

Chartered Accountants

FRN 112723W

Arun Poddar
Arun Poddar

Partner

M. No. 134572

Place : Ahmedabad

Date : 26/09/2014

